



2024

# 關務年報

| **TAIWAN** CUSTOMS  
IN BRIEF



財政部關務署  
Customs Administration,  
Ministry of Finance, Republic of China  
114年10月 October 2025

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# 組織

組織  
Organization



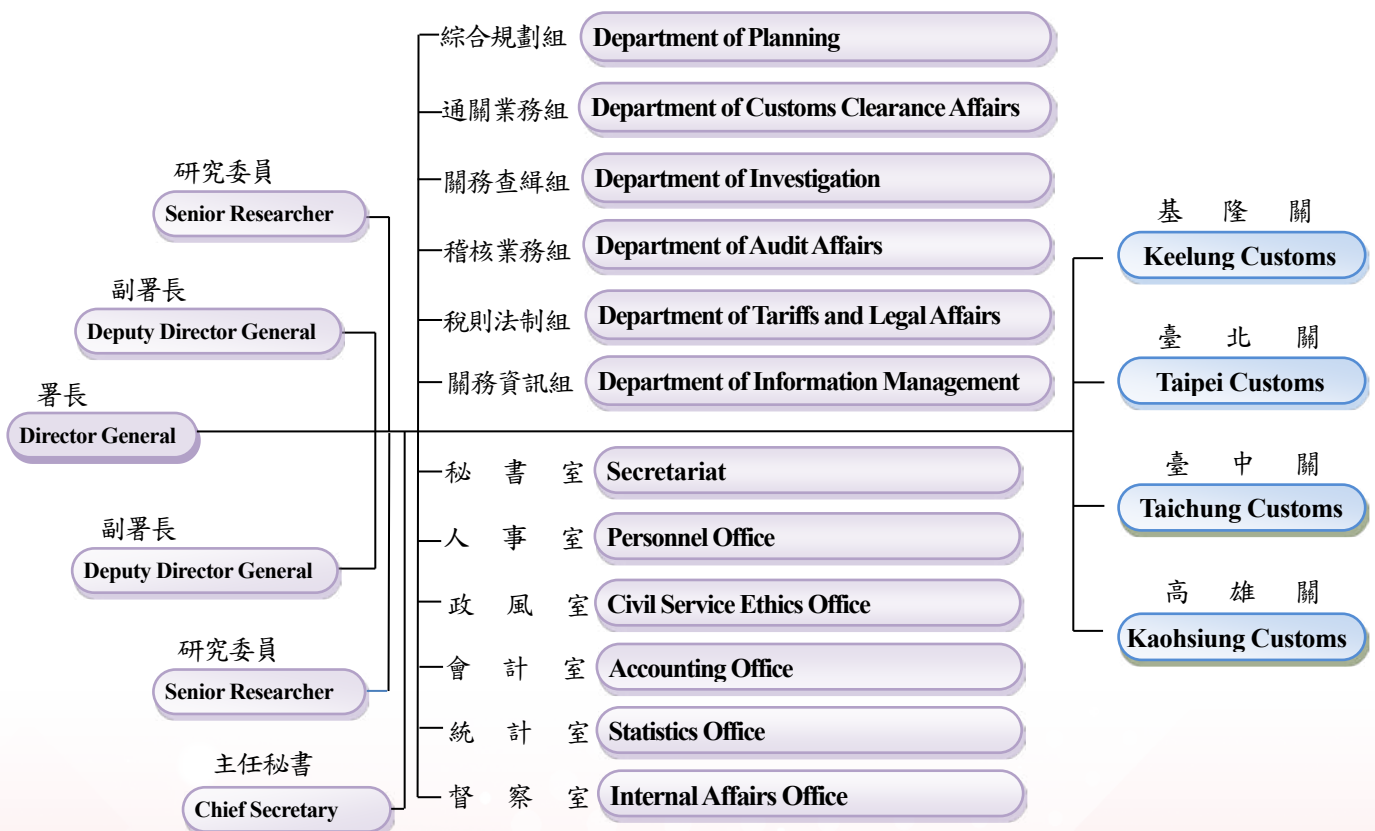
財政部關務署  
Customs Administration, Ministry of Finance

# 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 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.



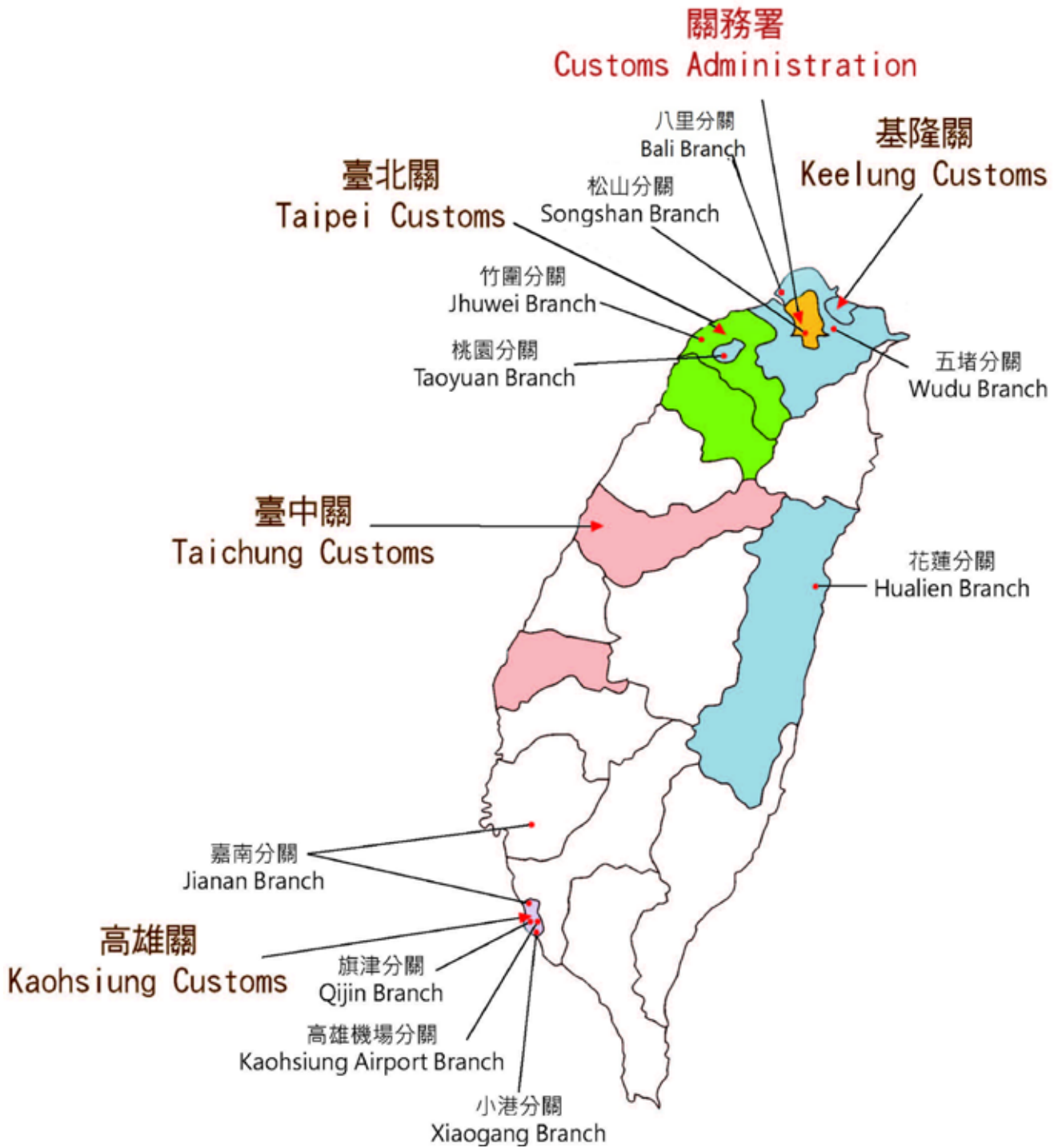


## 關區分布

### 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.





組織

Organization



基隆關  
Keelung Customs



臺北關  
Taipei Customs



臺中關  
Taichung Customs



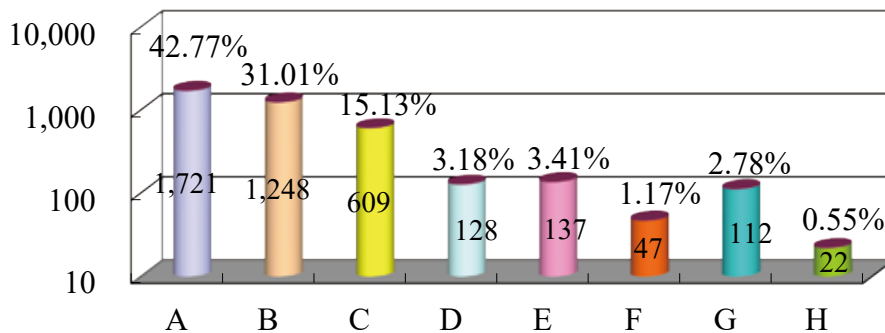
高雄關  
Kaohsiung Customs

# 113年人力配置

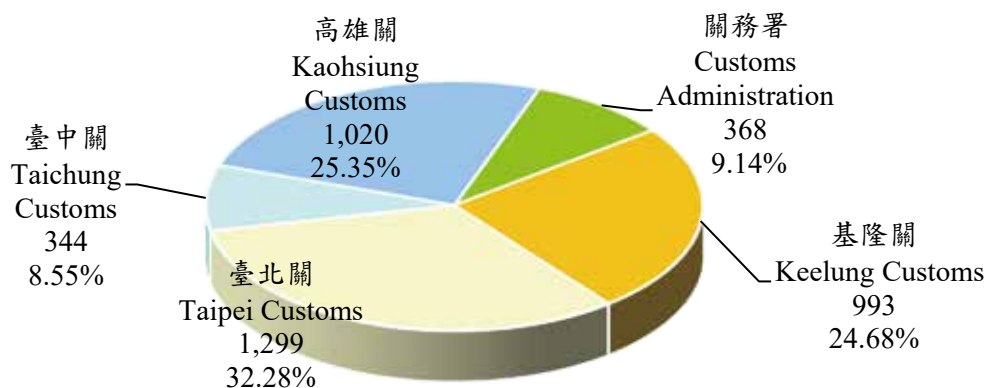
## Allocation of Workforce for 2024

單位：人 Unit: Person

A. 通關徵稅	Trade Facilitation and Duty Collection	1,721	42.77 %
B. 查緝走私	Anti-smuggling Operations	1,248	31.01 %
C. 行政管理	Administrative Affairs	609	15.13 %
D. 資訊	Information Management	128	3.18 %
E. 保稅退稅	Bonding and Duty Drawback	137	3.41 %
F. 海務	Maritime Affairs	47	1.17 %
G. 其他	Others	112	2.78 %
H. 統計	Trade Statistics	22	0.55 %
<b>總計 Total</b>		<b>4,024</b>	<b>100 %</b>



關務署	Customs Administration	368	9.14 %
基隆關	Keelung Customs	993	24.68 %
臺北關	Taipei Customs	1,299	32.28 %
臺中關	Taichung Customs	344	8.55 %
高雄關	Kaohsiung Customs	1,020	25.35 %
<b>總計 Total</b>		<b>4,024</b>	<b>100 %</b>



