


## Content

Title :	Regulations Governing the Management of Import/Export Clearance for Transportation means 		
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Content :	<div>Chapter 1 General Provisions</div> <div><div>Article 1</div><div>These Regulations are prescribed pursuant to Paragraph 3, Article 20 of the Customs Act.</div></div> <div><div>Article 2</div><div>Import/export clearance for a transportation means shall be subject to these Regulations. Matters not provided for herein shall be governed by other applicable acts and regulations.</div></div> <div><div>Article 3</div><div>When a transportation mean crosses the border, the manifests of the onboard cargos, luggage, articles, passengers, and service crews shall be submitted to the Customs according to these Regulations. However, such a declaration may be exempted if Customs obtains the data required through other agencies.</div></div> <div><div>Article 4</div><div>The term “transportation means” referred to in these Regulations shall mean modes used for sea, land, or air transportation, such as vessels, vehicles, animals, or aircrafts.</div></div>		

Article 5	The term “carrier” referred to in these Regulations shall mean a duly established and registered profit-seeking enterprise or its agency that engages in the business of transporting international passenger/cargo by transportation means.
Article 6	The term “import/export” referred to in these Regulations shall mean a transportation mean carrying passenger/cargo passes through, arrives, or departs from an open seaport or airport or a land route checkpoint.
Article 7	The term "responsible person" referred to in these Regulations shall mean the captain of a vessel or an airplane, the master of a train, or the controller of any other transportation means.
Article 8	The import/export of military or official business transportation means by the Government or allied nations shall apply these regulations mutatis mutandis. However, customs clearance procedures and documentation required may be exempted by the Customs.
Chapter 2 Management of Customs Clearance Processing of Carriers	
Section 1 Registration	
Article 9	A carrier that engages in the business of transporting international passenger/cargo with its transportation means shall register at the Customs office upon the approval of its business by the competent transportation authority. A carrier shall outfitted with computer and internet access equipment and conduct its business with internet connected computer or electronic data transmission unless otherwise specially approved by the Customs. The respective operation directions shall be provided and promulgated by the Customs.

Article 10	<p>A carrier shall submit the following documents to the Customs for registration application:</p> <ol style="list-style-type: none"><li>1. An application form, which shall clearly state the followings:<ol style="list-style-type: none"><li>(1) Name, the uniform serial number of the company, and business address of the applicant Carrier;</li><li>(2) Business category of the applicant carrier(sea transport, land transport, or air transport);</li><li>(3) Organization type, scope of business, and capital amount; and</li><li>(4) Name, age, nationality, and address of the responsible person.</li></ol></li><li>2. An inventory list of transportation means, stating their respective type, name, license, performance, payload, and nationality;</li><li>3. Registration documentation, along with its photocopy, issued by the competent transportation authority (the original will be returned immediately after verification); and</li><li>4. A written statement of compliance with these Regulations.</li></ol>
Article 11	<p>A responsible person of a carrier committing serious violation to the concerned Customs laws and being punished within the latest 3 years shall be denied registration. If the registration is completed, the registration shall be revoked and declared invalid starting from the date of the said revocation.</p> <p>The serious violation to the concerned Customs laws and being punished within the latest 3 years mentioned above shall mean a record of smuggling within a period of three years prior to the registration date; or false import/export declaration that results in over TWD 500,000 of, either single amount or total amount in any or all offenses in tax evasion, over-rebated tax refund, or fixed-amount fine; or cargo confiscation with value in single amount or total amount over TWD 1,000,000, unless otherwise the said violation is proven to be a result of negligence of the enterprises concerned.</p>

Article 12	<p>A carrier shall submit a guarantee deposit of TWD 50,000 to the Customs to complete the registration within a period of ten days from the date following the date which the registration is approved.</p> <p>Upon receiving a notice of adjustment of the guarantee deposit amount issued by the Customs, a carrier shall claim or make up the shortfall within one month from the date following the date on which such notice is served.</p> <p>In addition to cash, payment for the said guarantee deposit may be made with the followings:</p> <ol style="list-style-type: none"> <li>1. Bonds issued by the government;</li> <li>2. Time deposit certificates issued by a bank;</li> <li>3. Time deposit certificates issued by a credit cooperative;</li> <li>4. A one-year or more common trust certificate issued by a trust and investment company;</li> <li>5. A guarantee provided by a financial institution; or</li> <li>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.</li> </ol> <p>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 the Customs.</p>
Article 13	<p>A registration certificate will be issued by the Customs to the carrier that completes the registration process. A rectification of the said certificate shall be made with the Customs every two years.</p> <p>A re-issuance of the certificate shall be immediately applied for if lost.</p>
Article 14	<p>A carrier shall first apply for registration change at the competent transportation authority and other concerned authorities and, if approved, complete registration certificate change and replace process at the respective Customs within thirty days from the date following the date of approval for the said registration change, in case of any of the followings:</p> <ol style="list-style-type: none"> <li>1. Change of the responsible person;</li> <li>2. Change of business organization or partner;</li> <li>3. Change of address; or</li> <li>4. Capital increase or decrease.</li> </ol>

