

Application for Release of Imported Goods with Deposit

1st of the Duplicate Forms

Recipient	Customs Administration, MOF _____ Customs _____ Division/Branch	Application Date	yyyy/mm/ dd
Matters	<p>Our Company / I imported a batch of goods, due to (<input type="checkbox"/> Urgent requirement <input type="checkbox"/> Special air transport circumstances <input type="checkbox"/> Goods for re-export <input type="checkbox"/> Conduct one-time transfer pricing in a fiscal year <input type="checkbox"/> Other: _____ (state the reason), we hereby apply for:</p> <p><input type="checkbox"/> Pay the deposit of (<input type="checkbox"/> duty <input type="checkbox"/> value) for release of goods. Form of deposit: <input type="checkbox"/> Cash. <input type="checkbox"/> Bonds issued by the government. <input type="checkbox"/> Time deposit certificates issued by a bank. <input type="checkbox"/> A guarantee provided by a financial institution. <input type="checkbox"/> Other: _____</p> <p><input type="checkbox"/> AEOS exempt from the deposit (imported goods restricted under Paragraph 1, Article 52 of the Customs Act, Certificate No: _____).</p> <p><input type="checkbox"/> Submit the import declaration duplicate issued for offsetting or refund of duties and taxes, and the goods will be released in advanced.</p> <p><input type="checkbox"/> Planeside release.</p> <p><input type="checkbox"/> Release based on a letter of guarantee in accordance with Article 30 of the Culture and the Arts Reward and Promotion Act.</p>		
Declarations	<p><input type="checkbox"/> The following documents shall be submitted within _____ months after the date of release: <input type="checkbox"/> Duty exemption or reduction certificate <input type="checkbox"/> Import permit <input type="checkbox"/> Other: _____</p>		

	<input type="checkbox"/> To complete re-export within ____ months from the date of importation or <input type="checkbox"/> Before the deadline approved by the Ministry of Finance along with the submission of relevant re-export document for case closure. <input type="checkbox"/> Profit-seeking enterprise applies to Customs for customs value determination within 1 month after the end of fiscal year, together with “Application form of import goods customs value determination for profit-seeking enterprise handling One-Time Transfer Pricing in a Fiscal Year” and relevant documents.				
Legal Basis	<input type="checkbox"/> Paragraph 2, Article 18 of the Customs Act (e.g., undetermined customs value or tariff classification) <input type="checkbox"/> Subparagraph __, Paragraph 3, Article 18 of the Customs Act (e.g., supplementary documents required, goods not in conformity, pending verification and inspection, transfer pricing cases) <input type="checkbox"/> Article 38 of the Customs Act <input type="checkbox"/> Article 52 of the Customs Act and Articles 43 and 44 of the Enforcement Rules of the Customs Act <input type="checkbox"/> Article 57 of the Customs Act <input type="checkbox"/> Subparagraph 9, Article 16 of the Regulations Governing the Certification and Management of the Authorized Economic Operators <input type="checkbox"/> Article 30 of the Culture and the Arts Reward and Promotion Act				
Relevant Information	Declaration No.:		Item/Description	Quantity	Remarks
	Customs Broker Box No.	Customs Broker:			

