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LUẬT THUẾ ĐÀI LOAN

名　　稱：關稅法

修正日期：民國 103 年 08 月 20 日

第 一 章 總則

第 1 條　關稅之課徵、貨物之通關，依本法之規定。

第 2 條　本法所稱關稅，指對國外進口貨物所課徵之進口稅。

第 3 條　關稅除本法另有規定者外，依海關進口稅則徵收之。海關進口稅則，另經立法程序制定公布之。
財政部為研議進口稅則之修正及特別關稅之課徵等事項，得設關稅稅率委員會，其組織規程由財政部擬訂，報請行政院核定。所需工作人員，由財政部法定員額內調用之。

第 4 條　關稅之徵收，由海關為之。

第 5 條　海關進口稅則得針對特定進口貨物，就不同數量訂定其應適用之關稅稅率，實施關稅配額。
前項關稅配額之分配方式、參與分配資格、應收取之權利金、保證金、費用及其處理方式之實施辦法，由財政部會同有關機關擬訂，報請行政院核定之。

第 6 條　關稅納稅義務人為收貨人、提貨單或貨物持有人。

第 7 條　運輸工具載運之未稅貨物、保稅運貨工具載運之貨物及貨棧、貨櫃集散站、保稅倉庫、物流中心、免稅商店儲存之貨物，如有非法提運、遺失、遭竊或其他原因致貨物短少者，由業者負責補繳短少之進口稅費。
前項運輸工具載運之未稅貨物，單獨由海關核准登記之承攬業承攬運送時，如有非法提運、遺失、遭竊或其他原因致貨物短少者，由該承攬業者負責補繳短少之進口稅費。

第 8 條	納稅義務人為法人、合夥或非法人團體者，解散清算時，清算人於分配賸餘財產前，應依法分別按關稅、滯納金及罰鍰應受清償之順序繳清。 清算人違反前項規定者，應就未清償之款項負繳納義務。
第 9 條	依本法規定應徵之關稅、滯納金或罰鍰，自確定之翌日起，五年內未經徵起者，不再徵收。但於五年期間屆滿前，已依法移送強制執行尚未結案者，不在此限。 前項期間之計算，於應徵之款項確定後，經准予分期或延期繳納者，自各該期間屆滿之翌日起算。 前二項規定，於依本法規定應徵之費用準用之。
第 10 條	依本法應辦理之事項、應提出之報單及其他相關文件，採與海關電腦連線或電子資料傳輸方式辦理，並經海關電腦記錄有案者，視為已依本法規定辦理或提出。 海關得依貨物通關自動化實施情形，要求經營報關、運輸、承攬、倉儲、貨櫃集散站及其他與通關有關業務之業者，以電腦連線或電子資料傳輸方式處理業務。 前二項辦理連線或傳輸之登記、申請程序、管理、通關程序及其他應遵行事項之辦法，由財政部定之。 海關所為各項核定、處分、通知或決定之送達，得以電腦連線或電子資料傳輸方式行之，並於電腦記錄。 經營與海關電腦連線或電子資料傳輸通關資料業務之通關網路業者，應經財政部許可；其許可之條件、最低資本額、營運項目、收費基準、營業時間之審核及其他應遵行事項之辦法，由財政部定之。
第 10-1 條	依關務、航港、貿易簽審、檢驗及檢疫相關規定提出之資料，採與相關機關或其受託機構電腦連線或電子資料傳輸方式辦理者，得經由海關建置之關港貿單一窗口為之。 關務人員對於經由前項關港貿單一窗口傳輸之資料，應嚴守秘密。但本法或其他法律另有規定者，不在此限。 第一項關港貿單一窗口之營運、管理、收費基準與資料之拆封、蒐集、處理、利用及其他相關實施事項之辦法，由財政部會商有關機關定之。
第 11 條	依本法提供之擔保或保證金，得以下列方式為之： 一、現金。 二、政府發行之公債。 三、銀行定期存單。 四、信用合作社定期存單。 五、信託投資公司一年以上普通信託憑證。 六、授信機構之保證。 七、其他經財政部核准，易於變價及保管，且無產權糾紛之財產。 前項第二款至第五款及第七款之擔保，應依法設定抵押權或質權於海關。

第 12 條　關務人員對於納稅義務人、貨物輸出人向海關所提供之各項報關資料，應嚴守秘密，違者應予處分；其涉有觸犯刑法規定者，並應移送偵查。但對下列各款人員及機關提供者，不在此限：
一、納稅義務人、貨物輸出人本人或其繼承人。
二、納稅義務人、貨物輸出人授權之代理人或辯護人。
三、海關或稅捐稽徵機關。
四、監察機關。
五、受理有關關務訴願、訴訟機關。
六、依法從事調查關務案件之機關。
七、其他依法得向海關要求提供報關資料之機關或人員。
八、經財政部核定之機關或人員。
海關對其他政府機關為統計目的而供應資料，並不洩漏納稅義務人、貨物輸出人之姓名或名稱者，不受前項限制。
第一項第三款至第八款之機關人員，對海關所提供第一項之資料，如有洩漏情事，準用同項對關務人員洩漏秘密之規定。

第 13 條　海關於進出口貨物放行之翌日起六個月內通知實施事後稽核者，得於進出口貨物放行之翌日起二年內，對納稅義務人、貨物輸出人或其關係人實施之。依事後稽核結果，如有應退、應補稅款者，應自貨物放行之翌日起三年內為之。
為調查證據之必要，海關執行前項事後稽核，得要求納稅義務人、貨物輸出人或其關係人提供與進出口貨物有關之紀錄、文件、會計帳冊及電腦相關檔案或資料庫等，或通知其至海關辦公處所備詢，或由海關人員至其場所調查；被調查人不得規避、妨礙或拒絕。
第一項所稱關係人，指與進出口貨物有關之報關業、運輸業、承攬業、倉儲業、快遞業及其他企業、團體或個人。
海關執行第一項事後稽核工作，得請求相關機關及機構提供與進出口貨物有關之資料及其他文件。
海關實施事後稽核之範圍、程序、所需文件及其他應遵行事項之辦法，由財政部定之。

第 14 條　轉運、轉口貨物之通關及管理，準用本法進出口通關及管理之規定。

第 15 條　下列物品，不得進口：
一、偽造或變造之貨幣、有價證券及印製偽幣印模。
二、侵害專利權、商標權及著作權之物品。
三、法律規定不得進口或禁止輸入之物品。

第 二 章 通關程序

第 一 節 報關及查驗

第 16 條　進口貨物之申報，由納稅義務人自裝載貨物之運輸工具進口日之翌日起十五日內，向海關辦理。

出口貨物之申報，由貨物輸出人於載運貨物之運輸工具結關或開駛前之規定期限內，向海關辦理；其報關驗放辦法，由財政部定之。
前二項貨物進出口前，得預先申報；其預行報關處理準則，由財政部定之。

第 17 條

進口報關時，應填送貨物進口報單，並檢附發票、裝箱單及其他進口必須具備之有關文件。
出口報關時，應填送貨物出口報單，並檢附裝貨單或託運單、裝箱單及依規定必須繳驗之輸出許可證及其他有關文件。
前二項之裝箱單及其他依規定必須繳驗之輸出入許可證及其他有關文件，得於海關放行前補附之。
前項文件如於海關通知之翌日起算二個月內未補送者，該進出口貨物除涉及違法情事，應依相關規定辦理外，應責令限期辦理退運出口或退關領回；納稅義務人或貨物輸出人以書面聲明放棄或未依限辦理退運出口或退關領回者，依據或準用第九十六條規定辦理。
第一項及第二項之報單，納稅義務人或貨物輸出人得檢附證明文件向海關申請更正。
納稅義務人或貨物輸出人於貨物放行前因申報錯誤申請更正報單，如其錯誤事項涉及違反本法或海關緝私條例之規定，而其申請更正時尚未經海關核定應驗貨物、發現不符或接獲走私密報者，免依本法或海關緝私條例之規定處罰。
納稅義務人或貨物輸出人於貨物放行後因申報錯誤申請更正報單，如其錯誤事項涉及違反本法或海關緝私條例之規定，而其申請更正時尚未經海關發現不符、接獲走私密報或通知事後稽核者，免依本法或海關緝私條例之規定處罰。
前三項得申請更正之項目、期限、審核之依據、應檢附之證明文件及其他應遵行事項之辦法，由財政部定之。

第 18 條

為加速進口貨物通關，海關得按納稅義務人應申報之事項，先行徵稅驗放，事後再加審查；該進口貨物除其納稅義務人或關係人業經海關通知依第十三條規定實施事後稽核者外，如有應退、應補稅款者，應於貨物放行之翌日起六個月內，通知納稅義務人，逾期視為業經核定。
進口貨物未經海關依前項規定先行徵稅驗放，且海關無法即時核定其應納關稅者，海關得依納稅義務人之申請，准其檢具審查所需文件資料，並繳納相當金額之保證金，先行驗放，事後由海關審查，並於貨物放行之翌日起六個月內核定其應納稅額，屆期視為依納稅義務人之申報核定應納稅額。
進口貨物有下列情事之一者，不得依第一項規定先行徵稅驗放。但海關得依納稅義務人之申請，准其繳納相當金額之保證金，先行驗放，並限期由納稅義務人補辦手續，屆期未補辦者，沒入其保證金：
一、納稅義務人未即時檢具減、免關稅有關證明文件而能補正。

二、納稅義務人未及申請簽發輸入許可文件，而有即時報關提貨之需要。但以進口貨物屬准許進口類貨物者為限。

三、其他經海關認為有繳納保證金，先行驗放之必要。

依法得減免關稅之進口貨物，未依前項第一款規定申請繳納保證金而繳稅者，得於貨物進口放行前或放行後四個月內，檢具減、免關稅有關證明文件申請補正及退還其應退之關稅。

第 19 條

海關得對納稅義務人、貨物輸出人或其他供應鏈相關業者實施優質企業認證，經認證合格者，給予優惠措施。

依前項規定認證合格之納稅義務人或貨物輸出人，經向海關提供相當金額之擔保或申請核准自行具結者，其特定報單之貨物得先予放行，並按月就放行貨物彙總完成繳納稅費手續。

第一項申請認證應具備之資格條件、申請程序、優質企業之分類、供應鏈業別、優惠措施、停止或廢止適用條件、第二項得先予放行之特定報單、擔保方式、申請自行具結之條件、稅費繳納方式及其他應遵行事項之辦法，由財政部定之。

第 20 條

載運客貨之運輸工具進出口通關，應填具之貨物艙單、旅客與服務人員名單及其他進出口必備之有關文件，由運輸工具負責人或運輸工具所屬運輸業者向海關申報。

前項運輸工具負責人，在船舶為船長；在飛機為機長；在火車為列車長；在其他運輸工具為該運輸工具管領人。

經營第一項業務之運輸工具所屬運輸業者，應向海關申請登記及繳納保證金；運輸工具負責人或運輸工具所屬運輸業者辦理進出口通關、執行運輸業務、通關事項管理，與運輸工具所屬運輸業者應具備之資格、條件、保證金數額與種類、申請程序、登記與變更、證照之申請、換發及其他應遵行事項之辦法，由財政部定之。

第 20-1 條

前條運輸工具載運之貨物由經海關核准登記之承攬業承攬運送者，其貨物艙單得由該業者向海關申報；其轉運、轉口相關事宜，亦得由該業者向海關辦理。

辦理前項業務之承攬業者，應向海關申請登記及繳納保證金；承攬業者應具備之資格、條件、保證金數額與種類、申報內容與程序、申請程序、登記與變更、證照之申請、換發、通關事項管理及其他應遵行事項之辦法，由財政部定之。

第 21 條

納稅義務人或其代理人得於貨物進口前，向海關申請預先審核進口貨物之稅則號別，海關應以書面答復之。

海關對於前項預先審核之稅則號別有所變更時，應敘明理由，以書面通知納稅義務人或其代理人。經納稅義務人或其代理人舉證證明其已訂定契約並據以進行交易，且將導致損失者，得申請延長海關預先審核稅則號別之適用，並以延長九十日為限。但變更後之稅則號別，涉及貨物輸入規定者，應依貨物進口時之相關輸入規定辦理。

納稅義務人或其代理人不服海關預先審核之稅則號別者，得於貨物進口前，向財政部關稅總局申請覆審，財政部關稅總局除有正當理由外，應為適當之處理。
申請預先審核之程序、所須文件、海關答復之期限及財政部關稅總局覆審處理之實施辦法，由財政部定之。

第 22 條　貨物應辦之報關、納稅等手續，得委託報關業者辦理；其向海關遞送之報單，應經專責報關人員審核簽證。
前項報關業者，應經海關許可，始得辦理公司或商業登記；並應於登記後，檢附相關文件向海關申請核發報關業務證照。
報關業者之最低資本額、負責人、經理人與專責報關人員應具備之資格、條件、許可之申請程序、登記與變更、證照之申請、換發、辦理報關業務及其他應遵行事項之辦法，由財政部定之。

第 23 條　海關對於進口、出口及轉口貨物，得依職權或申請，施以查驗或免驗；必要時並得提取貨樣，其提取以在鑑定技術上所需之數量為限。
前項查驗、取樣之方式、時間、地點及免驗品目範圍，由財政部定之。
第一項貨物查驗時，其搬移、拆包或開箱、恢復原狀等事項及所需費用，進出口貨物統由納稅義務人或貨物輸出人負擔；轉口貨物則由負責申報之運輸業者或承攬業者負擔。

第 24 條　進出口貨物應在海關規定之時間及地點裝卸；其屬於易腐或危險物品，或具有特殊理由，經海關核准者，其裝卸不受時間及地點限制。

第 25 條　未經海關放行之進口貨物、經海關驗封之出口貨物及其他應受海關監管之貨物，申請在國內運送者，海關得核准以保稅運貨工具為之。
前項保稅運貨工具所有人，應向海關申請登記及繳納保證金；其應具備之資格、條件、保證金數額與種類、申請程序、登記與變更、證照之申請、換發、保稅運貨工具使用管理及其他應遵行事項之辦法，由財政部定之。

第 26 條　未完成海關放行手續之進出口貨物，得經海關核准，暫時儲存於貨棧或貨櫃集散站。
前項貨棧或貨櫃集散站業者，應向所在地海關申請登記及繳納保證金；其應具備之資格、條件、保證金數額與種類、申請程序、登記與變更、證照之申請、換發、貨櫃與貨物之存放、移動、管理及其他應遵行事項之辦法，由財政部定之。

第 27 條　為加速通關，快遞貨物、郵包物品得於特定場所辦理通關。
前項辦理快遞貨物通關場所之設置條件、地點、快遞貨物之種類、理貨、通關程序及其他應遵行事項之辦法，由財政部定之。
第一項郵包物品之通關場所、應辦理報關之金額、條件、申領、驗放、通關程序及其他應遵行事項之辦法，由財政部定之。

第 28 條　海關對進口貨物原產地之認定，應依原產地認定標準辦理，必要時，得請納稅義務人提供產地證明文件。在認定過程中如有爭議，納稅義務人得請

求貨物主管機關或專業機構協助認定，其所需費用統由納稅義務人負擔。
前項原產地之認定標準，由財政部會同經濟部定之。

第 28-1 條　海關為確保貨物安全，對於保稅運貨工具及卸存碼頭之海運貨櫃，得加封封條。
下列業者，經申請海關許可，得於前項保稅運貨工具或海運貨櫃加封自備封條：
一、經海關登記且運輸工具為船舶之運輸業、承攬業所載之海運貨櫃。
二、經海關核准實施自主管理且位於機場管制區外之航空貨物集散站業自有之保稅運貨工具。
三、經海關核准實施自主管理之物流中心業運出物流中心之海運貨櫃或保稅運貨工具。
前二項所稱封條，指以單一識別碼標記，可供海關查證並確保貨物安全之機械裝置。
第二項業者申請海關許可使用自備封條應具備之資格、條件、程序、自備封條之類別、驗證基準、使用範圍、校正、管理、許可之廢止與重新申請及其他應遵行事項之辦法，由財政部定之。

