Content

Title：	Operation Directions Governing Customs Clearance for Goods in Logistics Centers Ch
Date：	2026.01.20
Legislative：	1. Promulgated by the Directorate General of Customs, Ministry of Finance Announcement No. 89105616 on September 18, 2000. 2. Points 15 and 20 amended and promulgated by the Directorate General of Customs, Ministry of Finance Announcement No. 90102810 on May 7, 2001. 3. Points 20 and 21 amended and promulgated by the Directorate General of Customs, Ministry of Finance Announcement No. 90103246 on May 28, 2001. 4. The entire text amended and promulgated by the Directorate General of Customs, Ministry of Finance Announcement No. 0920100773 on January 30, 2003. 5. Amended and promulgated by the Directorate General of Customs, Ministry of Finance Order No. 0920105242 on July 31, 2003; effective July 29, 2003. 6. Certain provisions amended and promulgated by the Directorate General of Customs, Ministry of Finance Order No. 09410058581 on April 4, 2005; effective March 31, 2005. 7. Certain provisions amended and promulgated by the Directorate General of Customs, Ministry of Finance Order No. 09510025741 on February 9, 2006. 8. Points 7, 20 and 26 amended and promulgated by the Directorate General of Customs, Ministry of Finance Order No. 09610219031 on October 17, 2007. 9. Points 7, 17 and 20 amended and promulgated by the Directorate General of Customs, Ministry of Finance Order No. 09810018941 on February 3, 2009. 10. Point 6 amended and promulgated by the Customs Administration, Ministry of Finance Order No. 1021012678 on June 13, 2013. 11. Points 5 and 7 amended and promulgated by the Customs Administration, Ministry of Finance Order No. 10310008201 on April 16, 2014. 12. Points 13 and 20 amended and promulgated by the Customs Administration, Ministry of Finance Order No. 1041018416 on August 18, 2015. 13. Points 10, 12 and 17 amended and promulgated by the Customs Administration, Ministry of Finance Order No. 1051023523 on November 10, 2016. 14. The entire text amended and promulgated by the Customs Administration, Ministry of Finance Order No. 1151001690 on January 20, 2026.
Content：	1. These Operation Directions are hereby prescribed to govern customs clearance for goods in logistics centers. 2. A company limited by shares that engages in logistics operations or has warehousing listed among its business activities and that complies with the Regulations Governing Customs Clearance of Goods in Logistics Centers (hereinafter referred to as “these Regulations”) and these Operation Directions, and engages in the business of warehousing, transshipment, and distribution of bonded goods may apply to Customs for registration as a logistics center. The business capital prescribed in Subparagraph 1, Paragraph 1, Article 5 of these Regulations may be attested by a Certified Public Accountant (CPA). 3. An applicant intending to establish a logistics center shall prepare the documents prescribed in Article 6 of these Regulations and prepare and submit to the competent Customs Office at the location of the logistics

center for approval and registration. If any non-compliance is found upon document review, the competent Customs Office shall notify the applicant no later than ten days thereafter to make corrections within a specified period.

4. Where a logistics center is located in the vicinity of an international harbor or international airport, or at a location requiring special approval by Customs, the applicant shall, prior to applying for registration, submit a transportation route map to the competent Customs Office at the location of the logistics center and apply for an inspection. The competent Customs Office shall notify the applicant of the results of the inspection in writing within fourteen days after accepting the application for inspection. An application for registration may be submitted only after the location has been approved following the inspection.

