Content

Title：	Regulations Governing The Implementation Of Automated Cargo Clearance Procedures Ch
Date：	2013.08.16
Legislative：	1. Promulgated on September 8, 1992 2. Amended on February 8, 1996 3. Amended on November 10, 1997 4. Amended on November 4, 1998 5. Amended on December 30, 2001 6. Amended on September 4, 2003 7. Amended on December 21, 2004 8. Amended on October 31, 2006 9. Amended on August 16, 2013
Content：	Chapter I General Provisions Article 1 These Regulations are enacted pursuant to paragraph 3 of Article 10 of the Customs Act (hereinafter referred to as “the Act”)

Article 2 For the purpose of these Regulations, the following terms shall be understood as:

(1) through-Customs value-added network: a value-added network established pursuant to Regulations on Operating Permit and Administration for Customs Clearance Network, which connects with Customs-Port-Trade Single Window (hereinafter referred to as “CPT Single Window”) and provides services for transmitting cargo clearance information by way of electronic data transmission.

(2) computer online transmission: the transmission of clearance electronic data or messages by way of using computer mainframes, personal computers, computer terminals or other interfacing equipment of trade-related agencies, institutions, traders, or individuals to connect with CPT Single Window via internet instead of the use of paper documentation.

(3) electronic data transmission: the transmission or exchange of clearance electronic data among computers or other interfacing equipment of trade-related agencies, institutions, traders, or individuals through CPT Single Window via a through-Customs value-added network instead of the use of paper documentation.

(4) online agencies: the administrative authorities or institutions they entrusted, which are connecting with a through-Customs value-added network or CPT Single Window and entitled to carry out online processing of licensing, quarantine, commodity inspection, Customs clearance procedures, commercial ports, foreign currency exchange or other trade management matters related to the importation or exportation of cargoes.

(5) online financial institutions: the institutions which are connecting with a through-Customs value-added network or CPT Single Window, and entrusted by their clients or appointed by the Ministry of Finance to carry out online operations of collecting or transferring duty and charges, bonds, or other fees.

(6) online traders: the businesses engaged in Customs brokerage, transportation, warehousing, container distribution, or import and export, or any individuals or other stakeholders, who submit the data by way of computer online transmission or electronic data transmission instead of the use of paper documentation.

(7) offline traders: businesses and individuals, or their representatives, who do not submit the data by way of computer online transmission or electronic data transmission instead of the use of paper documentation.

(8) online Customs clearance procedures: the import, export ,transshipment or transit Customs procedures cleared through computer online transmission or electronic data transmission in standard data exchange formats.

(9) online declarations: electronic declarations, applications, payment statements or other reports made by online traders in online Customs clearance procedures pursuant to Customs legislation.

(10) online determinations: electronic messages of the issuance or revision of duty memos or permits, notice of submitting supporting documentations required, cargoes examination or release or other determinations made by Customs in response to online declarations pursuant to Customs legislation, which are transmitted via CPT Single Window.

(11) online payment (electronic fund transfer): payment of the duty and charges, bond, or other fees due by way of electronic fund transfer, from the account of the responsible online trader opened at a contracted online financial institution to the National Treasury account. Such way of payment shall be noted in the “duty treatment” column of the Customs declaration while making an online declaration.

(12) online switching service provider: a business providing message switching service between a through-Customs value-added network and its clients for carrying out online Customs clearance procedures. The message switching operations shall be carried out according to the technical guidelines publicized by that value-added network.

Article 3 Cargo clearance procedures carried out through computer online processing or electronic data transmission shall be governed by these Regulations. For matters not provided for in these Regulations, the relevant provisions prescribed in other laws and regulations shall apply.

Article 4 For data declared online to Customs and, as provided for in Article 10 of the Act, needed to have a record on Customs mainframe, Customs may entrust the operator of a through-Customs value-added network or CPT Single Window to do so on its behalf.

Where necessary, Customs may, in addition to the preceding paragraph, entrusts the operator of a through-Customs value-added network or CPT Single Window to deal with other matters relating to the implementation of automated cargo clearance procedures.

