



2025 關務年報

TAIWAN CUSTOMS
IN BRIEF



財政部關務署

Customs Administration,
Ministry of Finance, Republic of China
115年9月 September 2026

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組 織

組 織
Organization



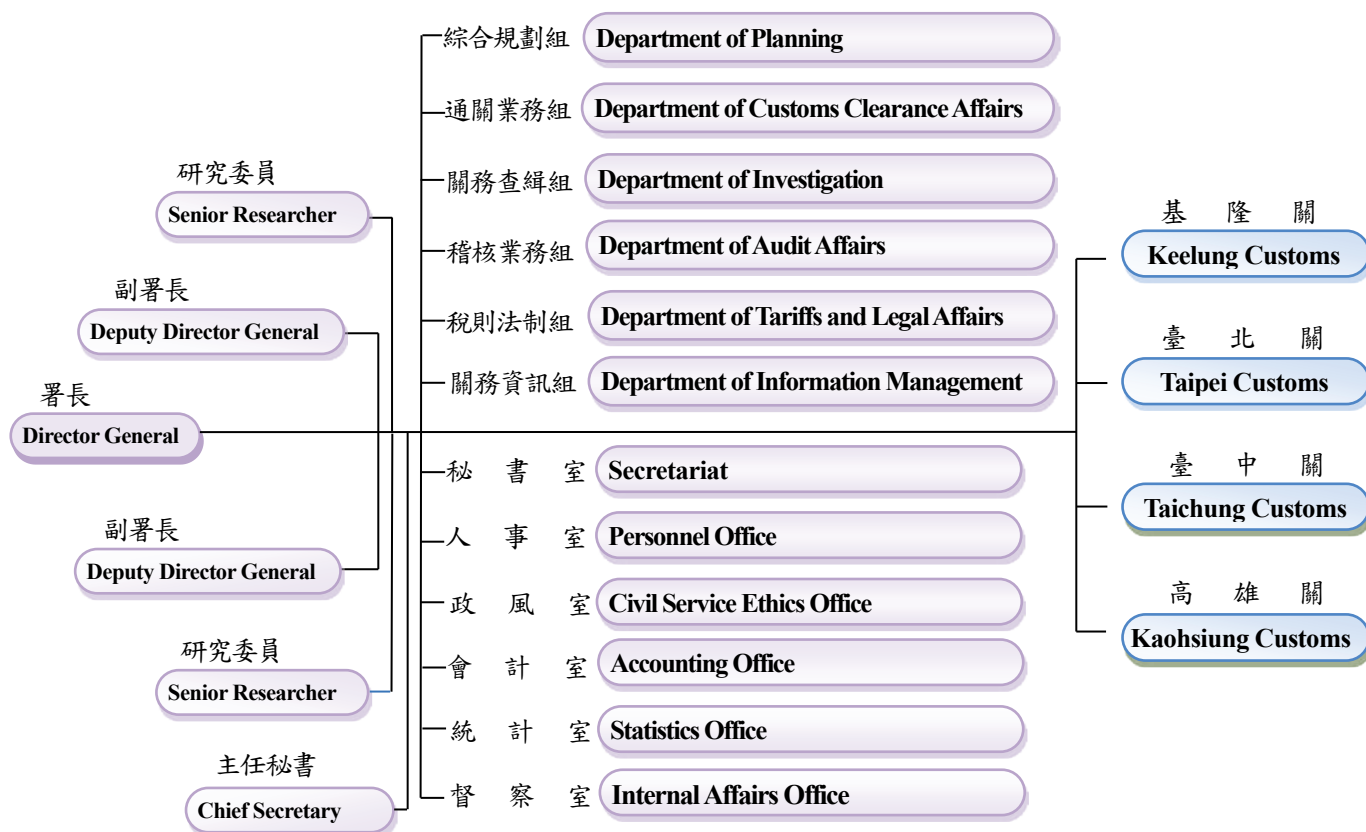
財政部關務署
Customs Administration, Ministry of Finance

關務署組織系統表

Organization of 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個行政單位及下轄4關。

Customs Administration, affiliated to Ministry of Finance, is responsible for national customs affairs, which encompass the planning and implementation 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.



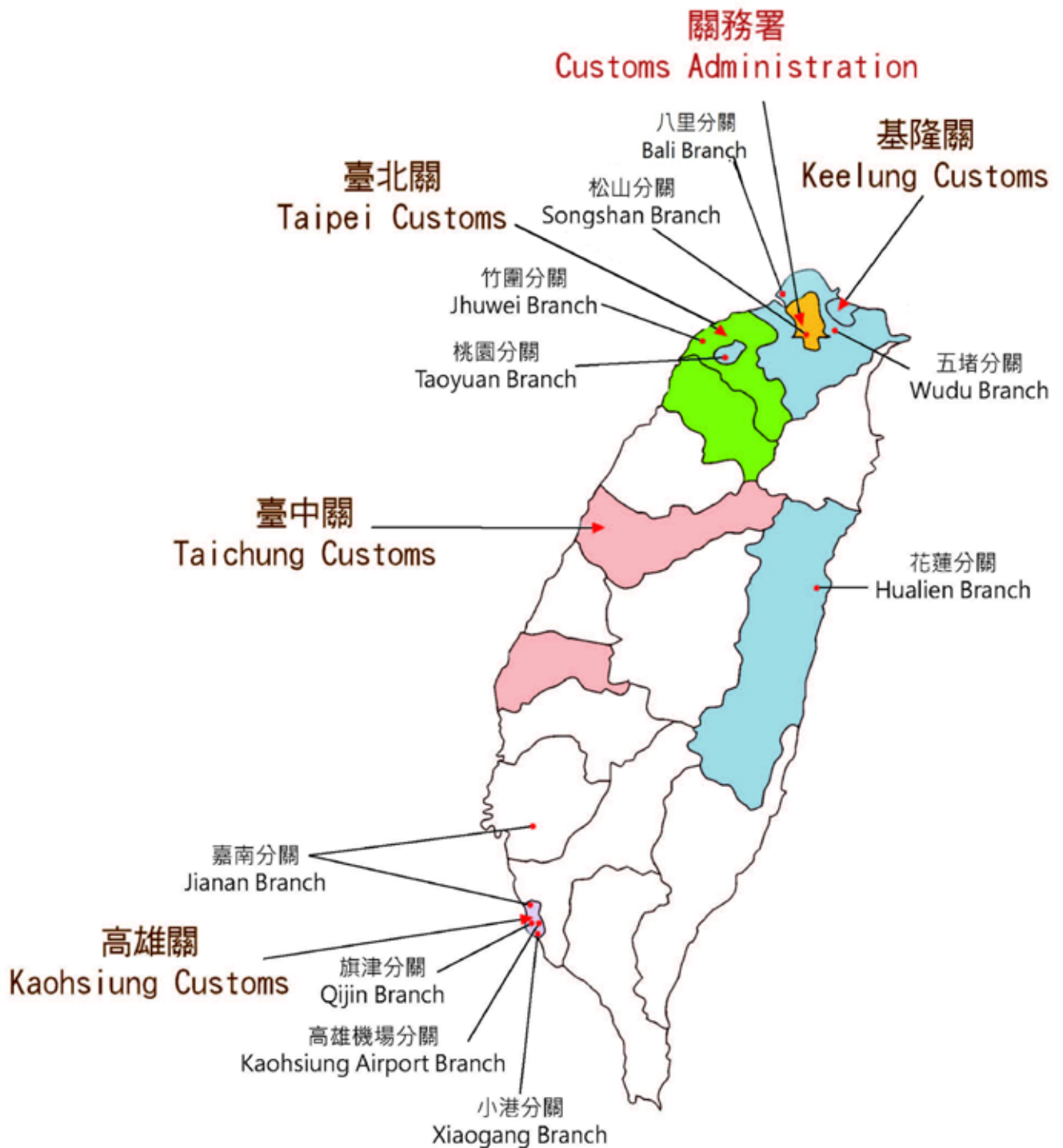


關區分布

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 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

114年人力配置

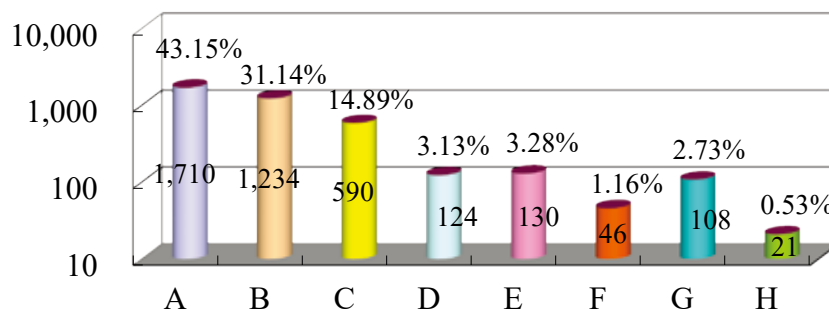
Allocation of Workforce for 2025

單位：人 Unit: Person

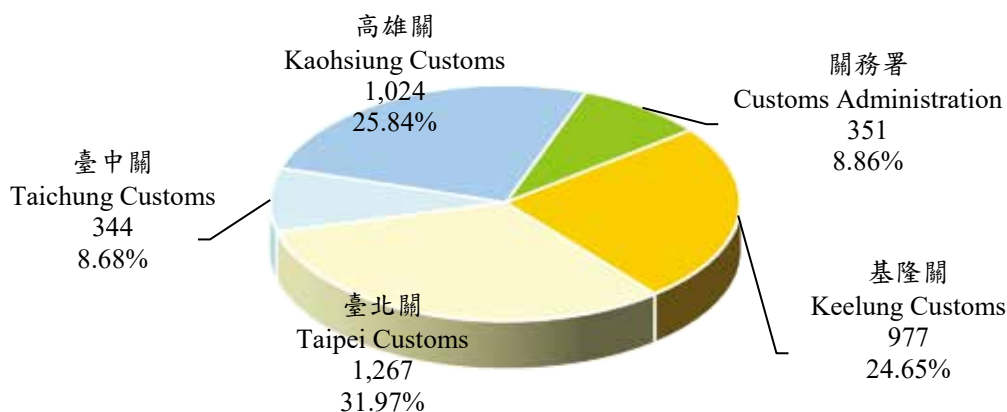
A. 通關徵稅	Trade Facilitation and Duty Collection	1,710	43.15 %
B. 查緝走私	Anti-smuggling Operations	1,234	31.14 %
C. 行政管理	Administrative Affairs	590	14.89 %
D. 資訊	Information Management	124	3.13 %
E. 保稅退稅	Bonding and Duty Drawback	130	3.28 %
F. 海務	Maritime Affairs	46	1.16 %
G. 其他	Others	108	2.73 %
H. 統計	Trade Statistics	21	0.53 %
總計 Total		3,963	100 %

