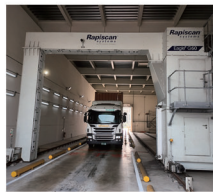
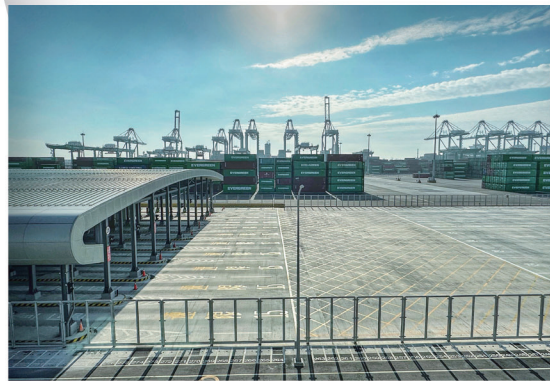


關務年報

TAIWAN CUSTOMS IN BRIEF



財政部關務署
Customs Administration,
Ministry of Finance, Republic of China
112年11月 November 2023

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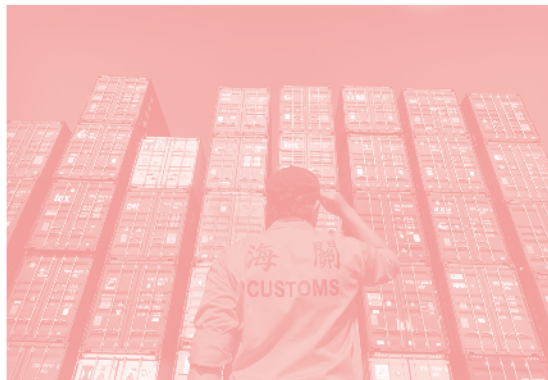
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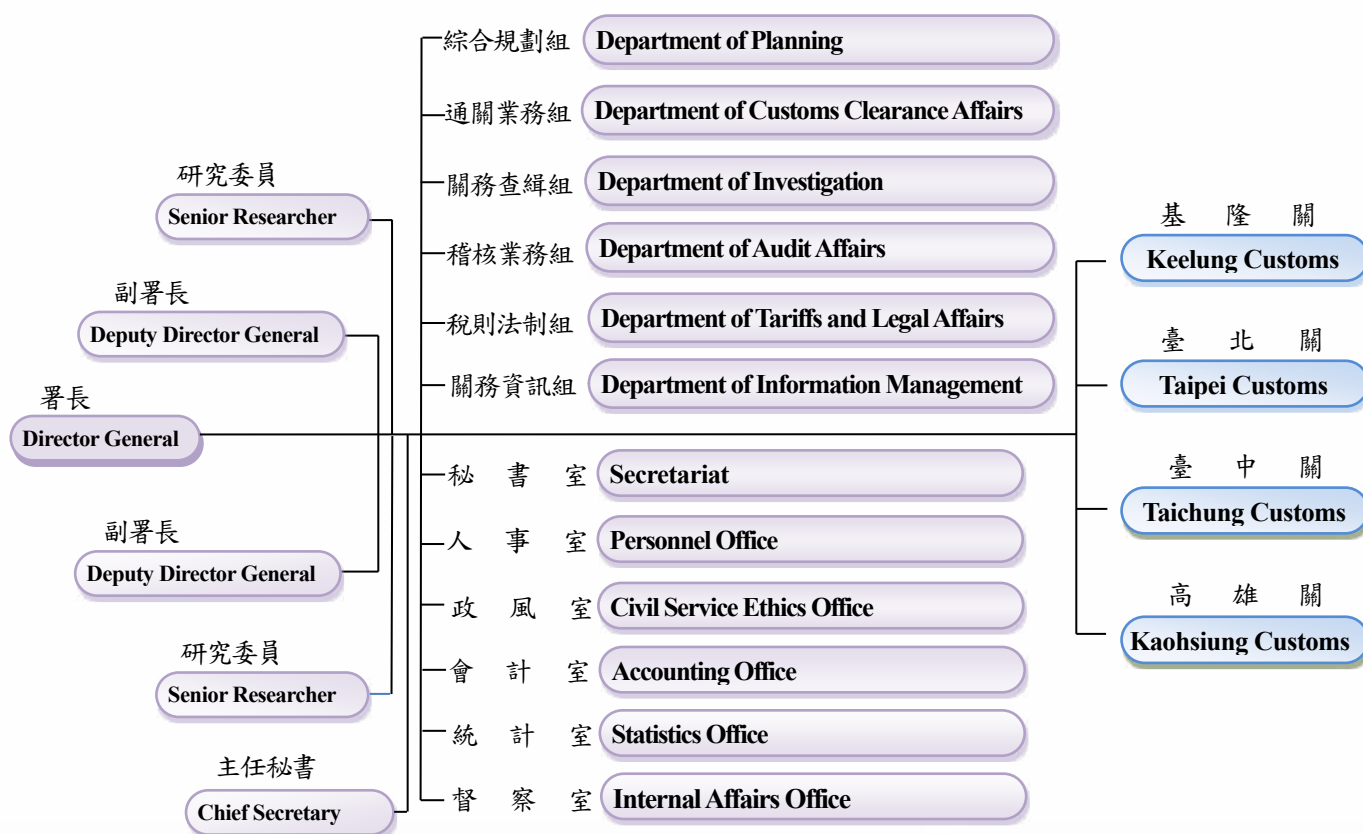
財政部關務署
Customs Administration, Ministry of Finance

財政部關務署組織系統表

Organization of the Customs Administration

關務署隸屬財政部，辦理全國關務業務，包括關務政策之規劃與推動、關務法規之擬訂與業務督導及執行，置署長1人、副署長2人、研究委員2人及主任秘書1人，並設6個業務單位與6個行政單位及4個關。

Customs Administration, affiliated to Ministry of Finance, is responsible for national customs affairs, which encompass the planning and operating of customs policies, the promulgation of customs-related laws, and supervision over practices of customs affairs. It is led by the Director General who is assisted by two Deputy Directors General, two Senior Researchers, and a Chief Secretary. There are six Departments, six Offices, and four field Customs under the direction of Customs Administration.



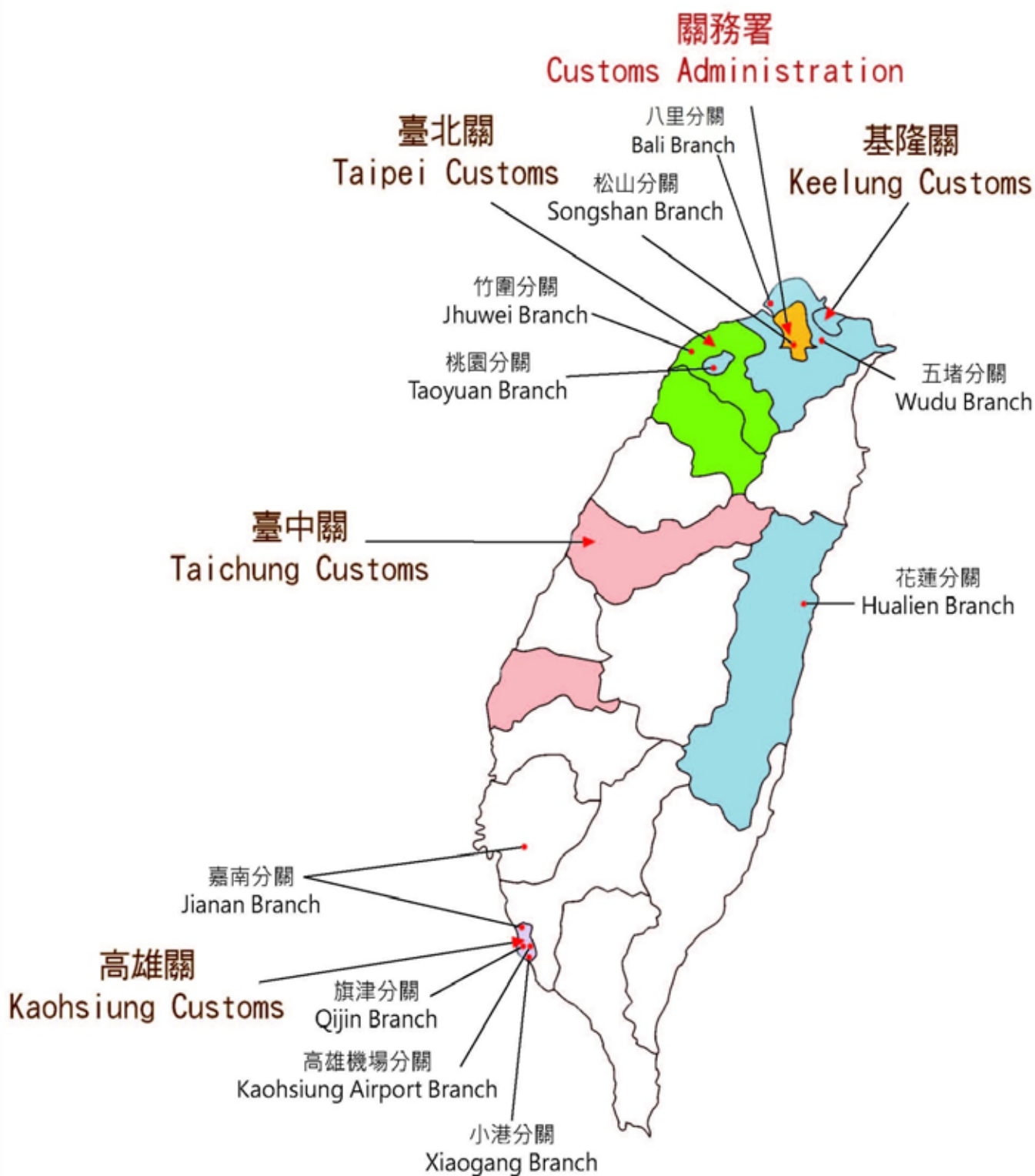


關區分布

Location of Customs Establishments

關務署設址臺北市大同區塔城街13號。所屬基隆關、臺北關、臺中關及高雄關，分別設於基隆港、桃園國際機場、臺中港及高雄港。各關視業務需要，分設行政及業務單位，並於轄區內之輔助港、機場、郵局及貨櫃集散站內共設有10個分關，便利商民辦理各項通關手續。

Customs Administration (CA) is located at 13, Tacheng Street, Datong Dist., Taipei City, Taiwan. Under CA, there are four field Customs, namely, Keelung Customs, Taipei Customs, Taichung Customs, and Kaohsiung Customs, with their head offices at the Port of Keelung, Taoyuan International Airport, the Port of Taichung, and the Port of Kaohsiung respectively. Each Customs sets up, as circumstances demand, a number of administrative and operational units. A total of ten branches are established at auxiliary ports, airports, post offices, and container terminals to perform customs functions and provide traders and general public with facilitated access to clearance procedures.





基隆關
Keelung Customs



臺北關
Taipei Customs



臺中關
Taichung Customs



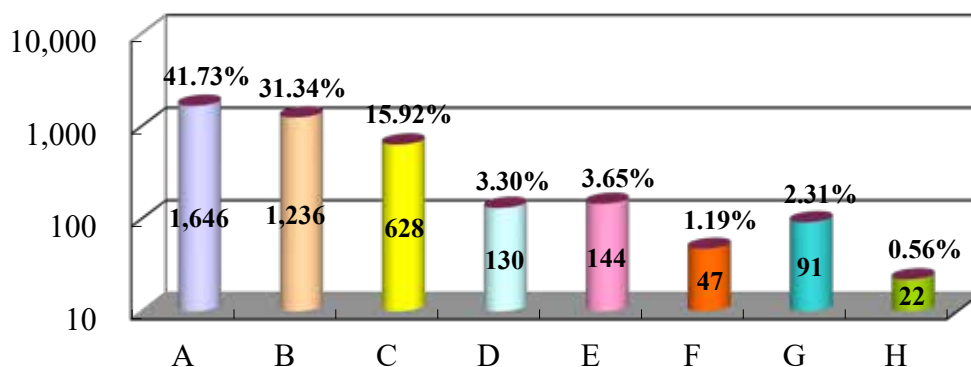
高雄關
Kaohsiung Customs

111年人力配置

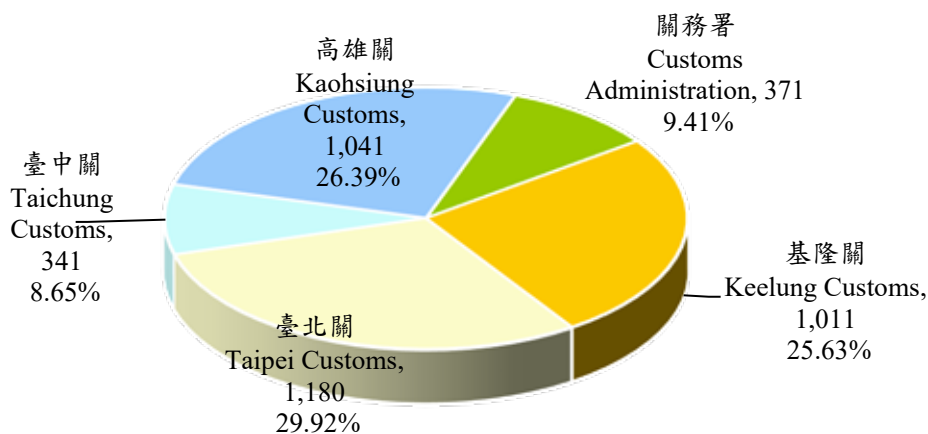
Allocation of Workforce for 2022

單位：人 Unit: Person

A. 通關徵稅	Trade Facilitation and Duty Collection	1,646	41.73 %
B. 查緝走私	Anti-smuggling Operations	1,236	31.34 %
C. 行政管理	Administrative Affairs	628	15.92 %
D. 資 訊	Information Management	130	3.30 %
E. 保稅退稅	Bonding & Duty Drawback	144	3.65 %
F. 海 務	Maritime Affairs	47	1.19 %
G. 其 他	Others	91	2.31 %
H. 統 計	Trade Statistics	22	0.56 %
總計 Total		3,944	100 %



關 務 署	Customs Administration	371	9.41 %
基 隆 關	Keelung Customs	1,011	25.63 %
臺 北 關	Taipei Customs	1,180	29.92 %
臺 中 關	Taichung Customs	341	8.65 %
高 雄 關	Kaohsiung Customs	1,041	26.39 %
總計 Total		3,944	100 %



