



關務年報 2023

TAIWAN CUSTOMS
IN BRIEF



財政部關務署

Customs Administration,
Ministry of Finance, Republic of China
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組織

Organization



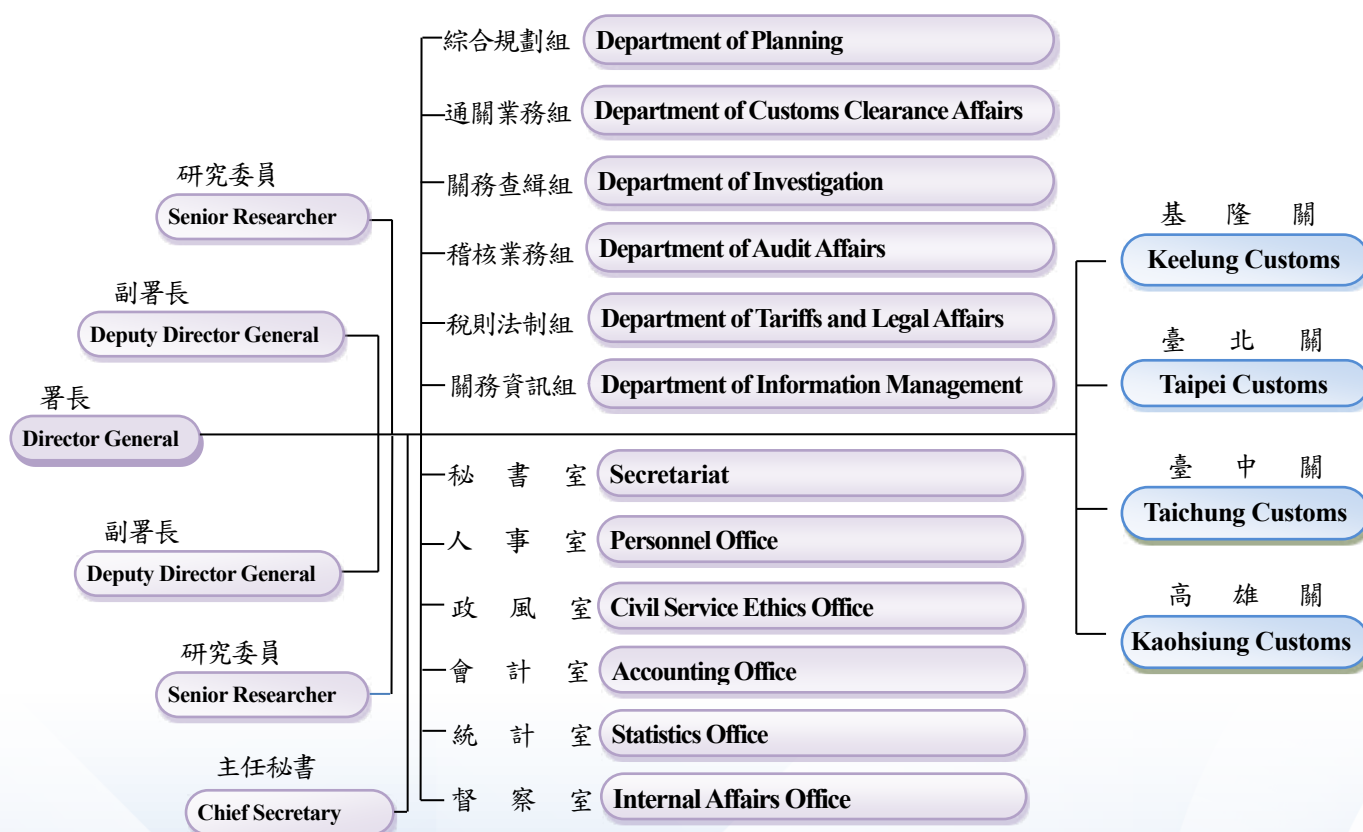
財政部關務署
Customs Administration, Ministry of Finance

財政部關務署組織系統表

Organization of the Customs Administration

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

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



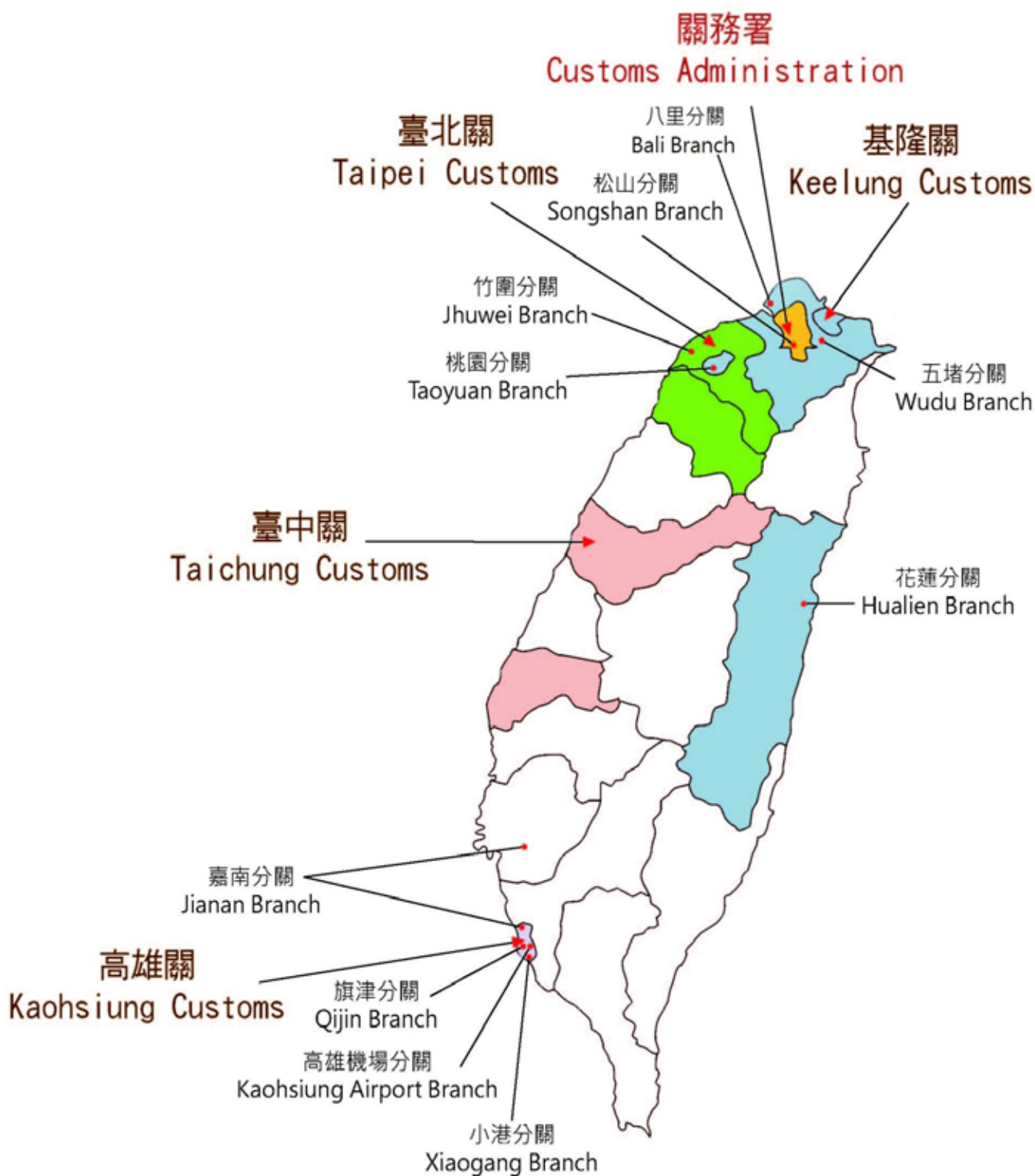


關區分布

Location of Customs Establishments

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

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





基隆關
Keelung Customs



臺北關
Taipei Customs



臺中關
Taichung Customs



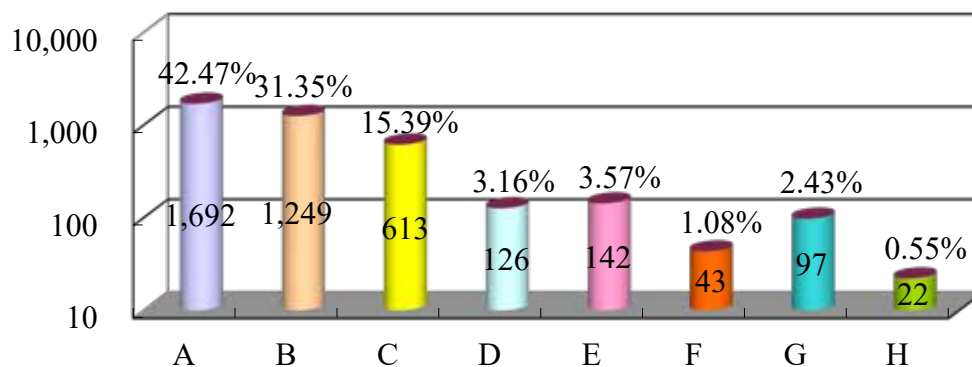
高雄關
Kaohsiung Customs

112年人力配置

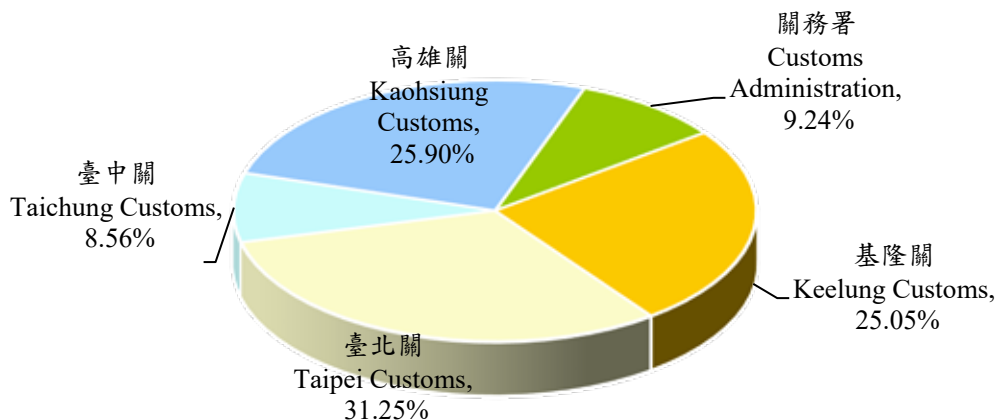
Allocation of Workforce for 2023

單位：人 Unit: Person

A. 通關徵稅	Trade Facilitation and Duty Collection	1,692	42.47 %
B. 查緝走私	Anti-smuggling Operations	1,249	31.35 %
C. 行政管理	Administrative Affairs	613	15.39 %
D. 資 訊	Information Management	126	3.16 %
E. 保稅退稅	Bonding and Duty Drawback	142	3.57 %
F. 海 務	Maritime Affairs	43	1.08 %
G. 其 他	Others	97	2.43 %
H. 統 計	Trade Statistics	22	0.55 %
總計 Total		3,984	100 %



關 務 署	Customs Administration	368	9.24 %
基 隆 關	Keelung Customs	998	25.05 %
臺 北 關	Taipei Customs	1,245	31.25 %
臺 中 關	Taichung Customs	341	8.56 %
高 雄 關	Kaohsiung Customs	1,032	25.90 %
總計 Total		3,984	100 %