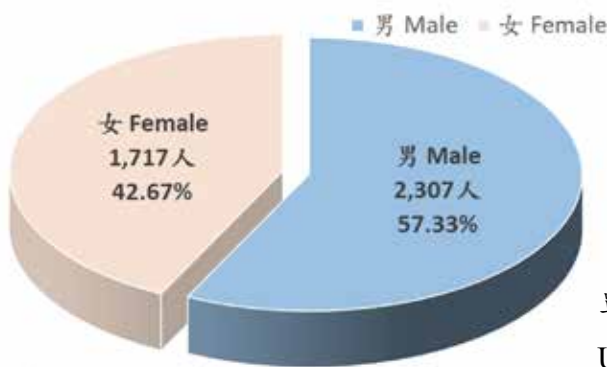


# 113年關員年齡及性別統計

## Number of Customs Officers by Age and Gender for 2024

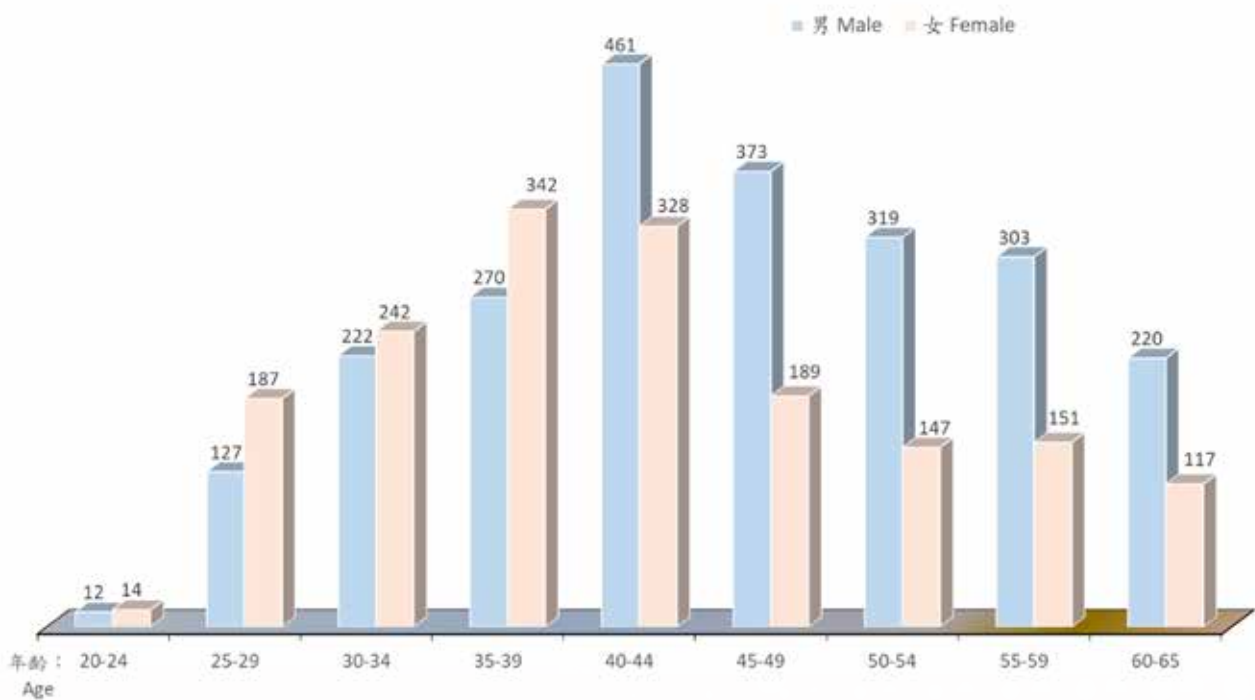
至113年底止，海關關員計4,024人，其中男性關員2,307人(57.33%)，女性關員1,717人(42.67%)。關員年齡結構適中，有助業務推動及執行。

As of the end of 2024, Taiwan Customs has 4,024 officers, of which 2,307 (57.33%) are male and 1,717 (42.67%) are 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.

# 113年各項收入

## Analysis of Customs Revenue for 2024

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。113年度海關各項收入共新臺幣7,059億元，其中關稅收入為1,609億元，占總數之22.79%。

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\$705.9 billion in 2024, of which customs duty accounted for NT\$160.9 billion (22.79%).

單位：新臺幣 Unit: NT\$

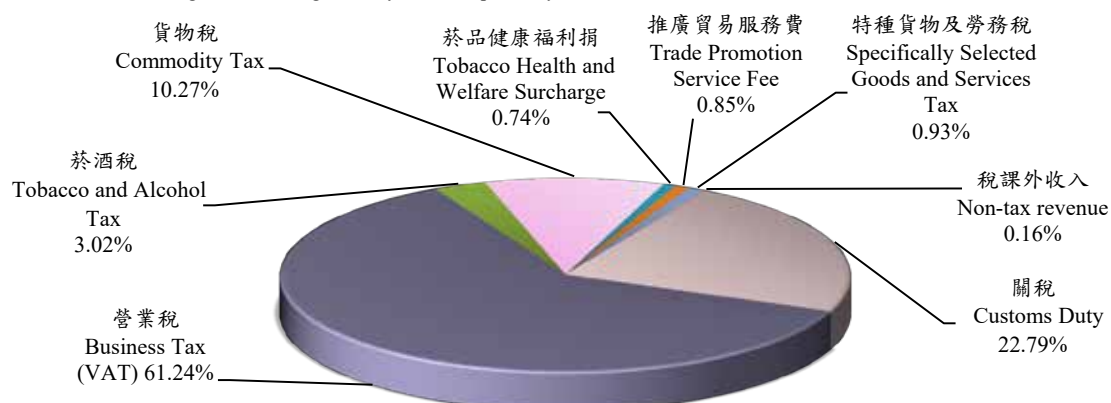
關稅	Customs Duty	1,609 億元	160.9 billion	22.79%
營業稅	Business Tax (VAT)	4,323 億元	432.3 billion	61.24%
貨物稅	Commodity Tax	725 億元	72.5 billion	10.27%
菸酒稅	Tobacco and Alcohol Tax	213 億元	21.3 billion	3.02%
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	66 億元	6.6 billion	0.93%
菸品健康福利捐	Tobacco Health and Welfare Surcharge	52 億元	5.2 billion	0.74%
推廣貿易服務費 <sup>1</sup>	Trade Promotion Service Fee	60 億元	6.0 billion	0.85%
稅課外收入	Non-tax revenue	11 億元	1.1 billion	0.16%
<b>總計</b>	<b>Total</b>	<b>7,059 億元</b>	<b>705.9 billion</b>	<b>100.00%</b>

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.





## 113年各關關稅收入

### Analysis of Customs Duty Collection by Field Customs for 2024

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。

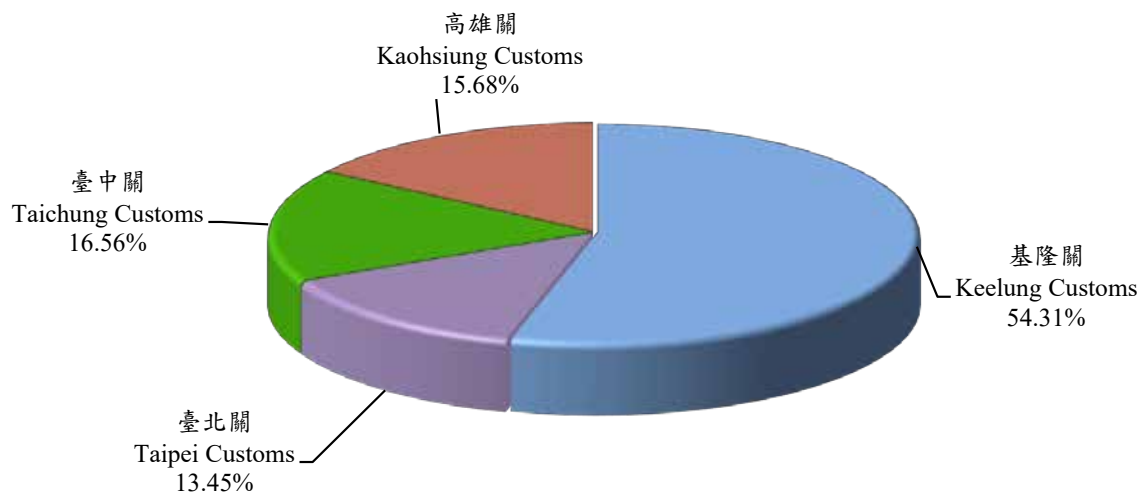
The levies on goods imported by sea are the major source of the duty collected by Customs. Among the four field Customs, Keelung Customs maintains its leading position in duty collection. Its tariff revenue has accounted for more than 50% of national tariff revenue.

單位：新臺幣 Unit: NT\$

基隆關	Keelung Customs	874 億元	87.4 billion	54.31%
臺北關	Taipei Customs	216 億元	21.6 billion	13.45%
臺中關	Taichung Customs	266 億元	26.6 billion	16.56%
高雄關	Kaohsiung Customs	252 億元	25.2 billion	15.68%
<b>總計</b>	<b>Total</b>	<b>1,609 億元</b>	<b>160.9 billion</b>	<b>100.00%</b>

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.

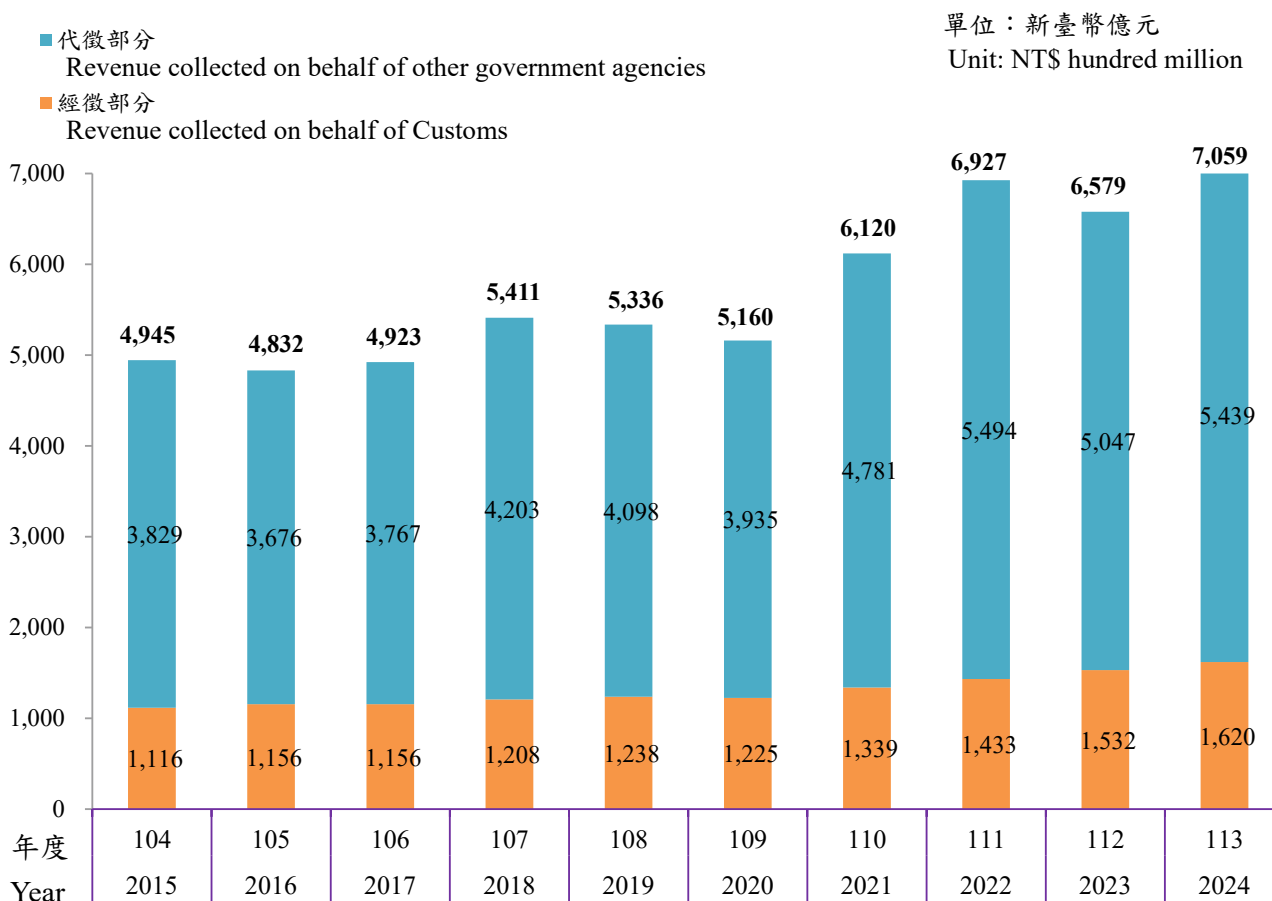


## 近10年各項收入

### Analysis of Customs Revenue, 2015-2024

113年海關各項收入共新臺幣7,059億元，較112年之6,579億元增加480億元（+7.30%），較104年之4,945億元增加2,114億元（+42.75%）。

Customs revenue in 2024 was NT\$705.9 billion, which increased by NT\$48 billion (+7.30%) compared with 2023, and increased by NT\$211.4 billion (+42.75%) compared with 2015.