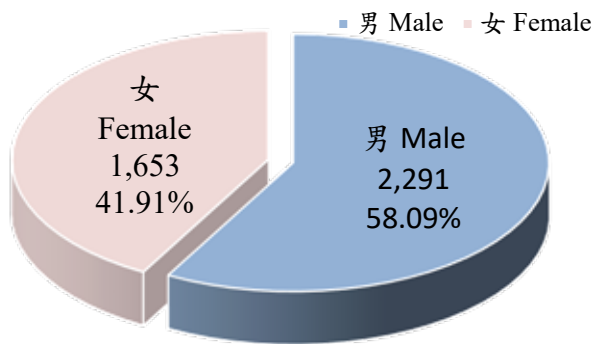


111年關員年齡及性別統計

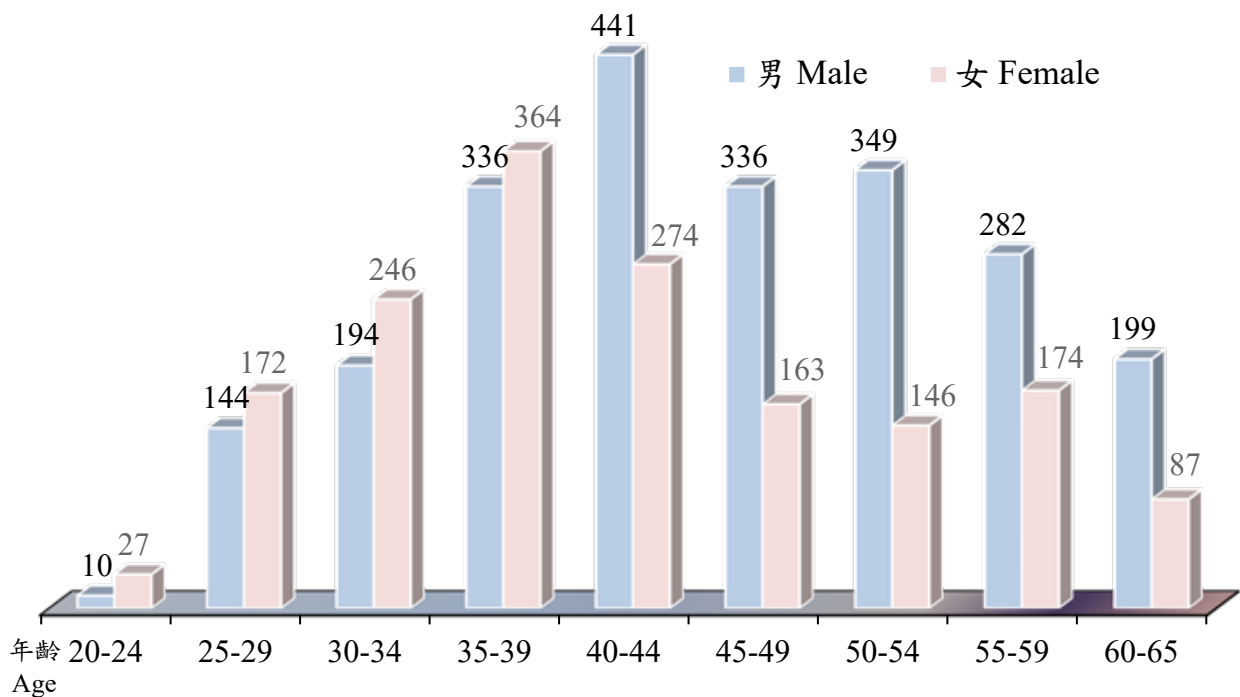
Number of Customs Officers by Age and Gender for 2022

至111年底止，海關關員計3,944人，其中男性關員2,291人(58.09%)，女性關員1,653人(41.91%)。關員年齡結構適中，有助業務推動及執行。

As of the end of 2022, Taiwan Customs has 3,944 officers, of which 2,291 (58.09%) are male and 1,653 (41.91%) female. The structure of Customs officers' age is helpful for Customs affairs promotion and execution.



單位：人
Unit: Person



職掌 Functions

職

掌





通關徵稅

Trade Facilitation and Revenue Collection

海關依據關稅法、關稅法施行細則及海關進口稅則等，對進入國境貨物以從價、從量或關稅配額方式課徵關稅。

海關自84年實施海空運貨物通關全面自動化，並持續配合高科技、零庫存、即時物流配送、全球運籌等經貿型態轉變，推動關務革新，簡化通關作業，建立無障礙通關環境。

海關於98至104年導入WCO SAFE架構，並完成新世代通關系統架構-優質經貿網絡計畫（關港貿單一窗口、預報貨物資訊、優質企業認證及管理機制、貨物移動安全及查驗技術現代化5項子計畫），近年來持續加強簡化及整合流程，並持續推動進口快遞貨物收貨人實名認證，鼓勵納稅義務人線上辦理報關委任，打造通關便捷之數位化海關。

Taiwan Customs levies duty, on ad valorem, specific or tariff quota basis, on goods imported into our territory in accordance with the Customs Act, Enforcement Rules Governing the Implementation of the Customs Act, Customs Import Tariff, and other regulations concerned.

Taiwan Customs has fully automated its sea and air cargo clearance systems since 1995. In line with current business trend featuring high-tech, zero-inventory, just-in-time distribution and global logistics, Taiwan Customs continuously steps up efforts to proceed with a series of modernization initiatives to create a barrier-free clearance environment.

Between 2009 and 2015, Taiwan Customs implemented the WCO SAFE framework and established the framework of new-generation customs clearance system under the Ubiquitous Economy and Trade Network Plan (including five sub-projects, Customs-Port-Trade (CPT) Single Window System Project, Advance Cargo Information Project, Authorized Economic Operator (AEO) Certification and Management Project, Cargo Movement Security Project, and Inspection Instrument Modernization Project). In recent years, Taiwan Customs has spared no efforts to further simplify and integrate customs procedures, promote the real name authentication of consignees of import express cargo, and encourage taxpayer to handle customs declaration authorization online, so as to create a facilitated and digitalized customs clearance environment.

111年各項收入

Analysis of Customs Revenue for 2022

海關徵收之稅費除關稅外，尚包括代徵之營業稅、貨物稅、菸酒稅、特種貨物及勞務稅、菸品健康福利捐及推廣貿易服務費等。111年度海關各項收入共新臺幣6,927億元，其中關稅收入為1,425億元，占總數之20.58%。

Apart from customs duty, Taiwan Customs also collects business tax (VAT), commodity tax, tobacco and alcohol tax, specifically selected goods and services tax, tobacco health and welfare surcharge, and trade promotion service fee on behalf of other government agencies. The total collection was NT\$692.7 billion in 2022, of which customs duty accounted for NT\$142.5 billion (20.58%).

單位：新臺幣 Unit: NT\$

關	稅	Customs Duty	1,425 億元	142.5 billion	20.58%
營	業	Business Tax (VAT)	4,513 億元	451.3 billion	65.15%
貨	物	Commodity Tax	613 億元	61.3 billion	8.84%
菸	酒	Tobacco and Alcohol Tax	210 億元	21 billion	3.04%
特	種	Specifically Selected Goods and Services Tax	38 億元	3.8 billion	0.55%
菸	品	Tobacco Health and Welfare Surcharge	54 億元	5.4 billion	0.78%
推	廣	Trade Promotion Service Fee	66 億元	6.6 billion	0.95%
其	他	Other	8 億元	0.8 billion	0.11%
總	計	Total	6,927 億元	692.7 billion	100.00%

附註：1. 推廣貿易服務費包含繳納至經濟部國際貿易局專戶金額。

2. 「其他」項包含稅課外收入及代徵商港建設費。

Note: 1. Trade Promotion Service Fee includes payments directly made to The Bureau of Foreign Trade, MOEA.

2. "Other" includes non-tax revenue and port duties collected on behalf of Maritime and Port Bureau, MOTC.





111年各關關稅收入

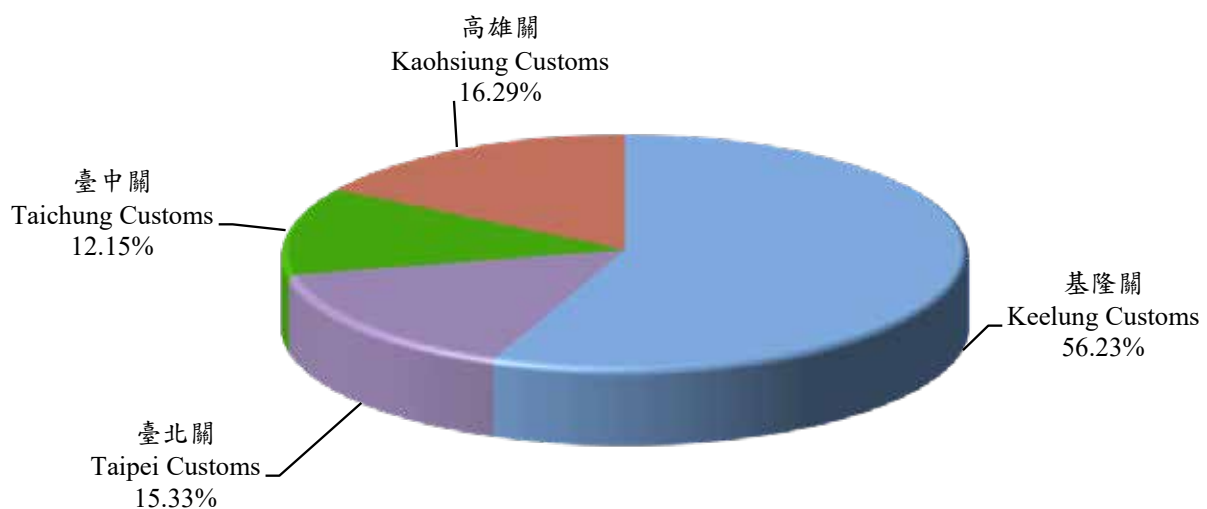
Analysis of Customs Duty Collection by Field Customs for 2022

海關所徵關稅，主要來自海運進口貨物，四關中以基隆關徵收最多，歷年來關稅收入均占全國關稅總收入50%以上。

The levies on goods imported by sea are the major source of the duty collected by Customs. Among the four field Customs, Keelung Customs maintains its leading position in duty collection. Its tariff revenue has accounted for more than 50% of national tariff revenue.

單位：新臺幣 Unit: NT\$

基隆關	Keelung Customs	802 億元	80.2 billion	56.23%
臺北關	Taipei Customs	218 億元	21.8 billion	15.33%
臺中關	Taichung Customs	173 億元	17.3 billion	12.15%
高雄關	Kaohsiung Customs	232 億元	23.2 billion	16.29%
總 計	Total	1,425 億元	142.5 billion	100.00%

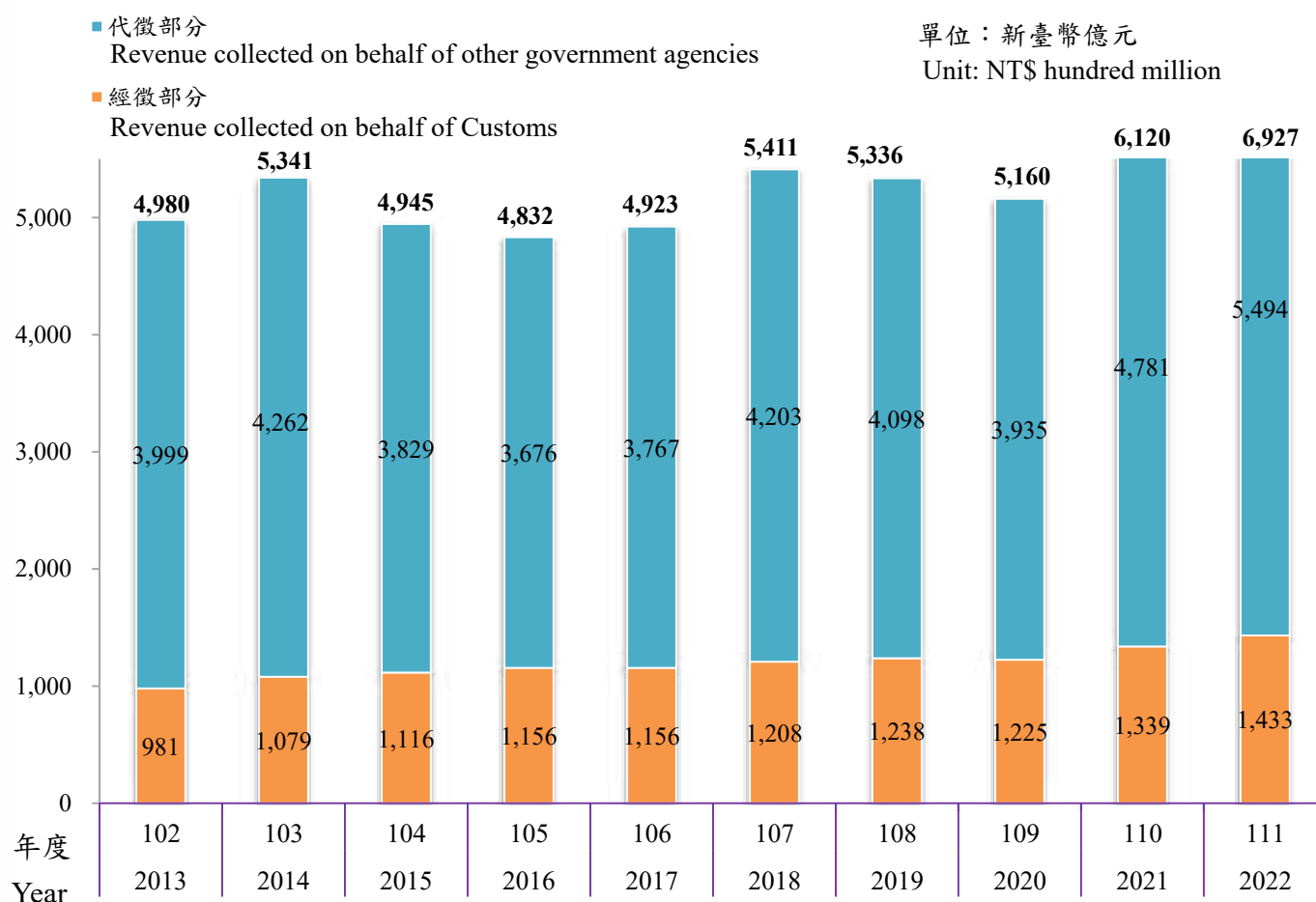


近10年各項收入

Analysis of Customs Revenue, 2013-2022

111年海關各項收入共新臺幣6,927億元，較110年之6,120億元增加807億元（13.19%），較102年之4,980億元增加1,947億元（39.10%）。

Customs revenue in 2022 was NT\$692.7 billion, which increased by NT\$80.7 billion (13.19%) compared with 2021, and increased by NT\$194.7 billion (39.10%) compared with 2013.





近10年關稅收入及中央政府歲入

Customs Duty and Central Government Revenue, 2013-2022

中央政府歲入包括稅課收入、營業盈餘及事業收入、規費及罰款收入、財產收入及其他收入等。關稅收入近10年在中央政府歲入中約占5%至6%左右，為政府重要財政收入之一。

Central government revenue consists of taxes, net profit of state own enterprises, fees, fines, proceeds from properties sale, etc. Accounting for 5% to 6% of the central government revenue over the past ten years, Customs duty is still one of important sources of government revenue.