5. After an application for registration of a logistics center has passed the document review, Customs shall appoint officers to conduct an on-site inspection within fourteen days, and the review committee shall review the following matters:
(1) The matters prescribed in Subparagraph 3, Paragraph 1, Article 5 of these Regulations.
(2) The logistics center shall have adequate space for cargo vehicles to enter and exit, park, and load and unload goods.
(3) Warehousing facilities:
a. The logistics center shall have facilities to ensure the safety of goods stored therein.
b. The logistics center equipped with automated warehousing facilities approved by Customs shall have comprehensive computerized control procedures for storage spaces, warehouse transfers, and goods entering and exiting the warehouse.
c. A specified area shall be established for storing goods subject to the storage period prescribed by Customs under public notice.
d. In coordination with comprehensive computerized control procedures, the logistics center shall be equipped with racks for storing goods or floor storage spaces. The racks, floor storage spaces, and outdoor storage facilities for containers (goods) approved by Customs shall all be marked with area numbers. The markings thereof shall be notified to Customs and posted in a conspicuous place of the warehouse, and shall be available for inspection by Customs through its computer system at any time.
e. There shall be sufficient warehousing spaces, machinery, and equipment for loading and unloading, tallying, inspection, sealing, and reconditioning or simple processing as is necessary for logistics operations.
(4) The logistics center shall have an independent security department responsible for verification checks of containers (goods) entering and exiting the logistics center, access control, and patrols.
(5) The entrances and exits and outdoor storage facilities for containers (goods) approved by Customs shall be equipped with a surveillance system

capable of continuous video recording for 24 hours and online monitoring by Customs audit officers, and the surveillance system shall be maintained in normal operation. The surveillance video footage shall be retained for at least 30 days for Customs inspection; where necessary, the retention period shall be extended to at least 90 days upon notification by Customs. However, operators established within the controlled zone of an airport or harbor for storing bulk or single-item unpackaged goods may, upon approval by Customs, be exempted from installing such a system.
(6) An office space and necessary facilities shall be provided for Customs audit officers, together with a dedicated computer for online inspection.
(7) Dedicated personnel shall be designated to handle matters of autonomous management and matters related to customs clearance operations of the logistics center.
(8) Computer software and hardware equipment:
a. A computer system shall be connected to the Customs computer network, and operations shall be processed by electronic data transmission in accordance with relevant Customs laws and regulations.
b. Goods in the logistics center shall be assigned item codes according to their descriptions and specifications, and bar codes shall be affixed to the package. For goods packaged in cartons, the bar code on the outer carton shall indicate the quantity of goods contained therein. The registration of goods entering or exiting the warehouse shall be conducted by scanning bar codes with a computer. However, where neither the goods nor their outer package is suitable for bar-code labeling, with the approval of Customs, the goods may be manually entered into the computer system.
c. Warehouse (storage) entry registration: Upon the goods being received and registered, the computer shall immediately generate the relevant records and statements concerning the warehousing (storage) of the goods and details of their storage spaces. Where the goods do not conform to the original declaration, a report on short-loaded, over-loaded, or other discrepancies shall be printed.
d. Software for controlling account books of goods reconditioning or simple processing.
e. Warehouse exit registration: Goods exiting the warehouse shall be retrieved and registered based on computer-generated picking instructions, and the relevant records and statements concerning the goods exiting the warehouse shall be generated.
f. Records of goods transferred between warehouses and any changes shall be updated immediately in the inventory accounts and storage space records.
g. Software and hardware for controlling the entry, exit, and inventory of goods at the logistics center: An entry and exit document generation and computerized gate control system, and software and hardware shall be installed in accordance with the provisions prescribed by Customs for controlling imported and exported containers (goods).
h. Software and hardware for autonomous management: For the management of account books and the retrieval and printing of relevant statements and reports.
i. Software and hardware for inspection: For on-site inspection and remote audit by Customs.
Where any discrepancy is identified during the on-site inspection, Customs

shall notify the applicant no later than ten days after completion of the inspection, and the applicant shall make corrections within a prescribed period. If the requirements are met, Customs shall issue a registration certificate upon receipt of the deposit of guarantee. Where outdoor storage facilities are provided, such fact shall be noted in the particulars recorded on the registration certificate.

6. A logistics center shall apply to the competent Customs Office having jurisdiction for renewal two months prior to the expiration of its registration certificate. The competent Customs Office shall appoint officers to the logistics center to conduct an on-site renewal and, at the same time, examine the original documents prescribed in Article 6 of these Regulations. Where the requirements are met, a renewal stamp shall be affixed to the back of the registration certificate. Where the requirements are not met, the logistics center shall rectify within the prescribed period; if no rectifications are made within such period, its operations shall be suspended upon the expiration of its registration certificate. A duly registered logistics center or branch logistics center shall display a nameplate at the entrance of the center, bearing the respective name of "[name of company] Logistics Center under the jurisdiction of [name of Customs] Customs, Customs Administration, Ministry of Finance" or "[name of company] Branch Logistics Center under the jurisdiction of [name of Customs Office] Customs, Customs Administration, Ministry of Finance."

