



CUSTOMS CLEARANCE GUIDE FOR TRAVELERS, THE REPUBLIC OF CHINA (TAIWAN)

Goods to Declare

Nothing to Declare



Kaohsiung Customs

Toll-Free Service Number: 0800-005-055

<http://kaohsiung.customs.gov.tw>

Jan, 2023



~ MUST KNOW ~

I. PROHIBITED ARTICLES

1. The narcotic drugs referred to in the Narcotics Hazard Prevention Act, as well as their derivative products, poppy seeds, coca seeds, and Cannabis seeds.
2. Firearms (including shotguns, air guns, fishing guns, etc.), ammunition (including artillery shells, bullets, bombs, explosives, etc.), and knives referred to in the Act Governing the Control of Guns, Ammunition and Knives. Excluding those permitted by competent authorities.
3. Fake or altered currencies and securities, as well as moulds for printing counterfeit currencies.
4. Articles infringing upon the rights of patents, trademarks and copyrights. Each passenger is allowed to bring in ONLY one copy of reproduced audio tape, video tape, phonograph record, video / audio compact disc, computer software, 8 mm film, book and other document, etc.
5. Other articles prohibited by law from importation or exportation.

II. REGULATIONS GOVERNING IMPORT & EXPORT

1. Inward or outward passengers with personal accompanied or unaccompanied luggage exceeding a total value of USD20,000 per person shall apply to the Bureau of Foreign Trade, Ministry of Economic Affairs (hereinafter referred to as the BOFT) for import or export permits, as well as process customs declaration matters through import or export declaration forms. For any queries regarding application for import/export permits, please contact BOFT at +886-2-23510271.
2. If the above articles are involved in other specific regulations governing import and export of goods, the other regulations shall prevail.

III. WILDLIFE CONSERVATION ACT

1. When carrying any endangered species of wild fauna, flora and related products listed in Convention on International Trade in Endangered Species of Wild Fauna and Flora (hereafter referred to as "CITES"), inward or outward passengers shall submit CITES certificates for customs declaration.
2. For the import or export of live wildlife, or protected wildlife and products thereof referred to in Wildlife Conservation Act, approval documents issued by the Council of Agriculture, Executive Yuan shall also be submitted.

IV. ANTI-MONEY LAUNDERING REGULATIONS

1. Cash in New Taiwan Dollars (NTD)
Passengers carrying cash in an aggregate amount exceeding NTD100,000 per person are obliged to declare such amounts in the ROC customs declaration form before crossing the border; moreover, inward passengers should voluntarily seal and temporarily deposit all amounts in excess of NTD100,000 with customs until their departure time. Even with declarations made, outward passengers are not allowed to take the New Taiwan Dollars in excess of the prescribed limit out of the ROC.
2. Renminbi (RMB)
Passengers carrying cash in an aggregate amount exceeding RMB20,000 per person are obliged to declare such amounts in the ROC customs declaration form before crossing the

- border; moreover, inward passengers should voluntarily seal and temporarily deposit all amounts in excess of RMB20,000 with customs until their departure time. Even with declarations made, outward passengers are not allowed to take Renminbi in excess of the prescribed limit out of the ROC.
3. **Foreign Currencies** (incl. Hong Kong Dollars & Macau Pataca)
Passengers carrying cash in foreign currency or currencies issued by Hong Kong or Macau in an aggregate amount exceeding USD10,000 equivalent per person are obliged to declare such amounts in the ROC customs declaration form before crossing the border; For those who declare to customs in accordance with regulations before entering or leaving the ROC, the amount of foreign currencies carried is not subject to restriction.
4. **Negotiable securities** (referring to bearer traveler's checks, other types of checks, promissory notes, bills of exchange, or other forms of securities through which the bearer may exercise his/her rights in the country or any other country)
Passengers carrying securities bearing a total face value of more than USD10,000 per person are obliged to declare such items in the ROC customs declaration form before crossing the border; For those who declare to customs in accordance with regulations before entering or leaving the ROC, the amount of securities carried is not subject to restriction.
5. **Gold**
Passengers carrying gold in an aggregate value exceeding USD20,000 per person shall apply to the BOFT for import or export permits, as well as process customs declaration matters through import or export declaration forms.
6. Other Articles Which Might Be Used for the Purpose of Money Laundering (Diamonds, Precious Stones and Platinum Not for Personal Use)
Passengers carrying the above articles in an aggregate value exceeding NTD500,000 per person are obliged to declare such articles in the ROC customs declaration form before crossing the border. Those carrying such articles in an aggregate value exceeding USD20,000 equivalent per person shall apply to the BOFT for import or export permits, as well as process customs declaration matters through import or export declaration forms.



