Content

Title：	The Regulations Governing the Implementation of Customs Valuation Advance Ruling on Imported Goods Ch
Date：	2017.06.01
Legislative：	1.Promulgated on 1st September, 2010. 2.revised on 1st June, 2017.
Content：	Article 1　The Regulations herein are prescribed pursuant to paragraph 4 of Article 36-1 of the Customs Act (hereinafter referred to as “the Act”). Article 2　An advance ruling on customs valuation on imported goods referred in the Regulations shall mean the duty-payer or the duty-payer’s agent (hereinafter as “the Applicant”) may apply to the Customs Administration, Ministry of Finance (hereinafter as “the Customs Administration”), prior to importation, for an advance ruling on customs valuation related to the `matters whether the expenses paid or payable for the imported goods under the paragraph 3 of Article 29 of the Act or other expenses should be added into the calculation of customs value. Article 3　The Customs Administration may appoint its field offices to conduct the advance ruling on customs valuation. Article 4　Upon application for an advance ruling on customs valuation, an application form shall be filled out, and submitted along with contracts of sale, commercial invoice, letter of credit, proof of payment, and other required documents to the Customs Administration. Article 5　An applicant, submitting incomplete documents for an advance ruling on customs valuation, shall remedy such document within thirty days from the day next to the date of receiving the written notice issued by the Customs Administration. Article 6　The Customs Administration shall not accept the application for an advance ruling on customs valuation and will notify the Applicant in written form if any of the followings occurs: 1. The Applicant fails to remedy incomplete documents within deadline as stipulated in above; 2. Hypothetical trade or trade will not be materialized within one year; 3. Subject matter of preliminary appraisal review being applied is identical or similar to the disputed goods is underway of administrative relief; 4. Critical information provided by the Applicant proved to be incorrect or falsified; or 5. Application determined as disqualified for an advance ruling on customs valuation by the Customs Administration. Article 7　The Customs Administration shall reply in written to the Applicant within forty five days from the day next to the date of receiving the application for an advance ruling on customs valuation or the remedy documents as mentioned in Article 4 submitted by the Applicant, and such period may be extended to no more than ninety days if the Customs requires

consulting opinions from international or domestic institute or expert. The Customs shall inform in written the applicant of the reasons for its extension before the original deadline.

Article 8　The Applicant may apply to the Customs Administration for a review prior to the importation of the goods, if he or she is dissatisfied with the advance ruling issued according to the above Article.

The Customs Administration shall reply to the Applicant regarding to the result of the review within twenty days from the day next to the date of receiving the said application for the review.

The Applicant dissatisfied with the result of the review may follow administrative remedy procedure in accordance with the Act after the goods in question have been imported and the customs value has been determined by the Customs.

Article 9　The result of an advance ruling shall be valid for three years, starting from the issuance date of notice of the said result to the Applicant unless modified by the Customs Administration.

Article 10　The Customs Administration may modify the result of advance ruling and notify the concerned Applicant with explanation in written form if any of the followings occurs:

1. The Applicant has provided incorrect or incomplete information to the extent that it has altered the result of advance ruling;
2. Regulations concerning the customs value have changed to the extent the result of advance ruling becomes invalid;
3. Conditions or facts used as the ground for the arriving of the result of advance ruling have changed; or
4. Any other significant error that the Customs Administration deems necessary to modify the said result.

After receiving the decision related to the change in the ruling, the applicant may apply to The Customs Administration for an extension of the period of the validity of the ruling, provided the applicant is able to prove that a contract has been entered into, the transaction has been conducted according to the contract and the change in the ruling will cause loss. However, such an extension shall not exceed ninety days following the date of receiving the written decision.

The modified result of advance ruling shall be valid for three years starting from the issuance date of written decision of the said result unless otherwise further modified by the Customs Administration.

Article 11　Importer whose goods have been reviewed for an advance ruling on Customs valuation shall specify that such goods have been processed for custom clearance by documents review or goods inspection and present photocopy of reply letter when the goods in question arrive at the competent Customs Office for inspection by the Customs at destination.

Competent Customs Office may demand the said reply letter if necessary even the goods in question do not require examination or inspection.

Competent Customs Office shall determine the Customs Value of the goods in question according to the result of advance ruling if the terms and conditions of trade, facts, and content of the goods that have arrived at the custom are identical to the goods that have been reviewed in their respective advance ruling.

Article 12　The Regulations shall take effective from the date of

promulgation.