會計年度 Fiscal Year	關稅收入 (新臺幣：千元) Customs Duty (NT\$: thousand)	* 中央政府歲入 (新臺幣：千元) * Central Government Revenue (NT\$: thousand)	關稅收入占 中央政府歲入百分比 Customs Duty as Percentage of Central Government Revenue
102 年度(2013)	97,008,695	1,730,496,721	5.61 %
103 年度(2014)	107,141,879	1,726,442,715	6.21 %
104 年度(2015)	110,977,956	1,885,671,520	5.89 %
105 年度(2016)	114,971,077	1,895,742,556	6.06 %
106 年度(2017)	114,956,843	1,929,818,773	5.96 %
107 年度(2018)	120,056,787	2,020,338,924	5.94 %
108 年度(2019)	123,042,335	2,076,530,034	5.93 %
109 年度(2020)	121,390,157	2,169,606,832	5.60 %
110 年度(2021)	133,270,051	2,386,951,474	5.58 %
111 年度(2022)	142,547,274	2,710,829,316	5.26 %

附註：中央政府歲入資料，110 年(含)以前為決算審定數；111 年為院編決算數。

Note: For central government revenue prior to 2021, the figures are final audit accounts; commencing from 2022, the figures are Final Accounts of Central Government, edited by the Executive Yuan.

近10年主要業務統計

Major Workload, 2013-2022

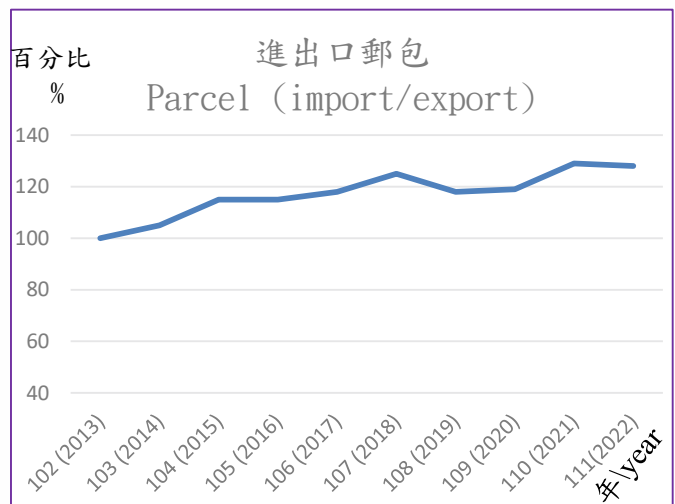
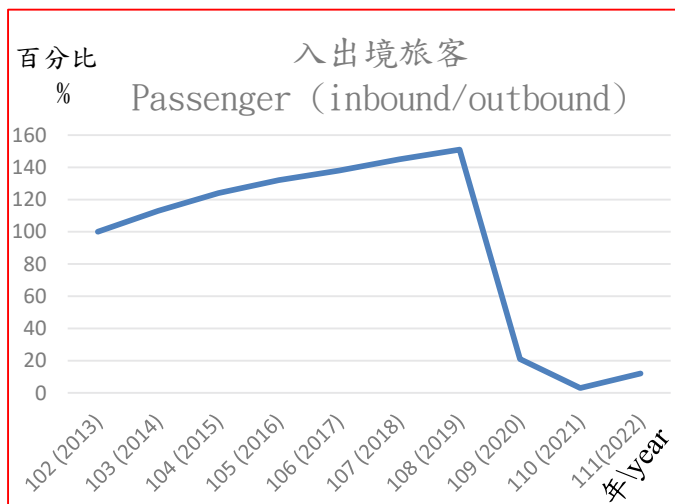
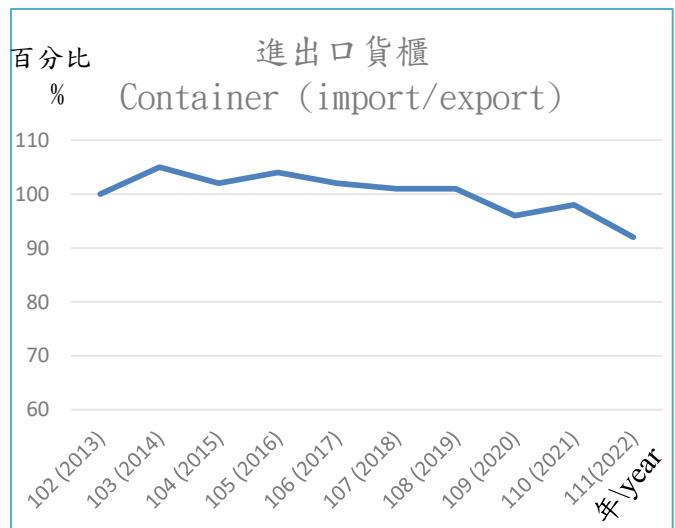
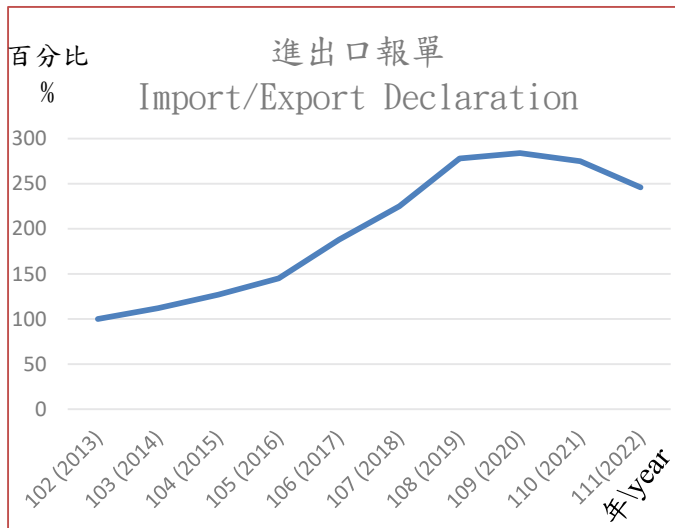
年 Year	報單份數 (單位: 份數) Declaration (Unit: entry)				貨櫃個數 (單位: 個) Container (Unit: pcs)			
	進口 Import	出口 Export	合計 Total	定基指數 Fixed Base Index	進口 Import	出口 Export	合計 Total	定基指數 Fixed Base Index
102 (2013)	17,966,509	10,947,569	28,914,078	100	4,453,353	4,263,421	8,716,774	100
103 (2014)	20,165,586	12,263,751	32,429,337	112	4,682,067	4,478,184	9,160,251	105
104 (2015)	23,206,802	13,460,834	36,667,636	127	4,545,034	4,349,527	8,894,561	102
105 (2016)	28,278,739	13,554,515	41,833,254	145	4,583,076	4,499,014	9,082,090	104
106 (2017)	40,759,790	13,682,865	54,442,655	188	4,520,134	4,378,484	8,898,618	102
107 (2018)	51,347,452	13,691,356	65,038,808	225	4,507,998	4,330,735	8,838,733	101
108 (2019)	67,088,520	13,221,153	80,309,673	278	4,498,485	4,309,154	8,807,639	101
109 (2020)	68,176,526	14,007,535	82,184,061	284	4,230,678	4,143,472	8,374,150	96
110 (2021)	65,574,662	14,053,768	79,628,430	275	4,350,361	4,148,497	8,498,858	98
111 (2022)	58,592,667	12,426,568	71,019,235	246	4,092,747	3,902,772	7,995,519	92
年 Year	旅客人數 (單位: 人次) Passenger (Unit: person)				郵包件數 (單位: 件數) Parcel (Unit: unit)			
	入境 Inbound	出境 Outbound	合計 Total	定基指數 Fixed Base Index	進口 Import	出口 Export	合計 Total	定基指數 Fixed Base Index
102 (2013)	19,097,995	19,019,082	38,117,077	100	1,595,507	808,510	2,404,017	100
103 (2014)	21,653,447	21,593,413	43,246,860	113	1,676,993	838,581	2,515,574	105
104 (2015)	23,648,357	23,582,947	47,231,304	124	1,915,122	859,974	2,775,096	115
105 (2016)	25,148,519	25,142,881	50,291,400	132	1,898,799	868,335	2,767,134	115
106 (2017)	26,344,811	26,364,131	52,708,942	138	2,030,786	794,477	2,825,263	118
107 (2018)	27,485,409	27,594,598	55,080,007	145	2,230,873	763,067	2,993,940	125
108 (2019)	28,747,509	28,825,512	57,573,021	151	2,139,319	686,043	2,825,362	118
109 (2020)	3,984,370	4,006,428	7,990,798	21	1,942,309	922,187	2,864,496	119
110 (2021)	504,252	558,429	1,062,681	3	2,313,740	781,552	3,095,292	129
111 (2022)	2,284,139	2,217,975	4,502,114	12	2,456,432	613,981	3,070,413	128

附註：1. 報單份數包含小三通、快遞報單及快遞簡易申報單等。
 2. 進口貨櫃數包括進口實櫃、空櫃及轉運實櫃、轉口實櫃。
 3. 出口貨櫃數包括出口實櫃、空櫃及轉口實櫃。
 4. 定基指數以102年為基期(100)計算。

Note: 1. The number of declaration forms is calculated on shipments imported or exported between Taiwan and China through the "Mini-Three-Links" initiative, express consignments and simplified express consignments.
 2. Volume of import containers includes import full/empty containers and transit/transshipment containers.
 3. Volume of export containers includes export full/empty containers and transshipment containers.
 4. The fixed base index is calculated based on 2013.



近10年主要業務變動趨勢 Trends of Major Workload, 2013-2022



邊境查緝

Border Enforcement

海關執行邊境管制，查緝範圍包括中華民國通商口岸，及依海關緝私條例或其他法律得為查緝之區域或場所。為保障國家安全、維持社會安寧、穩定經濟秩序、維護國民健康及保護生態環境，海關採行風險管理機制，針對高危險群廠商、報關業、運輸業、倉儲業、快遞業及旅客加強查察；並對毒品、槍械、高稅率、管制、保育類及侵害智慧財產權貨品等實施重點查緝，落實執行洗錢防制政策及行政院「新世代反毒策略」。此外，透過國際關務合作，與各國共同打擊不法活動及關務詐欺。

為使貨暢其流，通關安全無虞，海關充分運用進出口報單篩選、情資通報、大數據分析技術及各類風險管理資料庫等系統，並輔以巡緝艇、巡邏車、緝毒犬、緝菸犬及X光檢查儀器等查緝工具，準確鎖定高危險群旅客及貨物，提升合法旅客及貨物便捷通關服務。

Taiwan Customs border enforcement is undertaken within the perimeter of all commercial ports opened to foreign trade in Taiwan and other territories or places where inspection, search and seizure are authorized by the Customs Anti-smuggling Act or other laws and regulations. Aiming to safeguard national security, ensure social peace, stabilize economic orders, maintain civilian health, and protect the environment, Taiwan Customs applies risk management techniques to target high-risk companies, customs brokers, shipping companies, warehouses, express carriers, and passengers for strict surveillance and inspection. Goods that threaten public security, duty evasion commodities, controlled items, endangered species and products thereof, and articles infringing intellectual property rights are top priorities for interdiction. Anti-money Laundering Policy and the Executive Yuan's "New Generation Anti-Drug Strategy" are also implemented. Furthermore, through the cooperation with enforcement agencies from other countries, Taiwan Customs succeeds in jointly fighting against illicit activities and customs fraud.

To facilitate cargo clearance and ensure cargo security, electronic systems including Profiling and Targeting System, Intelligence Reporting System, Big Data Analysis and Risk Management Database System are adopted. Moreover, Taiwan Customs has been devoted to modernizing preventive equipment and practices such as anti-smuggling vessels and cars, narcotics and tobacco detector dogs, and X-ray instruments, so as to effectively locate high risk cargoes and passengers while speeding up clearance for legitimate passengers and cargoes.



主要查緝措施

Major Inspection Methods



固定軌道式X光貨櫃檢查儀
Gantry X-ray Container Inspection
Machine



海運快遞貨物查驗
Maritime Express Consignments
Examination



郵包X光查驗
Parcel under X-ray Inspection



旅客行李檢查
Passenger Baggage Inspection

主要查緝措施 Major Inspection Methods



緝毒犬、緝菸犬查緝
Narcotics and Tobacco Detector
Dog Enforcement



巡緝艇登船稽查
Boarding and Inspection by Customs
Officers with Anti-smuggling Vessels



電子紙封條
RFID Electronic Paper Seal



貨物查驗
Cargo Examination



111年緝私案件分析

Analysis of Seizure Cases for 2022

依照海關緝私條例規定，海關、軍警及海巡等機關，如查獲私運貨物出入國境，均由海關處理。

111年查獲私貨中，以毒品及菸類等私貨價值居高，走私方式，進口以虛報矇混及艙單申報不符為主；出口則以航空私運及旅客行李走私為主。

毒品方面，111年緝獲409案(毛重4,027.09公斤)，種類以大麻1,506.9公斤為主，2-溴-4-甲基苯丙酮、2-溴-3,4-亞甲基雙氧苯丙酮及2-(2-氯苯基)-2-硝基環己酮等毒品先驅原料902.5公斤居次。因應106年6月菸品稅率調漲，海關加強查緝私菸，111年緝獲87.7萬包；另查獲電子煙10.6萬支、煙油(彈)11.2萬瓶(顆)。

Pursuant to the Customs Anti-smuggling Act, smuggled goods seized by Taiwan Customs and other government agencies such as the military, the police, and coast guards shall be processed by Customs.

Among the seizures of 2022, narcotic drugs and tobacco comprised the majority of smuggled items with higher value. When it comes to modus operandi, false declaration, and not listed in the manifest were most commonly seen among inbound smuggling cases; whereas for outbound cases, concealment in air container, and concealment in passenger's baggage were tactics often used by smugglers.

As for narcotics, Taiwan Customs seized 409 cases (G.W. 4,027.09 kilograms) in 2022, with Cannabis weighing 1,506.9 kilograms accounting for the largest percentage. Drug precursors including 2-bromo-4-methylphenylacetone, 2-bromo-3,4-(methylenedioxy) propiophenone and 2-(2-Chlorophenyl)-2-nitrocyclohexanone ranked second and weighed 902.5 kilograms. Due to the increase of tobacco tax rates since June 2017, Taiwan Customs strived to combat illicit tobacco smuggling and seized 877 thousand packs of cigarettes in 2022. A total of 106 thousand electronic cigarettes, and 112 thousand units of e-cigarette refill cartridges & e-liquid were also seized in the same year.