## Section 2 Management

Article 15	A carrier shall make copies of important provisions stipulated in the Customs Act, the Customs Anti-smuggling Act, the Statute for Punishment of Smuggling, and the regulations concerning cargo/passenger and the service staff of aircraft/vessel that enters or departs from the country, and distribute such copies to all respective responsible persons of transportation means, whereby these responsible persons may relay the said copies to the concerned service staff and passengers.
Article 16	The responsible person and service staff of a transportation mean shall provide assistance and comply with the onboard inspection conducted by Customs officials on duty.
Article 17	A carrier shall provide full cooperation and assistance in smuggling investigation conducted by the Customs. A carrier being instructed by the Customs to forward Customs disposition to the service staff attached to a transportation mean owned by the said carrier shall be responsible for delivering the said documents within deadline to the recipient.
Article 18	Prior to the import/export of a transportation mean, the responsible person of the said transportation mean shall monitor and supervise all department heads to pay attention to inspection; all illegal activities discovered, such as smuggling cargo or service staff carrying contrabands, prohibited objects or gold, silver, or cash exceeding the limit, shall be immediately reported to the local Customs and the discovered objects shall be turned over to the said authority.
Article 19	A carrier shall have sufficient personnel on site to handle the matters of loading cargoes onto or unloading cargoes from a transportation mean for import/export. The personnel mentioned in the preceding paragraph shall be subject to the legitimate instructions given by the Customs officials.
Article 20	All the personnel hired by a carrier to handle customs import/export declaration and clearance of transportation means shall be familiar with the concerned Customs regulations and procedures; the respective employer shall be jointly responsible for all consequences arising from the said personnel' s behaviors pertaining to the Customs.

Article 21	<p>A carrier shall properly safeguard the original customs clearance documentations or reserve the copies of the said documentations, and keep the archive in categories of the name, flight/voyage, date, and nature of the document of the respective transportation means for five years.</p> <p>Customs may from time to time audit or access the documentation prescribed in the preceding paragraph as well as the accounting books, receipts, and concerned information that a carrier shall have in place as required by laws and the carriers shall not refuse.</p>
Article 22	<p>A carrier shall be responsible for making all payments arising from all taxes, dues, fines, or fees as required by these Regulations charged against the transportation means owned by the said carrier. The Customs may directly deduct any past due payment from the guarantee deposit provided by the respective carrier if the said carrier fails to make the payment in time, and the carrier shall be responsible still to pay for any balance if the guarantee deposit amount is insufficient to cover the said payment.</p> <p>If a deduction from guarantee deposit mentioned in the preceding paragraph is made, the respective carrier shall replenish the guarantee deposit within one month from the date following the date of replenishment notice issued by the Customs.</p>
Article 23	<p>A carrier shall advise the Customs immediately in case of business suspension, revocation, or cessation of agency authorization, and shall be still responsible for any balance of duties, fine, or other fees after deduction from guarantee deposit.</p>
Article 24	<p>A carrier having its subsidiary established in the jurisdiction of a branch of the Customs shall comply with these Regulations and complete registration at the said branch.</p>
Article 25	<p>A carrier should not commit fraudulence, fabrication, or other illegal acts on the report, declaration, cargo manifest, transshipment application form, export container/cargo loading list, bill of lading, shipping order or booking notes when declaring import or clearance for transportation means.</p>
Article 26	<p>Information stated on a cargo manifest may not be erased or altered. Should corrections are required, cross out the original information and replace with correct information. Any correction shall require signature/seal stamp affixed on the side by the responsible person of the respective transportation mean or the transportation firm which is entrusted by such responsible person.</p>

Article 27	<p>Unless otherwise special condition approved by the Customs, cargos carried by a transportation mean not included in the cargo manifest, or inconsistencies found between the manifest and reality, may be corrected at the Customs with justifiable reason within the deadlines specified below:</p> <p>1. Import and transit cargo manifest: (1) Online declaration:</p> <p>a. By sea:</p> <p>(a) Within 72 hours after arrival, for declaration made before the arrival of vessel.</p> <p>(b) Within 48 hours after declaration, for declaration made after the arrival of vessel.</p> <p>b. By air:</p> <p>(a) Within 72 hours after arrival, for declaration made within 2 hours after the arrival of aircraft.</p> <p>(b) Within 48 hours after arrival, for declaration made later than 2 hours after the arrival of aircraft.</p> <p>(2) Within 24 hours after declaration, for declaration not made online.</p> <p>2. Export cargo manifest:</p> <p>(1) Within 24 hours after an online declaration applicant having received an inconsistent manifest list or a message of inconsistent manifest made by the Customs.</p> <p>(2) Within 24 hours after the take-off of an aircraft or customs clearance of a vessel for non online declaration applicants.</p> <p>The application for correction will not exempt the applicant from penalty if the Customs discovers or receives report of any smuggling mentioned in the preceding paragraph.</p>
Article 28	<p>The responsible person of a transportation mean may be ordered by the Customs to explain in details if the Customs finds shortage of onboard cargo from the import cargo manifest. If necessary, the Customs may order the responsible person to produce and sign a written statement that explains and describes loading shortage or location and time of midway offloading and present written proof.</p>

The responsible person of a transportation mean or the transportation firm which is entrusted by such responsible person shall produce a detailed report on any short-discharged or over-discharged from the transportation mean that carries import cargo. The deadline to produce the said report is provided in below, while the operation directions shall be provided and promulgated by the Customs:

1. For sea shipping container (cargo):

(1) where the discharged cargo is stored at the facility supervised by the Customs:

a. For containerized cargo: within 3 days from the date following the date of the goods been discharged from the container .

b. For full container and empty container prepared by the shipper: within 1 day from the date following the date of offloading finishes.

c. For non-containerized cargo: within 7 days from the date next to the date of storing finishes.

