



財政部 關務署簡報

Taiwan Customs in Brief

目 錄

■ 組 織	1
財政部關務署組織系統表	3
海關關區分布	4
■ 職 掌	7
通關徵稅	8
主要通關便捷措施	9
108年海關稅款總收入	10
108年各關關稅收入	11
近10年海關稅款總收入	12
近10年關稅收入與中央政府歲入	13
邊境查緝	14
主要查緝措施	15
108年緝私案件分析	17
近10年緝私案件及私貨價值	17
108年重大緝私案件簡介	18
貨物查驗、稅則分類與關稅估價	20
108年稅則預核、事後稽核與查價案件統計	21
保稅	22
108年各保稅類別廠商家數	23
108年各保稅類別業務統計	24
退稅	26
108年外銷沖退稅產品分類	27
近10年外銷沖退稅金額	27
特別關稅	28
108年特別關稅課徵收入	29
貿易統計	30
108年主要貿易國家(地區)進出口貨物價值	30
近10年平均名目及平均實質關稅稅率	31
資訊處理	32
海關資訊服務	33
執行其他關務相關法規業務	34
海關博物館	35
■ 業務成長與人員配置情形	37
近10年海關主要業務與人力統計	38
近10年海關主要業務與人力之變動趨勢	39
108年海關人力配置	40
108年海關關員年齡與性別統計	41
108年海關關員學歷統計	42
■ 業務改進措施	43
■ 便民服務	53
■ 大事紀	57

Contents

■ Organization	1
Organization of the Customs Administration, Ministry of Finance.....	3
Location of Customs Establishments	4
■ Functions.....	7
Trade Facilitation and Revenue Collection	8
Major Facilitation Initiatives adopted by Customs.....	9
Analysis of Customs Revenue for 2019.....	10
Analysis of Customs Duty Collection by Field Customs for 2019	11
Analysis of Customs Revenue, 2010-2019	12
Customs Duty and Central Government Revenue, 2010-2019.....	13
Border Enforcement	14
Major Inspection Measures	15
Analysis of Seizure Cases for 2019	17
Statistics of Seizure Cases and Value, 2010-2019	17
Major Seizures in 2019	18
Cargo Examination, Tariff Classification and Customs Valuation	20
Statistics of Advance Tariff Ruling, Post-Clearance Audit and Customs Value Investigation for 2019.....	21
Bonding System	22
Statistics of Customs Bonded Firms by Categories for 2019.....	23
Statistics of Bonding Business by Categories for 2019	24
Duty Drawback System	26
Analysis of Duty Drawbacks by Industry for 2019	27
Value of Duty Drawbacks, 2010-2019	27
Special Customs Duty	28
Statistics of Special Customs Duty for 2019.....	29
Trade Statistics.....	30
Value of Major Imports and Exports by Country (Area) in 2019.....	30
Average Nominal Rate and Average Effective Rate of Tariffs, 2010-2019	31
Information Management	32
Information Services by Customs.....	33
Enforcement of Customs-Related Laws and Regulations	34
Customs Museum	35
■ Growth of Customs Workload and Allocation of Manpower.....	37
Statistics of Customs Major Workload and Manpower, 2010-2019	38
Trends of Customs Major Workload and Manpower, 2010-2019.....	39
Allocation of Customs Manpower in 2019	40
Statistics of Customs Officers by Age and Sex, 2019	41
Statistics of Customs Officers by Education, 2019	42
■ Major Improvements.....	43
■ Provision of Services to the Public.....	53
■ Chronicle.....	57

組織

Organization

組

織



財政部關務署

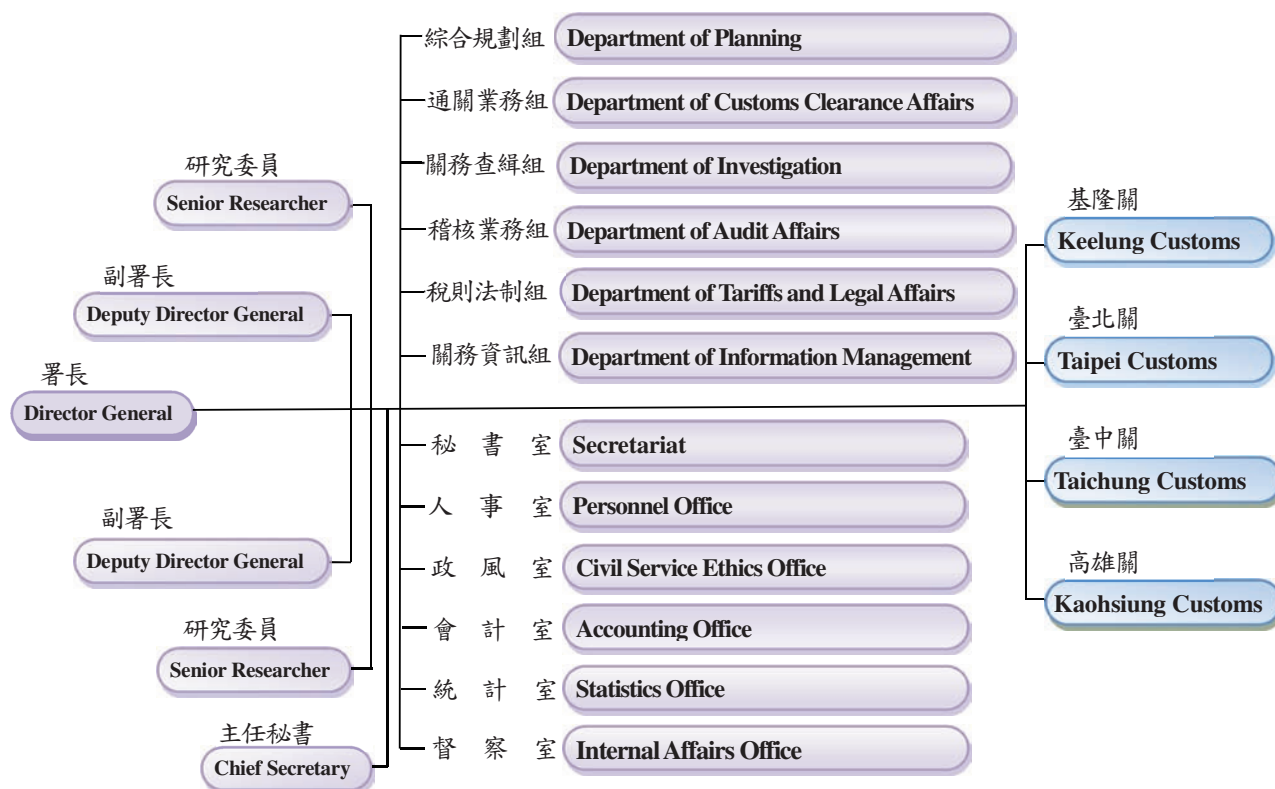
Customs Administration, Ministry of Finance

財政部關務署組織系統表

Organization of the Customs Administration

關務署辦理全國關務業務，包括關務政策之規劃、推動、督導及關務法規之擬訂與關務業務之執行，置署長1人、副署長2人、研究委員2人、主任秘書1人，並設12個業務與行政單位及4個關。

Customs Administration is responsible for national Customs affairs, which encompass the planning and operating of Customs policies, the promulgation of Customs related laws and its practices. It is led by the Director General who is assisted by two Deputy Directors General, two Senior Researchers and a Chief Secretary. There are twelve staff units and four field Customs offices under the direction of Customs Administration.



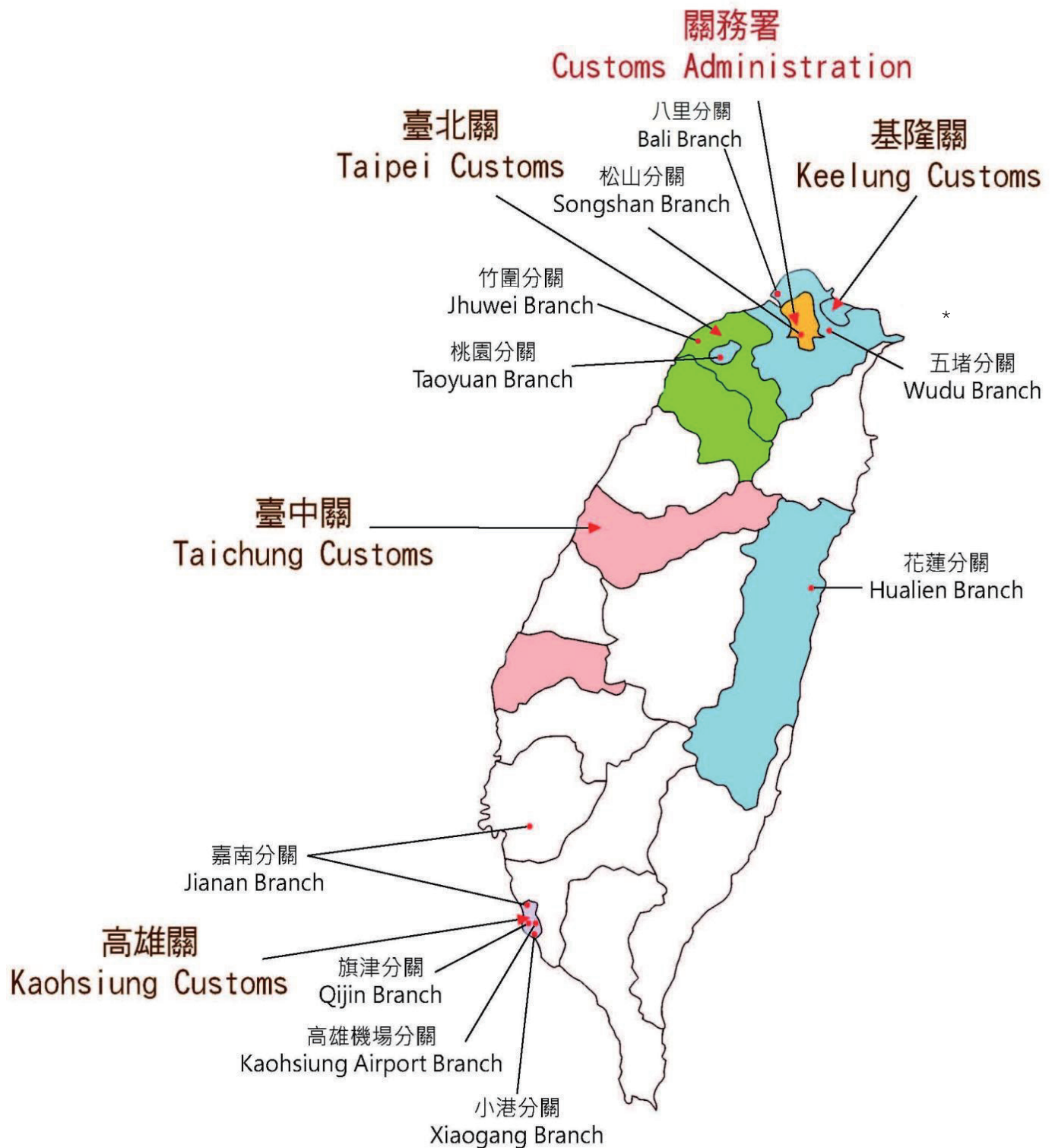


海關關區分布

Location of Customs Establishments

關務署設址臺北市塔城街13號。其所屬基隆關、臺北關、臺中關及高雄關，則分別設於基隆港、臺灣桃園國際機場、臺中港及高雄港。各關視業務需要，分設行政與業務單位，並於轄區內之輔助港、機場、郵局、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, Taipei, Taiwan. Under CA, there are four field Customs offices, namely, Keelung Customs, Taipei Customs, Taichung Customs, and Kaohsiung Customs, with their head offices at the Port of Keelung, Taiwan 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 the traders and the 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

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年起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，並推出一系列無紙化措施，打造通關便捷之數位化海關。

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

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

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

主要通關便捷措施

Major Facilitation Initiatives Adopted by Customs

- | | |
|-------------------|---|
| ➡ EDI/XML連線報關 | ➤ Online Customs Declarations via EDI/XML |
| ➡ 先放後稅 | ➤ Post-release Duty Payment |
| ➡ 通關作業透明化—網路查詢 | ➤ Transparency—Web-based Enquiry System |
| ➡ 營業稅自行具結記帳作業 | ➤ Self-executed Affidavit System on Business Tax (VAT) |
| ➡ 網際網路報關 | ➤ Web-based Declaration System |
| ➡ 徵收規費電腦化 | ➤ Computerization of Administrative Fee Collection System |
| ➡ 網際網路稅費繳納 | ➤ Customs e-Payment System |
| ➡ 復運出口案件核銷無紙化 | ➤ Paperless Writing-off Operations for Re-export Shipments |
| ➡ C1報單副本線上申辦及核發 | ➤ Online application and issuance of import/export declaration duplicates for the goods cleared through C1 mode |
| ➡ 優質企業認證 | ➤ Authorized Economic Operator Validation System |
| ➡ 貨主自備貨櫃免營業稅保證金通關 | ➤ Waiver of Business Tax (VAT) deposit for Shipper's Own Containers (SOC) |
| ➡ 外銷品沖退原料稅電子化 | ➤ Electronic Processing of the Offsetting or Refund of Duties and Taxes on Raw Materials Used for Exported Products |
| ➡ 關港貿單一窗口 | ➤ Customs-Port-Trade (CPT) Single Window System |
| ➡ 稅費繳納作業e化 | ➤ Paperless Duty Payment System |
| ➡ 預報貨物資訊 | ➤ Advance Cargo Information System |
| ➡ 多國貨櫃(物)集併作業 | ➤ Multi-Country Cargo Consolidation (MCC) |
| ➡ 外籍旅客e化退稅服務 | ➤ e-VAT Refund for Outbound Foreign Passengers |
| ➡ C2報單檢附文件無紙化 | ➤ Paperless System on the Import/Export Declaration Document Review |