7. The declaration for foreign goods entered into a logistics center for storage shall be as follows:
(1) A logistics center shall file a declaration with the competent Customs Office having jurisdiction over the place of discharging and storing or, after transshipment, the place to which the goods are transferred as indicated in the container (cargo) manifest, using Import Declaration (L1: foreign goods entered and stored in a logistics center) or Import Declaration (D8: foreign goods entered and stored in a bonded warehouse). However, goods which are not permitted under public notice by Customs for entry into storage using D8 Import Declaration shall not be declared for entry into storage (D8: foreign goods entered and stored in a bonded warehouse). The articles for which documents with duly authorized for importation by the competent authorities are required under Subparagraphs 7 and 8 of Article 4 of these Regulations, goods subject to a storage period prescribed by Customs, and outdoor storage facilities for containers (goods) approved by Customs shall be declared for storage using only D8 Import Declaration.
(2) Upon customs clearance and release, Customs shall electronically transmit a release notice to the logistics center and the warehouse operator at the storage facilities for containers (goods), and issue a written release permit for the logistics center to withdraw the goods. However, in the case of an L1 ocean-freight C1 declaration or a D8 declaration for containers (goods) stored at an inland container terminal under autonomous management, the logistics center and the container terminal may withdraw and release the goods on the basis of the aforementioned release notice.

(3) The carrier or the warehouse operator at the storage facilities for containers (goods) shall, in accordance with the Regulations Governing the Management of Import/Export Clearance for Transportation Means, unload and seal the goods and, on the basis of the aforementioned written release permit or release notice, issue a container (goods) note (also serving as a release permit) (hereinafter referred to as the "Note") in accordance with the provisions prescribed by Customs for controlling imported containers (goods). The goods shall, on the basis of the Note, be transported out of the harbor area, cargo terminal, container terminal, airport, or air cargo terminal and entered into the logistics center for storage. Except for outdoor storage facilities for containers (goods) approved by Customs, the containers shall be immediately opened and the goods discharged and stored in the warehouse.
Where a logistics center discovers that foreign goods entered into storage do not conform to the original declaration, it shall immediately report the discrepancy in writing to the competent Customs Office having jurisdiction and, within one month after the goods are entered the warehouse, submit the relevant documents to Customs and apply for review and disposition. After verifying that no discrepancy exists, the competent Customs Office having jurisdiction shall directly notify the competent Customs Office at the place of import to correct the relevant computer records. The goods concerned shall not be declared for exiting the warehouse until the reporting and disposition procedures have been completed.
Goods subject to a storage period prescribed by Customs shall, in the Import Declaration (D8: foreign goods entered and stored in a bonded warehouse), be specified in detail, including the description of the goods, brand, quantity, capacity, composition, year of manufacture, and tariff number.
The goods referred to in the preceding paragraph shall all be subject to document review and physical examination. Upon being verified as accurate through inspection and being sealed, the goods shall be transported to the logistics center. Except outdoor storage facilities for containers (goods) approved by Customs, the containers shall be immediately devanned and the goods unloaded and entered the warehouse, and the provisions shall be handled in accordance with controlling imported containers (goods) by Customs.

8. Where a logistics center engages a customs broker to handle Customs declaration, it shall first submit the Power of Attorney with long-term authorization between the logistics center and the customs broker to Customs for verification.