第 二 節 完稅價格

第 29 條　從價課徵關稅之進口貨物，其完稅價格以該進口貨物之交易價格作為計算根據。
前項交易價格，指進口貨物由輸出國銷售至中華民國實付或應付之價格。
進口貨物之實付或應付價格，如未計入下列費用者，應將其計入完稅價格：
一、由買方負擔之佣金、手續費、容器及包裝費用。
二、由買方無償或減價提供賣方用於生產或銷售該貨之下列物品及勞務，經合理攤計之金額或減價金額：
（一）組成該進口貨物之原材料、零組件及其類似品。
（二）生產該進口貨物所需之工具、鑄模、模型及其類似品。
（三）生產該進口貨物所消耗之材料。
（四）生產該進口貨物在國外之工程、開發、工藝、設計及其類似勞務。
三、依交易條件由買方支付之權利金及報酬。
四、買方使用或處分進口貨物，實付或應付賣方之金額。
五、運至輸入口岸之運費、裝卸費及搬運費。
六、保險費。
依前項規定應計入完稅價格者，應根據客觀及可計量之資料。無客觀及可計量之資料者，視為無法按本條規定核估其完稅價格。
海關對納稅義務人提出之交易文件或其內容之真實性或正確性存疑，納稅義務人未提出說明或提出說明後，海關仍有合理懷疑者，視為無法按本條規定核估其完稅價格。

第 30 條

進口貨物之交易價格，有下列情事之一者，不得作為計算完稅價格之根據：

一、買方對該進口貨物之使用或處分受有限制。但因中華民國法令之限制，或對該進口貨物轉售地區之限制，或其限制對價格無重大影響者，不在此限。
二、進口貨物之交易附有條件，致其價格無法核定。
三、依交易條件買方使用或處分之部分收益應歸賣方，而其金額不明確。
四、買、賣雙方具有特殊關係，致影響交易價格。

前項第四款所稱特殊關係，指有下列各款情形之一：

一、買、賣雙方之一方為他方之經理人、董事或監察人。
二、買、賣雙方為同一事業之合夥人。
三、買、賣雙方具有僱傭關係。
四、買、賣之一方直接或間接持有或控制他方百分之五以上之表決權股份。
五、買、賣之一方直接或間接控制他方。
六、買、賣雙方由第三人直接或間接控制。
七、買、賣雙方共同直接或間接控制第三人。
八、買、賣雙方具有配偶或三親等以內之親屬關係。

第 31 條

進口貨物之完稅價格，未能依第二十九條規定核定者，海關得按該貨物出口時或出口前、後銷售至中華民國之同樣貨物之交易價格核定之。核定時，應就交易型態、數量及運費等影響價格之因素作合理調整。

前項所稱同樣貨物，指其生產國別、物理特性、品質及商譽等均與該進口貨物相同者。

第 32 條

進口貨物之完稅價格，未能依第二十九條及前條規定核定者，海關得按該貨物出口時或出口前、後銷售至中華民國之類似貨物之交易價格核定之。核定時，應就交易型態、數量及運費等影響價格之因素作合理調整。

前項所稱類似貨物，指與該進口貨物雖非完全相同，但其生產國別及功能相同，特性及組成之原材料相似，且在交易上可互為替代者。

第 33 條

進口貨物之完稅價格，未能依第二十九條、第三十一條及前條規定核定者，海關得按國內銷售價格核定之。

海關得依納稅義務人請求，變更本條及第三十四條核估之適用順序。

第一項所稱國內銷售價格，指該進口貨物、同樣或類似貨物，於該進口貨物進口時或進口前、後，在國內按其輸入原狀於第一手交易階段，售予無特殊關係者最大銷售數量之單位價格核計後，扣減下列費用計算者：

一、該進口貨物、同級或同類別進口貨物在國內銷售之一般利潤、費用或通常支付之佣金。
二、貨物進口繳納之關稅及其他稅捐。
三、貨物進口後所發生之運費、保險費及其相關費用。

按國內銷售價格核估之進口貨物，在其進口時或進口前、後，無該進口貨

物、同樣或類似貨物在國內銷售者，應以該進口貨物進口之翌日起九十日內，於該進口貨物、同樣或類似貨物之銷售數量足以認定該進口貨物之單位價格時，按其輸入原狀售予無特殊關係者最大銷售數量之單位價格核計後，扣減前項所列各款費用計算之。
進口貨物非按輸入原狀銷售者，海關依納稅義務人之申請，按該進口貨物經加工後售予無特殊關係者最大銷售數量之單位價格，核定其完稅價格，該單位價格，應扣除加工後之增值及第三項所列之扣減費用。

第 34 條　進口貨物之完稅價格，未能依第二十九條、第三十一條、第三十二條及前條規定核定者，海關得按計算價格核定之。
前項所稱計算價格，指下列各項費用之總和：
一、生產該進口貨物之成本及費用。
二、由輸出國生產銷售至中華民國該進口貨物、同級或同類別貨物之正常利潤與一般費用。
三、運至輸入口岸之運費、裝卸費、搬運費及保險費。

第 35 條　進口貨物之完稅價格，未能依第二十九條、第三十一條、第三十二條、第三十三條及前條規定核定者，海關得依據查得之資料，以合理方法核定之。

第 36 條　納稅義務人得以書面請求海關說明對其進口貨物完稅價格之核定方法；海關之答復，應以書面為之。

第 36-1 條　納稅義務人或其代理人得於貨物進口前，向財政部關稅總局申請預先審核進口貨物之實付或應付價格有無第二十九條第三項規定或其他應計入完稅價格之費用，審核之答復應以書面為之。
財政部關稅總局對於前項預先審核結果有所變更時，應敘明理由，以書面通知納稅義務人或其代理人。納稅義務人或其代理人於收到書面通知後，得提出證據證明其已訂定契約並據以進行交易，適用變更後之審核結果將導致損失，申請延長原預先審核結果之適用，延長以收到書面通知之翌日起九十日為限。
納稅義務人或其代理人不服第一項預先審核之結果者，得於貨物進口前，向財政部關稅總局申請覆審。
申請預先審核及覆審之程序、應檢附文件、答復之期限及其他應遵行事項之辦法，由財政部定之。

第 37 條　運往國外修理、裝配或加工之貨物，復運進口者，依下列規定，核估完稅價格：
一、修理、裝配之貨物，以其修理、裝配所需費用，作為計算根據。
二、加工貨物，以該貨復運進口時之完稅價格與原貨出口時同樣或類似貨物進口之完稅價格之差額，作為計算根據。
前項運往國外修理、裝配或加工之貨物，應於出口放行之翌日起一年內復運進口。如因事實需要，於期限屆滿前，得以書面敘明理由，向海關申請延長六個月；逾期復運進口者，應全額課稅。

第 38 條 進口貨物係租賃或負擔使用費而所有權未經轉讓者，其完稅價格，根據租賃費或使用費加計運費及保險費估定之。
納稅義務人申報之租賃費或使用費偏低時，海關得根據調查所得資料核實估定之。但估定之租賃費或使用費，每年不得低於貨物本身完稅價格之十分之一。
依第一項規定按租賃費或使用費課稅之進口貨物，除按租賃費或使用費繳納關稅外，應就其與總值應繳全額關稅之差額提供保證金，或由授信機構擔保。
第一項貨物，以基於專利或製造上之秘密不能轉讓，或因特殊原因經財政部專案核准者為限。
第一項租賃或使用期限，由財政部核定之。

第 39 條 從價課徵關稅之進口貨物，其外幣價格應折算為新臺幣；外幣折算之匯率，由財政部關稅總局參考外匯市場即期匯率，定期公告之。

第 40 條 整套機器及其在產製物品過程中直接用於該項機器之必須設備，因體積過大或其他原因，須拆散、分裝報運進口者，除事前檢同有關文件申報，海關核明屬實，按整套機器設備應列之稅則號別徵稅外，各按其應列之稅則號別徵稅。

第 41 條 由數種物品組合而成之貨物，拆散、分裝報運進口者，除機器依前條規定辦理外，按整體貨物應列之稅則號別徵稅。

第 42 條 海關為查明進口貨物之正確完稅價格，得採取下列措施，被調查人不得規避、妨礙或拒絕：
一、檢查該貨物之買、賣雙方有關售價之其他文件。
二、調查該貨物及同樣或類似貨物之交易價格或國內銷售價格，及查閱其以往進口時之完稅價格紀錄。
三、調查其他廠商出售該貨物及同樣或類似貨物之有關帳簿及單證。
四、調查其他與核定完稅價格有關資料。

第 三 節 納稅期限與行政救濟

第 43 條 關稅之繳納，自稅款繳納證送達之翌日起十四日內為之。
依本法所處罰鍰之繳納，應自處分確定，收到海關通知之翌日起十四日內為之。
處理貨物變賣或銷毀貨物應繳之費用，應自通知書送達之翌日起十四日內繳納。

第 44 條 應徵關稅之進口貨物，應於繳納關稅後，予以放行。但本法另有規定或經海關核准已提供擔保者，應先予放行。
前項提供擔保之手續、擔保之範圍或方式、擔保責任之解除及其他應遵行事項之辦法，由財政部定之。

第 45 條 納稅義務人如不服海關對其進口貨物核定之稅則號別、完稅價格或應補繳稅款或特別關稅者，得於收到稅款繳納證之翌日起三十日內，依規定格式

，以書面向海關申請復查，並得於繳納全部稅款或提供相當擔保後，提領貨物。

第 46 條　海關對復查之申請，應於收到申請書之翌日起二個月內為復查決定，並作成決定書，通知納稅義務人；必要時，得予延長，並通知納稅義務人。延長以一次為限，最長不得逾二個月。
復查決定書之正本，應於決定之翌日起十五日內送達納稅義務人。

第 47 條　納稅義務人不服前條復查決定者，得依法提起訴願及行政訴訟。
經依復查、訴願或行政訴訟確定應退還稅款者，海關應於確定之翌日起十日內，予以退還；並自納稅義務人繳納該項稅款之翌日起，至填發收入退還書或國庫支票之日止，按退稅額，依繳納稅款之日郵政儲金一年期定期儲金固定利率，按日加計利息，一併退還。
經依復查、訴願或行政訴訟確定應補繳稅款者，海關應於確定之翌日起十日內，填發補繳稅款繳納通知書，通知納稅義務人繳納，並自該項補繳稅款原應繳納期間屆滿之翌日起，至填發補繳稅款繳納通知書之日止，按補繳稅額，依原應繳納稅款之日郵政儲金一年期定期儲金固定利率，按日加計利息，一併徵收。

第 48 條　納稅義務人或受處分人欠繳應繳關稅、滯納金或罰鍰者，海關得就納稅義務人或受處分人相當於應繳金額之財產，通知有關機關不得為移轉或設定他項權利；其為營利事業者，並得通知主管機關限制其減資之登記。
納稅義務人或受處分人未經扣押貨物或提供適當擔保者，海關為防止其隱匿或移轉財產以逃避執行，得於稅款繳納證或處分書送達後，就納稅義務人或受處分人相當於應繳金額部分，聲請法院就其財產實施假扣押或其他保全措施，並免提供擔保。但納稅義務人或受處分人已提供相當擔保者，不在此限。
前項實施假扣押或其他保全措施之裁量基準及作業辦法，由財政部定之。
民法第二百四十二條至第二百四十四條規定，於關稅之徵收準用之。
納稅義務人或受處分人已確定之應納關稅、依本法與海關緝私條例所處罰鍰及由海關代徵之應納稅捐，屆法定繳納期限而未繳納者，其所欠金額單計或合計，個人在新臺幣一百萬元以上，法人、合夥組織、獨資商號或非法人團體在新臺幣二百萬元以上者；在行政救濟程序確定前，個人在新臺幣一百五十萬元以上，法人、合夥組織、獨資商號或非法人團體在新臺幣三百萬元以上，得由財政部函請內政部入出國及移民署限制該納稅義務人或受處分人或其負責人、代表人、管理人出國。
財政部函請內政部入出國及移民署限制出國時，應同時以書面敘明理由並附記救濟程序通知當事人，依法送達。
海關未執行第一項前段或第二項規定者，財政部不得依第五項規定函請內政部入出國及移民署限制出國。但經查納稅義務人或受處分人無財產可供執行者，不在此限。
限制出國之期間，自內政部入出國及移民署限制出國之日起，不得逾五年

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納稅義務人、受處分人或其負責人、代表人、管理人經限制出國後，具有下列各款情形之一者，財政部應函請內政部入出國及移民署解除其出國限制：

一、限制出國已逾前項所定期間。

二、已繳清限制出國時之欠稅及罰鍰，或向海關提供欠稅及罰鍰之相當擔保。

三、經行政救濟程序終結，確定之欠稅及罰鍰合計未達第五項所定之金額。

四、依本法限制出國時之欠稅及罰鍰，已逾法定徵收期間。

五、欠繳之公司組織已依法解散清算，且無賸餘財產可資抵繳欠稅及罰鍰。

六、欠繳人就其所欠稅款已依破產法規定之和解或破產程序分配完結。

第 三 章 稅款之優待

第 一 節 免稅

第 49 條　下列各款進口貨物，免稅：

一、總統、副總統應用物品。

二、駐在中華民國之各國使領館外交官、領事官與其他享有外交待遇之機關及人員，進口之公用或自用物品。但以各該國對中華民國給予同樣待遇者為限。

三、外交機關進口之外交郵袋、政府派駐國外機構人員任滿調回攜帶自用物品。

四、軍事機關、部隊進口之軍用武器、裝備、車輛、艦艇、航空器與其附屬品，及專供軍用之物資。

五、辦理救濟事業之政府機構、公益、慈善團體進口或受贈之救濟物資。

六、公私立各級學校、教育或研究機關，依其設立性質，進口用於教育、研究或實驗之必需品與參加國際比賽之體育團體訓練及比賽用之必需體育器材。但以成品為限。

七、外國政府或機關、團體贈送之勳章、徽章及其類似之獎品。

八、公私文件及其類似物品。

九、廣告品及貨樣，無商業價值或其價值在限額以下者。

十、中華民國漁船在海外捕獲之水產品；或經政府核准由中華民國人民前往國外投資國外公司，以其所屬原為中華民國漁船在海外捕獲之水產品運回數量合於財政部規定者。

十一、經撈獲之沈沒船舶、航空器及其器材。

十二、經營貿易屆滿二年之中華民國船舶，因逾齡或其他原因，核准解體者。但不屬船身固定設備之各種船用物品、工具、備用之外貨、存煤、存油等，不包括在內。

十三、經營國際貿易之船舶、航空器或其他運輸工具專用之燃料、物料。

但外國籍者，以各該國對中華民國給予同樣待遇者為限。
十四、旅客攜帶之自用行李、物品。
十五、進口之郵包物品數量零星在限額以下者。
十六、政府機關自行進口或受贈防疫用之藥品或醫療器材。
十七、政府機關為緊急救難自行進口或受贈之器材與物品及外國救難隊人員為緊急救難攜帶進口之裝備、器材、救難動物與用品。
十八、中華民國籍船員在國內設有戶籍者，自國外回航或調岸攜帶之自用行李物品。

前項貨物以外之進口貨物，其同批完稅價格合併計算在財政部公告之限額以下者，免稅。但經財政部公告之特定貨物，不適用之。

第一項第二款至第六款、第九款、第十四款、第十五款及第十八款所定之免稅範圍、品目、數量、限額、通關程序及應遵行事項之辦法，由財政部定之。

第 50 條

進口貨物有下列情形之一，免徵關稅：
一、在國外運輸途中或起卸時，因損失、變質、損壞致無價值，於進口時，向海關聲明者。
二、起卸以後，驗放以前，因天災、事變或不可抗力之事由，而遭受損失或損壞致無價值者。
三、在海關查驗時業已破漏、損壞或腐爛致無價值，非因倉庫管理人員或貨物關係人保管不慎所致者。
四、於海關放行前，納稅義務人申請退運出口經海關核准者。
五、於海關驗放前，因貨物之性質自然短少，其短少部分經海關查明屬實者。