108年海關稅款總收入

Analysis of Customs Revenue for 2019

海關徵收之稅款除關稅外，尚包括代徵之營業稅、貨物稅、菸酒稅、健康福利捐、特種貨物及勞務稅與推廣貿易服務費等。108年度海關稅款總收入共新臺幣5,336億元，其中關稅收入1,230億元，占總數之23.06%。

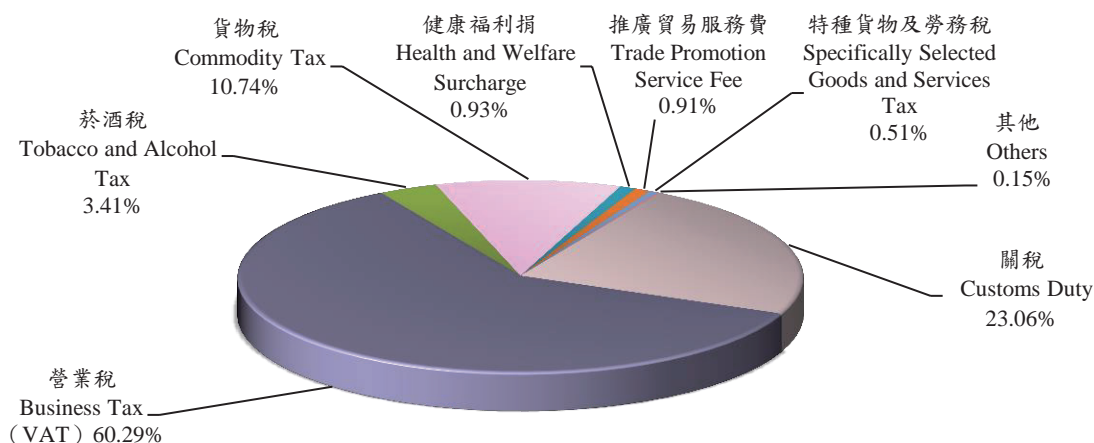
Apart from Customs duty, Customs also collects business tax (VAT), commodity tax, tobacco and alcohol tax, health and welfare surcharge, specifically selected goods and services tax and trade promotion service fee on behalf of other government agencies. Of the total collection of NT\$533.6 billion in 2019, Customs duty accounted for NT\$123 billion (23.06%) of total collection.

單位：新臺幣 Unit: NT\$

關 稅	Customs Duty	1,230億元	123.0 billion	23.06%
營 業 稅	Business Tax (VAT)	3,217億元	321.7 billion	60.29%
菸 酒 稅	Tobacco and Alcohol Tax	182億元	18.2 billion	3.41%
貨 物 稅	Commodity Tax	573億元	57.3 billion	10.74%
健 康 福 利 捐	Health and Welfare Surcharge	50億元	5.0 billion	0.93%
推 廣 貿 易 服 務 費	Trade Promotion Service Fee	49億元	4.9 billion	0.91%
特 種 貨 物 及 勞 務 稅	Specifically Selected Goods and Services Tax	27億元	2.7 billion	0.51%
其 他	Others	8億元	0.8 billion	0.15%
總 計	Total	5,336億元	533.6 billion	100.00%

附註：推廣貿易服務費包含繳納至經濟部國際貿易局專戶金額。

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



108年各關關稅收入

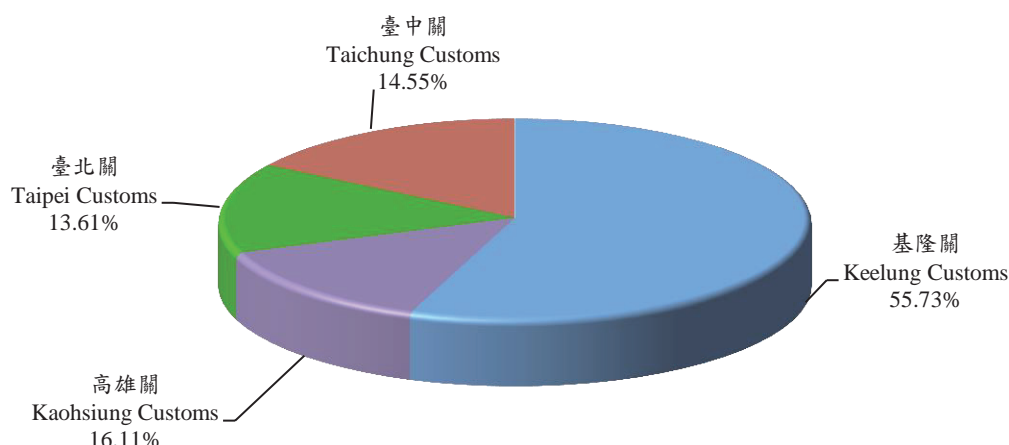
Analysis of Customs Duty Collection by Field Customs for 2019

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，係因該關鄰近臺北政經都會區，人口稠密，工商鼎盛，消費量多，自基隆港進口之貨物多屬稅率較高之消費品。

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. Keelung Customs is close to Taipei metro area with dense population and high consumption. Most of the goods imported into the Port of Keelung are consumer goods subject to higher tariff rates.

單位：新臺幣 Unit: NT\$

基隆關	Keelung Customs	686億元	68.6 billion	55.73%
臺北關	Taipei Customs	167億元	16.7billion	13.61%
臺中關	Taichung Customs	179億元	17.9 billion	14.55%
高雄關	Kaohsiung Customs	198億元	19.8 billion	16.11%
總 計	Total	1,230億元	123.0 billion	100.00%

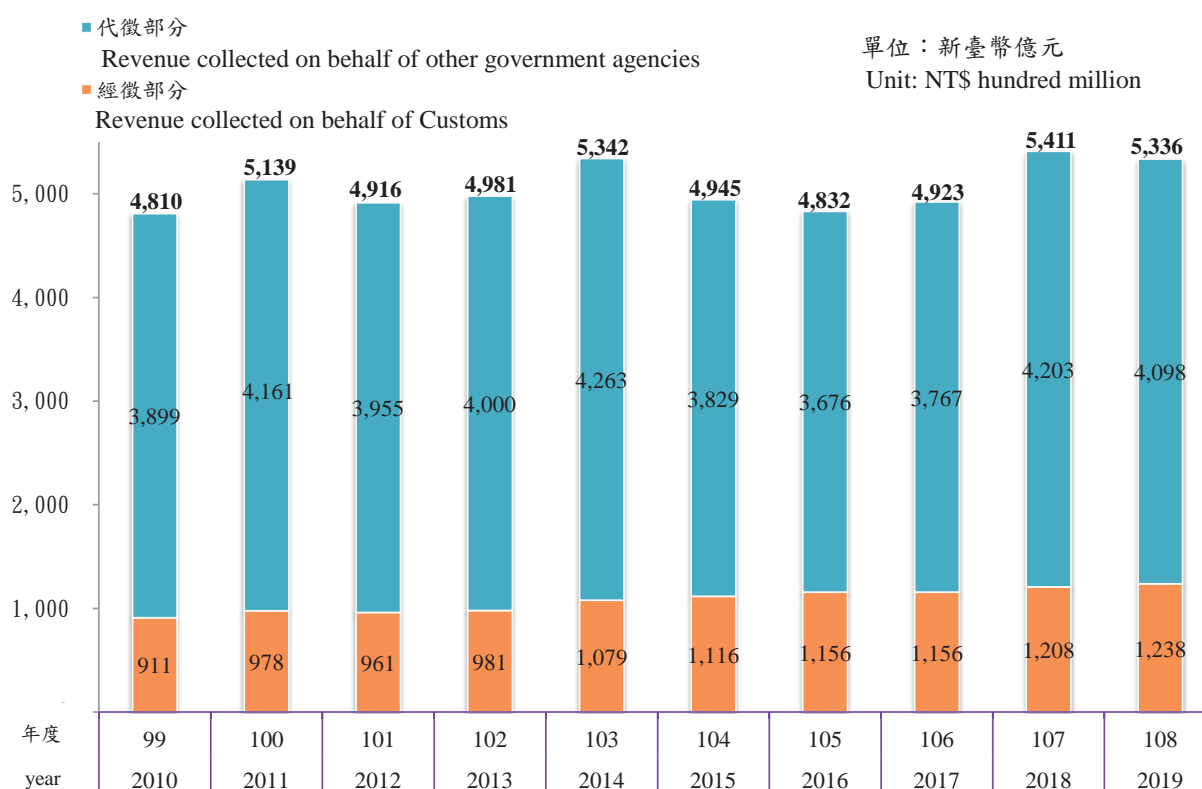


近10年海關稅款總收入

Analysis of Customs Revenue, 2010-2019

108年海關稅款總收入為新臺幣5,336億元，較107年5,411億元減少75億元（-1.39%），較99年4,810億元增加526億元（10.94%）。

Customs revenue in 2019 was NT\$533.6 billion, which decreased by NT\$7.5 billion (-1.39%) compared with 2018 and increased by NT\$52.6 billion (10.94%) compared with 2010.



近10年關稅收入與中央政府歲入

Customs Duty and Central Government Revenue, 2010-2019

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4%~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 4% 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 in Percentage of Central Government Revenue
99年度(2010)	89,484,228	1,497,369,980	5.98 %
100年度(2011)	96,322,743	1,671,309,223	5.76 %
101年度(2012)	94,918,150	1,668,334,399	5.69 %
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	2,074,917,269	5.93%

附註：中央政府歲入資料107年(含)以前為決算審定數；108年度為院編決算數。

Note: For central government revenue prior to 2018, the figures are final audit accounts; commencing from 2019, the figures are Final Accounts of Central Government, edited by the Executive Yuan.

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、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，並透過國際關務合作，共同打擊不法及關務詐欺。

為使貨暢其流，通關安全無虞，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、X光檢查儀器及緝毒犬、緝菸犬等查緝工具，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。

Customs border enforcement is undertaken within the perimeter of all commercial ports of the Republic of China opened to foreign trade and of other territories or places where inspection, search and seizure are authorized by the Customs Anti-smuggling Act or other laws and regulations. With aims of safeguarding national security, ensuring social peace, stabilizing economic orders, maintaining civilian health and protecting the environment, Customs applies risk management techniques to target high-risk companies, customs brokers, shipping companies, warehouses, express carriers and passengers for strict surveillance and inspection. Public security threatening goods, duty evasion commodities, controlled items, endangered species and their products as well as intellectual property rights (IPR) violating articles are also top priorities for interdiction. Customs implemented Anti-money Laundering Policy and the Executive Yuan's "New Generation Anti-Drug Strategy". Moreover, 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, Risk Management Database System are adopted by Customs. In order to uplift its enforcement effectiveness as well, Customs has spared no effort in modernizing its preventive equipment and practices such as Customs preventive boats, patrol cars, X-ray instruments and drug detector dogs, tobacco detector dogs, 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 Measures



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



驗貨員查驗貨物
Cargo Examination



郵包查驗
Examination of Postal Parcels



旅客行李通關
Passenger Clearance



檢查豬肉製品

Examining Pork Food Products



電子紙封條

RFID Electronic Paper Seal (Paper E-Seal)



緝毒犬執行任務

A Detector Dog Team Searching for Drugs



貨櫃輻射安全偵檢

Container Radiation Security Detection

108年緝私案件分析

Analysis of Seizure Cases for 2019

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

108年查獲私貨中，進口以毒品、金銀貨幣等私貨價值居高，走私方式以虛報矇混、旅客行李夾帶、船舶私運及郵包走私等為主；出口則以旅客行李夾帶、虛報案件及郵包走私為主。

在毒品方面，108年度緝獲462案(毛重9,122.2公斤)，種類以2-溴-4-甲基苯丙酮及鹽酸經亞胺等毒品先驅原料4,175.1公斤為主，愷他命2,986.6公斤居次。因應106年6月菸稅稅率調漲，海關加強查緝菸品，108年緝獲576.3萬包私菸。

為落實保護智慧財產權，108年海關查獲進口涉嫌侵害商標權186案(111,525件)。

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

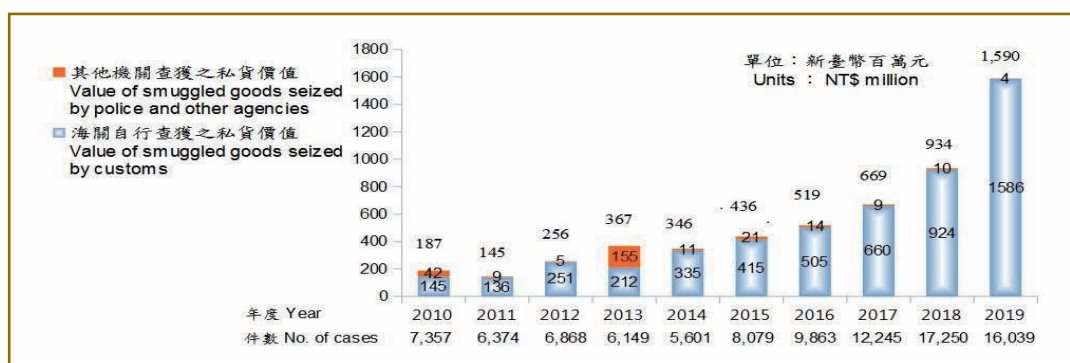
Among the seizures of 2019, narcotic drugs, bullion and currency were in majority of smuggled items with higher value. When it comes to modus operandi, false declaration, concealment in passenger's luggage, ship cargo and postal parcels were most commonly seen among inbound smuggling cases; whereas for outbound cases, concealment in passenger's luggage, false declaration and postal parcels were tactics often used by smugglers.

As for narcotics, Customs seized 462 cases (G.W. 9,122.2 kilograms) in 2019, which were mostly precursor materials including 2-bromo-4-methylphenylacetone and hydroxylimine hydrochloride (G.W. 4,175.1 kilograms), while Ketamine (G.W. 2,986.6 kilograms) were the second. Due to the increase of Tobacco Tax rates since June 2017, Customs strived to combat illicit tobacco smuggling and seized 5.76 million packs of cigarettes in 2019.

Emphasis was also placed on border enforcement of IPR. In terms of import, Customs found 186 trademark infringement cases (111,525 articles) in 2019.

