Content

Title：	Operation Directions Governing Customs Procedures for Goods Exported by Post from Free Trade Zones Ch
Date：	2023.02.21
Legislative：	1. Promulgated by the Ministry of Finance Order No. 1061027780 on December 28, 2017. 2. Amended and promulgated by the Customs Administration, Ministry of Finance Order No. 1081007959 on April 22, 2019. 3. Amended and promulgated by the Customs Administration, Ministry of Finance Order No. 1121000959 on February 21, 2023.
Content：	1. These Operation Directions are prescribed to carry out customs procedures for goods of F5 export declarations which are being loaded on board (aircraft) in the form of parcel post after being released by Customs (hereinafter referred to as “the operation of goods exported by post from FTZ”). 2. Definitions of terms used in these Directions are as follows: (1) “Goods from FTZ” refers to the goods stored in FTZ enterprises after being reported or completed customs clearance in accordance with Article 17 of Act for the Establishment and Management of Free Trade Zones (hereinafter referred to as “FTZ Act”). (2) “Mail items” refers to the documents or materials mentioned in Subparagraph 9, Article 4 of Postal Act. (3) “Postal work” refers to the related jobs done by the employees of Chunghwa Post Co., Ltd. (hereinafter referred to as “Chunghwa Post”) such as sending and receiving, delivering, sealing and dispatching, and loading on board (aircraft) for goods from FTZ. (4) “Postal area of FTZ warehouse” refers to the area demarcated by FTZ enterprises in accordance with Regulations Governing the Operation and Management of Free Trade Zones Enterprises (hereinafter referred to as “FTZ Regulation”) for Chunghwa Post to handle postal work. 3. The operation of goods exported by post from FTZ shall be handled by postal employees of Chunghwa Post (hereinafter referred to as “postal employees”) in the postal area of FTZ warehouse. In case there are several control zones in a FTZ, every control zone shall have at least one postal area of FTZ warehouse for handling the operation of goods exported by post from FTZ. 4. If a FTZ enterprise would like to make demarcation and change of the postal area of FTZ warehouse, it shall have the permission of Chunghwa Post first, and apply to FTZ competent authority for approval with a copy to Customs in accordance with FTZ Regulation.

The postal area of FTZ warehouse used for the operation of goods exported by post from FTZ shall be properly segregated and installed with surveillance cameras with capabilities of 24-hour non-stop video recording, dynamic vision sensing, and without blind spots. The surveillance video shall be accessed by customs officers from customs offices or designated places for monitoring and reviewing instantly. The video storage shall be at least 30 days for customs officers to audit. The enterprise shall extend the video storage to at least 90 days when Customs deems it necessary.
In case the vehicles of Chunghwa Post have to transport the goods exported by post through different control zones, the vehicles shall be applied for registration as dedicated fleet vehicles of the FTZ or means of bonded transportation.

5. Goods exported by post from FTZ shall meet the following requirements:
(1) The goods (products) are not specified in Paragraph 1, Article 16 of FTZ Act.
(2)The goods (products) are not prohibited by Universal Postal Convention, Postal Act, or Regulations Governing the Handling of Mail.
(3) The gross weight of each package (bag) does not exceed 30 kilograms.

6. FTZ enterprises shall file F5 export declarations for goods exported by post from FTZ and comply with the following requirements:
(1) Fill in the column of “Buyer” with the post office of the destination country.
(2) Goods with the same material number can be consolidated declared in the same item number, but it shall be limited to those which are written off the same original import declaration number and item number.
(3) Fill in the column of “Marks” with the number of “Packing List of Goods Exported by Post from FTZ” (Attachment 1), and the details of the packing list shall be recorded in the book-keeping system or be submitted in written form to the local customs office for reference.
(4) Fill in the column of “Mode of Transport” with Code 51 (By sea, mail) or 52 (By air, mail).
(5) Stick the dispatch note on the outer box, and deliver the goods to the postal area of FTZ warehouse together with the purchase order or the commercial invoice.
If Chunghwa Post has established an electronic system, the access shall be provided for customs officers and autonomous management dedicated personnel of the FTZ warehouse to connect, login, download the details of the packing list of goods exported by post from FTZ specified in Subparagraph 3 in the preceding paragraph whenever necessary. The electronic files shall be kept for a period of five (5) years.