## 近10年關稅收入及中央政府歲入

### Customs Duty and Central Government Revenue, 2015-2024

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
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	2,907,354,178	5.25 %
113 年度(2024)	160,903,924	3,143,642,326	5.12 %

附註：中央政府歲入資料，112 年(含)以前為決算審定數；113 年為院編決算數。

Note: For central government revenue prior to 2023, the figures are final audit accounts; commencing from 2024, the figures are Final Accounts of Central Government, edited by the Executive Yuan.

## 近10年主要業務統計

### Major Workload, 2015-2024

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
104 (2015)	23,206,802	13,460,834	36,667,636	100	4,545,034	4,349,527	8,894,561	100
105 (2016)	28,278,739	13,554,515	41,833,254	114	4,583,076	4,499,014	9,082,090	102
106 (2017)	40,759,790	13,682,865	54,442,655	148	4,520,134	4,378,484	8,898,618	100
107 (2018)	51,347,452	13,691,356	65,038,808	177	4,507,998	4,330,735	8,838,733	99
108 (2019)	67,088,520	13,221,153	80,309,673	219	4,498,485	4,309,154	8,807,639	99
109 (2020)	68,176,526	14,007,535	82,184,061	224	4,230,678	4,143,472	8,374,150	94
110 (2021)	65,574,662	14,053,768	79,628,430	217	4,350,361	4,148,497	8,498,858	96
111 (2022)	58,592,667	12,426,568	71,019,235	194	4,092,747	3,902,772	7,995,519	90
112 (2023)	58,357,789	11,569,533	69,927,322	191	3,772,833	3,616,139	7,388,972	83
113(2024)	66,106,928	11,626,318	77,733,246	212	3,883,522	3,696,845	7,580,367	85
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
104 (2015)	23,648,357	23,582,947	47,231,304	100	1,915,122	859,974	2,775,096	100
105 (2016)	25,148,519	25,142,881	50,291,400	106	1,898,799	868,335	2,767,134	100
106 (2017)	26,344,811	26,364,131	52,708,942	112	2,030,786	794,477	2,825,263	102
107 (2018)	27,485,409	27,594,598	55,080,007	117	2,230,873	763,067	2,993,940	108
108 (2019)	28,747,509	28,825,512	57,573,021	122	2,139,319	686,043	2,825,362	102
109 (2020)	3,984,370	4,006,428	7,990,798	17	1,942,309	922,187	2,864,496	103
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	10	2,456,432	613,981	3,070,413	111
112(2023)	18,060,603	18,076,919	36,137,522	77	1,948,638	549,636	2,498,274	90
113(2024)	24,936,639	24,605,175	49,541,814	105	1,821,078	533,714	2,354,792	85

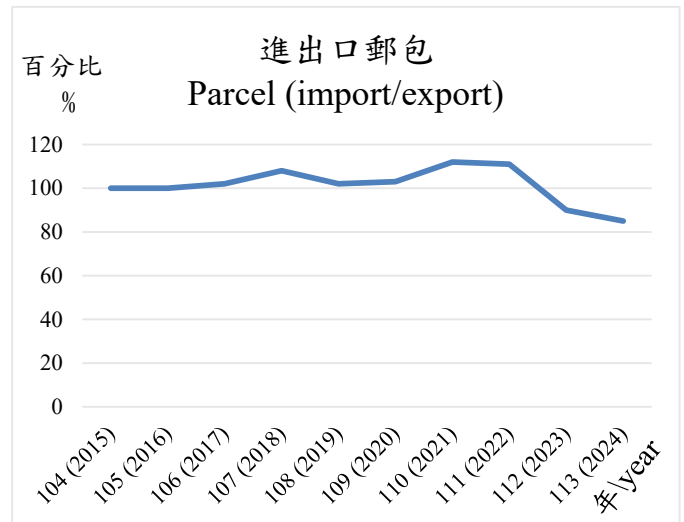
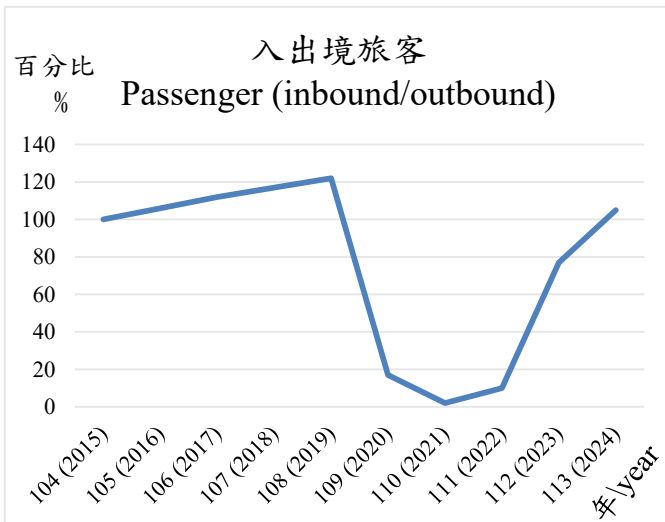
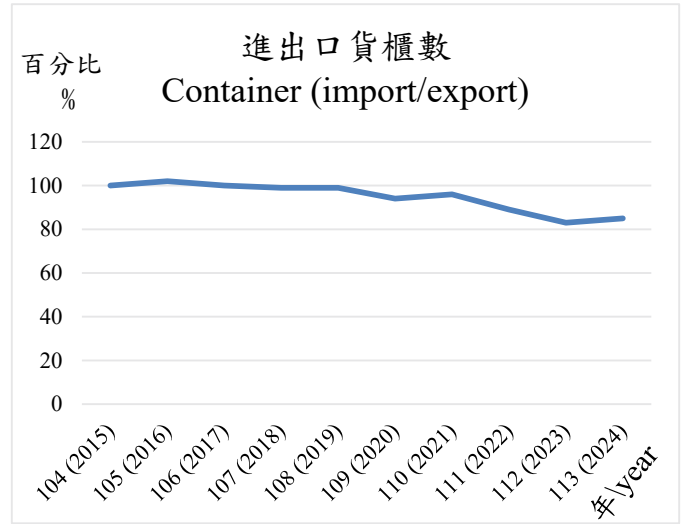
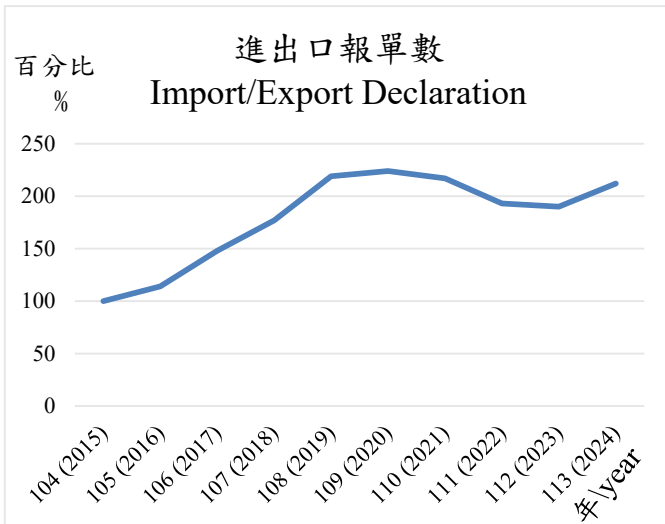
- 附註: 1.報單份數包含小三通、快遞報單及快遞簡易申報單等。  
 2.進口貨櫃數包括進口實櫃、空櫃及轉運實櫃、轉口實櫃。  
 3.出口貨櫃數包括出口實櫃、空櫃及轉口實櫃。  
 4.定基指數以104年為基期(100)計算。

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 2015.



# 近10年主要業務變動趨勢

## Trends of Major Workload, 2015-2024



## 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-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



電子紙封條  
RFID Electronic Paper Seal



貨物查驗  
Cargo Examination



## 113年緝私案件分析

### Analysis of Seizure Cases for 2024

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。

113年查獲私貨中，以毒品及菸類等私貨價值居高，走私方式，進口以旅客行李及郵包走私為主；出口則以旅客行李及出口虛報為主。

毒品方面，113年緝獲427案(毛重7,878公斤)，種類以1-甲基苯基-1-丙酮2,896公斤為主，愷他命1,970公斤及大麻1,429公斤居次。因應106年6月菸品稅率調漲，海關加強查緝私菸，113年緝獲244萬包；另查獲電子煙7.2萬支、煙油(彈)2.4萬瓶(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 2024, narcotic drugs and tobacco comprised the majority of smuggled items with higher value. When it comes to modus operandi, concealment in passenger's baggage and parcel were most commonly seen among inbound smuggling cases; whereas for outbound cases, concealment in passenger's baggage, and false declaration were tactics often used by smugglers.

As for narcotics, Taiwan Customs seized 427 cases (G.W. 7,878 kilograms) in 2024, with 1-Methylphenyl-1-propanone (Methylpropiophenone) weighing 2,896 kilograms accounting for the largest percentage. Ketamine weighing 1,970 kilograms and Cannabis weighing 1,429 kilograms ranked second. Due to the increase of tobacco tax rates since June 2017, Taiwan Customs strived to combat illicit tobacco smuggling and seized 2,440 thousand packs of cigarettes in 2024. A total of 72 thousand electronic cigarettes, and 24 thousand units of e-cigarette refill cartridges and e-liquid were also seized in the same year.

### 113年主要緝私案件統計

#### Major Seizure Cases, 2024

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	7,878 公斤 7,878 Kg	244 萬包 2,440 thousand packs	7.2 萬支/2.4 萬瓶(顆) 72 thousand units/24 thousand units	4,990 公升 4,990 liters	5,893 隻 5,893 animals	1 萬 9,657 公斤 19,657 Kg	31.5 萬件 315 thousand pieces

# 近10年緝私案件及私貨價值

## Seizure Cases and Value, 2015-2024

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 (%)		
104 (2015)	7,204	89	875	11	8,079	100	415,887	95	20,925	5	436,813	100
105 (2016)	9,030	92	833	8	9,863	122	504,672	97	14,097	3	518,769	119
106 (2017)	11,810	96	435	4	12,245	152	660,134	99	8,777	1	668,911	153
107 (2018)	16,623	96	627	4	17,250	214	924,152	99	10,412	1	934,564	214
108 (2019)	15,658	98	381	2	16,039	199	1,585,905	99	3,954	1	1,589,859	364
109 (2020)	14,228	99	109	1	14,337	177	1,193,027	99	3,442	1	1,196,469	274
110 (2021)	11,108	93	888	7	11,996	148	1,923,308	99	9,350	1	1,932,658	442
111 (2022)	20,369	99	123	1	20,492	254	1,006,346	98	15,581	2	1,021,927	234
112 (2023)	26,383	97	764	3	27,147	336	1,557,147	96	65,235	4	1,622,382	371
113 (2024)	30,174	94	1,772	6	31,946	395	2,600,280	98	46,789	2	2,647,069	606

附註：1. 定基指數以 104 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 2015.