近10年緝私案件及私貨價值

Statistics of Seizure Cases and Value, 2010-2019





108年重大緝私案件簡介

Major Seizures in 2019



108.1.25 基隆關查獲海洛因共94公斤，市價約新臺幣10億元。
Keelung Customs intercepted 94 kilograms of heroin, with a market value of around NT\$1 billion on January 25, 2019.



108.9.18 基隆關查獲氯化銨夾藏鹽酸羥亞胺共1,182.7公斤，市價約新臺幣5億元。
Keelung Customs intercepted 1,182.7 kilograms of hydroxylimine hydrochloride originally declared as Ammonium Chloride, with a market value of around NT\$500 million on September 18, 2019.



108.4.6 臺北關查獲入境旅客攜帶黃金共2公斤，市價約新臺幣257萬元。
Taipei Customs intercepted 2 kilograms of undeclared gold carried by an inbound passenger, with a market value of around NT\$2.57 million on April 6, 2019.



108.9.23 臺北關查獲入境旅客攜帶紅珊瑚共5.571公斤，市價約新臺幣60萬元。
Taipei Customs intercepted 5.571 kilograms of undeclared red corals carried by an inbound passenger, with a market value of around NT\$600 thousand on September 23, 2019.



108.1.18 臺中關查獲愷他命共246.58公斤，市價約新臺幣2億元。

Taichung Customs intercepted 246.58 kilograms of Ketamine, with a market value of around NT\$200 million on January 18, 2019.



108.8.19 臺中關查獲愷他命約60公斤，市價約新臺幣7,522萬元。

Taichung Customs intercepted approximately 60 kilograms of Ketamine, with a market value of around NT\$75.22 million on August 19, 2019.



108.1.8 高雄關查獲走私香菸1,000箱，市價約新臺幣2,500萬元。

Kaohsiung Customs intercepted 1,000 boxes of smuggled cigarettes, with a market value of around NT \$25 million on January 8, 2019.



108.6.24 高雄關查獲走私香菸1,418箱，市價約新臺幣3,000萬元。

Kaohsiung Customs intercepted 1,418 boxes of smuggled cigarettes, with a market value of around NT \$30 million on June 24, 2019.

貨物查驗、稅則分類與關稅估價

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；另一方面藉查驗遏止逃漏稅費並執行貿易管制。

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, goods 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/export control.

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

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

108年稅則預核、事後稽核與查價案件統計

Statistics of Advance Tariff Ruling, Post-Clearance Audit and Customs Value Investigation for 2019

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。該制度係雙贏策略，除方便商民估計成本外，更可減少徵納雙方稅則爭議。108年度申請案件達2,073件。

依據「海關事後稽核實施辦法」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，並於稽核時宣導政令及行政指導。108年度事後稽核案件355件，補稅及罰鍰金額約新臺幣8億2,710萬元。

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。108年度查價結案數26,853件，補稅金額約新臺幣6億7,281萬元。

For correct declaration of tariff code, Customs 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, as not only can it allow importers to estimate their costs, but it also decreases disputes between importers and Customs. The application for ATR reached up to 2,073 cases in 2019.

Pursuant to Regulations Governing the Implementation of Post-Clearance Audit, Customs may conduct post-clearance audit (PCA) on suspected import/export cases after the release of goods. When conducting PCA, Customs also informs traders about government policies and administrative instructions. In 2019, Customs conducted 355 PCA cases, which resulted in the imposition of NT\$827 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 2019, Customs investigated 26,853 import cases, and recovered NT\$ 673 million of evaded duties.

保稅

Bonding System

保稅業務係辦理保稅工廠、加工出口區、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工作。貨物進入保稅區不必繳稅，於加工出口後再予核銷，或於提領出廠(倉)進口時繳稅，以減輕業者生產成本，提升競爭力。

Bonding system refers to special arrangements regarding customs control and clearance of imported/exported goods stored in bonded areas, including Bonded Factories, Export Processing Zones, 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 finished products, or are paid when goods are withdrawn for importation. Bonding system saves tremendous amount of production cost for importers/exporters and in turn, enhance the overall competitiveness of the economy.



關員查核保稅倉庫及免稅商店

Customs Officers audit Bonded Warehouses and Duty-free Shops

108年各保稅類別廠商家數

Statistics of Customs Bonded Firms by Categories for 2019

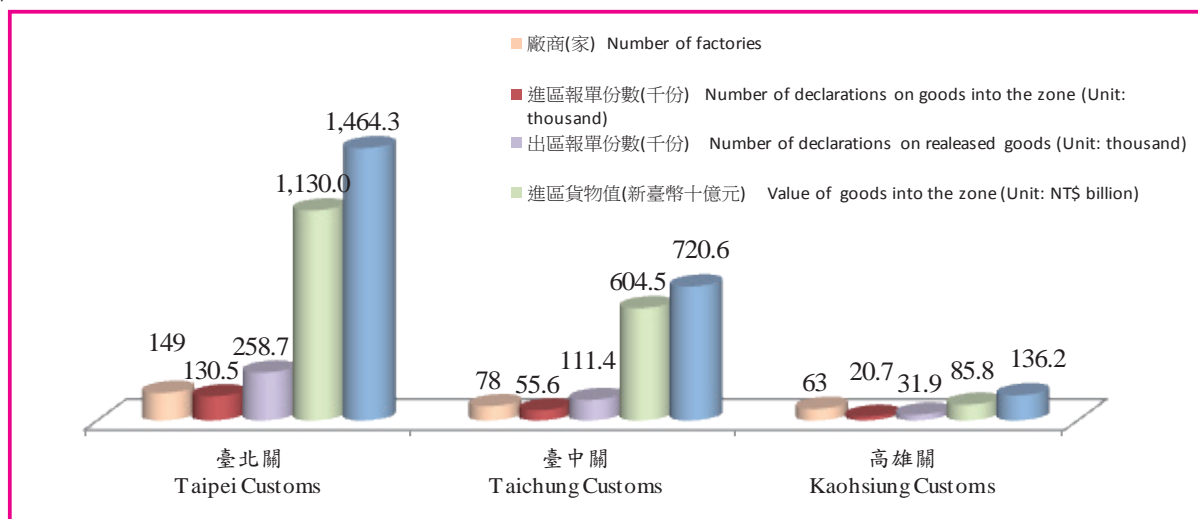
管轄海關 Under the Jurisdiction of	基隆關 Keelung Customs	臺北關 Taipei Customs	臺中關 Taichung Customs	高雄關 Kaohsiung Customs	合 計 Total
保稅 類別 Bonding Categories	家數 Number of Firms				
保稅工廠 Bonded Factories	0	149	78	63	290
加工出口區 Export Processing Zones	0	0	75	137	212
科學園區 Science Parks	0	283	54	97	434
農業科技園區 Agricultural Biotechnology Parks	0	0	0	14	14
保稅倉庫 Bonded Warehouses	36	71	32	53	192
物流中心 Logistics Centers	2	23	4	8	37
自由貿易港區 Free Trade Zones	21	33	29	34	117
免稅商店 Duty-free Shops	4	5	2	7	18
離島免稅購物商店 Offshore Island Duty-free Shops	3	0	0	8	11
合計 Total	66	564	274	421	1,325

108年各保稅類別業務統計

Statistics of Bonding Business by Categories for 2019

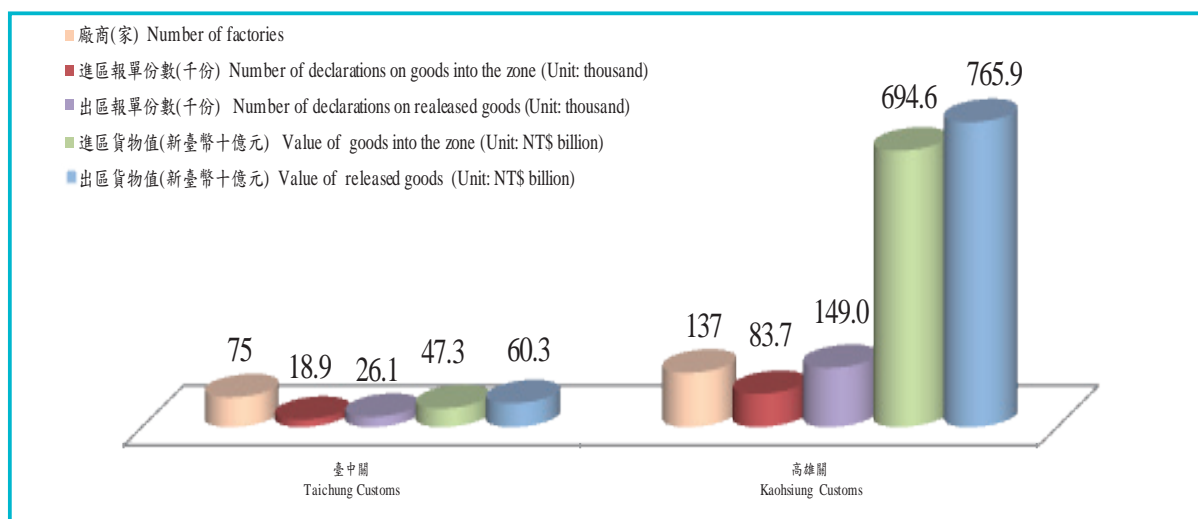
保稅工廠 108年度申報約60.9萬份報單，進出口值約新臺幣4兆1,414億元，較107年3兆8,427億元，成長7.77%。

In 2019, 609,000 declarations were submitted by bonded factories and the total value of import and export reached NT\$4,141.4 billion, which increased by 7.77% compared with the NT\$3,842.7 billion in 2018.



加工出口區 108年度申報約27.8萬份報單，進出口值約新臺幣1兆5,681億元，較107年1兆6,359億元，減少4.14%。

In 2019, 278,000 declarations were submitted in export processing zones and the total value of import and export reached around NT\$1,568.1 billion, which decreased by 4.14% compared with the NT\$1,635.9 billion in 2018.

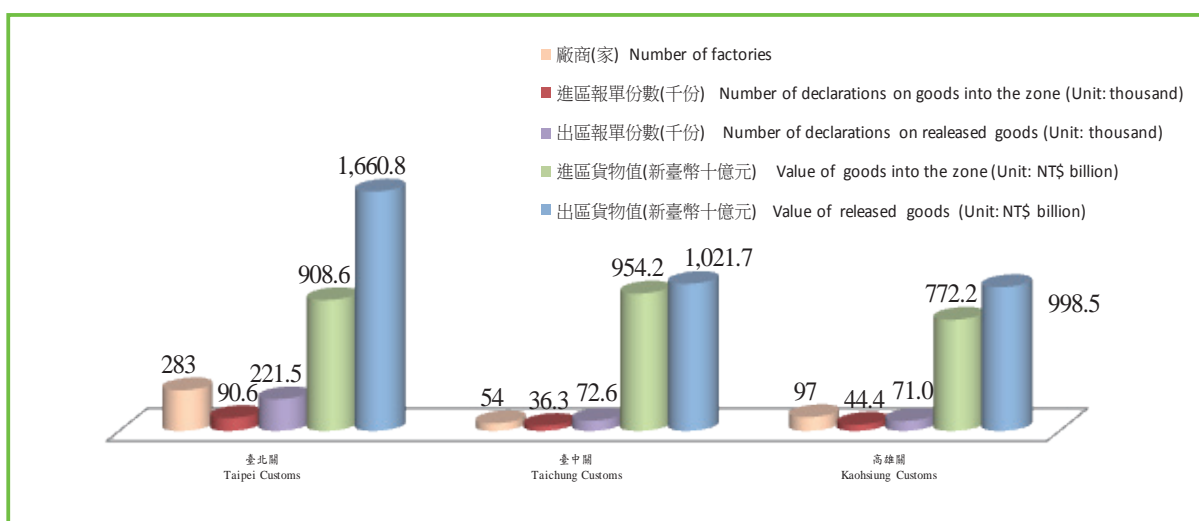


108年各保稅類別業務統計

Statistics of Bonding Business by Categories for 2019

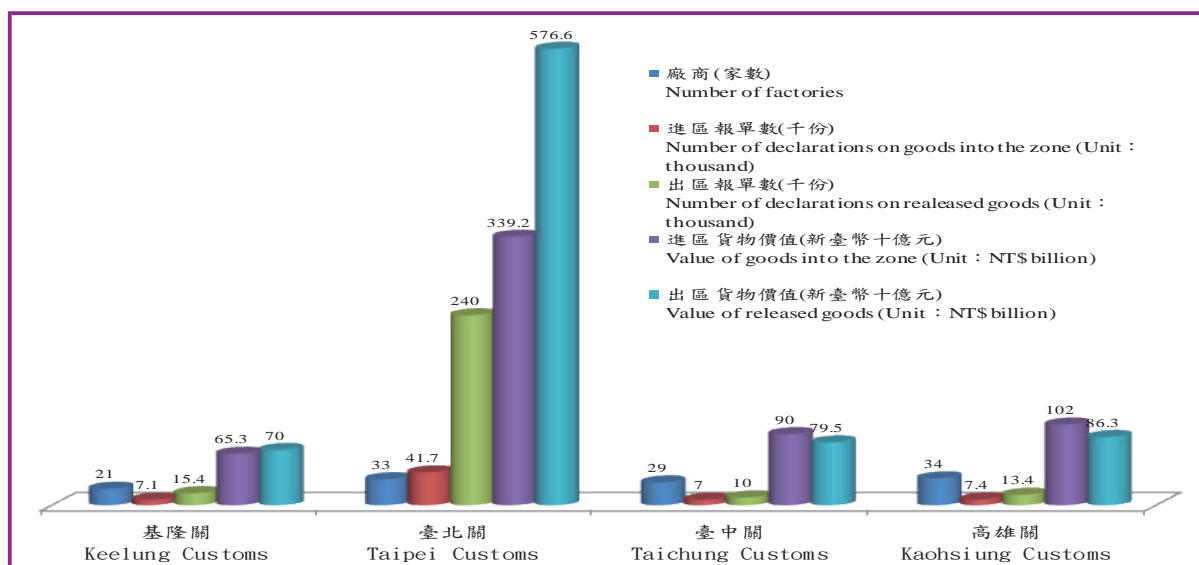
科學園區 108年度申報約53.6萬份報單，進出口值約新臺幣6兆3,160億元，較107年5兆2,076億元，成長21.28%。

In 2019, 536,000 declarations were submitted in Science Parks and the total value of import and export reached around NT\$6,316 billion, which increased by 21.28% compared with the NT\$5,207.6 billion in 2018.