(2) For alongside delivery:

a. For full container and empty container prepared by the shipper: within 1 day from the date following the date of offloading finishes.

b. For non-containerized cargo: within 7 days from the date following the date of offloading finishes.

2. For air shipping container (cargo): (1) For general cargo: within 3 days from the date following the date of warehouse check-in finishes.

(2) For express delivery cargo: within 1 day from the date following the date of warehouse check-in finishes.

(3) For cargo examined and released alongside an aircraft: When warehouse check-in finishes.

Report of short-discharged or over-discharged at places supervised by the Customs shall be first submitted to the competent warehouse authority of the Customs for scrutinizing warehouse check-in data, and, if no error is found and attestation is granted, the said report should be submitted to the manifest authority of the Customs for acknowledgement. Revocation or correction, if needed, shall be filed within 3 days after the date following the date on which the said report of short-discharged or over-discharged has been submitted to the Customs.

Over-discharged cargo to be returned or transshipped for export shall require approval from the Customs within the deadline provided by Article 62 of the Customs Act, filed by the respective carrier, and filing transshipment application with the Customs for returned back to foreign country or transshipped for export by following the normal procedure for cargo transshipment.



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Article 30      A carrier shall ship the container and/or cargo listed on the import cargo Manifest with the transportation mean owned by the same carrier in accordance with the given instructions prescribed in the general discharge permit, special permit, and transshipment permit issued by the Customs and with the mean of shipping approved by the Customs, and deliver the cargo safely to the location designated by the Customs within 7 days from the date following the date on which the cargo is discharged from a vessel at the dock or 24 hours after the cargo is discharged from an aircraft. The consigned export (transshipment) container (cargo) shall be delivered in accordance with the given instructions prescribed in the Export Cargo Release Notice (Transshipment Permit) and transported with the transportation mean approved by the Customs. The carrier shall be responsible to deliver the cargo safely to the responsible person in charge of the transportation mean or agent for checking and acceptance and ship out for export. The carrier shall comply with any route/line or time limit stipulated by the Customs. Delay of the delivery mentioned in above or changing the nature or packaging of the cargo is not allowed, and the official seal shall not be tampered. In case of delay or interruption of shipment, route/line change, or transportation mean change due to accident or force majeure, the carrier shall adopt precautions measure to prevent cargo loss, and report the incident to the nearest Customs immediately.

The documentation and operation directives governing the shipment control of the container (cargo) mentioned in Paragraph 1 shall be provided and promulgated by the Customs.

The container (cargo) mentioned in Paragraph 1 may be examined as the Customs deems necessary and transported under the Customs' escort personnel. The said escorted transportation may be exempted provided a bond equivalent to payable tax and fee is deposited by the respective carrier and the container (cargo) is officially sealed.

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Article 31      The cargo handling equipment being shipped by a transportation mean into the country used to discharge, relocate, or protect the cargoes on board, and exported abroad with the original transportation mean, if it is necessary that the equipment be operated on shore, shall first obtain approval and permit from the Customs.

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Article 32 Transshipment Container (cargo) transported on a transportation mean shall be exported within 60 days from the date following the date on which the said container (cargo) has entered the container terminal (or reserved area at the dock) or warehouse. An extension of 30 days may be applied with the Customs for unavailability in schedule of vessel, flight, or other reasons.

The transshipment cargo mentioned in the preceding Paragraph not exported within deadline shall be returned within a given time limit. The Customs may apply mutatis mutandis Article 62 of the Customs Act to sell the said cargo if the cargo is not returned within a given time limit.

Unless the manifest for transshipment container (cargo) that is to be exported via sea shipping contained the description of the cargo in accurate details and its shipment is escorted by the Customs personnel or is approved to affix an electronic seal, the said container (cargo) may not be transported through inland container terminal, warehouse, or other port to export.

The regulations governing inland transshipment for export of container (cargo) mentioned in the preceding paragraph shall be announced and implemented in different phases and areas by the Customs Administration, Ministry of Finance.

Transshipment container (cargo) of weapon, ammunition, drugs, and hazardous goods can only be transshipped for export through the harbor or airport which the container (cargo) was imported.

Article 33 A carrier that concurrently provides the service of import/export Customs declaration shall be governed simultaneously by the Regulations Governing the Establishment and Management of Customs Brokers.

Article 34 Subject to the approval of the Customs, a sea carrier may affix self- prepared seals on the containers it is consigned with.

The criteria for a carrier mentioned in the preceding Paragraph to apply for affixing self- prepared seal shall be provided and promulgated by the Customs.

### Chapter 3 Management Concerning Customs Clearance for Transportation Mean

#### Section 1 Sea Shipping

Article 35 Navigation Aid Charge will be levied according to import/export vessel tonnage in order to support navigation aid services provided by the Customs, such as maintaining lighthouses.