Notice

1. Customs will inform you to make up for the shortfall of deposit, if the duty or customs value is insufficient before the approval of customs value.
2. When the goods are released according to Paragraph 3, Article 18, the post-conduct period is 4 months after the release of the goods. Furthermore, if you would like to extend the post-conduct period, you shall submit an application with justification to Customs before the end of the period. Please note that the extension period shall not exceed 1 year after the release of the goods. Relevant certificate documents of duty deduction and exemption shall be submitted to Customs in the period mentioned above. If you are unable to apply for extension before the end of the period, you are not allowed to apply for tax-free status with documents of deduction and exemption afterwards (1991/02/23 MOF Ruling Tai-Tsai-Guan-Tzu No. 790469372 and MOF Ruling 2015/04/29 Tai-Tsai-Guan-Tzu No.1041005689). The Rulings above are not applicable for the case of one-time transfer pricing in a fiscal year. The duty-payer in such cases should submit application forms and relevant documents to Customs within 1 month after the end of the fiscal year, and Customs will determine the customs value according to the articles of the Customs Act (2019/11/15 MOF Order Tai-Tsai-Shui-Tzu No.10804629000).
3. If the duty-payer does not conduct the matters mentioned above, or the duty/customs value has been determined, Customs will confiscate or offset the deposit according to the Customs Act. When the amount of deposit is inadequate for confiscation or offset, Customs will inform the duty-payer to make up the duty.
4. Apart from firms, government agencies, government-owned enterprises, and public/private schools, importers which do not operate importation as a business should submit their import permit additionally, where Customs discover that the value of the imported goods exceeds over USD 20,000 (FOB). If the import permit is not submitted, Customs will require the duty-payer to return the imported goods or surrender the value of the goods.
5. Apart from firms, government agencies, government-owned enterprises, and public/private schools, importers which do not

operate importation as a business applying for import permit of specific goods are limited to goods for self use only.

6. When a “Security and Safety Authorized Economic Operator” (hereinafter AEOS) imports goods according to Paragraph 1, Article 52 of the Customs Act but does not re-export the goods in the prescribed period, or applies for extending the period, the AEOS shall pay the import duty. If the AEOS does not pay the duty in the prescribed period, Customs will collect the delinquent fee and transfer the case to administrative execution. Furthermore, Customs will suspend the status of the AEOS according to Article 30 of the Regulations Governing the Certification and Management of the Authorized Economic Operators without objection.
7. For importers who provide a letter of guarantee or pay a deposit to Customs, and the imported artifacts, works of art, and specimens are released by Customs according to Regulations for Exemption of Deposits for Duties and Taxes on Imported Artifacts, Artwork or Specimens at Exhibitions or Auctions, if the importer applies for no re-exporting or does not re-export the goods mentioned above in the described period, Customs shall offset the deposit or issue duty payment certificate. Furthermore, the duty-payer or the provider of the letter of guarantee shall pay the import duty in 14 days starting from the day after the service of the duty payment certificate.

**Attached
Documents**

Applicant: _____(Signature & Seal)

Address: _____

Customs Clerk: _____ Customs Supervisor: _____

Responsible Person: _____(Signature & Seal)

TEL : _____

Application for Release of Imported Goods with Deposit

2nd of the Duplicate Forms

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<p>Matters</p>	<p>Our Company / I imported a batch of goods, due to (<input type="checkbox"/> Urgent requirement <input type="checkbox"/> Special air transport circumstances <input type="checkbox"/> Goods for re-export <input type="checkbox"/> Conduct one-time transfer pricing in a fiscal year <input type="checkbox"/> Other: _____ (state the reason), we hereby apply for:</p> <p><input type="checkbox"/> Pay the deposit of (<input type="checkbox"/> duty <input type="checkbox"/> value) for release the goods. Form of deposit: <input type="checkbox"/> Cash. <input type="checkbox"/> Bonds issued by the government. <input type="checkbox"/> Time deposit certificates issued by a bank. <input type="checkbox"/> A guarantee provided by a financial institution. <input type="checkbox"/> Other: _____</p> <p><input type="checkbox"/> AEOS exempt from the deposit (imported goods restricted under Paragraph 1, Article 52 of the Customs Act, Certificate No: _____).</p> <p><input type="checkbox"/> Submit the import declaration duplicate issued for offsetting or refund of duties and taxes, and the goods will be released in advanced.</p> <p><input type="checkbox"/> Planeside release.</p> <p><input type="checkbox"/> Release based on a letter of guarantee in accordance with Article 30 of the Culture and the Arts Reward and Promotion Act.</p>		
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<p>Relevant Information</p>	<p>Declaration No.:</p>		<p>Item/Description</p>	<p>Quantity</p>	<p>Remarks</p>
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This copy is retained by the Applicant.