7. Goods filed F5 export declarations by FTZ enterprises and exported by post via sea from FTZ shall be inspected with no abnormalities by customs detector dog squads or X-ray instruments at the postal area of FTZ warehouse of the first discharge place. Afterwards, the goods can be

packaged.
For carrying out the inspection specified in the preceding paragraph, the autonomous management dedicated personnel of a FTZ warehouse shall handle the following matters:
(1) After receiving a release message with extra condition from Customs (Code H: “To be Released after Sniffer / Detector Dogs Have Detected Exported Goods of Free Trade Zone, Mailed by Sea”), he/she shall notify FTZ supervising Customs to contact customs detector dog squad to conduct inspection on the goods of F5 export declarations. In case the detector dog squad is not available, the supervising Customs shall apply to the inspection unit of local Customs for X-ray inspection (Attachment 2).
(2) He/she shall follow Customs instructions to display the goods which shall be inspected as well as relevant matters which shall be taken care of.

8. After receiving a release message from Customs, the autonomous management dedicated personnel of a FTZ warehouse shall deliver the goods exported by post to postal employees to receive and confirm. Afterwards, postal employees can take over postal work.
The postal work in the preceding paragraph shall be applied to Customs in written form by FTZ enterprises and Chunghwa Post jointly beforehand (Attachment 3), and the autonomous management dedicated personnel of a FTZ warehouse shall monitor the process according to the application. In case there are foreign goods in the mail items, the label with “This Parcel is Transited through Taiwan Free Trade Zones” shall be attached on them (Attachment 4).

9. In case the goods as set forth in previous article are shipped by sea and need to be delivered to a postal area of a FTZ warehouse in another control zone to continue handling postal work, the code of the postal area of the FTZ warehouse shall be filled in the column of the second discharge place. In case the goods are delivered by air, they shall be delivered to the export warehouse operated by Chunghwa Post, and the code of the export warehouse shall be filled in the column of the second discharge place.
The goods as set forth shall be delivered by dedicated fleet vehicles of the FTZ or means of bonded transportation, and the warehouse operator shall transmit updated information to the Container Dynamic Status System.
The movement of goods between export warehouses operated by Chunghwa Post in the preceding Paragraph 1 shall be delivered by dedicated fleet vehicles of the FTZ or means of bonded transportation with sealing. The sealing, seal cutting, and outbound escorting shall be handled by Customs.
The manifests and declaration forms of the operation of goods exported by post from FTZ shall be examined and offset automatically by customs computer system.

10. In case Customs finds the information of goods exported by post from FTZ is not in conformity with the information filled in the export

	declaration form or such goods shall not be released under certain conditions, Customs shall notify Chunghwa Post to cancel the delivery. 11. In case FTZ enterprises apply for withdrawing goods exported by post, they shall fill in the application for withdrawal, present the reasons, and submit dispatch notes to Customs. Customs shall approve the withdrawal after reviewing and examining all F5 export declarations collected. Afterwards, the FTZ enterprises shall handle the book-keeping work. 12. In case the goods exported by post cannot be dispatched due to any reason, the FTZ enterprises shall either declare to abandon the goods beforehand, or declare to import to the tax area or return to FTZ in accordance with Regulations Governing Customs Clearance Procedures for Importing and Exporting Postal Parcels.
Attachments：	Attachment 1.odt Attachment 2.odt Attachment 3.odt Attachment 4.odt

Data Source：Ministry of Finance, R.O.C. Laws and Regulations Retrieving System