自由貿易港區 108年度申報約34萬份報單，進出區貨物總值約新臺幣1兆4,089億元，較107年1兆32億元，成長40.44%。

In 2019, 340,000 declarations were submitted in free trade zones and the total value of import and export reached around NT\$1,408.9 billion, which increased by 40.44% compared with the NT\$1003.2 billion in 2018.





退稅

Duty Drawback System

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外，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）。此一制度在我國過去50多年經濟發展過程中，有不可磨滅的貢獻。

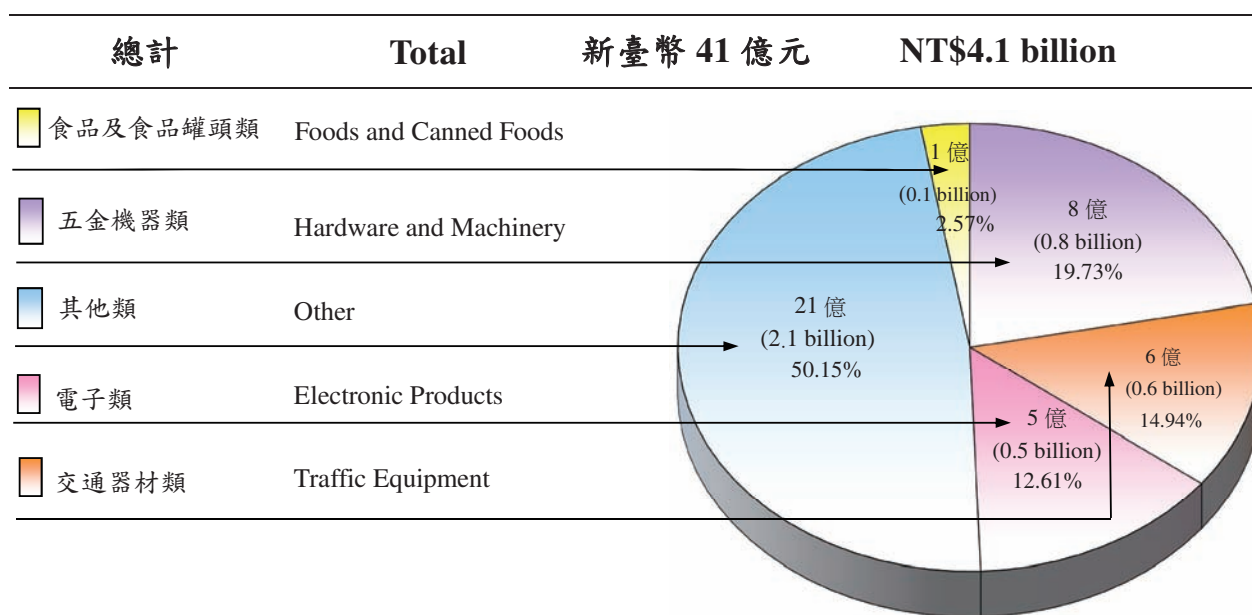
海關建置外銷品沖退原料稅電子化作業系統，提供退稅廠商更優質便捷服務及提升作業效率。

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 announcement by the Ministry of Finance. This system has played an important role in our nation's economic development over the past fifty-odd years.

To improve the service quality and enhance administrative effectiveness, Customs has implemented the system on Electronic Processing of the Offsetting or Refund of Duties and Taxes on Raw Materials for Export Products.

108年外銷沖退稅產品分類

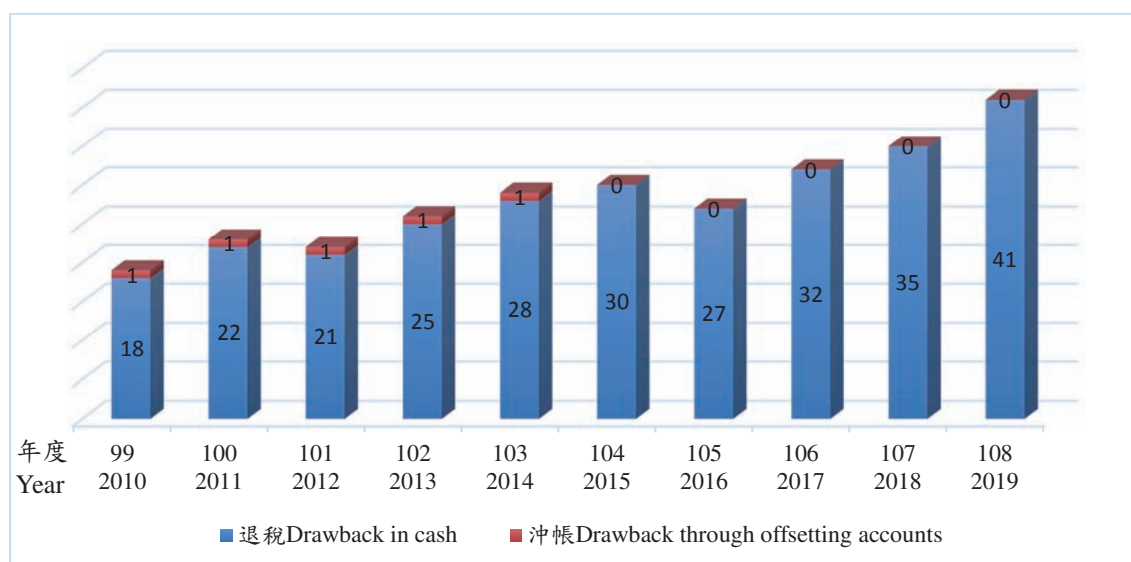
Analysis of Duty Drawbacks by Industry for 2019



近10年外銷沖退稅金額

Value of Duty Drawbacks, 2010-2019

單位：新臺幣億元
Unit: NT\$ hundred million



特別關稅

Special Customs Duty

關稅除具一般財政功能外，尚能藉由特別關稅之課徵，發揮關稅經濟功能，期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計有平衡稅、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、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，除徵收關稅外，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，除徵收關稅外，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。

另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。又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，得分別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 Customs Act include countervailing duty, antidumping duty, retaliatory duty, import relief measure and additional duties, etc.

Imported goods that have directly or indirectly received a financial subsidy or any other form of allowance during the process of manufacture, production, sale, or transportation in the country of exportation or origin, thereby causing injury to any industry in the Republic of China, may, in addition to the Customs duty, be subject to the imposition of countervailing duty. Imported goods that are found to have been imported at a price less than the normal value of its like product, thereby causing injury to any industry in the Republic of China, may be subject to the imposition of antidumping duty in addition to the Customs duty. When goods exported from the Republic of China are treated discriminatorily by the importing country, the imposition of retaliatory duty may, in addition to the Customs duty, be levied on the imported goods shipped from that country to the Republic of China.

To cope with special economic situations domestically or internationally, Customs duty rates may be adjusted temporarily in a limited range during a specific period of time. Besides, where import relief and special safeguard measures are adopted in accordance with Foreign Trade Act and international agreements respectively, an increase in duty rate, a set of tariff quota or a levy on additional duties may be exercised on specified imported good.

108年特別關稅課徵收入

Statistics of Special Customs Duty for 2019

108年1月至12月海關總
計課徵特別關稅（反傾銷稅）
新臺幣約2億9,930萬元。

The total amount of anti-dumping duties
collected in 2019 was around NT\$ 299.3 million.

單位：新臺幣千元
Unit：NT\$ 1,000

涉案產品 Subject Products	涉案國家 Subject Country	課徵稅率% Anti-dumping 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 Mainland China	86.6~204.1	95.6.1~106.12.20 (2006.6.1~2017.12.20)	6,601	1.6%
		0、29.72	106.12.21~111.12.20 (2017.12.21~2022.12.20)		
鞋靴產品 Footwear products	中國大陸 Mainland China	0、43.46	96.3.16~108.1.16 (2007.3.16~2019.1.16)	238,400	84.8%
		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 Mainland China	4.73、59.70	99.5.20~105.3.13 (2010.5.20~2016.3.13)	483	0.3%
		2.35、26.67	105.3.14~110.3.13 (2016.3.14~2021.3.13)		
卜特蘭水泥及其熟料 Portland Cement and its Clinker	中國大陸 Mainland China	91.58	100.5.30~111.2.19 (2011.5.30~2022.2.19)	0	0%
300系不銹鋼冷軋鋼品 SUS 300 series flat-rolled products of stainless steel, cold-rolled	中國大陸 Mainland China	20.18~38.11	102.8.15~108.8.28 (2013.8.15~2019.8.28)	3,557	1.19%
	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 Mainland China 韓國 Korea	4.22~77.3	105.8.22~110.8.21 (2016.8.22~2021.8.21)	28,041	9.37%
碳鋼鋼板 Carbon steel plate	中國大陸 Mainland China 韓國 Korea 烏克蘭 Ukraine 巴西 Brazil 印度 India 印尼 Indonesia	4.02~80.5	105.8.22~110.8.21 (2016.8.22~2021.8.21)	22,218	7.42%
總計 Total				299,300	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，並提供免費上網查閱。

Customs compiles trade statistics based on import/export declaration data to present economic and trade trends of our country. The statistics reports not only serve as important information for the government to formulate financial and economic policies, but are also uploaded to the internet for free viewing.

108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) in 2019

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 Mainland China	1,774,864	2,839,617	4,614,481	1,064,753
美 國 United States	1,077,206	1,430,367	2,507,572	353,161
日 本 Japan	1,361,625	720,209	2,081,833	-641,416
香 港 Hong Kong	32,868	1,247,677	1,280,545	1,214,809
南 韓 Korea, Republic of	548,799	523,120	1,071,919	-25,680
新 加 坡 Singapore	244,951	562,764	807,714	317,813
馬來西亞 Malaysia	321,007	290,843	611,850	-30,165
越 南 Viet Nam	163,339	333,284	496,624	169,945
德 國 Germany	290,797	201,736	492,533	-89,061
荷 蘭 Netherlands	243,368	181,382	424,750	-61,985
其他國家 Other Countries	2,777,924	1,852,078	4,630,001	-925,846
總 計 Total	8,836,748	10,183,075	19,019,824	1,346,327

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)，請參閱關務署統計資料庫查詢系統/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.

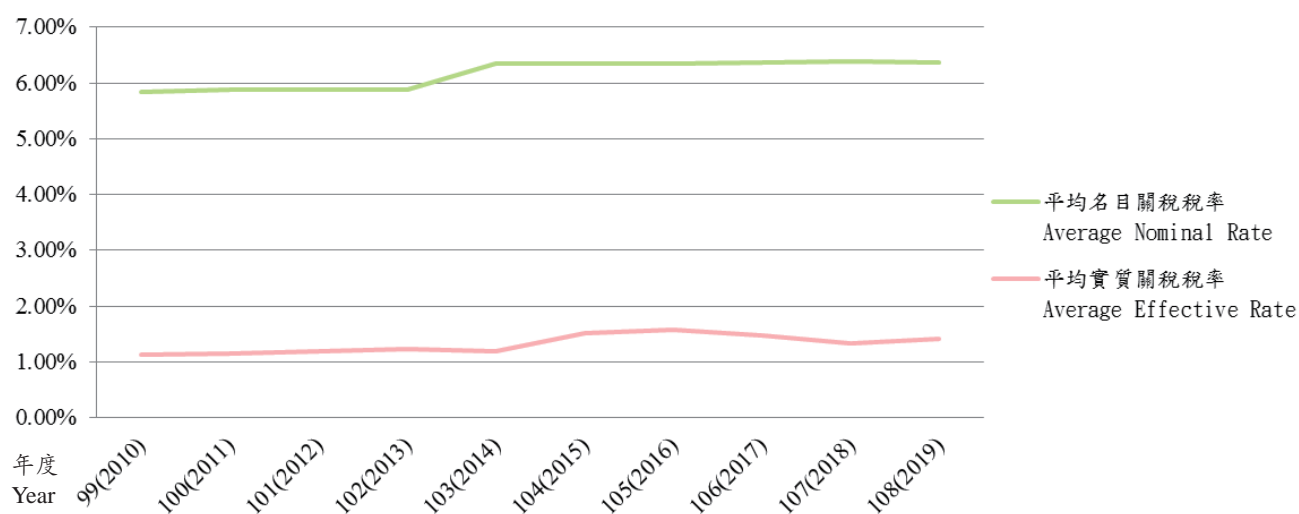
2. The compilation of merchandise trade statistics adopts the General Trade System from 2016. Please visit the website (<https://portal.sw.nat.gov.tw/APGA/GA01E>) for more information.