第 51 條

課徵關稅之進口貨物，發現損壞或規格、品質與原訂合約規定不符，由國外廠商賠償或調換者，該項賠償或調換進口之貨物，免徵關稅。但以在原貨物進口之翌日起一個月內申請核辦，並提供有關證件，經查明屬實者為限。

前項貨物如係機器設備，得於安裝就緒試車之翌日起三個月內申請核辦。

第一項賠償或調換進口之貨物，應自海關通知核准之翌日起六個月內報運進口；如因事實需要，於期限屆滿前，得申請海關延長之，其延長，以六個月為限。

第 52 條

應徵關稅之貨樣、科學研究用品、試驗用品、展覽物品、遊藝團體服裝、道具、攝製電影電視之攝影製片器材、安裝修理機器必需之儀器、工具、盛裝貨物用之容器，進口整修、保養之成品及其他經財政部核定之物品，在進口之翌日起六個月內或於財政部核定之日期前，原貨復運出口者，免徵關稅。

前項貨物，因事實需要，須延長復運出口期限者，應於出口期限屆滿前，以書面敘明理由，檢附有關證件，向原進口地海關申請核辦；其復運出口期限如原係經財政部核定者，應向財政部申請核辦。

第 53 條　貨樣、科學研究用品、工程機械、攝製電影、電視人員攜帶之攝影製片器材、安裝修理機器必需之儀器、工具、展覽物品、藝術品、盛裝貨物用之容器、遊藝團體服裝、道具，政府機關寄往國外之電影片與錄影帶及其他經財政部核定之類似物品，在出口之翌日起一年內或於財政部核定之日期前原貨復運進口者，免徵關稅。
前項貨物，如因事實需要，須延長復運進口期限者，應於復運進口期限屆滿前，以書面敘明理由，檢附有關證件，向原出口地海關申請核辦；其復運進口期限如原係經財政部核定者，應向財政部申請核辦。

第 54 條　納稅義務人得以暫准通關證替代進口或出口報單辦理貨物通關，該貨物於暫准通關證有效期限內原貨復運出口或復運進口者，免徵關稅。逾期未復運出口者，其應納稅款由該證載明之保證機構代為繳納；逾期復運進口者，依法課徵關稅。
適用暫准通關證辦理通關之貨物範圍、保證機構之保證責任、暫准通關證之簽發、管理及其他應遵行事項之辦法，由財政部定之。

第 55 條　減免關稅之進口貨物，轉讓或變更用途時，應由原進口時之納稅義務人或現貨物持有人自轉讓或變更用途之翌日起三十日內，向原進口地海關按轉讓或變更用途時之價格與稅率，補繳關稅。但有下列情事之一者，免予補稅：
一、轉讓或變更用途時已逾財政部規定年限。
二、經海關核准原貨復運出口。
三、經原核發同意或證明文件之機關核轉海關查明原貨復運出口。
四、轉讓與具有減免關稅條件。
分期繳稅或稅款記帳之進口貨物，於關稅未繳清前，除強制執行或經海關專案核准者外，不得轉讓。
依前項規定經強制執行或專案核准者，准由受讓人繼續分期繳稅或記帳。
第一項減免關稅貨物補稅、免補稅年限、申辦程序、完稅價格之核估及其他應遵行事項之辦法，由財政部定之。

第 56 條　進口供加工外銷之原料，於該原料進口放行之翌日起一年內，經財政部核准復運出口者，免稅。
前項復運出口之原料，其免稅手續應在出口日之翌日起六個月內申請辦理。

第 57 條　外銷品在出口放行之翌日起三年內，因故退貨申請復運進口者，免徵成品關稅。但出口時已退還之原料關稅，應仍按原稅額補徵。
前項復運進口之外銷品，經提供擔保，於進口之翌日起六個月內整修或保養完畢並復運出口者，免予補徵已退還之原料關稅。但因天災、事變或不可抗力之事由致無法如期復運出口者，其復運出口期限不得超過一年。

第 二 節 保稅

第 58 條　進口貨物於提領前得申請海關存入保稅倉庫。在規定存倉期間內，原貨出

口或重整後出口者，免稅。
國產保稅貨物進儲保稅倉庫後，得依規定辦理除帳；供重整之國內貨物進儲保稅倉庫後，除已公告取消退稅之項目外，得於出口後依第六十三條規定辦理沖退稅。
前二項存倉之貨物在規定存倉期間內，貨物所有人或倉單持有人得申請海關核准於倉庫範圍內整理、分類、分割、裝配或重裝。
保稅倉庫業者應向所在地海關申請登記及繳納保證金；其應具備之資格、條件、設備建置、保證金數額與種類、申請程序、登記與變更、證照之申請、換發、貨物之存儲、管理及其他應遵行事項之辦法，由財政部定之。

第 59 條	外銷品製造廠商，得經海關核准登記為海關管理保稅工廠，其進口原料存入保稅工廠製造或加工產品外銷者，得免徵關稅。 保稅工廠所製造或加工之產品及依前項規定免徵關稅之原料，非經海關核准並按貨品出廠形態報關繳稅，不得出廠。 保稅工廠進口自用機器、設備，免徵關稅。但自用機器、設備於輸入後五年內輸往課稅區者，應依進口貨品之規定，補繳關稅。 保稅工廠業者應向所在地海關申請登記；其應具備之資格、條件、最低資本額、申請程序、設備建置、登記與變更、證照之申請、換發、保稅物品之加工、管理、通關、產品內銷應辦補稅程序及其他應遵行事項之辦法，由財政部定之。
第 60 條	經營保稅貨物倉儲、轉運及配送業務之保稅場所，其業者得向海關申請登記為物流中心。 進儲物流中心之貨物，因前項業務需要，得進行重整及簡單加工。 進口貨物存入物流中心，原貨出口或重整及加工後出口者，免稅。國內貨物進儲物流中心，除已公告取消退稅之項目外，得於出口後依第六十三條規定辦理沖退稅。 物流中心業者應向所在地海關申請登記及繳納保證金；其應具備之資格、條件、最低資本額、保證金數額與種類、申請程序、登記與變更、證照之申請、換發、貨物之管理、通關及其他應遵行事項之辦法，由財政部定之。
第 61 條	經營銷售貨物予入出境旅客之業者，得向海關申請登記為免稅商店。 免稅商店進儲供銷售之保稅貨物，在規定期間內銷售予旅客，原貨攜運出口者，免稅。 免稅商店之保稅貨物，應存儲於專供存儲免稅商店銷售貨物之保稅倉庫。 免稅商店業者應向所在地海關申請登記；其應具備之資格、條件、最低資本額、申請程序、登記與變更、證照之申請、換發、貨物之管理、通關、銷售及其他應遵行事項之辦法，由財政部定之。
第 62 條	進口貨物在報關前，如因誤裝、溢卸或其他特殊原因須退運或轉運出口者，應於裝載該貨之運輸工具進口之翌日起十五日內向海關申請核准，九十日內原貨退運或轉運出口；其因故不及辦理者，應於期限屆滿前，依第五

十八條規定向海關申請存儲於保稅倉庫。
不依前項規定辦理者，準用第七十三條第二項規定，將其貨物變賣、處理。

第 三 節 退稅

第 63 條

外銷品進口原料關稅，除經財政部公告取消退稅之項目及原料可退關稅占成品出口離岸價格在財政部核定之比率或金額以下者，不予退還外，得於成品出口後依各種外銷品產製正常情況所需數量之原料核退標準退還之。
外銷品進口原料關稅，得由廠商提供保證，予以記帳，俟成品出口後沖銷之。
外銷品應沖退之原料進口關稅，廠商應於該項原料進口放行之翌日起一年六個月內，檢附有關出口證件申請沖退，逾期不予辦理。
前項期限，遇有特殊情形經財政部核准者，得展延之，其展延，以一年為限。
外銷品沖退原料關稅，有關原料核退標準之核定、沖退原料關稅之計算、申請沖退之手續、期限、提供保證、記帳沖銷及其他應遵行事項之辦法，由財政部定之。

第 64 條

已繳納關稅進口之貨物，有下列各款情事之一者，退還其原繳關稅：
一、進口一年內因法令規定禁止其銷售、使用，於禁止之翌日起六個月內原貨復運出口，或在海關監視下銷毀。
二、於貨物提領前，因天災、事變或不可抗力之事由，而遭受損失或損壞致無價值，並經海關查明屬實。
三、於貨物提領前，納稅義務人申請退運出口或存入保稅倉庫，經海關核准。

第 65 條

短徵、溢徵或短退、溢退稅款者，海關應於發覺後通知納稅義務人補繳或具領，或由納稅義務人自動補繳或申請發還。
前項補繳或發還期限，以一年為限；短徵、溢徵者，自稅款完納之翌日起算；短退、溢退者，自海關填發退稅通知書之翌日起算。
第一項補繳或發還之稅款，應自該項稅款完納或應繳納期限截止或海關填發退稅通知書之翌日起，至補繳或發還之日止，就補繳或發還之稅額，依應繳或實繳之日郵政儲金一年期定期儲金固定利率，按日加計利息，一併徵收或發還。
短徵或溢退之稅款及依前項規定加計之利息，納稅義務人應自海關補繳通知送達之翌日起十四日內繳納；屆期未繳納者，自期限屆滿之翌日起，至補繳之日止，照欠繳稅額按日加徵滯納金萬分之五。

第 66 條

應退還納稅義務人之款項，海關應先抵繳其積欠，並於扣抵後，立即通知納稅義務人。

第 四 章 特別關稅

第 67 條	進口貨物在輸出或產製國家之製造、生產、銷售、運輸過程，直接或間接領受財務補助或其他形式之補貼，致損害中華民國產業者，除依海關進口稅則徵收關稅外，得另徵適當之平衡稅。
第 68 條	進口貨物以低於同類貨物之正常價格輸入，致損害中華民國產業者，除依海關進口稅則徵收關稅外，得另徵適當之反傾銷稅。 前項所稱正常價格，指在通常貿易過程中，在輸出國或產製國國內可資比較之銷售價格，無此項可資比較之國內銷售價格，得以其輸往適當之第三國可資比較之銷售價格或以其在原產製國之生產成本加合理之管理、銷售與其他費用及正常利潤之推定價格，作為比較之基準。
第 69 條	前二條所稱損害中華民國產業，指對中華民國產業造成實質損害或有實質損害之虞，或實質延緩國內該項產業之建立。 平衡稅之課徵，不得超過進口貨物領受之補貼金額；反傾銷稅之課徵，不得超過進口貨物之傾銷差額。 平衡稅及反傾銷稅之課徵範圍、對象、稅率、開徵或停徵日期，應由財政部會商有關機關後公告實施。 有關申請課徵平衡稅及反傾銷稅之案件，其申請人資格、條件、調查、認定、意見陳述、案件處理程序及其他應遵行事項之實施辦法，由財政部會同有關機關擬訂，報請行政院核定。
第 70 條	輸入國家對中華民國輸出之貨物或運輸工具所裝載之貨物，給予差別待遇，使中華民國貨物或運輸工具所裝載之貨物較其他國家在該國市場處於不利情況者，該國輸出之貨物或運輸工具所裝載之貨物，運入中華民國時，除依海關進口稅則徵收關稅外，財政部得決定另徵適當之報復關稅。 財政部為前項之決定時，應會商有關機關，並報請行政院核定。
第 71 條	為應付國內或國際經濟之特殊情況，並調節物資供應及產業合理經營，對進口貨物應徵之關稅或適用之關稅配額，得在海關進口稅則規定之稅率或數量百分之五十以內予以增減。但大宗物資價格大幅波動時，得在百分之一百以內予以增減。增減稅率或數量之期間，以一年為限。 前項增減稅率或數量之貨物種類，實際增減之幅度及開始與停止日期，由財政部會商有關機關擬訂，報請行政院核定。
第 72 條	依貿易法採取進口救濟或依國際協定採取特別防衛措施者，得分別對特定進口貨物提高關稅、設定關稅配額或徵收額外關稅。 前項額外關稅於該貨物之累積進口量超過基準數量時，應以海關就該批進口貨物核定之應徵稅額為計算基礎；於該進口貨物之進口價格低於基準價格時，應以海關依本法核定之完稅價格與基準價格之差額為計算基礎。其額外關稅之課徵，以該二項基準所計算稅額較高者為之。 第一項關稅之提高、關稅配額之設定或額外關稅之徵收，其課徵之範圍、稅率、額度及期間，由財政部會同有關機關擬訂，報請行政院核定；關稅配額之實施，依第五條第二項關稅配額之實施辦法辦理。

第 五 章 罰則

第 73 條　進口貨物不依第十六條第一項規定期限報關者，自報關期限屆滿之翌日起，按日加徵滯報費新臺幣二百元。
前項滯報費徵滿二十日仍不報關者，由海關將其貨物變賣，所得價款，扣除應納關稅及必要之費用外，如有餘款，由海關暫代保管；納稅義務人得於五年內申請發還，逾期繳歸國庫。

第 74 條　不依第四十三條規定期限納稅者，自繳稅期限屆滿之翌日起，照欠繳稅額按日加徵滯納金萬分之五。
前項滯納金加徵滿三十日仍不納稅者，準用前條第二項規定處理。

第 75 條　海關依第十三條第二項及第四十二條規定進行調查時，被調查人規避、妨礙或拒絕提供資料、到場備詢或配合調查者，處新臺幣三千元以上三萬元以下罰鍰；連續拒絕者，並得連續處罰之。

第 76 條　依第五十五條規定應繳之關稅，該貨原進口時之納稅義務人或現貨物持有人，應自稅款繳納證送達之翌日起十四日內繳納；屆期不繳納者，依第七十四條第一項規定辦理。
不依第五十五條規定補繳關稅者，一經查出，除補徵關稅外，處以應補稅額一倍之罰鍰。

第 77 條　依法辦理免徵、記帳及分期繳納關稅之進口機器、設備、器材、車輛及其所需之零組件，應繳或追繳之關稅延不繳納者，除依法移送強制執行外，自繳稅期限屆滿日或關稅記帳之翌日起至稅款繳清日止，照欠繳或記帳稅額按日加徵滯納金萬分之五。但不得超過原欠繳或記帳稅額百分之三十。

第 78 條　違反第五十九條第二項規定，將保稅工廠之產品或免徵關稅之原料出廠者，以私運貨物進口論，依海關緝私條例有關規定處罰。

第 79 條　外銷品原料之記帳稅款，不能於規定期限內申請沖銷者，應即補繳稅款，並自記帳之翌日起至稅款繳清日止，照應補稅額，按日加徵滯納金萬分之五。但不得超過原記帳稅額百分之三十。
前項記帳之稅款，有下列情形之一者，免徵滯納金：
一、因政府管制出口或配合政府政策，經核准超額儲存原料。
二、工廠遭受天災、事變或不可抗力之事由，經當地消防或稅捐稽徵機關證明屬實。
三、因國際經濟重大變化致不能於規定期限內沖銷，經財政部及經濟部會商同意免徵滯納金。
四、因進口地國家發生政變、戰亂、罷工、天災等直接影響訂貨之外銷，經查證屬實。
五、在規定沖退稅期限屆滿前已經出口，或在規定申請沖退稅期限屆滿後六個月內出口者。