For passengers who carry items exceeding any of the limits prescribed above without making declarations to customs before crossing the border, the currencies shall be confiscated, or a fine equivalent to the value of the excess portion shall be imposed by customs. In the event of a false declaration, the portion over the declared amount shall be confiscated, or a fine equivalent to the value of the items that are not declared or are falsely declared shall be imposed by customs.

Note:

- ♥ The limits listed in Part IV above are set separately, and are applicable to all ages.
- ♥ For customs declaration, inbound passengers shall clear their luggage at the "Goods to Declare" counter (the red line counter), while outbound passengers shall go to the Customs Counter set up in the Departure Hall before checking in their luggage.

~ Information for Outbound Passengers ~

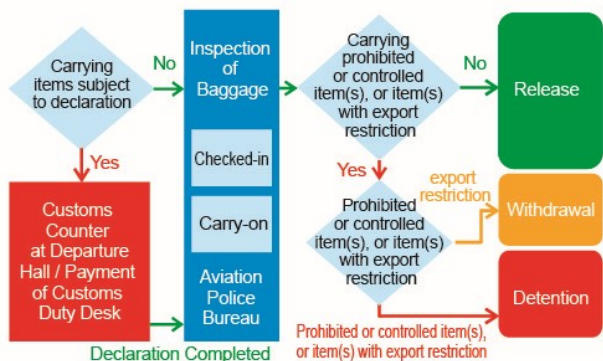
I. Prohibited Articles (Please Refer to "MUST KNOW")

Antiques and artifacts referred to in the Cultural Heritage Preservation Act are not allowed to be carried out of the ROC.

II. When any of the following applies, please declare to customs:

- You are carrying any endangered species of wild fauna, flora and related products listed in "CITES", or the quantities of the items which might be used for the purpose of money laundering you are holding exceed the prescribed limits (Please refer to "MUST KNOW").
- Outbound or transit passengers carrying the following items not for personal use shall submit export permits issued by the BOFT:
 - Commodities listed in the restricted export commodities table compiled by the BOFT.
 - Commodities not listed in the said table, but with a total value of more than USD20,000.
- You are carrying any exhibits, or any duty-paid goods which are to be re-imported. (In the latter case, if a declaration is made, the goods will be exempted from duties when being re-imported).
- A carnet is used for temporary admission of goods.
- Outbound passengers carrying any bonded items shall make a declaration to customs.
- Any other services are required.

III. Clearance Procedures for Outbound Passengers



IV. Other Related Regulations for Outbound Passengers

To ensure flight safety, baggage carried by outbound passengers is governed by some other regulations, such as those stipulating that passengers shall not carry with them containers filled with liquid more than 100ml each, carrying of lighters is subject to restriction, mobile chargers are not allowed in checked-in baggage, etc. For more information, please refer to the website of Aviation Police Bureau, National Police Agency, Ministry of the Interior. (Tel.: +886-3-3982433)

V. Information on Tax Refund

- Foreign visitors spending NTD2,000 or more on goods at any single authorized TRS-labeled store on any single day are eligible to show their entry document to the shop assistant on the purchase date to request a tax refund form.
- For further information, please call +886-7-8071444.



~ Information for Inbound Passengers ~

I. Prohibited Articles (Please refer to MUST KNOW)

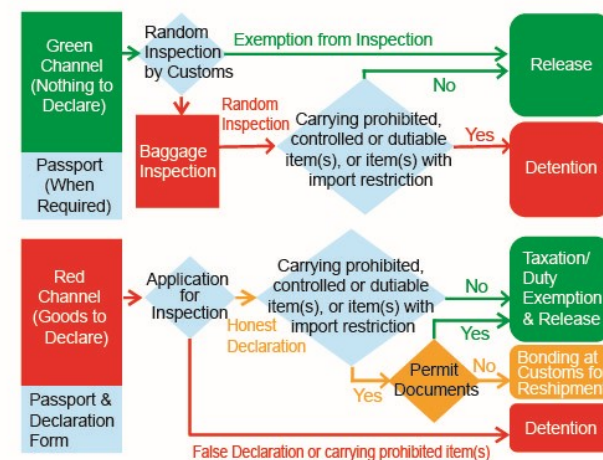
II. Passengers carrying goods into the country under one of the following circumstances shall pass through the "Goods to Declare" area (the Red Line Counter) and file the declaration to Customs:

- Carrying cigarettes or alcohol in excess of the duty-free allowance. (Please refer to Part III below)
- Carrying Other luggage or goods in excess of the duty-free allowance. (Please refer to Part IV below)
- Carrying any endangered species of wild fauna, flora and related products listed in "CITES", or an excessive quantity of items which might be used for the purpose of money laundering (Please refer to "MUST KNOW").
- Carrying fruits, plants, perishables, live animals or products thereof. (Please refer to Part V below)
- Carrying agricultural products (including products made in China), medicine or environmental pesticides not for personal use. (Please refer to Parts VI, VII, & VIII below)
- Carrying restricted or controlled articles. (Please refer to Parts IX and X below)
- Unaccompanied baggage. (Please refer to Part XI)
- Carrying any other articles which are not subject to duty exemption, are entitled to declaration or inspection.

Note:

- Passengers without articles to be declared may pass through the "Nothing to Declare" area (the Green Line Counter).
- Please consult Customs officers in advance if you are not sure about the regulations so as to avoid any penalty. If you are in doubt whether your luggage or goods are qualified for the green line clearance, please clear your luggage at the red line counter.
- Don't carry baggage for any other person. Passengers shall bear legal liabilities for any prohibited, restricted or dutiable articles inside the baggage.

- According to Article 23 of the "Customs Act", it shall be the passenger's responsibility to open the luggage for customs inspection, and to repack the baggage after the inspection.
- After claiming checked-in baggage, inbound passengers shall proceed to the following clearance procedures:



Tips on Red/Green Areas

Designed by customs as part of the customs clearance procedures, red/green areas are intended to simplify and expedite the inspection process of inbound passengers' baggage. After taking into account the features of the carried items (such as the categories, quantities, amounts, intended uses, etc.) in compliance with related regulations, passengers have the right to decide whether to pass through customs via red or green areas. Passengers who pass through the green area are presumed to be carrying nothing required to be declared. If any item(s) violating the regulations is found during a random inspection by Customs, such item(s) shall be confiscated and/or a fine shall be imposed.

- This brochure is for reference only. Should there be any amendment to the regulations, the latest ones shall prevail.
- Please refer to the "Travelers" section on our official website for the latest related regulations.



Passenger clearance

III. Regulations on Tobacco and Alcohol

1. Limitation: None of the tobacco products is allowed for travelers under the **age of 20**. Additionally, none of the alcohol is allowed for travelers under the **age of 18**.
The duty-free privilege is limited to goods carried in for personal or household use only.
2. Allowed & Duty-free Quantities: (Incl. tobacco & alcohol products purchased in duty-free shops)

	Duty Exemption	Max. Allowance
Liquor Products	1 liter	5 liters (Max. 1 liter if made in Mainland China)
Tobacco Products	One of the following: 200 cigarettes, 25 cigars, or a pound of cut tobacco (either one)	One of the following: 5 cartons of cigarettes (i.e. 1,000 cigarettes), 125 cigars, or 5 pounds of cut tobacco

3. Passengers carrying items in excess of the duty-free allowance shall declare such items in the ROC customs declaration form and submit the form through the red line counter ("Goods to Declare") for customs inspection and clearance.
4. A permit/license is needed when the total quantity of tobacco or alcohol carried exceeds the prescribed limits. A tobacco or alcohol importer shall apply for a permit/license to Tobacco & Alcohol Management Division, National Treasure Administration, Ministry of Finance (Tel: +886-2-23228000 ext. 7462).
5. Penalty for exceeding tobacco and alcoholic beverages

Goods	Penalty for Failure to Declare Goods Exceeding Duty-free Limits	
	Confiscation & Fines	
Tobacco (Either one of the 3 types of tobacco)	cigarette	NT \$ 1,000 per carton (every 200 cigarettes)
	cigar	NT \$ 500 for every 25 non-leaf-rolled cigars
		NT \$ 4,000 for every 25 leaf-rolled cigars
	cut tobacco	NT \$ 3,000 per pound
Alcoholic Beverages	≤ 10% alc./vol. NT \$ 500 per liter	
	> 10% alc./vol. NT \$ 2,000 per liter	