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,
2010-2019

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
99 (2010)	5.85%	1.13%
100 (2011)	5.89%	1.16%
101 (2012)	5.89%	1.19%
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%





資訊處理

Information Management

海關配合政府電子化政策，自84年起，全面實施海空運貨物通關自動化作業，大幅改善通關速度及品質。91年起，配合政府「挑戰2008：國家發展重點計畫」，推動海關資訊業務再造，建置通關電子閘門、網際網路線上作業、網際網路稅費繳納、海空運異地備援、行動通關等電腦系統，除加速貨物通關時效外，並提供多元、便捷、全年無休之優質通關服務環境。

98年起，配合政府推動「優質經貿網絡」計畫，分別於102年及104年完成關港貿單一窗口及預報貨物資訊進出口系統建置與上線，提供B2G、G2G及N2N申辦、查詢、會辦與資料交換等通關便利服務平臺，實施預報貨物作業機制，創新關務管理資訊環境，每年約節省政府經費7億2,000萬元及減少業者成本8億6,000萬元，大幅提升政府整體服務效能及國家經貿競爭力。

105年起，海關配合行政院雲端運算發展策略，於106至109年推動「關務服務資源整合計畫」，該計畫旨在建立關務雲端運算平台，發展進口車輛一站式服務、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。

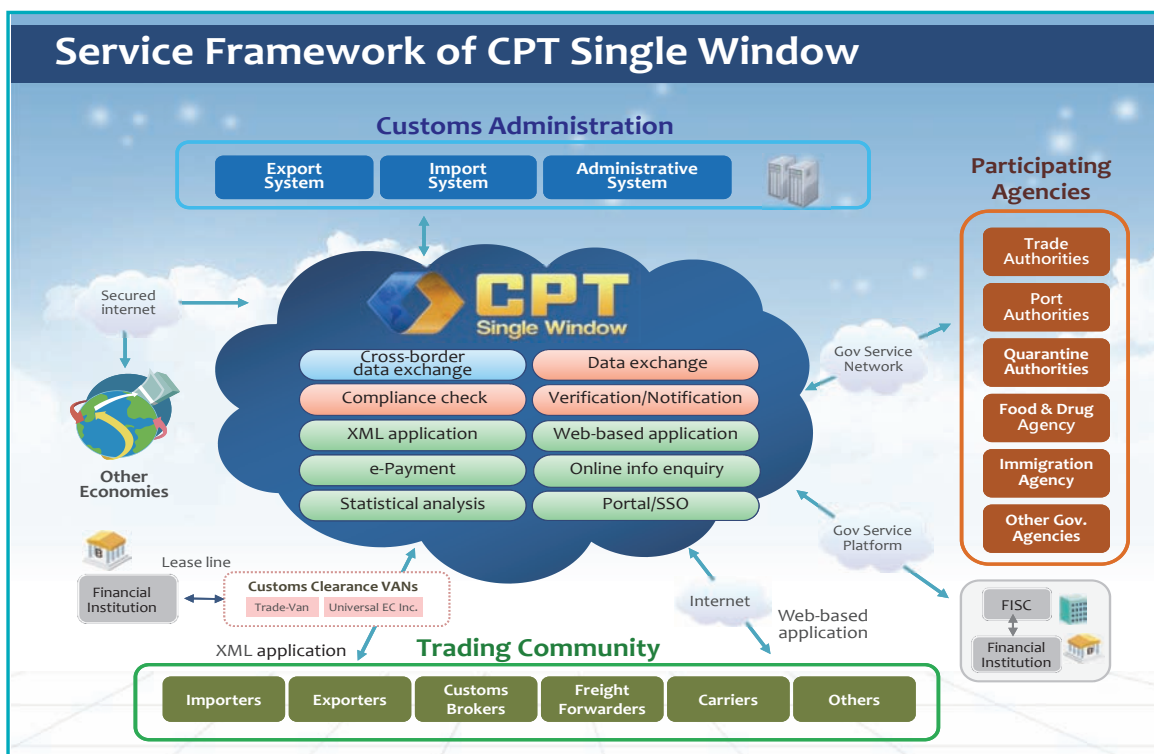
In line with the e-government policy, Customs has fully implemented the automated clearance system for air and sea cargo since 1995, which has significantly improved the efficiency and effectiveness of cargo clearance. Furthermore, in accordance with the "Challenge 2008 National Development Plan," Customs has rebuilt the information services since 2002, including the establishment of Customs electronic gateways, web-based applications, an e-Payment System, remote backup services on the automated clearance system, and the mobile clearance platform. All these systems not only raise the efficiency of cargo clearance, but also shape a high-quality clearance environment with year-round non-stop convenient services.

Since 2009, under the "Ubiquitous Economy and Trade Network Plan," Customs-Port-Trade Single Window System and Advanced Cargo Information Import/Export System have been implemented 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 service platforms), and to introduce advance filing rules so as to establish an innovative IT environment for Customs management, which saves government budget by about NT\$720 million per year as well as reduces trade cost by about NT\$860 million per year for the private sector, so as to greatly enhance the overall effectiveness of government services and national economic competitiveness.

Since 2016, Customs has promoted the "Integration of IT Resources of Customs Services" program for 2017-2020 based on the cloud computing development policy of the Executive Yuan. It aims to establish a customs cloud computing platform, develop one-step services for imported vehicles, promote electronic bonded applications, and use the latest ICT to monitor the movement of goods in bonded area.

海關資訊服務

Information Services by Customs





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。

Customs is commissioned to enforce other Customs-related laws and regulations. These extra functions are grouped into three categories. The first category concerns the collection of business tax (VAT), commodity tax, tobacco and alcohol tax, specifically selected goods and services tax, health and welfare surcharge of tobacco products and trade promotion service fee. The second category deals with the enforcement of additional import/export controls on behalf of other competent authorities, including assisting them with the inspection and quarantine of import/export goods, the management of goods imported from Mainland China, as well as verification of import/export permits, certificates or approval letters before the release of goods subject to import/export restriction. The third category relates to money laundering control over national and foreign currencies, such as checking the national or foreign banknotes, RMB and gold carried by inbound/outbound passengers to ensure that they are compliant with the limitation.

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等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。

海關博物館於上班時間接受預約，免費開放民眾參觀，發揮行銷海關功能。開放參觀時，關務署均安排專人導覽及解說。預約電話：
(02)25505500轉2212。

In order to carry on the heritage of Customs' glorious tradition and acquaint the public with Customs service, the Customs Administration established the Customs Museum on the first and second floors of the Customs Building. It is not only the first museum established by a government administrative agency in the Republic of China, but 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 the Taiwan Customs, some invaluable seized articles and various uniforms provided by major Customs Administrations worldwide are also features on display.

The Museum is open to the general public free of charge from 9 a.m. to 5 p.m. Government agencies, schools and other organizations may arrange a visit on weekdays by applying in advance during office hours. Guided tours will be provided. For more information, please contact: (02)25505500 ext. 2212.



財團法人國際合作發展基金會貿易便捷化與跨境電商推廣研習班參觀海關博物館

Guests from attendants of Workshop on Trade Facilitation and Cross-border E-commerce Promotion, International Cooperation and Development Fund, visited the Customs Museum.



臺北自來水園區環教志工隊參觀海關博物館

Guests from Taipei Water Park, Environment Education Center Volunteer Team, visited the Customs Museum.



國立空中大學附辦學齡大學參觀海關博物館

Guests from Senior Citizens Learning University, an affiliate of National Open University, visited the Customs Museum.

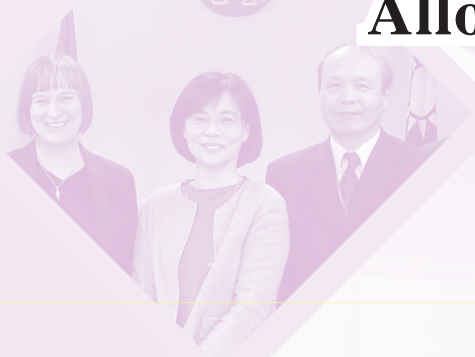


臺北市大同區樂齡學習中心參觀海關博物館

Guests from Senior Citizens Learning Center, Datong District, Taipei City, visited the Customs Museum.

業務成長與人員配置情形

Growth of Customs Workload and Allocation of Manpower



成長



近10年海關主要業務與人力統計

Statistics of Customs Major Workload and Manpower, 2010-2019

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	與基期 (98年) 比較% 2009=100	出口 Export	與基期 (99年) 比較% 2010=100	進口 Import	出口 Export	合計 Total	與基期 (99年) 比較% 2010=100
99 (2010)	13,582,863	120	10,269,780	100	4,153,020	3,991,250	8,144,270	100
100 (2011)	14,376,119	127	10,233,566	100	4,353,986	4,104,972	8,458,958	104
101 (2012)	15,863,683	141	10,471,936	102	4,399,818	4,168,995	8,568,813	105
102 (2013)	17,966,509	159	10,947,569	107	4,453,353	4,263,421	8,716,774	107
103 (2014)	20,165,586	179	12,263,751	119	4,682,067	4,478,184	9,160,251	112
104 (2015)	23,206,802	206	13,460,834	131	4,545,034	4,349,527	8,894,561	109
105 (2016)	28,278,739	250	13,554,515	132	4,583,076	4,499,014	9,082,090	112
106 (2017)	40,759,790	361	13,682,865	133	4,520,134	4,378,484	8,898,618	109
107 (2018)	51,347,452	455	13,691,356	133	4,507,998	4,330,735	8,838,733	109
108 (2019)	67,088,520	494	13,221,153	129	4,498,485	4,309,154	8,807,639	108
年 Year	旅客人數 (單位: 人次) Passenger (Unit: person)				沖退稅案件 Duty Drawback		關員人數 Customs Staff	
	入境 Inbound	出境 Outbound	合計 Total	與基期 (99年) 比較% 2010=100	件數 Case	與基期 (99年) 比較% 2010=100	人數 Person	與基期 (99年) 比較% 2010=100
99 (2010)	14,919,840	14,844,996	29,764,836	100	62,166	100	3,961	100
100 (2011)	15,625,003	15,556,208	31,181,211	105	66,528	107	3,974	100
101 (2012)	17,404,976	17,390,058	34,795,034	117	74,027	119	3,849	97
102 (2013)	19,097,995	19,019,082	38,117,077	128	102,070	164	3,789	96
103 (2014)	21,653,447	21,593,413	43,246,860	145	135,566	218	3,611	91
104 (2015)	23,648,357	23,582,947	47,231,304	159	146,840	236	3,694	93
105 (2016)	25,148,519	25,142,881	50,291,400	169	151,627	244	3,632	92
106 (2017)	26,344,811	26,364,131	52,708,942	177	166,768	268	3,757	95
107 (2018)	27,485,409	27,594,598	55,080,007	185	164,171	267	3,868	98
108 (2019)	28,747,509	28,825,512	57,573,021	193	189,014	304	3,802	96

註：1.報單份數包含小三通、快遞報單及快遞簡易申報單等。

The number of declaration forms is calculated on shipments imported or exported between Taiwan and Mainland China through the "Mini-Three-Links" initiative, express consignments and simplified express consignments.

2.進口貨櫃數包括進口實櫃、空櫃及轉運實櫃、轉口實櫃。

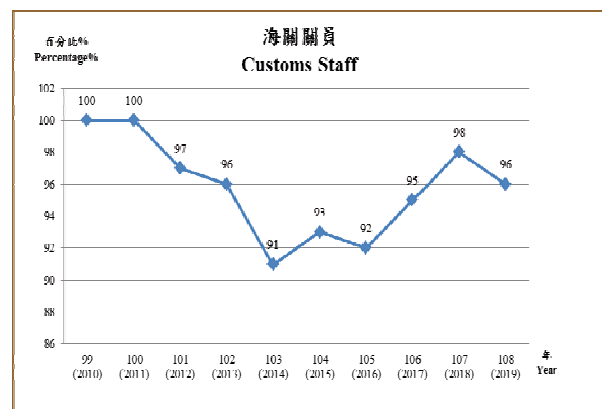
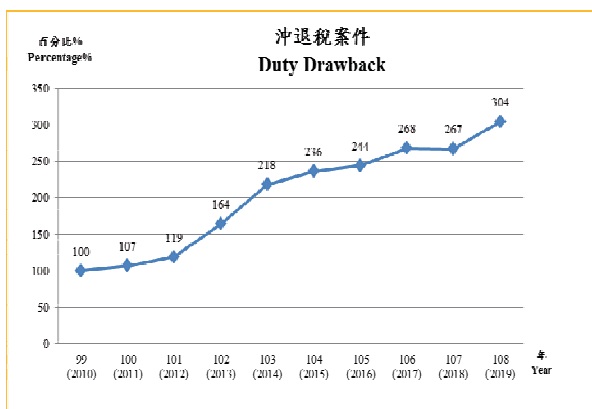
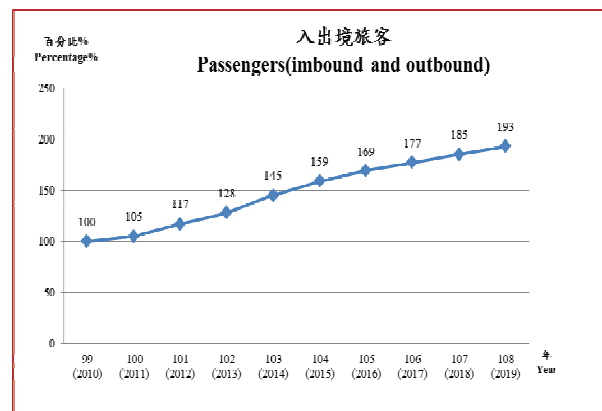
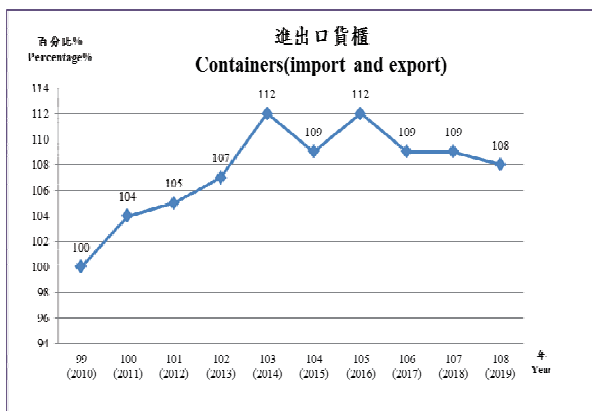
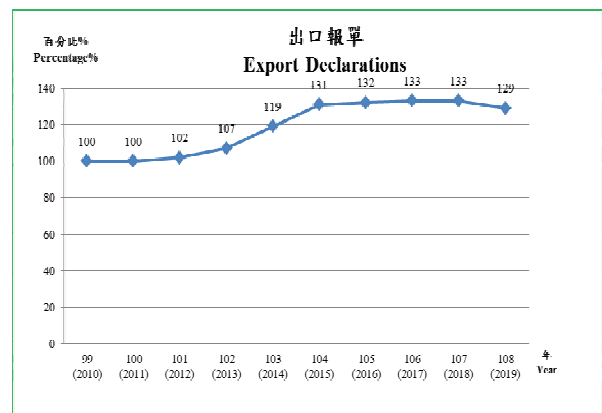
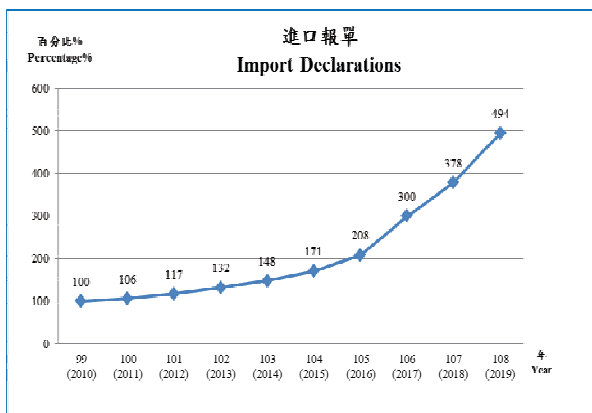
Volume of import containers includes import full/empty containers and transit/transshipment containers.