9. Declaration for the entry of goods from the bonded area or the free trade zone into a logistics center shall be made as follows:
(1) For goods entered from a bonded factory, a science park, a technology industrial park, or an agricultural technology park, an Export Declaration (B2: transactions between types of bonded factories or entry of types of bonded factories into types of bonded warehouses) shall be completed. For goods entered from a bonded warehouse or another logistics center, an Import Declaration (D7: transactions between types of bonded warehouses or

entry of types of bonded warehouses into types of bonded factories) shall be completed. For goods entered from the free trade zone, an Import Declaration (D8: foreign goods entered and stored in a bonded warehouse) shall be completed.
(2) The buyer and seller shall jointly file a declaration with the competent Customs Office of the original the bonded area or the free trade zone (seller). Upon clearance and release, the goods shall be transported out of the bonded area or the free trade zone and entered the logistics center, with a Note or release order printed based on the computer release notice.
(3) For cases of this type, an application may be filed with Customs for monthly consolidated declaration. Upon approval, the goods may first be received and recorded based on the relevant documents and entered the logistics center. A declaration form shall be completed on a consolidated basis, and customs clearance procedures shall be completed by the fifteenth day of the following month, and the date of release of the declaration shall be deemed to be the date of importation or exportation.

10. For goods entering a logistics center from taxed zones, the logistics center shall complete the Form of Entry (Exit) of Domestic Goods, enter the relevant information into the computer system, and then store the goods in the logistics center as non-bonded goods; alternatively, the logistics center and the operator in taxed zones shall jointly complete an Export Declaration (D1: sale to or return to a bonded warehouse from taxed zones), and the goods shall be entered the logistics center upon completion of customs clearance procedures.

11. Where bonded goods in a logistics center are transported to taxed zones, the duty-payer shall complete an Import Declaration (D2: bonded goods exiting a bonded warehouse for importation into taxed zones) and declare the goods to the competent Customs Office having jurisdiction over the logistics center. Goods originally declared by means of a D8 Import Declaration for storage shall be exempt from inspection except those requiring inspection. Upon customs clearance and release, the logistics center shall, based on the release notice, print the Note and dispatch the goods.

12. For goods originally entered into the logistics center from taxed zones under the Form of Entry (Exit) of Domestic Goods and subsequently distributed to taxed zones, the logistics center shall complete the Form of Entry (Exit) of Domestic Goods, enter the relevant information into the computer system, and dispatch the goods, and the logistics center’s computer system shall automatically cross-check then close the case.
For goods originally declared for storage in the logistics center from taxed zones under an Export Declaration (D1: sale to or return to a bonded warehouse from taxed zones) and subsequently distributed to taxed zones, the duty-payer shall complete an Import Declaration (D2: bonded goods exiting a bonded warehouse for importation into taxed zones) and declare the goods to the competent Customs Office having jurisdiction over the logistics center. Upon customs clearance and release, the logistics center

shall, based on the release notice, print the Note and dispatch the goods.

13. The declaration procedures for goods transported from a logistics center to the bonded area or the free trade zone are as follows:
(1) For goods transported to bonded factory, technology industrial park, science park, agricultural technology park, bonded warehouse, or another logistics center, an Import Declaration (D7: transactions between types of bonded warehouses or entry of types of bonded warehouses into types of bonded factories) shall be completed.
(2) The operators of the logistics center and the bonded area shall jointly file a declaration with Customs. Upon customs clearance and release, the logistics center shall print the Note based on the computer release notice and in accordance with the provisions prescribed by Customs for controlling imported and exported containers (goods). The goods shall be sealed with self-prepared seals before exiting the logistics center. However, goods transported from logistics center to another logistics center, bonded factory, technology industrial park, science park, or agricultural technology park that are without monthly consolidated declaration, as well as goods transported to other container terminals within the same controlled zone, may be exempt from sealing, except for goods that are prohibited from import, goods requiring approval from the relevant competent authorities for entry into storage pursuant to Subparagraph 8 of Article 4 of these Regulations, and goods subject to storage period prescribed by Customs.
(3) For goods transported to the free trade zone, the logistics center or the holder of the goods and the free-trade-zone enterprise shall jointly complete an Export Declaration (D5: export of goods exiting a bonded warehouse) and attach all necessary substantiating documents. The logistics center shall file the declaration with Customs through the Customs online processing system, after which the goods shall be sealed and transported to the depot in the free trade zone. The goods can be delivered to the free trade zone enterprise after customs clearance procedure is completed. However, no extra sealing shall be required for goods transported from logistics center to free-trade-zone enterprise within the same controlled zone.
(4) Where the same consignment contains both bonded goods and goods entered into storage from taxed zones, both parties concerned shall jointly complete the applicable declarations and submit them to Customs at the same time.