第 80 條　（刪除）

第 81 條	經營報關、運輸、承攬、倉儲、貨櫃集散站及其他與通關有關業務之業者，違反第十條第三項所定辦法中有關辦理電腦連線或電子資料傳輸通關資料之登記、管理或通關程序之規定者，海關得予以警告並限期改正或處新臺幣六千元以上三萬元以下罰鍰；並得按次處罰；處罰三次仍未完成改正者，得停止六個月以下之連線報關。
第 82 條	經營與海關電腦連線或電子資料傳輸通關資料業務之通關網路業者，其營運項目、收費基準、營業時間及其他應遵行事項，違反依第十條第五項所定之辦法者，財政部得予以警告並限期改正或處新臺幣十萬元以上五十萬元以下罰鍰，並得連續處罰；連續處罰三次仍未改正，得停止六個月以下傳輸通關資料業務或廢止其許可。
第 83 條	載運客貨運輸工具負責人或運輸工具所屬運輸業者，違反第二十條第三項所定辦法中有關辦理進出口通關、執行運輸業務、通關事項管理、變更登記、證照之申請或換發之規定者，海關得予以警告並限期改正或處新臺幣六千元以上三萬元以下罰鍰；並得按次處罰；處罰三次仍未完成改正者，得停止報關。
第 83-1 條	承攬業者違反第二十條之一第二項所定辦法中有關申報內容、程序、變更登記、證照之申請、換發或通關事項管理之規定者，海關得予以警告並限期改正或處新臺幣六千元以上三萬元以下罰鍰；並得按次處罰；處罰三次仍未完成改正者，得停止申報貨物艙單及辦理轉運、轉口業務。
第 84 條	報關業者之變更登記、證照之申請、換發、辦理報關業務或其他應遵行事項，違反依第二十二條第三項所定之辦法者，海關得予以警告並限期改正或處新臺幣六千元以上三萬元以下罰鍰；並得連續處罰；連續處罰三次仍未完成改正者，得停止六個月以下之報關業務或廢止報關業務證照。但其情節重大者，廢止其報關業務證照，不受連續處罰三次之限制。 專責報關人員辦理報關審核簽證業務或其他應遵行事項，違反依第二十二條第三項所定之辦法者，海關得予以警告並限期改正或處新臺幣二千元以上五千元以下罰鍰；並得連續處罰；連續處罰三次仍未完成改正者，得停止六個月以下之報關審核簽證業務或廢止其登記。
第 85 條	保稅運貨工具所有人之變更登記、證照之申請、換發、保稅運貨工具使用管理或其他應遵行事項，違反依第二十五條第二項所定之辦法者，海關得予以警告並限期改正或處新臺幣三千元以上一萬元以下罰鍰；並得連續處罰；連續處罰三次仍未完成改正者，得停止六個月以下裝運貨物或廢止其登記。
第 86 條	貨棧或貨櫃集散站業者之變更登記、證照之申請、換發、貨櫃及貨物之存放、移動、管理或其他應遵行事項，違反依第二十六條第二項所定之辦法者，海關得予以警告並限期改正或處新臺幣六千元以上三萬元以下罰鍰；並得連續處罰；連續處罰三次仍未完成改正者，得停止六個月以下進儲貨櫃及貨物或廢止其登記。

第 87 條	經營快遞業務之業者辦理快遞貨物通關、理貨或其他應遵行事項，違反依第二十七條第二項所定之辦法者，海關得予以警告並限期改正或處新臺幣六千元以上三萬元以下罰鍰；並得連續處罰；連續處罰三次仍未完成改正者，得停止六個月以下快遞貨物通關之業務。
第 87-1 條	經海關許可使用自備封條之業者，違反第二十八條之一第四項所定辦法中有關自備封條之類別、驗證基準、使用範圍、校正或管理之規定者，海關得停止其一年以下使用自備封條，情節重大者，得廢止其許可，並自廢止許可之日起一年內不得再申請使用自備封條。
第 88 條	保稅倉庫業者之變更登記、證照之申請、換發、保稅倉庫之設備建置、貨物之存儲、管理或其他應遵行事項，違反依第五十八條第四項所定之辦法者，海關得予以警告並限期改正或處新臺幣六千元以上三萬元以下罰鍰；並得連續處罰；連續處罰三次仍未完成改正者，得停止六個月以下進儲保稅貨物、按月彙報或廢止其登記。
第 89 條	保稅工廠業者之變更登記、證照之申請、換發、保稅工廠之設備建置、保稅物品之加工、管理、通關、產品內銷應辦補稅程序或其他應遵行事項，違反依第五十九條第三項所定之辦法者，海關得予以警告並限期改正或處新臺幣六千元以上三萬元以下罰鍰；並得連續處罰；連續處罰三次仍未完成改正者，得停止六個月以下保稅工廠業務之一部或全部、按月彙報或廢止其登記。
第 90 條	物流中心業者之變更登記、證照之申請、換發、貨物之管理、通關或其他應遵行事項，違反依第六十條第四項所定之辦法者，海關得予以警告並限期改正或處新臺幣六千元以上三萬元以下罰鍰；並得連續處罰；連續處罰三次仍未完成改正者，得停止六個月以下貨物進儲、按月彙報或廢止其登記。
第 91 條	免稅商店業者之變更登記、證照之申請、換發、貨物之管理、通關、銷售或其他應遵行事項，違反依第六十一條第四項所定之辦法者，海關得予以警告並限期改正或處新臺幣六千元以上三萬元以下罰鍰；並得連續處罰；連續處罰三次仍未完成改正者，得停止六個月以下免稅商店業務之經營或廢止其登記。
第 92 條	辦理外銷品沖退稅之廠商申請沖退稅、辦理原料關稅記帳或其他應遵行事項，違反依第六十三條第五項所定之辦法者，海關得停止廠商六個月以下之記帳。
第 93 條	依第二十條第三項、第二十條之一第二項、第二十五條第二項、第二十六條第二項、第五十八條第四項、第六十條第四項規定繳納保證金之業者，欠繳依本法規定應繳稅款、規費或罰鍰時，海關得就其所繳保證金抵繳。 保證金因前項抵繳而不足時，海關得通知於一定期限內補足差額；屆期不補足者，得停止業務之經營或廢止其登記。

第 94 條　進出口貨物如有私運或其他違法漏稅情事，依海關緝私條例及其他有關法律之規定處理。

第 六 章 執行

第 95 條　依本法應繳或應補繳之下列款項，除本法另有規定外，經限期繳納，屆期未繳納者，依法移送強制執行：

一、關稅、滯納金、滯報費、利息。

二、依本法所處之罰鍰。

三、處理變賣或銷毀貨物所需費用，而無變賣價款可供扣除或扣除不足者。但以在處理前通知納稅義務人者為限。

納稅義務人對前項繳納有異議時，準用第四十五條至第四十七條之規定。

第一項應繳或應補繳之款項，納稅義務人已依第四十五條規定申請復查者，得提供相當擔保，申請暫緩移送強制執行。但已依第四十五條規定提供相當擔保，申請將貨物放行者，免再提供擔保。

第一項應繳或應補繳之關稅，應較普通債權優先清繳。

第 96 條　不得進口之貨物，海關應責令納稅義務人限期辦理退運；如納稅義務人以書面聲明放棄或未依限辦理退運，海關得將其貨物變賣，所得價款，於扣除應納關稅及必要費用後，如有餘款，應繳歸國庫。

依前項及第七十三條第二項、第七十四條第二項規定處理之貨物，無法變賣而需銷毀時，應通知納稅義務人限期在海關監視下自行銷毀；屆期未銷毀者，由海關逕予銷毀，其有關費用，由納稅義務人負擔，並限期繳付海關。

已繳納保證金或徵稅放行之貨物，經海關查明屬第一項應責令限期辦理退運，而納稅義務人未依限辦理者，海關得沒入其保證金或追繳其貨價。

第一項海關責令限期辦理退運及前項沒入保證金或追繳貨價之處分，應自貨物放行之翌日起算五年內為之。

第 七 章 附則

第 97 條　依本法登記之貨棧、貨櫃集散站、保稅倉庫、物流中心及其他經海關指定之業者，其原由海關監管之事項，海關得依職權或申請，核准實施自主管理。

海關對實施自主管理之業者，得定期或不定期稽核。

第一項自主管理之事項、範圍、應備條件及其他應遵行事項之辦法，由財政部定之。

第 98 條　關稅納稅義務人或貨物輸出人及其關係人對於與進出口貨物有關之紀錄、文件、會計帳簿及相關電腦檔案或資料庫等資料，應自進出口貨物放行之翌日起，保存五年。

第 99 條　依本法應補徵之稅款，在財政部公告之金額以下者，得予免徵。

第 100 條	中華民國政府依法與其他國家或地區簽定之協定中，涉及關務部分，另有規定者，從其規定。
第 101 條	海關對進出口運輸工具與貨物所為之特別服務，及各項證明之核發，得徵收規費；其徵收之項目、對象、條件、金額、標準、方式及程序之規則，由財政部定之。
第 102 條	本法施行細則，由財政部定之。
第 103 條	本法自公布日施行。

Title	**Customs Act**
Amended Date	2013.05.29
Category	Ministry of Finance (財政部)

Chapter I GENERAL PROVISIONS

Article 1	The collection of customs duty and the clearance of goods shall be governed by this Act.
Article 2	"Customs duty" is defined as the import duty leviable on goods imported from abroad.
Article 3	Customs duty shall be collected in accordance with the Customs Import Tariff unless otherwise prescribed in this Act. The Customs Import Tariff shall be enacted and promulgated otherwhere through legislative procedure. The Ministry of Finance may establish a Customs Tariff Commission to study and review matters relating to the amendment of the Customs Import Tariff and the levy of special customs duty. Organizational regulations of the Commission shall be drawn up by the Ministry of Finance and submitted to the Executive Yuan for approval. Staff members for the Commission shall be selected from employees within the statutory quota of the Ministry of Finance.
Article 4	The levy of customs duty shall be levied by Customs.
Article 5	The Customs Import Tariff may, with respect to specified imported goods, stipulate separate tariff rates for different quantities of such goods in order to implement tariff quotas. Regulations governing the methods of allocation, eligibility of application for allocation, collection of premiums, performance bonds, fees and charges and management for the tariff quotas referred to in the preceding paragraph shall be prescribed by the Ministry of Finance, together with the authorities concerned, and shall be submitted to the Executive Yuan for approval.
Article 6	The duty-payer of the customs duty shall be the consignee of the imported goods, the bearer of the bill of lading, or the holder of the imported goods, as the case may be.
Article 7	In the event that the untaxed goods carried by transports, goods carried by bonded transports, and the goods stored in a warehouse, container yard, bonded warehouse, logistics center or duty-free shop has been found to be

	deficient due to illegal withdrawal, loss, theft or any other reason, the firm operating such a business shall be responsible to make up any shortfall of the import duty payable.
Article 8	When a duty-payer, who is a legal person, a partnership or a non-legal body, is to be dissolved or liquidated, the liquidator shall, prior to the allocation of the remaining assets, pay customs duty, delinquent fees and fines sequentially according to law. Any liquidator who violates the provisions of the preceding paragraph shall be liable to payment of the outstanding amount.
Article 9	The customs duty, delinquent fee or fine, levied in accordance with the provisions of this Act, but not collected within five years following the date on which such collection was finally determined, shall no longer be collected. However, this stipulation shall not apply to a case which has been referred to the authority concerned for compulsory execution prior to the expiration of the five-year period and whose proceedings have not yet been concluded. Where installment or deferred payments are approved after the collection has been finally determined, the aforesaid five-year period shall commence on the date following the expiration of the installment or deferred payments period. The provisions of the preceding two paragraphs shall apply mutatis mutandis to all charges leviable under this Act.
Article 10	Required customs formalities, as well as import declarations, and relevant documents submitted by way of on-line transmission to customs computers, or via electronic data transmission, which are recorded on customs computer files, shall be deemed to have completed the formalities required in accordance with this Act. Customs may, in considering of the situation of the implementation of cargo clearance automation, request firms operating declaration, transportation, storage, container yard and other business regarding clearance to conduct business by on-line transmission or electronic data transmission. Regulations governing registration, application procedure, management and any other required matters regarding on-line or transmission referred to in the preceding two paragraphs shall be prescribed by the Ministry of Finance. The delivery of determinations, administrative act, notices or decisions made by Customs may be accomplished via on-line transmission or electronic data transmission, and recorded in computers. Enterprises conducting business in transmitting cargo clearance information to Customs by way of on-line transmission or electronic data transmission via computers shall be subject to approval by the Ministry of Finance.

	Regulations governing approval qualifications, capital requirements, business items, criteria for charges, examination of business hours and other required matters shall be prescribed by the Ministry of Finance.
Article 10-1	Submissions of the Data required by regulations governing the matters of customs, commercial ports, trade licensing, commodity inspection and quarantine to the competent authorities or the institutions entrusted, by way of on-line transmission or via electronic data transmission, may be done through the Customs-Port-Trade (CPT) Single Window system established by the Customs. Customs personnel shall keep confidential all information transmitted through the Single Window referred to in Paragraph One, unless otherwise stipulated by this Act or other laws. Regulations governing operation, management, criteria of charges, packet disassembly, collection, processing and use of information and any other required matters regarding implementation referred to in Paragraph One shall be prescribed by the Ministry of Finance in consultation with other related competent authorities.
Article 11	Security or guarantee or deposit money set forth in this Act may be provided as in the following ways: （1） Cash. （2） Bonds issued by the government. （3） Time deposit certificates issued by a bank. （4） Time deposit certificates issued by a credit cooperative. （5） A one-year or more common trust certificate issued by a trust and investment company. （6） A guarantee provided by a financial institution. （7） Any other property approved by the Ministry of Finance which is easy for sale and custody, and free from any dispute over proprietary rights. The security furnished in any of the forms specified in Subparagraphs（2）to（5）and （7）in the preceding paragraph shall be mortgaged or pledged to Customs..
Article 12	Customs personnel shall keep confidential all customs declaration information provided to Customs by duty-payers or exporters of goods. Those in violation of this provision shall be subject to disciplinary action and those accused of violation of the criminal law shall be handed over to the relevant authorities for investigation, except in cases of disclosures to personnel or authorities as set forth below: （1） The duty-payer or the exporter of the goods himself/herself or his/her successors.

（2） The agent or attorney of the duty-payer or the exporter of the goods.
（3） Customs or taxation authorities.
（4） Control authorities.
（5） Authorities which process appeals and/or litigation regarding customs matters.
（6） Authorities which conduct investigations of cases involving customs matters as prescribed by act.
（7）Other authorities or personnel which may request that Customs provide customs declaration information as prescribed by act.
（8） Authorities or personnel which have been approved by the Ministry of Finance.

The provisions of the preceding paragraph shall not apply where Customs supplies information to government authorities for a statistical purpose that does not disclose the name of the duty-payer or exporter of goods.

The provisions regarding disclosures by customs personnel in Paragraph One shall apply mutatis mutandis in the event of a disclosure of information specified in Paragraph One by authorities and personnel specified in Subparagraphs (3) to (8) of the same paragraph.

Article 13

Where a notice of post-clearance audit is given within six months commencing from the date following the release of the imports and/or exports, Customs may proceed with post-clearance audit against the duty-payer, exporters, and related persons within two years from the date following the aforesaid release. According to the post-clearance audit result, any case in which duty is refundable or receivable shall be notified within three years from the date following the release date.

Upon proceeding with the post-clearance audit as referred to in the preceding paragraph, Customs may, for the necessity of investigating evidences, request the duty-payer, exporters or related persons to provide records, documents, accounting books and/or relevant files or data bases regarding the imports or exports, notify such relevant persons to go to the office of Customs for inquiry, or designate officers to proceed with an investigation at the premises of such relevant. The investigated person shall not evade, interrupt or refuse such an investigation.

The related person referred to in Paragraph One means the enterprise operating the business of customs brokerage, transportation, storage, express delivery and any other business, groups or persons.

Upon proceeding with the post-clearance audit, Customs may request the relevant authorities and/or organizations to provide related information or other documents regarding the imports and/or exports.