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



## 113年重大緝私案件簡介

### Major Seizures for 2024



113.1.12基隆關查獲三級丁氧羰基去甲基愷他命199公斤

Keelung Customs intercepted 199 kilograms of N-Boc-Norketamine on January 12, 2024.

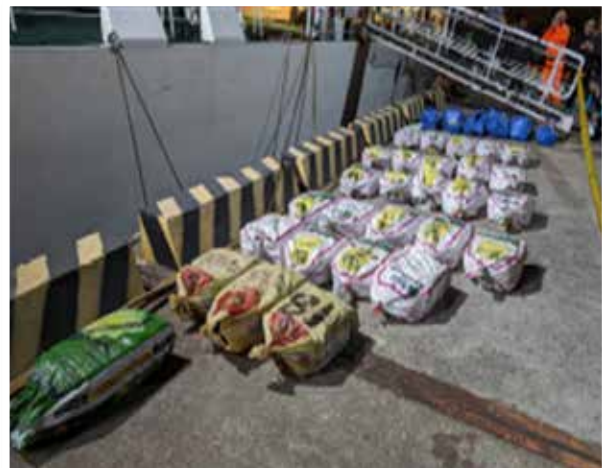


113.1.14基隆關查獲大麻花154公斤

Keelung Customs intercepted 154 kilograms of cannabis on January 14, 2024.



113.3.5 臺北關查獲1-苯基-2-丙酮607公斤  
Taipei Customs intercepted 607 kilograms of 1-Phenyl-2-Propanone on March 5, 2024.



113.3.19高雄關查獲愷他命約893公斤

Kaohsiung Customs intercepted 893 kilograms of ketamine on March 19, 2024.

## 113年重大緝私案件簡介

### Major Seizures for 2024



113.3.26基隆關查獲溴去氯愷他命102公斤  
Keelung Customs intercepted 102 kilograms of BromodeschloroKetamine on March 26, 2024.



113.4.11高雄關緝獲走私香菸達700箱  
Kaohsiung Customs seized 700 cartons of smuggled cigarette on April 11, 2024.



113.11.8高雄關查獲大麻花約188公斤  
Kaohsiung Customs intercepted 188 kilograms of cannabis on November 8, 2024.



113.12.11高雄關緝獲走私日本酒377箱  
Kaohsiung Customs seized 377 cartons of smuggled liquor on December 11, 2024.



## 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.

## 113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 2024

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。113年申請案件共1,221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。113年事後稽核案件379件，補稅及罰鍰金額約新臺幣3億2,753萬元。

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。113年查價結案共2萬2,770件，補稅金額約新臺幣4億4,522萬元。

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 1,221 cases in 2024.

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 2024, Customs conducted 379 PCA cases, which resulted in the imposition of around NT\$328 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 2024, Customs investigated 22,770 import cases, and recovered around NT\$445million in evaded duties.



## 113年事後稽核案件統計

Post-Clearance Audit Case, 2024

	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)	112	58	34	175	379
核定補稅金額 (新臺幣萬元) Amount of Duty to be Recovered (NT\$ ten thousand)	6,955	5,754	1,857	10,415	24,980
核定罰鍰金額 (新臺幣萬元) Amount of Fine (NT\$ ten thousand)	5,672	274	67	1,759	7,773

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 traders 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



## 113年各類別保稅廠商家數

Number of Bonded Firms by Categories for 2024

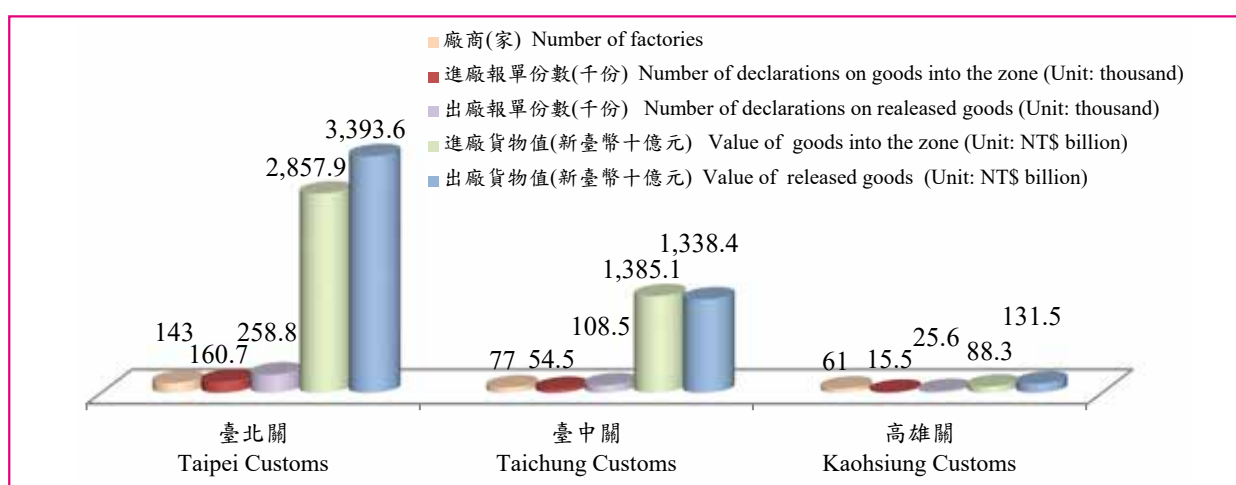
管轄海關 Under the Jurisdiction of	基隆關 Keelung Customs	臺北關 Taipei Customs	臺中關 Taichung Customs	高雄關 Kaohsiung Customs	合計 Total
保稅 類別 Bonding Categories	家數 Number of Firms				
保稅工廠 Bonded Factories	0	143	77	61	281
科技產業園區事業 Technology Industrial Park Enterprises	0	0	72	118	190
科學園區事業 Science Park Enterprises	0	275	50	88	413
農業科技園區事業 Agricultural Technology Park Enterprises	0	0	0	11	11
保稅倉庫 Bonded Warehouses	28	64	31	40	163
物流中心 Logistics Centers	3	26	7	12	48
自由貿易港區事業 Free-Trade-Zone Enterprises	17	33	28	38	116
免稅商店 Duty-free Shops	4	5	1	8	18
離島免稅購物商店 Offshore Island Duty-free Shops	2	0	0	8	10
合計 Total	54	546	266	384	1,250

# 113年主要保稅業務統計

## Trade Statistics of Bonded Firms by Main Categories for 2024

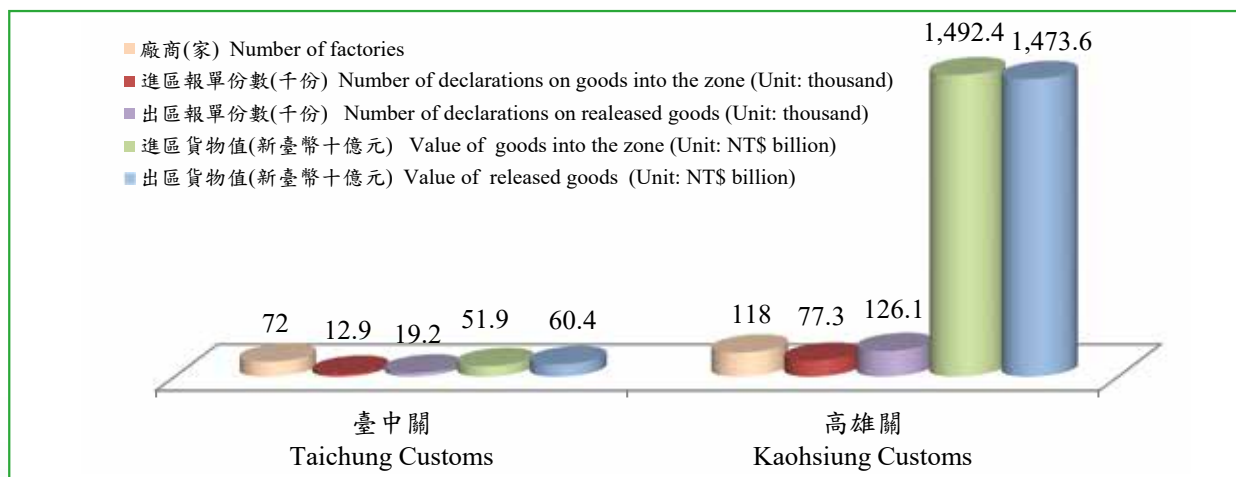
**保稅工廠** 113年申報約62.4萬份報單，進出廠值約新臺幣9兆1,948億元，較112年6兆5,280億元，增加40.85%。

**Bonded factories** submitted 624 thousand declarations in 2024. The total value of goods into and from the factory reached around NT\$9,194.8 billion, which increased by 40.85% compared with the NT\$6,528 billion in 2023.



**科技產業園區** 113年申報約23.6萬份報單，進出區值約新臺幣3兆783億元，較112年2兆3,807億元，增加29.30%。

**In Technology Industrial Parks**, 236 thousand declarations were submitted in 2024. The total value of goods into and from the park reached around NT\$3,078.3 billion, which increased by 29.30% compared with the NT\$2,380.7 billion in 2023.