附註：因尾數四捨五入關係，統計表細項合計與總數略有差異。

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



關務署	Customs Administration	351	8.86 %
基隆關	Keelung Customs	977	24.65 %
臺北關	Taipei Customs	1,267	31.97 %
臺中關	Taichung Customs	344	8.68 %
高雄關	Kaohsiung Customs	1,024	25.84 %
總計 Total		3,963	100 %



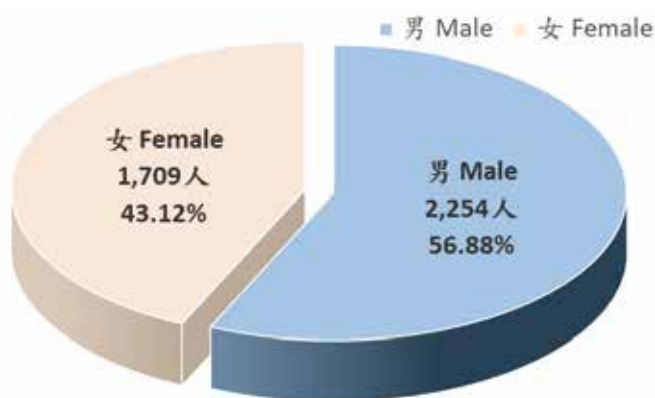


114年關員年齡及性別統計

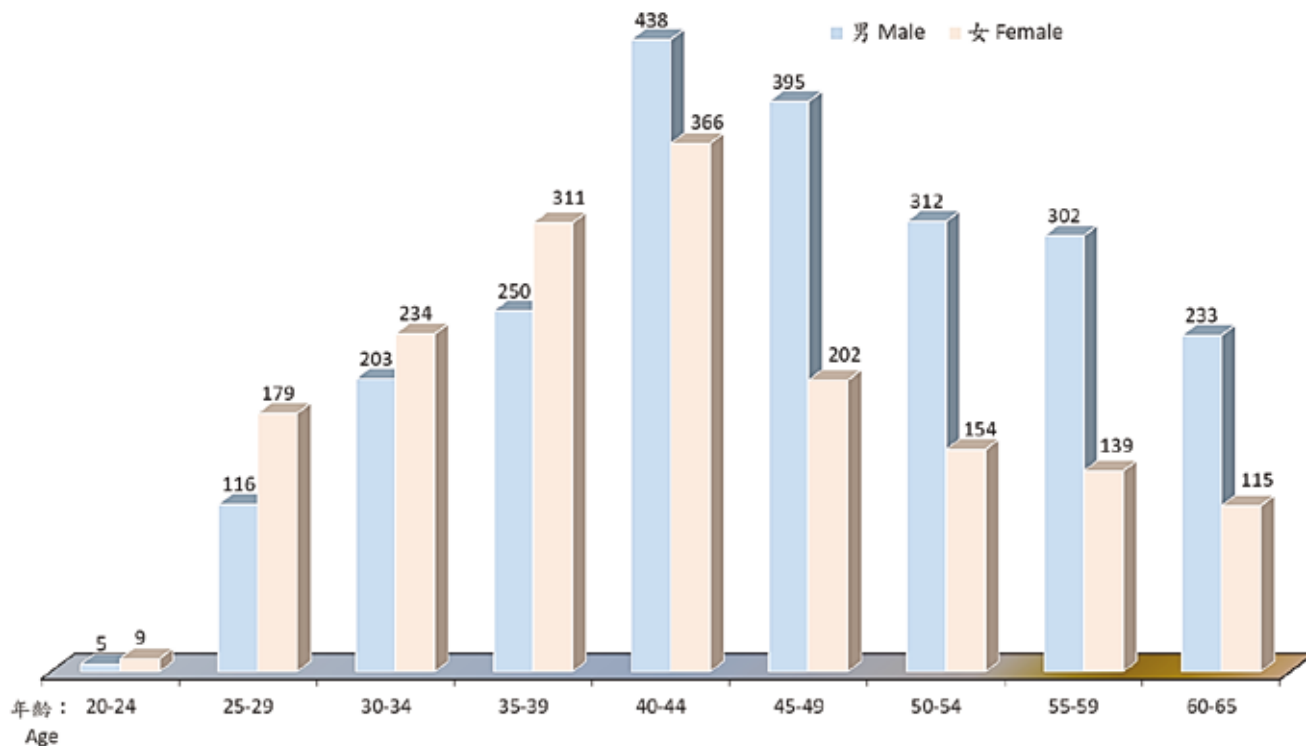
Number of Customs Officers by Age and Gender for 2025

至114年底止，海關關員計3,963人，其中男性關員2,254人(56.88%)，女性關員1,709人(43.12%)，關員年齡結構適中。

As of the end of 2025, Taiwan Customs has 3,963 officers, of which 2,254 (56.88%) are male and 1,709 (43.12%) are female. The age structure of Customs officers is well-balanced.



單位：人
Unit: Person





職掌

職掌

Functions



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 effort to further simplify and integrate customs procedures, promote the real name authentication of consignees of import express cargo, and encourage taxpayers to handle customs declaration authorization online, so as to create a facilitated and digitalized customs clearance environment.

114年各項收入

Analysis of Customs Revenue for 2025

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。114年度海關各項收入共新臺幣7,029億元，其中關稅收入為1,566億元，占總數之22.28%。

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\$702.9 billion in 2025, of which customs duty accounted for NT\$156.6 billion (22.28%).

單位：新臺幣 Unit: NT\$

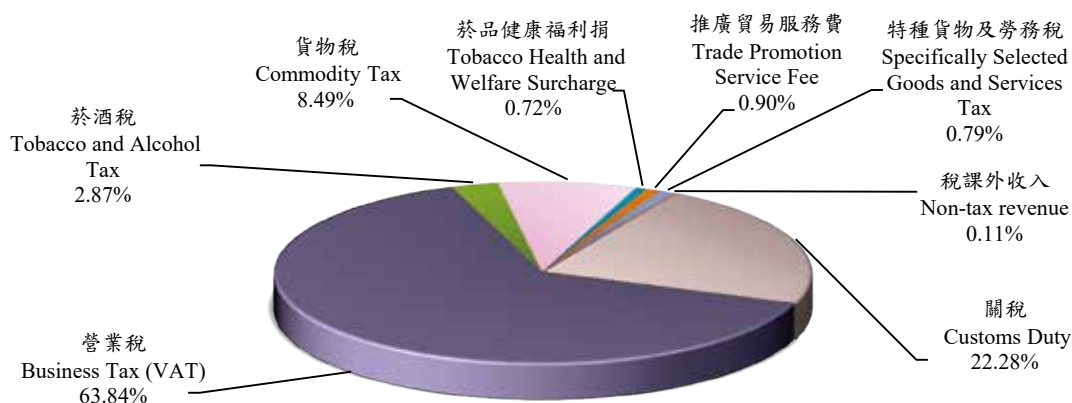
關	稅	Customs Duty	1,566 億元	156.6 billion	22.28%
營	業	Business Tax (VAT)	4,488 億元	448.8 billion	63.84%
貨	物	Commodity Tax	597 億元	59.7 billion	8.49%
菸	酒	Tobacco and Alcohol Tax	202 億元	20.2 billion	2.87%
特種貨物及勞務稅		Specifically Selected Goods and Services Tax	56 億元	5.6 billion	0.79%
菸品健康福利捐		Tobacco Health and Welfare Surcharge	50 億元	5.0 billion	0.72%
推廣貿易服務費 ¹		Trade Promotion Service Fee	63 億元	6.3 billion	0.90%
稅課外收入		Non-tax revenue	8 億元	0.8 billion	0.11%
總	計	Total	7,029 億元	702.9 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署專戶金額。

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. Trade Promotion Service Fee includes payments directly made to the International Trade Administration, MOEA.

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





114年各關關稅收入

Analysis of Customs Duty Collection by Field Customs for 2025

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。

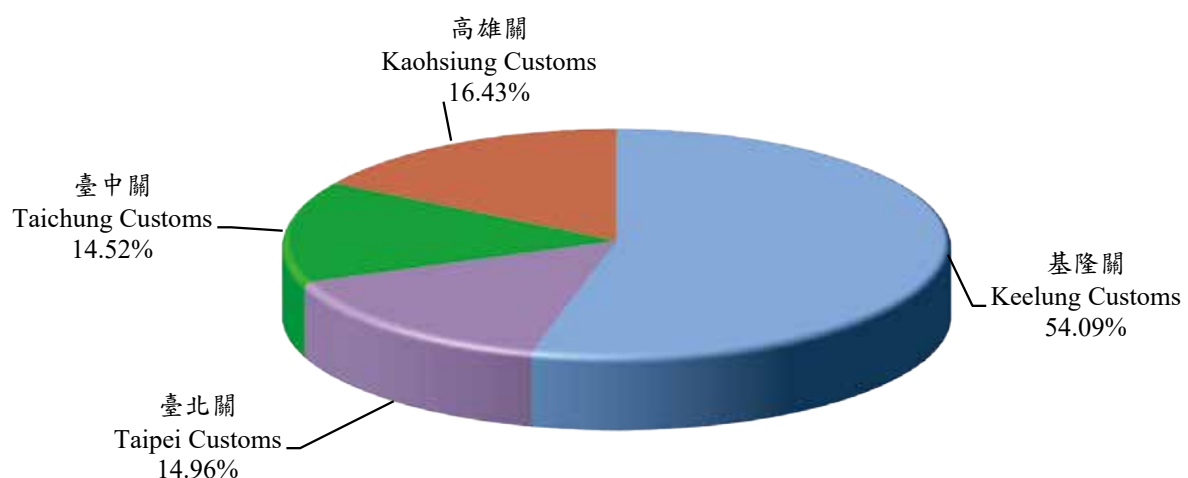
The levies on goods imported by sea are the major source of the duty collected by Customs. Among the four field Customs, Keelung Customs maintains its leading position in duty collection. Its tariff revenue has accounted for more than 50% of national tariff revenue.