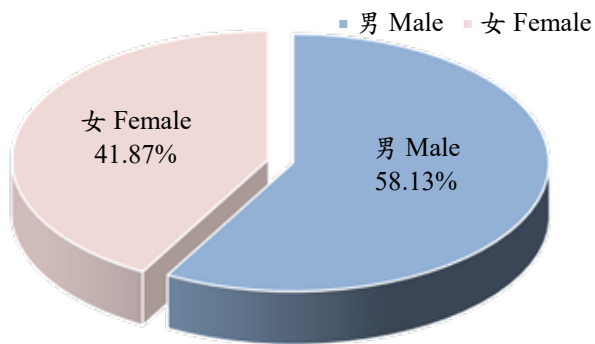


112年關員年齡及性別統計

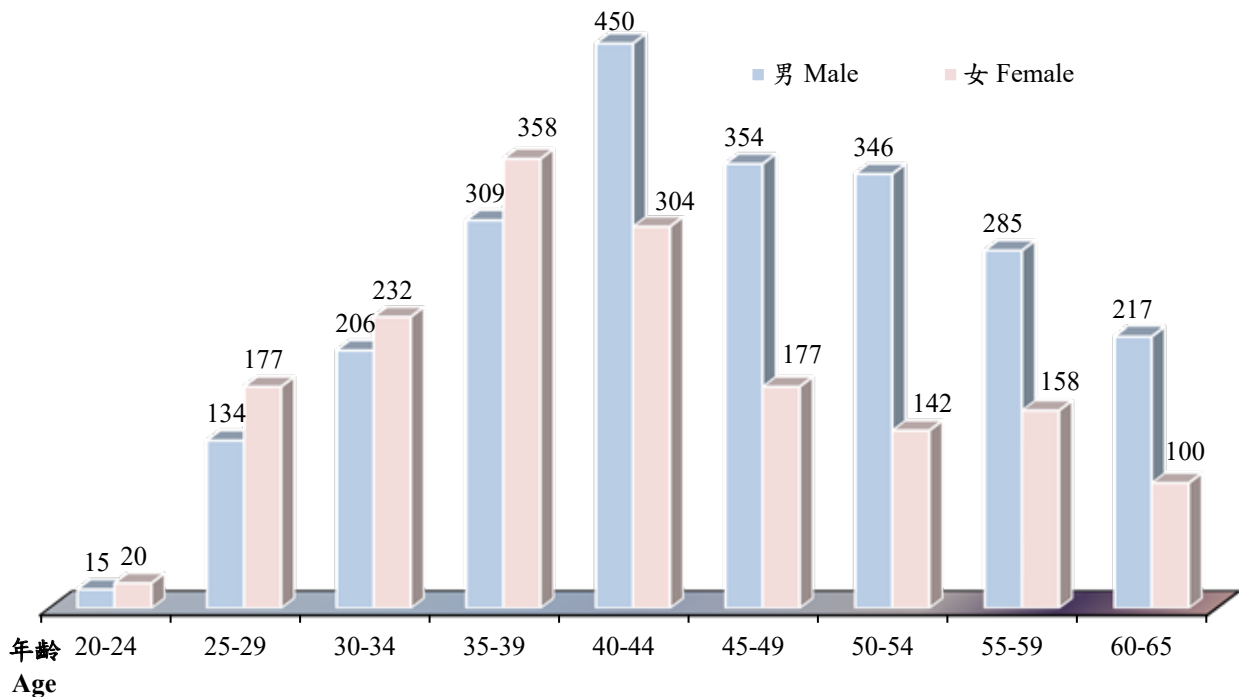
Number of Customs Officers by Age and Gender for 2023

至112年底止，海關關員計3,984人，其中男性關員2,316人(58.13%)，女性關員1,668人(41.87%)。關員年齡結構適中，有助業務推動及執行。

As of the end of 2023, Taiwan Customs has 3,984 officers, of which 2,316 (58.13%) are male and 1,668 (41.87%) female. The structure of Customs officers' age is helpful for Customs affairs promotion and execution.



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

112年各項收入

Analysis of Customs Revenue for 2023

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。112年度海關各項收入共新臺幣6,579億元，其中關稅收入為1,525億元，占總數之23.18%。

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\$657.9 billion in 2023, of which customs duty accounted for NT\$152.5 billion (23.18%).

單位：新臺幣 Unit: NT\$

關稅	Customs Duty	1,525 億元	152.5 billion	23.18%
營業稅	Business Tax (VAT)	3,967 億元	396.7 billion	60.30%
貨物稅	Commodity Tax	704 億元	70.4 billion	10.69%
菸酒稅	Tobacco and Alcohol Tax	213 億元	21.3 billion	3.24%
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	55 億元	5.5 billion	0.83%
菸品健康福利捐	Tobacco Health and Welfare Surcharge	52 億元	5.2 billion	0.79%
推廣貿易服務費 ¹	Trade Promotion Service Fee	56 億元	5.6 billion	0.86%
其他 ²	Other	7 億元	0.7 billion	0.11%
總計	Total	6,579 億元	657.9 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。

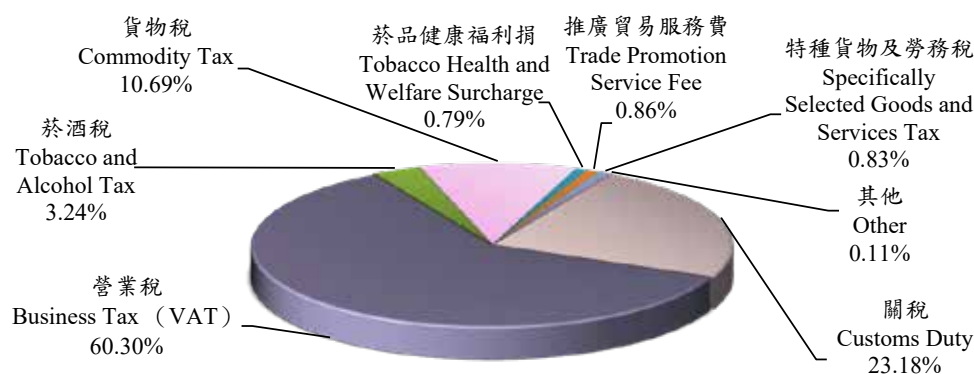
2. 「其他」項包含稅課外收入及代徵商港建設費。

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

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

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





112年各關關稅收入

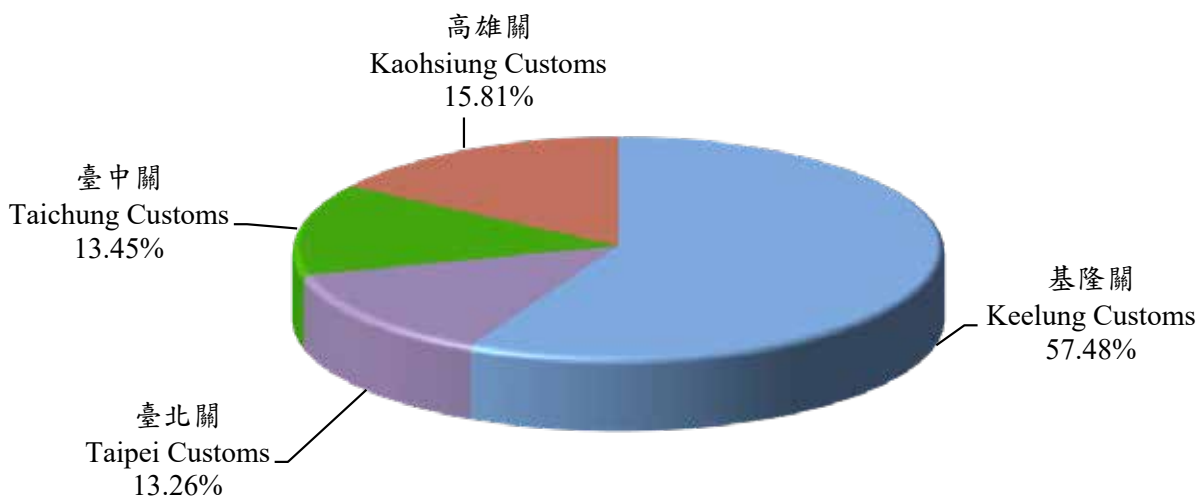
Analysis of Customs Duty Collection by Field Customs for 2023

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	877 億元	87.7 billion	57.48%
臺北關	Taipei Customs	202 億元	20.2 billion	13.26%
臺中關	Taichung Customs	205 億元	20.5 billion	13.45%
高雄關	Kaohsiung Customs	241 億元	24.1 billion	15.81%
總 計	Total	1,525 億元	152.5 billion	100.00%



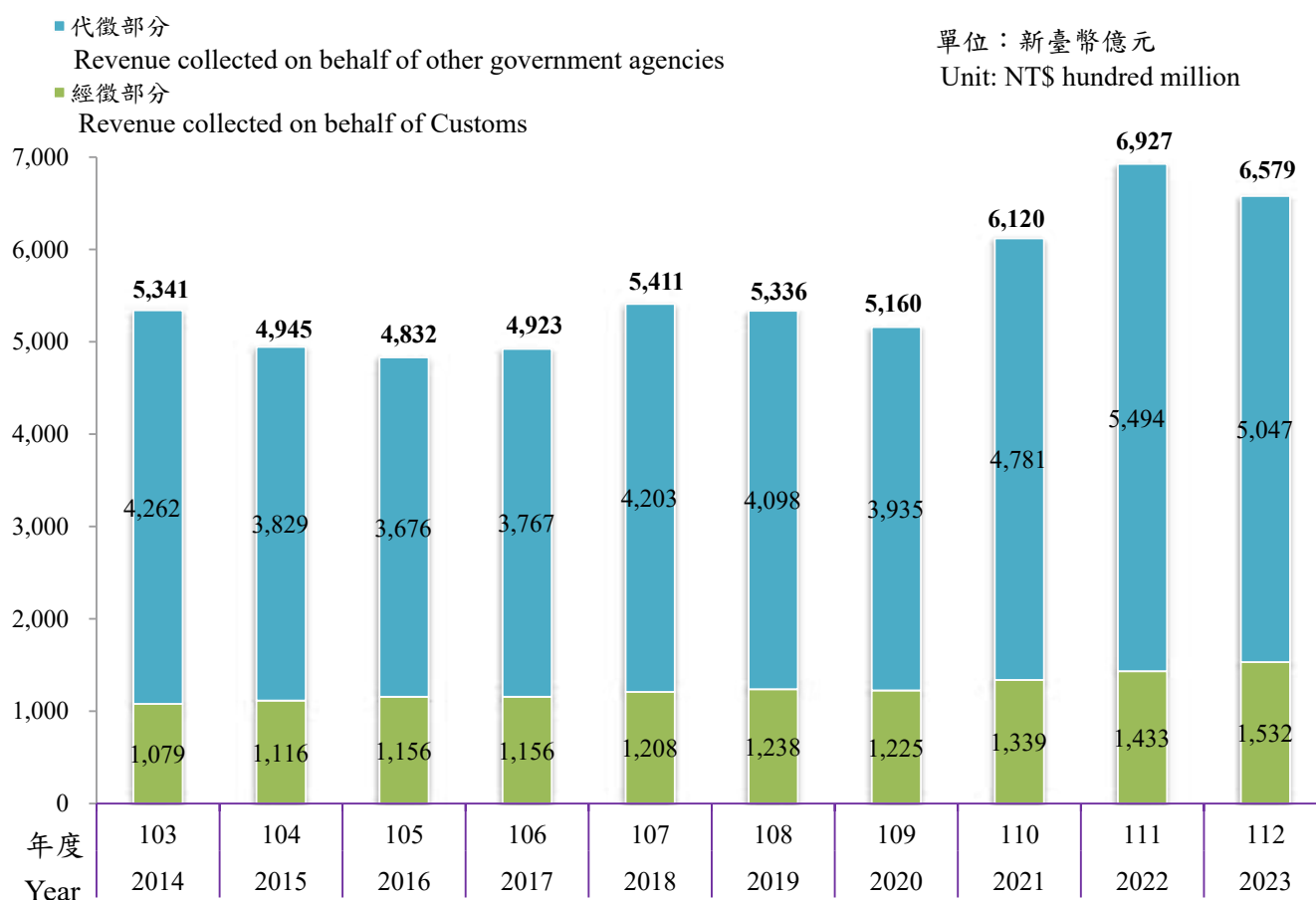
附註：因尾數四捨五入關係，統計表細項合計與總數略有差異。
Note: Due to rounding, individual figures may not add up exactly to the total.