Regulations governing the scope, procedure, required documents and other

	required matters regarding the post-clearance audit shall be prescribed by the Ministry of Finance.
Article 14	Regulations regarding clearance and management of importation and exportation under this Act shall apply mutatis mutandis to those of transshipment and transited goods.
Article 15	The following articles shall not be imported: (1) Fake or spurious currencies or securities, or moulds for printing counterfeit currency; (2) Articles infringing upon the rights of patents, trademarks and copyrights. (3) Articles prohibited by law from importation.
Chapter II PROCEDURES GOVERNING CUSTOMS CLEARANCE	
Section 1: Declaration and Examination	
Article 16	The duty-payer shall declare imported good to Customs within fifteen days following the arrival date of the transportation means carrying such goods. Exporters shall declare exported goods to Customs within the prescribed period, before the clearance or departure of the transportation means carrying such goods. Regulations governing the declaration, examination and release of exported goods shall be prescribed by the Ministry of Finance. Goods referred to in the preceding two paragraphs may be proceeded with pre-entry declaration prior to importation or exportation. Regulations governing the pre-entry declaration of goods shall be prescribed by the Ministry of Finance.
Article 17	Upon declaration of importation, an import declaration form shall be filled out and submitted along with a bill of invoice, packing list and relevant documents required for importation. Upon declaration of exportation, an export declaration form shall be filled out and submitted along with loading lists, booking notes, packing list, as well as export permits and relevant documents required for exportation. The packing list, import/export permits and relevant documents required for examination referred to in the preceding two paragraphs may be supplemented prior to the release. Where the documents referred to in the preceding paragraph are not supplemented within two months commencing from the date following the issuance of notice by the Customs, the imports/exports shall be returned/withdrawn within a given time limit, and in addition there into, if any violation of law is involved, the case shall be handled in accordance with the relevant law. Where the duty-payer/exporter of goods declares to abandon the goods in written form or fails to return/withdraw the goods within the

prescribed period, the provision of Article 96 shall govern or apply mutatis mutandis.
The duty-payer or exporter may submitted along with required supporting documents to file an application with Customs to correct the declaration forms referred to in the first and the Paragraphs 2.
Prior the release of goods, the duty-payer or exporter may file an application with Customs to correct the declaration forms, and shall be exempt from penalties remitted referred to this Act or Customs Anti-Smuggling Act in case the matters to be corrected involves violation of this Act or Customs Anti-Suppression Act, as well such application is be made before Customs decides the goods to be inspected or finds any unconformity or receives confidential report of smuggling.
After the release of goods, the duty-payer or exporter may file an application with Customs to correct the declaration forms, and shall be remitted referred to this Act or Customs Anti-Smuggling Act in case the matters to be corrected involves violation of this Act or Customs Anti-Suppression Act, as well such application is made before Customs finds any unconformity, receives confidential report of smuggling, or gives a notice for post-clearance audit.
Regulations governing the items, time limit, reference for audit and required evidential documents for the applications referred to in the preceding three paragraphs and other relevant formalities shall be prescribed by the Ministry of Finance.

Article 18

To expedite the clearance of imported goods, Customs may release the goods following examination and payment of duty, according to required declaration matters filed by the duty-payer, then scrutinizing declaration after release. Except for the duty-payer or related person who has been notified that the imports will be subject to a post-clearance audit, in accordance with Article 13, Customs shall notify the duty-payer of any refundable or recoverable duty found within six months following the date of release. After the expiry of this prescribed period the payment of duty originally made shall be considered final.
For imported goods which are not examined and released with payment of duty under the provisions of the preceding paragraph, and for which Customs is unable to determine immediately the amount of duty payable, Customs may, at the request of the duty-payer, examine and release the goods by allowing the duty-payer to submit documents required for scrutiny and pay an appropriate deposit. Customs shall then conduct ratification and determine the amount of duty payable within six months following the date of release, failing which the customs value declared by the duty-payer shall be

accepted as the basis for determining the amount of customs duty payable.
Under any of the following circumstances, the imported goods shall not be released with payment of duty under the provisions of Paragraph One. However, Customs may, at the request of the duty-payer, examine and release the goods by allowing him or her to pay an appropriate deposit and complete customs formalities within a prescribed period. The deposit shall be confiscated if the duty-payer fails to complete the formalities prior to expiry of the prescribed period:
(1) Where the duty-payer fails to file relevant certificates for reduction of or exemption from customs duty in time but submission of them will follow.
(2) Where the duty-payer fails to apply for the issuance of an import permit in time but there is a necessity for him or her to apply for clearance and prompt delivery of the imported goods. However, this shall only apply to imported goods for which the importation is permitted.
(3) Where Customs considers it necessary to examine and release the imported goods on payment of a deposit.
For the imports subject to reduction of or exemption from duty, if application is not filed for payment of deposit in accordance with Subparagraph 1 of the preceding paragraph but duty is paid, the duty-payer may before the goods are released or, within four months after the goods are released, submit the related evidential documents for reduction of or exemption from Customs duty for correction and duty refund.

Article 19	After certifying the status as an Authorized Economic Operators (hereinafter as AEOs) to duty-payers, exporters and supply chain enterprises, Customs may provide preferential measures for goods imported or exported by the AEOs. The goods listed in specific declaration forms filed by the duty-payers or exporters certified as AEOs referred to in preceding paragraph can be released prior to payment of duties and the duty-payers or exporters can complete consolidated payment of duties for the released goods on monthly basis, provided the duty-payers or exporters provide an appropriate deposit or an affidavit to Customs. Regulations governing the qualification requirements for application of certification , application procedures, categories of AEOs, sectors of supply chain enterprises, preferential measures, conditions for suspension or repeal of the status of AEOs and application of preferential measures, the specific declaration, methods of guarantee, conditions for the application of providing an affidavit, methods of payment of duties , and other required matters referred to the preceding two paragraphs shall be prescribed by the Ministry of Finance.

Article 20 The responsible person of any transportation means for passengers or cargo, or the transportation firm which is entrusted by such responsible person, shall report to Customs upon the arrival of the transportation means or prior to its departure abroad.

The term "responsible person" referred to in the preceding paragraph refers to the captain of a vessel or an airplane, the master of a train, or the controller of any other transport means.

The owner of the transport conducting business referred to in Paragraph One shall register with Customs and pay a deposit. Regulations governing customs clearance of transport and operation of transportation for the responsible person and the transportation firm which is entrusted by such responsible person, the qualifications, conditions, amount and type of deposit, application procedure, registration and change of registration, certificate application and renewals and all other required matters for the owner of transport shall be prescribed by the Ministry of Finance.

Article 21 Prior to importation, the duty-payer or the duty-payer’s agent may apply to Customs for an advance tariff classification ruling of the goods and Customs shall reply in writing.

Upon any changes an advance ruling on tariff classification referred to in the preceding paragraph, Customs shall state the reason to the duty-payer or the duty-payer’s agent in written form. If the duty-payer or the duty-payer’s agent is able to prove that a contract has been entered into, the transaction has been conducted according to the contract and the change in tariff classification will cause loss, the duty-payer or the duty-payer’s agent may apply for an extension of the period of the validity of the ruling, but such an extension shall not exceed ninety days. In the case where change an advance ruling on tariff classification change involves import regulations, the imported goods shall be subject to the import regulations in effect at the time of importation.

If the duty-payer or the duty-payer’s agent is dissatisfied with the advance tariff classification ruling issued by Customs, he or she may apply to the Directorate General of Customs, Ministry of Finance for a review prior to the importation of the goods. The Directorate General of Customs, Ministry of Finance shall then deal with the case in an appropriate manner except with a valid reason.

Regulations governing the application procedure for the advance ruling, time limit for reply by Customs and the review procedure of the Directorate General of Customs, Ministry of Finance, shall be prescribed by the Ministry of Finance.

Article 22	Declaration, duty payment and the relevant customs formalities for goods clearance may be entrusted to a customs broker. The respective broker shall assign certified employees to be responsible to examined and endorsed. A customs declaration from a customs broker shall be examined and endorsed by its responsibly certified employees. The customs broker under the preceding paragraph shall be approved by Customs before company or business registration, and apply to Customs for the license of customs broker along with the relevant documents after registration. The regulations governing customs broker's capital requirements, qualifications and conditions of the responsible person, the manager, and responsibly certified employee, application procedure for approval, registration and any registration changes, certificate application and renewals, operation of customs declaration and any other required matters shall be prescribed by the Ministry of Finance.
Article 23	With imported, exported or transited goods, Customs may examine or exempt examination either by authorization or by application. Customs may, if necessary, withdraw samples. The quantity of the samples withdrawn shall be limited to the technically required quantity for examination. The method, time and location of the examination and samples withdrawal, and the scope of exemption from examination referred to in the preceding paragraph shall be prescribed by the Ministry of Finance. When the imported or exported goods are examined pursuant to Paragraph One, it shall be the responsibility of the duty-payer or the exporter to attend to the transportation, unpacking or the opening of the cases, as well as the restoration of such packages to their original form or condition, with all expenses thus incurred being borne by him her. For transited goods, the responsibility shall be burden by the transportation firm.
Article 24	The time and place of loading and unloading of all imported and exported goods shall be designated by Customs. In the case that the goods are of a perishable or dangerous nature, or with any special reason approved by Customs, such loading and unloading will not be subject to time and place limitations.
Article 25	The imported goods which are not released by Customs, the exported goods which have been examined and sealed by Customs and/or the goods which are required to be controlled by Customs may, at the time at which application is made for such goods to be transported within the territory of the Republic of China, be approved by Customs to be transported via means of bonded transportation.

	The firm of the means of bonded transportation referred to in the preceding paragraph shall register with Customs and pay a deposit. Regulations governing the qualifications, conditions, amount and type of deposit, application procedure, registration and any registration changes, certificate application and renewals, management and use of means of bonded transportation and any other required matters shall be prescribed by the Ministry of Finance.
Article 26	Imported or exported goods not released by Customs may be temporarily stored in a warehouse or in a container yard. The firm operating the warehouse or container yard shall register with Customs and pay a deposit. Regulations governing qualifications, conditions, amount and type of deposit, application procedure, registration and any registration changes, certificate application and renewals, storage, movement and management of goods and containers, and any other required matters shall be prescribed by the Ministry of Finance.
Article 27	To expedite customs clearance, express consignments and postal parcels may proceed at a specific place. Regulations governing the conditions and location of the establishment, classes, sorting and clearance procedures of the express consignments and any other required matters shall be prescribed by the Ministry of Finance. Regulations governing the location of the establishment, amount of value and conditions subject to declaration, claim, examination, release and other clearance procedures regarding the postal parcels referred to in Paragraph One and any other required matters shall be prescribed by the Ministry of Finance.
Article 28	Customs shall follow the Rules of Origin on Imported Goods, when determining the origin of imported goods. If necessary, Customs may request the duty-payer to provide the relevant certificate of origin. Should any dispute arise during the process of determination, the duty-payer may request the competent authority in relation to such goods or professional organization to provide assistance for the determination at the expense of the duty-payer. The Rules of Origin on Imported Goods shall be prescribed by the Ministry of Finance together with the Ministry of Economic Affairs.
Section 2: Customs Value	
Article 29	The customs value of imported goods subject to ad valorem duties shall be determined and calculated on the basis of the transaction value. The term "transaction value" referred to in the preceding paragraph means the price actually paid or payable for the imported goods sold from the exporting country to the Republic of China.

The following expenses shall be added into the calculation of customs value, provided that such an amount is not already included in the price actually paid or payable for the imported goods:
(1)commissions, brokerage, the cost of containers and the cost of packing incurred by the buyer;
(2)the value, apportioned as appropriate, of the following goods and services supplied by the buyer to the seller free of charge or at reduced cost for use in connection with the production or sale for export of the imported goods:
(i) materials, components, parts and similar items incorporated in the imported goods;
(ii) tools, dies, moulds, and similar items used in the production of the imported goods;
(iii) materials consumed in the production of the imported goods; and
(iv) engineering, development, artwork, design, plans and similar items undertaken elsewhere than in this country and necessary for the production of the imported goods;
(3) the royalties and license fees related to the goods paid by the buyer as a condition of the sale of the goods;
(4) the proceeds for use or disposal of the goods by the buyer accrues to the seller;
(5) the transport cost of the imported goods to the port or place of importation, and loading, unloading and handling charges associated with the transport; and
(6) the cost of insurance.
Expenses added to the customs value in accordance with the preceding paragraph should be added on the basis of objective, quantifiable information. Where objective and quantifiable data do not exist, the customs value cannot be determined under the provision of this Article.
In the case that Customs is doubtful of the truth and accuracy of the transaction documents provided by the duty-payer, or that Customs still remains doubtful after the provision of such an explanation, it shall be deemed that the customs value cannot be determined under the provision of this Article.

Article 30	The transaction value shall not be used as the basis for determining and calculating the customs value of imported goods under any of the following circumstances: (1) where there are restrictions as to the use or disposition of the goods by the buyer other than restrictions which: (i) are imposed or required by law or public authorities in the Republic of China; (ii) limit the geographical area in which the goods may be resold; (iii) do not substantially affect the value of

the goods;
(2) where the sale or the price is subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
(3) where part of the proceeds of any subsequent use or disposal of the goods by the buyer will accrue to the seller, but where such an amount cannot be determined;
(4) where the buyer and seller are related and such relationship influences the transaction value.
For the purpose of Sub-Paragraph four of the preceding paragraph the buyer and seller shall be deemed to be related only if:
(1) one of them is a manager, board director or supervisor of the other's business;
(2) they are legally recognized partners in business;
(3) they are employer and employee;
(4) one of them directly or indirectly owns, controls or holds five percent or more of the outstanding voting stocks or shares of the other's business;
(5) one of them directly or indirectly controls the other;
(6) both of them are directly or indirectly controlled by a third person;
(7) together they directly or indirectly control a third person; or
(8) they are spouses or relatives within a third-degree family relationship.

Article 31	If the customs value of the imported goods cannot be determined under the provisions of Article 29, the customs value shall be determined by Customs based upon the transaction value of identical goods sold for export to the Republic of China, exported at or about the same time as the goods being valued. In applying this Article, a reasonable adjustment shall be made to take into account differences in value attributable to commercial levels, quantity, transport costs, etc. The term "identical goods" referred to in the preceding paragraph means goods which are the same in all respects, including country of production, physical characteristics, quality and reputation, as the goods being valued.
Article 32	If the customs value of the imported goods cannot be determined under the provisions of Articles 29 and 31, the customs value shall be based on the transaction value of similar goods sold for export to the Republic of China, exported at or about the same time as the goods being valued. In applying this Article, a reasonable adjustment shall be made to take into account differences in value attributable to commercial levels, quantity, transport costs, etc. The term "similar goods" referred to in the preceding paragraph means

goods which, although not alike in all respects, are produced in the same country, perform the same functions, have like characteristics and like component materials, as the goods being valued, and are commercially interchangeable with the goods being valued.

Article 33

If the customs value of the imported goods cannot be determined under the provisions of Articles 29, 31, and 32, the customs value shall be based on a deductive value.

Customs may, according to the request of the duty-payer, reverse the order of application of present, Article 33, and Article 34 for a customs valuation.

The term "deductive value" referred to in Paragraph One means the customs value shall be based on the unit price at which the imported goods or identical or similar imported goods, are sold in the Republic of China in the condition as imported, in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods at the first commercial level, subject to deductions for the following:

(1) either the commissions usually paid or agreed to be paid, or the additions usually made for profit and general expenses in connection with the sale of the imported goods or imported goods of the same class or kind in the Republic of China;

(2) the customs duties, and other national taxes payable in the Republic of China by reason of importation and sale of the goods;

(3) the transport and insurance costs and associated costs incurred within the Republic of China after the importation of the goods.

If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the customs value shall be based on the unit price at which the imported goods or identical or similar goods are sold in the greatest aggregate quantity in the condition as imported, to persons who are not related to the persons from whom they buy such goods, at the time when sales of the imported goods or identical or similar goods are made in sufficient quantity to establish the unit price of the imported goods being valued, within ninety days following the date of the importation of the goods being valued, subject to deductions for the items enumerated in the preceding paragraph.

