Content

Title：	Operation Directions Governing Customs Declaration at the Port of Importation while Foreign Goods are incoming to a Free Trade Zone for Storage Ch
Date：	2024.10.14
Legislative：	1. Promulgated by the Customs Administration, Ministry of Finance Order No. 09710192681 on September 19, 2008; effective September 23, 2008. 2. Point 6 amended and promulgated by the Customs Administration, Ministry of Finance Order No. 09910041541 on March 2, 2010. 3. The entire text of 11 points amended and promulgated by the Customs Administration, Ministry of Finance Order No. 10610155672 on September 15, 2017. 4. The title and the entire text of 11 points amended and promulgated by the Customs Administration, Ministry of Finance Order No. 1111033303 on March 6, 2023 (previous title: Operation Directions Governing the Procedures for Enterprises to Report to the Customs at the Point of Importation on Storing Foreign Goods into Free-trade-zones; new title: Operation Directions Governing Customs Declaration at the Port of Importation while Foreign Goods are incoming to a Free Trade Zone for Storage). 5. Points 4 and 5 amended and promulgated by the Customs Administration, Ministry of Finance Order No. 1131027403 on October 14, 2024.
Content：	1. These Operation Directions are prescribed to carry out customs reporting procedures at the port of importation while foreign goods are incoming to a free trade zone (hereinafter referred to as “FTZ”) for storage. 2. While foreign goods are incoming to a FTZ for storage, a FTZ enterprise may not only report to local Customs but also may report to Customs at the port of importation in accordance with these Operation Directions. 3. Carriers while making declaration of an import manifest shall follow the manifest related instructions listed in “Manual of Advance Cargo Clearance System.” 4. The operations for reporting the F1 import declaration are as follows: (1) These Operation Directions shall apply to the F1 (Storing foreign goods in FTZ) import declaration not reported to local Customs (The code of Customs of receiving the declaration is not consistent with the second and the third characters of the customs control code of the FTZ enterprise), or reported to local Customs but discharged outside the FTZ of local Customs. (2) A duty payer shall declare the name and customs control code of a FTZ enterprise. (3) The buyer's material number shall be declared accordingly. (4) The codes of duty treatment are as follows: 9A (Goods entered and stored by the free port enterprise from overseas for its operation), 9B (Machinery or equipment entered and stored by the free port enterprise from overseas for its own use), 9C (Consumable materials entered and stored by the free port enterprise from overseas), 9D (Goods for repairing entered and stored by the free port enterprise from overseas), 55 (Goods exported

by the free port enterprise before and then returned but not for being re-exported), 99 (Goods exported by the free port enterprise before and then returned for repair, maintenance or replacement in order to be re-exported), 9F (Duty-free goods of the free port enterprise transported to a tax zone for contracted processing), and FB (Duty-free goods entered by the FTZ enterprise from overseas are allowed to be directly transported to a bonded area for contracted processing without being stored in the FTZ enterprise first).
(5) Customs of receiving the declaration: If the discharging place of the goods is governed by the head office of local Customs with the customs clearance unit of bonded goods, the customs code of the unit shall be filled, for example, CB for Taipei Customs, and DB for Taichung Customs. Except for the above, the customs code of the customs clearance unit shall be filled. (The customs code of the discharging place shall be consistent with the Customs of receiving the declaration.)

5. The operations of receiving the F1 import declaration and offsetting the manifest are as follows:
(1) The logic check items: Customs of receiving the declaration, category of the import declaration (limited to F1), customs control code of a FTZ enterprise (There are five characters composed of three English letters and two Arabic numerals. The first character shall be P~S or W~Z, the second and the third characters shall be the customs code), duty treatment (limited to 9A, 9B, 9C, 9D, 55, 99, 9F or FB). Other licensing items and logic check items are the same as the F1 import declaration reported to local Customs.
(2) Once a sea/air manifest is offset by a trans-shipment permit, it shall not be applied for reporting an import declaration to Customs prior to the arrival of the vessel/aircraft, unless the trans-shipment permit has been revoked by Customs.

6. The operations of classification and valuation, examination, taxation, release of goods, document review, licensing, and archiving of the F1 import declaration are as follows:
(1) For duty treatment declared 9A, 9B, 9C, 9D, 55, or 99:
a. A FTZ enterprise shall get the permits from the competent authorities respectively before storing the goods (products) listed in Paragraph 1, Article 15 of Act for the Establishment and Management of Free Trade Zones. In addition, the FTZ enterprise shall fill in the column of import permit with the import permit number, or submit relevant documents required by Customs.
b. The extra conditions of release in customs clearance system shall be set “5” (To be sealed) and “8” (To be transported by registered FTZ transportation means ‘registered vehicles or containers’ or means of bonded transportation).
c. After completing the procedures of release, customs clearance system will transmit import goods a release notice to the container yard or warehouse of the goods being discharged. If the container yard or warehouse is located in a FTZ, Customs shall also transmit the notice to the management authority (operational office) of that FTZ, the FTZ enterprise

of the buyer, and the management authority (operational office) of the FTZ where the FTZ enterprise of the buyer is located.
d. The other operations of classification and valuation, examination, taxation, document review, licensing, and archiving are the same as those customs declarations reported to local Customs.
(2) For duty treatment declared 9F or FB: The operations shall be accorded with Paragraph 3, Article 9 of Act for the Regulations Governing Customs Clearance for Goods in Free Trade Zones.