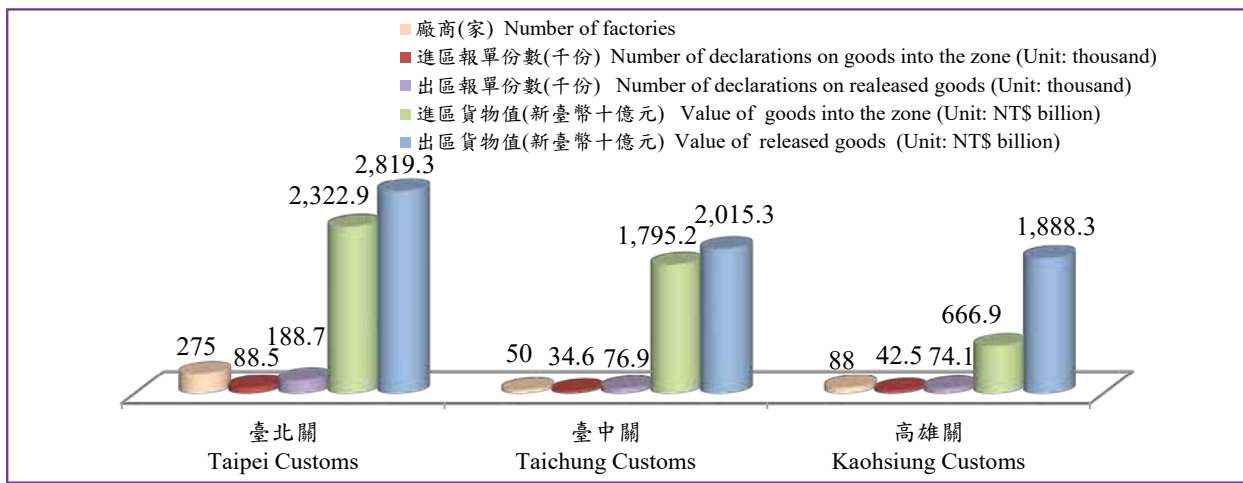


# 113年主要保稅業務統計

## Trade Statistics of Bonded Firms by Main Categories for 2024

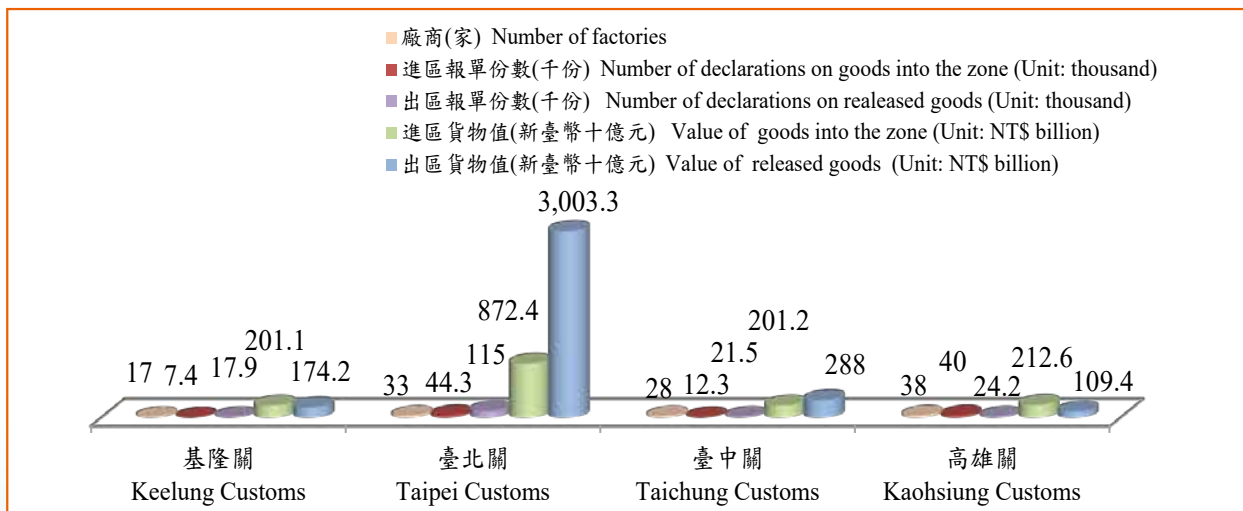
**科學園區** 113年申報約50.5萬份報單，進出區值約新臺幣11兆5,079億元，較112年8兆7,596億元，增加31.37%。

**In Science Parks**, 505 thousand declarations were submitted in 2024. The total value of goods into and from the park reached around NT\$11,507.9 billion, which increased by 31.37% compared with the NT\$8,759.6 billion in 2023.



**自由貿易港區** 113年申報約28.2萬份報單，進出區貨物總值約新臺幣5兆622億元，較112年2兆8,609億元，成長76.95%。

**In Free Trade Zones**, 282 thousand declarations were submitted in 2024. The total value of goods into and from the zone reached around NT\$5,062.2 billion, which increased by 76.95% compared with the NT\$2,860.9 billion in 2023.



# 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。

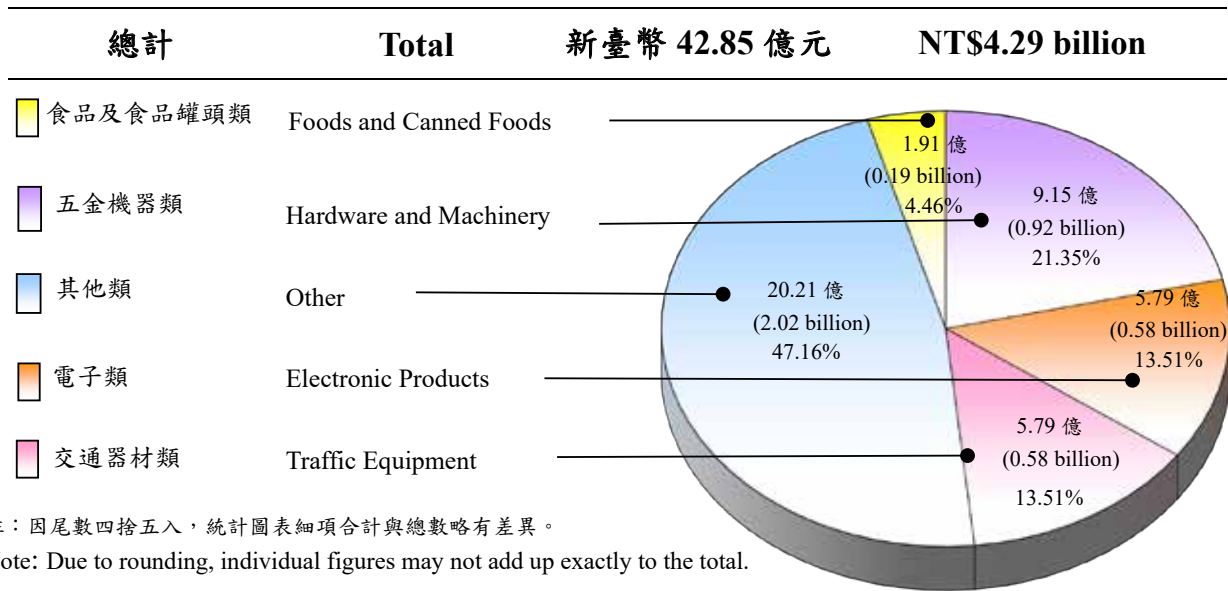
Duty drawback system has been introduced by the government to promote exportation of products manufactured from imported materials. Under this system, import duties and taxes levied on these materials may be refunded or offset following exportation of the finished products according to the standards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



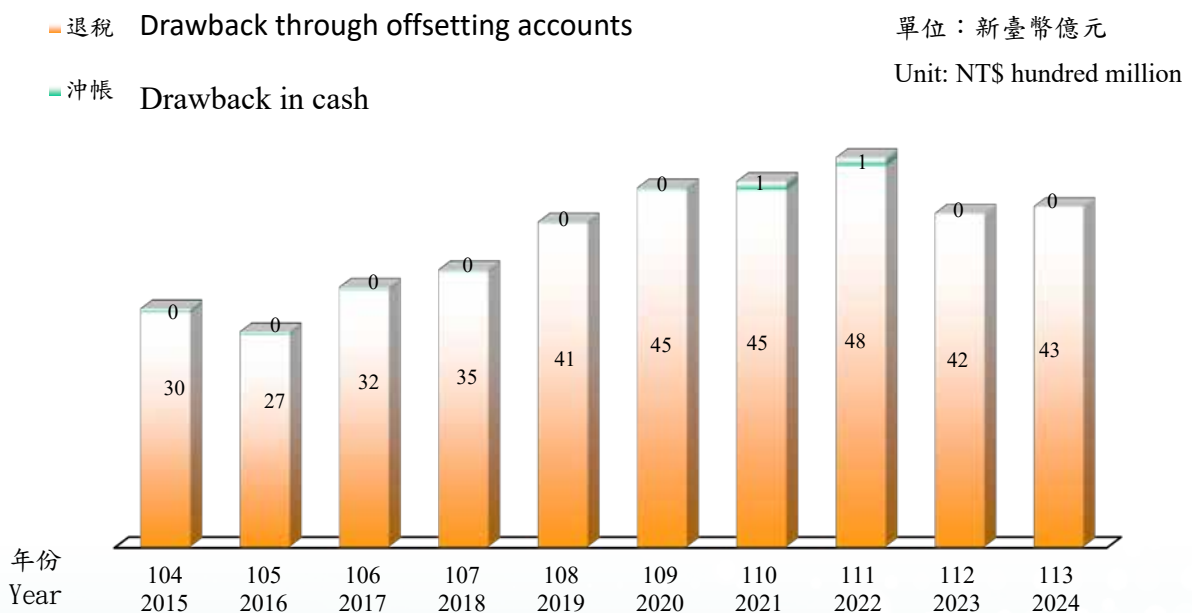
## 113年外銷沖退稅產品分類

Value and Percentage of Duty Drawbacks by Products for 2024



## 近10年外銷沖退稅金額

Value of Duty Drawbacks, 2015-2024



## 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.



# 113年特別關稅課徵收入

## Collection of Special Customs Duty for 2024

113年海關總計課徵特別  
關稅（反傾銷稅）新臺幣約5  
億2,660萬元。

The total amount of anti-dumping duties  
collected in 2024 was around NT\$526 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)	23,401	4.44
		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)	10,438	1.98
		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)	1,679	0.32
		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)	435	0.08
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)	2,824	0.54
		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)		
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)	6,161	1.17
		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	4.02-80.5	105.8.22-111.9.13 (2016.8.22 – 2022.9.13)	127,059	24.13
	烏克蘭 Ukraine 巴西 Brazil 印度 India 印尼 Indonesia	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)	91,801	17.43
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)	189,776	36.04
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)	34,068	6.47
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)	38,964	7.40
<b>總計 Total</b>				<b>526,606</b>	<b>100%</b>

# 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
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)	24,433,229	13,482,108	10,951,121	2,530,987	-9.2	-5.2	-13.8
<b>113 (2024)</b>	<b>27,881,670</b>	<b>15,233,271</b>	<b>12,648,399</b>	<b>2,584,871</b>	<b>+14.1</b>	<b>+13.0</b>	<b>+15.5</b>

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.



## 113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 2024

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	2,544,668	3,109,055	5,653,723	564,387
美 國 United States	1,492,267	3,574,137	5,066,404	2,081,870
日 本 Japan	1,490,418	828,162	2,318,580	-662,256
南 韓 Korea, Republic of	1,403,537	667,221	2,070,758	-736,315
香 港 Hong Kong	42,456	1,720,770	1,763,226	1,678,313
新 加 坡 Singapore	311,244	1,081,824	1,393,068	770,579
馬來西亞 Malaysia	468,775	638,240	1,107,014	169,465
越 南 Viet Nam	254,666	457,777	712,443	203,111
德 國 Germany	434,422	220,753	655,175	-213,668
澳大利亞 Australia	466,520	181,929	648,449	-284,591
其他國家 Other Countries	3,739,427	2,753,403	6,492,830	-986,024
總 計 Total	12,648,399	15,233,271	27,881,670	2,584,871

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.因尾數四捨五入，統計表細項合計與總數略有差異。

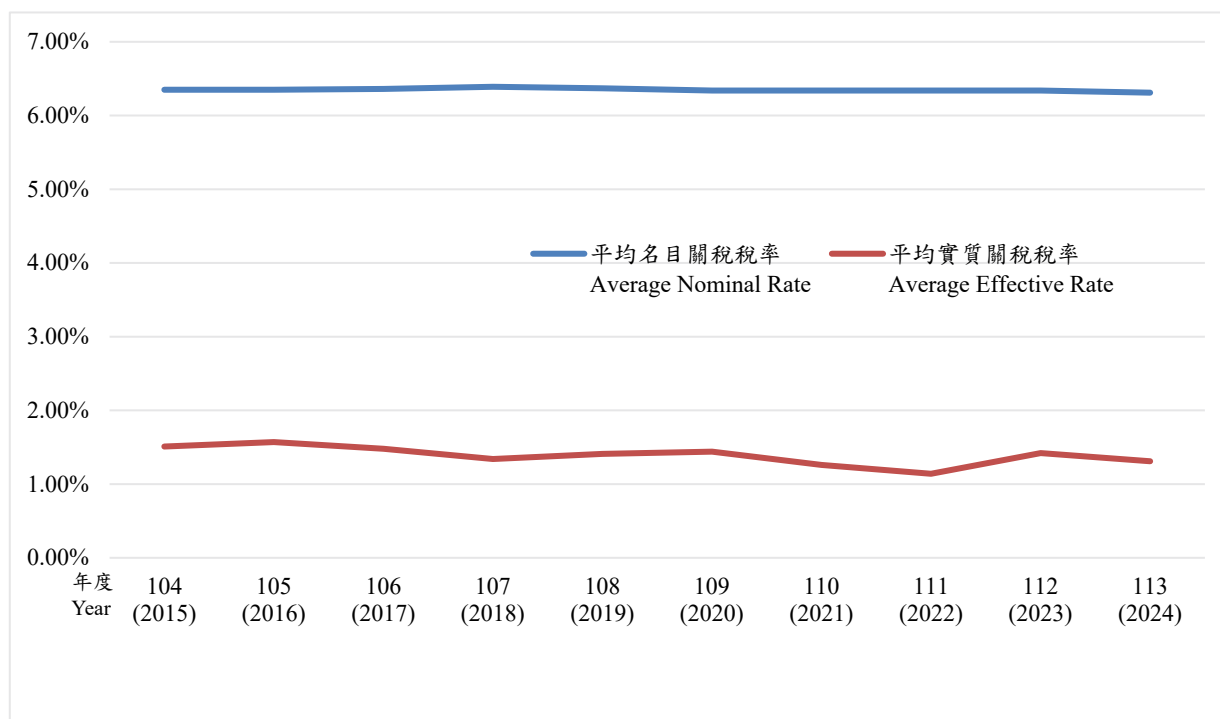
Note: 1. The total value of imports includes imports and re-imports; the total value of exports includes exports and re-exports.