單位：新臺幣 Unit: NT\$

基隆關	Keelung Customs	847 億元	84.7 billion	54.09%
臺北關	Taipei Customs	234 億元	23.4 billion	14.96%
臺中關	Taichung Customs	227 億元	22.7 billion	14.52%
高雄關	Kaohsiung Customs	257 億元	25.7 billion	16.43%
總 計	Total	1,566 億元	156.6 billion	100.00%

附註：因尾數四捨五入關係，統計表細項合計與總數略有差異。

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

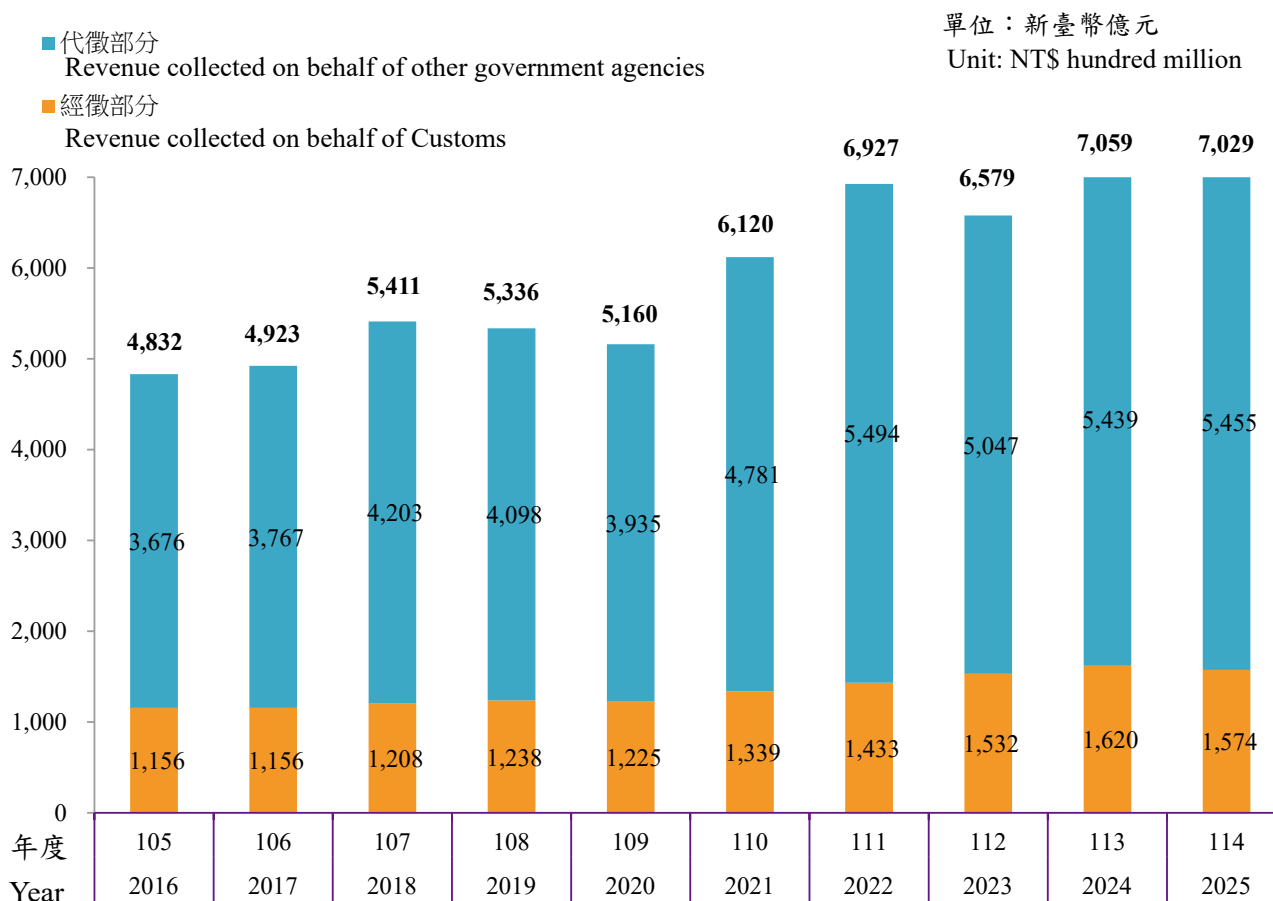


近10年各項收入

Analysis of Customs Revenue, 2016-2025

114年海關各項收入共新臺幣7,029億元，較113年之7,059億元減少30億元（-0.42%），較105年之4,832億元增加2,197億元（+45.47%）。

Customs revenue in 2025 was NT\$702.9 billion, which decreased by NT\$3 billion (-0.42%) compared with 2024, and increased by NT\$219.7 billion (+45.47%) compared with 2016.





近10年關稅收入及中央政府歲入

Customs Duty and Central Government Revenue, 2016-2025

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
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	2,713,248,575	5.25 %
112 年度(2023)	152,507,357	2,907,354,178	5.25 %
113 年度(2024)	160,903,924	3,143,927,803	5.12 %
114 年度(2025)	156,601,590	3,177,653,114	4.93 %

附註：中央政府歲入資料，113 年(含)以前為決算審定數；114 年為院編決算數。

Note: For central government revenue prior to 2024, the figures are final audit accounts; commencing from 2025, the figures are Final Accounts of Central Government, edited by the Executive Yuan.

近10年主要業務統計

Major Workload, 2016-2025

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
105 (2016)	28,278,739	13,554,515	41,833,254	100	4,583,076	4,499,014	9,082,090	100
106 (2017)	40,759,790	13,682,865	54,442,655	130	4,520,134	4,378,484	8,898,618	98
107 (2018)	51,347,452	13,691,356	65,038,808	155	4,507,998	4,330,735	8,838,733	97
108 (2019)	67,088,520	13,221,153	80,309,673	192	4,498,485	4,309,154	8,807,639	97
109 (2020)	68,176,526	14,007,535	82,184,061	196	4,230,678	4,143,472	8,374,150	92
110 (2021)	65,574,662	14,053,768	79,628,430	190	4,350,361	4,148,497	8,498,858	94
111 (2022)	58,592,667	12,426,568	71,019,235	170	4,092,747	3,902,772	7,995,519	88
112 (2023)	58,357,789	11,569,533	69,927,322	167	3,772,833	3,616,139	7,388,972	81
113(2024)	66,106,928	11,626,318	77,733,246	186	3,883,522	3,696,845	7,580,367	83
114(2025)	73,610,954	11,387,227	84,998,181	203	3,855,606	3,661,122	7,516,728	83
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
105 (2016)	25,148,519	25,142,881	50,291,400	100	1,898,799	868,335	2,767,134	100
106 (2017)	26,344,811	26,364,131	52,708,942	105	2,030,786	794,477	2,825,263	102
107 (2018)	27,485,409	27,594,598	55,080,007	110	2,230,873	763,067	2,993,940	108
108 (2019)	28,747,509	28,825,512	57,573,021	114	2,139,319	686,043	2,825,362	102
109 (2020)	3,984,370	4,006,428	7,990,798	16	1,942,309	922,187	2,864,496	104
110 (2021)	504,252	558,429	1,062,681	2	2,313,740	781,552	3,095,292	112
111 (2022)	2,284,139	2,217,975	4,502,114	9	2,456,432	613,981	3,070,413	111
112(2023)	18,060,603	18,076,919	36,137,522	72	1,948,638	549,636	2,498,274	90
113(2024)	24,936,639	24,605,175	49,541,814	99	1,821,078	533,714	2,354,792	85
114(2025)	27,464,448	27,724,018	55,188,466	110	1,602,999	460,703	2,063,702	75

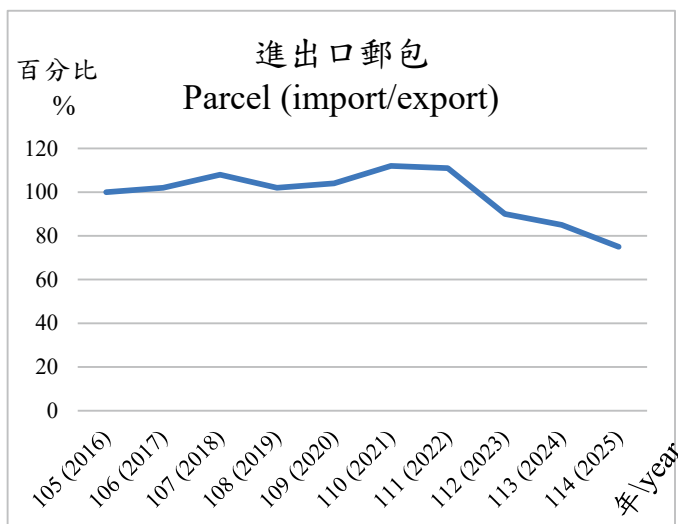
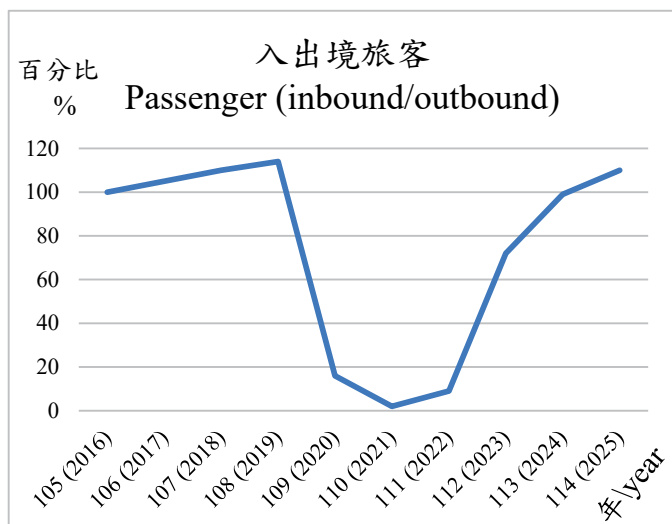
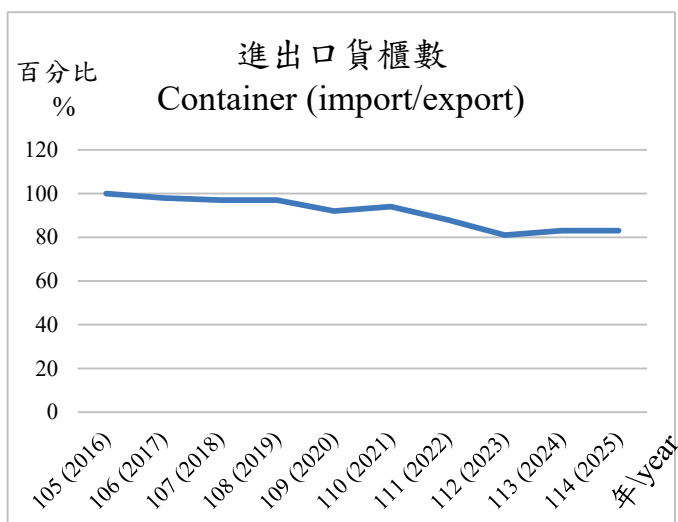
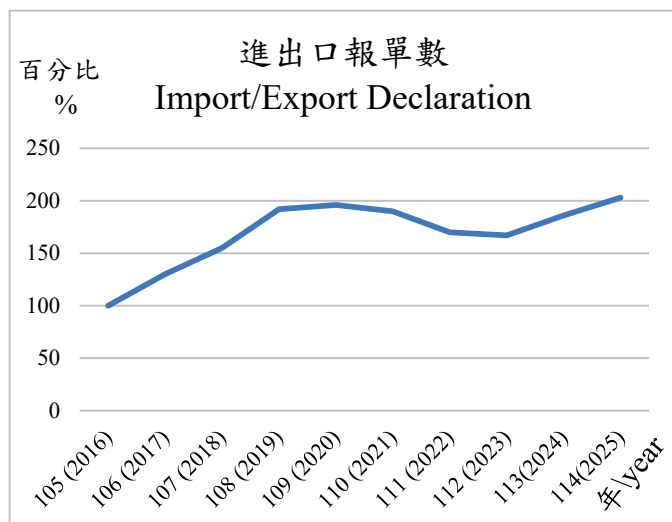
- 附註：1.報單份數包含小三通、快遞報單及快遞簡易申報單等。
2.進口貨櫃數包括進口實櫃、空櫃及轉運實櫃、轉口實櫃。
3.出口貨櫃數包括出口實櫃、空櫃及轉口實櫃。
4.定基指數以 105 年為基期(100)計算。