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Article 36	<p>The captain of a vessel entering into the enforcement waters of the Republic of China which suppress smuggling shall prepare and sign the following papers for the examination by the customs officials conducting onboard inspection from time to time:</p> <ol style="list-style-type: none"><li>1. Onboard import and transit cargo manifest: For a container vessel, if a transit cargo manifest is not yet readily available, it can be replaced with a container bay plan provided the said plan is marked "Replace Transit Cargo Manifest" and signed by the captain;</li><li>2. Onboard import and through parcel list;</li><li>3. Cargo bay plan: A container vessel may replace with a container bay plan;</li><li>4. Inbound and transit passenger manifest with specified quantity of all checked luggage;</li><li>5. List of ship' s stores and miscellaneous items. Additional lists of narcotic drugs, weapon, ammunition, and foreign currencies, if any, are required;</li><li>6. Manifest of Inbound onboard service crew and list of crew's effects not intended to be taken ashore; and</li><li>7. List of posts.</li></ol>
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Article 37

The captain or the consigned vessel owner of an import vessel shall submit a ship' s pre-arrival report to the Customs 24 hours prior to the vessel' s import. Early, delayed, or suspended import due to incident shall be reported to the Customs for early arrival, delay, or cancellation of import.

The pre-arrival report mentioned in the preceding Paragraph shall contain the mandatory information, including vessel registration number, berth, last port, next port, and estimated time of arrival. However, if the pre-arrival information is provided by the harbor bureau to the Customs, the captain or the consigned vessel owner may be exempted from transmitting ship' s pre-arrival report message or submitting written ship' s pre-arrival report. After the arrival of an import vessel, the captain or the consigned vessel owner shall submit the following papers within 24 hours to the Customs for import declaration:

1. The papers stipulated in Article 36. However, submitting the papers is not necessary if the papers are collected by the Customs officials during onboard inspection;
2. Ship' s arrival report. However, submitting the report is not necessary if the information is transmitted to the Customs by the harbor bureau through computer connection;
3. Certificate of nationality. From the vessel' s second import, it may be replaced with a photocopy verified by the Customs as authentic to the original. However, the original is still required if the information contained on the certificate has been changed;
4. Certificate of tonnage. However, submitting the said certificate is not necessary if the net tonnage is already contained on the certificate of nationality; and
5. Clearance certificate if the clearance vessel comes from a trading port of the Republic of China.

The captain or the consigned owner of the vessel that transmits the manifest information through computer connection may apply for declaration with the Customs only after the vessel has left the last foreign port of discharge, and may exempt from submitting a written manifest. However, the Customs may request for a written manifest as it deems necessary, and the captain or the consigned owner of the vessel shall promptly comply.

Article 38 An import cargo manifest shall clearly state the following information in the form stipulated by the Customs, and a written manifest shall also be signed by the captain or the consigned vessel owner:

1. Vessel name, nationality, tonnage, captain' s name, arrival date, vessel call sign, voyage number, last port (the last foreign port in which the vessel anchored before arrival), and departure date;
2. The number of Bill of lading, name, mark, container number, packaging method (such as barrel, pallet, crate, or bag), quantity, weight, and specification of the cargo aboard the ship. In case of consolidated package of two or more pieces, the statement of the quantity included in the package is required;
3. Locations of loading and arrival;
4. Name and address of consignee; However, if the consignee is a bank or a forwarder, the name and the address of the real consignee should be stated in the notify party blank. For imported cargo stored in bonded warehouse, only the forwarder may be listed.
5. For container shipment, the manifest shall include mark, number, type, and shipment method of all containers. If a full container load includes two or more different shipments for a same consignee, the import manifest shall clearly state "Partial" after the container number. For an empty container without issuance of bill of lading, its number and quantity shall be listed on the final page of manifest without manifest number; and
6. Other information stipulated by the Customs in its announcements.

Article 39 Inbound and transit passenger manifest shall include the followings:

1. Name;
2. Gender;
3. Nationality;
4. Date of birth;
5. Number of entry permit or passport; and
6. Expiration date of passport.

Inbound onboard service crew manifest shall include the followings:

1. Name;
2. Gender;
3. Nationality;
4. Date of birth;
5. Passport number; and
6. Job title.

Article 40	<p>An import vessel should not discharge its cargo without general discharge permit or special permit from the Customs.</p> <p>The application procedure for general discharge permit and special permit mentioned in the above Paragraph shall be stipulated and announced by the Customs.</p>
Article 41	<p>In the case where the Customs official escort is required, the captain or the consigned vessel owner applying for storing cargo in a warehouse shall apply a special permit first, and the escort fee should be paid. In the mean time, the name, quantity, and mark of the cargo discharged and stored in warehouse shall be listed in details according to the original import manifest, and the list should be attached to the special permit, then submitted to the Customs for transport escort.</p>
Article 42	<p>For cargo carried by a vessel, delivered alongside the vessel, transited, or transshipped, the captain or the consigned vessel owner shall verify the ship name, voyage, and consignee against the bill of lading and Customs-issued general discharged permit, special permit, customs notice of goods release, or transshipment permit. For full container, also verify the container mark and number. For non-containerized cargo, also verify cargo mark, crate number, and quantity; for bulk cargo, also verify gross weight. However, in a customs area that automated clearance is not yet implemented, the captain or the consigned vessel owner shall verify Customs-issued general discharged permit, special permit, and bill of lading or transshipment permit approved and affixed with stamp by the Customs.</p>
Article 42-1	<p>The captain or the consigned vessel owner of an export vessel may transmit export container/cargo loading list to the Customs by computer connection, which shall be done within 48 hours after the customs clearance of vessel. When transmitting export container/cargo loading list mentioned in the preceding paragraph, the captain or the consigned vessel owner of an export vessel is not required to submit export manifest in the procedure of the customs clearance of vessel. However, he/she is required to submit the manifest in writing or through electronic data transmission to the Customs within 10 days after receiving written notification.</p>

