

The amendment on partial articles of "Regulations Governing the Establishment and Management of Duty-free Shops"

Article 21-1

The city duty-free outlet of duty-free shop is authorized to provide online sales checkout services.

For goods of the city duty-free outlet sold through online sales checkout services, when the buyers pick up the goods at the purchase claim center of the airport or harbor pursuant to the provisions of Article 5, the duty-free shop clerk shall ask buyers to show their passport, travel document, boarding card, or an Alien Resident Certificate for the purpose of the verification of the identity of the traveler, after which the goods may then be delivered to the travelers.

The procedure and operation of the online sales checkout services provided by the city duty-free outlet of a duty-free shop shall be handled in accordance with the provisions of Paragraph 2 to Paragraph 6 of the preceding Article.

Article 26

In the case where the duty-free shop finds a discrepancy between the actual stock inventory count and the book inventory count obtained from the annual inventory conducted, the following procedure should be observed:

1. In the case where the quantity of goods in the actual inventory count is less than the book inventory count, the duty-free shop shall present the reasons for such discrepancy and undertake the process of the payment of the corresponding duties within ten (10) days from the date of notification of the Customs duty payable. The duty-payer shall present the customs declaration form and undertake the process of the payment of the import duties payable.
2. In the case where the quantity of goods in the actual inventory count is greater than in the book inventory count, the duty-free shop shall present the reasons for such discrepancy and file for the conduct of a procedure of an inspection and verification by Customs. Upon approval by Customs, the duty-free shop may amend the inventory report or be required to implement the measures dictated by the governing regulations.

Article 27-1

In the event that any duty-free shop is found to have any of the following instances, Customs, in accordance with Article 91 of the Customs Act, shall repeal its registration.

1. The duty-free shop has failed to adhere to the qualifications as required by Paragraph 1 of Article 9 that such shop possessed at the time of its registration.
2. The duty-free shop is no longer in business.
3. It has been established as fact that duty-free shop is in a poor financial condition and has lost the capacity to pay dues or meet obligations.

Article 30

In the event that any duty-free shop is found to have any of the following instances, Customs, in accordance with Article 91 of the Customs Act, shall warn or impose a fine of not less than NT\$6,000 and not more than NT\$30,000 and may order the shop to improve before a certain period of time; the fine shall be charged per violation in case of failure to improve before the given deadline. If there is no improvement after three penalties, a suspension of the duty-free shop operation for a period of not more than six months may be adopted.

1. Failure to undertake the process of replacement of the permit as required by Paragraph 2 of Article 11.
2. Failure to submit the required documents for transferring goods among duty-free shop, city duty-free shop or store, purchase claim center, and self-provided bonded warehouse as required by Article 19.
3. Failure to submit data to CPT Single Window System as required by Paragraph 1 of Article 19, Paragraph 4 of Article 21, and Subparagraph 2 of Article 23.
4. Failure to confirm the identity of the buyer as required by Paragraph 1 of Article 21 and Paragraph 2 of Article 21-1.
5. Failure to conduct the required physical inventory as required by Paragraphs 1, 2, and 4 of Article 25.
6. Failure to undertake the process of the payment of import duties payable or amendment as required by Article 26.
7. Failure to file account journals/reports and related documents or failure to submit such documents to Customs for review as required by Article 27.

Article 32

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