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 2016.



近10年主要業務變動趨勢

Trends of Major Workload, 2016-2025



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、各類風險管理資料庫及人工智慧緝私系統，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 public 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, involve duty evasion, or consist of 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, customs authorities adopt electronic systems such as the Profiling and Targeting System, Intelligence Reporting System, Big Data Analysis, Risk Management Database System, and artificial intelligence-based smuggling detection systems. 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



快遞貨物查驗
Express Consignments
Examination



郵包查驗
Parcel Inspection



旅客行李檢查
Passenger Baggage Inspection

主要查緝措施

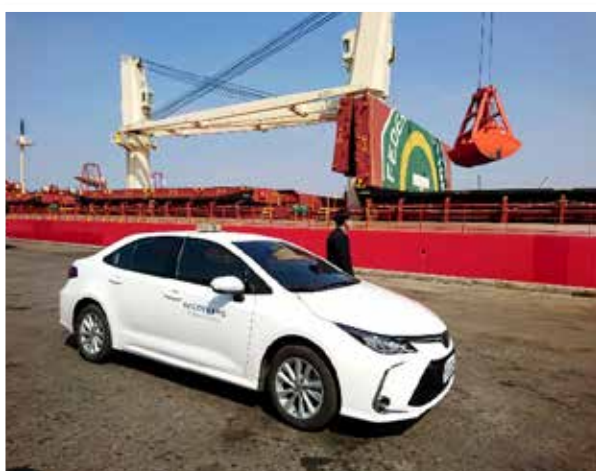
Major Inspection Methods



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



手持式X光機
Handheld X-ray Machine



巡邏港口
Port Patrol



貨物查驗
Cargo Examination



114年緝私案件分析

Analysis of Seizure Cases for 2025

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。

114年查獲私貨中，以毒品及菸類等私貨價值居高，走私方式，進口以旅客行李及快遞貨物走私為主；出口則以旅客行李藏匿為主。

毒品方面，114年緝獲582案（毛重2萬404公斤），種類以1-甲基苯基-1-丙酮1萬3,224公斤為主，大麻2,375公斤及愷他命1,387公斤居次。因應106年6月菸品稅率調漲，海關加強查緝私菸，114年緝獲259萬包；另查獲電子煙12.2萬支、煙油（彈）3.3萬瓶（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 guard shall be processed by Customs.

Among the seizures of 2025, narcotic drugs and tobacco comprised the majority of smuggled items with higher value. When it comes to modus operandi, concealment in passengers' baggage and express consignment were most commonly seen among inbound smuggling cases; whereas for outbound cases, concealment in passengers' baggage was the tactics most often used by smugglers.

As for narcotics, Taiwan Customs seized 582 cases (G.W. 20,404 kilograms) in 2025, with 1-Methylphenyl-1-propanone (Methylpropiophenone) weighing 13,224 kilograms accounting for the largest percentage, followed by cannabis weighing 2,375 kilograms and ketamine weighing 1,387 kilograms. Due to the increase of tobacco tax rates since June 2017, Taiwan Customs strived to combat illicit tobacco smuggling and seized 2,590 thousand packs of cigarettes in 2025. A total of 122,000 electronic cigarettes, and 33,000 units of e-cigarette refill cartridges and e-liquid were also seized in the same year.

114 年主要緝私案件統計

Major Seizure Cases, 2025

項目 Item	毒品 Narcotic Drug	菸品 Tobacco	電子煙/ 煙油(彈) Electronic Cigarette/Refill Cartridges and E-liquid	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 IP Infringing Goods
數(重)量 Unit/Weight	2 萬 404 公斤 20,404Kg	259 萬包 2,590 thousand packs	12.2 萬支/3.3 萬瓶(顆) 122 thousand units/33 thousand units	4 萬 4,525 公升 44,525 liters	2,058 隻 2,058 animals	5,368 公斤 5,368 Kg	492.8 萬件 4.928 million pieces

近10年緝私案件及私貨價值

Seizure Cases and Value, 2016-2025

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 (%)		
105 (2016)	9,030	92	833	8	9,863	100	504,672	97	14,097	3	518,769	100
106 (2017)	11,810	96	435	4	12,245	124	660,134	99	8,777	1	668,911	129
107 (2018)	16,623	96	627	4	17,250	175	924,152	99	10,412	1	934,564	180
108 (2019)	15,658	98	381	2	16,039	163	1,585,905	99	3,954	1	1,589,859	306
109 (2020)	14,228	99	109	1	14,337	145	1,193,027	99	3,442	1	1,196,469	231
110 (2021)	11,108	93	888	7	11,996	122	1,923,308	99	9,350	1	1,932,658	373
111 (2022)	20,369	99	123	1	20,492	208	1,006,346	98	15,581	2	1,021,927	197
112 (2023)	26,383	97	764	3	27,147	275	1,557,147	96	65,235	4	1,622,382	313
113 (2024)	30,174	94	1,772	6	31,946	324	2,600,280	98	46,789	2	2,647,069	510
114 (2025)	39,709	98	851	2	40,560	411	1,528,267	99	9,693	1	1,537,960	296

附註：1.定基指數以 105 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 2016.

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



114年重大緝私案件簡介

Major Seizures for 2025



114.1.9 基隆關查獲1-甲基苯基-1-丙酮8,080公斤

Keelung Customs intercepted 8,080 kilograms of 1-Methylphenyl-1-propanone on January 9, 2025.



114.1.20 高雄關查獲依托咪酯300公斤

Kaohsiung Customs intercepted 300 kilograms of Etomidate on January 20, 2025.



114.1.22高雄關查獲1-(2-甲氧基苯基)哌嗪鹽酸鹽675公斤

Kaohsiung Customs intercepted 675 kilograms of 1-(2-Methoxyphenyl)piperazine HCL on January 22, 2025.



114.2.17 臺中關查獲愷他命157公斤

Taichung Customs intercepted 157 kilograms of ketamine on February 17, 2025.

114年重大緝私案件簡介

Major Seizures for 2025



114.9.14 高雄關查獲大麻花472公斤及海洛因209公斤

Kaohsiung Customs intercepted 472 kilograms of cannabis and 209 kilograms of Heroin on September 14, 2025.



114.9.24 基隆關查獲對甲基苯丙酮1,523公斤

Keelung Customs seized 1,523 kilograms of 4'-Methylpropiphenone on September 24, 2025.



114.12.8 臺北關查獲愷他命558公斤

Taipei Customs seized 558 kilograms of ketamine on December 8, 2025.



114.12.18高雄關查獲走私菸品2,100箱

Kaohsiung Customs seized 2,100 cartons of smuggled cigarette on December 18, 2025.



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）2022年版修正我國海關進口稅則，並於112年6月23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) 2022 version, which was recommended by World Customs Organization (WCO). The revised Customs Import Tariff went into effect on June 23, 2023.

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.

114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 2025

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。114年申請案件共1,017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。114年事後稽核案件350件，補稅及罰鍰金額約新臺幣2億8,535萬元。

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。114年查價結案共2萬3,694件，補稅金額約新臺幣4億2,228萬元。

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 1,017 cases in 2025.

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 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 2025, Customs conducted 350 PCA cases, which resulted in the imposition of around NT\$285 million in 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 2025, Customs investigated 23,694 import cases, and recovered around NT\$422 million in evaded duties.



114年事後稽核案件統計

Post-Clearance Audit Case, 2025

	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)	104	65	39	142	350
核定補稅金額 (新臺幣萬元) Amount of Duty to be Recovered (NT\$ ten thousand)	6,571	5,462	2,021	9,494	23,548
核定罰鍰金額 (新臺幣萬元) Amount of Fine (NT\$ ten thousand)	521	0	0	4,466	4,987

註：因尾數四捨五入，統計表細項合計與總數略有差異。

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

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 Technology 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



114年各類別保稅廠商家數

Number of Bonded Firms by Categories for 2025

管轄海關 Under the Jurisdiction of 保稅 類別 Bonding Categories 家數 Number of Firms	基隆關 Keelung Customs	臺北關 Taipei Customs	臺中關 Taichung Customs	高雄關 Kaohsiung Customs	合 計 Total
保稅工廠 Bonded Factories	0	148	76	61	285
科技產業園區事業 Technology Industrial Park Enterprises	0	0	71	117	188
科學園區事業 Science Park Enterprises	0	269	48	89	406
農業科技園區事業 Agricultural Technology Park Enterprises	0	0	0	9	9
保稅倉庫 Bonded Warehouses	27	63	31	39	160
物流中心 Logistics Centers	3	26	7	12	48
自由貿易港區事業 Free-Trade-Zone Enterprises	17	36	28	38	119
免稅商店 Duty-free Shops	4	5	1	7	17
離島免稅購物商店 Offshore Island Duty-free Shops	2	0	0	7	9
合計 Total	53	547	262	379	1,241

114年主要保稅業務統計

Trade Statistics of Bonded Firms by Main Categories for 2025

保稅工廠 114年申報約67.3萬份報單，進出廠值約新臺幣15兆8,796億元，較113年9兆1,948億元，增加72.7%。

Bonded Factories submitted 673 thousand declarations in 2025. The total value of goods into and from the factory reached around NT\$15,879.6 billion, which increased by 72.7% compared with the NT\$9,194.8 billion in 2024.