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Article 42-2      When the message from the export container/cargo loading list is inconsistent with the data on the declaration form, an online declaration applicant shall apply to Customs for correction within 24 hours after having received an inconsistent list or message made by the Customs, unless otherwise special situation is approved by the Customs. The application for correction will not exempt the applicant from penalty if the Customs has discovered the aforementioned discrepancy or received tip-off concerning the smuggling cases.

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Article 43      The captain or the consigned vessel owner shall submit the following documents to the Customs for customs clearance prior to departure for export. The vessel should not depart from port without a clearance certificate:

1. Customs clearance application;
2. Export cargo manifest;
3. Outbound and transit passenger manifest unless the manifest is the same as the transit passenger manifest submitted for the vessel' s import;
4. Departure onboard service crew manifest, unless the manifest is the same as the crew manifest submitted for the vessel' s import;
5. Quarantine permit;
6. Receipt of navigation aid charge;

The format for customs clearance application and clearance certificate shall be stipulated and announced by the Customs.

Transmitting manifest and list by computer connection in accordance with Subparagraph 2 in the Paragraph one shall be done within 48 hours after the vessel' s customs clearance, and submitting a written manifest and list is not required.

When applying for customs clearance of the vessel through computer connection, the captain or the consigned vessel owner is not required to submit documents mentioned in the Paragraph one.

The customs clearance of the vessel through computer connection mentioned in the preceding paragraph shall be implemented in accordance with the announcement of Customs Administration, Ministry of Finance.

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Article 44	<p>The manifest for export cargo shall include the following information in the format stipulated by the Customs; written manifest information shall be signed by the captain or the consigned vessel owner:</p> <ol style="list-style-type: none"> <li>1. Ship name, nationality, tonnage, captain' s name, clearance date, and next port of call;</li> <li>2. Name, mark, crate number, packaging method (such as barrel, pallet, crate, or bag), quantity, weight, and specification of the cargo aboard the ship. In case of consolidated package of two or more pieces, state clearly the quantity included in the package;</li> <li>3. Locations of loading and arrival; and</li> <li>4. Name and address of consignor.</li> </ol>
Article 45	<p>A departure and transit passenger manifest shall include the following information:</p> <ol style="list-style-type: none"> <li>1. Name;</li> <li>2. Gender;</li> <li>3. Nationality;</li> <li>4. Date of birth;</li> <li>5. Exit permit or passport number; and</li> <li>6. Expiration date of passport.</li> </ol> <p>A departure onboard service crew manifest shall include the following information:</p> <ol style="list-style-type: none"> <li>1. Name;</li> <li>2. Gender;</li> <li>3. Nationality;</li> <li>4. Date of birth;</li> <li>5. Passport number; and</li> <li>6. Job title.</li> </ol>
Article 46	<p>Export cargos, transshipment cargos, import cargoes which are loaded by mistake, over discharged or untaxed due to transshipment, or ship' s stores, shall be declared to the Customs through Customs-stamped released shipping order/booking note, computer release notice or permit before loading and shipping. However, declared and released export cargoes shall not be loaded after 30 days following the date of release.</p>
Article 47	<p>Declared and released export cargoes, which have been moved from original location to another and are to go through the shut out procedure, shall submit a shut out cargo report produced by the captain or the consigned vessel owner. The said report, verified and attested by the warehouse or container yard' s operator of the original location and random-examined by customs official on duty, shall be required for shut out procedure.</p>



Article 48	<p>The captain shall be responsible for collecting, sealing, and storing the ship' s stores and crew' s effects remaining onboard except the necessities during anchorage period in the harbor and the said storage may not be opened before departure. If the vessel is to sail to another port in our country, the said storage may not be opened en route; the necessities en route shall be reported to the Customs according to actual needs prior to such sail and reserved for use.</p> <p>The Customs may at its own discretion examine and add seal to the goods sealed by captain as mentioned in the preceding Paragraph.</p> <p>The sealed goods mentioned in the preceding two Paragraphs that must be opened and used prior to departure due to special incident shall be reported and explained by the captain to the Customs for approval.</p> <p>The category and quantity of the ship' s store and crew' s effects remaining onboard to be used during anchorage period in the harbor, as mentioned in the first Paragraph, shall be limited according to the Custom' s announcement.</p>
Article 49	<p>Legitimate self-defense weapon and crew' s effects remaining onboard shall be collected, sealed and stored in storage by the captain, and the said storage should not be opened and used prior to the vessel' s departure.</p> <p>The Customs may at its own discretion examine and add seal to the goods sealed and stored by the captain as mentioned in the preceding Paragraph.</p>
Article 50	<p>An export vessel shall depart within 48 hours after customs clearance. Failure to depart within the said time limit shall re-apply for customs clearance, unless otherwise a departure postponement application has been filed with the Customs within a given deadline.</p> <p>In case that the cargos must be loaded or discharged from the vessel failing to depart mentioned in the preceding Paragraph, an application for clearance cancellation with the Customs along with a clearance certificate should be required. However, cargo discharge shall require additional procedures for import manifest correction and discharge permit before the discharge may commence.</p>
Article 51	<p>Prior to the departure of an export vessel that has completed clearance, the captain or the first mate shall verify item by item the shipping order or cargo space booking information for the export cargo onboard against the export cargo manifest, and sign and attest on the export cargo manifest. Short loaded or shut out, if any, shall comply with Article 47 for processing.</p>