近10年各項收入

Analysis of Customs Revenue, 2014-2023

112年海關各項收入共新臺幣6,579億元，較111年之6,927億元減少348億元（-5.02%），較103年之5,341億元增加1,238億元（23.18%）。

Customs revenue in 2023 was NT\$657.9 billion, which decreased by NT\$34.8 billion (-5.02%) compared with 2022, and increased by NT\$123.8 billion (23.18%) compared with 2014.





近10年關稅收入及中央政府歲入

Customs Duty and Central Government Revenue, 2014-2023

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
103 年度(2014)	107,141,879	1,726,442,715	6.21 %
104 年度(2015)	110,977,956	1,885,671,520	5.89 %
105 年度(2016)	114,971,077	1,895,742,556	6.06 %
106 年度(2017)	114,956,843	1,929,818,773	5.96 %
107 年度(2018)	120,056,787	2,020,338,924	5.94 %
108 年度(2019)	123,042,335	2,076,530,034	5.93 %
109 年度(2020)	121,390,157	2,169,606,832	5.60 %
110 年度(2021)	133,270,051	2,386,951,474	5.58 %
111 年度(2022)	142,547,274	2,713,248,575	5.25 %
112 年度(2023)	152,507,357	2,907,399,424	5.25 %

近10年主要業務統計

Major Workload, 2014-2023

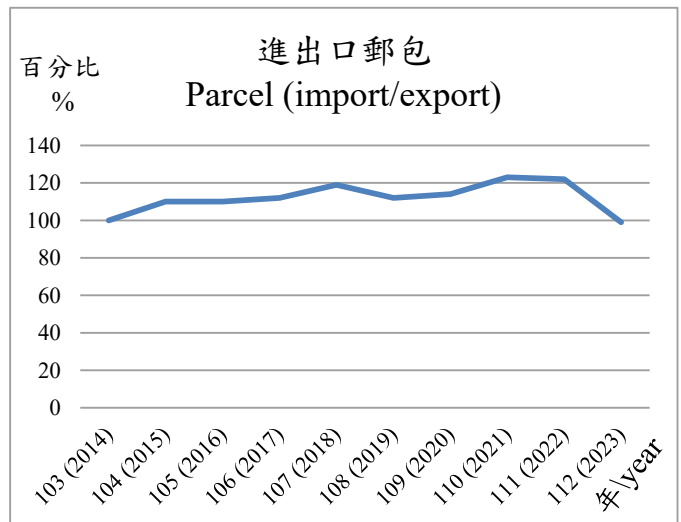
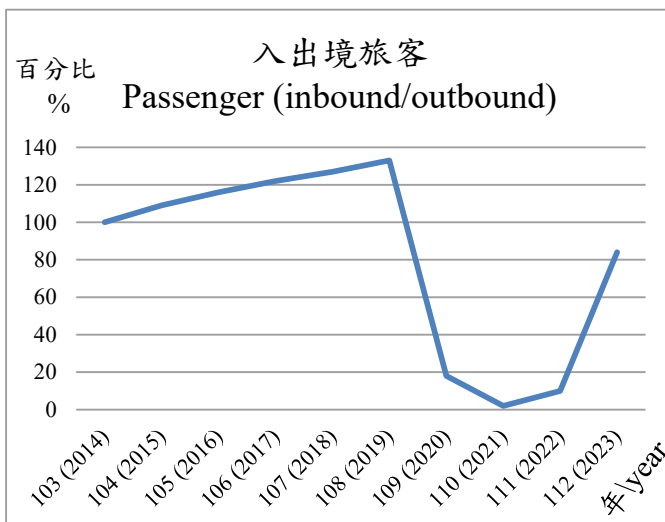
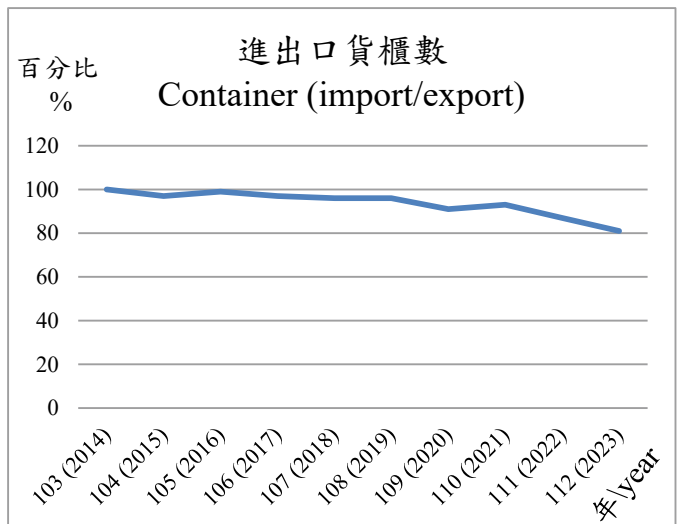
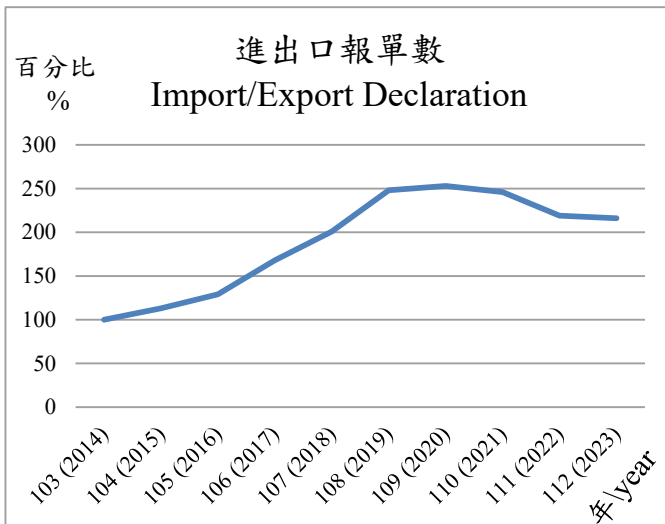
年 Year	報單份數 (單位: 份數) Declaration (Unit: entry)				貨櫃個數 (單位: 個) Container (Unit: pcs)			
	進口 Import	出口 Export	合計 Total	定基指數 Fixed Base Index	進口 Import	出口 Export	合計 Total	定基指數 Fixed Base Index
103 (2014)	20,165,586	12,263,751	32,429,337	100	4,682,067	4,478,184	9,160,251	100
104 (2015)	23,206,802	13,460,834	36,667,636	113	4,545,034	4,349,527	8,894,561	97
105 (2016)	28,278,739	13,554,515	41,833,254	129	4,583,076	4,499,014	9,082,090	99
106 (2017)	40,759,790	13,682,865	54,442,655	168	4,520,134	4,378,484	8,898,618	97
107 (2018)	51,347,452	13,691,356	65,038,808	201	4,507,998	4,330,735	8,838,733	96
108 (2019)	67,088,520	13,221,153	80,309,673	248	4,498,485	4,309,154	8,807,639	96
109 (2020)	68,176,526	14,007,535	82,184,061	253	4,230,678	4,143,472	8,374,150	91
110 (2021)	65,574,662	14,053,768	79,628,430	246	4,350,361	4,148,497	8,498,858	93
111 (2022)	58,592,667	12,426,568	71,019,235	219	4,092,747	3,902,772	7,995,519	87
112 (2023)	58,357,789	11,569,533	69,927,322	216	3,772,833	3,616,139	7,388,972	81
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
103 (2014)	21,653,447	21,593,413	43,246,860	100	1,676,993	838,581	2,515,574	100
104 (2015)	23,648,357	23,582,947	47,231,304	109	1,915,122	859,974	2,775,096	110
105 (2016)	25,148,519	25,142,881	50,291,400	116	1,898,799	868,335	2,767,134	110
106 (2017)	26,344,811	26,364,131	52,708,942	122	2,030,786	794,477	2,825,263	112
107 (2018)	27,485,409	27,594,598	55,080,007	127	2,230,873	763,067	2,993,940	119
108 (2019)	28,747,509	28,825,512	57,573,021	133	2,139,319	686,043	2,825,362	112
109 (2020)	3,984,370	4,006,428	7,990,798	18	1,942,309	922,187	2,864,496	114
110 (2021)	504,252	558,429	1,062,681	2	2,313,740	781,552	3,095,292	123
111 (2022)	2,284,139	2,217,975	4,502,114	10	2,456,432	613,981	3,070,413	122
112 (2023)	18,060,603	18,076,919	36,137,522	84	1,948,638	549,636	2,498,274	99

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103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 2014.



近10年主要業務變動趨勢 Trends of Major Workload, 2014-2023



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 civilian health, and protect the environment, Taiwan Customs applies risk management techniques to target high-risk companies, customs brokers, shipping companies, warehouses, express carriers, and passengers for strict surveillance and inspection. Goods that threaten public security, duty evasion commodities, controlled items, endangered species and products thereof, and articles infringing intellectual property rights are top priorities for interdiction. Anti-money Laundering Policy and the Executive Yuan's "New Generation Anti-Drug Strategy" are also implemented. Furthermore, through the cooperation with enforcement agencies from other countries, Taiwan Customs succeeds in jointly fighting against illicit activities and customs fraud.

To facilitate cargo clearance and ensure cargo security, 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 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X光查驗
Parcel under X-ray Inspection



旅客行李檢查
Passenger Baggage Inspection

主要查緝措施

Major Inspection Methods



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



手持式X光機
Handheld X-ray Machine



巡緝艇稽查
Inspection by Customs Officers with
Anti-smuggling Vessels



貨物查驗
Cargo Examination



112年緝私案件分析

Analysis of Seizure Cases for 2023

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。

112年查獲私貨中，以毒品及菸類等私貨價值居高，走私方式，進口以貨櫃走私及虛報矇混進口為主；出口則以貨櫃走私及旅客行李走私為主。

毒品方面，112年緝獲558案(毛重18萬1,729公斤)，種類以卡痛17萬7,789公斤為主，大麻1,419公斤及愷他命1,164公斤居次。因應106年6月菸品稅率調漲，海關加強查緝私菸，112年緝獲232萬包；另查獲電子煙11.1萬支、煙油(彈)8,351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 2023, narcotic drugs and tobacco comprised the majority of smuggled items with higher value. When it comes to modus operandi, concealment in container, and false declaration were most commonly seen among inbound smuggling cases; whereas for outbound cases, concealment in container, and concealment in passenger's baggage were tactics often used by smugglers.

