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| Title： | Regulations Governing the Implementation of Advance Ruling on the Country of Origin of Imported Goods Ch |
| Date： | 2017.07.17 |
| Legislative： | 1.Promulgated on July 17, 2017 |
| Content： | Article 1<br>The Regulations herein are prescribed pursuant to Paragraph 5, Article 28 of the Customs Act (hereinafter referred to as －the Act—).<br>Article 2<br>An advance Ruling on the Country of Origin of Imported Goods referred in the Regulations means an advance ruling made by the Customs on the Country of Origin of Imported Goods not applicable to the preferential tariff rate listed in the second column on the Customs Import Tariff when an application is submitted by the duty-payer or the duty-payerωs agent (hereinafter as －the Applicant—)<br>Article 3<br>An application for an advance ruling on the Country of Origin shall be made in written application form (annex 1), and submitted along with supporting documents or samples to the competent Customs Office.<br>The application form mentioned above shall be limited to one good only.<br>Article 4<br>An applicant submitting incomplete documents or samples for an advance ruling on the Country of Origin shall remedy such documents within 30 days from the day next to the date of receiving the written notice issued by the Customs Office. However, an extension may be applied to the Customs prior to the expiration date under a reasonable circumstance. Such an extension period may be limited to only one time and shall not exceed 2 months.<br>Article 5<br>Customs will not give an advance and notify the Applicant in written form if any of the followings occurs:<br>1. The Applicant has provided incomplete documents or samples; the Applicant fails to remedy incomplete documents within deadline as stipulated above;<br>2. Information provided by the Applicant is proved to be incorrect or falsified;<br>3.Goods are hypothetical, during design stage, or not yet produced;<br>4.The application for an advance ruling on the Country of Origin of Imported Goods has been filed on the identical goods under review of advance origin ruling exported by same exporter or producer, or subject matter of preliminary appraisal review being applied is identical to the disputed goods which is underway of administrative relief;or<br>5. The Applicant withdraws the application of advance ruling on the Country of Origin.<br>Article 6 |

The Customs shall reply in writing to the Applicant within 2 months from the day next to the date of receiving the application for an advance origin ruling as mentioned in Article 3 or from the date next to the date of receiving the remedy documents submitted by the Applicant as mentioned in Article 4 (Appendix 2), and such period may be extended to no more than 2 months.

The Customs shall inform in writing the Applicant of the reasons for its extension.

The result of an advance ruling shall be valid for 3 years, starting from the issuance date of notice of the said result to the Applicant.

Article 7

The Applicant may apply to the competent Customs Office for a review prior to the importation of the goods, if the applicant is dissatisfied with the advance ruling issued according to the above Article by the Customs office.

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 country of origin has been determined by the Customs.

Article 8

The declarant shall specify in the import declaration form the goods that have undergone advance ruling on the country of origin. Competent Customs Office shall determine the origin of the goods in question according to the result of advance ruling if the goods that have arrived at the Customs are identical to the goods that have been reviewed in their respective advance ruling. Nonetheless, such rules shall not apply to those goods whose country of origin is determined differently due to the change of rules of origin.

Where the aforementioned situation stipulated in the said proviso takes place, the Customs shall notify the Applicant in accordance with Paragraph 1, Article 10 of the Regulations.

Article 9

In the case where the result of the advance origin ruling has been altered due to the erroneous or ingenuine information provided by the Applicant, the Customs shall revoke such written advance ruling.

Article 10

Customs may modify the result of advance ruling and notify the concerned Applicant with explanation in written form.

The modified result of advance ruling shall be valid for three years starting from the issuance date of written decision of the said result. In the case where modifying an advance ruling on origin involves the import regulations, the imported goods shall be subject to the import regulations in effect at the time of importation.

If the Applicant is able to prove that a contract has been entered into and the transaction has been conducted according to the contract and the change in the determination of origin will cause loss, the Applicant may apply for an extension of the period of the validity of the ruling, but such an extension shall not exceed ninety days.

Article 11

Single windows with designated customs officers processing the advance

ruling on the origin of goods shall be established in all field customs offices under the jurisdiction of the Customs Administration, Ministry of Finance.

The competent Customs Office processing the advance ruling case shall notify the remaining customs offices of the application form, related supporting documents, and determination result of the case set forth in the Article 4 of the said Regulations.

Article 12

The Regulations shall take effective from the date of promulgation

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