2. 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,  
2015-2024

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
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%
113(2024)	6.31%	1.31%





## 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。

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，提供便民公有雲服務，擴大政府雲端應用；另於113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。

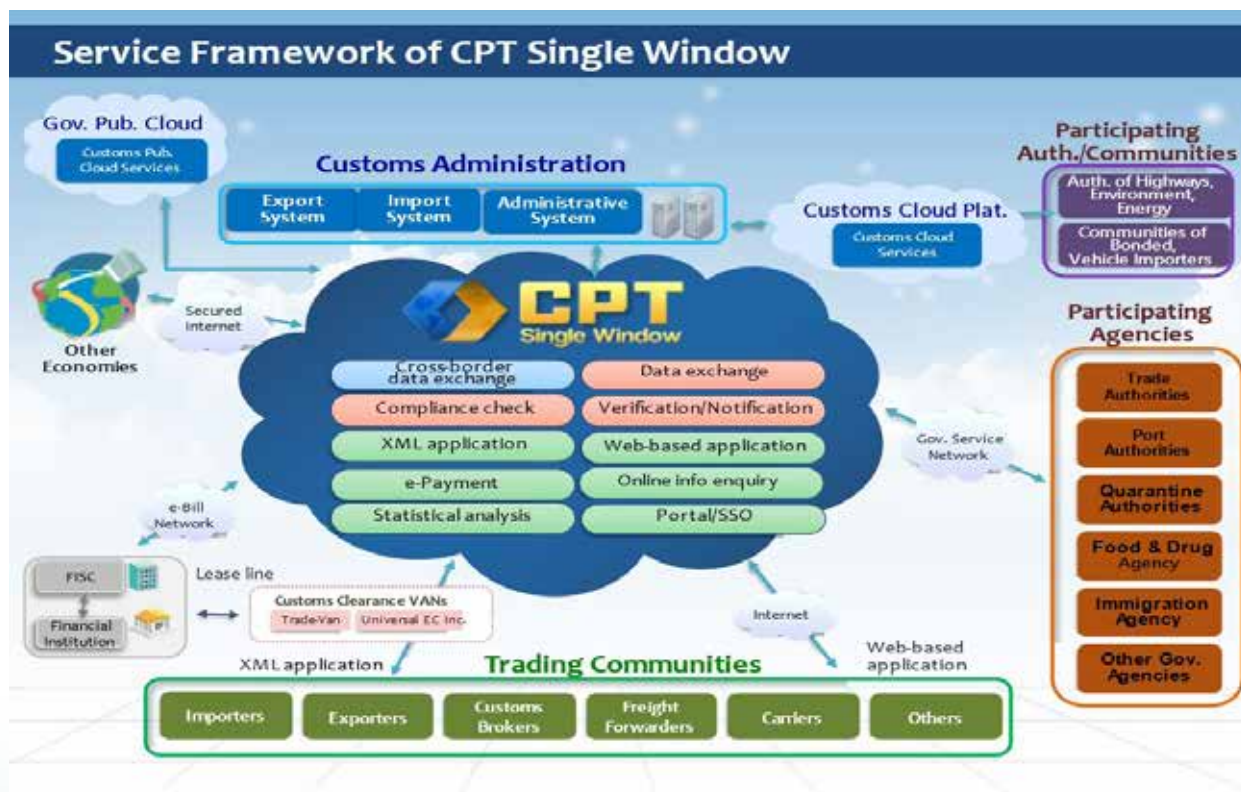
In line with the e-government policy, Taiwan Customs has comprehensively implemented the automated clearance systems since 1995. From 2002, Customs developed the online services such as web-based online applications, e-payment, etc. Meanwhile, Customs built the disaster recovery mechanism, shaping a 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). From 2017 to 2020, Taiwan Customs has promoted the “Integration of Customs Services and IT Resources Program,” which 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” utilizing Public Cloud and Artificial Intelligence (AI) to develop the AI Tariff Classification Service and convenient services on the public cloud, to expand the government’s cloud utilization. Furthermore, from 2024 to 2025, Customs has fostered the “Efficient Express Cargo Customs Clearance Cloud Platform Program” to establish a cloud-based platform for import express cargo declaration. It aims to enhance the resilience and security of data transmission.

# 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

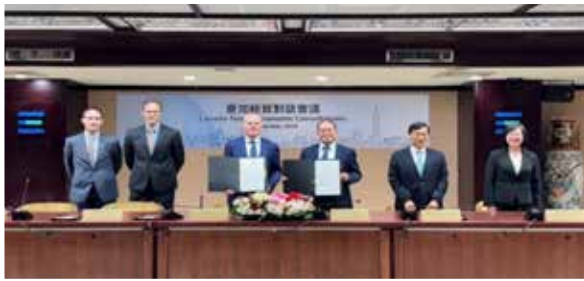
## International Customs Cooperation

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.



- 113年12月5日與加拿大簽署「臺加優質企業（AEO）相互承認協議」，有效強化雙方貿易便捷及國際供應鏈安全，並促進臺加雙邊貿易發展。
- 「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」於112年6月1日完成簽署，113年12月10日正式生效，強化臺美經貿關係，並促進雙邊關務合作。
- “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 concluded on December 5, 2024, which will effectively enhance supply chain security and facilitation for both sides as well as promote bilateral trade.
- Agreement between the Taipei Economic and Cultural Representative Office in the United States and the American Institute in Taiwan regarding Trade between Taiwan and the United States of America” was signed on June 1, 2023, and entered into force on December 10, 2024, strengthening Taiwan-U.S. economic and trade relations as well as promoting bilateral customs cooperation.



113.12.5 臺加(加拿大)簽署優質企業相互承認協議

Taiwan and Canada signed a Mutual Recognition Arrangement of Authorized Economic Operators on December 5, 2024.



113.11.7 日本東京稅關羽田稅關支署參訪松山分關

The delegation from the Haneda Branch Customs of Tokyo Customs visited the Songshan Branch, Taipei Customs on November 7, 2024.

# 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>.



序廳  
Foyer



通關職人展區  
Customs Personnel



邊境檔案  
Border Archives



海關艦艇  
Customs Vessels



大

事

紀

大事紀  
Chronology of  
Major Events



113年	2024		
01.16	修正發布「績優自主管理專責人員獎勵作業規定」第3點。	Jan. 16	Paragraph 3 of the Operation Directions Governing the Reward System of the Autonomous Management Personnel was amended and promulgated.
01.16	公告113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113年1月1日至12月31日。	Jan. 16	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, 2024.
01.16	劉副署長莉莉屆齡退休，職缺由基隆關陳關務長世鋒陞任。	Jan. 16	Deputy Director General Liu, Li-Li retired, and Chen, Shih-Feng, former Director of Keelung Customs, succeeded as new Deputy Director General.
01.31	派員參加亞太經濟合作(APEC)自由/區域貿易協定(FTAs/RTAs)原產地自行具證能力建構視訊研討會。	Jan. 31	Participated in the APEC Virtual Workshop for Capacity Building in Self-Declaration of Origin for FTAs/RTAs.
02.20	公告自112年12月13日起，不丹(Bhutan)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，並於除名後適用第1欄稅率。	Feb. 20	Since December 13, 2023, Bhutan has graduated from the list of Least Developed Countries subject to the tariff rate Column II of the “Customs Import Tariff” schedule, and is applicable under the tariff rate Column I.

113年	2024
02.20 與經濟部、農業部會銜發布修正「貨品進口救濟案件處理辦法」。	Feb. 20 The Regulation on Handling Import Relief Cases was amended and promulgated in conjunction with the Ministry of Economic Affairs and the Ministry of Agriculture.
02.22 修正發布「海關認定進口貨物原產地作業要點」第11點及第13點附件2、附件3、附件8。	Feb. 22 Paragraph 11 and Appendixes 2, 3, and 8 of Paragraph 13 of the Operation Directions for Customs Determining the Country of Origin on Imported Goods were amended and promulgated.
02.22 修正發布「進口疑似非屬准許輸入大陸物品繳納保證金放行作業要點」第4點、第5點及第6點附件。	Feb. 22 Paragraphs 4 and 5 as well as the appendix of Paragraph 6 of the Operation Directions Governing the Customs Procedures for the Release With Cash Deposit of Goods Suspected to Originate in China and Not Permitted for Importation were amended and promulgated.
02.26-28 派員參加2024年APEC關務程序次級委員會(SCCP)第1次會議及其他研討會。	Feb. 26-28 Participated in the 2024 APEC 1st Sub-Committee on Customs Procedures (SCCP) Meeting and related meetings.
03.01 澳大利亞邊境執法署偵測犬計畫主管訪臺交流。	Mar. 1 The director of the Australian Border Force (ABF) Detector Dog Program visited CA.



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03.06	修正發布「海關變賣貨物及運輸工具處理程序」。	Mar. 6	The Processing Procedure of Auction on Goods and Means of Transportation Held by Customs was amended and promulgated.
03.08	修正發布「海關依關稅法第八十四條第一項規定裁處停業或廢照認定原則」。	Mar. 8	The Directions for the determination of Customs adoption of suspension or repeal of the declaration business pursuant to Paragraph 1 of Article 84 of the Customs Act was amended and promulgated.
03.13	廢止「自由港區事業輸往國外物(貨)品輸出文件通報作業規定」。	Mar. 13	The Operation Directions Governing Free-Trade-Zone Enterprises Reporting Export Declaration Information to the Customs was abolished.
03.21	修正發布「財政部表揚優良專責報關人員選拔要點」。	Mar. 21	The Directions Regarding Selection and Recognition by MOF for Excellent Customs Clearance Agent was amended and promulgated.
04.02	與內政部警政署刑事警察局及韓國關稅廳舉行毒品趨勢視訊研討會議。	Apr. 2	The Trend of Drug Video Conference was held with the Criminal Investigation Bureau of the Ministry of the Interior National Police Agency and the Korea Customs Service.