As for narcotics, Taiwan Customs seized 558 cases (G.W. 181,729 kilograms) in 2023, with Kratom weighing 177,789 kilograms accounting for the largest percentage. Cannabis weighing 1,419 kilograms and Ketamine weighing 1,164 kilograms ranked second. Due to the increase of tobacco tax rates since June 2017, Taiwan Customs strived to combat illicit tobacco smuggling and seized 2,320 thousand packs of cigarettes in 2023. A total of 111 thousand electronic cigarettes, and 8,351 units of e-cigarette refill cartridges and e-liquid were also seized in the same year.

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 Counterfeit
數(重)量 Unit/Weight	18 萬 1,729 公斤 181,729 Kg	232 萬包 2,320 thousand packs	11.1 萬支 /8,351 瓶(顆) 111 thousand units/8,351 units	1 萬公升 10 thousand liters	607 隻 607 animals	11 萬 1,664 公斤 111,664 Kg	8.75 萬件 87.5 thousand pieces

近10年緝私案件及私貨價值

Seizure Cases and Value, 2014-2023

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 (%)		
103 (2014)	5,435	97	166	3	5,601	100	334,843	97	11,273	3	346,116	100
104 (2015)	7,204	89	875	11	8,079	144	415,887	95	20,925	5	436,813	126
105 (2016)	9,030	92	833	8	9,863	176	504,672	97	14,097	3	518,769	150
106 (2017)	11,810	96	435	4	12,245	219	660,134	99	8,777	1	668,911	193
107 (2018)	16,623	96	627	4	17,250	308	924,152	99	10,412	1	934,564	270
108 (2019)	15,658	98	381	2	16,039	286	1,585,905	99	3,954	1	1,589,859	459
109 (2020)	14,228	99	109	1	14,337	256	1,193,027	99	3,442	1	1,196,469	346
110 (2021)	11,108	93	888	7	11,996	214	1,923,308	99	9,350	1	1,932,658	558
111 (2022)	20,369	99	123	1	20,492	366	1,006,346	98	15,581	2	1,021,927	295
112 (2023)	26,383	97	764	3	27,147	485	1,557,147	96	65,235	4	1,622,382	469

附註：1. 定基指數以103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 2014.

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



112年重大緝私案件簡介

Major Seizures for 2023



112.4.6 基隆關查獲大麻花287公斤

Keelung Customs intercepted 287 kilograms of cannabis on April 6, 2023.



112.4.18高雄關查獲愷他命270公斤

Kaohsiung Customs intercepted 270 kilograms of ketamine on April 18, 2023.



112.4高雄關查獲轉口卡痛179公噸

Kaohsiung Customs intercepted 179 tonnes of kratom in April, 2023.



112.5.26臺中關查獲甲基安非他命238公斤

Taichung Customs intercepted 238 kilograms of Methamphetamine on May 26, 2023.

112年重大緝私案件簡介

Major Seizures for 2023



112.7.27 臺北關查獲海洛因60公斤
Taipei Customs intercepted 60 kilograms of Heroin on July 27, 2023.



112.7.31 基隆關查獲愷他命52公斤
Keelung Customs intercepted 52 kilograms of ketamine on July 31, 2023.



112.11.12 高雄關查獲走私香菸約148萬包及乾香菇約7.2公噸
Kaohsiung Customs seized 1.48 million packs of cigarette and 7.2 tonnes of dried shiitake mushrooms smuggled on November 12, 2023.



112.12.11 基隆關查獲大麻花183公斤
Keelung Customs intercepted 183 kilograms of cannabis on December 11, 2023.



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.

112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 2023

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。112年申請案件共1,478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。112年事後稽核案件421件，補稅及罰鍰金額約新臺幣3億5,740萬元。

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。112年查價結案共2萬3,306件，補稅金額約新臺幣4億9,367萬元。

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 1,478 cases in 2023.

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 2023, Customs conducted 421 PCA cases, which resulted in the imposition of around NT\$357 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 2023, Customs investigated 23,306 import cases, and recovered around NT\$493 million in evaded duties.



112年事後稽核案件統計

Post-Clearance Audit Case, 2023

	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)	113	87	37	184	421
核定補稅金額 (新臺幣萬元) Amount of Duty to be Recovered (NT\$ ten thousand)	6,917	6,468	4,284	12,228	29,897
核定罰鍰金額 (新臺幣萬元) Amount of Fine (NT\$ ten thousand)	2,773	173	172	2,726	5,843

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



112年各類別保稅廠商家數

Number of Bonded Firms by Categories for 2023

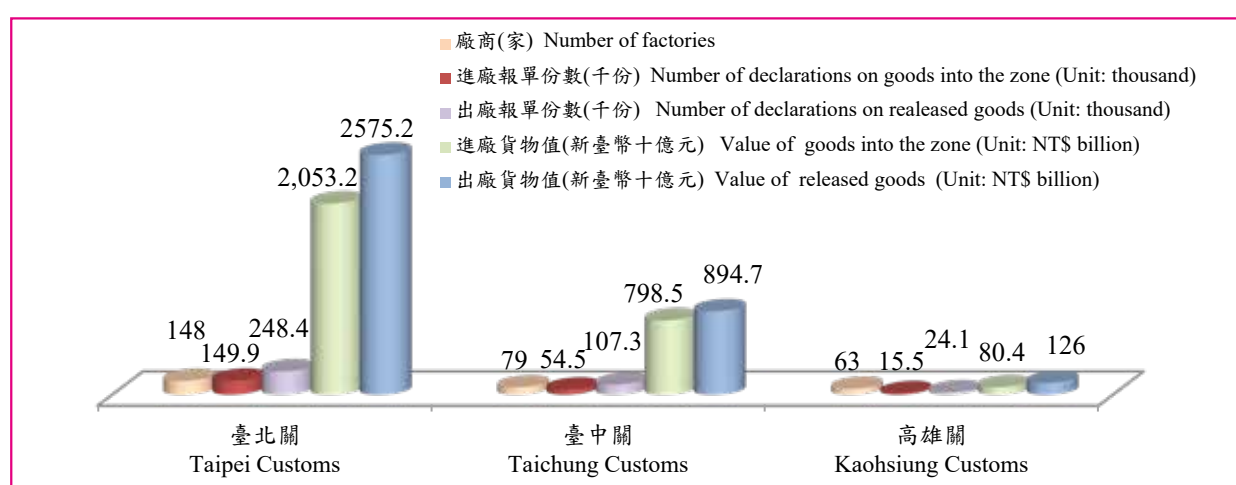
管轄海關 Under the Jurisdiction of	基隆關 Keelung Customs	臺北關 Taipei Customs	臺中關 Taichung Customs	高雄關 Kaohsiung Customs	合 計 Total
保稅 類別 Bonding Categories	家數 Number of Firms				
保稅工廠 Bonded Factories	0	148	79	63	290
科技產業園區事業 Technology Industrial Park Enterprises	0	0	71	124	195
科學園區事業 Science Park Enterprises	0	282	50	92	424
農業科技園區事業 Agricultural Technology Park Enterprises	0	0	0	11	11
保稅倉庫 Bonded Warehouses	29	64	31	40	164
物流中心 Logistics Centers	3	24	5	11	43
自由貿易港區事業 Free-Trade-Zone Enterprises	17	34	29	42	122
免稅商店 Duty-free Shops	3	5	1	8	17
離島免稅購物商店 Offshore Island Duty-free Shops	2	0	0	8	10
合計 Total	54	557	266	399	1,276

112年主要保稅業務統計

Trade Statistics of Bonded Firms by Main Categories for 2023

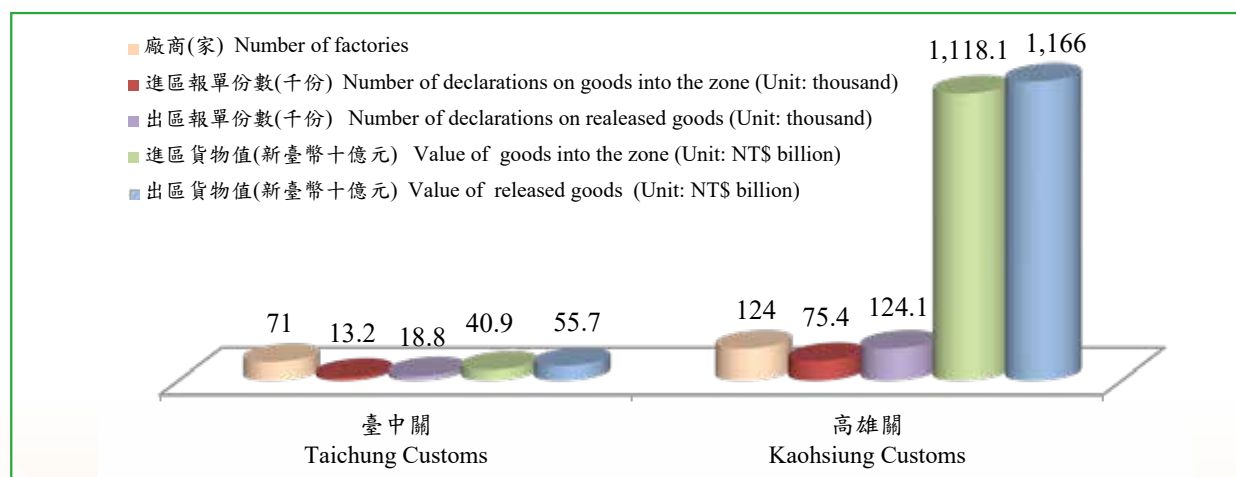
保稅工廠 112年申報約60萬份報單，進出廠值約新臺幣6兆5,280億元，較111年7兆2,910億元，減少10.46%。

Bonded factories submitted 600 thousand declarations in 2023. The total value of goods into and from the factory reached around NT\$6,528 billion, which decreased by 10.46% compared with the NT\$7,291 billion in 2022.



科技產業園區 112年申報約23.1萬份報單，進出區值約新臺幣2兆3,807億元，較111年2兆6,654億元，減少10.68%。

In technology industrial parks, 231 thousand declarations were submitted in 2023. The total value of goods into and from the park reached around NT\$2,380.7 billion, which decreased by 10.68% compared with the NT\$2,665.4 billion in 2022.



