

Operation Directions Governing the Customs Clearance for the Imported Goods under Agreement between the American Institute in Taiwan and the Taipei Economic and Cultural Representative Office in the United States Regarding Trade between the United States of America and Taiwan

1. In order to implement the Agreement between the American Institute in Taiwan and the Taipei Economic and Cultural Representative Office in The United States Regarding Trade between the United States of America and Taiwan (hereinafter referred to as “this Agreement”), these Operation Directions are promulgated to regulate customs clearance matters related to the import and export of goods between Taiwan and the United States in accordance with Chapter 2 of this Agreement, which pertains to customs administration and trade facilitation.
2. Customs clearance matters related to goods covered by this Agreement shall be processed in accordance with this Agreement and these Operation Directions. Matters not specified herein shall be handled in accordance with the Customs Act and relevant regulations.
3. Importers in Taiwan, exporters and manufacturers in the United States, or those with justifiable causes or their representatives of both sides may apply to the field customs of Customs Administration of the Ministry of Finance for the advance tariff ruling by submitting the “Application for an Advance Ruling on the Tariff of Imported Goods” for this Agreement (as attached in Appendix 1), along with relevant information including original manufacturer’s catalogue and manuals, etc., or samples prior to the importation of goods.
4. Importers in Taiwan, exporters and manufacturers in the United States, or those with justifiable causes or their representatives of both sides may apply to the Keelung Customs of Customs Administration of the Ministry of Finance for the advance ruling

of customs valuation by submitting the “Application for an Advance Ruling on Customs Valuation of Imported Goods” for this Agreement (as attached in Appendix 2), along with the required documents listed in Appendix 2 based on the specific issue to be claimed prior to the importation of goods.

5. Importers in Taiwan, exporters and manufacturers in the United States, or those with justifiable causes or their representatives of both sides may apply to the competent field customs of the expected port of entry for advance ruling on the country of origin by submitting an “Application for an Advance Ruling on the Country of Origin of Imported Goods” for this Agreement (as attached in Appendix 3), along with relevant certificates of origin or samples prior to the importation of goods.
6. Customs shall issue an advance ruling decision in written form within 150 days following the date of accepting the advance ruling application prescribed in Points 3-5 of these Operation Directions or receiving the necessary information provided by the applicant within the notified deadline.

The advance ruling decision made in accordance with the preceding paragraph shall remain in effect unless modified or revoked by Customs in accordance with relevant laws and regulations.

The advance ruling decision prescribed in the Paragraph 1 of this Point shall be publicly disclosed on the government website with necessary redaction to protect confidential information. However, if the applicant declares to Customs that it should not be disclosed, it may not be made public.

7. Non-perishable goods exported to the United States that are returned due to discrepancy with samples, specifications, or other legitimate reasons, may be eligible for duty exemption, provided that they are re-imported within three years from the day after the goods are released for export, notwithstanding that goods meeting the

conditions prescribed in Article 57 of the Customs Act may be processed accordingly. However, if customs duties have been refunded at the time of export, they shall be recovered based on the original duty amount.

When filing the customs declaration for the re-imported goods set forth in the preceding paragraph, the declarant shall observe the following regulations:

- (a) The duty-payer of the re-import declaration for re-imported goods shall be the same as the exporter of the original export declaration, and the product description, brand, trademark, specification, model, and tariff number shall also be the same.
- (b) The destination country in the original export declaration and the country of departure in the re-import declaration are both the United States.
- (c) In the “Duty Treatment” column of the re-import declaration, code “5S” (Re-importation of goods exported to the U.S. in compliance with statutory circumstances) shall be filled in, and in the “Clearance Code” column, code “8” (Document Review) shall be filled in. In the “Description of Goods (Brand, Specification, etc.)” column, the original export declaration number and item number shall be added for each item, and the reason for re-importation shall be filled in the “Other Declarations Particulars” column.
- (d) Relevant supporting documents, including invoices, contracts or purchase order, and transaction records for the return of goods, etc., shall be attached.

Goods exempted from customs duties for re-importation in the Paragraph 1 should not have been advanced in value or improved in quality.

- 8. Goods imported from the United States, which are damaged, do not conform to the original contract in terms of specifications or quality, and have not been used, may be applicable to a refund of the original customs duties, on condition that they are re-exported within one year from the day after the duty payment is completed.

The applicant for re-exportation of goods in the preceding paragraph shall state the reasons and submit relevant supporting documents, including the application for re-export of the original goods, invoices, and contracts/purchase orders, etc. to the original field customs of importation. Within 30 days from the day following the customs approval, the declarant shall file export declaration to the original field customs of importation in accordance with the following regulations, so that they can apply to the original field customs of importation for the refund of duties by submitting the duplicate of the export declaration:

- (a) The exporter of the re-export declaration shall be the same as the duty-payer of the original import declaration, and the product description, brand, trademark, specification, model, and tariff number shall also be the same.
- (b) The destination country in the re-export declaration and the country of departure in the original import declaration are both the United States.
- (c) In the “Statistical Code” column of the re-export declaration, code “84” (Re-exportation of goods imported from the United States in compliance with statutory circumstances) shall be filled in, and in the “Clearance Code” column, code “8” (Document Review) shall be filled in. In the “Description of Goods (Brand, Specification, etc.)” column, the original import declaration number and item number shall be added for each item, and the reason for requesting a duty refund for re-exportation shall be filled in the “Other Declarations Particulars” column.