111年主要緝私案件統計

Major Seizure Cases, 2022

項目 Item	毒品 Narcotic Drug	菸品 Tobacco	酒類 Alcohol	活體動物 Animal	中國大陸(含港澳)走私農產品 Smuggling of Agricultural Product from China	侵害智慧財產權 Counterfeit
數(重)量 Unit/Weight	4,027.09 公斤 4,027.09 Kg	87.7 萬包 877 thousand packs	51 萬公升 510 thousand liters	129 隻 129 animals	3,739.3 公斤 3,739.3 Kg	5.18 萬件 51.8 thousand pieces

近10年緝私案件及私貨價值

Seizure Cases and Value, 2013-2022

單位：新臺幣千元
Unit: NT\$ thousand

年度 Year	走私案件 Seizure Case						私貨價值 Seizure Value					
	海關自行緝獲 Seizure by Customs		治安機關移交 Transfer by Other Agency		合計 Total (件)	定基 指數 Fixed Base Index	海關自行緝獲 Seizure by Customs		治安機關移交 Transfer by Other Agency		合計 Total	定基 指數 Fixed Base Index
	件數 Case	比率 Per- centage (%)	件數 Case	比率 Per- centage (%)			金額 Value	比率 Per- centage (%)	金額 Value	比率 Per- centage (%)		
102 (2013)	5,801	94	348	6	6,149	100	211,588	58	154,976	42	366,564	100
103 (2014)	5,435	97	166	3	5,601	91	334,843	97	11,273	3	346,116	94
104 (2015)	7,204	89	875	11	8,079	131	415,887	95	20,925	5	436,813	119
105 (2016)	9,030	92	833	8	9,863	160	504,672	97	14,097	3	518,769	142
106 (2017)	11,810	96	435	4	12,245	199	660,134	99	8,777	1	668,911	182
107 (2018)	16,623	96	627	4	17,250	281	924,152	99	10,412	1	934,564	255
108 (2019)	15,658	98	381	2	16,039	261	1,585,905	99	3,954	1	1,589,859	434
109 (2020)	14,228	99	109	1	14,337	233	1,193,027	99	3,442	1	1,196,469	326
110 (2021)	11,108	93	888	7	11,996	195	1,923,308	99	9,350	1	1,932,658	527
111 (2022)	20,369	99	123	1	20,492	333	1,006,346	98	15,581	2	1,021,927	279

附註：1.定基指數以102年為基期(100)計算。

2.因尾數四捨五入關係，統計表細項合計與總數略有差異。

Note: 1. The fixed base index is calculated based on 2013.

2. Due to rounding, individual figures may not add up exactly to the total.



111年重大緝私案件簡介

Major Seizures for 2022



111.3.7基隆關查獲第三級毒品愷他命100.76公斤

Keelung Customs intercepted 100.76 kilograms of ketamin on March 7, 2022.



111.4.8臺北關查獲第二級毒品大麻花133.18公斤

Taipei Customs intercepted 133.18 kilograms of cannabis on April 8, 2022.



111.4.28 基隆關查獲第二級毒品大麻花456.30公斤

Keelung Customs intercepted 456.30 kilograms of cannabis on April 28, 2022.



111.5.2臺中關查獲菸絲4,600公斤

Taichung Customs intercepted 4,600 kilograms of cut tobacco on May 2, 2022.



111.7.16基隆關查獲仿冒品1,834個
Keelung Customs intercepted 1,834 pieces of counterfeit goods on July 16, 2022.



111.9.12基隆關查獲愷他命255.06公斤
Keelung Customs intercepted 255.06 kilograms of ketamine on September 12, 2022.



111年11月高雄關查獲20只轉口櫃走私6.4萬箱（50.5萬公升）啤酒
Kaohsiung Customs intercepted 64,000 cases of beer (505,000 liters) in November 2022.



111.12.3臺中關查獲槍枝3把、彈匣39個、槍枝零件、大麻34公斤、大麻電子煙192個、大麻電子煙彈92個等
Taichung Customs intercepted 3 guns, 39 magazines, main gun parts, 34 kilograms of cannabis, 192 Marijuana e-cigarettes, 92 units of Marijuana e-cigarette refill cartridges on December 3, 2022.



貨物查驗、稅則分類及關稅估價

Cargo Examination, Tariff Classification, and Customs Valuation

貨物查驗、稅則分類及關稅估價為海關徵稅核心業務，極具專業性。

貨物查驗及貨品認定，一方面作為稅則分類及估價之認定基礎；另一方面藉由查驗遏止逃漏稅費並執行貿易管制。

貨品稅則號別係依據「海關進口稅則」歸列。為與國際接軌，海關已根據世界關務組織（WCO）國際商品統一分類制度（HS）2017年版修正我國海關進口稅則，並於106年1月1日起實施。

進口貨物完稅價格為核課關稅基礎。我國為WTO會員國，海關核估進口貨物完稅價格均依據WTO關稅估價協定辦理。此外，海關已建置價格資料庫，以加速通關及確保國課。

Cargo examination, tariff classification, and customs valuation are the core issues for customs duty collection, which require professional skills to perform.

On one hand, cargo examination and identification are the basis for tariff classification and valuation. On the other hand, through examination, Customs can deter duty evasion and ensure import and export control.

Tariff codes classify cargo depending on “Customs Import Tariff.” To be geared to international standards, Taiwan Customs has revised its tariff schedule according to the Harmonized Commodity Description and Coding System (HS) 2017 version, which was recommended by World Customs Organization (WCO). The revised Customs Import Tariff went into effect on January 1, 2017.

Customs value of imported goods is the basis for calculating import duties. As a member of the WTO, Taiwan Customs appraises the value of imported goods in line with the WTO Agreement on Customs Valuation. In addition, a valuation database has been established to expedite the clearance procedure of imported goods and secure government revenues.

111年稅則預核、事後稽核及查價案件

Advance Tariff Ruling, Post-Clearance Audit, and Customs Value Investigation for 2022

為協助正確申報稅則號別，海關實施「稅則預先審核制度」提供免費諮詢服務，商民於貨物進口前，得向海關申請預先審核稅則號別，除方便商民估計成本外，更可減少徵納雙方稅則爭議。111年申請案件共1,498件。

依據「海關事後稽核實施辦法」及相關規定，海關對於可疑之進出口案件得於放行後實施事後稽核，並於實施稽核前輔導廠商守法自評及宣導政令。業者於守法自評期間主動陳報並提供違法事證，且符合相關規定者，得予免罰。111年事後稽核案件550件，補稅及罰鍰金額約新臺幣3億5,177萬元。

對於進口報單涉及申報不符或交易價格顯屬異常案件，海關得依納稅義務人申請先行押放，並辦理查價。111年查價結案共25,205件，補稅金額約新臺幣5億8,608萬元。

For correct declaration of tariff code, Taiwan Customs has set up the Advance Tariff Ruling (ATR) System to provide a free consulting service on tariff nomenclature prior to importation. The ATR system is a win-win strategy. Not only can it allow importers to estimate their costs, but it also decreases disputes between importers and Customs. The applications for ATR reached 1,498 cases in 2022.

Pursuant to Regulations Governing the Implementation of Post-Clearance Audit and related directions, Customs may conduct post-clearance audit (PCA) on suspected import and export cases after the goods are released. Also, before conducting PCA, Customs may request self-assessment to the auditees and or publicize the decree. During the Compliance Self-assessment period, the importers/exporters shall be exempted from penalties if they voluntarily report or provide evidential information to Customs and meet the relevant regulations. In 2022, Customs conducted 550 PCA cases, which resulted in the imposition of NT\$ 352 million of duties and fines.

For import cases in which there are discrepancies in declaration or where the transaction value is obviously abnormal, Customs may, at the request of the duty-payer, release the goods on security deposit, and then proceed with relevant investigation afterward. In 2022, Customs investigated 25,205 import cases, and recovered around NT\$586 million in evaded duties.



111年事後稽核案件統計

Post-Clearance Audit Case, 2022

	基隆關 Keelung Customs	臺北關 Taipei Customs	臺中關 Taichung Customs	高雄關 Kaohsiung Customs	合計 Total
事後稽核案件數 (件) Post-clearance Audit Case (case)	119	117	56	258	550
核定補稅金額 (新臺幣萬元) Amount of Duty to be Recovered (NT\$ ten thousand)	6,396	5,394	2,223	14,777	28,790
核定罰鍰金額 (新臺幣萬元) Amount of Fine (NT\$ ten thousand)	1,418	247	136	4,586	6,387

保稅

Bonding System

保稅業務係辦理保稅工廠、科技產業園區、科學園區、農業科技園區、保稅倉庫、免稅商店、離島免稅購物商店、物流中心及自由貿易港區等保稅區之進出口貨物通關及監管。貨物進入保稅區，其應納稅款予以記帳，無須繳納，於出口後予以核銷，或於提領出廠(倉)進口時繳納，以減輕業者金流壓力，提升競爭優勢。

Bonding system refers to special arrangements regarding customs control and clearance of imported and exported goods stored in bonded areas, including Bonded Factories, Technology Industrial Parks, Science Parks, Agricultural Biotechnology Parks, Bonded Warehouses, Duty-free Shops, Offshore Island Duty-free Shops, Logistics Centers, Free Trade Zones, etc. Under such arrangements, firms are allowed to store cargoes in those registered bonded areas without paying duties. Instead, the duties are recorded and subsequently written off at exportation of the products, or paid when goods are withdrawn for importation. Bonding system improves the cash flow of trader and enhances the overall competitiveness of the economy.



查核保稅倉庫庫存貨物
Bonded Warehouse Audit



查核保稅工廠用料清表
Bonded Factory Materials Inventory



111年各類別保稅廠商家數

Number of Bonded Firms by Categories for 2022

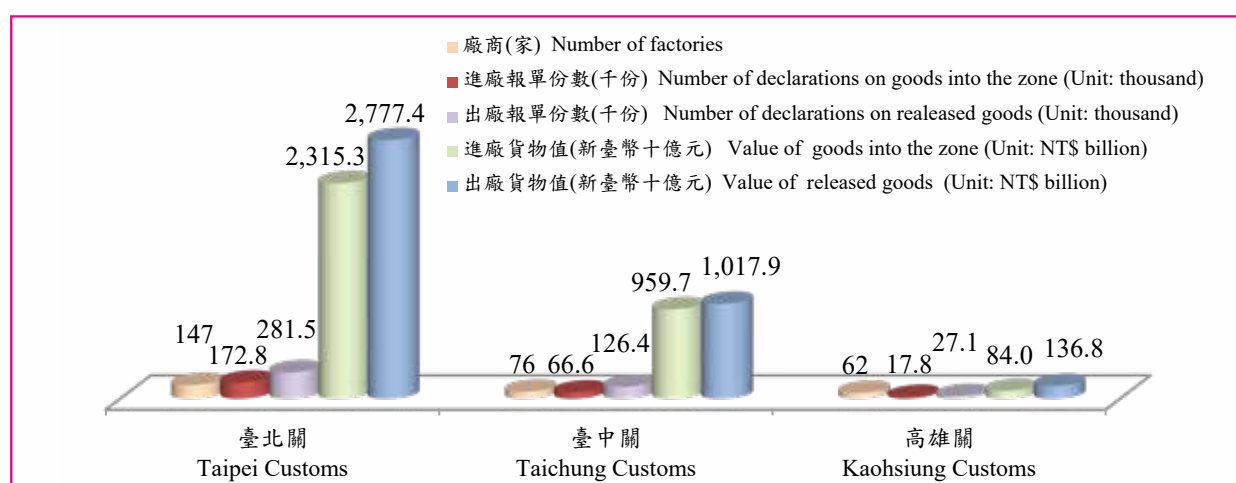
管轄海關 Under the Jurisdiction of	基隆關 Keelung Customs	臺北關 Taipei Customs	臺中關 Taichung Customs	高雄關 Kaohsiung Customs	合 計 Total
保稅 類別 Bonding Categories	家數 Number of Firms				
保稅工廠 Bonded Factories	0	147	76	62	285
科技產業園區事業 Technology Industrial Park Enterprises	0	0	71	131	202
科學園區事業 Science Park Enterprises	0	283	52	92	427
農業科技園區事業 Agricultural Biotechnology Park Enterprises	0	0	0	9	9
保稅倉庫 Bonded Warehouses	33	64	29	39	165
物流中心 Logistics Centers	3	23	5	10	41
自由貿易港區事業 Free-Trade-Zone Enterprises	17	32	30	40	119
免稅商店 Duty-free Shops	3	5	2	7	17
離島免稅購物商店 Offshore Island Duty-free Shops	2	0	0	8	10
合計 Total	58	554	265	398	1,275

111年主要保稅業務統計

Trade Statistics of Bonded Firms by Main Categories for 2022

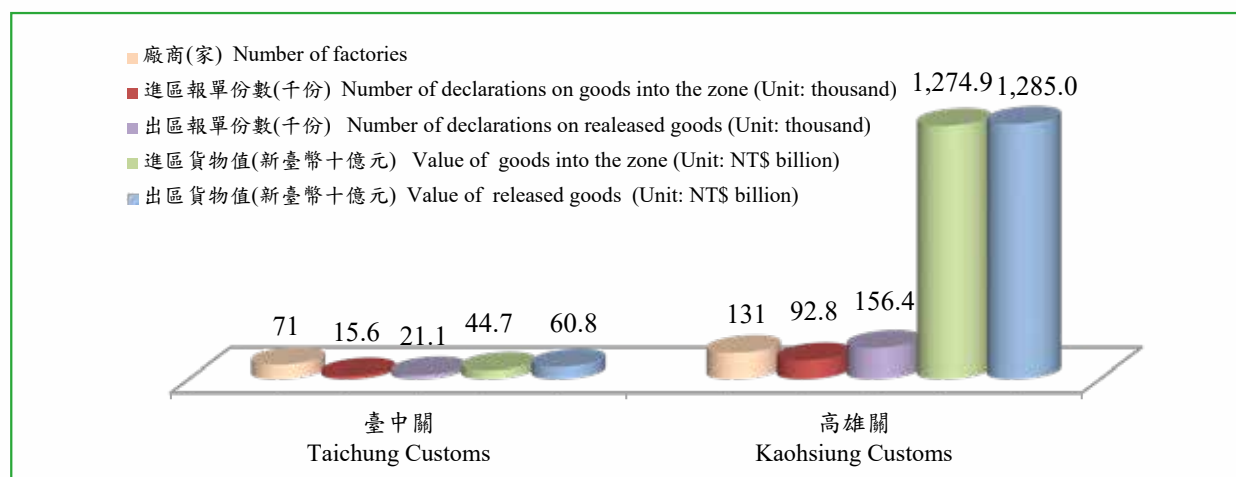
保稅工廠 111年申報約69.2萬份報單，進出廠值約新臺幣7兆2,910億元，較110年5兆4,820億元，成長33%。

Bonded factories submitted 692 thousand declarations in 2022. The total value of goods into and from the factory reached around NT\$7,291 billion, which increased by 33% compared with the NT\$5,482 billion in 2021.