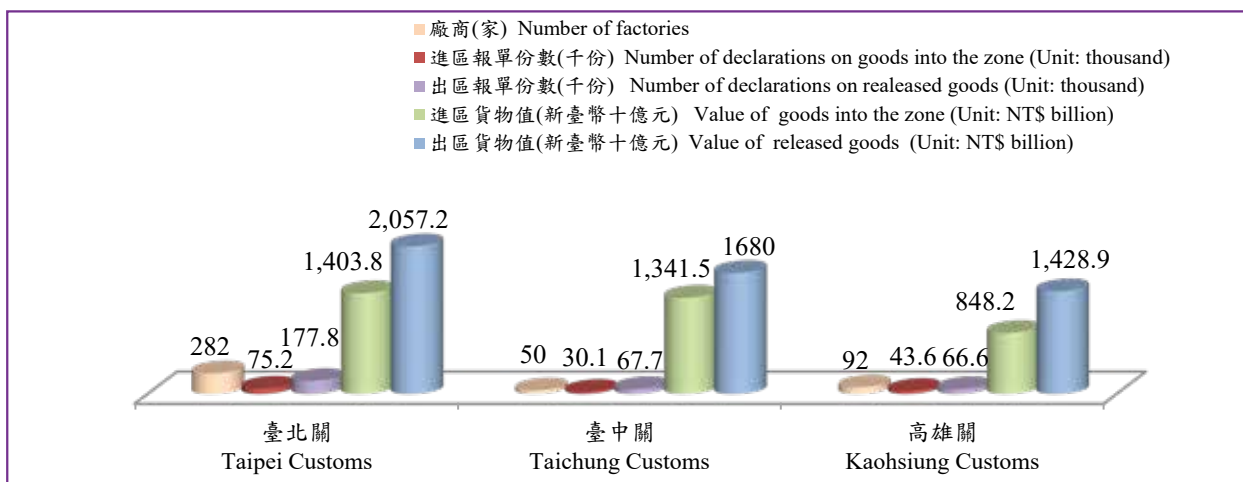


112年主要保稅業務統計

Trade Statistics of Bonded Firms by Main Categories for 2023

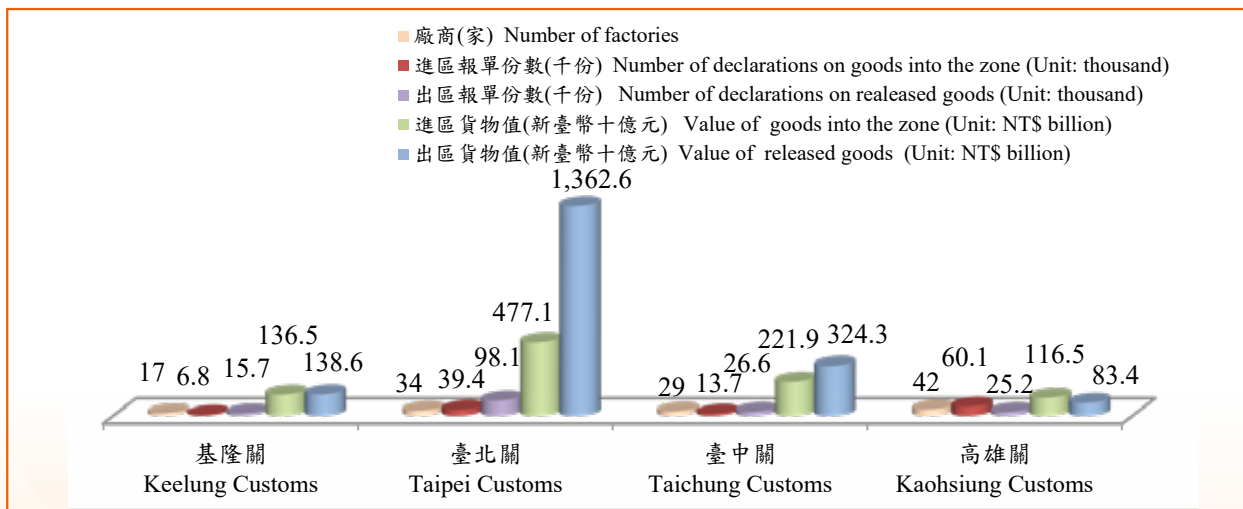
科學園區 112年申報約46.1萬份報單，進出區值約新臺幣8兆7,596億元，較111年10兆8,767億元，減少19.46%。

In science parks, 461 thousand declarations were submitted in 2023. The total value of goods into and from the park reached around NT\$8,759.6 billion, which decreased by 19.46% compared with the NT\$10,876.7 billion in 2022.



自由貿易港區 112年申報約28.6萬份報單，進出區貨物總值約新臺幣2兆8,609億元，較111年2兆9,074億元，減少1.60%。

In free trade zones, 286 thousand declarations were submitted in 2023. The total value of goods into and from the zone reached around NT\$2,860.9 billion, which decreased by 1.60% compared with the NT\$2,907.4 billion in 2022.



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。

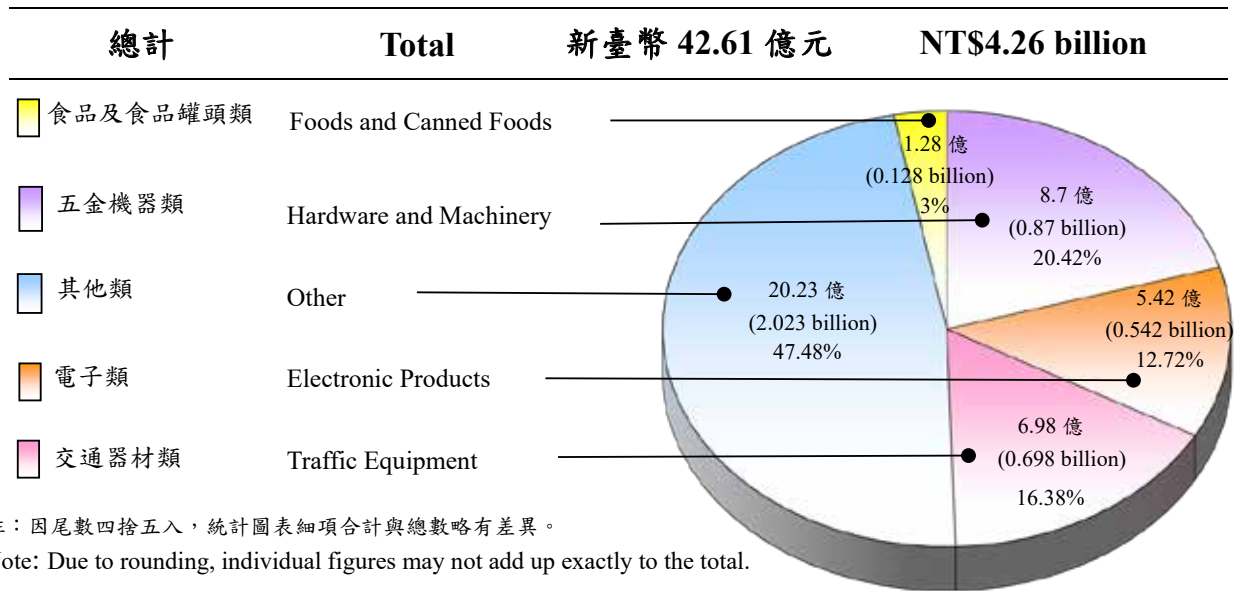
Duty drawback system has been introduced by the government to promote exportation of products manufactured from imported materials. Under this system, import duties and taxes levied on these materials may be refunded or offset following exportation of the finished products according to the standards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



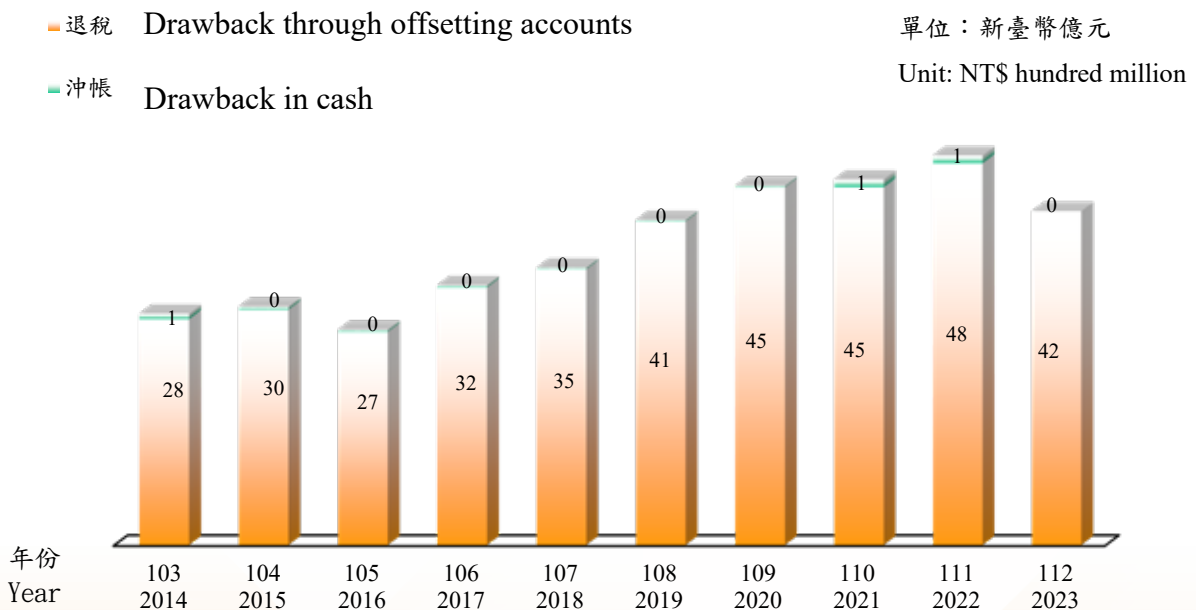
112年外銷沖退稅產品分類

Value and Percentage of Duty Drawbacks by Products for 2023



近10年外銷沖退稅金額

Value of Duty Drawbacks, 2014-2023



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.



112年特別關稅課徵收入

Collection of Special Customs Duty for 2023

112年海關總計課徵特別
關稅（反傾銷稅）新臺幣約7
億495萬元。

The total amount of anti-dumping duties
collected in 2023 was around NT\$705 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)	22,555	3.20
		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)		
鞋靴產品 Footwear products	中國大陸 China	0、43.46	96.3.16-108.1.16 (2007.3.16 – 2019.1.16)	296,423	42.05
		4.56-43.46	108.1.17-113.1.16 (2019.1.17 – 2024.1.16)		
過氧化苯甲醯 Benzoyl Peroxide (BPO)	中國大陸 China	4.73、59.7	99.5.20-105.3.13 (2010.5.20 – 2016.3.13)	1,180	0.16
		2.35、26.67	105.3.14-111.3.20 (2016.3.14 – 2022.3.20)		
		5.2、26.67	111.3.21-116.3.20 (2022.3.21 – 2027.3.20)		
卜特蘭水泥及其熟料 Portland cement and its clinker	中國大陸 China	91.58	100.5.30-116.11.08 (2011.5.30 – 2027.11.08)	1	0
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)	5,487	0.78
		37.65、38.11	108.8.29-113.8.28 (2019.8.29 – 2024.8.28)		
特定鍍鋅、鋅合金扁軋鋼品 Certain flat-rolled steel products, plated or coated with zinc or zinc-alloys	中國大陸 China 韓國 Korea	4.22-77.3	105.8.22-111.9.13 (2016.8.22 – 2022.9.13)	3,300	0.47
		0-77.3	111.9.14-116.9.13 (2022.9.14 – 2027.9.13)		
碳鋼鋼板 Carbon steel plate	中國大陸 China 韓國 Korea 烏克蘭 Ukraine 巴西 Brazil 印度 India 印尼 Indonesia	4.02-80.5	105.8.22-111.9.13 (2016.8.22 – 2022.9.13)	83,943	11.91
		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)	90,732	12.87
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)	190,617	27.04
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)	10,709	1.52
總計 Total				704,947	100%

貿易統計

Trade Statistics

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

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

近10年對外貿易統計

The Trade Statistics over the Last Decade

年度 Year	總 值 (新臺幣百萬元) Value (NT\$ million)				年增率(%) Annual growth rate (%)		
	總額 Total	出口 Export	進口 Import	出超 Balance	總額 Total	出口 Export	進口 Import
103 (2014)	17,778,279	9,489,871	8,288,408	1,201,463	+4.2	+4.9	+3.4
104 (2015)	16,125,683	8,884,506	7,241,176	1,643,330	-9.3	-6.4	-12.6
105 (2016)	16,383,100	8,997,181	7,385,919	1,611,262	+1.6	+1.3	+2.0
106 (2017)	17,440,162	9,605,762	7,834,400	1,771,361	+6.5	+6.8	+6.1
107 (2018)	18,656,212	10,069,089	8,587,123	1,481,966	+7.0	+4.8	+9.6
108 (2019)	19,017,353	10,181,945	8,835,408	1,346,538	+1.9	+1.1	+2.9
109 (2020)	18,659,297	10,198,736	8,460,562	1,738,174	-1.9	+0.2	-4.2
110 (2021)	23,198,600	12,501,577	10,697,023	1,804,554	+24.3	+22.6	+26.4
111 (2022)	26,920,693	14,218,243	12,702,450	1,515,793	+16.0	+13.7	+18.7
112 (2023)	24,427,617	13,482,497	10,945,120	2,537,378	-9.3	-5.2	-13.8

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.