Chapter II Application Procedures

Article 5 The Customs bureau eligible to implement automated clearance procedures and the coverage of online operations thereof shall be, prior to the implementation of such practice, publicly announced by Customs Administration, Ministry of Finance.

Article 6 Online transmission of the following through-Customs documents shall be made in standard electronic data exchange formats:

(1) import or export Customs declaration;

(2) duty memo;

(3) fees memo;

(4) transit Customs declaration;

(5) transit permit;

(6) cargo release notice;

(7) short- and over-landed report on import and transit cargoes;

(8) warehousing discrepancy report on import cargoes;

(9) cargo examination notice; and

(10) other documents related to Customs clearance procedures.

The standard electronic data exchange formats referred to in the preceding paragraph shall be publicly announced by Customs Administration, Ministry of Finance.

Article 7 The application of online declarations for online traders shall be made as follows:

1. Online declarations by way of computer online transmission: Applicants shall register with specific certificates at CPT Single Window and obtain permissions to make online declarations.

2. Online declarations by way of electronic data transmission: Applicants shall file an application to and enter into a contract in this regard with a through-Customs value-added network, and the above-mentioned contract shall be forwarded to the Customs bureau concerned for registration. Applicants shall also register with specific certificates at CPT Single Window and obtain permissions to make online declarations. Nevertheless, where the applicant is a Customs broker, it shall, before the entry into of the above-mentioned contract, notice the Customs bureau concerned and acquire the IP address of its electronic mail box.

Article 8 An online switching service provider shall not be allowed to extend its business to Customs brokerage. In addition, provisions of the second subparagraph of the preceding Article shall apply mutatis mutandis to procedures of its application, contracting, and registration.

Chapter III Customs Clearance Procedures

Article 9 Online declarations of online traders in accordance with the first subparagraph of Article 7, declaration information shall be deemed as having been made to Customs when transmitted to CPT Single Window and recorded onto its computer files. Notices of determinations from Customs shall be presumed as having been received by the online traders concerned when recorded in the Clearance Database in Customs computers. Online declarations of online traders in accordance with the second subparagraph of Article 7, declaration information shall be deemed as having been made to Customs when transmitted to a through-Clearance value-added network and recorded onto its computer files. Notices of determinations from Customs shall be presumed as having been received by the online traders concerned when transmitted to CPT Single Window and recorded onto its computer files. Subsequent matters after the notifications of above-mentioned Customs determinations shall be dealt with pursuant to relevant provisions of the Act.

Where there are discrepancies between an online and offline declaration in determining the date such a declaration is made, which in turn effect whether a specific Customs Act or regulation shall be applicable, the date most favorable to the online declaration shall apply.

For a declaration or notice which has been transmitted to a through-Clearance value-added network in accordance with the second subparagraph of Article 7 pursuant to the first paragraph, the trader or Customs concerned shall be entitled to ask the operator of that value-added network to provide a proof on the transmission time and contents of such declaration or notice, and the latter may not reject the request.

The respective cut-off time for accepting online and offline declarations shall be established and publicly announced by Customs.

Article 10 Where the manifest of import cargoes carried by an aircraft or vessel has been online transmitted to Customs after such aircraft or vessel had departed the last foreign airport or seaport for loading or discharging and before its arrival, the duty-payers concerned may make online declarations by way of electronic data transmission prior to the importation so as to enjoy expedited Customs clearance procedures. Operational rules for the above-mentioned practice shall be established and publicly announced by Customs.

Article 11 The online transmission of import or export declarations, manifests or other through-Customs documents made by online traders shall be based on the original commercial invoices, delivery orders, and other relevant documents, and include accurate commodity descriptions, tariff codes, or other information as provided for in Customs legislation.

Article 12 Where a Customs broker has been entrusted to make an online declaration, consistency of the electronic data declared with the documents related to such declaration shall be ensured. All the data to be electronically declared shall, before its transmission, be reviewed and confirmed, and then certified by the Expert Customs Declarant by logging in the identification code and password allocated by Customs, or by other means approved by Customs.