科技產業園區 111年申報約28.6萬份報單，進出區值約新臺幣2兆6,654億元，較110年1兆9,410億元，成長37.32%。

In technology industrial parks, 286 thousand declarations were submitted in 2022. The total value of goods into and from the park reached around NT\$2,665.4 billion, which increased by 37.32% compared with the NT\$1,941 billion in 2021.



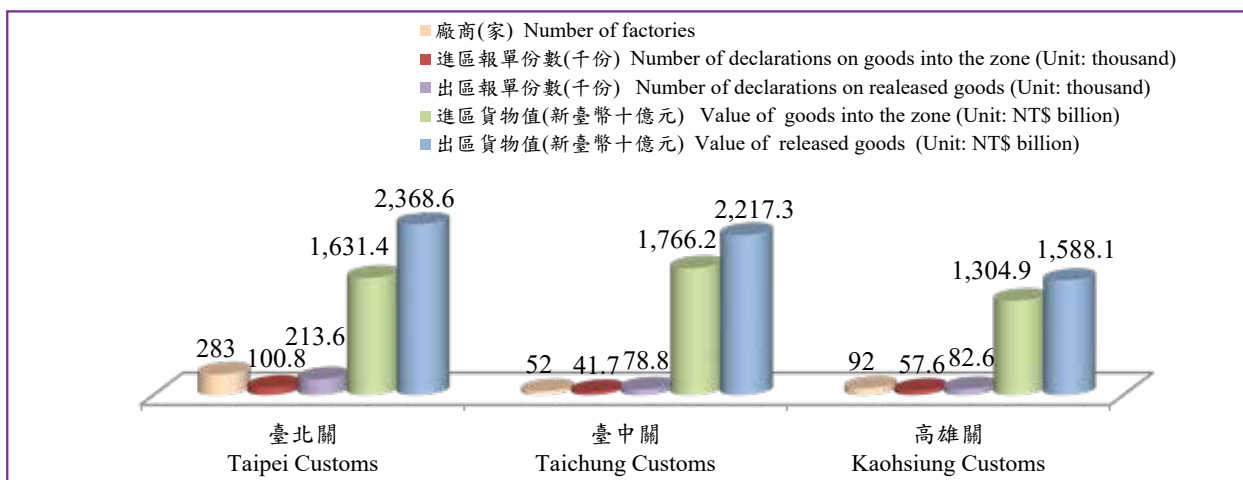


111年主要保稅業務統計

Trade Statistics of Bonded Firms by Main Categories for 2022

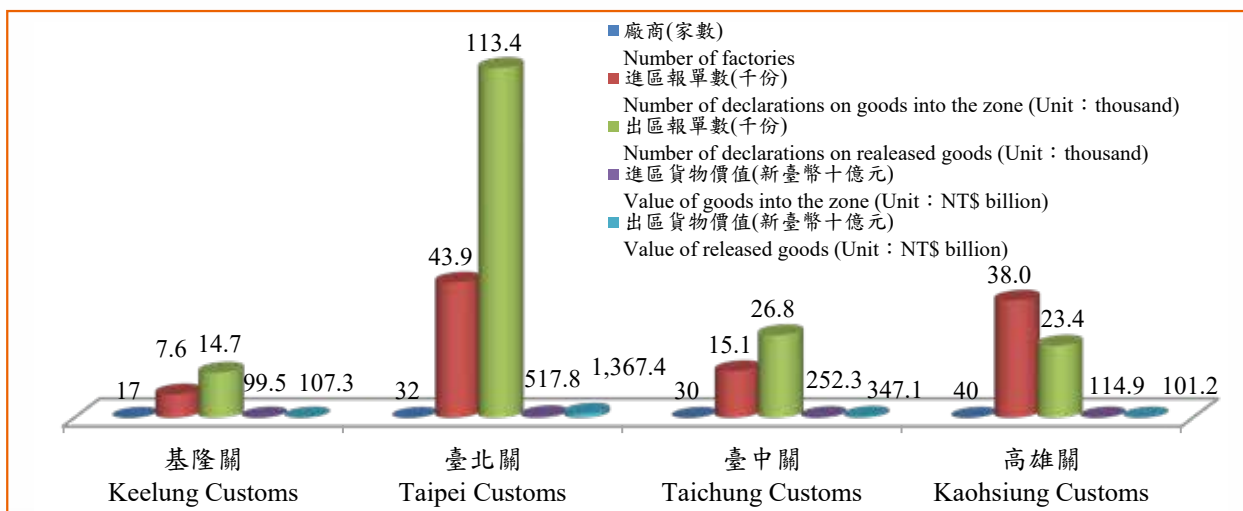
科學園區 111年申報約57.5萬份報單，進出區值約新臺幣10兆8,767億元，較110年8兆5,434億元，成長27.31%。

In science parks, 575 thousand declarations were submitted in 2022. The total value of goods into and from the park reached around NT\$10,876.7 billion, which increased by 27.31% compared with the NT\$8,543 billion in 2021.



自由貿易港區 111年申報約28.3萬份報單，進出區貨物總值約新臺幣2兆9,074億元，較110年2兆533億元，成長41.60%。

In free trade zones, 283 thousand declarations were submitted in 2022. The total value of goods into and from the zone reached around NT\$2,907.4 billion, which increased by 41.60% compared with the NT\$2,053.3 billion in 2021.



退稅

Duty Drawback System

外銷沖退稅制度乃政府為拓展對外貿易、鼓勵外銷之措施，外銷品進口原料稅除經財政部公告取消退稅項目不予退還者，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（退稅）或沖銷（沖稅）。此一制度對我國經濟發展有不可磨滅之貢獻。

海關建置外銷品沖退原料稅電子化作業系統，提供退稅廠商更優質便捷服務並提升作業效率。

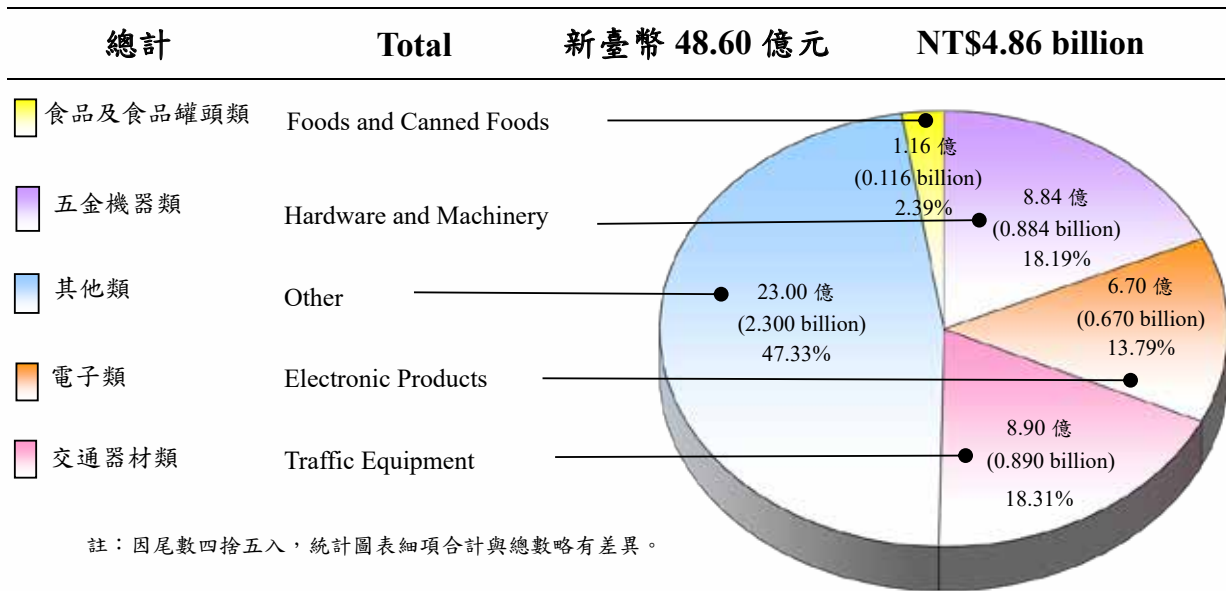
Duty drawback system has been introduced by the government to promote exportation of products manufactured from imported materials. Under this system, import duties and taxes levied on these materials may be refunded or offset following exportation of the finished products according to the standards for the raw materials in the quantity required for normal production, except some raw materials for which the tax refund was canceled by the Ministry of Finance. This system has played an important role in our nation's economic development.

Taiwan Customs has implemented the Electronic Processing System of the Offsetting or Refund of Duties and Taxes on Raw Materials for Export Products to improve the quality of service and enhance the effectiveness of administration.



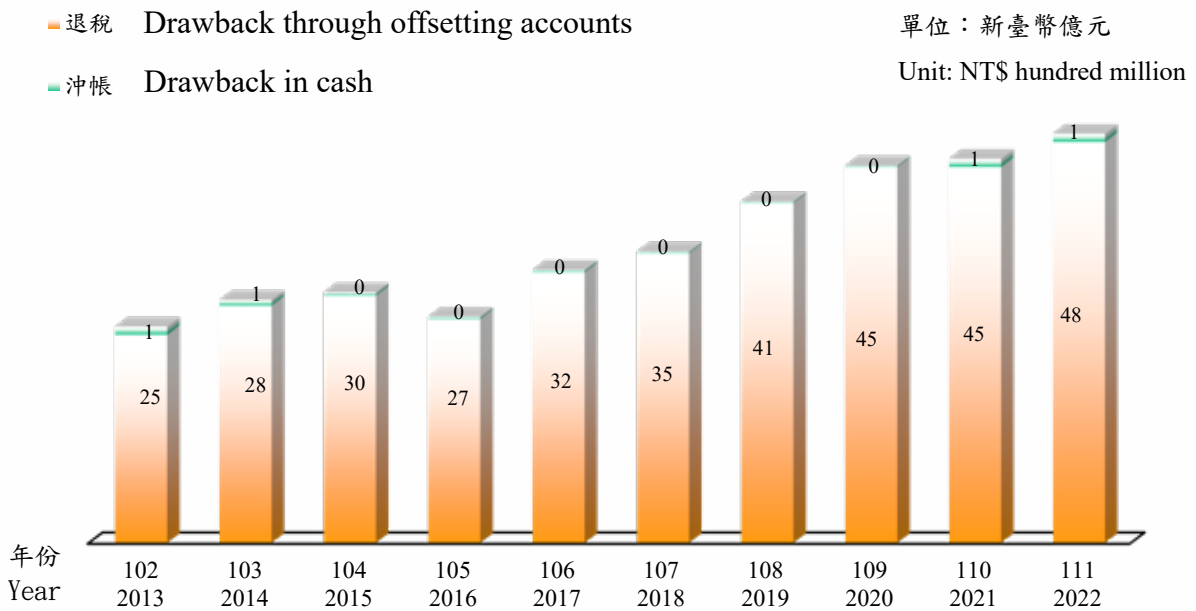
111年外銷沖退稅產品分類

Value and Percentage of Duty Drawbacks by Products for 2022



近10年外銷沖退稅金額

Value of Duty Drawbacks, 2013-2022



特別關稅

Special Customs Duty

關稅除具一般財政功能，尚能藉由課徵特別關稅，發揮經濟功能，使國際貿易處於公平競爭狀態及提供國內產業合理經營環境。我國關稅法所列特別關稅有平衡稅、反傾銷稅、報復關稅、進口救濟措施及額外關稅等。

進口貨物在輸出或產製國家之製造、生產、銷售及運輸過程，直接或間接領受財物補助或其他形式補貼，致損害我國產業者，除徵收關稅，得另徵平衡稅；進口貨物以低於同類貨物正常價格輸入，致損害我國產業者，除徵收關稅，得另徵反傾銷稅。我國出口至他國貨物，遭受他國差別待遇者，我國對該國出口運入我國貨物，除徵收關稅外，得另徵報復關稅。

為因應國內或國際經濟特殊情況，得對進口貨物關稅稅率於一定期間及幅度內予以增減。另因進口貨品增加致損害我國產業，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，得對特定進口貨物提高關稅、設定關稅配額或徵收額外關稅。

Apart from regular financial functions of customs duty, its economic functions can be fulfilled as well by levying special customs duty, with which a fair environment is expected to be created for international trade and domestic business operations. The special customs duties stipulated in the Customs Act include countervailing duty, anti-dumping duty, retaliatory duty, import relief measure, additional duties, etc.

Imported goods, injuring any industry in Taiwan because of direct or indirect financial subsidy or any other form of allowance received during the process of manufacture, production, sale, or transportation in the country of exportation or origin, may, in addition to the tariffs, be subject to the imposition of countervailing duty. Goods, imported at lower price than normal value of like products and injuring any industry in Taiwan, may be subject to the imposition of anti-dumping duty in addition to tariffs. When goods exported from Taiwan are treated discriminatorily by the importing country, the imposition of retaliatory duty may, in addition to the tariffs, be levied on the imported goods shipped from that country to Taiwan.

To cope with domestic or international special economic situations, tariff rates may be adjusted in a limited range for a specific period. Moreover, import relief measures could be adopted under the case of imported goods increasing and injuring the domestic industry in accordance with the Foreign Trade Act, and special safeguard measures could be adopted in accordance with international agreements. Taiwan Customs may raise tariffs, set tariff quota or levy additional duties on specified imported good.



111年特別關稅課徵收入

Collection of Special Customs Duty for 2022

111年海關總計課徵特別
關稅（反傾銷稅）新臺幣約6
億6,737萬元。

The total amount of anti-dumping duties
collected in 2022 was around NT\$667 million.

