


## Content

Title :	Where a declaration for tax-free cargo of import express is found inconsistent with the real cargo and in violation of Paragraph 1 of Article 37 of the Customs Anti-smuggling Act, the evaded taxes shall be the taxes payable for the real cargo, which are calculated based on the tariff code and its rate that the real cargo falls into. 
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Data Source : Ministry of Finance, R.O.C. Laws and Regulations Retrieving System