14. For cases involving the transportation of goods from a logistics center to the bonded area or the free trade zone, the logistics center may apply for permission to file monthly consolidated declaration to the competent Customs Office having jurisdiction over the logistics center. Upon approval, the logistics center may, in batches, enter the details of the goods exiting the warehouse into the computer system and print the Note. Goods required to be sealed shall be sealed with the self-prepared seals, and are dispatched based on the relevant documents. A Declaration Form shall be completed on a consolidated basis, and customs clearance procedures shall be completed by the fifteenth day of the following month,

and the date of release of the declaration shall be deemed to be the date of importation or exportation.

15. Declaration procedures for the export of goods from logistics centers are as follows:
(1) The logistics center or the holder of the goods shall complete an Export Declaration (D5: export of goods exiting bonded warehouse) and electronically declare it to the competent Customs Office at the place of export. After the goods have been sealed, the Note shall be printed. The goods shall be transported to the place of export for customs clearance with the Note. Upon customs clearance and release, the logistics center shall write off the account records based on the computer release notice.
(2) A logistics center located within technology industrial park, science park, agricultural technology park, controlled zone of international harbor or international airport, shall file a customs declaration with the competent Customs Office having jurisdiction or at the place of export. Upon customs clearance and release, the goods shall be sealed. The logistics center shall then print the Note based on the computer release notice and in accordance with the provisions prescribed by Customs for controlling exported containers (goods). The goods shall be transported to the place of export for loading onto a vessel or aircraft with the Note.
(3) Where all export goods have been entered the logistics center from the domestic taxed zones, the logistics center shall complete the Form of Entry (Exit) of Domestic Goods, and the goods exited the logistics center shall be declared to the competent Customs Office at the place of export in accordance with the procedures applicable to the export of domestic goods. However, logistics centers located within technology industrial parks, science parks, agricultural technology parks, and controlled zones of an international harbor or international airport, shall file a customs declaration with the competent Customs Office having jurisdiction or at the place of export.
(4) Where goods exported from a logistics center have been released by Customs but, for any reason, are not subsequently shipped for export, the logistics center shall, except in cases of transshipment, apply to the competent Customs Office at the place of export clearance for export return. The original goods shall be sealed and returned to the logistics center. Except for outdoor storage facilities for containers (goods) approved by Customs, the containers shall be immediately opened and the goods discharged and stored in the warehouse, and the previously written-off inventory records for the goods shall be corrected.
(5) Where small items of goods carried by hand from a logistics center are to be exported through an airport by a designated person, an Export Declaration (D5: export of goods exiting bonded warehouse) shall be completed, stating the date of departure and the flight number. Customs clearance shall be conducted with the competent Customs Office having jurisdiction in accordance with the procedures applicable to goods from the bonded area deemed to be exports. Upon release, the logistics center shall print the Note and one export declaration duplicate and deliver both documents to the person carrying the goods for collection and exiting the logistics center. After the goods have been carried out of the country, the

airport Customs Office shall promptly transmit the duly endorsed Note back to the logistics center to close the case.

16. For goods declared for exiting the logistics center, the number and item number of the original Declaration Form concerning the entry of storage shall be declared for each item. Where, after exportation, an application is made for the offsetting or refund of duties on raw materials used, the declaration shall be made in accordance with the Regulations Governing the Offsetting or Refund of Duties and Taxes on Raw Materials for Export Products and other relevant provisions.

17. The declaration procedures for the return of goods stored in a logistics center are as follows:
(1) Goods returned to taxed zones shall be handled in accordance with the provisions of Point 12. Goods returned to the bonded area or the free trade zone shall be handled in accordance with the provisions of Point 13. Goods returned overseas shall be handled in accordance with the provisions of Point 15.
(2) Goods returned to the bonded area shall be handled in accordance with the originally prescribed storage period applicable to such bonded area. Where bonded goods stored in a logistics center no longer have any commercial value, the logistics center may, upon obtaining the written consent of the owner of the goods, complete an Import Declaration (D2: bonded goods exiting a bonded warehouse for importation into taxed zones) and file the declaration with the competent Customs Office having jurisdiction. Where Customs verifies that the goods have no commercial value, Customs shall supervise their destruction and the corresponding records shall be written off. If any residual value remains after destruction, the applicable duties and taxes shall be paid based on such residual value before the goods enter taxed zones.