If the imported goods are not sold in the condition as imported, then, if the duty-payer so requests, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in the Republic of China who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions enumerated in

	Paragraph Three of this Article.
Article 34	If the customs value of the imported goods cannot be determined under the provisions of Articles 29, 31, 32, and 33, the customs value shall be based on a computed value. The term "computed value" referred to in the preceding paragraph means the sum of the following: (1) the costs and expenses of producing the imported goods; (2) an amount for profit and general expenses equal to that usually reflected in the sale of the imported goods or imported goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to the Republic of China; (3) the transport cost of the imported goods to the port or place of importation, loading, unloading and handling charges and insurance costs associated with the transport.
Article 35	If the customs value of the imported goods cannot be determined under the provisions of Articles 29, 31, 32, 33, and 34, the customs value shall be determined using reasonable means on the basis of data available to Customs.
Article 36	The tax-payer may request in written form that Customs supply an explanation of the method used to determine the customs value of the imported goods, and Customs shall reply to the duty-payer in written form.
Article 36-1	Prior to importation, the duty-payer or the duty-payer's agent may apply to Directorate General of Customs, Ministry of Finance (hereinafter as Directorate General of Customs), for an advance ruling on customs valuation related to the matters whether the expenses paid or payable for the imported goods under the Paragraph 3 of Article 29 of this Act or other expenses should be added into the calculation of customs value and Customs shall reply in writing. Upon any change of an advance ruling on customs valuation referred to in the preceding paragraph, the Directorate General of Customs shall state the reason to the duty-payer or the duty-payer's agent in written form. After receiving the decision related to the change in the ruling, the duty-payer or the duty-payer's agent may apply for an extension of the period of the validity of the ruling, provided the duty-payer or the duty-payer's agent is able to prove that a contract has been entered into, the transaction has been conducted according to the contract and the change in the ruling will cause loss. However, such an extension shall not exceed ninety days following the date of receiving the written decision. The duty-payer or the duty-payer's agent may apply to the Directorate

	General of Customs for a review prior to the importation of the goods, if he or she is dissatisfied with the advance ruling issued referred to in the Paragraph 1. Regulations governing the application procedure for the advance ruling, required documents, time limit for reply by Customs and other required matters shall be prescribed by the Ministry of Finance.
Article 37	Upon re-importation of the goods sent abroad for repair, assembly, or further processing, the customs value of such goods shall be determined in accordance with the following provisions: (1) for such goods sent abroad for repair or assembly, the actual cost of repair or assembly shall be taken as the basis for the calculation of Customs value; (2) for goods exported abroad for further processing, the difference between the customs value of such goods following further processing at the time of re-importation and that of the identical or similar goods imported at the time of exportation of such goods, prior to further processing, shall be taken as the basis for calculating customs value. The goods sent abroad for repair, assembly or processing referred to in the preceding paragraph shall be re-imported within one year commencing from the day after such goods are released for exportation. Where necessary, application may be filed with Customs prior to the expiration of the aforesaid one-year period, to explain the reason in writing for extension; for such overdue re-imported goods, the customs duty shall be levied on the basis of customs value of re-imported goods.
Article 38	In the case of imported goods on which only a rental or royalty is incurred, without a transfer of ownership, the customs value shall be determined on the basis of the rental or royalty amount plus the transportation fee and insurance fee. In a case in which the rental or royalty declared by the duty-payer is under that of normal value, Customs may determine the amount based on such information as is obtained through investigation, but the determined annual rental or royalty amount is not lower than one tenth of the customs value of the goods. The imported goods on which duty is collected by rental or royalty pursuant to Paragraph One shall, in addition to the duty collected on rental or royalty, be provided a deposit or a guarantee by a credit institute based on the difference between the duty collected by rental or royalty and the total liable duty on the customs value of the imported goods. The paragraph one applies only to goods whose ownership is not

	transferable on account of patent rights, trade secrets, or for any other special reasons approved by the Ministry of Finance. The rental or usage period of the imported goods as referred to in Paragraph One shall be approved by the Ministry of Finance.
Article 39	The foreign currency prices for imported goods liable to ad valorem duty shall be conversed into New Taiwan Dollar, and the exchange rate used for the conversion shall be published regularly by the Directorate General of Customs, Ministry of Finance in reference to the spot rate of the foreign exchange market.
Article 40	In case where a complete set of machinery, together with all essential equipment used directly with the machinery in the production process, has to be imported in an unassembled and disassembled state, packed separately due to excessive size or for any other reasons, such machinery and equipment shall be assessed according to their respective tariff classification to levy duty unless pertinent documents have, prior to importation, been submitted to Customs and approved by Customs in which case duty shall be assessed according to the tariff classification applicable to the complete machinery with equipment as one set.
Article 41	With the exception of the machinery which is to be dealt with in accordance with the provisions of the preceding Article, any other goods, which are made up of several different components, imported in a disassembled state and packed separately, shall be liable to duty assessed according to the tariff classification applicable to the goods as one complete unit.
Article 42	To verify the correct customs value of imported goods, Customs may take the following investigation measures, and the person investigated shall not evade, hinder or refuse such investigation: (1) Examining any other documents concerning the price of the imported goods sold by the seller to the buyer; (2) Making inquiries into the transaction value or deductive value of the imported goods or identical or similar goods, and examining past records of customs values assessed for previous shipments; (3) Investigating account books and vouchers related to the imported goods or identical or similar goods of other sellers; (4) Exploring any other evidence pertinent to valuation.
Section 3: Time Limits for Duty Payment and Administrative Remedy	
Article 43	Customs duty shall be paid within fourteen days following the date of receiving the duty memo. Any fines imposed and finally determined under this Act shall be paid within

	fourteen days following the date of receiving the notice from Customs. Any expenses payable for selling off or destroying the goods shall be paid within fourteen days following the date of receiving the notice.
Article 44	Dutiable imported goods shall be released after the duty has been paid. Except in cases others prescribed in this Act or a guarantee has been filed with and approved by Customs, the imported goods shall be released before duty payment. Regulations governing the procedure, scope or method of the guarantee, the removal of guarantee liability and other required matters referred to in the preceding paragraph shall be prescribed by the Ministry of Finance.
Article 45	If the duty-payer who is dissatisfied with the decision of Customs on the tariff classification, customs value, amount of duty to be made up, or special duty, of the imported goods, may, within thirty days following the date of receiving the duty memo, file with Customs in the prescribed form to request a review of the case, and withdraw the goods after paying the entire duty amount or providing an appropriate guarantee.
Article 46	With regards to the review application, Customs shall make a determination on the review and write a statement within two months following the date of receiving the application. Customs may, if necessary, extend the time limit and if doing so shall notify the duty-payer. Such an extension shall be limited to only one time and shall not exceed two months. The original statement shall be delivered to the duty-payer within fifteen days following the date of determination.
Article 47	The duty-payer, who is dissatisfied with the determination referred to in the preceding Article, may file an appeal and then enter into administrative litigation according to the law. In case any duty is refunded as a result of an irrevocable determination given on a review, appeal, or in administrative litigation, Customs shall refund it within ten days following the date of final determination. The refund shall include duty plus interest payable for the period beginning on the day following the date on which duty was paid by the duty-payer up to the date on which a refund notice or treasury check is issued, calculated on a daily basis according to the annual interest rate of one-year fixed savings in Postal Savings which is effective on the date on which the duty was paid. In case any duty is recovered as a result of an irrevocable determination given on a review, appeal, or in administrative litigation, Customs shall issue a memo for the recoverable duty and notify the duty-payer to repay the duty, within ten days following the date of final determination. The duty to be recovered shall bear interest for the period beginning on the date following

the prescribed tax or duty payment period up to the date on which the memo for the recoverable duty is issued, calculated on a daily basis according to the annual interest rate of one-year fixed savings in Postal Savings which is effective on the date on which the duty was paid.

Article 48 In case of a default on the payment of customs duty, delinquent fee or fine by the duty-payer or the penalized person, Customs may notify the relevant authorities to prohibit the duty-payer or the penalized person from transferring, or creating other rights on, the property within the extent of his or her liability. Where the defaulter is a profit-seeking enterprise, Customs may advise the relevant authority to further restrain it from causing a reduction in capital or canceling registration.

Where the cargo of a duty-payer or a person liable to a penalty has not been seized, nor has the necessary security been provided, Customs may, after the delivery of the duty memo or penalty notice, request the court for a personal seizure of his or her property or take other protective measures to the extent that may cover the duty, delinquent fee or fine payable without there having been a guarantee provided, in order to prevent duty-payer or a person liable to a penalty form evading compulsory execution through hiding or transferring his or her property. However, such action shall not apply in the case where the duty-payer or penalized person has already provided a sufficient guarantee.

Regulations governing the standards and implementation of the provisional seizure or other protective measures referred to in the preceding paragraph shall be prescribed by the Ministry of Finance.

The provisions set forth in Articles 242, 243 and 244 of the Civil Code shall apply mutatis mutandis to the levy of customs duty.

the Ministry of Finance may request, the National Immigration Agency of the Ministry of Interior to restrict the duty-payer, person liable to a penalty or the responsible person or representative or the executive of an enterprise from leaving this country, who fails to pay the final and conclusive customs duties, fines or collection tax after the payment deadline, and the amount over NT$1,000,000 for the individual or over the amount of NT$2,000,000 for the profit-seeking enterprise; as well as before the conclusion of procedures for administrative remedies, if the amount is over NT$1,500,000 for the individual, and the amount is over NT$3,000,000 for the profit-seeking enterprise,

When the Ministry of Finance requests, the National Immigration Agency of the Ministry of Interior, to restrict the said duty-payer or person liable to a penalty from leaving this country, it shall also simultaneously notice the said duty-payer or person liable to a penalty in writing with the reasons and the provision of procedures for administrative remedies and the service of process of the notification aforementioned must be applied in accordance with related laws.

If Customs fail to carry out the preceding Paragraph 1 or Paragraph 2, the Ministry of Finance may not request, the National Immigration Agency of the Ministry of Interior to restrict the said duty-payer or person liable to a penalty from leaving this country in accordance with the Paragraph 3. However, the situation where the duty-payer or person liable to a penalty does not have any property is not subjected to the aforementioned provision.

The period of restriction from leaving this country by the National Immigration Agency of the Ministry of Interior shall not be over five years from the date of enforcement.

The situations where the Ministry of Finance may request, the National Immigration Agency of the Ministry of Interior to lift such restriction imposed on the duty-payer, person liable to a penalty, and the responsible person or representative or the executive of an enterprise are as follows:

1. The execution of restriction from leaving this country is completed provided in the preceding paragraph.
2. The duty-payer or person liable to a penalty has paid all of the duties, fine, and collection tax aforementioned, or has furnished property equivalent to the duties, fine , and collection tax payable as security to the Customs.
3. The administrative remedy and penalty procedures were concluded, and the combined amount of the duties, fine, and collection tax is under the amount provided in the Paragraph 3.
4. The duties, fine, or collection tax payable imposed on the duty-payer or person liable to be a penalty being restricted from leaving this country under this act has already over the period of collection.
5. The duty-payer established with the corporate organization has been dissolved and settled under related laws and has no remaining assets or properties to pay for the duties, fines, and collection tax.
6. The duties, fine or collection tax has been allocated in accordance with settlement or bankruptcy procedure of the Bankrupt Law.

Chapter III PRIVILEGED DUTY TREATMENT

Section 1: Duty Exemption

Article 49 The following imported articles are exempt from customs duty:

(1) articles imported for use by the President and the Vice President of the Republic of China;

(2) articles imported for official or personal use by diplomatic and consular officials of foreign embassies, legations, and consulates stationed in the

Republic of China, and articles imported by other organizations and personnel that are entitled to diplomatic privileges, provided that the foreign governments concerned are extending reciprocal privileges to the Republic of China;
(3) mail pouches imported by diplomatic missions and articles for personal use brought in by government agency officials returning from overseas posts following the expiry of their terms of office;
(4) arms and ammunition, military equipment, vehicles, vessels, aircraft and accessories thereof, and supplies imported solely for military use by military authorities and armed forces;
(5) relief articles imported by or donated to government agencies or public welfare and charity societies engaged in the conduct of relief work;
(6) Articles necessary for educational, research, or experimental purposes imported by public and private schools or other educational or research institutions, compatible with the respective nature of their establishment; athletic equipment and apparatus required by sports organizations for training and participation in international athletic contests; provided that the articles in both categories are finished products;
(7) decoration medals, insignia and other similar articles for use as tokens of commendation conferred by foreign governments or organizations;
(8) official and private documents and similar articles;
(9) advertising matters and samples of no commercial value or with a value no more than the prescribed ceiling;
(10) marine products caught at sea by fishing boats of the Republic of China; or marine products, whose quantities are within the limit prescribed by the Ministry of Finance, caught at sea and shipped back by fishing boats of the Republic of China belonging to a government-approved overseas company invested in by citizens of the Republic of China.
(11) wrecked vessels, aircraft and their respective equipment salvaged from the sea;
(12) vessels registered with the Republic of China, engaged in trade for two years, and permitted to be dismantled on account of overage cause or for any other reasons; however, non fixtures on board these ships such as articles and tools for ships' use, foreign goods’ stocks, bunker coal and oil, shall not be exempt from duty;
(13) fuel and materials used solely on ships, aircraft and other means of transport engaged in international trade; however, in the case of international carriers registered with a foreign government, the granting duty-free privileges is subject to reciprocal treatment by that foreign government to carriers of the Republic of China;

(14) personal effects, carried by passengers for their own use;
(15) petty parcels imported by post with a value no more than the prescribed ceiling;
(16) pharmaceutical products or medical apparatus imported by or donated to government agencies in order to prevent epidemics;
(17) equipment and articles imported by or donated to government agencies for emergency aid, as well as imported equipments, apparatus, disaster rescue animals and goods carried by foreign rescuers for the purpose of emergency or disaster rescue;
(18) articles for personal use brought in by sailors, holding citizenship of the Republic of China and a domestic household registration, returning from foreign countries or disembarking.

Except for the goods referred to in the preceding paragraph, the accumulated customs value of the imported goods in the same shipment, if with a value no more than the prescribed ceiling announced by the Ministry of the Finance, shall be exempt from customs duty. However, this prescription is not applicable to such special goods as are prescribed and announced to the public by the Ministry of Finance.

Regulations governing the scope, items, quantities and ceiling of customs exemptions referred to in Subparagraphs 2 to 6, 9, 14, 15, and 18 of Paragraph One and the clearance procedures and other required matters concerning the goods listed therein shall be prescribed by the Ministry of Finance.

Article 50

Imported goods shall be exempt from customs duty under any of the following circumstances:
(1) Goods lost, damaged or which have deteriorated, hence having no commercial value, while in transit or at the time of unloading, provided that the fact has been reported to Customs at the time of importation.
(2) Goods lost or damaged by natural disaster, accidents or other force majeure, hence having no commercial value, following unloading but prior to release by Customs.
(3) Goods found to have been broken, leaking, damaged or rotten at the time of Customs' examination, hence having no commercial value, provided such condition of the goods is not due to the negligence of the warehouse keeper or any other party related to the goods.
(4) Goods to be returned to the exporter at the request of the duty-payer and such request being approved by Customs prior to release.
(5) Natural loss caused by the nature of the goods prior to release, such loss being confirmed by Customs.