IV. Regulations Governing Duty Exemption of Baggage & Goods

1. Limitation: The duty-free privilege is limited to goods carried in for personal or household use only; however, the privilege is not applicable to travelers who are carrying goods obviously for business or commercial use, or frequent travelers who have violated related regulations before.
2. Items Exempted from Duties:
 - a. Used items under the possession of the passenger, which are not placed under control importation, with duty paid prices of less than NTD10,000 each.
 - b. Other items (except for controlled goods, and duty-free tobacco or liquor products) with a duty paid price of less than NTD20,000.
3. Dutiable Items:
For passengers carrying goods in excess of the duty-free allowance, import tariff shall be levied on the excess part. If the duty paid price of the goods exceeds USD20,000 in total, the passenger is obliged to apply for an importation permit to the BOFT. (Tel: +886-2-23510271)

4. Penalties:

If Inward passengers carry dutiable goods in excess of the duty-free allowance and pass through the green line counter instead of the red channel, a random inspection at the green line counter shall lead to confiscation of the goods in question, in addition to a fine no more than three times the value of the goods.

V. Fruit, Plants, Perishables, Live Animals & Their Products

1. Do not carry any fresh fruit.
2. Do not carry live plants and their products (excluding those meeting the requirements stated in the Plant Protection and Quarantine Act).
3. Do not carry live animals and their products (excluding dogs, cats, rabbits and animal products meeting the requirements stated in the Statute for Prevention and Control of Infectious Animal Disease, and dried/processed aquatic products).
4. For importation/exportation of any items subject to the regulations on wildlife conservation, an importation/exportation permit shall be submitted in accordance with related regulations. (Please refer to "MUST KNOW")
5. For further information about the regulations governing the vaccination and inspection of animals and plants, please visit the website of the Bureau of Animal & Plant Health Inspection & Quarantine, Council of Agriculture (BAPHIQ), or call +886-2-23431401 for enquiries.

Note:

♥ If passengers are found to be carrying products subjected to quarantine, those who carry plants with soil, birds or meat brought from infected areas, or any other items subjected to quarantine, shall be referred to the BAPHIQ for further actions. Those incurring criminal responsibilities shall be transferred to investigating authorities for further legal actions.

VI. Allowed Quantities of Agricultural Products for Personal Use

1. The agricultural products carried shall **not weigh more than 6 kilograms** in total.
2. Rice, peanuts (roasted or processed), garlic (cooked), dried lily flower, dried mushrooms or tea leaves shall not weigh more than 1 kg for each item.
3. **Products Made in China:** A maximum of 1.2 kg for each of the following items: Scallops, dried abalone, edible bird's nest, shark's fin. Canned food is subject to a maximum of 6 cans per item. Other food products are limited to 6 kilograms in weight.
4. The excess part is not allowed to be carried in without a permit issued by the BOFT. Failure to declare the excess portion of controlled items, such as rice, peanuts, garlic, dried lily flower, dried mushrooms and tea leaves made in China, shall lead to confiscation of the goods in question, and/or a fine no more than three times the value of the goods.

VII. Allowed Quantities of Medicines for Personal Use

1. **Western Medicines**
 - ① **Non-prescription Medicines:** A maximum of **36 bottles** (or boxes, cans, bars, sticks) in total, with a maximum of **12 bottles** (or boxes, cans, bars, sticks) for each kind of medicine. (The bottles, boxes, cans, bars, and sticks above refer only to original packaging.)
 - ② **Prescription medicines** are subject to a limit of **two month use if no prescription** (or a supporting document) is

presented. Quantities of prescription medicines **accompanied by prescriptions** (or supporting documents) shall not exceed the reasonable doses as stated in the prescriptions, and **subject to a limit of six month use**.

