Content

Title：	Regulations Governing the Standards and Implementation of the Provisional Seizure or Other Protective Measures Ch
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Content：

Article 1 The Regulations are prescribed pursuant to Paragraph 3, Article 48 of the Customs Act.

Article 2 Where the payable amount of custom duty, delinquent fees, late fees, interest, fines of penalties on the value of goods is over NT500,000, and after the duty memo or penalty notice were delivered but a guarantee was not provided, the Customs shall record the data of duty-payer or penalized person and their payables in computer for control.

Article 3 For the purpose of securing customs duty, delinquent fees, late fees, interest, fines or penalties on the value of the goods, the Customs may request tax collection authorities to provide information including the income tax application, the tax registration, and other property data of the duty-payer or the penalized person.

Article 4 After the duty memo or penalty notice were delivered, and the payable amount is over NT500,000, the Customs may request the court for provisional seizure of the property of the duty-payer or penalized person or take other protective measures to the extent that may cover the payable amount without there having been a guarantee provided. However, such action shall not apply in the case where the duty-payer or penalized person has already provided a sufficient guarantee.

Article 5 The sufficient guarantee referred to in preceding Article means cash or following items, its value equivalent to the customs duty, delinquent fees, late fees, interest, fines or penalties on the value of the goods owed:

(1) Bonds issued by the government.

(2) Time deposit certificates issued by a bank.

(3) Time deposit certificates issued by a credit

cooperative.

(4) A one-year or more common trust certificate issued by a trust and investment company.

(5) A guarantee provided by a financial institution.

(6) Any other property approved by the Ministry of Finance which is easy for sale and custody, and free from any dispute over proprietary rights.

The guarantee furnished in any of the forms specified in Subparagraphs (1) to (4) and (6) in the preceding Paragraph shall be mortgaged or pledged to Customs.

Article 6 Where the property of the provisional seizure is referred to in Subparagraphs (1) to (4) of Paragraph 1 of the preceding Article may be mortgaged or pledged as collateral to Customs.

The collateral amount referred to in the preceding Paragraph shall be based on the amount of bonds or time deposit certificates.

Article 7 The Customs shall revoke the provisional seizure or cancel other protective measures under the following circumstances:

(1) Sufficient guarantee has been provided.

(2) The duty memo or penalty notice has been revoked or changed to the extent that the amount less than NT$500,000 in an administrative remedial proceeding.

(3) The corporate organization has been dissolved, canceled or nullified its registration under related laws and has completed its liquidation, and has no remaining assets or properties to pay off tax arrears and fines.

(4) The duties, taxes, and fines have been allocated in accordance with settlement or bankruptcy procedure of the Bankrupt Law.

Article 8 For taking provisional seizure or other protective measures to secure taxes, late fees, interest or fines leviable and collectable according to other laws and regulations concerned, the Customs shall apply mutatis mutandis to the Regulations.

Article 9 The Regulations shall take effective from the date

of promulgation.