Article 52	Cargo or parcel loaded onboard shall be signed over by the captain or the first mate, not by other crew member.
Article 53	A vessel entering harbor without discharging any cargo or passenger (except ship' s supply) and departing within 24 hours is not required to complete import and export clearance declaration procedure.
Article 54	The Customs may from time to time send its official to board any vessel within the waters 24 nautical miles from the coastline of the Republic of China and conduct inspection.
Article 55	Passenger embarking and disembarking a vessel at an outport or not during business hours of the Customs shall require prior approval from the Customs. The same restriction applies to the vessel' s crew embarking and disembarking at an outport.

## Section 2 Land Transportation

Article 56	<p>The following papers shall be submitted to the Customs within 24 hours for the vehicles' import:</p> <ol style="list-style-type: none"> <li>1. Import cargo manifest ;</li> <li>2. Lists of service crew and their personal effects ;</li> <li>3. List of vehicle self-use items ;</li> <li>4. Inbound passenger declaration form ; and</li> <li>5. Itinerary schedule.</li> </ol>
Article 57	<p>The import cargo manifest shall clearly state the arrival date, vehicle sortie, and the followings:</p> <ol style="list-style-type: none"> <li>1. Nationality, vehicle type, vehicle model, vehicle number, and owner company;</li> <li>2. Transit station and arrival station;</li> <li>3. Name, mark, crate number, barrel number of cargos, or the number and weight of cargos packaged in other types. In case of consolidated package of two or more pieces, state clearly the quantity included in the package, and the container number of container shipment (if the cargos are shipped in containers);</li> <li>4. Cargo location;</li> <li>5. Loading location; and</li> <li>6. Name and address of consignee.</li> </ol>

Article 58	<p>The inbound passenger declaration should clearly state the arrival date, vehicle sortie, and the followings:</p> <ol style="list-style-type: none"> <li>1. Name;</li> <li>2. Gender;</li> <li>3. Nationality;</li> <li>4. Age;</li> <li>5. Address;</li> <li>6. Entry permit or passport number; and</li> <li>7. Quantity of luggage and any self-defense weapon.</li> </ol>
Article 59	<p>The itinerary schedule should clearly state the followings:</p> <ol style="list-style-type: none"> <li>1. Place and date of departure;</li> <li>2. Stop-off point and dates;</li> <li>3. Name, quantity of the cargos, and the number of the passengers on and off at each stop-off point; and</li> <li>4. Journal for each stop-off point.</li> </ol>
Article 60	<p>The cargo carried by a vehicle entering the country shall declare to the first Customs office it arrives at along the way.</p>
Article 61	<p>A vehicle belonging to a land carrier or the Railways Administration and carrying import cargos should first apply for discharge permit from the Customs before discharging the said cargos into the Customs joint-lock warehouse.</p>
Article 62	<p>The following documents should be submitted to the Customs for the vehicles' export; clearance for export will not be allowed before the said documents have passed review and inspection:</p> <ol style="list-style-type: none"> <li>1. Export cargo manifest;</li> <li>2. Onboard vehicle service crew manifest;</li> <li>3. List of vehicle self-use items;</li> <li>4. Departure passenger declaration form; and</li> <li>5. Itinerary schedule.</li> </ol>
Article 63	<p>An export cargo manifest should clearly state departure date, vehicle sortie, and the followings:</p> <ol style="list-style-type: none"> <li>1. Nationality, vehicle type, vehicle model, vehicle number, and owner company;</li> <li>2. Transit stations and arrival station;</li> <li>3. Name, mark, crate number, barrel number of goods, or the number and weight of goods packaged in other types. In case of consolidated package of two or more pieces, state clearly the quantity included in the package, and the container number of container shipment (if the cargos are shipped in containers);</li> <li>4. Cargo location;</li> <li>5. Arrival location; and</li> <li>6. Name and address of consignor.</li> </ol>