3.出口貨櫃數包括出口實櫃、空櫃及轉口實櫃。

Volume of export containers includes export full/empty containers and transshipment containers.

近10年海關主要業務與人力之變動趨勢

Trends of Customs Major Workload and Manpower, 2010-2019



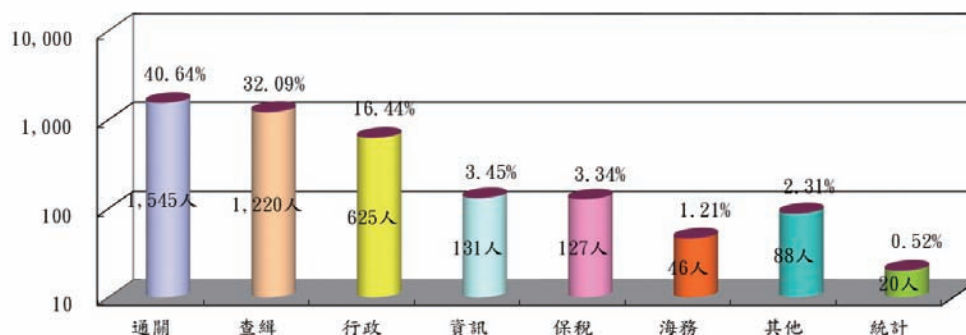


108年海關人力配置

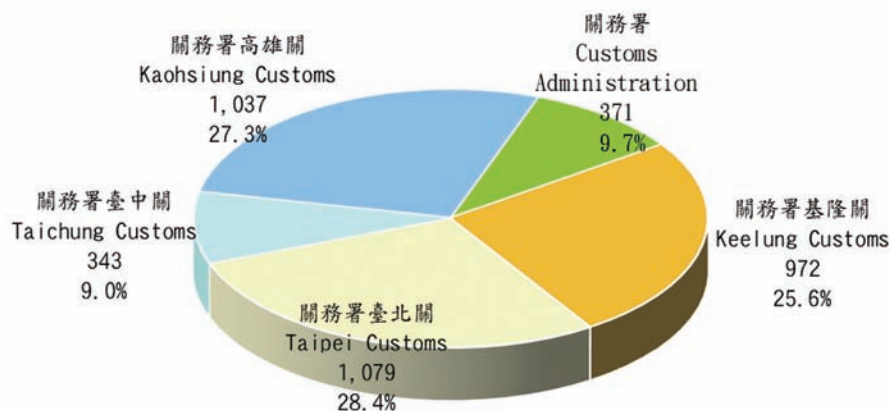
Allocation of Customs Manpower in 2019

單位：人 Unit：Person

通關徵稅	Customs Clearance and Duty Collection	1,545	40.64%
查緝走私	Anti-smuggling Operations	1,220	32.09%
行政管理	Administrative Affairs	625	16.44%
資訊	Information Management	131	3.45%
保稅退稅	Bonding & Duty Drawback	127	3.34%
海務	Maritime Affairs	46	1.21%
其他	Others	88	2.31%
統計	Trade Statistics	20	0.52%
總計 Total		3,802	100.00%



關務署	Customs Administration	371	9.7%
基隆關	Keelung Customs	972	25.6%
臺北關	Taipei Customs	1,079	28.4%
臺中關	Taichung Customs	343	9.0%
高雄關	Kaohsiung Customs	1,037	27.3%
總計 Total		3,802	100%

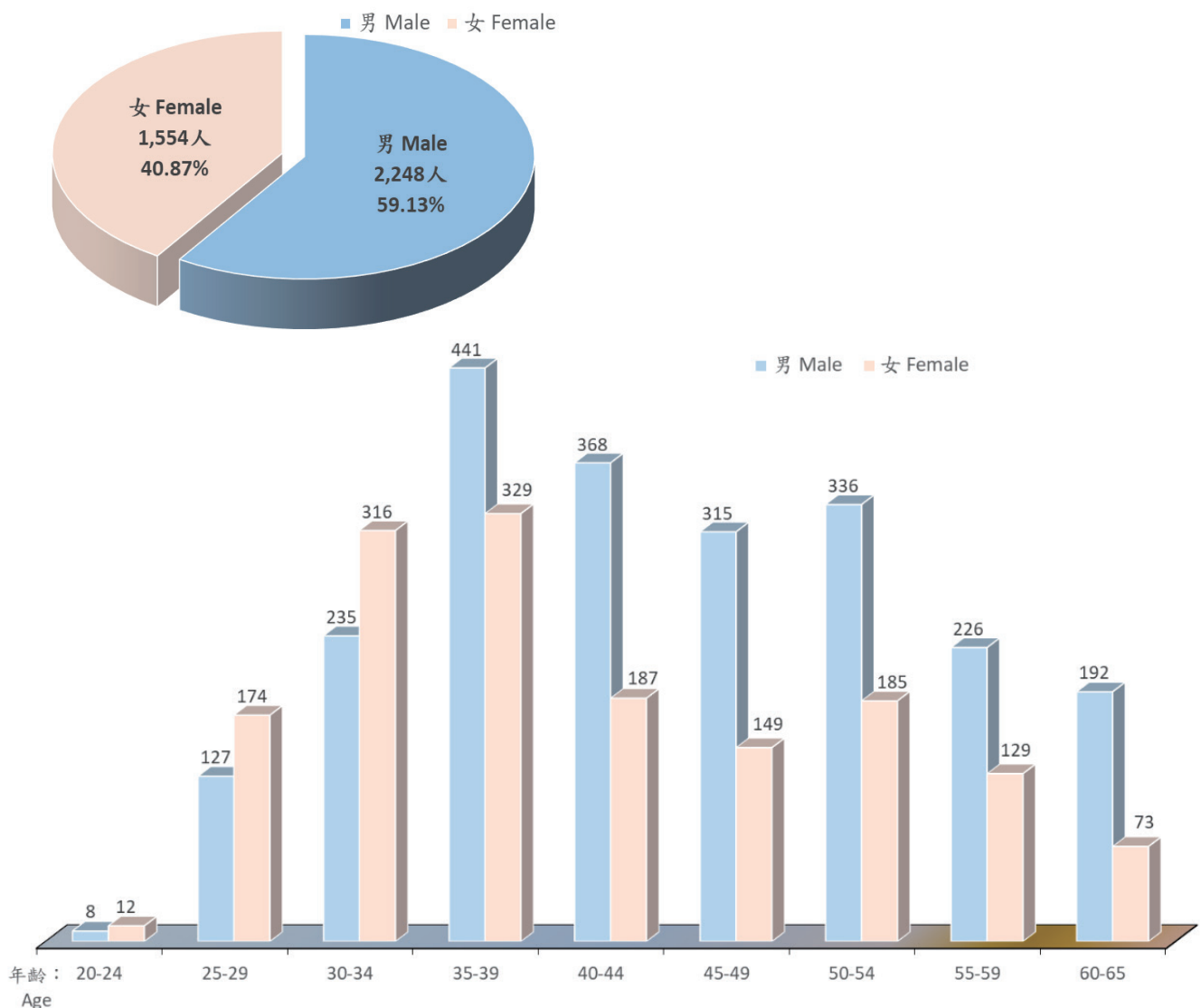


108年海關關員年齡與性別統計

Statistics of Customs Officers by Age and Sex, 2019

至108年底止，海關關員計3,802人，其中男性關員2,248人，女性關員1,554人。關員年齡在50歲以上者占30.37%，其職務歷練豐富，有助益於業務推動及執行。

As of the end of 2019, Taiwan Customs Service has 3,802 officers, 2,248 are male while 1,554 are female. In respect of age, 30.37% of Customs officers are above 50. Their expertise and profound knowledge on customs affairs constitute a solid foundation for the Customs' future initiatives.





108年海關關員學歷統計

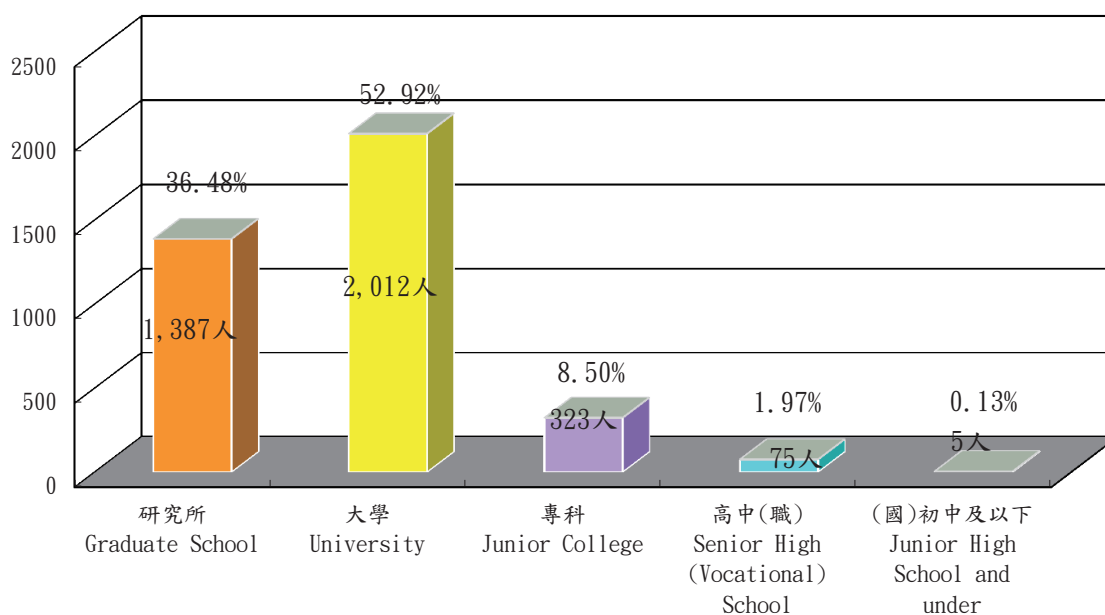
Statistics of Customs Officers by Education, 2019

海關關員素質甚高，至108年底止，具有大學學歷以上者占89%，經過國家考試任用者占99.97%。

As of the end of 2019, Customs officers are well-educated, with 89% having graduated from universities or higher levels. In addition, 99.97% of Customs officers passed the civil service examinations before serving in Customs.

單位：人
Unit : Person

研究所	Graduate School	1,387	36.48%
博士	Ph.D.	33	
碩士	Master	1,354	
大學	University	2,012	52.92%
專科	Junior College	323	8.50%
高中(職)	Senior High (Vocational) School	75	1.97%
(國)初中及以下	Junior High School and Under	5	0.13%
總 計	Total	3,802	100.00 %





業務改進措施

Major Improvements

措

施



建構便捷通關環境

Initiatives to Create a Facilitated Clearance Environment

■ 推動三角貿易一段式通關

108年12月20日公告自109年1月6日起，符合指定條件（屬整裝貨櫃，且進、出口存放於同一貨櫃集散站）之三角貿易貨物，開放使用進出口合一報單申報，享受一段式通關服務。

■ Promoting one-step clearance service of triangular trade goods that meet specified conditions

Customs Administration announced on December 20, 2019 that “Triangular trade goods that meet the specified conditions (belonging to a full container and are stored in the same container terminal for import and export) will be open for declaration with the new format from January 6, 2020 and enjoy one-step clearance service.”

■ 臺日與臺澳優質企業(AEO)
相互承認協議實務運作

與日本及澳大利亞分別自108年5月22日及6月1日起，實施優質企業（AEO）相互承認協議實務運作，雙方海關開始相互提供對方AEO業者通關優惠，減少對業者干預，加速貨物通關，強化其進出口競爭力。

■ The MRAs of Taiwan-Japan and
Taiwan-Australia AEO Programs
formally launched

The Mutual Recognition Arrangements of the Authorized Economic Operator (AEO) Programs that Taiwan signed with Japan and Australia have been officially implemented since May 22 and June 1 of 2019 respectively, whereby the AEO-certified exporters from either signing country are eligible to enjoy the preferential treatment of customs procedures at the other side. Through the mutual recognition of AEOs, the Customs intervention imposed on traders will be reduced, the bilateral cargo movement will be expedited, and the export competitiveness for the traders of both sides will be enhanced as well.



■ 開放自由貿易港區貨物得以郵遞方式出口

108年4月22日修正「自由貿易港區貨物郵遞出口作業要點」，便利自由港區事業操作跨境電商貨物及提供多元出口模式。

■ 自由貿易港區輸往課稅區賠償或調換之進口貨物免徵關稅

108年7月1日訂定發布解釋令，核釋自由貿易港區輸往課稅區之進口貨物，發現損壞或規格、品質與原訂合約不符，由原自由港區事業賠償或調換者，賠償或調換之貨物免徵關稅。

■ Goods of Free Trade Zones (FTZ) allowed to be exported by post

The “Operation Directions of Postal Export in Free Trade Zones” was amended on April 22, 2019, to facilitate the operation of cross-border e-commerce goods and provide diversified export models for FTZ.