Article 51	When duty-paid imports are found to have been damaged or not conforming to the specifications and quality as stated in the original contract, thereby necessitating compensation or replacement by the exporter, the compensation or replacement shall be exempt from duty on the condition that the situation is reported to Customs within one month following the date of importation of the original goods, and that all relevant documents submitted to Customs have been verified as accurate. If the aforementioned goods are either machinery or equipment, the report and application submitted to Customs may be made within three months following the date of installation and test-run. The compensation or replacement goods referred to in Paragraph One shall be imported within six months following the date of receiving the approval notice from Customs. If necessary, an extension, not exceeding six months, may be applied for with Customs before the expiration of such period.
Article 52	Dutiable samples, articles for scientific research, experiments, and/or exhibition, costumes and paraphernalia of entertainment troupes, cinematographic equipment and supplies for making movies and/or television films, instruments and tools needed for installation and repair of machines, containers used for importing cargoes, finished products imported for repair and maintenance, and other articles approved by the Ministry of Finance shall be exempt from customs duty, provided that they are to be re-exported abroad within six months following the date of importation or within the time limit approved by the Ministry of Finance. If the goods referred to in the preceding paragraph require an extension to the period of re-exportation under special circumstances, an application for an extension stating the reasons shall be submitted to Customs at the port of importation along with relevant documents. Provided that the re-exportation period is approved by the Ministry of Finance, then such an application shall be submitted to the Ministry of Finance.
Article 53	Samples, articles for scientific research, engineering machinery, cinematographic equipment and supplies carried by professionals engaged in making motion pictures and/or television films, instruments and tools needed for installation and repair of machines, articles for exhibition, artwork, containers used for importing cargoes, costumes and paraphernalia of entertainment troupes, copies of motion pictures and video tapes mailed abroad by government agencies and other similar articles approved by the Ministry of Finance, which are re-imported within one year following the date of exportation or within the time limit approved by the Ministry of Finance, shall be exempt from customs duty.

If the goods referred to in the preceding paragraph require an extension to the period of re-importation under special circumstances, an application for an extension stating the reasons shall be submitted to Customs at the port of exportation along with relevant documents. Provided that the re-importation period is approved by the Ministry of Finance, then such an application shall be submitted to the Ministry of Finance.

Article 54	The duty-payer may hold a carnet instead of import or export declaration form in order to clear Customs for temporary admission of goods. Where the goods are re-exported or re-imported within the period of validity, such goods may be exempted from customs duty. In the case that the goods are not re-exported within the time limit, the institution acting as guarantor as prescribed in the carnet shall pay the duty in place of the duty-payer; where the goods are re-imported after the aforesaid period, the customs duty shall be levied according to this Act. Regulations governing the scope of goods applicable to temporary admission, the guarantee liabilities of the guarantor institution, the endorsement, issuance, and management as well as other required matters, shall be prescribed by the Ministry of Finance.
Article 55	In cases where the goods imported are under duty reduction or exemption with a subsequent deviation from duty reduction or exemption conditions on account of a transfer of ownership or a change in their use, the original duty-payer or the present holder of such goods shall pay duty to Customs at the port of importation within thirty days following the date of the transfer of ownership or the change in the use of the goods imported; the import duty levied shall be based on the value and tariff rate applicable at the time when such a transfer or change occurred. However, the duty may be exempted under any of the following circumstances: (1) where the transfer of ownership or change in use occurs after the expiry of the time limit prescribed by the Ministry of Finance; (2) where the goods are re-exported in their original condition as approved by Customs; (3) where the authority having originally issued the permit or certificate transfers the case to Customs, and the goods are re-exported in their original condition as confirmed by Customs; or (4) where the transferee satisfies the conditions of the conditions for duty reduction or exemption. Imported goods on which duties are paid in installments or recorded on accounts shall not be transferred until full payment of such duties is made unless they are under compulsory execution or otherwise approved by

Customs as a special case.
Where the imported goods are under compulsory execution or approved as a special case as provided for in the preceding paragraph, Customs may permit the transferee to continue to pay the duties in installments or record them on accounts.
Regulations governing the duty payment referred to in Paragraph One, the time limit for exemption, application procedure, determination of customs value and other required matters shall be prescribed by the Ministry of Finance.

Article 56 Raw materials imported for use in manufacturing articles intended for export may be exempt from duty if they are re-exported within one year following the date of release for entry, and are approved by the Ministry of Finance within one year following the day on which the raw materials were released for entry.
The application for exemption for the re-exported raw materials referred to in the preceding paragraph shall be submitted within six months following the date of exportation.

Article 57 Exported finished products returned for any reason may be exempt from duty, if they are re-imported within 3 years following the release date for exportation; however, the import duty originally paid on the raw materials, refunded upon exportation of the goods, must be repaid in full.
The re-imported products as described under the preceding paragraph which are under a guarantee to be re-exported upon completion of repair or maintenance, within six months following the date of re-importation, shall be exempt from a repayment of duty on raw materials which was refunded upon exportation of the finished goods. However, if the re-exportation can not be accomplished on schedule on account of natural disaster, accidents or other force majeure, the time limit for re-exportation shall not exceed one year.

Section 2: Bonding

Article 58 Imported goods may, prior to being picked up, be applied to Customs to store such goods in a bonded warehouse. Such goods re-exported or exported after reassembly within the time limit prescribed for storage in a bonded warehouse may be exempt from the payment of duty.
After being stored in a bonded warehouse, domestically manufactured bonded goods may be written off from the accounts in accordance with relevant provisions; for domestically manufactured goods for reconditioning which have been stored in a bonded warehouse, except for those goods of which the applicable items of duty refund have been cancelled, the duty may be refunded or offset after exportation according to the provisions of Article

63.
During the warehousing period referred to in the preceding two paragraphs, the owner of the stored goods or the bearer of the warehousing receipt thereof may apply to Customs for permission to arrange, sort, divide up, assemble or repack such goods within the bonded warehouse.
The firm operating the bonded warehouse shall apply to the relevant Customs office for registration and submit a deposit. Regulations governing the qualification, conditions, installation and equipment, amount and type of deposit, application procedure, registration and any registration changes, certificate application and renewals, storage and management of goods and any other required matters shall be prescribed by the Ministry of Finance.

Article 59	Export processing factories may be registered, with the approval of Customs and under its supervision, as bonded factories. Raw materials imported and stored by bonded factories for manufacturing or processing into exported products shall be exempt from customs duties. Finished products processed or manufactured by bonded factories, and raw materials exempted from customs duties in accordance with the provisions of the preceding paragraph, shall not be moved out of bonded factories, unless approved by Customs and unless duties have been paid on products or raw materials in the form when they were moved out of bonded factories. Bonded factories shall apply to the relevant Customs office for registration. Regulations governing the qualification, conditions, capital requirements, application procedure, installation and equipment, registration and any registration changes, certificate application and renewals, processing, management, clearance, recoverable duty procedures for domestic sales of bonded goods and any other required matters shall be prescribed by the Ministry of Finance.
Article 60	Firms operating in a bonded location in regard to the storage, transportation and distribution business of bonded goods may apply to Customs for registration of its location as a logistics center. Goods stored in a logistics center, if required for the operation referred to in the preceding paragraph, may carry out reconditioning and simple processing. Imported goods stored in a logistics center which are re-exported in their original form, or after reconditioning or processing, shall be exempted from duty. Domestic goods stored in a logistics center, except for items whose duty refund cancellation has been announced, may apply for offset or refund of duty following exportation in accordance with Article 63. Firms operating a logistics center business shall apply to the relevant

	Customs office for registration and pay a deposit. Regulations governing qualifications, conditions, capital requirements, amount and type of deposit, application procedure, registration and any registration changes, certificate application and renewals, management and clearance of goods and any other required matters shall be prescribed by the Ministry of Finance.
Article 61	Firms which sell goods to travelers entering or leaving the Republic of China may apply to Customs for registration as a duty-free shop. In the case where bonded goods stored for sale by duty-free shops are sold to travelers within the time limit and are exported, by way of carrying them out, in their original form, such goods shall be exempted from duty. Bonded goods of duty-free shops shall be stored in bonded warehouses which specifically provide the storage for duty-free shops. Firms operating a duty-free shop business shall apply to the relevant Customs office for registration. Regulations governing the qualifications, conditions, capital requirements, application procedure, registration and any registration changes, certificate application and renewals, management, clearance, sales of goods, and any other required matters shall be prescribed by the Ministry of Finance.
Article 62	In the case where imported goods are returned or exported by transshipment due to a mistake made during loading, excessive unloading or any other special reasons prior to declaration, an application shall be submitted to Customs for approval within fifteen days following the importation date of the transportation carrying such goods; such goods shall be returned in their original form or exported by transshipment within ninety days. In the case in which an application cannot be submitted on time due to rational reasons, the application for storage in a bonded factory shall, prior to expiration of the stipulated period, be submitted to Customs in accordance with Article 58. In case where the goods which are not carried out in accordance with the preceding paragraph, they shall be sold or disposed of, in accordance with Paragraph Two of Article 73 mutatis mutandis.
Section 3: Customs Duty Refunds	
Article 63	Customs duty paid on raw materials used in the manufacture of articles intended for export is refundable following exportation of the finished products according to the standards for the raw materials in the quantity required for normal production, unless the item of duty refund has been cancelled by the Ministry of Finance by public notice or the amount of the refundable duty, or percentage of it in the FOB price of the finished products is lower than the limit prescribed by the Ministry of Finance. Customs duty leviable on raw materials may be recorded in books with

guarantees provided by the manufacturers and offset following the exportation of the finished products.

Manufacturer may apply for a duty refund or an offsetting of the accounts for export products, with relevant export documents, within one year and a half following the date on which the raw materials were released for importation. After the expiration of the prescribed time limit, the application for a duty refund or offset shall be rejected.

The time limit referred to in the preceding paragraph may be extended under special circumstances approved by the Ministry of Finance. Such an extension shall not exceed one year.

Regulations governing the refund and offsetting of customs duty paid on raw materials, the approval standards and calculations of such a refund or offset, application procedure, time limits, guarantees provided, records of the offset on accounts and any other required matters shall be prescribed by the Ministry of Finance.

Article 64

Under any of the following circumstances, the customs duty shall be refunded:

(1) where the imported goods are banned by law from sale or use within one year following importation, and are re-exported or destroyed under Customs supervision within six months following the date of such a ban.

(2) where it is confirmed by Customs that the goods are damaged or broken prior to picking up due to natural disaster, accident or force majeure and thus have no value.

(3) where the tax-payer applies for re-exporting or storing the goods in a bonded warehouse prior to picking up them, and the application is approved by Customs.

Article 65

In the case where there is shortage/excess of duty collection or refund, Customs, upon discovery, shall notify the duty-payer to pay or return the difference, or claim the over-collected/refundable amount. The duty-payer may also take initiative to apply for the payment or refunding.

The payment or refunding refer to in the preceding paragraph shall be made within one year. In the case of shortage/excess of duty collection, the time period shall be beginning following the date on which the duty was paid. In case of shortage/excess of refund, the time period shall be beginning following the date on which the duty refund notice was issued.

The shortage payable or refund receivable referred to in Paragraph One shall be collected or refunded together with the interest payable for the period beginning from the date following that on which the duty was paid, or following that on which the time limit for the duty payment expired, or following that on which the duty refund notice was issued by Customs, up to the date on which the shortage is paid or refund is received, calculated on a daily basis according to the annual interest rate of one-year fixed savings in Postal Savings which is effective on the date on which the duty is either due or paid.

The duty-payer shall pay the shortage duty or excess refund and the calculated interest in accordance with the preceding paragraph within fourteen days following the date of receiving the notice from Customs. In the case of delinquent payment made prior to the expiration of the time limit, a delinquent fee shall be levied at the rate of 0.05 percent of the total amount of customs duty unpaid per day, commencing on the date following that on which the prescribed duty payment period expired up to the date on which the outstanding amount of duty is liquidated in full.

Article 66	In the case of refunded money, Customs shall deduct the outstanding amount from the refund in order to offset the delinquent payment, and immediately notify the duty-payer of the balance.

Chapter IV SPECIAL CUSTOMS DUTY

Article 67	Imported goods that have directly or indirectly received a financial subsidy or any other form of allowance during the process of manufacture, production, sale, or transportation in the country of exportation or origin, thereby causing injury to any industry in the Republic of China, may be subject to the imposition of appropriate countervailing duty in addition to the customs duty leviable under the Customs Import Tariff.
Article 68	Imported goods that are found to have been imported at a price less than the normal value of its like product, thereby causing injury to any industry in the Republic of China, may be subject to the imposition of appropriate antidumping duty in addition to the customs duty leviable under the Customs Import Tariff. The "normal value" referred to in the preceding paragraph means the comparable domestic selling price in the country of exportation or origin in the ordinary course of trade. In the absence of such a domestic selling price, the comparable selling price exported to an appropriate third country, or the constructed price consisting of the cost of production in the country of origin plus a reasonable amount for administrative, selling, and other expenses, and normal profit will be the basis for comparison.
Article 69	The term "causing injury to any industry in the Republic of China" referred to in the preceding two Articles means material injury, threat of material injury to the industry, or material retardation of the establishment of such an industry in the Republic of China.

The amount of countervailing duty to be imposed shall not exceed that of the subsidy and allowance received for the imported goods, and the amount of antidumping duty imposed shall not exceed the dumping margin of the imported goods.

The scope, subject, duty rate, commencement or termination date for imposing countervailing or antidumping duty shall be prescribed by the Ministry of Finance after consulting with the relevant authorities, and shall become effective on the date of the public announcement.

Regulations governing the qualification of applicants, application contents, investigations, determination, opinion statement, disposition procedure and any other required matters regarding application for imposition of countervailing duty and antidumping duty shall be drafted by the Ministry of Finance, together with the relevant authorities, and shall be submitted to the Executive Yuan for approval.

Article 70

Should goods exported from the Republic of China or carried by any means of transport belonging to the Republic of China be accorded discriminatory treatment by an importing country, thereby placing the goods of the Republic of China in a disadvantageous position as compared with those of other countries in the market, the goods shipped from that country to the Republic of China or carried by any means of transport belonging to that country may be liable to payment of an appropriate retaliatory duty as decided by the Ministry of Finance, in addition to the customs duty leviable in accordance with the Customs Import Tariff.

In making the decision as referred to in the preceding paragraph, the Ministry of Finance shall consult with the relevant authorities and submit to the Executive Yuan for approval.

Article 71

To cope with special domestic and/or international economic situations, to adjust the supply of goods, and to provide industries with appropriate operational conditions, customs duties or tariff quotas imposed on imported goods may be adjusted up or down within the range of fifty percent of the tariff rate or quota quantity prescribed in the Customs Imports Tariff Schedule; nevertheless, in case that the imported goods are in the category of staple commodity and the goods' prices have fluctuated enormously, the range may be extended to one hundred percent. The time period applicable to the tariff rate or quota quantity adjustment shall not exceed one year.

The categories of goods subject to the adjustment of tariff rate or quantity referred in the preceding paragraph, the range of actual adjustment, and the dates for commencing and terminating such adjustment shall be drawn up by the Ministry of Finance in consultation with other related competent authorities, and be submitted to the Executive Yuan for approval.

Article 72 In the case where import relief or special safeguard measures are adopted in accordance with the Foreign Trade Act or other international agreements respectively, the Ministry of Finance may increase the duty rate, a tariff quota may be adopted or additional duties imposed on specified imported goods.
Where the accumulative import volume of a category of goods is beyond the standard trigger volume, the additional duty referred to in the preceding paragraph shall be calculated based on the duty leviable on the imports determined by Customs; where the import price is lower than the standard trigger price, it shall be calculated based on the difference between the customs value determined by Customs under this Act and the standard price. For the levy of additional duty, the higher of the two values resulting from comparison in respect of the two standards shall apply.
The scope, duty rate, amount and period regarding the increase of duty, adoption of tariff quota or imposition of additional duty referred to in Paragraph One shall be drafted jointly by the Ministry of Finance and the related authorities, and submitted to the Executive Yuan for approval. The tariff quota shall be implemented in accordance with the regulations for tariff quota set forth in paragraph two of Article 5.

Chapter V PENALTIES

Article 73 In the case where the duty-payer of the imported goods fails to apply for clearance within the time period prescribed in paragraph one of Article 16, a late fee of NT$200 per day shall be levied beginning from the date following that on which the time period expires.
If the duty-payer of the imported goods still fails to apply for clearance following twenty consecutive days of having the late fee imposed, the goods concerned shall be disposed of by Customs by way of sale. If any surplus proceeds of the sale remain following the deduction of the customs duty levied and any other necessary expenses, Customs shall retain the surplus proceeds in temporary custody pending claim by the duty-payer; the duty-payer concerned shall apply for a refund of the surplus proceeds within a period of five years, after which time they shall be surrendered to the national treasury.