	廠商(家) Number of factories	進廠報單份數 (千份) Number of declarations on goods into the zone (Unit: thousand)	出廠報單份數 (千份) Number of declarations on released goods (Unit: thousand)	進廠貨物值 (新臺幣十億元) Value of goods into the zone (Unit: NT\$ billion)	出廠貨物值 (新臺幣十億元) Value of released goods (Unit: NT\$ billion)
臺北關 Taipei Customs	148	181.7	270.6	5,499.4	5,833.9
臺中關 Taichung Customs	76	57.9	122.3	2,213.7	2,085.5
高雄關 Kaohsiung Customs	61	15.3	24.8	105.8	141.3

科技產業園區 114年申報約25萬份報單，進出區值約新臺幣4兆1,935億元，較113年3兆783億元，增加36.23%。

In Technology Industrial Parks, 250 thousand declarations were submitted in 2025. The total value of goods into and from the park reached around NT\$4,193.5 billion, which increased by 36.23% compared with the NT\$3,078.3 billion in 2024.

	廠商(家) Number of factories	進區報單份數 (千份) Number of declarations on goods into the zone (Unit: thousand)	出區報單份數 (千份) Number of declarations on released goods (Unit: thousand)	進區貨物值 (新臺幣十億元) Value of goods into the zone (Unit: NT\$ billion)	出區貨物值 (新臺幣十億元) Value of released goods (Unit: NT\$ billion)
臺中關 Taichung Customs	71	13.0	18.4	204.6	205.2
高雄關 Kaohsiung Customs	117	82.3	136.1	1,874.0	1,909.6



114年主要保稅業務統計

Trade Statistics of Bonded Firms by Main Categories for 2025

科學園區 114年申報約56萬份報單，進出區值約新臺幣19兆7,775億元，較113年11兆5,079億元，增加71.86%。

In Science Parks, 560 thousand declarations were submitted in 2025. The total value of goods into and from the park reached around NT\$19,777.5 billion, which increased by 71.86% compared with the NT\$11,507.9 billion in 2024.

	廠商(家) Number of factories	進區報單份數 (千份) Number of declarations on goods into the zone (Unit: thousand)	出區報單份數 (千份) Number of declarations on released goods (Unit: thousand)	進區貨物值 (新臺幣十億元) Value of goods into the zone (Unit: NT\$ billion)	出區貨物值 (新臺幣十億元) Value of released goods (Unit: NT\$ billion)
臺北關 Taipei Customs	269	92.5	206.4	4,130.6	4,621.0
臺中關 Taichung Customs	48	37.3	91.6	3,339.3	3,830.0
高雄關 Kaohsiung Customs	89	53.4	78.4	1,257.9	2,598.7

自由貿易港區 114年申報約31.9萬份報單，進出區貨物總值約新臺幣11兆2,865億元，較113年5兆622億元，成長122.95%。

In Free Trade Zones, 319 thousand declarations were submitted in 2025. The total value of goods into and from the zone reached around NT\$11,286.5 billion, which increased by 122.95% compared with the NT\$5,062.2 billion in 2024.

	廠商(家) Number of factories	進區報單份數 (千份) Number of declarations on goods into the zone (Unit: thousand)	出區報單份數 (千份) Number of declarations on released goods (Unit: thousand)	進區貨物值 (新臺幣十億元) Value of goods into the zone (Unit: NT\$ billion)	出區貨物值 (新臺幣十億元) Value of released goods (Unit: NT\$ billion)
基隆關 Keelung Customs	17	8.5	20.0	407.6	394.0
臺北關 Taipei Customs	36	52.9	134.4	2,183.5	6,323.1
臺中關 Taichung Customs	28	18.8	32.6	671.2	938.3
高雄關 Kaohsiung Customs	38	27.8	24.1	216.6	152.2

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。

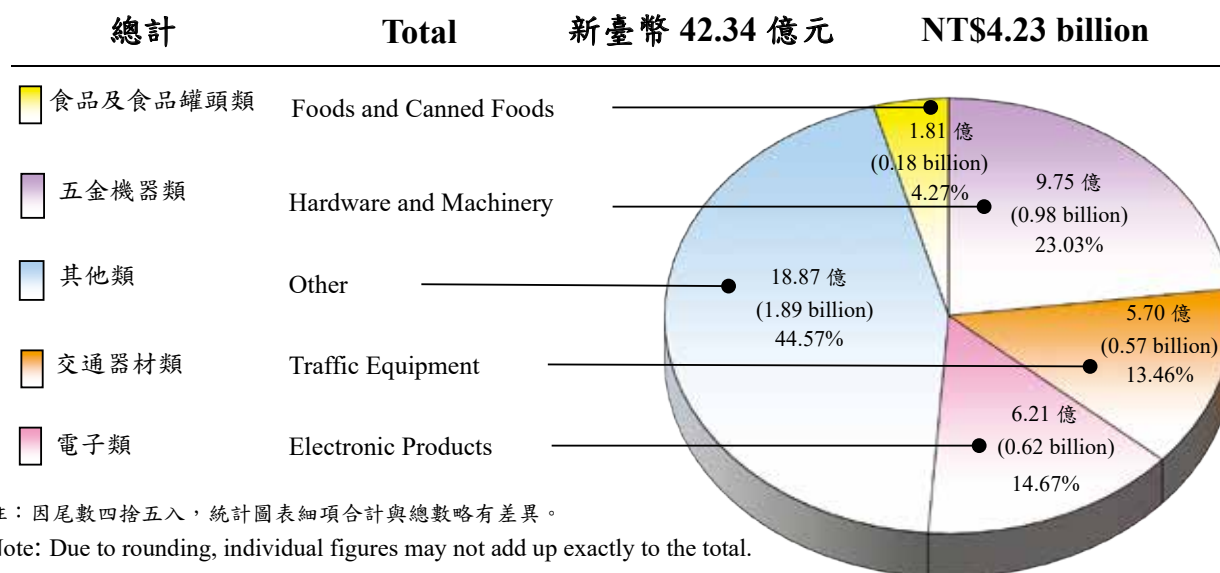
Duty drawback system has been introduced by the government to promote exportation of products manufactured from imported materials. Under this system, import duties and taxes levied on these materials may be refunded or offset following exportation of the finished products according to the standards 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.



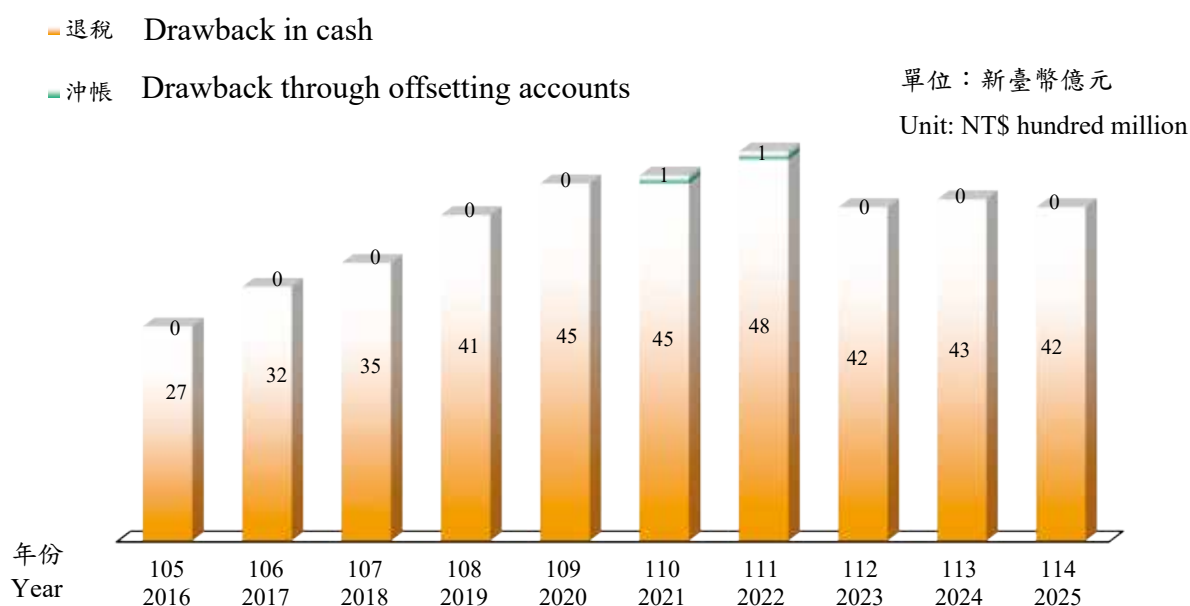
114年外銷沖退稅產品分類

Value and Percentage of Duty Drawbacks by Products for 2025



近10年外銷沖退稅金額

Value of Duty Drawbacks, 2016-2025



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.