7. The operations of goods pick-up and storage of the F1 import declaration are as follows:
(1) For duty treatment declared 9A, 9B, 9C, 9D, 55, or 99:
a. For any goods of a FTZ enterprise which are picked up from a container yard or warehouse after being reported and released, the warehouse operator shall follow the release message and the extra conditions to deliver the goods by means of a dedicated fleet vehicle of the FTZ (hereinafter referred to as “dedicated fleet vehicle”) or means of bonded transportation and seal up the goods. Besides, the warehouse operator shall issue a Container (Cargo) Note and Entry/Exit Permit (hereinafter referred to as “Container (Cargo) Note”) which shall be given to the FTZ enterprise along with the vehicle, and transmit the updated status of the goods to the Container Dynamic Status System thereafter. If the goods are delivered through the gate of a FTZ, the security guard unit shall check and verify the Container (Cargo) Note against the release message, the mark of the dedicate fleet vehicle or the customs code of the bonded truck/container, and the marking, number, and seal of the cargo container to confirm that they are consistent with the information listed in the Container (Cargo) Note before releasing the goods out of the FTZ, and transmit the updated status of the goods to the Container Dynamic Status System thereafter. The aforementioned delivery may be escorted by a Customs officer when Customs deems it necessary.
b. For any goods of a FTZ enterprise which are reported and released by Customs and arrive at the gate of the FTZ where the FTZ enterprise locates, the security guard unit shall check and verify the Container (Cargo) Note against the release message, the marks of the dedicate fleet vehicle or the customs code of the bonded truck/container, and the marking, number, and seal of the cargo container to confirm that they are consistent with the information listed in the Container (Cargo) Note before releasing the goods into the FTZ, and transmit the updated status of the goods to the Container Dynamic Status System thereafter.
c. For any goods of a FTZ enterprise which are reported and released by Customs and stored into the FTZ enterprise directly after entering the FTZ, the FTZ enterprise shall check and verify the Container (Cargo) Note against the release message, the mark of the dedicate fleet vehicle or the customs code of the bonded truck/container, and the marking, number, and seal of the cargo container to confirm that they are consistent with the information listed in the Container (Cargo) Note. The FTZ enterprise shall conduct the storage of goods, the entry of account records, and transmit the updated status of the goods to the Container Dynamic Status System thereafter.

(2) For duty treatment declared 9F or FB: The goods may be delivered to a tax area or bonded area without shipping them into a FTZ in accordance with Paragraph 3, Article 9 of Act for the Regulations Governing Customs Clearance for Goods in Free Trade Zones.

8. The auditing operations of the F1 import declaration are as follows:
(1) For any goods of a FTZ enterprise which are reported and released by Customs at the port of importation but have not yet been stored in the FTZ enterprise, the goods may be selected for C1 sampling inspection as those goods reported and released by local Customs.
(2) For any goods of a FTZ enterprise which are reported and released by Customs at the port of importation and have been stored in the FTZ enterprise, the Joint Audit Task Force of local Customs shall carry out auditing operations in accordance with Operation Directions Governing Customs Auditing Operations in Free Trade Zones.
(3) The Joint Audit Task Force of local Customs may print the release information of the goods reported to Customs at the port of importation, and carry out auditing operations at the FTZ enterprises.

9. The supervisory Customs shall input the customs control code of the FTZ enterprise in customs clearance system.

10. The reporting procedures of the F1 import declaration may be entrusted to a customs broker according to the provisions of the Customs Act. The customs broker shall submit an application to the customs management unit of customs brokers for establishing long-standing authorization arrangement. After being verified and registered in customs long-standing authorization database by Customs, the relevant information reported in an import declaration will be checked with aforementioned database. In the case of failure to apply long-standing authorization or online single case authorization, or the information reported is not consistent with customs long-standing authorization database, the import declaration will be rejected.

11. Customs supervisory units of FTZ enterprises shall transmit electronic files of specimen seal impression cards of FTZ enterprises (including customs control codes and the cards used for book-keeping management) to Bonded Intelligence Service Platform for customs management units of customs brokers and clearance units to conduct online verification.

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