單位：新臺幣千元
Unit：NT\$1,000

涉案產品 Subject Products	涉案國家(地區) Subject Country (Area)	課徵稅率% Duty Rates%	課徵期限 Period of Imposition	特別關稅 Special Customs Duty	百分比 %
毛巾產品 Towel products	中國大陸 China	204.1	95.6.1-100.12.19 (2006.6.1 – 2011.12.19)	19,270	2.89
		86.6-204.1	100.12.20-106.12.20 (2011.12.20 – 2017.12.20)		
		0、29.72	106.12.21-落日調查結束 (2017.12.21 – Sunset investigation ends)		
鞋靴產品 Footwear products	中國大陸 China	0、43.46	96.3.16-108.1.16 (2007.3.16-2019.1.16)	274,025	41.06
		4.56-43.46	108.1.17-113.1.16 (2019.1.17 – 2024.1.16)		
過氧化苯甲醯 Benzoyl Peroxide (BPO)	中國大陸 China	4.73、59.7	99.5.20-105.3.13 (2010.5.20 – 2016.3.13)	874	0.13
		2.35、26.67	105.3.14-111.3.20 (2016.3.14 – 2022.3.20)		
		5.2、26.67	111.3.21-116.3.20 (2022.3.21 – 2027.3.20)		
卜特蘭水泥及其熟料 Portland cement and its clinker	中國大陸 China	91.58	100.5.30-116.11.08 (2011.5.30 – 2027.11.08)	3	0
不銹鋼冷軋鋼品 Flat-rolled products of stainless steel, cold-rolled	中國大陸 China	20.18-38.11	102.8.15-108.8.28 (2013.8.15 – 2019.8.28)	3,699	0.55
	韓國 Korea	37.65、38.11	108.8.29-113.8.28 (2019.8.29-2024.8.28)		
特定鍍鋅、鋅合金扁軋鋼品 Certain flat-rolled steel products, plated or coated with zinc or zinc-alloys	中國大陸 China	4.22-77.3	105.8.22-111.9.13 (2016.8.22 – 2022.9.13)	21,391	3.21
	韓國 Korea	0-77.3	111.9.14-116.9.13 (2022.9.14 – 2027.9.13)		
碳鋼鋼板 Carbon steel plate	中國大陸 China 韓國 Korea 烏克蘭 Ukraine 巴西 Brazil 印度 India 印尼 Indonesia	4.02-80.5	105.8.22-111.9.13 (2016.8.22 – 2022.9.13)	40,454	6.06
		5.8-80.5	111.9.14-116.9.13 (2022.9.14 – 2027.9.13)		
特定鋁箔 Certain aluminum foil	中國大陸 China	19.42-31.36	110.2.22-115.2.21 (2021.2.22 – 2026.2.21)	73,193	10.97
陶瓷面磚 Ceramic tiles	印度 India 越南 Vietnam 馬來西亞 Malaysia 印尼 Indonesia	0-20.07	110.10.4-115.10.3 (2021.10.4 – 2026.10.3)	234,462	35.13
總計 Total				667,371	100%

貿易統計

Trade Statistics

海關根據貨物進出口報關資料，定期編製中華民國進出口貿易統計，以顯示我國經貿動向，作為政府釐訂財經政策重要參考，並建置海關進出口統計網站供免費上網查閱。

Taiwan Customs compiles trade statistics based on import and export declaration data to present economic and trade trends of our country. The statistics reports serve as important information for the government to formulate financial and economic policies. A web database is established to provide free query for trade statistics.

近10年對外貿易統計

The Trade Statistics over the Last Decade

年度 Year	總 值 (新臺幣百萬元) Value (NT\$ million)				年增率(%) Annual growth rate (%)		
	總額 Total	出口 Export	進口 Import	出超 Balance	總額 Total	出口 Export	進口 Import
102 (2013)	17,058,422	9,042,805	8,015,617	1,027,188	+0.8	+1.6	-0.1
103 (2014)	17,778,279	9,489,871	8,288,408	1,201,463	+4.2	+4.9	+3.4
104 (2015)	16,125,683	8,884,506	7,241,176	1,643,330	-9.3	-6.4	-12.6
105 (2016)	16,383,100	8,997,181	7,385,919	1,611,262	+1.6	+1.3	+2.0
106 (2017)	17,440,162	9,605,762	7,834,400	1,771,361	+6.5	+6.8	+6.1
107 (2018)	18,656,212	10,069,089	8,587,123	1,481,966	+7.0	+4.8	+9.6
108 (2019)	19,017,353	10,181,945	8,835,408	1,346,538	+1.9	+1.1	+2.9
109 (2020)	18,659,297	10,198,736	8,460,562	1,738,174	-1.9	+0.2	-4.2
110 (2021)	23,198,600	12,501,577	10,697,023	1,804,554	+24.3	+22.6	+26.4
111 (2022)	26,920,693	14,218,243	12,702,450	1,515,793	+16.0	+13.7	+18.7

附註：1.進口總值含進口與復進口；出口總值含出口與復出口。

2.自 105 年起由特殊貿易制度(Special Trade System)改為一般貿易制度(General Trade System)，請參閱海關進出口統計/貿易統計/資料庫說明(<https://portal.sw.nat.gov.tw/APGA/GA02>)。

3.因尾數四捨五入關係，統計表細項合計與總數略有差異。

Note: 1. The total value of imports includes imports and re-imports; the total value of exports includes exports and re-exports.

2. The compilation of merchandise trade statistics adopts the General Trade System from 2016. Please visit the website (<https://portal.sw.nat.gov.tw/APGA/GA02>) for more information.

3. Due to rounding, individual figures may not add up exactly to the total.



111年主要貿易國家（地區）進出口貨物價值 Value of Major Imports and Exports by Country (Area) for 2022

單位：新臺幣百萬元
Unit: NT\$ million

國家（地區） Country (Area)	進 口 Import (1)	出 口 Export (2)	合 計 Total (1)+(2)	差額（出/入超） Balance (2)-(1)
中國大陸 China	2,489,112	3,589,131	6,078,244	1,100,019
美 國 United States	1,356,970	2,227,390	3,584,361	870,420
日 本 Japan	1,618,812	999,632	2,618,444	-619,181
香 港 Hong Kong	44,827	1,917,233	1,962,059	1,872,406
南 韓 Korea, Republic of	1,015,300	657,535	1,672,835	-357,765
新 加 坡 Singapore	372,229	874,831	1,247,060	502,602
澳大利亞 Australia	734,534	224,341	958,875	-510,193
馬來西亞 Malaysia	402,130	505,599	907,728	103,469
德 國 Germany	423,245	261,678	684,923	-161,567
越 南 Vietnam	207,101	431,209	638,310	224,108
其他國家 Other Countries	4,038,190	2,529,664	6,567,855	-1,508,526
總 計 Total	12,702,450	14,218,243	26,920,693	1,515,793

附註：1.進口總值含進口及復進口；出口總值含出口及復出口。

2.自 105 年起由特殊貿易制度(Special Trade System)改為一般貿易制度(General Trade System)，請參閱海關進出口統計/貿易統計/資料庫說明(<https://portal.sw.nat.gov.tw/APGA/GA02>)。

3.因尾數四捨五入，統計表細項合計與總數略有差異。

Note: 1. The total value of imports includes imports and re-imports; the total value of exports includes exports and re-exports.

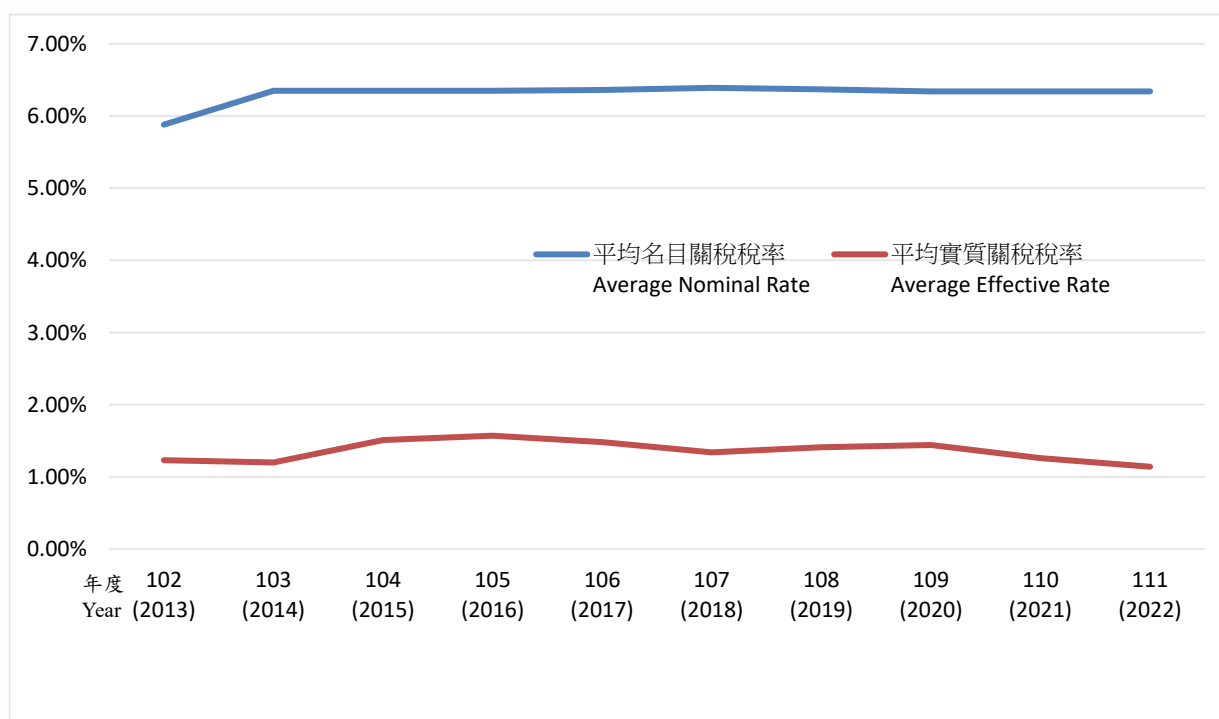
2. The compilation of merchandise trade statistics adopts the General Trade System from 2016. Please visit the website (<https://portal.sw.nat.gov.tw/APGA/GA02>) for more information.

3. Due to rounding, individual figures may not add up exactly to the total.

近10年平均名目及平均實質關稅稅率

Average Nominal Rate and Average Effective Rate of Tariffs,
2013-2022

年度 Year	平均名目關稅稅率 Average Nominal Rate	平均實質關稅稅率 Average Effective Rate
102 (2013)	5.88%	1.23%
103 (2014)	6.35%	1.20%
104 (2015)	6.35%	1.51%
105 (2016)	6.35%	1.57%
106 (2017)	6.36%	1.48%
107 (2018)	6.39%	1.34%
108 (2019)	6.37%	1.41%
109 (2020)	6.34%	1.44%
110 (2021)	6.34%	1.26%
111 (2022)	6.34%	1.14%





資訊處理

Information Management

海關配合電子化政府政策，84年起全面實施海空運貨物通關自動化系統。91年起，發展網際網路線上申辦及稅規費繳納等服務，同時建立海空運通關系統異地備援機制，提供多元、便捷及全年無休之通關服務。

102年及104年分別完成關港貿單一窗口及預報貨物資訊進出口系統建置，提供B2G、G2G與N2N申辦、查詢、會辦及資料交換等通關便利服務，並實施預報貨物作業機制，大幅提升政府整體服務效能及國家經貿競爭力。

配合行政院雲端運算發展策略，於106年至109年推動「關務服務資源整合計畫」，建立關務雲端運算平臺，發展跨機關車輛資訊服務、推動電子化保稅申辦及運用最新資訊科技監管保稅區貨物移動。

配合國家發展委員會「強化公部門網路服務與運算雲端基礎設施計畫」，於110年至114年推動「雲世代智慧海關計畫」，運用公有雲資源並結合人工智慧技術，發展AI稅則分類服務，同時將便民服務一併部署上公有雲，擴大政府雲端運用。

In line with the e-government policy, Taiwan Customs has comprehensively implemented the automated clearance systems since 1995. From 2002, Customs developed the online services such as web-based online applications, e-payment, etc. Meanwhile, Customs built the disaster recovery mechanism, shaping a diversified, convenient, and nonstop clearance environment.

Customs-Port-Trade Single Window System and Advance Cargo Information Import/Export System were launched in 2013 and 2015 respectively, aiming to provide B2G, G2G, and N2N services on cargo clearance (e.g. application, query, compliance-check, and data exchange) and introduce advance filing rules. It greatly enhances the overall effectiveness of government services and national economic competitiveness.

From 2017 to 2020, Taiwan Customs has promoted the “Integration of Customs Services and IT Resources Program” based on the cloud computing development policy of the Executive Yuan. It aims to establish a customs cloud computing platform, develop cross-agency vehicle information services, promote electronic bonded applications, and use the latest ICT to monitor the movement of bonded goods.

From 2021 to 2025, Taiwan Customs promotes the “Smart Customs in the Cloud Era Plan” in concert with the “Government’s Enhanced Network Services and Computing Cloud Infrastructure Plan” of the National Development Council. It aims to introduce artificial intelligence to develop “AI Tariff Classification Services,” and deploy convenient services on the public cloud to expand the government’s cloud utilization.



執行其他關務相關法規業務

Enforcement of Customs-Related Laws and Regulations

海關執行其他關務相關法規業務可分為三大類：

- 一、關稅以外稅費之徵收：包括營業稅、貨物稅、菸酒稅、特種貨物及勞務稅、菸品健康福利捐及推廣貿易服務費。
- 二、協助國內其他主管機關執行輸入或輸出管理規定：包括貨品輸出入檢驗、檢疫、大陸物品輸入管理，及對限制輸入或輸出貨品之進出口，驗憑輸入或輸出許可文件放行。
- 三、執行洗錢防制物品業務：包括查核旅客入出境攜帶之新臺幣、外幣、人民幣及黃金等數量是否符合主管機關規定。

Taiwan Customs is commissioned to enforce customs-related laws and regulations for other government agencies. They can be grouped into three categories.

1. Collection of tax and duty besides customs duty, including business tax (VAT), commodity tax, tobacco and alcohol tax, specifically selected goods and services tax, tobacco health and welfare surcharge, and trade promotion service fee.
2. Enforcement of additional import and export controls on behalf of other competent authorities, including assisting them with the inspection and quarantine of import and export goods, the management of goods imported from China, and verification of import and export permits, certificates or approval letters before the release of goods subject to import or export restriction.
3. Implementing Anti-money Laundering Policy such as checking the amount of national or foreign banknotes, RMB, and gold carried by inbound and outbound passengers to ensure that they are compliant with the limitation.

國際關務合作

International Customs Cooperation

近代海關發展歷程可謂為全球化演進的縮影。各國政府透過制定國際公約及標準，確保海關制度的和諧及一致性，並藉由分享查緝走私情報，促進國際貿易安全及發展。我國於1991年加入亞太經濟合作(Asia-Pacific Economic Cooperation, APEC)，並於2002年加入世界貿易組織(World Trade Organization, WTO)，隨著政府全面推動經濟自由化及國際化，我國海關也積極參與關務相關的國際組織活動，並與個別國家密切進行關務合作，主要項目包含關務互助合作、情資交換與打擊關務詐欺、優質企業相互承認、緝毒犬計畫、經濟合作協議及自由貿易協定等。

The development history of modern customs can be described as a microcosm of the evolution of globalization. Governments ensure the harmony and consistency of customs systems by formulating international conventions and standards and promote the security and development of international trade by sharing intelligence on smuggling. Taiwan joined the Asia-Pacific Economic Cooperation (APEC) in 1991 and the World Trade Organization (WTO) in 2002. As the government comprehensively promotes economic liberalization and internationalization, Taiwan Customs also actively participates in activities of international organizations related to customs affairs, and conduct customs cooperation with other countries. Main projects include mutual assistance and cooperation in customs affairs, information exchange and combating customs fraud, mutual recognition of authorized economic operator, narcotics detector dog programs, economic cooperation agreements, free trade agreements, etc.



