Content

Title：	Imported goods after being levied duty, whether it is still being recovered by means of post-clearance audit Ch
Date：	2018.12.26
Legislative：	Announced by the Ministry of Finance Tai-Tsai-Kuan-Tzu No. 1071020522 on December 26, 2018.
Content：	I. Customs may scrutinize declaration after release or conduct a post-clearance audit in accordance with Paragraph 1 of Article 18 or Article 13 of the Customs Act, regardless of the customs clearance modes, whether there are cargoes released without the review of written documents or physical examination (C1), only the review of written documents is required prior to the release of cargoes (C2), or both the review of written documents and physical examination are required prior to the release of cargoes (C3). II. Where Customs verifies and reclassifies the tariff classification or adjusts the customs value originally declared by the taxpayer and assesses the duties payable, whether it is before the release of imported goods or during the scrutiny period after the release prescribed in Paragraph 1 of Article 18 of the Customs Act, Customs shall not assess duties again on the same import declaration, except where a duty refund is involved or a violation of the Customs Anti-smuggling Act is identified. III. When conducting a post-clearance audit, Customs shall not assess duties again on the same import declaration if duties have already been assessed in accordance with the preceding paragraph of this order; or duties were assessed during the scrutiny period after the release prescribed in Paragraph 2 of Article 18 of the Customs Act, except where a duty refund is involved or a violation of the Customs Anti-smuggling Act is identified. IV. Where, prior to the assessment of duties under Paragraph 2 or Paragraph 3 of this Order, the duty-payer or customs broker applies for an amendment to the import declaration pursuant to the Regulations Governing the Correction of Import and Export Declarations, Customs may still assess duties in accordance with this Order after approving such correction. V. Ministry of Finance Order Tai-tsai- kuan-tzu-ti-23673 on November 30, 1979, and Tai-tsai- kuan-tzu-ti-7641715 on April 24, 1987 are hereby abolished. VI. This Order applies to all cases that have been dealt with but not yet finalized before the issuance of this Order.