18. When goods exiting a logistics center are returned, the number and item number of the original import declaration or export declaration and the reason for return shall be stated in the application form or in the column for other declarations of the declaration. The applicable application forms are as follows:
(1) For goods returned from overseas, the logistics center shall file an Import Declaration (L1: foreign goods entered and stored in a logistics center) or an Import Declaration (D8: foreign goods entered and stored in a bonded warehouse).
(2) For goods returned from a bonded factory, technology industrial park, science park, or agricultural technology park, the parties shall jointly complete an Export Declaration (B2: transactions between types of bonded factories or entry of types of bonded factories into types of bonded warehouses).
(3) For goods returned from a bonded warehouse or other logistics center, the parties shall jointly complete an Import Declaration (D7: transactions between types of bonded warehouses or entry of types of bonded warehouses into types of bonded factories).
(4) For goods returned from taxed zones, the parties shall jointly complete

an Export Declaration (D1: sale to or return to a bonded warehouse from taxed zones), and shall be handled in accordance with the provisions of Article 51 of the Customs Act.
(5) For goods returned from the free trade zone, the parties shall jointly complete an Import Declaration (D8: foreign goods entered and stored in a bonded warehouse) and file the application with the competent Customs Office at the location of free-trade-zone enterprises.

19. In the event of the return of goods transported from a logistics center to overseas, the bonded area, or the free trade zone, the original export declaration (including deemed export) shall be declared. If, at the time of the original export (including deemed export), export (including deemed export) supporting documents for duty and tax refund purposes have been obtained, such documents shall be voluntarily returned, or Customs shall issue a written notice to make the necessary correction. If duties and taxes offsetting or refund have already been processed, the refunded amount shall be repaid, or the original accounting record shall be restored. If the guarantee has already been released, the guarantee procedures shall be re-completed.

20. The following goods transported to or from a logistics center shall be carried in containers, sealable trucks, or sealable cargo boxes:
(1) Foreign goods transported to a logistics center after being released by the competent Customs Office at the place of import.
(2) Goods transported from a logistics center to the bonded area or the free trade zone.
(3) Export goods transported from a logistics center to an export cargo terminal under the jurisdiction of the competent Customs Office at the place of export, or to a location where the goods are loaded onto a vessel or aircraft.
Goods referred to in Subparagraph 2 and Subparagraph 3 of the preceding paragraph shall be transported after being sealed by the logistics center using self-prepared seals (or e-seals). However, sealing shall not be required for goods under any of the following circumstances:
(1) Goods transported from a logistics center to another logistics center, bonded factory, technology industrial park, science park, or agricultural technology park that are without monthly consolidated declaration, as well as goods transported to other container terminals within the same controlled zone, but the goods are not prohibited from import, required to obtain approval from the relevant competent authorities for entry into storage pursuant to Subparagraph 8 of Article 4 of these Regulations, and subject to storage period prescribed by Customs.
(2) Goods transported from a logistics center to free-trade-zone enterprise within the same controlled zone.
The brand, specifications, and design of self-prepared seals shall be submitted to the competent Customs Office having jurisdiction for approval before use. However, where the quantity is small, the goods may be transported after each item is separately sealed with paper seals or lead seals approved by the competent Customs office having jurisdiction.
Small-quantity goods handled in accordance with the preceding paragraph may

be transported together in the same vehicle with bonded goods that are required to be sealed with self-prepared seals for delivery to different manufacturers, unless provided that the sealed condition of the goods can be maintained throughout transportation.
Goods stored in outdoor storage facilities and packed in containers or sealable cargo boxes shall be accompanied by a detailed list of the contents of each container or cargo box upon declaration for storage. After entering into storage, such containers or cargo boxes shall remain sealed with self-prepared seals at all times, except during loading and unloading operations in which the containers or cargo boxes are opened.