114年特別關稅課徵收入

Collection of Special Customs Duty for 2025

114年海關總計課徵特別
關稅（反傾銷稅）新臺幣約10
億1,289萬元。

The total amount of anti-dumping duties
collected in 2025 was around NT\$1,012.89
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)	20,935	2.07
		86.6-204.1	100.12.20-106.12.20 (2011.12.20 – 2017.12.20)		
		0、29.72	106.12.21-112.12.28 (2017.12.21 – 2023.12.28)		
		29.72	112.12.29-117.12.28 (2023.12.29 – 2028.12.28)		
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)	2,700	0.27
		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	100.5.30-116.11.8 (2011.5.30 – 2027.11.8)	0	0
	越南 Vietnam	13.59-23.2	114.7.28-119.7.27 (2025.7.28 – 2030.7.27)	113,759	11.23
不銹鋼冷軋鋼品 Flat-rolled products of stainless steel, cold- rolled	中國大陸 China 韓國 Korea	20.18-38.11	102.8.15-108.8.28 (2013.8.15 – 2019.8.28)	3,966	0.39
		37.65、38.11	108.8.29-114.3.17 (2019.8.29 – 2025.3.17)		
		37.65、38.11	114.3.18-119.3.17 (2025.3.18 – 2030.3.17)		

114年特別關稅課徵收入

Collection of Special Customs Duty for 2025

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 %
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 韓國 Korea	4.22-77.3	105.8.22-111.9.13 (2016.8.22 – 2022.9.13)	13,811	1.36
		4.72-77.3	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)	113,150	11.17
		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)	78,905	7.79
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)	157,506	15.55
浮式平板玻璃 Float glass, in sheets	馬來西亞 Malaysia 印尼 Indonesia 泰國 Thailand	0-129.32	112.5.22-117.5.21 (2023.5.22 – 2028.5.21)	35,273	3.48
平面印刷用版材 Offset printing plate	中國大陸 China	13.52 - 76.89	112.12.7-117.12.6 (2023.12.7 – 2028.12.6)	79,730	7.87
麥芽釀造啤酒 Beer made from malt	中國大陸 China	19.13-51.94	114.7.3-119.7.2 (2025.7.3 – 2030.7.2)	393,163	38.82
特定熱軋扁軋鋼品 Certain flat hot-rolled steel products	中國大陸 China	16.1-20.15	114.7.3-119.7.2 (2025.7.3 – 2030.7.2)	0	0
總計 Total				1,012,899	100%

附註：因尾數四捨五入關係，統計表細項合計與總數略有差異。

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



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
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
112 (2023)	24,433,229	13,482,108	10,951,121	2,530,987	-9.2	-5.2	-13.8
113 (2024)	27,881,670	15,233,271	12,648,399	2,584,871	+14.1	+13.0	+15.5
114 (2025)	34,941,658	19,887,353	15,054,305	4,833,048	+25.3	+30.6	+19.0

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.

114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 2025

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)
美 國 United States	1,500,845	6,140,850	7,641,695	4,640,004
中國大陸 China	2,852,661	3,113,045	5,965,706	260,384
南 韓 Korea, Republic of	1,975,957	827,067	2,803,024	-1,148,889
日 本 Japan	1,709,541	934,163	2,643,704	-775,378
香 港 Hong Kong	44,335	2,190,868	2,235,203	2,146,533
馬來西亞 Malaysia	579,002	1,152,433	1,731,435	573,431
新 加 坡 Singapore	405,823	1,258,300	1,664,124	852,477
越 南 Viet Nam	445,144	565,208	1,010,352	120,064
墨 西 哥 Mexico	101,793	682,943	784,736	581,150
德 國 Germany	445,097	229,335	674,432	-215,761
其他國家 Other Countries	4,994,108	2,793,141	7,787,248	-2,200,967
總 計 Total	15,054,305	19,887,353	34,941,658	4,833,048

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.

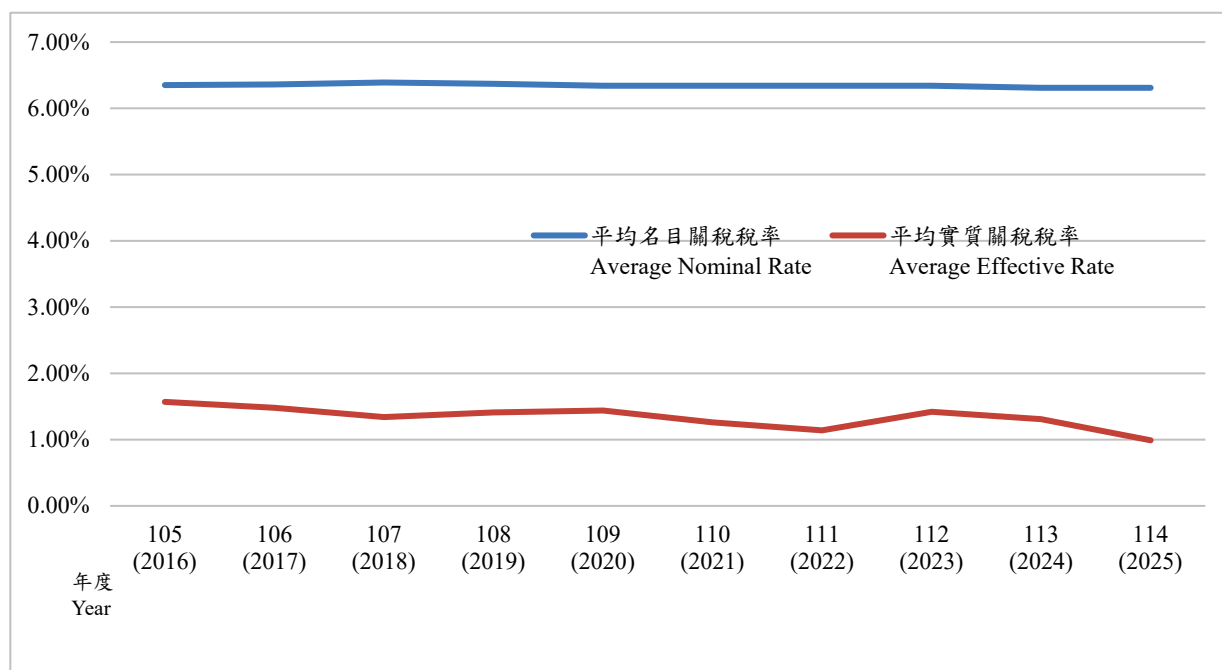
3. Due to rounding, individual figures may not add up exactly to the total.



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,
2016-2025

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
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%
112 (2023)	6.34%	1.42%
113 (2024)	6.31%	1.31%
114 (2025)	6.31%	0.99%



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，提供通關業者便利的申辦、查詢、稅規費繳納線上服務；並提供機關間資訊交換及跨境資料交換服務；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及保稅全流程e化申辦服務。

110年至114年推動「雲世代智慧海關計畫」，發展AI稅則分類服務並將多項便利服務部署至公有雲，擴大政府雲端應用；113年至114年推動「建構高效快遞貨物通關雲端平臺計畫」，建構進口快遞貨物簡易申報雲平臺，強化資料傳輸韌性及安全。

114年起推動「數位海關再造計畫」，建置新一代單一窗口及通關系統，打造智慧便捷之現代化關務服務環境。

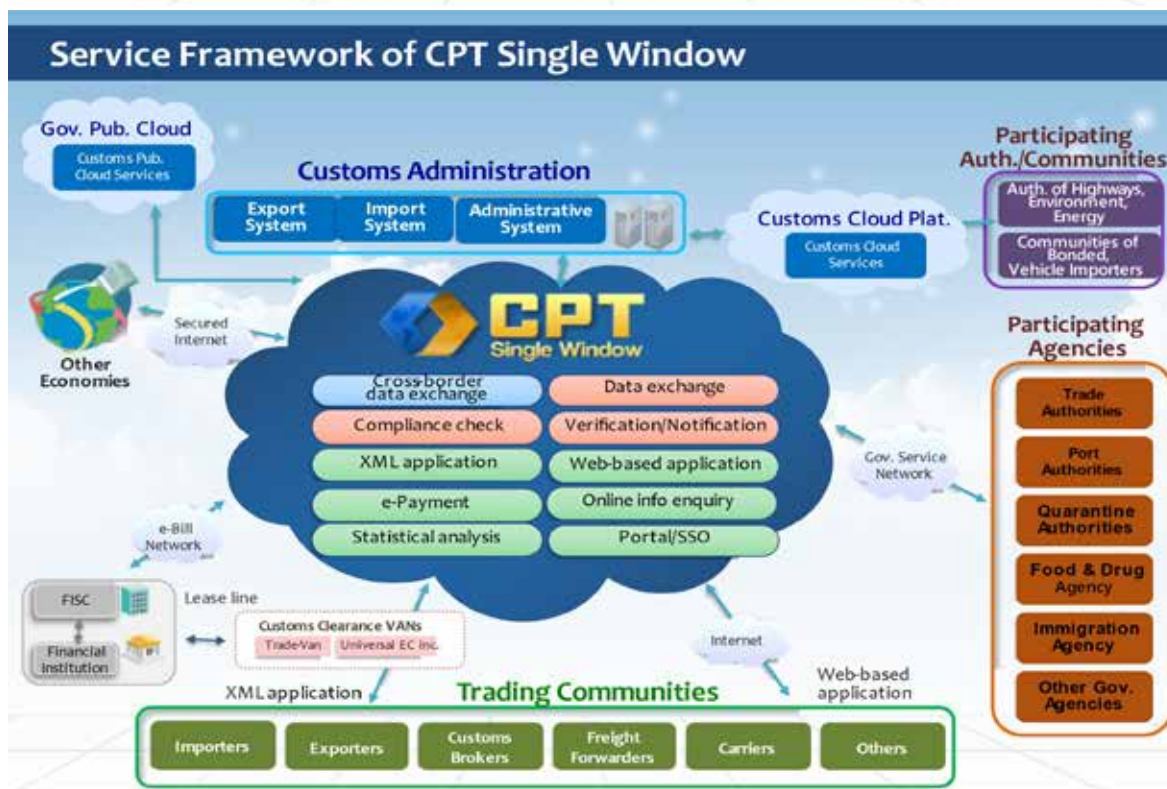
In line with the e-government policy, Taiwan Customs has comprehensively implemented the automated clearance systems since 1995. From 2002, Customs developed online services such as web-based online applications, e-payment, etc. Meanwhile, Customs built the disaster recovery mechanism, shaping a diversified,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

The Customs-Port-Trade Single Window System and the Advance Cargo Information System were launched in 2013 and 2015 respectively, providing the trading community with convenient online services for application, inquiry, and payment, as well as inter-agency information exchange and cross-border data exchange. From 2017 to 2020, Customs initiated the “Integration of Customs Services and IT Resources Program” to build a customs cloud computing platform and develop cross-agency vehicle information service and full-process e-applications for bonded services.

From 2021 to 2025, Customs promoted the “Smart Customs in the Cloud Era Plan” to develop the AI tariff classification and deploy various convenient services on the public cloud, thereby expanding the government’s cloud utilization. Furthermore, from 2024 to 2025, Customs promoted the “Efficient Express Cargo Customs Clearance Cloud Platform Program” to establish the Import Express Cargo Customs Clearance Platform, thereby enhancing the resilience and security of data transmission.

Since 2025, “Digital Customs Service Re-engineering Program” has been initiated to establish next-generation single window and customs clearance systems and to provide an intelligent and efficient modern customs service environment.

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. Such functions can be grouped into three categories.

1. Collection of taxes and fees other than customs duties, 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 Mainland China, and verification of import and export permits, certificates or approval letters before the release of goods subject to import or export restriction.
3. Implementation of anti-money laundering measures such as checking the amount of national or foreign banknotes, RMB, and gold carried by inbound and outbound passengers to ensure that they comply with applicable regulations.



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.