The Customs broker referred to in the preceding paragraph shall be authorized by the duty-payer or exporter concerned before making an online declaration, and powers of attorney shall be submitted when required by Customs.

Article 13 Any online declaration shall be checked by Customs computer system and may be selected for further cargo examination. The declaration and cargoes it covers shall be cleared through following modes:

(1) Channel one (C1): cargoes released without the review of written documents or physical examination;

(2) Channel two (C2): only the review of written documents is required prior to the release of cargoes; or

(3) Channel three (C3): both the review of written documents and physical examination are required prior to the release of cargoes.

Article 14 For cargoes eligible to be released through C accordance with the preceding Article, Customs shall, after the payment of the duty and charge, make online determinations of release to the Customs broker and the operator of the cargo freight station or container terminal concerned. A claim for released cargoes made from a Customs broker to the operator of a cargo freight station or container terminal shall be supported by a notice of release sent from Customs computer system, together with relevant certificates. All documents pertaining to each Customs declaration shall be kept within the prescribed period governing the Acts by the responsible Customs broker. Where necessary, Customs may request the responsible Customs broker to submit documents pertaining to a Customs declaration. Within three days following the date on which the above-mentioned request is received, the responsible Customs broker shall submit all the documents to Customs

Where cargoes covered by a Customs declaration have been specified for going through C2, the responsible Customs broker shall submit a hard copy of the declaration and relevant documents for further review by the end of office hours of the day after the date of receiving the online determinations from Customs. However, the documents eligible to be submitted in soft copy by Customs announcement could be submitted by way of online declarations instead of filing paper documentation.

Where cargoes covered by a Customs declaration have been specified for going through C3, the responsible Customs broker the responsible Customs broker shall submit a hard copy of the declaration and relevant documents for carrying out physical examination by the end of office hours of the day after the date of receiving the online determinations from Customs. To facilitate the examination, Customs may also notice the cargo freight station or container terminal at which the cargoes are placed. However, the documents eligible to be submitted in soft copy by Customs announcement could be submitted by way of online declarations instead of filing paper documentation.

The provisions relating to operations of the payment of duty and charge, as well as the release and claim for cargoes as provided for in paragraph 1 shall also apply to cargoes referred to in paragraph 2 and 3. Nevertheless, where documents pertaining to cargoes specified for further review have been sent to Customs by way of online declarations, and they are then identified as accurate and thus written off by Customs computer, subsequent submission of their written forms may be exempted.

Article 15 A duty-payer who has made an online Customs declaration may, upon his/her choice, pay the duty and charge, bond, or other fees due by way of:
(1) online fund transfer;
(2) post-release payment, accompanied by a guarantee as provided for in the Regulations Governing the Implementation of Post-release Duty Payment Procedures for Import Goods.
(3) electronic remittance, sent from an online financial institution appointed by the contracted bank to the National Treasury or Customs account; or
(4) over-the-counter cash transaction, paid to the branch office of the bank entrusted by National Treasury.
Where necessary, Customs may put restrictions on or make adjustments of the qualifications of duty-payers, the opening date of operation, or other matters related to the availability of the ways of payment as prescribed in paragraph 1(1) and 1(2).
Where a duty-payer referred to in paragraph 1 has chosen one of the ways of payment prescribed in paragraph 1(2) to 1(4), he/she shall print out the duty memo or fees memo, according to the amount determined and online noticed by Customs, as a certificate for carrying out the payment of duty and charge, bond, or other fees.
After receiving the payment confirmation advice from an online financial institution, Customs may, instead of conducting manual verification of the receipt of the duty or fees memo concerned, use its computer system to make automatic check and, if no discrepancy have been found, send out the notice of release.