- 臺日雙方於111年2月18日簽署「臺灣日本關係協會與公益財團法人日本台灣交流協會有關海關分支單位合作備忘錄」，有助雙方進一步推動關務交流合作，相互促進通關便捷及安全，並深化雙方合作情誼。
- The Memorandum between the Taiwan-Japan Relations Association and the Japan-Taiwan Exchange Association on Cooperation in Branch Customs has been signed on February 18, 2022. Through this memorandum, the two sides can further strengthen exchanges and cooperation in customs affairs, mutually promote the facilitation and safety of customs clearance, as well as enhance their friendship.
- 111年11月12日至26日派員赴澳大利亞邊境防衛署交流偵測犬計畫發展經驗，除瞭解澳方偵測犬培訓技術變革，並研討雙方計畫架構及犬隊部署實務。
- A delegation of Taiwan Customs Detector Dog Program (DDP) was sent to the Australian Border Force (ABF) from November 12 to 26, 2022, to exchange experiences of DDP development. The visit aims to get further understanding of the evolutions of ABF canine breeding and training techniques while exchanging mutual DDP framework and deployment practices.



海關博物館

Customs Museum

關務署為傳承海關歷史，讓民眾瞭解海關，於臺北市大同區塔城街13號海關大樓1、2樓設立海關博物館，為我國行政機關設立之首座博物館，亦為全世界少數海關博物館之一。

館內設有通關作業、查緝走私、海務燈塔、海關文物及國際關務5個展示區。以實物、模型、圖案或文字等展示我國海關輝煌歷史、歷年緝獲之珍貴私貨及世界主要國家海關制服等。

為提升展示內容及改善展館環境，關務署刻積極辦理海關文物整飭及展廳更新設計，期賦予國人一座兼具典藏、研究、展示、教育及娛樂價值的海關博物館，預定113年初完成。

In order to carry on the heritage of Taiwan Customs' glorious tradition and acquaint the public with Customs service, Customs Administration established the Customs Museum on the first and second floors of the Customs Building. It is the first museum established by a government administrative agency in Taiwan and also one of the few Customs museums in the world.

The museum comprises five exhibition sections, covering Customs Procedure, Preventive Operation, Marine Lighthouse, Customs Historic Articles and International Customs Cooperation. In addition to real objects, models, charts, and bilingual descriptions depicting the brilliant history of Taiwan Customs, some invaluable seized articles and various uniforms provided by foreign Customs are also features on display.

In order to enhance the content of the exhibition and improve the environment of the exhibition hall, Customs Administration has actively managed the collections cataloguing and renovation design of the exhibition hall, which will be completed in early 2024, providing the public with a new Customs Museum for collection, research, exhibition, education, and entertainment.



海關博物館大廳
The Entrance Hall of the Customs
Museum



海務燈塔展示區
Marine Lighthouse Section



查緝走私展覽區
Preventive Operations Section



國際關務展覽區
International Customs Cooperation
Section

大事紀

Chronology of Major Events

大事紀





111年		2022	
01.05	「手持列印筆」係用以加熱並擠出熱熔性塑膠線材，供使用者能自由創建立體結構物件，依據海關進口稅則解釋準則一及六規定，歸列稅則號別第8477.80.00號。	Jan. 05	Hand-held printing pen which operates by extruding a heated thermoplastic thread, allowing for the free-hand creation of three-dimensional objects by hand, is classified as Tariff No. 8477.80.00 in accordance with General Interpretative Rules 1 and 6.
01.12	財政部111年1月12日發布解釋令，訂定自用保稅倉庫貨物適用會計年度一次性移轉訂價調整作業規定。	Jan. 12	The MOF issues an explanatory decree on January 12, 2022, stipulating that the goods of self-provided bonded warehouse are allowed to conduct one-time transfer pricing in a fiscal year.
01.12	修正發布「物流中心稽核作業規定」第3點附件1。	Jan. 12	Appendix 1 of Article 3 of the Operation Directions on Auditing for Logistics Centers is amended and promulgated.
02.07	修正發布「海關管理保稅工廠業務執行注意事項」。	Feb. 07	Directions on Enforcement of Business Activities in Customs Bonded Factories are amended and promulgated.
02.07	修正發布「海關管理保稅工廠分級考評計分原則」。	Feb. 07	Directions of Score Distribution for Graded Customs Bonded Factories are amended and promulgated.

111年		2022	
02.07	修正發布「海關管理保稅工廠分級管理作業要點」第6點附表。	Feb. 07	Appendix of Article 6 of the Operation Directions for Graded Management of Customs Bonded Factories is amended and promulgated.
02.08	訂定發布「保稅倉庫及物流中心個人資料檔案安全維護管理辦法」。	Feb. 08	Regulations Governing Personal Data Files Security and Maintenance for Bonded Warehouses and Logistics Centers are enacted and promulgated.
02.09	修正發布「海關管理貨櫃集散站辦法」部分條文。	Feb. 09	Partial articles of the Regulations Governing the Customs Management of Container Terminals are amended and promulgated.
02.15-17	派員參加2022年APEC關務程序次級委員會(SCCP)第1次會議(視訊會議)。	Feb.15-17	CA participates in the 2022 APEC 1st Sub-Committee on Customs Procedures (SCCP) Meeting. (video conference)
02.17	舉行臺英關務合作工作階層會議(視訊會議)。	Feb. 17	Customs Administration of Taiwan-HM Revenue & Customs (HMRC) Introductory Meeting is held. (video conference)



111年		2022	
02.18	機動調降烘焙用奶粉、奶油及無水奶油等4項貨品關稅稅率，自111年2月7日至4月30日，為期2個月；機動調降牛肉及小麥等18項貨品關稅稅率，自111年4月1日至30日，為期1個月。	Feb. 18	The tariff rates of 4 products including milk powder for baking, butter, and anhydrous milk fat are reduced for a two-month period, from February 7 to April 30, 2022. The tariff rates of 18 products including meat of bovine animals and wheat are reduced for a one-month period, from April 1 to 31, 2022.
02.18	簽署臺灣日本關係協會與公益財團法人日本台灣交流協會有關海關分支單位合作備忘錄。	Feb. 18	“Memorandum between the Taiwan-Japan Relations Association and The Japan-Taiwan Exchange Association on Cooperation in Branch Customs” is signed.
02.18	公告對自中國大陸產製進口卜特蘭水泥及其熟料繼續課徵反傾銷稅案進行第2次落日調查。	Feb. 18	It is announced that the 2nd sunset investigation of Portland cement (type I and type II) and its clinker originating in or imported from China has commenced.
03.03	繼續機動調降藥用酒精原料關稅稅率，自111年2月27日至8月26日，為期6個月。	Mar. 03	The tariff rates of ingredients of pharmaceutical alcohol are reduced for a six-month period, from February 27 to August 26, 2022.

111年	2022
03.03, 29 派員參加WTO貿易便捷化委員會非正式會議（視訊會議）。	Mar. 03, 29 CA participates in the informal meeting of the WTO Committee on Trade Facilitation. (video conference)
03.04 訂定發布「報關業個人資料檔案安全維護管理辦法」。	Mar. 04 The Regulations Governing Personal Data Files Security and Maintenance for Customs Brokers are enacted and promulgated.
03.07 謝署長鈴媛調任財政部參事，職缺由彭副署長英偉陞任。	Mar. 07 Hsieh Ling-Yuan, Director General of CA succeeds as Counselor, MOF. The position of Director General is succeeded by Ing-Wei Peng, former Deputy Director General.
03.14 修正發布「海關配合進出口貿易管理作業規定」部分條文。	Mar. 14 Partial articles of the Operation Directions for Customs Implementation of Import and Export Trade Administration are amended and promulgated.
03.21 公告對自中國大陸產製進口過氧化苯甲醯繼續課徵反傾銷稅。	Mar. 21 The continued imposition of anti-dumping duty on Benzoyl Peroxide products, originating in or imported from China, is announced.
03.29 修正發布「空運快遞貨物通關辦法」第12條之1、第26條及第29條。	Mar. 29 Articles 12-1, 26, and 29 of the Regulations Governing Customs Clearance Procedures for Air Express Consignments are amended and promulgated.



111年		2022	
03.31	修正發布「空運快遞貨物簡易申報通關作業規定」第1點、第3點及第8點。	Mar. 31	Paragraphs 1, 3 ,and 8 of the Operation Directions Governing Customs Clearance Procedures of Simplified Declaration for Air Express Consignments are amended and promulgated
04.01	副署長職缺由高雄關蘇關務長淑貞陞任。	Apr. 01	Su Shwu-Jane, Director of Kaohsiung Customs, succeeds as Deputy Director General.
04.01	臺北關實施空運貨棧電子化門禁系統管理措施。	Apr. 01	Taipei Customs Electronic Access Control System is officially launched.
04.04-05	派員參加WTO貿易便捷化委員會會議（視訊會議）。	Apr. 04-05	CA participates in the meeting of the WTO Committee on Trade Facilitation. (video conference)
04.07	紐西蘭商工辦事處蒞署拜會。	Apr. 07	The Director of the New Zealand Commerce and Industry Office visit CA.
04.11	機動調降牛肉、烘焙用奶粉、奶油、無水奶油及小麥等22項貨品關稅稅率，自111年5月1日至6月30日，為期2個月。	Apr. 11	The tariff rates of 22 products including meat of bovine animals, milk powder for baking, butter, anhydrous milk fat, and wheat are reduced for a two-month period, from May 1 to June 30, 2022.

111年		2022	
04.11	修正發布「進口舊汽車核估作業要點」第3點及第4點附表1、第8點附表2。	Apr. 11	Paragraph 3 and Appendix 1 of Paragraph 4 and Appendix 2 of Paragraph 8 of the Operation Directions for Imported Used Cars Valuation are amended and promulgated.
04.22	修正發布「海關實施會計年度一次性移轉訂價核定完稅價格作業要點」部分規定。	Apr. 22	Partial paragraphs of the Directions of Customs Valuation of One-time Transfer Pricing in Fiscal Year are amended and promulgated.
04.25	台北市日本工商會及日本台灣交流協會台北事務所蒞署拜會。	Apr. 25	Delegates from The Japanese Chamber of Commerce & Industry Taipei and Japan-Taiwan Exchange Association visit CA.
04.26	派員參加WTO補貼及平衡稅措施委員會會議（視訊會議）。	Apr. 26	CA participates in the meeting of the WTO Committee on Subsidies and Countervailing Measures. (video conference)
04.27	派員參加APEC閉會期間有關環境商品轉版討論會議（視訊會議）。	Apr. 27	CA participates in the APEC intersessional meeting on HS transposition of Environmental Goods List. (video conference)
04.27-29	派員參加WTO反傾銷措施委員會會議（視訊會議）。	Apr. 27-29	CA participates in the meeting of the WTO Committee on Anti-dumping Practices. (video conference)



111年	2022
05.03-05 派員參加WCO第54屆關稅估價技術委員會(TCCV)會議(視訊會議)。	May 03-05 CA participates in the 54th meeting of World Customs Organization (WCO) Technical Committee on Customs Valuation. (video conference)
05.06 公告對自馬來西亞、印尼及泰國產製進口浮式平板玻璃課徵反傾銷稅及臨時課徵反傾銷稅案進行調查。	May 06 The investigation regarding the imposition of anti-dumping duty on float glass, in sheet, originating in or imported from Malaysia, Indonesia, and Thailand, has commenced.
05.09 修正發布「進口貨物先放後稅實施辦法」第4條及第6條。	May 09 Articles 4 and 6 of the Regulations Governing the Implementation of Post-release Duty Payment Procedures for Imported Goods are amended and promulgated.
05.11 修正公布「關稅法」部分條文。	May 11 The amendments to partial articles of the Customs Act are promulgated.
05.16 關務署與美國國土安全調查署駐臺北辦公室共同舉辦「COVID-19 (PAXLOVID)相關仿冒藥品辨識」線上訓練課程。	May 16 An e-course on identifying counterfeit PAXLOVID is held jointly by CA and Homeland Security Investigations, America Institute in Taipei.
05.20 派員參加2022年財團法人國際合作發展基金會貿易便捷化研習班。	May 20 CA participates in the Workshop on Trade Facilitation held by The International Cooperation and Development Fund.

111年		2022	
05.30-06.03	派員參加WCO第29屆修正版京都公約管理委員會會議（視訊會議）。	May 30-Jun. 03	CA participates in the 29th Meeting of the WCO Revised Kyoto Convention Management Committee. (video conference)
05.31-06.01	派員參加APEC微量價值門檻下低價進口貨物稅費徵收、風險管理及貿易便捷化研討會（視訊會議）。	May 31-Jun. 01	CA participates in the APEC Workshop on Tax/Duty Collection, Risk Management and Trade Facilitation for Imports of Low Value Goods under De Minimis Thresholds. (video conference)
06.06	修正發布「臺灣本島通關之進出口海運快遞貨物於金門馬祖澎湖轉運作業規定」第7點、第12點及第13點。	Jun. 06	Paragraphs 7, 12 ,and 13 of the Operation Directions Governing the Maritime Express Consignments Cleared in Taiwan and Transited through Kinmen/Matsu/Penghu were amended and promulgated.
06.08	修正發布「優質企業認證及管理辦法」第18條。	Jun. 08	Article 18 of the Regulations Governing the Certification and Management of the Authorized Economic Operators is amended and promulgated.
06.09	機動調降牛肉、烘焙用奶粉、奶油、無水奶油及小麥等22項貨品關稅稅率，自111年7月1日至9月30日，為期3個月。	Jun. 09	The tariff rates of 22 products including meat of bovine animals, milk powder for baking, butter, anhydrous milk fat, and wheat are reduced for a three-month period, from July 1 to September 31, 2022.



