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Title： Regulations Governing Customs Clearance Procedures for Importing and Exporting Postal Parcels Ch

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Article 1	These Regulations are enacted pursuant to Paragraph 3, Article 27 and Paragraph 3, Article 49 of the Customs Act (hereinafter referred to as the “Act”).
Article 2	The terms used in these Regulations are defined as follows: 1. Postal Articles: imported and exported postal mails and parcels delivered by the postal authority. 2. Postal Authority: the authority that provides international postal services in accordance with the Postal Act.
Article 3	Imported and exported postal articles must meet the following conditions: 1. Must not be an article prohibited from import stipulated in Article 15 of the Act. 2. Must not be an article prohibited from import or export in accordance with other laws. 3. The gross weight per unit (bag) must be less than 30 kilograms.
Article 4	The place for the storage and for customs clearance procedure of postal articles shall be provided by the postal authority and approved by Customs. The examination spots, movement lines and other necessary facilities shall also meet the requirements for customs examination and clearance. The warehouse for the storage of postal articles under the preceding paragraph shall be jointly locked by both the postal authority and Customs.
Article 5	The invoice for imported postal articles should be attached to the outer box or included inside the box for Customs inspection. If the invoice is not attached or included while it is deemed necessary to perform an inspection by Customs, the postal authority shall send a written notice to the addressee requesting him or her to provide an invoice. If any documents designated by Customs or required to be submitted in accordance with other laws and regulations are not provided, the postal authority shall send a written notice to the sender to provide said documents.
Article 6	When an imported postal article has any of the following conditions, the addressee shall file for customs clearance in accordance with Article 16 of the Act within 15 days from the day on which he/she receives a notice from the postal authority to complete the customs examination procedure: 1. Free on board (FOB) price exceeds the equivalent of US$5,000. 2. Duplicates of declarations for the purpose of requesting duty drawback or bonding are required. 3. Re-imported cases that need to be cross-checked with the original export declaration. 4. Articles eligible for duty reduction or exemption pursuant to the Act and relevant regulations, and additional notes in the Customs Import Tariff. 5. Import declarations other than Declaration for Imported Goods (Import Declaration “G1”). 6. Articles subject to special safeguard measures publicly announced by the Ministry of Finance. 7. Articles subject to tariff quota. 8. Other postal articles subject to customs declaration in accordance with other laws and regulations. If customs declaration is not filed during the period stipulated under the preceding paragraph, unless there is a condition stated under Article 20, Article 73 of the Act shall apply.

Article 7	Imported parcel articles shall be subject to customs duty, commodity tax, business tax, tobacco and alcohol tax, health and welfare surcharge for tobacco, specifically selected goods and services tax, and a trade promotion service fee in accordance with applicable regulations. However, if the customs value is within NT$2,000, the customs duty, commodity tax and business tax are exempted. Postal articles with tax exemption under the preceding paragraph do not include tobacco, alcohol or agricultural products subject to tariff quota. In the case of an emergency, the Ministry of Finance may announce a certain period during which the restriction of the customs value of NT$2,000 for the purpose of tax exemption is not applicable for certain articles.
Article 8	If the customs value exceeds the threshold of tax exemption stipulated under these Regulations, the full amount of import tax (charge) shall be imposed. In the case of postal parcels composed of miscellaneous articles other than tobacco, alcohol, and agricultural products subject to tariff quota, customs duty shall be imposed at the tariff rate stipulated under Paragraph 5 of the General Rules of the Customs Import Tariff. If the postal parcels are not composed of miscellaneous articles, the tariff rate stipulated under the Customs Import Tariff shall be applicable.
Article 9	Miscellaneous articles referred to in the preceding article do not include any single article or articles of the same type or tariff number with customs value exceeding NT$2,000.
Article 10	If the customs value of any imported postal parcel exceeds NT$2,000 and if the article is not subject to customs declaration under Article 6, Customs will complete a Duty Memo for Imported Postal Parcels and submit it to the postal authority to serve as the basis for the posting and collection of duties/taxes.
Article 11	If two or more postal articles imported from overseas are sent from the same sender and delivered to the same addressee on the same day, the customs value of such articles shall be calculated in a combined manner. The same delivery date referred to under the preceding paragraph means the postal seals affixed by the postal authority show the same date as the dispatch notes of postal parcels.
Article 12	The provisions regarding tax exemption under these Regulations are not applicable to frequent posting of postal articles sent to the same addressee. The frequent posting referred to under the preceding paragraph means the same addressee is given theduty exemption on imported postal articles for more than six times within half a year by applying to the provisions set forth in Paragraph 1,Article 7 of the said Regulations.In addition,the aforementiones "half a year" refers to January through June or July through December of the year.
Article 13	Where the postal articles are classified as goods subject to inspection, epidemic control items or other importation restrictions, unless otherwise provided in other import/export regulations, such parcels shall be processed pursuant to the provisions of such import/export regulations.
Article 14	No import approval application document is required for the following imported postal articles: 1. For imported pet food of a quantity less than 6 kilograms, the “animal feed import registration certificate” is not required. 2. In accordance with other regulations of the competent authority providing that the import approval document is not required. For imported tobacco and alcohol for personal use below the following quantity thresholds, the tobacco/alcohol importer’s license is not required: 1. Alcohol: 5 liters. 2. Tobacco: 5 cartons (1,000 pieces) of cigarettes or 125 pieces of cigars or 5 pounds of tobacco. If other import regulations are applicable to the objects under the previous two paragraphs, such import regulations shall be applicable.