- ③ Medicines for injection shall be accompanied by prescriptions (or supporting documents).
 - ④ Controlled medicines shall be accompanied by prescriptions (or supporting documents) and limited for the passenger's own use. The quantities shall not exceed the reasonable doses as stated in the prescriptions, and subject to a limit of six month use.
 - ⑤ Passengers carrying medicines in excess of the prescribed limits shall apply for a permission to Taiwan Food and Drug Administration (FDA), or submit a "Statement for Patients Carrying Controlled Drugs into or Out of the Republic of China". For any inquiries, please call +886-2-27878200.
2. **Chinese Medicines & Related Ingredients**
 - ① A maximum of **1 kilogram** for each kind of Chinese medicine, with a maximum of **12 kinds**.
 - ② A maximum of **36 bottles** (or boxes) in total, with a maximum of **12 bottles** (or boxes) for each kind of medicine. (The bottles and boxes above refer only to original packaging.)
 - ③ Any Chinese medicines in excess of the prescribed limits shall be accompanied by medical documents (such as diagnosis reports issued by doctors), and subject to a limit of **three month use**.
 - ④ Any Chinese medicines in excess of the prescribed limits are not allowed to be carried into the country. Additionally, when Chinese medicines containing ingredients made from protected wildlife species, such as rhinoceros horn, tiger bone, leopard bone, hawkbill, bear gall bladder, animal musk, otter liver, pangolin, etc., are imported, a certificate issued by the Council of Agriculture shall be presented for customs clearance.
 3. **Food Products in Tablet or Capsule Forms**
A maximum of **36 bottles** (or boxes) in total, with a maximum of **12 bottles** (or boxes) for each kind of product. Passengers carrying tablets or capsules in excess of the prescribed limits shall apply for approval to Taiwan FDA.
 4. **Specific Purpose Cosmetics**
 - ① According to Paragraph 3, Article 5 of the Cosmetic Hygiene and Safety Act, as well as to the regulations governing "Limited Numbers on Registration of Exemptions from Inspection of Imported Specific Purpose Cosmetics for Personal Use" promulgated by the Ministry of Health and Welfare, for passengers who carry specific purpose cosmetics for personal use (such as sunscreen, hair dye, perm, antiperspirants and deodorants, teeth whiteners, etc., all of which originally referred to as medicated cosmetics) designated by the central regulating authority, a maximum of **36 bottles** (or boxes, cans, bags, packs) in total shall apply, with a maximum of **12 bottles** (or boxes, cans, bags, packs) for each kind of cosmetics. (The bottles, boxes, cans, bags, and packs above refer only to original packaging.)
 - ② According to an announcement issued by the Health

Administration, Executive Yuan, "ampoules shall not be used to contain cosmetics." Therefore, **cosmetics with ampoules as the containers shall not be imported.** The said ampoule containers refer to those sealed glass containers which are "integrated" and "snapped off". However, taking into consideration some passengers who might need the said cosmetics for personal use, they may apply for special approval to Taiwan FDA by filling out the "Application for Medicated Cosmetic Import Certificate" forms, with related documents attached, before carrying such cosmetics into the country or sending such cosmetics (in postal parcels or by special deliveries) from abroad. In all cases, such cosmetics shall be **ONLY** for personal use and **NOT** for sale.

5. Contact Lenses

A passenger may carry up to **60 pieces of contact lens** with the same optical strength, subject to a limit of a single brand of contact lenses with a maximum of two different optical strengths.

Note:

♥ A permit shall be obtained from the competent authorities before importation of any medical devices or equipment. However, carrying self-use contact lenses within the prescribed limit is not subject to this regulation. If passengers carry medical devices or equipment without a permit, or carry contact lenses in excess of the prescribed limit, such cases shall be handled in accordance with the Pharmaceutical Affairs Act and the Customs Anti-smuggling Act.

VIII. Allowed Quantities of Environmental Pesticides

1. For information on allowed quantities of environmental pesticides, please refer to the attachment to Article 4 of the Regulations Governing the Declaration, Inspection, Duty and Release of Personal Luggage or Goods of Inward Passengers online. Travelers carrying items not listed in the table shall obtain a permit issued by the Environmental Protection Department before importation.
2. The environmental pesticides listed in the table refer only to those for personal use, subject to a **maximum of 1 kilogram** in weight (applicable to those in liquid or solid forms). Frequent travelers shall not carry such items into the country more than once per month. Transit passengers are not allowed to carry such items into the country.
3. Environmental pesticides in excess of the prescribed limits shall be returned or transferred to domestic authorities for further actions.

IX. Controlled Items Referred to in the Customs Anti-smuggling Act:

1. Items in excess of the prescribed limits announced by competent authorities:
 - ① Items from China that are prohibited from importation, and in excess of the prescribed limit for personal use
 - ② Medicines in excess of the prescribed limit for personal use (considered as banned drugs)
 - ③ Veterinary drugs in excess of the prescribed limit for one's own pets
 - ④ Cosmetics with specific uses (such as perm, hair dye, skin whiteners, antiperspirants, sunscreen, etc.) in excess of the prescribed limits for personal use

2. Prohibited items and restricted items which are not allowed to be imported without approval as stipulated in other laws or regulations, such as tobacco and alcohol products, counterfeit or banned drugs, medical devices and equipment, counterfeit or banned veterinary drugs, prohibited agro-pesticides, counterfeit agro-pesticides, weapons used by the police while performing duties, plants and their products prohibited from importation, animals and their products prohibited from importation, controlled items referred to in the Smuggling Penalty Act, items from China that are prohibited from importation according to the announcement of the Ministry of Economic Affairs, articles with importation or exportation restrictions as stipulated by the Ministry of Economic Affairs in accordance with related trade regulations, etc.