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04.03	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113年4月1日至同年6月30日。	Apr. 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, 2024.
04.09-11	派員參加世界關務組織(WCO)第33屆修正版京都公約管理委員會會議。	Apr. 9-11	Participated in the 33rd Meeting of the WCO Revised Kyoto Convention Management Committee.
04.10	修正發布「進出口報單申報事項更正作業辦法」。	Apr. 10	The Regulations Governing the Correction of Import and Export Declarations was amended and promulgated.
04.15-19	派員參加WCO第58屆關稅估價技術委員會(TCCV)會議。	Apr.15-19	Participated in the 58th meeting of the WCO Technical Committee on Customs Valuation.
04.16	廢止「進口報單申報錯誤情形及審核更正依據表」、「出口報單申報錯誤情形及審核更正依據表」，自113年4月12日生效。	Apr. 16	Table Listing the Criteria and Corresponding Documents Required for the Correction of Import Declaration Form and Table Listing the Criteria and Corresponding Documents Required for the Correction of Export Declaration Form were abolished.



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| 04.16-25 | 派員參加世界貿易組織   | Apr. 16-25 | Participated in the virtual      |
| 07.10-11 | (WTO)貿易便捷化委員 | Jul. 10-11 | and physical meetings of the     |
| 10.22-24 | 會視訊會議、補貼暨平   | Oct. 22-24 | WTO Committee on Trade           |
| 10.29-31 | 衡措施委員會及反傾銷   | Oct. 29-31 | Facilitation, Committee on       |
|          | 措施委員會視訊及實體   |            | Subsidies and Countervailing     |
|          | 會議。          |            | Measures, and Committee on       |
|          |              |            | Anti-dumping Practices.          |
| 04.24-25 | 日本台灣交流協會赴馬   | Apr. 24-25 | A delegation from Japan-         |
|          | 祖參訪海運快遞業務。   |            | Taiwan Exchange Association      |
|          |              |            | visited Mazu and learned         |
|          |              |            | clearance operations.            |
| 04.25    | 「稅則分類輔助系統」   | Apr. 25    | “Tariff Assistance System” was   |
|          | 上線。          |            | launched.                        |
| 04.29    | 派員參加WTO原產地規  | Apr. 29    | Participated in the virtual and  |
| 11.21-22 | 則委員會視訊及實體會   | Nov. 21-22 | physical meetings of the WTO     |
|          | 議。           |            | Committee on Rules of Origin.    |
| 05.06-10 | 派員赴加拿大參與臺加   | May 6-10   | A bilateral meeting between      |
|          | 關務交流會議。      |            | CBSA and Taiwan Customs          |
|          |              |            | was held on intelligence sharing |
|          |              |            | and border protection.           |
| 05.14    | 修正發布「業者使用自   | May. 14    | The Regulations Governing the    |
|          | 備封條許可及管理辦法」。 |            | Approval and Management of       |
|          |              |            | Using Self-prepared Seals by     |
|          |              |            | Relevant Stakeholders were       |
|          |              |            | amended and promulgated.         |

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- 05.27 發布公告關稅法第17條及第51條2則解釋令，明定民眾跨境網購遭詐騙退稅及簡化瑕疵貨品換貨免稅程序。
- May 27 Two interpretive rules pursuant to Article 17 and Article 51 of the Customs Act were issued on May 27, 2024, so as to stipulate the procedures of duty refund for people encountering online shopping fraud as well as to simplify the procedures for duty exemption on the replacement of defective goods purchased through cross-border e-commerce.
- 05.28 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」部分條文。
- May 28 Partial articles of the Regulations Governing the Autonomous Management Implemented by Warehouses, Container Terminals, Bonded Warehouses, Logistics Centers, and Other Businesses Designated by Customs were amended and promulgated.
- 05.30 修正發布「免稅商店設置管理辦法」部分條文。
- May 30 Partial articles of the Regulations Governing the Establishment and Management of Duty-free Shops were amended and promulgated.
- 06.03 派員赴荷蘭鹿特丹參加美國能源部舉辦之輻射偵測沙盤推演工作坊。
- Jun. 3 Participated in the Taiwan/Netherlands Tabletop Exercise held by Department of Energy, USA in Rotterdam, Netherlands



113年	2024		
06.04	行政院卓院長榮泰前往臺北郵件處理中心視察國際郵包檢疫作業。	Jun. 4	Executive Yuan Premier Cho, Jung-tai visited the Taipei Mail Processing Center to inspect its international postal parcel quarantine operations.
06.14	與國際組織REACT共同舉辦「2024保護智慧財產權研討會」。	Jun. 14	2024 National Training Workshop on Protecting Intellectual Property Rights was co-hosted by Taiwan Customs and REACT.
06.14	派員參加APEC海關第一線工作婦女賦權：政策報告及管理指標視訊研討會。	Jun. 14	Participated in the APEC Virtual Workshop of Empowering Women in Frontline Customs Work: Policy Report and Management Indicators.
06.24	修正發布「入境旅客攜帶行李物品報驗稅放辦法」部分條文及第4條附表。	Jun. 24	Partial articles 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.
06.24	公告溯自112年12月7日起對自中國大陸產製進口平面印刷用版材，核定課徵反傾銷稅。	Jun. 24	It was announced that the anti-dumping duty on offset printing plates originating in or imported from China was imposed retroactively from December 7, 2023.

113年	2024		
06.25	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113年7月1日至同年9月30日。	Jun. 25	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 September 30, 2024.
06.27	公告延長承攬業者申報空運進口快遞貨物分艙單之申報時限事項。	Jun. 27	It was announced that the time limit for freight forwarders to declare house manifests for air import express consignments is to be extended.
07.01	修正發布「海運快遞貨物通關辦法」部分條文。	Jul. 1	Partial articles of the Regulations Governing Customs Clearance Procedures for Maritime Express Consignments were amended and promulgated.
07.05	日本海關駐臺聯絡官中村親治主任偕同新任安藤建太主任蒞署拜會。	Jul. 5	Japan Customs Liaison Officer in Taiwan paid a courtesy call to Director General of CA.
07.09-18	與美國海關暨邊境保護署(CBP)共同舉辦2場「2024年貨物篩選鎖定及風險管理交流訓練」。	Jul. 9-18	Two “2024 Targeting and Risk Management Workshops” were co-hosted with U.S. Customs and Border Protection.



113年		2024	
07.16	110年6月21日台關業字第1101016175號公告海運快遞貨物專區業者家數總量管制措施，已自113年7月3日停止適用。	Jul. 16	Customs Notice documented as Tai-Guan-Ye-No.1101016175, which announced the implementation of total quantity control measures of maritime express handling unit operators, has ceased to apply since July 3, 2024.
07.16	修正發布「海關管理保稅工廠分級考評計分原則」第5點規定。	Jul. 16	Paragraph 5 of the Directions of Score Distribution for Graded Customs Bonded Factories was amended and promulgated.
07.18	修正發布「海峽兩岸經濟合作架構協議進口貨物通關作業要點」第2點。	Jul. 18	Paragraph 2 of the Operation Directions Governing the Customs Clearance for the Imported Goods Under Cross-Strait Economic Cooperation Framework Agreement was amended and promulgated.
07.23	「保稅智慧服務平臺」開辦保稅倉庫、物流中心、保稅工廠及離島免稅購物商店申請執照校正作業線上申辦服務。	Jul. 23	The Bonded Intelligence Service Platform launched online application services for the license revision for bonded warehouses, logistics centers, bonded factories, and offshore duty-free shopping stores.
07.31	舉辦「第5屆臺越雙邊關務會議」。	Jul. 31	The 5th Bilateral Meeting Between Taiwan and Vietnam Customs was held.

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| 07.31 | 修正發布「保稅倉庫及物流中心存儲未經公告准許輸入之大陸地區物品監管要點」第1點、第8點及第15點規定。  | Jul. 31 | Paragraphs 1, 8, and 15 of the Operation Directions for the Supervision of Storing Goods Prohibited from Being Imported from Mainland China in Bonded Warehouses and Logistics Centers were amended and promulgated.                  |
| 08.06 | 修正發布「空運快遞貨物通關辦法」部分條文。                                | Aug. 6  | Partial articles of the Regulations Governing Customs Clearance Procedures for Air Express Consignments were amended and promulgated.   |
| 08.09 | 修正發布「科學園區農業科技園區科技產業園區保稅貨物於進口地海關通關作業規定」第4點、第5點及第6點規定。 | Aug. 9  | Paragraphs 4, 5, and 6 of the Operation Directions Governing Customs Clearance at Port of Importation for Bonded Goods to Science Parks, Agricultural Technology Parks, and Technology Industrial Parks were amended and promulgated. |
| 08.09 | 修正發布「科學園區農業科技園區科技產業園區保稅貨物於出口地海關通關作業規定」部分規定。          | Aug. 9  | Partial provisions of the Operation Directions Governing Customs Clearance at Port of Exportation for Bonded Goods From Science Parks, Agricultural Technology Parks, and Technology Industrial Parks were amended and promulgated.   |



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08.12-16 派員參加泰國曼谷國際執法學院(ILEA)輻射及核能走私偵防訓練課程。

Aug. 12-16 Participated in Radiological and Nuclear Smuggling and Detection course hosted by International Law Enforcement Academy (ILEA) in Bangkok, Thailand.

08.12-18 派員參加2024年APEC SCCP第2次會議及其他研討會。

Aug. 12-18 Participated in the 2024 APEC 2nd SCCP Meeting and related meetings.

08.13 與動植物防疫檢疫署簽署「推動檢疫備訓犬培育及照護合作協議書」。

Aug. 13 CA and Animal and Plant Health Inspection Agency signed the agreement on cooperation of breeding quarantine detector dogs.

08.13 公告「試辦自由貿易港區事業申請委託二家以上區外廠商辦理多階段修理、檢驗、測試作業」。

Aug. 13 The pilot program for free-trade-zone enterprises to apply for entrusting two or more enterprises outside free trade zones with conducting multistage repair, inspection, and testing for foreign goods was launched.

08.14 為履行臺馬(馬紹爾)經濟合作協定,修正公布「海關進口稅則」部分稅則內容之關稅稅率及增註規定。

Aug. 14 To fulfill our tariff reduction commitments under the ECA between Taiwan and Marshall Islands, certain tariff rates and Additional Notes in the tariff schedule were amended and promulgated.

113年	2024		
08.19	修正發布「進出口貨物查驗注意事項」部分規定。	Aug. 19	Partial provisions of the Directions of Inspection on Imported or Exported Goods were amended and promulgated.
08.21	修正發布「進口舊汽車核估作業要點」第3點及第4點附表1、第8點附表2。	Aug. 21	Paragraph 3 and Appendix 1 of Paragraph 4 and Appendix 2 of Paragraph 8 of the Operation Directions for Imported Used Cars Valuation were amended and promulgated.
08.22	公告停止適用111年3月22日台財關字第1111007306號「排除適用電子簽章法之關務法規(項目)」公告。	Aug. 22	It was announced that the “Announcement Excluding Certain Customs Regulations from the Application of the Electronic Signatures Act” (Tai-Cai-Guan-Zi No. 1111007306), issued on March 22, 2022, has ceased to apply.
08.28	「海運人工智慧緝私系統」正式上線。	Aug. 28	Maritime Artificial Intelligence Anti-Smuggling System was launched.
08.29	「保稅智慧服務平臺」開辦物流中心及保稅倉庫線上申辦報廢作業服務。	Aug. 29	Bonded Intelligence Service Platform launched an online application service for scrapping operations applicable to logistics centers and bonded warehouses.