Article 64	<p>The itinerary schedule should clearly state the followings:</p> <ol style="list-style-type: none"> <li>1. Place and date of arrival;</li> <li>2. Stop-off points and dates;</li> <li>3. Name, quantity of cargos, and number of passengers on and off at each stop-off points; and</li> <li>4. Reserve blank journal space for activities in each stop-off points.</li> </ol>
Article 65	<p>The responsible person in charge of a vehicle loading export cargo not at the last station before exiting the national border shall declare for departure by submitting an export cargo manifest and other supporting documents to the first Customs office at which the said vehicle arrives on its outbound route. The cargo compartment will be sealed by the Customs official after the said cargo has been counted and verified. The said cargo will not be allowed to exit the border until the seal has been examined and verified by the last Customs office at which the said vehicles arrives before exiting the border.</p>
Article 66	<p>The goods onboard a vehicle shut out from the cargo that has been declared for export and released by the Customs shall require submitting a shut out cargo manifest to the Customs official on duty for verification and attestation before clearance may be granted.</p>
Article 67	<p>A vehicle belonging to a land carrier should not carry export cargo onboard without a released shipping order signed by the Customs.</p>
Article 68	<p>Additional equipment or critical machines or parts installed on a domestic vehicle outside the border must be declared with the Customs and import duty is paid upon entering the border.</p>
Article 69	<p>A land import/export cargo manifest that includes consolidated shipment cargo, if any, shall clearly specify the said consolidated shipment cargo and produce a house manifest that clearly states the name and address of consignee or consignor. The said house manifest must be signed by the responsible person of the transportation means or the transportation firm which is entrusted by such responsible person , and submitted to the Customs along with the cargo manifest.</p>
Article 70	<p>Articles included in this Section shall also apply mutatis mutandis to animal- or human-carried import/export cargo.</p>

### Section 3 Air Transportation

Article 71	<p>After an aircraft has arrived at a domestic airport, the captain or the consigned aircraft owner shall produce and sign the following documents and submit to the Customs for declaration:</p> <ol style="list-style-type: none"> <li>1. Import and transit cargo manifests in triplet. If no cargo is onboard, state "NIL" ;</li> <li>2. Arrival and transit passenger manifest; and</li> <li>3. Arrival and onboard service crew manifest.</li> </ol> <p>An import cargo manifest that includes consolidated shipment cargo, if any, shall clearly specify the said consolidated shipment cargo and produce a house manifest, of which information to be declared is the same as the import cargo manifest.</p> <p>Online declaration for import and transit cargo manifest shall be transmitted to the Customs after the aircraft' s take-off from the last on- and off-loading airport in foreign country and within 2 hours after the arrival at the domestic airport, unless otherwise special situation is approved by the Customs.</p> <p>The online declaration mentioned in the preceding Paragraph still requires submitting a written manifest within 24 hours after the aircraft' s arrival. However, the Customs may at its own discretion announce the exemption of written manifest based on actual transmission.</p> <p>Online declaration for arrival and transit passenger manifest should be transmitted to the Customs before take-off. The implementation date shall be separately announced by the Customs Administration, Ministry of Finance.</p>
Article 71-1	<p>The arrival and transit passenger manifest shall clearly state the followings:</p> <ol style="list-style-type: none"> <li>1. Name;</li> <li>2. Gender;</li> <li>3. Nationality;</li> <li>4. Date of birth;</li> <li>5. Number of entry permit or passport; and</li> <li>6. Expiration date of passport.</li> </ol> <p>The arrival onboard service crew manifest shall clearly state the followings:</p> <ol style="list-style-type: none"> <li>1. Name;</li> <li>2. Gender;</li> <li>3. Nationality;</li> <li>4. Date of birth;</li> <li>5. Passport number; and</li> <li>6. Job title.</li> </ol>

Article 72	<p>The following aircrafts are exempted from submitting the documents mentioned in the preceding Article:</p> <ol style="list-style-type: none"> <li>1. An aircraft approved by the competent civil aviation authority for only technical landing without loading or discharging cargo and departs before a prescribed time; or</li> <li>2. An aircraft requires forced landing due to emergency.</li> </ol>
Article 73	<p>An import cargo manifest shall clearly state the followings:</p> <ol style="list-style-type: none"> <li>1. Aircraft nationality and owner company;</li> <li>2. Date and flight number of arrival;</li> <li>3. Bill of lading number (including master delivery and house delivery numbers), name, quantity, and weight of the cargo onboard.</li> </ol> <p>In case of consolidated package of two or more pieces, state clearly the quantity included in the package;</p> <ol style="list-style-type: none"> <li>4. Locations of loading and arrival; and</li> <li>5. Cargo storage location.</li> </ol>
Article 74	<p>Before an aircraft takes off and departs, the captain or the consigned aircraft owner shall submit and sign the following documents to the Customs for declaration:</p> <ol style="list-style-type: none"> <li>1. Export cargo manifest in duplicate;</li> <li>2. Departure and transit passenger manifest unless the manifest is the same as the arrival and transit passenger manifest submitted upon arrival; and</li> <li>3. Departure onboard service crew manifest unless the manifest is the same as the crew manifest submitted upon arrival.</li> </ol> <p>An import/export cargo manifest that includes consolidated shipment cargo, if any, shall clearly specify the said consolidated shipment cargo and produce a house manifest, of which format is identical to import cargo manifest, and be submitted to the Customs along with the cargo manifest before taking off.</p> <p>Transmitting manifest information online in accordance with the preceding two Paragraphs shall be done within 48 hours after the aircraft' s take-off, and submitting a written manifest to the Customs is exempted.</p>