Article 74 In the case where the import duty is not paid within the time limit prescribed in Article 43, a delinquent fee shall be levied at the rate of 0.05 percent of the amount of duty per day beginning from the date following that on which the time limit for duty payment expires.
If the import duty remains unpaid after the imposition of the delinquent fee for thirty consecutive days, the ruling prescribed in paragraph two of the

	preceding Article shall apply mutatis mutandis.
Article 75	When Customs conducts an investigation in accordance with the provisions of Paragraph Two of Article 13 and Article 42, the person being investigated who evades, interrupts or refuses the investigation or refuses to provide information, attend to the site to accept the inquiry of Customs or provide cooperation in investigation, shall be liable to a fine of not less than NT$3,000 and not more than NT$30,000. Repeated refusals may entail repeated impositions of fines.
Article 76	The original duty-payer, present holder of the goods shall pay the payable duty in accordance with Article 55 within fourteen days following the date of receiving the duty memo. In the case where duty is not paid within the prescribed time period, the procedures referred to in Paragraph One of Article 74 shall be undertaken by Customs. If it is discovered that payment of the customs duty in accordance with Article 55 has not been made, a fine equal to the amount of the duty shall be levied in addition to the customs duty payable.
Article 77	A delinquent payment of customs duty involving exemptions of customs duties, records on accounts and/or installment payment of customs duties for imported machinery, equipment, apparatus, automobiles and necessary parts and components processed according to this Act shall be handed over for compulsory execution. In addition, a delinquent fee shall be charged at the rate of 0.05 percent of the total amount of customs duty unpaid or recorded on account per day, commencing from the date following that on which the prescribed time limit for duty payment expired or on which the duty was recorded on the account to the date on which the outstanding amount of duty is paid in full. However, the total amount of the delinquent fee charged may not exceed thirty percent of the amount of customs duty unpaid or recorded on the account.
Article 78	In the case where the finished products or duty-free raw materials of a bonded factory are moved out of the factory, in violation of the provisions of Paragraph Two of Article 59, such a violation shall be treated as smuggling goods into this country and shall be liable to penalties in accordance with the relevant provisions of the Act of Customs for the Suppression of Smuggling.
Article 79	In the case where the amount of duty recorded on the account for raw materials imported for manufacture of exported products cannot be offset within a prescribed period, a delinquent fee shall be charged at the rate of 0.05 percent of the amount of duty payable per day, in addition to payment of the customs duty so recorded, commencing on the date following the expiration on which the customs duty was recorded to the date on which the

	outstanding amount of duty is paid in full. However, the delinquent fee may not exceed 30% of the duty recorded on account. Under any of the following circumstances, the delinquent fee referred to preceding paragraph shall not be charged: (1) excessive amount of raw materials stored has been approved because of government export controls or coordination with government policy. (2) the factory suffers from a natural disaster, accidents or other force majeure, certified by the local fire department or internal revenue office. (3) the duty recorded cannot be offset within the prescribed period due to a drastic change in the international economic situation following which an exemption of the delinquent fee has been agreed upon by the Ministry of Finance and the Ministry of Economic Affairs. (4) the goods being exported are directly affected by a coup d'etat, war, strike or natural disaster occurring in the importing country, declared to be true following investigation; (5) the goods have been exported prior to the expiration of the prescribed period for duty refund or offsetting of the accounts of customs duty recorded or within six months following the expiration of the prescribed period for filing an application for duty refund or offsetting of the accounts of customs duty recorded.
Article 80	(Deleted)
Article 81	In the case where the enterprise conducting the customs declaration, transportation, storage, container yard and any other business related to clearance, whereupon proceeding with registration, the application procedure, management or any other required matters regarding on-line transmission or electronic data transmission of clearance information, violates the regulations prescribed in accordance with Article 10, Customs may warn and request such an enterprise to rectify its behavior within a time period or impose a fine of not less than NT$ 6,000 and not more than NT$30,000. Such an imposition of a fine may be repeated if necessary. In the case that such an enterprise does not rectify its behavior after the imposition of a fine for three consecutive times, a suspension of on-line declaration privileges may be adopted for a period of not more than six months.
Article 82	In the case where the enterprise operating on-line transmission or electronic data transmission network for customs clearance, wherein the business items, charging standards, business hours or any other required matters, violates the regulations prescribed in accordance with Paragraph Five of Article 10, the Ministry of Finance may warn and request such an enterprise

to rectify its behavior within a specified time limit or impose a fine of not less than NT$100,000 and not more than NT$500,000. Such an imposition of a fine may be repeated if necessary. In the case that such an enterprise does not rectify its behavior after the imposition of a fine for three consecutive times, a suspension of on-line electronic data transmission privileges may be adopted for a period of not more than six months or the business license may be repealed.

Article 83	In the case where the responsible person of the transportation means for passengers or cargo or the transportation firm entrusted by the responsible person, whereupon proceeding with the importation or exportation clearance, registration change, the certificate application or renewal of the firm, and other required matters, violates the regulations prescribed in accordance with Paragraph Three of Article 20, Customs may warn and request such a person or owner to rectify his/her behavior within a time limit or impose a fine of not less than NT$6,000 and not more than NT$30,000. The imposition of a fine may be repeated if necessary. In the case that such a person does not rectify his or her behavior after the imposition of a fine for three consecutive times, a suspension of importation or exportation declaration privileges may be adopted for a period of not more than six months.
Article 84	In the case where the customs broker violates the regulations prescribed in accordance with Paragraph Three of Article 23, whereupon proceeding with registration change, certificate application or renewal, operation of the declaration business or any other required matters, Customs may warn and request such a broker to rectify his or her behavior within a specified time limit or impose a fine of not less than NT$6,000 and not more than NT$30,000. The imposition of a fine may be repeated if necessary. In the case that such a customs broker does not rectify his or her behavior after the imposition of a fine for three consecutive times, a suspension of on-line declaration privileges may be adopted for a period of not more than six months. However, in the case of serious violation, the broker license may be repealed without being limited by the continuous imposition of fines for three times. In the case where the certified employee of the customs broker violates the regulations prescribed in accordance with Paragraph Three of Article 22, whereupon conducting the business of declaration and examination, endorsement or any other required matters, Customs may warn and request such an employee to rectify his or her behavior within a specified time limit or impose a fine of not less than NT$2,000 and not more than NT$5,000. The imposition of a fine may be repeated if necessary. In the case that such an

	employee does not rectify his or her behavior after the repeated imposition of a fine for three consecutive times, a suspension of declaration, examination and endorsement privileges may be adopted for a period of not more than six months, or his or her registration may be repealed.
Article 85	In the case where the firm of the means of bonded transportation, whereupon proceeding with registration change, certificate application and renewal, bonded transport use and management or any other required matters, violates the regulations in accordance with Paragraph Two of Article 25, Customs may warn and request such an owner to rectify its behavior within a time limit or impose a fine of not less than NT$3,000 and not more than NT$10,000. The imposition of a fine may be repeated if necessary. In the case such an owner does not rectify its behavior after the repeated imposition of a fine for three consecutive times, a suspension of loading privileges may be adopted for a period of not more than six months, or its registration may be a repealed.
Article 86	In the case where the firm operating a warehouse or container yard, whereupon proceeding with registration change, certificate application and renewal, storage, movement and management of goods and containers and any other required matters, violates the regulations prescribed in accordance with Paragraph Two of Article 26, Customs may warn and request such a firm to rectify its behavior within a specified time limit or impose a fine of not less than NT$6,000 and not more than NT$30,000. Such an imposition of a fine may be repeated if necessary. In the case that such a firm does not rectify its behavior after the repeated imposition of a fine for three consecutive times, a suspension of container and goods storage privileges may be adopted for a period of not more than six months, or its registration may be repealed.
Article 87	In the case where the firm conducting an express delivery business, whereupon proceeding with the clearance of express consignments, sorting of goods or any other required matters, violates the regulations prescribed in accordance with Paragraph Two of Article 27, Customs may warn and request such a firm to rectify its behavior within a specified time limit or impose a fine of not less than NT$6,000 and not more than NT$30,000. Such an imposition of a fine may be repeated if necessary. In the case that such a firm does not rectify its behavior after the repeated imposition of a fine for three consecutive times, a suspension of the express consignments clearance privileges may be adopted for a period of not more than six months.
Article 88	In the case where the firm operating the bonded warehouse, whereupon

proceeding with registration change, certificate application or renewal, installation and equipment of the bonded warehouse, storage of goods, management or any other required matters, violates the regulations prescribed in accordance with Paragraph Four of Article 58, Customs may warn and request such a firm to rectify its behavior within a specified time limit or impose a fine of not less than NT$6,000 and not more than NT$30,000. Such an imposition of a fine may be repeated if necessary. In the case that such a firm does not rectify its behavior after the repeated imposition of a fine three for consecutive times, a suspension of bonded goods storage or monthly declaration privileges may be adopted for a period of not more than six months, or its registration may be repealed.

Article 89 In the case where the firm operating the bonded factory, whereupon proceeding with registration change, certificate application or renewal, installation and equipment of the bonded factory, processing, management and clearance of bonded goods, payment procedures for duty payable on goods distributed domestically and any other required matters, violates the regulations prescribed in accordance with Paragraph Three of Article 59, Customs may warn and request such a firm to rectify its behavior within a specified time limit or impose a fine of not less than NT$ 6,000 and not more than NT$30,000. Such an imposition of a fine may be repeated if necessary. In the case that such a firm does not rectify its behavior after the repeated imposition of a fine for three consecutive times, a suspension of part or whole of bonded factory business or monthly declaration privileges may be adopted for a period of not more than six months, or its registration may be repealed.

Article 90 In the case where the firm operating the logistics center, whereupon proceeding with registration change, certificate application and renewal, management of goods, clearance or any other required matters, violates the regulations prescribed in accordance with Paragraph Four of Article 60, Customs may warn and request such a firm to rectify its behavior within a time limit or impose a fine of not less than NT$6,000 and not more than NT$30,000. Such an imposition of a fine may be repeated if necessary. In the case that such a firm does not rectify its behavior after the repeated imposition of a fine for three consecutive times, a suspension of goods storage or monthly declaration privileges may be adopted for a period of not more than six months, or its registration may be repealed.

Article 91 In the case where the firm operating a duty-free shop, whereupon proceeding with registration change, certificate application and renewal, management of goods, clearance, distribution and sales or any other required matters, violates the regulations prescribed in accordance with Paragraph Four of Article 61, Customs may warn and request such a firm to rectify its behavior within a specified time limit or impose a fine of not less than NT$6,000 and not more than NT$30,000. Such an imposition of a fine may be repeated if necessary. In the case that such a firm does not rectify its behavior after the repeated imposition of a fine for three consecutive times, a suspension of the duty-free shop operation may be adopted for a period of not more than six months, or its registration may be repealed.

Article 92	In the case where the firm applying for a refund and/or offsetting of customs duty for exported goods, whereupon applying for a refund or offsetting of customs duty, and in proceeding with account records for customs duty on raw materials or any other required matters, violates the regulations prescribed in accordance with Paragraph Five of Article 63, Customs may suspend the account recording privileges for a period of not more than six months.
Article 93	In the case where the firm liable for a deposit pursuant to Article 20, Article 25, Article 26, Article 58 and/or Article 60 fails to pay the payable duty, fees or fines, Customs may offset such a duty, fee or fine against the deposit made. In the case where such a deposit is insufficient for the deduction referred to in the preceding paragraph, Customs may notify such a firm to make up the shortfall within a prescribed period. In the case where the firm fails to make up the shortfall prior to the expiration of the prescribed period, Customs may suspend business privileges for a period of not more than six months, or repeal its registration.
Article 94	Imported or exported goods which are involved in smuggling, duty evasion or other violations of law shall be dealt with in accordance with the provisions of the Act of Customs for the Suppression of Smuggling and other relevant laws.

Chapter VI IMPLEMENTATION

Article 95	The following amounts leviable or recoverable under this Act shall be handed over to the relevant authority for compulsory execution if the following amounts are not paid within a given time limit, unless otherwise provided for in this Act: (1) customs duty, delinquent fees, late fees and interest. (2) fines imposed under this Act; (3) expenses incurred in the disposal, sale or destruction of the goods for which there are no proceeds or the proceeds are insufficient to cover the expenses, provided that the duty-payer was notified prior to such a disposal, sale or destruction;

	If the duty-payer wishes to file a protest against the payment of customs duty or other levies as provided for in the preceding paragraph, the procedure prescribed in Articles 45 to 47 shall apply mutatis mutandis. The duty-payer may apply for a suspension of compulsory execution of the amounts leviable or recoverable, as stipulated in Paragraph One, provided the duty-payer has requested a review of the case in accordance with the provisions of Article 45 and has provided an appropriate guarantee. However, a guarantee shall not be required again if the goods have already been provided an appropriate guarantee for release according to Article 45. The payment of customs duty referred to in paragraph one shall take precedence over all claims filed by ordinary creditors.
Article 96	Customs shall order the duty-payer to return the prohibited goods abroad within a prescribed period. If the duty-payer abandons the goods in writing or fails to return the goods abroad within the prescribed period, the goods may be disposed of by Customs. If there is a sales surplus after deducting the customs duty leviable and any necessary expenses, they shall be surrendered to the national treasury. If goods subject to disposal under the provisions of the preceding paragraph, Paragraph Two of Article 73 and Paragraph Two of Article 74 cannot be sold and are required to be destroyed, the duty-payer shall be notified of the need to destroy such goods by himself or herself, under Customs supervision, within the prescribed period. In the event of a failure to follow the terms of such notification by the duty-payer, such goods shall be destroyed by Customs, with any expenses associated with such destruction being borne by the duty-payer and paid to Customs within the prescribed period. Where it is confirmed by Customs that the duty-paid or released goods are subject to return within a given time limit in accordance with Paragraph One and the duty-payer fails to return the goods abroad within the prescribed period, Customs may confiscate the deposit or order the duty-payer to pay the value of the goods. The order of returning goods within a prescribed period referred to in Paragraph One and the order of confiscating the deposit or paying the value of the goods stipulated in the preceding paragraph shall be made within five years from the day following the date of release of the goods.
Chapter VII SUPPLEMENTARY PROVISIONS	
Article 97	With regards to the warehouse, container yard, bonded warehouse and/or logistics center registered in accordance with this Act, and other business designated by Customs, matters which were originally supervised and controlled by Customs may be managed autonomously by such a firm after

	obtaining approval from Customs by way of authorization or application. The Customs shall audit the autonomously managed firm on a regular or irregular basis. Regulations regarding matters, scope, required conditions and any other required matters pursuant to Paragraph One shall be prescribed by the Ministry of Finance.
Article 98	The duty-payer or exporter and any related person shall maintain all records, documents, accounting books and relevant computer files or data bases relating to the imported or exported goods for five years beginning on the date following that on which the imported or exported goods were released.
Article 99	Any duty leviable under this Act that is under the amount announced by the Ministry of Finance may be exempted.
Article 100	Where customs affairs are otherwise prescribed in an agreement signed between the government of the Republic of China and another country or region, such prescription shall apply.
Article 101	Customs may collect service charges for special services rendered to transport and imported or exported goods as well as for the issuance of various certificates. Regulations governing the items, objects, conditions, amount, standards, methods and procedures of such charges shall be prescribed by the Ministry of Finance.
Article 102	Enforcement rules of this Act shall be prescribed by the Ministry of Finance.
Article 103	This Act shall take effect on the date of its promulgation. NOTE In case of any discrepancy between the English version and the Chinese text of this Statute, the Chinese text shall govern.

Nguồn: 全國法規資料庫 Laws & Regulations Database of The Republic of China

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