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。

113年全新策展開幕，以貨物旅程及連結世界為主軸，設置11個主題展區。內容多元豐富，並融合互動設計，民眾藉由趣味探索，進入海關的世界，瞭解海關歷史、職能及與全球貿易關聯性。

海關博物館採預約制，免費開放民眾參觀，並安排專人導覽解說，藉由知識傳遞與文化體驗，讓民眾更加認識海關職責與任務，促進機關與民眾良性互動。相關資訊與預約方式，請見官網：<https://web.customs.gov.tw/museum>。

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 newly curated exhibition in 2024 focuses on the journey of goods and connecting the world. It features 11 meticulously designed thematic zones, offering diverse and rich content integrated with interactive designs. Visitors can explore the fascinating world of customs through engaging activities, gaining insights into the history, functions, and global trade connections of customs operations.

The Customs Museum operates on a reservation basis and is open to the public free of charge. Guided tours are provided to enhance the experience, allowing visitors to deepen their understanding of customs duties and missions. These efforts aim to foster positive interactions between the institution and the public through knowledge sharing and cultural experiences. For more information and reservation details, please visit the official website: <https://web.customs.gov.tw/museum>.



114.6.13北投社區大學參訪
Visit by the Taipei Beitou Community College on June 13, 2025



114.8.15行政院主計總處參訪
Visit by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan on August 15, 2025



114.8.20國際租稅班參訪
Visit by the International Taxation Academy on August 20, 2025



114.12.11財政部關務署員工子女非
營利幼兒園參訪
Visit by the Customs Administration, Ministry of Finance Employee Child Non-profit Preschool on December 11, 2025.

大

事

紀

大事紀
Chronology of
Major Events



114年

2025

01.03 繼續機動調降牛肉、烘焙用奶粉、奶油、無水奶油及小麥等22項貨品關稅稅率，實施期間自114年1月1日至同年3月31日。

Jan. 3 The tariff rates of 22 products including meat of bovine animals, milk powder for baking, butter, anhydrous milk fat, and wheat were reduced from January 1 to March 31, 2025.

01.07 訂定「中華民國（臺灣）政府與馬紹爾群島共和國政府經濟合作協定進口貨品通關作業要點」，自114年1月15日生效。

Jan. 7 The Operation Directions Governing the Customs Clearance for Imported Goods under the Economic Cooperation Agreement between the Government of the Republic of China (Taiwan) and the Government of the Republic of the Marshall Islands was promulgated, effective from January 15, 2025.

01.08 公告114年度花生等14種農產品實施特別防衛措施基準數量及基準價格，實施期間自114年1月1日至12月31日。

Jan. 8 The trigger volume and the trigger price of 14 agricultural products including peanuts applied by special safeguard measures were announced and effective from January 1 to December 31, 2025.

114年	2025
01.09	修正發布「復運進出口案件之報單核銷作業規定」第2點、第4點。
01.13	修正發布「入境旅客攜帶行李物品報驗稅放辦法」第7條、第10條。
01.13	修正發布「洗錢防制物品出入境申報及通報辦法」第1條、第3條、第4條。
01.14	修正發布「物流中心貨物通關辦法」部分條文。
01.16	陳副署長世鋒屆齡退休，職缺由臺北關趙關務長台安陞任。
	Paragraphs 2 and 4 of the Operation Directions Governing the Check of Import and Export Declaration for Re-imported and Re-exported Goods were amended and promulgated.
	Articles 7 and 10 of the Regulations Governing the Declaration, Inspection, Duty, and Release of Personal Luggage or Goods of Inward Passengers were amended and promulgated.
	Articles 1, 3, and 4 of the Anti-Money Laundering Regulations for Cross-border Declaration and Reporting were amended and promulgated.
	Partial articles of the Regulations Governing Customs Clearance for Goods in Logistics Centers were amended and promulgated.
	Deputy Director General Chen, Shih-Feng retired, and Chao, Tai-An, former Director of Taipei Customs, succeeded as new Deputy Director General.



114年	2025
01.23 修正發布「入境旅客攜帶行李物品報驗稅放辦法」第11條及第4條附表。	Jan. 23 Article 11 and the appendix of Article 4 of the Regulations Governing the Declaration, Inspection, Duty, and Release of Personal Luggage or Goods of Inward Passengers were amended and promulgated.
02.24-28 派員參加2025年亞太經濟合作(APEC)關務程序次級委員會會議及其他研討會。	Feb. 24-28 Participated in the 2025 Asia-Pacific Economic Cooperation (APEC) Sub-Committee on Customs Procedures (SCCP) Meeting and related meetings.
03.05 臺灣高等檢察署於基隆關召開雜貨櫃查緝跨機關聯繫會議。	Mar. 5 The Taiwan High Prosecutors Office held an inter-agency liaison meeting at the Keelung Customs regarding the seizure of goods from grocery containers.
03.12 修正發布「外銷品沖退原料稅電子化作業要點」。	Mar. 12 The Operation Directions on the Electronic Processing of the Offsetting or Refund of Import Duties and Taxes on Raw Materials Used in the Production of Export Goods was amended and promulgated.
03.12-13 派員參加世界貿易組織(WTO)貿易便捷化委員會視訊會議。	Mar. 12-13 Participated in the virtual meetings of the World Trade Organization (WTO) Committee on Trade Facilitation.
06.04-05	Jun. 4-5
12.01-03	Dec. 1-3

114年

2025

03.18 公告對自中國大陸及韓國產製進口不銹鋼冷軋鋼品繼續課徵反傾銷稅，為期5年。

Mar.18 It was announced that the anti-dumping duties on SUS 300 series flat-rolled products of stainless steel, cold-rolled originating in or imported from China and Korea were extended for another five years.

03.19 訂定發布「申請設立或變更空運快遞貨物專區或航空貨物轉運中心審查作業要點」。

Mar. 19 The Operation Directions Governing the Customs Review of the Application for the Establishment or Alteration of Air Express Handling Units or Air Cargo Transshipment Center was promulgated.

03.27 關港貿單一窗口新增個人跨境網購詐騙更正進口報單退稅線上申請作業。

Mar. 27 The Customs-Port-Trade (CPT) Single Window launched an e-application service for tax refunds on corrected import declarations related to personal cross-border e-commerce fraud cases.

04.07 為因應美國對等關稅政策，自114年4月對受影響業者提供「保稅區通關免裝箱單」及「擴大實施海關遠端稽核」簡化通關措施。

Apr. 7 To support businesses that are affected by United States' implementation of reciprocal tariff policies, simplified customs clearance measures started in April 2025, including "No packing list required for customs clearance in bonded areas" and "Expanding the implementation of remote customs audits."



114年

2025

04.07-11 派員參加世界關務組織(WCO)第60屆關稅估價技術委員會視訊會議。

Apr. 7-11 Participated in the 60th virtual meeting of the World Customs Organization (WCO) Technical Committee on Customs Valuation.

04.09 繼續機動調降牛肉、烘焙用奶粉、奶油、無水奶油及小麥等22項貨品關稅稅率，實施期間自114年4月1日至同年9月30日。

Apr. 9 The tariff rates of 22 products including meat of bovine animals, milk powder for baking, butter, anhydrous milk fat, and wheat were reduced from April 1 to September 30, 2025.

04.10 關務署與財團法人惠光導盲犬教育基金會簽署工作犬育種合作分享互助瞭解備忘錄。

Apr. 10 Customs Administration signed an MOU with the HuiKuang Guide Dog School to enhance cooperation in working dog breeding.

04.16 公告自113年12月13日起，聖多美及普林西比自適用我國海關進口稅則第2欄稅率之低度開發國家名單除名。

Apr. 16 Since December 13, 2024, São Tomé and Príncipe has graduated from the list of Least Developed Countries subject to the Column II tariff rate of the Customs Import Tariff schedule.

04.29-30 派員參加WCO第35屆修正版京都公約管理委員會視訊會議。

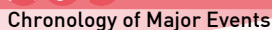
Apr. 29-30 Participated in the 35th Virtual Meeting of the WCO Revised Kyoto Convention Management Committee.

114年	2025
04.29-05.01 10.28-30	派員參加WTO補貼暨平衡措施委員會及反傾銷措施委員會視訊會議。
	Apr. 29- May 1 Oct. 28-30
	Participated in the virtual meeting of the WTO Committee on Subsidies and Countervailing Measures and Committee on Anti-dumping Practices.
05.01	「通關e便捷App」上線。
	May 1
	The “e-Clearance App” was launched.
05.06	發布海關緝私條例第3條、第37條、第38條、第39條及第53條規定解釋令。
	May 6
	The interpretive rule pursuant to Articles 3, 37, 38, 39, and 53 of the Customs Anti-smuggling Act was announced.
05.07	「每旬報關適用外幣匯率表」新增「越南盾(VND)」，自114年7月1日實施。
	May 7
	The Vietnamese Dong (VND) added to “Foreign Exchange Rate Table for Customs Declaration on a Ten-Day Basis” starting July 1, 2025.
05.09	修正「自由貿易港區貨物通關管理辦法」部分條文。
	May 9
	Partial articles of the Regulations Governing Customs Clearance for Goods in Free Trade Zones were amended.
05.12-13	日本神戶稅關及日本台灣交流協會拜會關務署、臺北關及高雄關。
	May 12-13
	The delegation from Kobe Customs and the Japan-Taiwan Exchange Association visited Customs Administration, Taipei Customs and Kaohsiung Customs.



114年	2025
05.21	修正發布「優質企業認證及管理辦法」部分條文。
05.22-23	日本台灣交流協會參訪高雄關離島通關及保稅業務。
05.29	修正發布「海關緝私案件減免處罰標準」第4條、第11條、第18條。
06.04	修正公布海關進口稅則部分稅則之關稅稅率。
06.10	行政院卓院長榮泰參加本署舉辦114年第12波安居緝毒專案發布記者會。
06.12-13	舉行114年關務會報。

114年	2025
06.19	修正發布「進出口貨物送外化驗鑑定及費用歸屬作業要點」第7點。
06.24	紐西蘭駐臺商工辦事處副代表及紐西蘭海關駐日本參事蒞署拜會。
06.26	「進口快遞貨物簡易申報雲平臺」上線。
07.09	修正發布「離島免稅購物商店設置管理辦法」第19條條文。
07.14	高雄關第1艘5噸級快艇交船儀式。
07.15	修正發布「海關關務案件協談作業要點」第3點規定。
Jun. 19	Paragraph 7 of the Operation Directions Governing Laboratory Fees and the Handling of Import/Export Goods Sent for Laboratory Analysis was amended and promulgated.
Jun. 24	Deputy Director of New Zealand Commerce and Industry Office in Taipei made a courtesy call on Customs Administration accompanied by Customs Counsellor in Japan.
Jun. 26	“The Import Express Cargo Customs Clearance Platform” was launched.
Jul. 9	Article 19 of the Regulations Governing the Establishment and Management of Offshore Island Duty-free Shops was amended and promulgated.
Jul. 14	The handover ceremony of the first newly built 5-ton anti-smuggling vessel was held at Kaohsiung Customs.
Jul. 15	Paragraph 3 of Operation Directions for the Consultation of Customs Cases was amended and promulgated.