112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 2023

單位：新臺幣百萬元
Unit: NT\$ million

國家（地區） Country (Area)	進 口 Import (1)	出 口 Export (2)	合 計 Total (1)+(2)	差額（出/入超） Balance (2)-(1)
中國大陸 China	2,191,586	2,986,101	5,177,687	794,514
美 國 United States	1,263,902	2,381,262	3,645,164	1,117,360
日 本 Japan	1,379,148	978,225	2,357,372	-400,923
香 港 Hong Kong	46,192	1,760,463	1,806,655	1,714,270
南 韓 Korea, Republic of	886,633	566,715	1,453,348	-319,918
新 加 坡 Singapore	296,019	927,956	1,223,975	631,936
馬來西亞 Malaysia	301,696	472,874	774,570	171,178
澳大利亞 Australia	543,124	180,388	723,512	-362,735
德 國 Germany	432,033	253,299	685,332	-178,734
荷 蘭 Netherlands	230,817	403,067	633,884	172,250
其他國家 Other Countries	3,373,970	2,572,148	5,946,118	-801,823
總 計 Total	10,945,120	13,482,497	24,427,617	2,537,378

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.

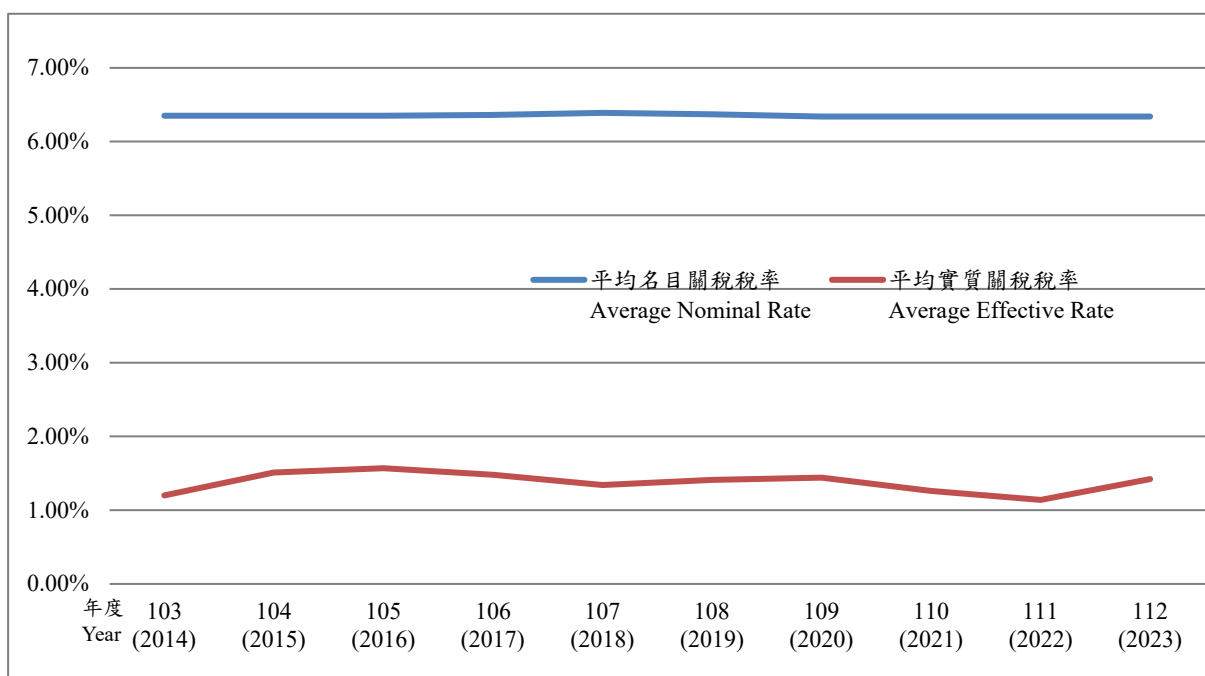
2. The compilation of merchandise trade statistics adopts the General Trade System from 2016. Please visit the website (<https://portal.sw.nat.gov.tw/APGA/GA02>) for more information.

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,
2014-2023

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
103 (2014)	6.35%	1.20%
104 (2015)	6.35%	1.51%
105 (2016)	6.35%	1.57%
106 (2017)	6.36%	1.48%
107 (2018)	6.39%	1.34%
108 (2019)	6.37%	1.41%
109 (2020)	6.34%	1.44%
110 (2021)	6.34%	1.26%
111 (2022)	6.34%	1.14%
112 (2023)	6.34%	1.42%





資訊處理

Information Management

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

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

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

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

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

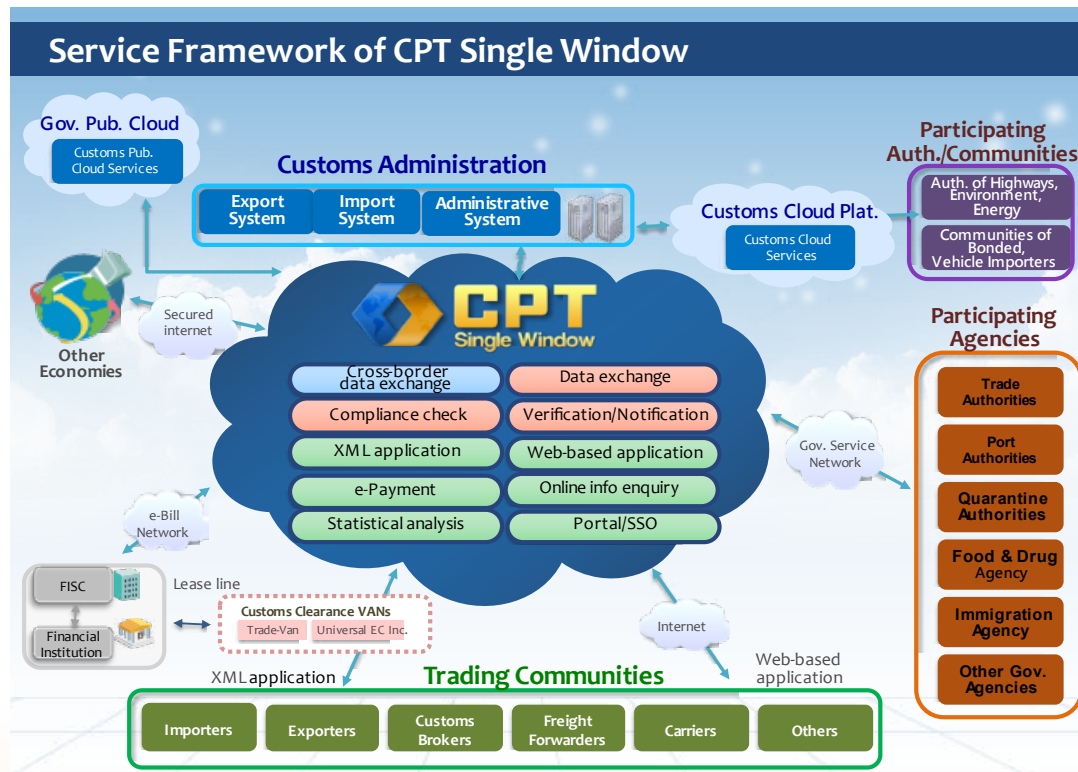
Customs-Port-Trade Single Window System and Advance Cargo Information Import/Export System were launched in 2013 and 2015 respectively, aiming to provide B2G, G2G, and N2N services on cargo clearance (e.g. application, query, compliance-check, and data exchange) and introduce advance filing rules. It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

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

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

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大類：

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

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

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

國際關務合作

International Customs Cooperation

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

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



■ 112年4月25日至5月6日派員參加國際工作犬育種協會(IWDBA)研討會，以獲取最新育種資訊，並訪視加拿大邊境服務署學院(CBSA College) 查緝犬訓練部門，瞭解加拿大海關查緝犬訓練及部署實務概況。

■ From April 25 to May 6, 2023, a delegation from the Taiwan Customs Detector Dog Program participated in workshops organized by the International Working Dog Breeding Association (IWDBA). Their objective was to glean the latest insights on breeding practices. Additionally, the team made a brief visit to the detector dog training division of the Canada Border Services Agency (CBSA) College to gain insights into Canada Customs detector dog training and deployment methodologies.

■ 臺日雙方於112年12月12日簽署「臺灣日本關係協會與公益財團法人日本台灣交流協會有關地區海關合作備忘錄」，深化基隆關與橫濱稅關關務交流合作。

■ “Memorandum between the Taiwan-Japan Relations Association and the Japan-Taiwan Exchange Association on Cooperation in Regional Customs” was signed on December 12, 2023, strengthening the relationship and cooperation between Keelung Customs and Yokohama Customs.





112.7.17 第七屆臺波次長級關務合作會議
The 7th Taiwan-Poland Deputy Ministerial-Level Customs
Cooperation Meeting held on July 17, 2023.



112.8.14 臺瓜(瓜地馬拉)簽署關務合作意向書
Taiwan and Guatemala signed Letter of Intent to Strengthen
Customs Cooperation on August 14, 2023.



海關博物館

Customs Museum

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

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

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

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

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

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



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大事紀
Chronology of
Major Events



112年	2023
01.10 舉行臺波(波蘭)關務合作工作階層會議(視訊會議)。	Jan. 10 Taiwan-Poland Customs Cooperation Working-Level Meeting was held. (video conference)
01.16-17 派員參加臺美21世紀貿易倡議關務行政及貿易便捷化章第2次談判會議。	Jan. 16-17 Participated in the 2nd negotiating round of Taiwan-U.S. 21 st -Century Trade Initiative regarding Customs Administration and Trade Facilitation Chapter.
01.17 與英國國家打擊犯罪總署(NCA)舉行情資交流會議。	Jan. 17 Bilateral meeting on anti-smuggling cooperation with National Crime Agency (NCA) of the UK was held.
01.27 派員參加亞太經濟合作(APEC)加速端對端跨境數位貿易融資專題研討會(視訊會議)。	Jan. 27 Participated in the APEC Seminar of Facilitating End-to-End Cross-Border Digital Trade Finance. (video conference)
02.02 修正發布「空運快遞貨物通關辦法」部分條文及「海運快遞貨物通關辦法」部分條文。	Feb. 2 Partial articles of the Regulation Governing Customs Clearance Procedures for Air Express Consignments and the Regulation Governing Customs Clearance Procedures for Maritime Express Consignments were amended and promulgated.