113年	2024		
09.06	修正發布「保稅工廠輸入供加工外銷之大陸地區原物料與零組件及供重整後全數外銷之大陸地區物品監管事項」第3點、第4點及第17點規定。	Sep. 6	Paragraphs 3, 4, and 17 of the Operation Directions for the Supervision of Bonded Factories Importing Raw Materials, Parts, and Components Originating in the Mainland Area for Export Processing and Goods/Articles Originating in the Mainland Area for Reconditioning for Export were amended and promulgated.
09.06	修正發布「保稅工廠受託辦理加工業務作業要點」第1點、第3點及第6點規定。	Sep. 6	Paragraphs 1, 3, and 6 of the Operation Directions on Processing Business Entrusted to Customs Bonded Factories were amended and promulgated.
09.06	修正發布「保稅工廠提供維修服務監管要點」第1點及第6點規定。	Sep. 6	Paragraphs 1 and 6 of the Operation Directions Governing Repair Services by Customs Bonded Factories were amended and promulgated.
09.06-07	舉行113年關務會報。	Sep. 6-7	2024 meeting on Customs Affairs was held.
09.09	修正發布「外銷品沖退原料稅辦法」第17條、第18條及第22條。	Sep. 9	Articles 17, 18, and 22 of the Regulations Governing the Offsetting or Refund of Duties and Taxes on Raw Materials for Export Products were amended and promulgated.

113年	2024		
09.09	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。	Sep. 9	The period of suspension of anti-dumping duty on carbon steel plate originating in or imported from Ukraine was extended for another one year.
09.10	修正發布「科技產業園區區內事業生產非保稅產品作業規定」第2點規定。	Sep. 10	Paragraph 2 of the Operation Directions for Producing Non-bonded Products of Technology Industrial Parks Enterprises was amended and promulgated.
09.14-22	彭署長英偉率團赴美國洛杉磯港參訪交流海關實務作業。	Sept. 14-22	A delegation to the Port of Los Angeles was led by Director General Peng, Ying-Wei to visit Customs Operations and exchange views with US counterparts.
09.16	公告對自中國大陸產製進口之特定碳鋼冷軋鋼品及不銹鋼熱軋鋼品2項產品反傾銷措施，自113年10月9日落日。	Sep. 16	It was announced that anti-dumping measures on two products, including certain hot-rolled stainless steel and carbon cold-rolled steel originating in or imported from China, would be terminated on October 9, 2024.



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09.16 公告對自中國大陸產製進口之不銹鋼冷軋鋼品、特定鍍鋅或鋅合金扁軋鋼品、碳鋼鋼板、特定不銹鋼熱軋鋼品及特定碳鋼冷軋鋼品5項產品平衡措施，自113年10月9日落日。

Sep. 16 It was announced that the countervailing measures on five subject products originating in or imported from China — including cold-rolled stainless steel, certain flat-rolled steel plated or coated with zinc or zinc alloys, carbon steel plate, certain hot-rolled stainless steel and certain carbon cold-rolled steel products — would be terminated effective October 9, 2024.

09.18 修正發布「申請設立海運快遞貨物專區審查作業要點」，名稱並修正為「申請設立或變更海運快遞貨物專區審查作業要點」。

Sep. 18 “Operation Directions Governing the Customs Review of the Application for the Establishment of Maritime Express Consignments Zone” was amended and renamed “Operation Directions Governing the Customs Review of the Application for the Establishment or Alterations of Maritime Express Handling Unit.”

09.19 與經濟部國際貿易署完成通關疑義及權責機關答復聯絡單電子化作業，提升行政效能並響應省紙減碳。

Sep. 19 Launched the electronic liaison platform between the Customs Administration and the International Trade Administration of the Ministry of Economic Affairs, so as to enhance administrative efficiency and reduce carbon emissions.

113年	2024		
09.20	修正「通關網路經營許可及管理辦法」第6條、第10條之1、第10條之2規定。	Sep. 20	Articles 6, 10-1, and 10-2 of Regulations on Operating Permit and Administration for Customs Clearance Value-Added Network were amended and promulgated.
09.25	「貨品歸屬稅則查詢系統」上線。	Sep. 25	"Tariff Attribution System" was launched.
09.25-27	率團赴日舉行臺日地區海關交流會議並參訪橫濱稅關。	Sep. 25-27	A delegation of Keelung Customs participated in the Taiwan-Japan Regional Customs Cooperation Meeting and visited Yokohama Customs.
09.28-10.11	派員赴澳大利亞邊境執法署偵測犬中心觀摩實習。	Sep. 28- Oct. 11	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.
10.01	加拿大邊境服務署(CBSA)拜會關務署。	Oct. 1	A delegation from the Canada Border Services Agency (CBSA) visited the Customs Administration.
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113年10月1日至同年12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 to December 31, 2024.



113年	2024		
10.08	公告「會計年度一次性移轉訂價案件得採進口C2無紙化通關作業」。	Oct. 8	The import of C2 paperless customs clearance can be adopted for one-time transfer pricing in the fiscal year was announced.
10.11	修正發布「海關審查民間機構辦理自主管理專責人員訓練及保稅業務人員講習作業要點」。	Oct. 11	The Operation Directions for Customs Screening of Staff Training Programs of Autonomous Management and Bonding Business Organized by Nongovernmental Institutions was amended and promulgated.
10.14	修正發布「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」第4點及第5點。	Oct. 14	Paragraphs 4 and 5 of the Operation Directions Governing Customs Declaration at the Port of Importation while Foreign Goods are incoming to a Free Trade Zone for Storage were amended and promulgated.
10.14-18	派員參加WCO第59屆關稅估價技術委員會(TCCV)視訊會議。	Oct. 14-18	Participated in the 59th virtual meeting of the WCO Technical Committee on Customs Valuation.
10.15	「國寶茶、博士茶(學名: <i>Aspalathus linearis</i> )」依據海關進口稅則解釋準則一及六規定, 依其特性歸列稅則號別第1211.90.91號, 自113年11月1日生效。	Oct.15	Rooibos tea (scientific name: <i>Aspalathus linearis</i> ) shall be classified in tariff no 1211.90.91 according to General Rules for Interpretation 1 and 6 of "Customs Import Tariff" on the basis of their properties (stipulation shall become effective from 1st, November 2024.)

113年	2024
10.24 歐洲復興開發銀行貿易促進計畫(TFP)處長拜會關務署。	Oct. 24 The Director of the Trade Facilitation Program at the European Bank for Reconstruction and Development visited the Customs Administration.
10.29 舉辦113年海關與各簽證機關聯繫會議。	Oct. 29 A joint meeting of Customs and licensing agencies in 2024 was held.
11.05 修正發布「原子能設備進口關稅減免辦法」。	Nov. 5 The Regulations Governing Duties Exemption or Reduction of Imported Atomic Equipment was amended and promulgated.
11.07 日本東京稅關羽田稅關支署代表拜會關務署。	Nov. 7 A delegation from the Haneda Branch Customs of Tokyo Customs visited the Customs Administration.
11.12 基隆關及高雄關100噸級巡緝艇開工典禮。	Nov. 12 The commencement ceremony of the 100-ton anti-smuggling vessels for Keelung and Kaohsiung Customs was held.
11.13 修正發布「海運快遞貨物通關辦法」第4條及第8條之1。	Nov. 13 Article 4 and Article 8-1 of the Regulations Governing Customs Clearance Procedures for Maritime Express Consignments were amended and promulgated.



113年	2024
11.13-15 財政部率團赴波蘭參加第8屆臺波次長級關務合作會議並參訪格但斯克港。	Nov. 13-15 A delegation of the MOF participated in the 8th Taiwan-Poland Deputy Ministerial-Level Customs Cooperation Meeting and visited the Baltic Hub.
11.14 公告113年8月30日起，東帝汶（Timor-Leste）改適用我國海關進口稅則第1欄稅率。	Nov. 14 Since August 30, 2024, Timor-Leste has been subject to the tariff rates listed in Column I of the “Customs Import Tariff” schedule.
11.15 舉辦「海關博物館嶄新啟航」開幕式。	Nov. 15 The opening ceremony of the newly renovated the Customs Museum was held.
11.20 修正發布「報關業者申請降低貨物抽驗比率作業規定」第2點及第4點。	Nov. 20 Paragraphs 2 and 4 of the Operation Directions Governing the Application by Customs Brokers for the Lowering of the Examination Rate of Goods were amended and promulgated.
11.20 修正發布「海關審查貨棧及貨櫃集散站業者實施自主管理作業規定」。	Nov. 20 The Operation Directions on the Qualification for Autonomous Management of Warehouses and Container Terminals was amended and promulgated.
11.21-22 與美國國土安全調查署駐臺北辦公室共同舉辦「113年臺美反走私情資交流研討會」。	Nov. 21-22 “2024 Seminar on Combatting Smuggling” was held jointly by CA and Homeland Security Investigations, American Institute in Taipei.

113年	2024		
11.26	派員參加APEC亞太地區電子發票系統互通性視訊研討會。	Nov. 26	Participated in the APEC Virtual Workshop of Interoperability of Electronic Invoicing Systems in the APEC Region.
11.27	修正發布「進出口貨物查驗準則」部分條文。	Nov. 27	Partial articles of the Regulations Governing the Examination of Imported and Exported Goods were amended and promulgated.
11.27	公告對自中國大陸產製進口特定鍍鋅、鋅合金扁軋鋼品課徵反傾銷稅期中調查案，福建凱景新型科技材料有限公司之課徵稅率核定為4.72%。	Nov. 27	It was announced that for the interim investigation of the anti-dumping duties imposed on certain flat-rolled steel plated or coated with zinc or zinc-alloy originating in or imported from China, the duty rate applicable to Fujian Kaijing Greentech Material Co., Ltd. had been determined at 4.72%.
11.28	訂定發布「試辦車輛裝置即時追蹤系統作業要點」。	Nov. 28	The Operation Directions Governing the Trial Operation of Real-Time Tracking System Installation on Vehicles was promulgated.



113年	2024		
12.05	簽署臺加(加拿大)優質企業(AEO)相互承認協議(MRA)。	Dec. 5	“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 signed.
12.06	「伺服控制器(或稱伺服驅動器、伺服放大器、電子變頻器)」，依據海關進口稅則解釋準則一及六規定，依其特性歸列稅則號別第9032.89.90號。	Dec. 6	Servo controllers shall be classified in tariff no 9032.89.90 depending on their character in accordance with Rules 1 and 6 of the General Rules for the Interpretation of the Customs Import Tariff.
12.09	高雄關3艘5噸級快艇開工典禮。	Dec. 9	The commencement ceremony of the 3 5-ton anti-smuggling vessels for Kaohsiung Customs was held.
12.10	「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」與「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」同步生效。	Dec. 10	“Agreement between the Taipei Economic and Cultural Representative Office in the United States and the American Institute in Taiwan regarding Trade between Taiwan and the United States of America,” as well as the Operation Directions Governing the Customs Clearance for the Imported Goods under the said Agreement took effect simultaneously.

113年	2024		
12.16	公告對自印度、越南、馬來西亞及印尼產製進口陶瓷面磚課徵反傾銷稅案，同意越南RedstarCera Joint Stock Company適用反傾銷稅稅率6.37%。	Dec. 16	It was announced that for the anti-dumping duties imposed on ceramic tiles originating in or imported from India, Vietnam, Malaysia, and Indonesia, the duty rate applicable to RedstarCera Joint Stock Company was 6.37%.
12.18	修正發布「進口船舶卸貨准單與特別准單核發程序」第2點及第3點。	Dec. 18	Paragraphs 2 and 3 of the Issuance Procedures of Discharge Permit and Special Permit for an Import Vessel were amended and promulgated.
12.21	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. 21	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.
12.23	修正發布「關稅法施行細則」第31條。	Dec. 23	Article 31 of the Enforcement Rules of the Customs Act was amended and promulgated.

# 關務年報

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