關務年報

114年	2025
07.30	關港貿單一窗口新增個人跨境網購進口貨物賠償或調換免稅線上申請作業。 Jul. 30 The CPT Single Window launched an e-application service for duty exemption for imported goods, purchased through cross-border e-commerce by individuals, that are replaced or compensated.
08.01	公告自中華民國110年2月12日起，恢復安哥拉適用我國海關進口稅則第二欄稅率之低度開發國家名單。 Aug. 1 Effective February 12, 2021, Angola has been reinstated to the list of Least Developed Countries eligible for the Column II tariff rates of the Customs Import Tariff schedule.
08.08	實施臺加(加拿大)優質企業(AEO)相互承認協議實務運作。 Aug. 8 The “Arrangement between the Taipei Economic and Cultural Office in Canada and the Canadian Trade Office in Taipei regarding Mutual Recognition of the Partners in Protection Program in Canada and the Authorized Economic Operator Programme in Taiwan” was formally implemented.
08.13	舉辦114年海關與各簽審機關聯繫會議。 Aug. 13 A joint meeting of Customs and licensing agencies in 2025 was held.



114年	2025
08.18 關港貿單一窗口啟用進口車商線上申請進口電動車退還貨物稅及查詢進度之一站式服務。	Aug. 18 The CPT Single Window launched an online one-stop service enabling automobile importers to apply for commodity tax refunds and track application progress.
09.02 關務署及各關共44隻偵測犬完成執勤犬納保作業。	Sep. 2 A total of 44 detector dogs from Customs Administration and its regional offices were enrolled in the working dog insurance program.
09.05 核釋羽毛球依據海關進口稅則解釋準則一及六規定，歸列稅則號別第9506.99.00號，自114年9月15日生效。	Sep. 5 Shuttlecocks shall be classified under Tariff No. 9506.99.00 in accordance with Rules 1 and 6 of the General Rules for the Interpretation (GRI) of the Customs Import Tariff, effective on September 15, 2025.
09.11 修正發布「復運進口核銷電腦化注意事項」第2點、第3點、第5點及「復運出口案件查詢及核銷進口報單無紙化作業注意事項」第2點。	Sep. 11 Paragraphs 2, 3, and 5 of the Directions Governing the Computerized Writing-off Procedures for Re-Importation Cases and Paragraph 2 of the Operation Directions for Paperless Inquiry into Re-Export Declarations and the Writing-off of Data Elements Therein against Import Declarations were amended and promulgated.

114年		2025	
09.11	發布「財務罰鍰處理暫行條例」第1條規定解釋令。	Sep. 11	The interpretive rule pursuant to Article 1 of the Temporary Act on the Allocation of Fines was announced.
09.17	修正發布「海關復查委員會審議注意事項」第15點規定。	Sep. 17	Paragraph 15 of the Directions Governing the Deliberations Implemented by Customs Review Committee was amended and promulgated.
10.01	繼續機動調降牛肉、烘焙用奶粉、奶油、無水奶油及小麥等22項貨品關稅稅率，實施期間自114年10月1日至115年3月31日。	Oct. 1	The tariff rates of 22 products including meat of bovine animals, milk powder for baking, butter, anhydrous milk fat, and wheat were reduced from October 1, 2025 to March 31, 2026.
10.02	高雄關第2艘及第3艘5噸級快艇交船儀式。	Oct. 2	The handover ceremony of the second and third newly built 5-ton anti-smuggling vessels was held at Kaohsiung Customs.
10.02-03	基隆關及橫濱稅關共同舉辦臺日有關地區海關合作備忘錄年度會議。	Oct. 2-3	Keelung Customs and Yokohama Customs jointly hosted the Taiwan–Japan Regional Customs Cooperation Meeting.



114年	2025
10.13-17 派員參加WCO第61屆關稅估價技術委員會會議。	Oct. 13-17 Participated in the 61st meeting of the WCO Technical Committee on Customs Valuation.
10.15 發布關稅法第63條解釋令，廠商受美國實施對等關稅政策影響外銷出口，致無法於期限內申請沖退原料稅者，得展延沖退稅期限1年。	Oct. 15 An interpretive rule pursuant to Article 63 of the Customs Act was issued to clarify that enterprises affected by the United States' implementation of reciprocal tariff policies on their export activities may apply for a one-year extension of the deadline for filing duty drawback claims if they are unable to submit such applications within the prescribed time limit.
10.16 修正發布「海關辦理進出口報單事後審核作業規定」部分規定。	Oct. 16 Partial articles of the Regulations Governing Post-Clearance Audit on Customs Declarations were amended and promulgated.
10.31 公告修正「預報貨物通關報關手冊」進口篇部分內容及新增關港貿作業代碼。	Oct. 31 Certain provisions of the Import Section of the Manual of the Advance Cargo Clearance System were amended and announced, together with new CPT operation codes.

114年

2025

11.03-07 派員赴日本導盲犬協會
富士導盲犬中心交流犬
隻培育經驗。

Nov. 3-7 A delegation of Taiwan Customs Detector Dog Program (DDP) was sent to the Japan Guide Dog Association (JGDA) Fuji Harness Center to exchange working dog breeding practices.

11.04-06 臺貝(貝里斯)經濟合作
11.24-28 協定技術及經濟合作委
員會(TEC)關務現代化
計畫視訊課程。

Nov. 4-6 The virtual training course
Nov. 24-28 of the Customs Cooperation Program under the Committee on Technical and Economic Cooperation (TEC) of the ECA between the Governments of the Republic of China (Taiwan) and Belize was held.

11.07 實施臺瓜(瓜地馬拉)優
質企業(AEO)相互承認
協議實務運作。

Nov. 7 The “Arrangement between the Superintendency of Tax Administration of the Republic of Guatemala and the Customs Administration, Ministry of Finance of the Republic of China (Taiwan) regarding Mutual Recognition on Authorized Economic Operator Programs” was formally implemented.



114年

2025

11.08-22 派員赴澳大利亞邊境執法署偵測犬中心觀摩實習。

Nov. 8-22 A delegation of Taiwan Customs Detector Dog Program (DDP) was sent to the Australian Border Force (ABF) Detector Dog Training Center to observe DDP practices.

11.11-13 臺北關松山分關及東京稅關羽田稅關支署共同舉辦臺日海關分支單位合作備忘錄年度會議。

Nov. 11-13 Taipei Customs Songshan Branch and Tokyo Customs Haneda Branch Customs jointly hosted the Taiwan–Japan Branch Customs Cooperation Meeting.

11.18 訂定發布「試辦液態化學品船轉船裝卸通關作業要點」。

Nov. 18 The Operation Directions Governing the Customs Procedures for Loading and Discharging of the Transshipment of Liquid Chemical Tankers was promulgated.

11.19 修正發布「申請設立或變更海運快遞貨物專區審查作業要點」第2點。

Nov. 19 Paragraph 2 of the Operation Directions Governing the Customs Review of the Application for the Establishment or Alteration of Maritime Express Handling Units was amended and promulgated.

114年

2025

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| 11.27 | 公告對自中國大陸產製進口啤酒課徵反傾銷稅，溯自114年7月3日實施，為期5年。 | Nov. 27 | It was announced that the anti-dumping duty was imposed on beer made from malt originating in or imported from China for 5 years, with the implementation date retroactive to July 3, 2025. |
| 11.27 | 公告對自中國大陸產製進口特定熱軋扁軋鋼品課徵反傾銷稅，溯自114年7月3日實施，為期5年。 | Nov. 27 | It was announced that the anti-dumping duty was imposed on certain flat hot-rolled steel products originating in or imported from China for 5 years, with the implementation date retroactive to July 3, 2025. |
| 12.01 | 基隆關35噸級巡緝艇開工典禮。 | Dec. 1 | The commencement ceremony of the 35-ton anti-smuggling vessels for Keelung Customs was held. |
| 12.02 | 修正「進口舊汽車核估作業要點」第3點、第8點，115年1月1日實施。 | Dec. 2 | Paragraph 3 and Paragraph 8 of the Operation Directions for Imported Used Cars Valuation were amended, and implemented on January 1, 2026. |
| 12.02-03 | 與美國國土安全調查署駐臺北辦公室共同舉辦「114年臺美反走私情資交流研討會」。 | Dec. 2-3 | “2025 Seminar on Combatting Smuggling” was held jointly by Customs Administration and Homeland Security Investigations, American Institute in Taipei. |



114年

2025

12.04 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地區海關合作備忘錄」，強化高雄關及神戶稅關合作關係。

Dec. 4 “Memorandum between the Taiwan–Japan Relations Association and the Japan–Taiwan Exchange Association on Cooperation in Regional Customs” was signed to strengthen the relationship between Kaohsiung Customs and Kobe Customs.

12.06 緝毒犬培訓中心辦理緝毒犬隊結訓典禮、緝毒犬寄養家庭及社會化志工聯誼活動。

Dec. 6 The Narcotics Detector Dog Breeding and Training Center held a graduation ceremony for the Detector Dog Teams and a social reunion for foster families and socialization volunteers.

12.15 派員參加APEC有效實施公共數位服務之觀點及障礙分析視訊研討會。

Dec. 15 Participated in the APEC Virtual Workshop on Analysis of Perspectives and Barriers for Effective Implementation of Public e-Services.

12.15 高雄關獲頒第8屆政府服務獎。

Dec. 15 Kaohsiung Customs was honored with the 8th Government Service Award.

114年

2025

12.17 修正發布「貨棧及貨櫃集散站業者自主管理及應辦事項作業手冊」。

Dec. 17 The Handbook on Autonomous Management and Related Responsibilities for Warehouse and Container Terminal Operators was amended and promulgated.

12.17 日本長崎稅關及日本台灣交流協會拜會臺中關。

Dec. 17 The delegation from Nagasaki Customs and the Japan–Taiwan Exchange Association visited Taichung Customs.

關務年報

Taiwan Customs in Brief

Customs Administration, Ministry of Finance, Republic of China

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