Article 16 The offline trader who requests Customs to key-in data on a written Customs declarations, manifests or other through-Customs documents on his/her behalf shall be charged with a fee pursuant to the Rules Governing the Collection of Customs Fees.
Notwithstanding the preceding paragraph, a Customs broker may be granted to provide Customs with a carrier medium, instead of manual key-in, to facilitate data transmission before his/her online operation has been put into practice. The above-mentioned measure may only be carried out for a period of no longer than six months except an application of its extension has been approved.
The online trader who requests Customs to key-in written Customs declarations, manifests or other through-Customs documents on his/her behalf shall be charged with a fee pursuant to the Rules Governing the Collection of Customs Fees, except its waiver has been justified and approved by Customs.

Article 17 A through-Customs value-added network and CPT Single Window shall keep all electronic Customs declaration and relevant files recorded by its computer for at least five years following the date on which the cargoes concerned are released, and may destroy them afterward.
A through-Customs value-added network shall keep all manifest and shipping bills for export files recorded by its computer for at least five years following the date on which the cargoes concerned are released and, except otherwise agreed by the stakeholders, may destroy them afterward.

Chapter IV Penalties

Article 18 Where an online switching service provider has extended its business to Customs brokerage and thus violates the provisions of Article 8, Customs may, based on the scenario of the violation, impose a fine ranged from 6,000 to 30,000NT pursuant to Article 81 of the Act. Where necessary, such fine may be imposed time after time. The online switching service provider which does not make rectifications as required after the impositions of fine for three consecutive times may be suspended from running its service for a time period of no more than six months.

Article 19 Where an online trader, except the one in the capacity of an individual, importer or exporter, violates Article 11, Customs may, based on the scenario of the violation, give him/her a warning and require him/her to make due rectifications within a given time period, or impose on him/her a fine ranged from 6,000 to 30,000NT pursuant to Article 81 of the Act. Where necessary, such fine may be imposed time after time.

Article 20 Where a Customs broker violates Article 12, Customs may, based on the scenario of the violation, give him/her a warning and require him/her to make due rectifications within a given time period, or impose on him/her a fine ranged from 6,000 to 30,000NT pursuant to Article 81 of the Act. Where necessary, such fine may be imposed time after time.

Article 21 Where a declarant who makes online Customs declarations violates Article 14, Customs may give him/her a warning and require him/her to make due rectifications within a given time period, or impose on him/her a fine ranged from 6,000 to 30,000NT pursuant to Article 81 of the Act. Where necessary, such fine may be imposed time after time.

Chapter V Additional Provisions

Article 22 Where an Online Trader violates his/her contract with a through-Customs value-added network, or such contract is to be terminated or dissolved because of the user fees he/she owed is overdue, the through-Customs value-added network concerned shall notice Customs, at least 30 days before the date on which the contract is ended, to cancel the registration for online operation.

Where the violation referred to in the preceding paragraph is minor so that merely suspending, rather than terminating or dissolving, the contract is required, the through-Customs value-added network concerned shall notice Customs at least three days before the date on which the contract is suspended.

Article 23 Where online operation of Customs clearance procedures is not available due to the failure of telecommunication service or computer system, the clearance procedures may nevertheless be carried out through manual operations and with hard copies of necessary documents. The above-mentioned through-Customs formalities and operational rules thereof shall be publicly announced by Customs.

Article 24 Except otherwise provided in these Regulations, the provisions governing online Customs clearance procedures for online traders shall not be applicable to offline traders.

Article 25 Online operation of Customs clearance procedures for import and export cargoes should be carried out pursuant to these Regulations, except otherwise prescribed in other special provisions applied to import cargoes, or to fresh animal or vegetable products which are approved to be examined and released alongside aircraft, and the through-Customs data pertaining to them are approved to be transmitted after their exportation.

Article 26 The operating procedures and Customs Declaration Handbook for implementing these Regulations shall be established and publicly announced by Customs Administration, Ministry of Finance.

Article 27 These Regulations shall become effective from the date of their proclamation.

NOTE

In case of any discrepancy between the English version and the Chinese text of this Statute, the Chinese text shall govern.

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