21. Upon the entry of foreign goods for storage into a logistics center, the dedicated personnel shall immediately check and accept the goods and, in accordance with the provisions prescribed by Customs for controlling imported and exported containers (goods), transmit the Note to the shipping depot for Customs or dedicated personnel to close the relevant case. In the event of any irregularities, the competent Customs Office having jurisdiction shall be notified immediately, and the goods shall not be unloaded.
Where goods are transported from a logistics center to the bonded area, the free trade zone, or Customs at the place of export, the dedicated personnel shall, in accordance with the provisions prescribed by Customs for controlling imported and exported containers (goods), transmit the Note back to the logistics center immediately after the container (goods) has been checked and accepted. In the event of any irregularities, the logistics center shall be notified immediately. Where necessary, the competent Customs Office having jurisdiction shall be notified for handling.

22. A logistics center shall have at least two dedicated personnel to handle matters related to autonomous management. The dedicated personnel shall complete professional training programs either conducted by the competent Customs Office or by a private institution accredited by the competent Customs Office, and obtain a qualification certificate.

23. A logistics center shall have separate account books for goods stored therein that are subject to storage period prescribed by Customs.
Before expiration of the storage period for such goods, the goods shall be declared for import or re-export, and the goods shall not be transported to any other bonded areas.

24. A logistics center shall conduct an annual physical inventory regularly and shall notify the competent Customs Office having jurisdiction of the physical inventory date two weeks prior to the inventory. The physical inventory shall be completed within two days, and the results shall be notified to the competent Customs Office within two weeks. In the event of inventory shortage, the logistics center shall file an import declaration and pay the applicable duties and taxes within 20 days after the physical inventory. In the event of inventory surplus, the logistics center shall file a supplementary declaration for entry into storage for closure within

20 days after the physical inventory.
Goods entered into storage that are subject to storage period prescribed by Customs shall, without exception, be included in the full inventory during the annual physical inventory.

25. Where bonded goods stored at a logistics center suffer loss or damage and become no value due to natural disasters, emergencies, or other force majeure events, the logistics center shall declare such loss or damage within one week from the day following the cessation of the disaster. If the competent Customs office having jurisdiction verifies the facts, it may approve the account write-off of the bonded goods.
Where bonded goods stored at a logistics center are stolen or burglarized, resulting in a loss of quantity, and an official police report is obtained, the loss shall be reported to the competent Customs Office having jurisdiction for verification. Where verified, the lost goods shall be subject to additional duties and taxes, and the accounts shall be written off within three months from the day following the theft. In special circumstances, upon approval by the competent Customs Office having jurisdiction, the logistics center may apply to provide a security deposit to defer payment of the duties and taxes. Such deferral shall not exceed six months. If the goods are not recovered by the expiration of that period, Customs may use the security deposit to offset the duties and taxes.
Where bonded goods stored at a logistics center suffer a loss of quantity due to their nature, the competent Customs Office may approve the account write-off of the loss upon Customs verification.

26. The reconditioning or simple processing of goods at a logistics center shall be limited to activities necessary for the distribution of the goods. Processing shall not be carried out using large-scale and complex machinery or equipment.
Goods in a logistics center that are subject to reconditioning or simple processing at the logistics center shall be handled in the specified warehouse area. Where the item numbers of goods are changed as a result of reconditioning or simple processing, an application for reconditioning and simple processing in a logistics center shall be prepared and submitted to the competent Customs Office having jurisdiction for approval in advance. Where the item numbers remain unchanged, the dedicated personnel may notify the matter to Customs after the fact.
Where goods stored at a logistics center are neither controlled nor restricted for import and are transported to taxed zones, the bonded area, or the free trade zone for reconditioning or simple processing shall, be subject of an Application for Outsourced Reconditioning and Simple Processing in a Logistics Center (Attachment 1) shall be prepared and submitted to the competent Customs Office having jurisdiction for approval in advance. Upon approval, a release order shall be issued, and the removal shall be recorded in the computerized account books and the Record of Dispatch and Return of Goods in a Logistics Center for Outsourced Reconditioning or Simple Processing (Attachment 2), before the goods are exited. Upon their return, the relevant records shall be closed out in the