Note:

♥ Failure to declare controlled articles shall lead to confiscation of the goods in question and/or a fine no more than three times the value of the goods. Those incurring criminal responsibilities shall be transferred to investigating authorities for further legal actions.



X. Additional Regulations Governing Importation

Travelers carrying items involved in other laws or regulations shall obtain permits issued by competent authorities before crossing the border. Small quantities of such items for personal use may be brought into the country without permits and inspections. Some common examples are listed below:

1. Commodity Inspection (Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs)
 - ① For each kind of **household appliance** (such as electric fans, hair dryers, vacuum cleaners, air purifiers, cookers, etc.) exceeding USD1,000 in total but **not more than two pieces**, no application for commodity inspection is required.
 - ② For each kind of **toy** with a total value below USD1,000 and **not more than five pieces**, or with a total value exceeding USD1,000 but only one piece, no application for commodity inspection is required.
2. Passengers carrying less than **five sets** of wireless telecommunication terminal equipment or low-power radio frequency motors per person (such as **mobile phones, tablet computers, wireless walkie-talkies, game consoles, etc.** with Wi-Fi and Bluetooth functions) are not required to apply for importation permits, with the exception of mobile satellite earth stations and small satellite earth stations (such as China Beidou Box and Beidouhai Chat).

XI. Unaccompanied Baggage

1. Passengers with unaccompanied baggage shall declare the quantities and principal contents of such baggage in the ROC customs declaration form and proceed to the "Goods to Declare" area (red line counter) for customs inspection upon arrival.
2. The unaccompanied luggage or cargo of inbound passengers should be imported into the country before entry or **within six months from the day of entry.** Moreover, passengers shall process customs declaration of such

luggage or goods after entry, either personally or by authorizing an attorney or customs broker, **within 15 days from the day following the arrival date of the vessel carrying the unaccompanied luggage.** A late fee shall be levied beginning from the date following that on which the time period expires.

3. Should any one of the following occur, the unaccompanied luggage is not entitled to the duty-free privilege of NTD20,000, calculated jointly with the accompanied luggage:
 - a. Passengers fail to declare such unaccompanied luggage to Customs upon arrival.
 - b. The unaccompanied luggage is not imported within the prescribed deadline.
 - c. A customs declaration has been made before the passenger arrives.

XII. Contact Us

Kaohsiung International Airport: +886-7-805-7743

Kaohsiung Port Cruise Terminal: +886-800-711209

Taoyuan International Airport

Customs Inspection Room, Arrival Hall, Terminal 1: +886-3-3982307

Customs Inspection Room, Arrival Hall, Terminal 2: +886-3-3983386

Taipei Songshan Airport: +886-2-25464698

Contact Information

Toll-Free Number for Inquiries: 0800-711-209

Toll-Free Number for Complaints: 0800-711-210

Toll-Free No. for Tip-Offs: 0800-711-117

Email Address: khcustoms@customs.gov.tw

Contact Information for Inquiries about Baggage or Mail Services

Xiaogang Branch(Sea Cargo)

TEL: +886-7-8237327 · FAX: +886-7-8215530

Clearance Division II (Sea Cargo)

TEL: +886-7-8237525 · FAX: +886-7-8110478

Qijin Branch (Sea Cargo)

TEL: +886-7-5727140 · FAX: +886-7-5710372

Kaohsiung Airport Branch(Air Cargo)

TEL: +886-7-8057010 · FAX: +886-7-8015472

Kaohsiung Airport Branch (Baggage Inspection)

TEL: +886-78057743 · FAX: +886-7-8013831

Kaohsiung Airport Branch (Kinmen Station)

TEL: +886-82-375674~5 · FAX: +886-82-375676

Clearance Subsection, Clearance Section II,

Jianan Branch (Anping Port)

TEL: +886-6-2614938 · FAX: +886-6-2614556

Clearance Subsection, Clearance Section II,

Jianan Branch (Tainan Airport)

TEL: +886-6-2601255 · FAX: +886-6-2601056

Mail Service Subsection, Clearance Section II,

Jianan Branch(Tainan Post Office)

TEL: +886-6-2222077 · FAX: +886-6-2411796

Clearance Division I (Kaohsiung Post Office)

TEL: +886-7-3479316 · FAX: +886-7-3479326

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