■ When goods are transported from a FTZ to a tax area, the compensation or replacement goods shall be exempt from duty

An explanatory decree regarding duty leviable confirmation for imported goods was announced and published on July 1, 2019. Under the decree, when goods transported from a FTZ to a tax area are found to have been damaged or not conforming to specifications and quality as stated in the original contract, thereby necessitating compensation or replacement by the original FTZ enterprise, the compensation or replacement goods shall be exempt from duty .

■ **放寬自由港區事業供應船舶日用品予停泊未設海關專用港(碼頭)之國際航線船舶**

108年11月27日修正「自由港區事業貨物售予國際船舶供作燃料(油)或專用物料(含船舶日用品)作業要點」，放寬自由港區事業供應船舶日用品予停泊未設海關專用港(碼頭)之國際航線船舶，協助業者拓展商機。

■ **建立智慧化保稅服務環境**

108年10月27日建置「保稅智慧服務平臺」，提供保稅倉庫、保稅工廠、加工出口區、科學園區、農業科技園區、物流中心、自由貿易港區、國際免稅商店及離島免稅購物商店等保稅區業者整合性電子化服務，簡化並加速保稅申辦及管理程序，提升海關服務品質。

■ **Allow FTZ Enterprises selling daily necessities to international-route vessels to moor at specific ports (docks) without Customs**

The “Operation Directions Governing the FTZ Enterprises Selling Fuel (Oil) or Special Materials (Including Daily Necessities) of Vessel / Crew to the International-Route Vessels” was amended on November 27, 2019, allowing the FTZ Enterprises selling daily necessities to international-route vessels to be moored at specific ports (docks) without Customs so as to expand business opportunities..

■ **Establishment of an intelligent service environment for the bonded zone**

The Intelligent Bonded Service Platform has entered into operation on October 27, 2019. It offers the integrated e-fulfillment services for bonded zone operators, including bonded warehouse, bonded factory, export processing zone, agricultural biotechnology park, logistics center, FTZ, Science Park, and international/offshore duty free shop. It streamlines and accelerates bonded application and regulatory processes, thereby improving customs services.



改進關稅稽徵業務

Improvements in Duty Collection

■ 修正海關進口稅則

108年7月24日修正公布「海關進口稅則」部分稅則，調降巴拉圭輸臺部分貨品關稅及配額數量，履行臺巴（巴拉圭）經濟合作協定；配合產業政策調降大型柴油車零組件、水產品、加工食品及穀類酒等貨品關稅稅率。

■ Revision of the Customs Import Tariff

The “Customs Import Tariff” was amended and promulgated on July 24, 2019, to fulfill our tariff concession commitments to the Agreement on Economic Cooperation between the Republic of China (Taiwan) and the Republic of Paraguay, reducing or eliminating tariff duties and offering tariff quotas on some specific products from Paraguay to Taiwan. To cope with the needs of industries, some duties were reduced or eliminated, including those on parts and accessories of full-size diesel vehicles, fishery products, processed food, and fermented cereal beverages.

有效邊境管理

Effective Border Management

■ 高風險出口貨櫃實施指櫃指位查驗制度

自108年4月1日起，針對高風險出口貨櫃，實施指櫃指位查驗制度，強化出口查緝效能，有效嚇阻不法。

■ Added inspection methods including selected specific containers and locations by selectivity system for high-risk export containers

Customs Administration announced “Added inspection methods including selected specific containers and locations by selectivity system for high-risk export containers from April 4, 2019” to strengthen border anti-drug smuggling.





■ 擴大國際關務合作

1. 108年8月6日與瓜地馬拉簽署「臺瓜(瓜地馬拉)優質企業(AEO)相互承認協議行動計畫」，以循序推動AEO互認協議之簽署。
2. 108年8月2日舉辦「國際關務交流合作-物聯網於海關查緝之應用」研討活動，共10個國家使節代表參加，圓滿成功。

■ Broadening the scope of International Customs Cooperation

1. The Action Plan for the Mutual Recognition Arrangement (MRA) of Authorized Economic Operator (AEO) Programs between Taiwan and Guatemala was signed on August 6, 2019, so as to gradually achieve the ultimate conclusion of MRA in accordance with the phases and timeline set forth in the Action Plan.
2. Customs Administration held “International Customs Cooperation - IoT Application in Customs Enforcement” on August 2, 2019. Ten representatives from foreign countries’ Taiwan offices joined the event and made it a complete success.

■ 深化國際情資交流與合作

108年6月21日及同年7月2日透過國際情資交流與合作，關務署臺北關分別查獲快遞貨物夾藏愷他命3.014公斤，及入境旅客行李夾藏愷他命3.156公斤。

■ Deepening cross-border information sharing and cooperation

Through cross-border information sharing, Taipei Customs intercepted 3.014 kilograms of ketamine concealed in an express consignment and 3.156 kilograms of ketamine concealed in an inbound passenger's luggage respectively on June 21 and July 2, 2019.





■ 落實執行新世代反毒策略

配合行政院107年11月21日核定修正之「新世代反毒策略行動綱領」，彙整緝毒工作重點及近期重大策進作為，於107年12月5日訂定「強化執行行政院『新世代反毒策略』計畫」並函請各關積極辦理。107年至108年配合臺灣高等檢察署執行4波「安居緝毒方案」全國緝毒行動，今後將持續在便捷合法業者通關及維護邊境安全原則下，與查緝機關積極合作打擊毒品犯罪。

■ Realization of New Generation Anti-drug Strategy

According to the amendment of “New generation Anti-drug Strategy” by Executive Yuan on November 21, 2018, Customs Administration revised the Executive Plan of “New Generation Anti-drug Strategy” to summarize recent countermeasures and reviews on December 5, 2018. To actively combat drug smuggling, Customs Offices implemented this plan and participated in 4 nationwide operations organized by Taiwan High Prosecutors Office in 2018 to 2019. Taiwan Customs will continuously fight against drug-related crime with judicial agencies to secure our border and facilitate custom clearance in the future.



便民服務

Provision of Services for the Public

服

務



便民服務

Services for the Public

海關近年來為配合社會多元化發展，不僅積極簡化通關程序，加速進出口貨物通關速度以便利商民，並不斷提升服務品質以應各界需求。

各關經常舉辦記者招待會、邀請進出口公會、商會等舉辦座談會，藉以宣導政令及溝通；並成立服務中心提供關務法規資料、輔導辦理各項報關手續、解答關務疑難問題。

關務署亦成立服務中心，並於各業務單位設立服務專線電話，受理建議及電話查詢事項等。

In line with the development of the pluralistic society over recent years, Customs has endeavored to expedite its cargo clearance and provide quality services to traders and the public. With the shift in role from revenue collection to economic functions, Customs continues to upgrade its service quality to meet the growing demands of the society.

Field Customs hold press conferences regularly and invite representatives from various Customs-related associations to participate in workshops held by the Customs from time to time, aiming to enhance the cooperative partnership as well as keep them informed of Customs' latest policies and initiatives. Each Field Customs has established service centers respectively to provide relevant legal counseling service, assistance in making entry and answer the queries raised by declarants.

At the Customs Administration, in addition to the establishment of a service center, an exclusive hotline has also been set up at each operation department to receive suggestions and answer queries from the public.

服務專線

Service Hotlines



	全區「為您服務專線」	All Area Free Hotline	0800-005055
	關務署	Customs Administration	
	服務中心	Service Center	02-25546692
	通關業務組	Department of Customs Clearance Affairs	02-25546541
	關務查緝組	Department of Investigation	02-25546618
	稅則法制組	Department of Tariffs and Legal Affairs	02-25508184
	統計室	Statistics Office	02-25546592
	稽核業務組	Department of Audit Affairs	02-25546582
	關務資訊組	Department of Information Management	02-25546525
	基隆關	Keelung Customs	0800-306001
	臺北關	Taipei Customs	0800-311005
	臺中關	Taichung Customs	0800-461202
	高雄關	Kaohsiung Customs	0800-711209



基隆關成立八里分關揭牌典禮
Keelung Customs held the Opening Ceremony of Bali Branch of Keelung Customs



基隆關花蓮分關參加財政部108年路跑政令宣導活動
Hualien Branch of Keelung Customs participated in the 2019 MOF Run.



臺北關與中華郵政及檢疫局聯合舉辦防疫宣導活動
Taipei Customs, Chunghwa Post and Bureau of Animal and Plant Health Inspection and Quarantine worked together to promote the awareness of African swine fever threat.



臺中關舉辦離岸風電貨物通關宣導說明會
Taichung Customs held the Customs Clearance Seminar for Offshore Wind Power.



高雄關參加財政部2019年統一發票盃路跑臺南場
Kaohsiung Customs participated in the 2019 MOF Run in Tainan.



高雄關文化藝廊畫展開幕
Kaohsiung Customs held the opening ceremony of art gallery.

大事紀

Chronicle

大

事

紀



108年	2019
01.08-10 與美國能源部共同舉辦「戰略性高科技貨品(SHTC)運輸風險評估」訓練課程	Jan.08-10 Customs Administration co-hosted “Targeting Dual-Use Exports Workshop” with U.S. Department of Energy.
01.15 公告108年度花生等14項農產品實施特別防衛措施之基準數量及基準價格	Jan.15 The standard trigger volume and standard trigger price under special safeguard measures on 14 agricultural products including peanuts were announced.
01.17 公告對自中國大陸產製進口鞋靴產品課徵反傾銷稅第2次落日調查案，自公告之日起，依核定稅率繼續課徵反傾銷稅，為期5年	Jan.17 For the 2 nd sunset investigation regarding the imposition of anti-dumping duties for shoes and boots, which are manufactured or imported from Mainland China; the imposition of anti-dumping duties on the said products shall continue with the ratified rate for 5 years since 17 th , January 2019.
01.17-18 派員赴泰國曼谷出席「產品鑑定研討會及亞太區域海關與權利人共同會議」	Jan.17-18 Participated in the “Product Identification Workshop and Regional Customs & Rights Holders Conference” held in Bangkok, Thailand.
02.23 修正「貨主自備貨櫃免繳納營業稅保證金通關作業要點」	Feb.23 “Operation Directions Governing the Customs Clearance Procedures for Shipper’s Own Containers Exempt from the Payment of Business Tax (VAT) Deposit” was amended.
02.26-28 派員赴智利聖地牙哥出席2019年APEC第1次關務程序次級委員會會議	Feb.26-28 Participated in the 1 st Sub-Committee on Customs Procedures (SCCP) meeting of APEC 2019 in Santiago, Republic of Chile.

- | | | | |
|-------------|---|------------------|---|
| 03.05 | 吉里巴斯駐臺大使藍黛西女士拜會本署 | Mar.05 | Ambassador of Kiribati Embassy, Ms. Tessie Eria Lambourne, visited Customs Administration. |
| 03.19 | 紐西蘭駐臺商工辦事處代表Ms. Moira Turly及紐西蘭海關聯絡官Mr. Daniel Brunt拜會本署 | Mar.19 | The Representative of New Zealand Commerce and Industry Office, Ms. Moira Turly, and the Counsellor of New Zealand Customs, Mr. Daniel Brunt, visited Customs Administration to exchange views on Customs topics. |
| 03.28 | 訂定「海關向貨棧及貨櫃集散站燒錄儲存監視錄影畫面作業規定」 | Mar.28 | “Operation Directions Governing Customs Offices Requesting Warehouse and Container Yard Operators to Provide a Copied Record of Surveillance Cameras” was promulgated. |
| 04.01 | 高風險出口貨櫃實施指櫃指位查驗制度 | Apr.01 | Customs added inspection methods including selected specific containers and locations by selectivity system for high-risk export containers. |
| 04.22 | 修正「自由貿易港區貨物郵遞出口作業要點」 | Apr.22 | “Operation Directions of Postal Export in Free Trade Zones” was amended. |
| 04.24 | 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課徵反傾銷稅期中調查案，自公告之日起，依核定變更之涉案貨物範圍課徵反傾銷稅 | Apr.24 | For the midterm investigation of the imposition of anti-dumping duties on carbon steel plates manufactured or imported from Brazil, Mainland China India, Indonesia, Korea and Ukraine, the imposition of anti-dumping duties on the said products within the ratified revised scope had commenced since 24 th , April 2019. |
| 04.28-05.05 | 派員赴瑞士日內瓦出席WTO反傾銷協定委員會會議 | Apr. 28 - May 05 | Participated in the meeting of WTO Committee on Anti-Dumping Practices held in Geneva, Swiss. |



- | | | | |
|----------|--------------------------------|-----------|---|
| 05.04-12 | 彭副署長英偉率團赴荷蘭及德國海關參訪轉運貨物移動安全監管措施 | May 04-12 | Delegation of Customs Administration led by Deputy Director General Peng, Ing-Wei visited the Dutch and German Customs for supervision measures of transited goods. |
| 05.08 | 修正「報關業設置管理辦法」 | May 08 | “Regulations Governing the Establishment and Management of Customs Brokers” was amended. |
| 05.22 | 實施臺日優質企業（AEO）相互承認協議實務運作 | May 22 | The “Arrangement between the Taiwan-Japan Relations Association for the Cooperation of Mutual Recognition of the Authorized Economic Operators Programs” was formally launched. |
| 05.22 | 訂定「試辦空運出口快遞貨物加掛郵袋吊牌作業要點」 | May 22 | “Operation Directions Governing the Trial Run of the Tagging of Postal Bags for Export Air Express Consignments” was promulgated. |
| 05.22 | 修正「海運快遞貨物通關辦法」及「空運快遞貨物通關辦法」 | May 22 | “Regulations Governing Customs Clearance Procedures for Maritime Express Consignments” and “Regulations Governing Customs Clearance Procedures for Air Express Consignments” was amended. |
| 05.24 | 發布關稅法第96條解釋令 | May 24 | Interpretive rule pursuant to Article 96 of “Customs Act” was announced. |
| 05.31 | 修正「海關徵收規費規則」 | May 31 | “Regulations Governing Collection of Customs Service Fees” was amended. |