111年		2022	
06.15	陳副署長依財屆齡退休，職缺由臺中關劉關務長莉莉陞任。	Jun. 15	Deputy Director General Chen I Tsai retired, and Liu Li Li, former Director of Taichung Customs, succeeds as new Deputy Director General.
06.30	日本台灣交流協會台北事務所新、卸任副代表蒞署拜會。	Jun. 30	Deputy Representative of Japan-Taiwan Exchange Association pays a courtesy call to Director General of CA.
06.30	先放後稅無紙化作業上線實施。	Jun. 30	The system of electronic letter of guarantee for post-release duty payment is launched.
06.30	派員參加WTO貿易便捷化委員會會議（視訊會議）。	Jun. 30	CA participates in the meeting of the WTO Committee on Trade Facilitation. (video conference)
07.25-26	舉行2022年國際關務研討會（視訊會議）。	Jul. 25-26	2022 International Customs Workshop is held by Customs Administration. (video conference)
07.28	實施電子化核銷進口免貨物稅原料及線上申領貨物稅免稅照。	Jul. 28	Electronic checking of imported raw materials exempted from commodity tax and online application for Commodity Tax Exemption Certificate are implemented.
07.29	舉行臺土（土耳其）關務合作會議（視訊會議）。	Jul. 29	Taiwan-Türkiye Customs Cooperation Meeting is held. (video conference)

111年	2022
07.29 「零售包裝純精油」依據「海關進口稅則」解釋準則1及6規定，依其成分歸列稅則第3301.1至3301.2目，自111年8月15日生效。	Jul. 29 Pure essential oils put up for retail sale, shall be classified under subheading 3301.1 or 3301.2 depending on their components in accordance with Rules 1 and 6 of the General Rules for the Interpretation of the Customs Import Tariff. The stipulation shall become effective from August 15, 2022.
08.08 修正發布「進口船舶卸貨准單與特別准單核發程序」第1點。	Aug. 08 Paragraph 1 of Issuance Procedures of Discharge Permit and Special Permit for an Import Vessel is amended and promulgated.
08.10 舉行「關務署員工子女非營利幼兒園」揭牌儀式。	Aug. 10 The unveiling ceremony of the non-profit kindergarten for children of Customs staff is held.
08.15 派員參加WTO貿易便捷化委員會會議（視訊會議）。	Aug. 15 CA participates in the meeting of the WTO Committee on Trade Facilitation. (video conference)
08.17 修正發布「保稅倉庫及物流中心存儲未經公告准許輸入之大陸地區物品監管要點」部分規定。	Aug. 17 Partial paragraphs of the Operation Directions for the Supervision of Storing Goods Prohibited from Being Imported from Mainland China in Bonded Warehouses and Logistics Centers are amended and promulgated.



111年	2022
08.23-25 派員參加2022年APEC關務程序次級委員會第2次會議。	Aug. 23-25 CA participates in the 2022 APEC 2nd Sub-Committee on Customs Procedures (SCCP) Meeting.
08.23 派員參加APEC運用數位科技促進公部門創新政策對話（視訊會議）。	Aug. 23 CA participates in the APEC Policy Dialogue on Utilizing Digital Technologies to Boost Public Sector Innovation. (video conference)
08.26 與憲兵指揮部續簽推動偵爆犬及緝毒犬培訓合作協議，持續充實及汰補執勤犬。	Aug. 26 CA and Military Police Command (MPC) sign the renewal agreement on cooperation of training firearms and explosives and narcotic detector dogs to assist MPC in the supplement of operational dog teams.
08.29 臺北關推動貨棧業者建置「空運快遞貨物通關預約資訊揭露平臺」。	Aug. 29 Taipei Customs promotes warehouse operators to establish the “Customs Clearance Platform for Revealing Booking Information for Air Express Consignments.”
08.30-09.02 舉辦「111年海關智慧財產權邊境措施講習」。	Aug. 30-Sep. 02 2022 Seminar on Taiwan Customs IPR Border Measures is held.
08.31 繼續機動調降藥用酒精原料關稅稅率，自111年8月27日至112年2月26日，為期6個月。	Aug. 31 The tariff rates of ingredients of pharmaceutical alcohol are reduced for a six-month period, from August 27, 2022 to February 26, 2023.

111年		2022	
08.31	基隆關100噸級巡緝艇海隆艇交船典禮。	Aug. 31	Keelung Customs co-hosts the “delivery ceremony of the first 100-ton anti-smuggling vessel” with the CSBC Corporation, Taiwan.
09.06	修正發布「物流中心貨物通關辦法」部分條文。	Sep. 06	Partial articles of The Regulations Governing Customs Clearance for Goods in Logistics Centers are amended and promulgated.
09.13	日本台灣交流協會台北事務所拜會臺北關松山分關。	Sep. 13	Japan-Taiwan Exchange Association (Taipei Office) visited Songshan Branch, Taipei Customs.
09.14	修正發布「海關變賣貨物及運輸工具處理程序」。	Sep. 14	Processing Procedure of Auction on Goods and Means of Transportation Held by Customs is amended and promulgated.
09.14	公告對自中國大陸及韓國產製進口特定鍍鋅、鋅合金扁軋鋼品繼續課徵反傾銷稅。	Sep. 14	The continued imposing anti-dumping duty on certain flat-rolled steel products, plated or coated with zinc or zinc-alloys originating in or imported from China and Korea is announced.



111年		2022	
09.14	公告對自巴西、中國大陸、印度、印尼、韓國及烏克蘭產製進口碳鋼鋼板繼續課徵反傾銷稅；惟暫停對烏克蘭課徵反傾銷稅1年。	Sep. 14	The continued imposing anti-dumping duty on carbon steel plate originating in or imported from Brazil, China, India, Indonesia, Korea, and Ukraine is announced. In addition, the MOF suspends the imposition of anti-dumping duty on Ukraine's subject products for one year.
09.15	「EZ WAY易利委」實名認證APP第2證件（健保卡）驗證，及「預先委任2.0」上線實施。	Sep. 15	EZ WAY, the real-name authentication APP, using the second certificate (NHI card) for verification and Advance Customs Broker Authorization System 2.0 for the consignees of import express shipments, has been implemented.
09.16	修正發布「海關管理保稅工廠辦法」部分條文。	Sep. 16	Partial articles of the Regulations Governing Customs Bonded Factories are amended and promulgated.
09.21	修正發布「免稅商店設置管理辦法」部分條文。	Sep. 21	Partial articles of The Regulations Governing the Establishment and Management of Duty-free Shops are amended and promulgated.

111年	2022
09.23 機動調降牛肉、烘焙用奶粉、奶油、無水奶油及小麥等22項貨品關稅稅率，自111年10月1日至12月31日，為期3個月。	Sep. 23 The tariff rates of 22 products including meat of bovine animals, milk powder for baking, butter, anhydrous milk fat, and wheat are reduced for a three-month period, from October 1 to December 31, 2022.
09.23 修正發布「保稅倉庫設立及管理辦法」部分條文。	Sep. 23 Partial articles of The Regulations Governing the Establishment and Management of Bonded Warehouses are amended and promulgated.
09.26 與交通部會銜訂定發布「試辦自由貿易港區優良事業認證及便捷措施作業要點」。	Sep. 26 The Operation Directions for Pilot Program of Authorized Enterprise Certification and Facilitation Measures in Free Trade Zones are enacted and promulgated by the MOF and Ministry of Transportation and Communications.
09.26-29 派員參加WCO第30屆修正版京都公約管理委員會會議（視訊會議）。	Sep. 26-29 CA participates in the 30th Meeting of the WCO Revised Kyoto Convention Management Committee. (video conference)
10.03 廢止「海關辦理統一及變更進口貨物稅則號別應注意事項」，並自111年12月30日生效。	Oct. 03 The Directions for the Unification and Change of Tariff Number of Import Goods is abolished and shall take effect on December 30, 2022.



111年		2022	
10.05	派員參加APEC COVID-19疫情流行當前及未來運用數位科技促進貿易便捷化之最佳範例分享研討會第2場次「關務合作數位化」會議（視訊會議）。	Oct. 05	CA participates in the APEC Utilizing Digital Technology in the Field of Trade Facilitation under the Current COVID-19 Pandemic and Beyond: Best-Practices Sharing Workshops (Phase II: Digitalizing Customs Cooperation). (video conference)
10.07	派員參加APEC供應鏈連結聯盟（A2C2）第14次會議（視訊會議）。	Oct. 07	CA participates in the 14th Meeting of the APEC Alliance for Supply Chain Connectivity (A2C2). (video conference)
10.14	修正發布「通關網路經營許可及管理辦法」第25條、第26條及第26-1條。	Oct. 14	Articles 25, 26, and 26-1 of the Regulations Operating Permit and Administration for Customs Clearance Network are amended and promulgated.
10.17	海關進口稅則第3章「魚類、甲殼類、軟體類及其他水產無脊椎動物」之稅則分類原則，自111年12月30日生效。	Oct. 17	The interpretive rule regarding the tariff classifications of Chapter 3 “Fish and Crustaceans, Molluscs and Other Aquatic Invertebrates” of the Customs Import Tariff shall take effect on December 30, 2022.

111年	2022
10.17 半導體裝置功能模組、絕緣閘雙極性電晶體模組之海關進口稅則分類原則，自111年12月30日生效。	Oct. 17 The interpretive rule regarding the tariff classifications of semiconductor device function modules and insulated gate bipolar transistor modules in the Customs Import Tariff shall take effect on December 30, 2022.
10.17-21 派員參加WCO第55屆關稅估價技術委員會（TCCV）會議（視訊會議）。	Oct. 17-21 CA participates in the 55th meeting of WCO Technical Committee on Customs Valuation. (video conference)
10.18 修正發布「海關事後稽核實施辦法」第6條。	Oct. 18 Article 6 of the Regulations Governing the Implementation of Customs Post-Clearance Audit are amended and promulgated.
10.19 修正發布「自由貿易港區通關作業手冊」部分規定。	Oct. 19 Partial provisions of the Handbook of Customs Clearance in Free Trade Zones are amended and promulgated.
10.19 修正發布「自由港區事業自主管理作業手冊」部分規定。	Oct. 19 Partial provisions of the Handbook for Autonomous Management of Enterprises in Free Trade Zones are amended and promulgated.
10.25 修正發布「科學工業園區園區事業稽核作業規定」部分規定。	Oct. 25 Partial provisions of the Operation Directions on Auditing for Science Park Enterprises are amended and promulgated.



111年		2022	
10.25	派員參加WTO補貼及平衡稅措施委員會會議（視訊會議）。	Oct. 25	CA participates in the meeting of the WTO Committee on Subsidies and Countervailing Measures. (video conference)
10.26-28	派員參加WTO反傾銷措施委員會會議（視訊會議）。	Oct. 26-28	CA participates in the meeting of the WTO Committee on Anti-dumping Practices. (video conference)
11.01	內政部警政署「槍砲彈藥簽審通關業務系統」加入單證比對系統。	Nov. 01	The Customs Clearance Licensing System for Guns and Ammunition of the National Police Administration, Ministry of the Interior is added to the Declarations Permits Comparison Function of the CPT Single Window System.
11.04	修正發布「洗錢防制物品出入境申報及通報辦法」第4條。	Nov. 04	Article 4 of the Anti-Money Laundering Regulations for Cross-border Declaration and Reporting is amended and promulgated.
11.07	「入出境旅客線上預先申報登記洗錢防制物品」系統上線。	Nov. 07	“Inbound/Outbound Passengers previous registration and declaration of money laundering controlled items” system is launched.
11.07-08	派員參加臺美21世紀貿易倡議首輪會議。	Nov.7-8	CA participates in the 1st Meeting of Taiwan-U.S. Initiative on 21st-Century Trade.

111年	2022
11.09 關務署與非營利國際組織REACT共同舉辦「2022保護智慧財產權研討會」。	Nov. 09 “2022 National Training Workshop on Protecting Intellectual Property Rights” is co-hosted by Taiwan Customs and REACT, the non-profit international organization.
11.09 公告對自中國大陸產製進口卜特蘭水泥及其熟料繼續課徵反傾銷稅。	Nov. 09 The continued imposing anti-dumping duty on Portland cement (type I and type II) and its clinker originating in or imported from China is announced.
11.15 日本東京稅關代表蒞署拜會。	Nov. 15 Tokyo Customs, Japan Customs visit CA.
11.12-26 派員赴澳大利亞邊境防衛署交流偵測犬計畫發展經驗。	Nov. 12-26 A delegation of Taiwan Customs Detector Dog Program (DDP) is sent to the Australian Border Force (ABF) to exchange experiences of DDP development.
11.17-18 關務署與美國國土安全調查署駐臺北辦公室共同舉辦「2022年臺美反走私情資交流研討會」。	Nov. 17-18 “2022 Seminar on Combatting Smuggling” is held jointly by CA and Homeland Security Investigations, America Institute in Taipei.



111年	2022		
11.28	修正發布「保稅工廠輸入供加工外銷之大陸地區原物料與零組件、及供重整後全數外銷之大陸地區物品監管事項」部分要點。	Nov. 28	Partial paragraphs of the Operation Directions on the Management of Import Raw Materials or Parts from Mainland China for Processing or Reassembling for Exportation by Bonded Factories are amended and promulgated.
11.28-29	派員參加WTO貿易便捷化委員會會議（視訊會議）。	Nov. 28-29	CA participates in the meeting of the WTO Committee on Trade Facilitation. (video conference)
11.30	公告對自中國大陸產製進口毛巾繼續課徵反傾銷稅案進行第3次落日調查。	Nov. 30	The 3rd sunset investigation of towel products originating in or imported from China has commenced.
12.01	關港貿單一窗口線上繳納稅規費服務由國家發展委員會「電子化服務平臺」移轉至財金資訊股份有限公司「e-Bill全國繳費網」。	Dec. 01	The Online Duty Payment Function of the Customs CPT Single Window System is transferred from the Government Service Platform of National Development Council to the e-Bill system of Financial Information Service Co., Ltd.
12.05	全面實施臺美AEO相互承認實務運作計畫。	Dec. 05	Project for Implementing the Mutual Recognition Arrangement (MRA) on AEO Programs between Taiwan and the US is promulgated.

111年	2022
12.13 舉行111年關務會報。	Dec. 13 2022 meeting on Customs Affairs is held.
12.13-16 舉辦「111年海關真仿 品辨識講習」。	Dec. 13- 16 2022 Workshop on Targeting Counterfeit Goods at Borders is held.
12.22 修正發布「海關管理保 稅運貨工具辦法」部分 條文。	Dec. 22 Partial articles of the Regulations Governing the Means of Bonded Transportation are amended and promulgated.
12.28 機動調降牛肉、烘焙用 奶粉、奶油、無水奶 油及小麥等22項貨品關 稅稅率，自112年1月1 日至3月31日，為期3個 月。	Dec. 28 The tariff rates of 22 products including meat of bovine animals, milk powder for baking, butter, anhydrous milk fat, and wheat are reduced for a three-month period, from January 1 to March 31, 2023.
12.29 高雄關100噸級巡緝艇 海鷹艇交船典禮。	Dec. 29 Kaohsiung Customs co-hosts the “delivery ceremony of the second 100-ton anti-smuggling vessel” with the CSBC Corporation, Taiwan.
12.30 修正發布「離島免稅購 物商店設置管理辦法」 部分條文。	Dec. 30 Partial articles of the Regulations Governing the Establishment and Management of Offshore Island Duty- Free Shops are amended and promulgated.



111年	2022
12.30 修正發布「船員國外回航或調岸攜帶自用行李物品進口辦法」第7條及第12條。	Dec. 30 Article 7 and 12 of the Regulations Governing the Importation of Personal Luggage or Goods of Returning / Transferring Crew are amended and promulgated.
12.30 修正發布「入境旅客攜帶行李物品報驗稅放辦法」第11條、第18條及第4條之附表。	Dec. 30 Article 11, 18, and the appendix of article 4 of the Regulations Governing the Declaration, Inspection, Duty and Release of Personal Luggage or Goods of Inward Passengers are amended and promulgated.

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