112年	2023
02.05-10 彭署長英偉赴日本海關考察及向日本企業演講。	Feb. 5-10 Director-General Peng, Ying-Wei paid a visit to Japan Customs and made a speech to Japanese companies.
02.09 美國海關暨邊境保護局(CBP)貨櫃安全計畫(CSI)亞太區主管拜會關務署。	Feb. 9 The Country Team Manager of Container Security Initiative (CSI) Division of Customs and Border Protection (CBP) U.S. visited CA.
02.14 修正發布「自由貿易港區貨物通關管理辦法」部分條文。	Feb. 14 Partial articles of The Regulations Governing Customs Clearance for Goods in Free Trade Zones were amended and promulgated.
02.16-21 派員參加2023年APEC關務程序次級委員會(SCCP)第1次會議及相關會議。	Feb. 16-21 Participated in the 2023 APEC 1st Sub-Committee on Customs Procedures (SCCP) Meeting and related meetings.
02.21 繼續機動調降藥用酒精原料關稅稅率，自112年2月27日至同年8月26日。	Feb. 21 The tariff rates of ingredients of pharmaceutical alcohol were reduced from February 27 to August 26, 2023.
02.21 修正發布「自由貿易港區貨物郵遞出口作業要點」第4點、第9點規定。	Feb. 21 Paragraphs 4 and 9 of the Operation Directions Governing Customs Procedures for Goods Exported by Post from Free Trade Zones were amended and promulgated.



112年	2023		
03.03	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，自112年4月1日至同年6月30日。	Mar. 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 April 1 to June 30, 2023.
03.06	修正發布「國外貨物進儲自由港區事業於進口地海關通報作業規定」，名稱並修正為「國外貨物進儲自由貿易港區事業於進口地海關通報作業規定」。	Mar. 6	The Operation Directions Governing the Procedures for Enterprises to Report to the Customs at the Point of Importation on Storing Foreign Goods into Free-trade-zones was amended and promulgated as the Operation Directions Governing the Procedures for Enterprises to Report to the Customs at the Point of Importation for Storing Foreign Goods in Free Trade Zones.
03.07	臺中關100噸級巡緝艇海格艇交船典禮。	Mar. 7	The handover ceremony of the 100-ton anti-smuggling vessel was held in Taichung Customs.
03.06-10	派員參加世界關務組織(WCO)第31屆修正版京都公約管理委員會會議。	Mar. 6-10	Participated in the 31st Meeting of the WCO Revised Kyoto Convention Management Committee.

112年	2023
03.21-22 派員參加世界貿易組織(WTO)貿易便捷化委員會會議(視訊會議)。	Mar. 21-22 Participated in the Meeting of the WTO Committee on Trade Facilitation. (video conference)
03.21 修正發布「海關管理進出口貨棧辦法」部分條文。	Mar. 21 Partial articles of the Regulations Governing the Customs Management of Import and Export Warehouses were amended and promulgated.
03.28 修正發布「海關事後稽核作業規定」第4點及第15點規定。	Mar. 28 Paragraphs 4 and 15 of the Operation Directions Governing Customs Post-Clearance Audit were amended and promulgated.
04.12 修正發布「自由貿易港區海關查核作業規定」第8點、第10點及第11點規定。	Apr. 12 Paragraphs 8, 10, and 11 of the Operation Directions Governing Customs Auditing Operations in Free Trade Zones were amended and promulgated.
04.12 修正發布「進口貨物稅則預先審核實施辦法」部分條文。	Apr. 12 Partial provisions of The Regulations Governing the Implementation of Advance Tariff Classification Ruling on Imported Goods were amended and promulgated.



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04.18	與經濟部會銜發布修正「科技產業園區保稅業務管理辦法」部分條文。	Apr. 18	Partial articles of the Management Regulations Governing Bonded Business in Technology Industrial Parks were amended and promulgated by the MOF and Ministry of Economic Affairs.
04.19	修正發布「海關管理貨櫃集散站辦法」部分條文。	Apr. 19	Partial articles of the Regulations Governing the Customs Management of Container Terminals were amended and promulgated.
04.20	修正發布「貨棧貨櫃集散站保稅倉庫物流中心及海關指定業者實施自主管理辦法」。	Apr. 20	The Regulations Governing the Autonomous Management Implemented by Warehouses, Container Terminals, Bonded Warehouses, Logistics Centers, and Other Businesses Designated by Customs was amended and promulgated.
04.30- 05.06	派員參加國際工作犬育種協會(IWDBA)研討會，並訪視加拿大邊境服務署學院(CBSA College)查緝犬訓練部門。	Apr. 30- May 6	Participated in the IWDBA workshop and visited CBSA College detector dog training section.
05.02	歐盟、瓜地馬拉及波蘭駐WTO代表團副常任代表拜會關務署。	May 2	Deputy Permanent Representatives of the Mission of the European Union, Guatemala, and Poland to the WTO visited CA.

112年	2023
05.02-03 派員參加WTO補貼暨平衡措施委員會及反傾銷委員會會議(視訊會議)。	May 2-3 Participated in the meeting of the WTO Committee on Subsidies and Countervailing Measures and Committee on Anti-dumping Practices. (video conference)
05.03-05 派員參加WCO第56屆關稅估價技術委員會(TCCV)會議(視訊會議)。	May 3-5 Participated in the 56th meeting of WCO Technical Committee on Customs Valuation. (video conference)
05.12 高雄關100噸級巡緝艇海雄艇交船典禮。	May 12 The handover ceremony of the 100-ton anti-smuggling vessel was held in Kaohsiung Customs.
05.16 公告對自馬來西亞、印尼及泰國產製進口浮式平板玻璃，核定課徵反傾銷稅。	May 16 The imposition of anti-dumping duty on float glass, in sheets, originating in or imported from Malaysia, Indonesia and Thailand, was announced.
05.17 舉辦「臺美21世紀貿易倡議」關務行政及貿易便捷化說明會。	May 17 Seminar on Taiwan-U. S. 21 st -Century Trade Initiative regarding Customs Administration and Trade Facilitation Chapter was held.
05.22 訂定發布「轉運及轉口貨物通關管理辦法」。	May 22 The Regulations Governing the Management of Customs Clearance for Transited and Transshipment Goods was promulgated.



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05.22	修正發布「運輸工具進出口通關管理辦法」部分條文。	May 22	Partial articles of the Regulations Governing the Management of Import/Export Clearance for Transportation means were amended and promulgated.
05.22	修正發布「海關管理承攬業辦法」部分條文。	May 22	Partial articles of the Regulations Governing the Customs Management of Freight forwarders were amended and promulgated.
05.25	公告對自中國大陸產製進口平面印刷用版材課徵反傾銷稅及臨時課徵反傾銷稅案，自即日起進行調查。	May 25	The investigation regarding the imposition of anti-dumping duty on offset printing plates originating in or imported from China, was commenced.
05.26	修正發布「報關業設置管理辦法」部分條文。	May 26	Partial articles of the Regulations Governing the Establishment and Management of Customs Brokers were amended and promulgated.
05.29-06.08	澳大利亞邊境執法署 (ABF) 偵測犬培訓專家訪臺交流。	May 29- Jun. 8	The delegation of the Australian Border Force (ABF) Detector Dog Program visited CA.

112年	2023	
06.05	<p>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，自112年7月1日至同年12月31日。</p>	<p>Jun. 5</p> <p>The tariff rates of 22 products including meat of bovine animals, milk powder for baking, butter, anhydrous milk fat, and wheat were reduced from July 1 to December 31, 2023.</p>
06.06	<p>派員參加WTO原產地規則委員會會議(視訊會議)。</p>	<p>Jun. 6</p> <p>Participated in the Meeting of the WTO Committee on Rules of Origin. (video conference)</p>
06.12	<p>修正發布「進口貨物短卸溢卸作業要點」部分規定。</p>	<p>Jun. 12</p> <p>Partial articles of the Operation Directions Relating to the Short-Discharged or Over-Discharged of Import Cargo were amended and promulgated.</p>
06.13	<p>修正發布「外銷品沖退原料稅辦法」第23條、第25條條文。</p>	<p>Jun. 13</p> <p>Articles 23 and 25 of the Regulations Governing the Offsetting or Refund of Duties and Taxes on Raw Materials for Export Products were amended and promulgated.</p>
06.15	<p>關港貿單一窗口新增免憑證辦理「空運進口快遞貨物稅費繳納證明及稅單查詢下載」作業。</p>	<p>Jun. 15</p> <p>“Duty Payment Certificate and Duty Memo Inquiry and Download for Imported Air Express Consignments (GC320)” was added to the CPT Single Window System.</p>



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06.15-16 參加WTO貿易便捷化委員會會議(視訊會議)。	Jun. 15-16 Participated in the Meeting of the WTO Committee on Trade Facilitation. (video conference)
06.16 核釋關稅法第18條及第65條有關「計息退稅」規定適用疑義，並同步廢止103年1月3日台關業字第1021027367號函。	Jun. 16 Promulgated unified interpretation on the application of "interest-bearing duty refunds" to resolve the legal disputes concerning the concurrency between the provisions of Article 18 and Article 65 of the Customs Act, while simultaneously revoking the official letter of Tai-kuan-ye-tsu-ti-1021027367 dated January 3, 2024.
06.20 修正發布「緝私案件裁罰金額或倍數參考表」海關緝私條例第37條第1項規定。	Jun. 20 "Reference Table for Fines and Multiples of Punishments of Customs Anti-smuggling Act" related to Paragraph 1 of Article 37 of Customs Anti-smuggling Act was amended and promulgated.
06.21 修正發布「海關復查委員會審議注意事項」部分規定。	Jun. 21 Partial provisions of Directions Governing the Deliberations Implemented by Customs Review Committee were amended and promulgated.

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06.21	派員參加APEC跨境無紙化貿易區域合作之公私部門對話(視訊會議)。	Jun. 21	Participated in the APEC Public-Private Dialogue on Regional Cooperation for Cross-Border Paperless Trade. (video conference)
06.21	修正公布「海關進口稅則」部分稅則，配合世界關務組織(WCO)採行國際商品統一分類制度(HS) 2022年版。	Jun. 21	The amendment to the Customs Import Tariff was promulgated, in line with the adoption of HS 2022 version by the WCO.
06.27	日本台灣交流協會拜會關務署。	Jun. 27	Delegates from Japan-Taiwan Exchange Association visited CA.
06.27	派員參加APEC調整法律架構及介接工具以加速提升數位貿易連結效益圓桌會議(視訊會議)。	Jun. 27	Participated in the APEC Roundtable on Accelerating Benefits of Digital Trade Connectivity through Alignment of Legal Framework and Interoperability Tools. (video conference)
06.27	配合嚴重特殊傳染性肺炎疫情趨緩，公告112年8月1日起取消疫情期間放寬得於60日內連線辦理結關之措施。	Jun. 27	In line with the easing of the COVID-19 pandemic, Customs Administration announced that the measure extending the time period of e-clearance for export goods to 60 days after customs release would cease to apply from August 1, 2023.