Article 15	If any export postal article has any of the following conditions, the sender shall complete an export declaration to carry out the customs declaration procedure with Customs: 1. Free on board (FOB) price exceeds the equivalent of US$5,000. 2. Subject to export regulations under applicable legislations. 3. Object for which duplicates of declarations for the purpose of requesting duty drawback or offset of bonding is required. 4. Object that is returned or re-exported and needs to be cross-checked with the original import declaration. 5. Export declarations other than the Export Declaration for Domestic Goods (Export Declaration “G5”) or Re-Exported Foreign Goods (Export Declaration “G3”). 6. Other postal articles subject to customs declaration in accordance with other laws. If customs declaration is not carried out in accordance with the previous paragraph, the postal authority will notify the sender to carry out export customs declaration matters.
Article 16	For any export postal article other than those subject to customs declaration under the previous paragraph, the sender shall truthfully declare the name, quantity and value of the object on the posting document. The postal authority shall submit such a form together with the postal parcel to the Customs agency of the place of export for (random) examination and release.
Article 17	For any postal article sent overseas for the purpose of repair or processing with a free on board (FOB) price below the equivalent of US$5,000, the sender shall complete the “Simplified Declaration Form for Postal Object Exported for Repair and Process” and apply for examination by Customs in the postal authority. When the postal object under the previous paragraph is re-imported, the original copy of the simplified declaration form filed at the time of export shall be submitted to the Customs agency of the place of import.
Article 18	The postal authority shall comply with the applicable customs regulations and shall cooperate closely with Customs to prevent the import/export of any postal article that infringes upon intellectual property rights.
Article 19	During examination of any postal article, the postal authority shall send personnel to perform the examination together with Customs and to carry out matters related to relocation, dismantling, box opening and reinstatement of original conditions. If required, the recipient (sender) may be asked to be present during the examination. If the postal article is overweight, oversized or has any other special conditions and must be relocated to a specific examination location approved by Customs for examination, the postal authority shall be responsible for the transportation, security and administration of the goods. Following opening and examination, the “Customs/Postal Joint Seal” shall be affixed firmly onto the postal article and both authorities shall affix their seals.
Article 20	If any imported postal article cannot be delivered and is not collected during the collection period and if the sender declares to waive the postal article that is not collected by the recipient, the postal authority shall handle subsequent processing after examination and approval by Customs.
Article 21	These Regulations shall be implemented from the date of publication. Nonetheless,the provisions of Article 7,Article 9,and Article 10 of the Regulations amended on September 25th 2017 shall take effect from January 1st ,2018.

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