computerized account books. In reviewing applications for outsourced reconditioning or simple processing, the competent Customs Office having jurisdiction may, where necessary to ensure that the goods can be identified as being in their original condition upon return, require samples to be retained and photographs or images of the goods before and after the operations to be submitted.
Contractors entrusted with reconditioning or simple processing shall designate a specified area for storing the goods entrusted to them for processing and maintain a Registration Log of Entry and Exit the Factory and Withdrawal for Use of Goods in a Logistics Center for Reconditioning or Simple Processing (Attachment 3) to record, at all times, the quantities of bonded goods received into storage, withdrawn, and remaining in stock, for inspection.
Goods in a logistics center that have been approved for outsourced reconditioning or simple processing shall be returned within three months from the day following the date of approval. Where necessary, an application for a one-time extension may be filed before the expiration of the prescribed period, provided that the total period shall not exceed six months.
Imported tobacco and alcoholic beverages stored in a logistics center shall not be outsourced for reconditioning. Reconditioning of such products within the logistics center shall be limited to the addition of promotional gifts and the affixing of Chinese labels. The capacity and labeling of the original goods shall not be altered. An application shall be submitted to the competent Customs office having jurisdiction for each batch, and where deemed necessary by Customs, Customs officers may be assigned to supervise the operation jointly with the dedicated personnel.

27. Upon the establishment of a logistics center, the competent Customs Office having jurisdiction shall appoint officers to provide guidance for a period of three to six months. Upon expiration of this period, Customs officers shall conduct audits regularly or irregularly.
Where a logistics center stores goods subject to storage period prescribed by Customs, the competent Customs Office shall conduct remote audits of the relevant computerized account books by computer at any time and conduct on-site inspections at least once a month. In addition, the mobile inspection unit shall conduct inspections irregularly, and the post-clearance audit unit shall conduct audits in accordance with laws and regulations.

28. Where goods stored at a logistics center are neither controlled nor restricted for import and need to be transported to taxed zones or the bonded area for examination or testing, the logistics center shall submit an application for outsourced examination or testing of goods of the logistics center. Upon approval by the competent Customs office having jurisdiction and after recording the relevant information in the computerized account books, the goods may be exited the logistics center. Upon their return, the relevant records shall be closed out in the computerized account books. Goods transported to the free trade zone for examination or testing shall be handled in accordance with Point 13; upon their return, the procedures set forth in Point 9 shall apply.

Goods transported to taxed zones or bonded areas in the preceding paragraph shall be returned within three months. Where necessary, an application for a one-time extension may be filed before the expiration of the prescribed period, provided that the total period shall not exceed six months. For goods transported to taxed zones, an application may be filed with Customs for approval before the expiration of the prescribed period. Such goods may be exempted from being returned to the logistics center after customs declaration procedures have been completed in accordance with Point 11 and the relevant records have been closed out in the computerized account books. For goods transported to bonded areas, customs declaration procedures shall be handled in accordance with Point 13.

29. Customs clearance procedures for bonded goods stored at a logistics center and transported to taxed zones for exhibition shall be handled, mutatis mutandis, in accordance with the relevant provisions of the Operational Directions Governing the Clearance Procedures of Imported Exhibition Goods.
Where exhibition goods are transported to taxed zones, the logistics center or the holder of the goods shall complete an import declaration (D2: bonded goods exiting a bonded warehouse for importation into taxed zones) and file it with the competent Customs Office having jurisdiction over the logistics center, and provide security or guarantee for the duties and taxes. Upon inspection and release by Customs, the logistics center shall record the relevant information in its computerized account books based on the release notice and print the Note for goods exiting the logistics center.
Where exhibition goods are returned to the logistics center, the logistics center or the holder of the goods shall complete an export declaration (D1: sale to or return to a bonded warehouse from taxed zones) and declare it to the competent Customs office having jurisdiction over the logistics center. Upon inspection and release by Customs, provided that no discrepancies are found, the security or guarantee provided for the duties and taxes shall be refunded. The logistics center shall receive the goods into storage and close out the relevant records in its computerized account books based on the release notice.
Goods referred to in the preceding paragraph shall be returned within three months. Where necessary, an application for a one-time extension may be filed before the expiration of the prescribed period, provided that the total period shall not exceed six months.

Attachments：	Attachment 1.odt Attachment 2.odt Attachment 3.odt

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