112年	2023
06.30 與非營利國際組織 REACT共同舉辦「2023 保護智慧財產權研討會」。	Jun. 30 “2023 National Training Workshop on Protecting Intellectual Property Rights” was co-hosted by Taiwan Customs and REACT, a non-profit international organization.
07.05 「稅則資料檢索系統」上線。	Jul. 5 “Tariff Retrieval System” was launched.
07.05-12 與德國、比利時及歐盟反詐欺局(OLAF)舉行情資交流會議。	Jul. 5-12 Bilateral meetings with German Customs, OLAF, and Belgium Customs were held on anti-smuggling cooperation.
07.16-19 波蘭財政部次長率團參加第7屆臺波(波蘭)次長級關務合作會議，並參訪本署緝毒犬培訓中心及臺北關。	Jul. 16-19 The Polish delegation participated in the 7th Taiwan-Poland Deputy Ministerial-Level Customs Cooperation Meeting and paid visits to Detector Dog Breeding and Training Center and Taipei Customs.
07.26 派員參加WTO貿易便捷化委員會非正式會議(視訊會議)。	Jul. 26 Participated in the informal Meeting of the WTO Committee on Trade Facilitation. (video conference)

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| 07.26 | 關港貿單一窗口新增報關業者線上申報離職員工及承攬業者線上申報異動及離職員工作業系統。 | Jul. 26 | “Online Declaration Operation Service for Resigned Employees of Customs Brokers (WJC06)” and “Online Declaration Operation Service for Changed or Resigned Employees of Freight Forwarders (WJC07)” were added to the CPT Single Window System. |
| 07.31-
08.05 | 派員參加2023年APEC SCCP第2次會議及相關會議。 | Jul. 31-
Aug. 5 | Participated in the 2023 APEC 2nd SCCP Meeting and related meetings. |
| 08.14 | 簽署臺瓜(瓜地馬拉)關務合作意向書。 | Aug. 14 | “Letter of Intent between the Customs Administration of Ministry of Finance of the Republic of China (Taiwan) and the Superintendence of Tax Administration of the Republic of Guatemala” was signed. |
| 08.29 | 公告對自烏克蘭產製進口碳鋼鋼板，繼續暫停課徵反傾銷稅1年。 | Aug. 29 | The period of suspension of anti-dumping duty on carbon steel plate originating in or imported from Ukraine was extended for another one year. |



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08.29 瓜地馬拉賦稅署派員來臺參與臺瓜優質企業(AEO)相互承認協議(MRA)聯合實地驗證。	Aug. 29 Regulatory Supervisor of Guatemalan Superintendency of Tax Administration visited Taiwan for the Joint On-site Validation of the Taiwan-Guatemala AEO MRA.
08.31 修正發布「加工出口區區內事業稽核作業規定」，名稱並修正為「科技產業園區區內事業稽核作業規定」。	Aug. 31 Operation Directions on Auditing for Business Entities in the Export Processing Zone was amended and promulgated as Operation Directions on Auditing for Business Entities in the Technology Industrial Parks.
09.04-08 彭署長英偉率團赴奧地利及英國進行關務合作交流。	Sep. 4-8 Director General Peng, Ying-Wei led a delegation to attend bilateral meetings with delegates from the Austrian Ministry of Finance and those from the NCA of the UK to exchange views on Customs cooperation.
09.05-08 舉辦「112年海關智慧財產權邊境措施講習」。	Sep. 5-8 2023 Seminar on Taiwan Customs IPR Border Measures was held.
09.05 派員參加APEC計畫品質訓練(視訊會議)。	Sep. 5 Participated in the Training on Developing Quality APEC Projects. (video conference)

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09.08	<p>派員參加臺瓜(瓜地馬拉)關務技術合作瞭解備忘錄工作階層會議(視訊會議)。</p>	<p>Sep. 8 Participated in the Working-Level Meeting regarding MoU for Technical Cooperation in Customs Matters between Taiwan Customs and Guatemala Customs. (video conference)</p>
09.12	<p>辦理「海關實施會計年度一次性移轉訂價核定完稅價格作業說明會」。</p>	<p>Sep. 12 Seminar on Customs Valuations of One-time Transfer Pricing in a Fiscal Year was held.</p>
09.21	<p>派員參加APEC市場進入工作小組(MAG)環境商品清單國際商品統一分類制度(HS) 2022技術性轉版特別會議(視訊會議)。</p>	<p>Sep. 21 Participated in the APEC Intersessional Meeting of the APEC Market Access Group (MAG) on HS Transposition of the APEC Environmental Goods List. (video conference)</p>
09.28	<p>訂定發布「駐美國台北經濟文化代表處與美國在台協會關於臺灣與美國間貿易協定通關作業要點」，自「駐美國台北經濟文化代表處與美國在台協會關於臺灣與美國間貿易協定」生效之日生效。</p>	<p>Sep. 28 Promulgated the 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, which will take effect on the effective date of the said Agreement.</p>



112年	2023		
10.02	廢止「轉口貨物通關及管理作業要點」，自即日生效。	Oct. 2	The Operation Directions for the Clearance and Management of Transshipment Goods was abolished.
10.03-04	參加WTO貿易便捷化委員會會議(視訊會議)。	Oct. 3-4	Participated in the Meeting of the WTO Committee on Trade Facilitation. (video conference)
10.05	參加WTO貿易便捷化委員會專門會議(視訊會議)。	Oct. 5	Participated in the Dedicated Session of the WTO Committee on Trade Facilitation. (video conference)
10.09-13	派員參加WCO第57屆關稅估價技術委員會(TCCV)會議。	Oct. 9-13	Participated in the 57th meeting of the World Customs Organization (WCO) Technical Committee on Customs Valuation.
10.19	核釋關稅法第49條第1項第14款所定有關「旅客攜帶之自用行李、物品」相關規定。	Oct. 19	The interpretive rule pursuant to Subparagraph 14 of Paragraph 1 of Article 49 of the Customs Act, which stipulates relevant rules regarding personal effects carried by passengers for their own use was issued.
10.26-27	派員參加WTO補貼暨平衡措施委員會及反傾銷委員會會議。	Oct. 26-27	Participated in the meeting of the WTO Committee on Anti-dumping Practices and Committee on Subsidies and Countervailing Measures.

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10.31 簽署臺瓜(瓜地馬拉)關務技術合作瞭解備忘錄。	Oct. 31 “Memorandum of Understanding between the Customs Administration of the Ministry of Finance of the Republic of China (Taiwan) and the Superintendency of Tax Administration of the Republic of Guatemala for Technical Cooperation in Customs Matters” was signed.
11.08 核釋應依海關緝私條例第37條第1項規定沒入或併沒入之貨物。	Nov. 8 The MOF issued an explanatory decree stipulating that Customs may confiscate the cargoes in question according to Paragraph 1, Article 37 of Customs Anti-smuggling Act in case a declaration of import cargoes is made.
11.10 核釋海關緝私條例第3條、第37條、第38條、第39條及第53條規定所稱「管制」之涵義。	Nov. 10 The MOF issued an explanatory decree stipulating to define the term “customs controls” cited from Articles 3, 37, 38, 39, and 53 of Customs Anti-Smuggling Act.
11.16-17 與美國國土安全調查署駐臺北辦公室共同舉辦「112年臺美反走私情資交流研討會」。	Nov. 16-17 “2023 Seminar on Combatting Smuggling” was held jointly by CA and Homeland Security Investigations, American Institute in Taipei.



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| 11.17 | 與經濟部會銜修正發布「科技產業園區保稅業務管理辦法」部分條文、「科技產業園區區內事業從事轉運業務課稅作業辦法」部分條文。 | Nov. 17 | The Management Regulations Governing Bonded Business in Technology Industrial Parks and the Taxation Imposed Measures on Transshipment Engaged by Business Entities in Technology Industrial Parks were promulgated by the MOF and Ministry of Economic Affairs. |
| 11.27 | 訂定發布海關依關稅法第八十六條規定裁罰原則。 | Nov. 27 | The Directions for the Determination of Customs' Penalty pursuant to Article 86 of Customs Act were promulgated. |
| 11.29 | 修正公布「海關進口稅則」部分稅則，調降原產自史瓦帝尼46項貨品第2欄關稅稅率至免稅。 | Nov. 29 | The amendment to the Customs Import Tariff was promulgated. The tariffs for 46 products originating from the Kingdom of Eswatini have been eliminated as shown in Column II of the Customs Import Tariff schedule. |
| 11.29 | 修正發布「轉運及轉口貨物通關管理辦法」部分條文。 | Nov. 29 | Partial articles of the Regulations Governing the Management of Customs Clearance for Transited and Transshipment Goods were amended and promulgated. |

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11.30 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，自113年1月1日至同年3月31日。	Nov. 30 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, 2024.
12.01 公告自112年12月7日起，對自中國大陸產製進口平面印刷用版材，臨時課徵反傾銷稅。	Dec. 1 It was announced that the imposition of provisional anti-dumping duty on offset printing plate originating in or imported from China since December 7, 2023.
12.01 公告自113年1月17日起停止對中國大陸產製進口鞋靴產品課徵反傾銷稅。	Dec. 1 It was announced that the termination of imposition of anti-dumping measure on certain footwear originating in or imported from China since January 17, 2024.
12.05-08 舉辦「112年海關真仿品辨識講習」。	Dec. 5-8 2023 Workshop on Targeting Counterfeit Goods at Borders was held.
12.06 公告自112年12月6日起，原產自宏都拉斯共和國全部進口貨物停止適用海關進口稅則第2欄稅率及其增註規定。	Dec. 6 For all imported goods originating from the Republic of Honduras, the rates listed in column II and relevant additional notes in the Customs Import Tariff cease to apply starting from December 6, 2023.



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| 12.09 | 緝毒犬培訓中心啟用15週年，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. 9 | The Narcotics Detector Dog Breeding and Training Center celebrated its 15th anniversary with a series of events including a graduation ceremony for the Detector Dog Teams and a social reunion for foster families and socialization volunteers. |
| 12.12 | 臺灣日本關係協會及日本台灣交流協會簽署「有關地區海關合作備忘錄」。 | Dec. 12 | “Memorandum between the Taiwan-Japan Relations Association and the Japan-Taiwan Exchange Association on Cooperation in Regional Customs” was signed. |
| 12.12 | 修正發布「中華民國(臺灣)與薩爾瓦多暨宏都拉斯共和國自由貿易協定進口貨物通關作業要點」。 | Dec. 12 | Operation Directions Governing the Customs Clearance for the Goods Imported from El Salvador and Honduras Pursuant to the FTA between the Republic of China and the Republic of El Salvador and the Republic of Honduras were amended and promulgated. |
| 12.15 | 舉行112年關務會報。 | Dec. 15 | 2023 meeting on Customs Affairs was held. |

112年	2023
12.19-20 派員參加APEC智慧海關研討會—提升自由貿易港(區)發展(視訊會議)。	Dec. 19-20 Participated in the APEC Seminar on Smart Customs — Improve the Development of Free Trade Ports/Free Zones. (video conference)
12.29 公告對自中國大陸產製進口毛巾產品繼續課徵反傾銷稅。	Dec. 29 The continued imposition of anti-dumping duty on towel products originating in or imported from China was announced.

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地址：103205 臺北市大同區塔城街13號

電話：(02)2550-5500

網址：<http://web.customs.gov.tw>

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