Content

Title：	Operation Directions for Imported Used Cars Valuation Ch
Date：	2025.12.02
Legislative：	1. Promulgated by the Customs Administration, Ministry of Finance Letter No. 90101502 on March 7, 2001. 2. The entire text amended and promulgated by the Customs Administration, Ministry of Finance Letter No. 91600718 on May 29, 2002. 3. The entire text amended and promulgated by the Customs Administration, Ministry of Finance Letter No. 0931009290 on June 2, 2004. 4. The entire text amended and promulgated by the Customs Administration, Ministry of Finance Order No. 09610177121 on August 17, 2007. 5. Point 2 amended and promulgated by the Customs Administration, Ministry of Finance Order No. 10210106101 on May 17, 2013. 6. The entire text amended and promulgated by the Customs Administration, Ministry of Finance Order No. 10310145082 on August 7, 2014, and effective October 1, 2014. 7. Point 3 and Appendix 1 to Point 4, and Appendix 2 to Point 8 amended and promulgated by the Customs Administration, Ministry of Finance Order No. 1111004520 on April 11, 2022. 8. Point 3 and Appendix 1 to Point 4, and Appendix 2 to Point 8 amended and promulgated by the Customs Administration, Ministry of Finance Order No. 1131009415 on August 21, 2024. 9. Point 3 and Point 8 amended and promulgated by the Customs Administration, Ministry of Finance Order No. 1141032080 on December 2, 2025, and effective January 1, 2026.
Content：	Article 1 These Operation Directions are hereby prescribed for the purpose of imported used car valuation. Article 2 The customs value of imported used cars shall be evaluated in accordance with Article 29 to Article 35 of the Customs Act, based on the model year, equipment, and other relevant particulars of the goods that have arrived, as determined by Customs at the port of importation.” Article 3 Where the customs value of imported used cars is evaluated pursuant to Article 35 of the Customs Act, such valuation shall be conducted in the following order: 1.With reference to the principles for the evaluation of customs value as prescribed in Article 29 to Article 34 of the Customs Act, the customs value shall be evaluated flexibly and within a reasonable range. 2.Where there exists an FOB price of identical or similar new cars of the same model year that has been determined by Customs, the customs value

shall be calculated by deducting depreciation from such FOB price and adding freight and insurance. For used cars imported from North America, if the aforesaid FOB price is unavailable, the customs value shall be determined by comparing the price obtained after deducting depreciation from the wholesale invoice price of identical new cars of the same model year as listed in the Kelley Blue Book with the average trade-in price published by J.D. Power in the United States, and adopting the lower of the two; if the wholesale invoice price of identical new cars of the same model year is unavailable in the Kelley Blue Book, the customs value shall be determined by comparing the price obtained after deducting depreciation from the wholesale invoice price of identical new cars of the same model year with the average trade-in price published by J.D. Power in the United States, and adopting the lower of the two. However, the foregoing provisions shall not apply to modified cars or handcrafted cars.

3.The customs value may be determined based on the export prices provided by overseas offices, with the addition of freight and insurance, or based on market prices obtained from domestic agents, professional vendors, or automobile trade associations.

4.The customs value shall be determined by Customs using reasonable means on the basis of data resulting from an investigation by Customs.

The term “flexibly and within a reasonable range” as referred to in Subparagraph 1 of the preceding paragraph, means the following principles of valuation:

1.Identical goods: The requirement that the identical goods should be exported at or about the same time as the goods being valued could be flexibly interpreted; identical imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; customs values of identical imported goods already determined under the provisions of Article 33 and Article 34 of the Customs Act could be used.

2.Similar goods: The requirement that the similar goods should be exported at or about the same time as the goods being valued could be flexibly interpreted; similar imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; customs values of similar imported goods already determined under the provisions of Article 33 and Article 34 of the Customs Act could be used.

3.Deductive method: The requirement that the goods shall have been sold in the “condition as imported” in Paragraph 4 of Article 33 of the Customs Act could be flexibly interpreted; the “90 days” requirement could be administered flexibly.

Article 4

The depreciation year for imported used cars shall be calculated from the year of importation of the means of transport, and the method of depreciation calculation and depreciation rates shall be as set forth in Appendix 1.

Article 5

Where a used car imported under a D8 import declaration is stored in a bonded warehouse and is subsequently released for importation under a D2 import declaration, and where depreciation-based appraisal is conducted in accordance with Article 35 of the Customs Act and these Operation Directions, the depreciation year shall be calculated from the year of importation of the means of transport.

Article 6

Where a used car imported exempt from customs duty pursuant to Article 49 of the Customs Act is, due to transfer of ownership or a change in use, no longer in conformity with the conditions or purposes for duty exemption or reduction, the case shall be subject to supplementary duty payment in accordance with Paragraph 1 of Article 55 of the same Act. The appraisal of the customs value for such supplementary duty payment cases shall be conducted in accordance with Article 5 of the Regulations Governing Supplementary Duty Payment for Imported Goods Granted Duty Reduction or Exemption. The depreciation year shall be calculated from the year in which the transfer or change in use occurs, and the depreciation rate shall be applied in accordance with Appendix 1.

Article 7

When the used car imported through smuggling is evaluated under Article 35 of the Customs Act and these Operation Directions, the depreciation year shall be calculated from the year of the seizure date, and the depreciation rate shall be applied in accordance with Appendix 1.

Article 8

For used cars for personal use brought in by passengers, the customs valuation shall be subject to the provisions of Article 2 and Article 3 of the Operation Directions, and the method of depreciation calculation and depreciation rates shall be as set forth in Appendix 2.
If the passenger referred to in the preceding paragraph has studied, worked, or performed public duties abroad for more than one year and provides the original new car purchase contract or order, proof of payment, and driver’s license evidencing that the car has been registered abroad for more than one year, along with proof of foreign residence, Customs may calculate depreciation pursuant to Appendix 2 and conduct the valuation. If the passenger does not submit the foregoing documents, Customs shall proceed in accordance with the preceding paragraph.

Attachments： Appendix1-Appendix2.pdf