Article 74-1	<p>A departure and transit passenger manifest shall clearly state the followings:</p> <ol style="list-style-type: none"> <li>1. Name;</li> <li>2. Gender;</li> <li>3. Nationality;</li> <li>4. Date of birth;</li> <li>5. Number of exit permit or passport; and</li> <li>6. Expiration date of passport.</li> </ol> <p>Departure onboard service crew manifest shall clearly state the followings:</p> <ol style="list-style-type: none"> <li>1. Name;</li> <li>2. Gender;</li> <li>3. Nationality;</li> <li>4. Date of birth;</li> <li>5. Passport number; and</li> <li>6. Job title.</li> </ol>
Article 75	<p>An export cargo manifest shall clearly state the followings:</p> <ol style="list-style-type: none"> <li>1. Aircraft nationality and owner company;</li> <li>2. Departure date and flight number;</li> <li>3. Shipping order number (including master delivery and house delivery numbers), name, quantity, and weight of the cargo onboard.</li> </ol> <p>In case of consolidated package of two or more pieces, state clearly the quantity included in the package; and</p> <ol style="list-style-type: none"> <li>4. Destination.</li> </ol>
Article 76	<p>Exporting or transited cargo shipped by airplane shall require a shipping order released and stamped by the Customs or a computer release note or a permit before loading and shipping.</p>
Article 77	<p>For export goods which have already cleared the Customs and must be loaded onto the next flight of the same airline company or transferred to the aircraft of another airline company for shipment due to shortage of shipping space or flight cancellation or other reason, if the number of master shipping order has been changed, the concerned airline company shall verify the written application filed by the exporter. In addition, the application, along with original shipping order, shall be submitted by the exporter within a given deadline for the Customs approval. The transfer shall be monitored by the Customs official for export, and the Customs will modify the export declaration and related documentation afterward.</p> <p>Declared and released export cargoes shall not be loaded after 30 days following the date of release.</p>

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Article 78	Cargo onboard an aircraft shall be declared with the Customs for import/export in accordance with regulations. The owner of the aircraft shall discharge or load cargo in accordance with the import/export cargo manifest, and the Customs official may at its discretion randomly inspect and monitor the discharging and loading. This Paragraph shall also apply to transshipment from other aircraft or transit cargo.  An owner of a aircraft, from which import cargo is discharged and stored in a warehouse outside the airport restricted area, shall produce, and submit an application for air transportation special permit that is jointly signed by the operator of the said warehouse. Cargo delivered by expedited courier shall be discharged and stored in the express cargo area, and declaration for the said cargo should be filed within the said area.
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#### Chapter 4 Penalty

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Article 79	A transportation mean without mandatory certificates stipulated by the laws of the Republic of China shall be reported to and punished by the competent authority in accordance with the said laws.
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Article 80	The Customs may administer a less than 6-month suspension of operation or registration revocation pursuant to Paragraph 2 of Article 93 of the Customs Act against a carrier that violates Paragraph 2 of Article 22 of these Regulations.
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Article 80-1	The Customs may issue a warning with limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Custom Act against a carrier that violates Articles 13, 14, 25, or 30 of these Regulations. The said fine may be administered repeatedly. Failure to complete the said remedy after 3 consecutive fines may be subject to a less than 2-month suspension of declaration.
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Article 80-2	The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Custom Act against a carrier that violates Articles 17, 19, or 21 of these Regulations. The said fine may be administered repeatedly.
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Article 80-3	The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Customs Act against the responsible person of a transportation mean that violates Articles 16 or 18 of these Regulations. The said fine may be administered repeatedly.
Article 81	The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Customs Act against the carrier or the responsible person of a transportation mean that violates Articles 42-1, 43, 56, 57, 62, 63, 74, or 77 of these Regulations. The said fine may be administered repeatedly. Failure to complete the said remedy after 3 consecutive fines may be subject to a less than 2-month suspension of declaration.
Article 82	The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 20000 pursuant to Article 83 of the Customs Act against the carrier or the responsible person of a transportation mean that violates Articles 15, 39, 45, 47, 50, 51, 52, 55, 61, 64, 65, 67, 68, 69, 71-1, 74-1, or 75 of these Regulations. The said fine may be administered repeatedly.
Article 83	The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 25000 pursuant to Article 83 of the Customs Act against the carrier or the responsible person of a transportation mean that violates Articles 26, 31, 32, 41, or 42 of these Regulations. The said fine may be administered repeatedly.
Article 84	The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Customs Act against the carrier or the responsible person of a transportation mean that violates Articles 36, 37, 38, 40, 44, 46, 48, 71, 73, 76, or 78 of these Regulations. The said fine may be administered repeatedly. Failure to complete the said remedy after 3 consecutive fines may be subject to a less than 3 months suspension of declaration.

Article 85	The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Customs Act against the carrier or the responsible person of a transportation mean that violates Articles 27, 28 of 42-2 of these Regulations. The said fine may be administered repeatedly.
Article 86	The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Customs Act against the carrier or the responsible person of a transportation mean that violates Article 29 of these Regulations. The said fine may be administered repeatedly. Failure to complete the said remedy after 3 consecutive fines may be subject to a less than 5 months suspension of declaration.
Article 87	The Customs may issue a warning and a limited-time remedy order or administer a fine of more than TWD 6000 and less than TWD 30000 pursuant to Article 83 of the Customs Act against the carrier or the responsible person of a transportation mean that violates Paragraph 2 of Article 12 or 49 of these Regulations. The said fine may be administered repeatedly. Failure to complete the said remedy after 3 consecutive fines may be subject to a less than 6 months suspension of declaration.
Chapter 5 Supplementary Provisions	
Article 88	These Regulations shall take effect on the date of promulgation.

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