- | | | | |
|----------|---|-----------|--|
| 06.01 | 實施臺澳(澳大利亞)優質企業(AEO)相互承認協議實務運作 | Jun.01 | The “Arrangement regarding Mutual Recognition of the Authorized Economic Operator Program in Taiwan and the Australian Trusted Trader Program in Australia” was formally launched. |
| 06.04 | 修正「運輸工具進出口通關管理辦法」、「海關管理承攬業辦法」及「進出口貨物查驗準則」 | Jun.04 | “Regulations Governing the Management of Import/Export Clearance for Transportation means”, “Regulations Governing the Customs Management of Freight forwarders” and “Regulations Governing the Examination of Imported or Exported Goods” were amended. |
| 06.10-13 | 與澳大利亞邊境執法署共同舉辦「2019臺澳旅客與貨物篩選辨識研討會」 | Jun.10-13 | Customs Administration co-hosted “Passenger Assessment Training Course” with Australian Border Force. |
| 06.13 | 修正「進出口貨物查驗注意事項」 | Jun.13 | “Directions of Inspection on Imported or Exported Goods” was amended. |
| 06.14 | 日本台灣交流協會及日本工商會代表拜會關務署 | Jun.14 | Representatives of Japan-Taiwan Exchange Association and the Japanese Chamber of Commerce & Industry visited Customs Administration. |
| 06.15-20 | 派員赴比利時布魯塞爾出席WCO第20屆修正版京都公約(RKC)管理委員會會議 | Jun.15-20 | Participated in the 20 th meeting of WCO Revised Kyoto Convention Management Committee held in Brussels, Belgium. |



- | | | | |
|----------|---|-----------|--|
| 06.17 | 公告對自中國大陸產製進口鞋靴產品課徵反傾銷稅第2次落日調查案，接受部分涉案出口商之具結，適用日期自108年6月17日至113年1月16日止 | Jun.17 | Accepting undertakings of some exporters involved in the 2 nd sunset investigation regarding the imposition of anti-dumping duties for shoes and boots, which are manufactured or imported from Mainland China (period of acceptance has commenced on 17 th , June 2019 and will end on 16 th , January 2024) |
| 07.01-05 | 陳前副署長善助率團赴越南海關參訪未放行貨物監管措施 | Jul.01-05 | Delegation of Customs Administration led by former Deputy Director General Chen, Shan-Chu visited Vietnam Customs for supervision measures of goods not cleared. |
| 08.02 | 修正「貨棧及貨櫃集散站業者實施自主管理作業手冊」 | Aug.02 | “Handbook on the Implementation of Autonomous Management System for Warehouses and Container Terminal Operators” was amended. |
| 08.02 | 舉辦「國際關務交流與合作-物聯網於海關查緝之應用」研討活動，邀請各國駐臺使節參與 | Aug.02 | Customs Administration hosted “International Customs Cooperation - IoT Application in Customs Enforcement” and invited representatives of foreign countries’ Taiwan offices to join the event. |
| 08.06 | 簽署臺瓜(瓜地馬拉)優質企業(AEO)相互承認協議行動計畫 | Aug.06 | The “Action Plan Between The Superintendence of Tax Administration of the Republic of Guatemala and the Customs Administration, Ministry of Finance of the Republic of China (Taiwan)” was signed, in order to achieve a Mutual Recognition Arrangement on the Authorized Economic Operator Programs. |

- | | | | |
|----------|---|-----------|---|
| 08.08 | 舉辦海關與各簽審機關聯繫會議 | Aug.08 | A liaison meeting among Customs and licensing agencies was held. |
| 08.13-22 | 派員赴智利巴拉斯港出席2019年APEC第2次關務程序次級委員會會議 | Aug.13-22 | Participated in the 2 nd Sub-Committee on Customs Procedures (SCCP) meeting of APEC 2019 in Port Varas, Republic of Chile. |
| 08.12-14 | 與美國能源部共同舉辦「戰略性高科技貨品(SHTC)標定及出口資料分析」訓練課程 | Aug.12-14 | Customs Administration co-hosted “The Commodity Targeting Data Analytics Workshop” with U.S. Department of Energy. |
| 08.18-24 | 關務署組代表團赴日本海關參訪物聯網及AI技術最新發展情形 | Aug18-24 | Delegation of Customs Administration visited Japan Customs for the latest advancement in IoT and AI technology. |
| 08.21 | 訂定「儲存國際航線飛機用品保稅倉庫之菸酒提領及使用報備作業」 | Aug.21 | “Operation Directions Governing Tobacco and Alcohol Withdrawal and Use Report for Bonded Warehouses Storing Aircraft supplies of International Routes” was enacted. |
| 08.29 | 公告對自中國大陸及韓國產製進口不銹鋼冷軋鋼品課徵反傾銷稅落日調查案，自公告之日起，依核定稅率繼續課徵反傾銷稅，為期5年 | Aug.29 | The sunset investigation regarding the imposition of anti-dumping duty on cold-rolled (cold-reduced) stainless steel products, which are manufactured or imported from Mainland China and Korea; the imposition of anti-dumping duties on the said products shall continue with the ratified rate for 5 years since 29 th , August 2019. |
| 09.02 | 與臺灣高等檢察署共同舉辦安居緝毒專案第4波全國查緝行動記者會 | Sep.02 | Customs Administration and Taiwan High Prosecutors Office jointly held a press conference of the fourth-wave nationwide anti-drug operations. |



- | | | | |
|----------|---|-----------|---|
| 09.06 | 日本東京海關國際情報室室長橫田朱實女士拜會關務署 | Sep.06 | Head of International Intelligence Office of Japan Customs, Ms. Akemi YOKOTA, visited Customs Administration. |
| 09.18 | 自108年起於每年9月發布海關進出口貿易統計前1年之修正資料 | Sep.18 | Revisions to the customs trade statistics annual data shall be issued every September since 2019. |
| 09.20 | 完成物聯網全時監控可行性驗證案 | Sep.20 | The IoT Cargos Monitoring System Proof of Concept Project was completed. |
| 09.26 | 修正「離島免稅購物商店設置管理辦法」 | Sep.26 | “Regulations Governing the Establishment and Management of Offshore Island Duty-free Shops” was amended. |
| 10.02-04 | 波蘭海關單一窗口專家Ms. Ewa Krawczak及Ms. Marta Figlak來臺交流 | Oct.02-04 | Single window experts of Poland Customs, Ms. Ewa Krawczak and Ms. Marta Figlak, visited Customs Administration. |
| 10.03 | 訂定「國際機場禮遇人員入境行李物品通關作業程序」 | Oct.03 | “Operation Procedures Governing the Customs Clearance of Inbound Luggage or Goods Concerning Courtesy Personnel at International Airports” was amended. |
| 10.08 | 完成人工智慧輔助儀檢影像辨識案肉品識別之可行性測試 | Oct.08 | The feasibility test was completed for Artificial Intelligence in X-Ray image recognition of meat and meat products. |
| 10.09 | 公告對自中國大陸產製進口特定不銹鋼熱軋鋼品及特定碳鋼冷軋鋼品課徵平衡稅及反傾銷稅案，經核定自公告之日起採行平衡措施及反傾銷措施，為期5年，惟考量對國家整體經濟利益之影響，暫不課徵平衡稅及反傾銷稅 | Oct.09 | Countervailing and anti-dumping measures are undertaken for 5 years regarding the imposition of countervailing and anti-dumping duties on certain hot-rolled stainless steel products and certain carbon cold-rolled steel products, which are manufactured or imported from Mainland |

- | | | | |
|----------|--|-----------|---|
| 10.09 | 公告對自中國大陸產製進口特定鍍鋅或鋅合金扁軋鋼品、碳鋼鋼板及不銹鋼冷軋鋼品課徵平衡稅案，經核定自公告之日起採行平衡措施，為期5年，惟考量對國家整體經濟利益之影響，暫不課徵平衡稅 | Oct.09 | China; however, these measures are currently suspended levying countervailing and anti-dumping duties due to the overall economic interests (stipulation had become effective since 9 th , October 2019). |
| 10.13-19 | 邀請越南海關代表團來臺觀摩緝毒犬培訓業務 | Oct.13-19 | Countervailing measures are undertaken for 5 years regarding the imposition of countervailing duty on certain flat-rolled steel products plated or coated with zinc or zinc-alloys, carbon steel plates and cold-rolled (cold-reduced) stainless steel products, which are manufactured or imported from Mainland China; however, these measures are currently suspended levying countervailing duty due to the overall economic interests (stipulation had become effective since 9 th , October 2019). |
| 10.13-20 | 陳前副署長善助率團赴紐西蘭參加臺紐情資交流會議 | Oct.13-20 | Customs Administration invited delegation of Vietnam Customs to visit Taiwan and to observe detector dog breeding and training programs. |
| 10.13-20 | 派員赴瑞士日內瓦出席WTO貿易便捷化(TFA)委員會 | Oct.13-20 | Delegation of Customs Administration led by former Deputy Director General Chen, Shan-Chu visited New Zealand for Taiwan-New Zealand Intelligence Exchange conference. |
| 10.17 | 修正「海關管理保稅工廠辦法」 | Oct.17 | Participated in the meeting and the workshop of WTO Committee on Trade Facilitation held in Geneva, Swiss. |
| | | | “Regulation Governing Customs Bonded Factories” was amended. |



- 10.21 修正「科學園區園區事業生產非保稅產品作業規定」、「加工出口區區內事業生產非保稅產品作業規定」及「保稅工廠生產非保稅產品作業規定」 Oct.21 “Operation Directions for Producing Non-bonded Products of Science Park Enterprises”, “Operation Directions for Producing Non-bonded Products of Export Processing Zone Enterprises”, and “Operation Directions on Producing Non-bonded Products for Customs Bonded Factories” were amended.
- 10.27 關務署保稅智慧服務平臺上線實施 Oct.27 The Customs Intelligent Bonded Service Platform had entered into operation.
- 11.02-10 派員赴比利時布魯塞爾參加WCO第49屆關稅估價技術委員會(TCCV)會議 Nov.02-10 Participated in the 49th meeting of WCO Technical Committee on Customs Valuation held in Brussels, Belgium.
- 11.03-09 財政部吳次長自心率該部及關務署同仁赴波蘭參加第6屆臺波次長級關務合作會議 Nov.03-09 Vice Minister of Ministry of Finance, Mr. Wu, Tzu-Hsin, and his colleagues from the Ministry and Customs Administration visited Poland to attend the 6th Taiwan-Poland Deputy Ministerial-Level Customs Cooperation Meeting.
- 11.07 修正「入境之外籍及華僑等非國內居住旅客攜帶自用應稅物品登記驗放作業要點」 Nov.07 “Operation Directions for Registration and Release of Dutiable Personal Goods Carried by Non-Resident Inbound Passenger such as Foreign and Overseas Chinese” was amended.
- 11.16-24 陳前副署長善助及高雄關楊關務長崇悟赴瑞士日內瓦出席WTO反傾銷調查機關首長工作坊 Nov.16-24 The former Deputy Director General of Customs Administration, Mr. Chen, Shan-Ju, and the Director of Kaohsiung Customs, Mr. Yang, Chung-Wu attended the WTO 2019 Workshop on Anti -Dumping for Heads of Investigating Authorities held in Geneva, Swiss.

- | | | | |
|----------|--|-----------|---|
| 11.19-20 | 與美國國土安全部移民及海關執法局共同舉辦「2019臺美反走私情資交流研討會」 | Nov.19-20 | Customs Administration co-hosted “2019 Seminar on Combating Smuggling” with U.S. Immigration and Customs Enforcement, Department of Homeland Security. |
| 11.27 | 修正「自由港區事業貨物售予國際船舶供作燃料(油)或專用物料(含船舶日用品)作業要點」 | Nov.27 | “Operation Directions Governing the FTZ Enterprises Selling fuel (oil) or Special Materials (Including Daily Necessities) of Vessel/Crew to the International-Route Vessels” was amended. |
| 11.28 | 與國際非營利組織 REACT 共同舉辦「2019 智慧財產權保護研討會」 | Nov.28 | Customs Administration co-hosted the “2019 National Training Workshop on Protecting Intellectual Property Rights” with international non-profit organization REACT. |
| 12.01 | 空運轉口貨物加貼航標申請及轉口貨物轉郵申請全面E化 | Dec.01 | Establishment of the on-line application system for reworking or correction of air flight label number on transit goods and adding parcel tag on transit goods. |
| 12.13 | 修正「貨棧及貨櫃集散站業者實施自主管理作業手冊」 | Dec.13 | “Handbook on the Implementation of Autonomous Management System for Warehouses and Container Terminal Operators” was amended. |
| 12.20 | 關務署綠能雲端資料中心機房完成整合與四關網際網路向上集中 | Dec.20 | Customs Administration merged and re-routed the outbound network of four field Customs offices while constructing the Customs energy-saving data center. |
| 12.31 | 訂定「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」 | Dec.31 | “Directions of Customs Value Determination of one-time Transfer Pricing in Fiscal year” was promulgated. |

財政部關務署簡報

Taiwan Customs in Brief

Customs Administration, Ministry of Finance, Republic of China

出版：財政部關務署

編輯：財政部關務署

地址：10341 臺北市大同區塔城街13號

電話：(02)2550-5500

網址：<http://web.customs.gov.tw>

出版年月：中華民國109年9月

創刊年月：中華民國74年6月

刊期頻率：年刊

定價：新臺幣180元

Publisher: Customs Administration, M.O.F.

Editor: Customs Administration, M.O.F.

Address: 13, Tacheng Street, Taipei, Taiwan, R.O.C.

TEL: (02)2550-5500

Web site: <http://eweb.customs.gov.tw>

Publication Date: Sep. 2020

First issue: June 1985

Frequency: Annually

Price: NT\$180



服務 · 便捷 · 安全 · 廉能

—— 精進通關作業 提升便捷效能 ——

ISSN 16086856



00180



9 771608 685005

GPN : 2008900366

工本費：新台幣180元

