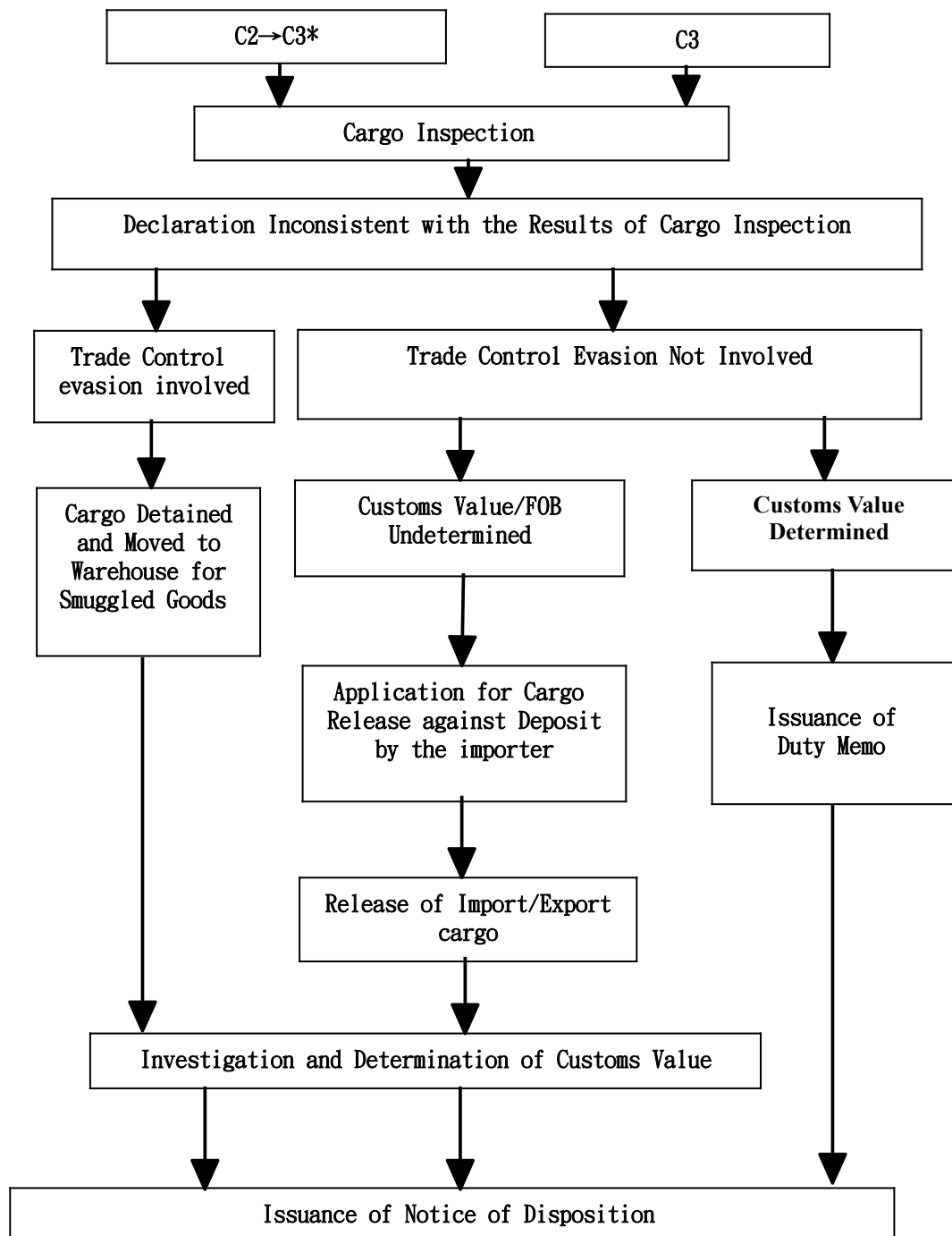


Standard Operating Procedures (SOP) of Customs Treatment of Inconsistent Declarations

A. Reference :

- a) Customs Act, Article 18
- b) Customs Anti-Smuggling Act, Article 36 and 37

B. Procedures :



C. Note:

- a) Customs should clearly specify the provisions of Customs Anti-Smuggling Act involved on the notice of disposition.
- b) The amount of deposit shall be appropriate and reasonable.

Additional information: Modes Of Clearance

C1: by-pass C2: document review
C3: document review and cargo inspection



Keelung Customs
Customs Administration, Ministry of Finance