

財政部關務署簡報

Taiwan Customs in Brief

即時貨況監看系統



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Organization



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財政部關務署

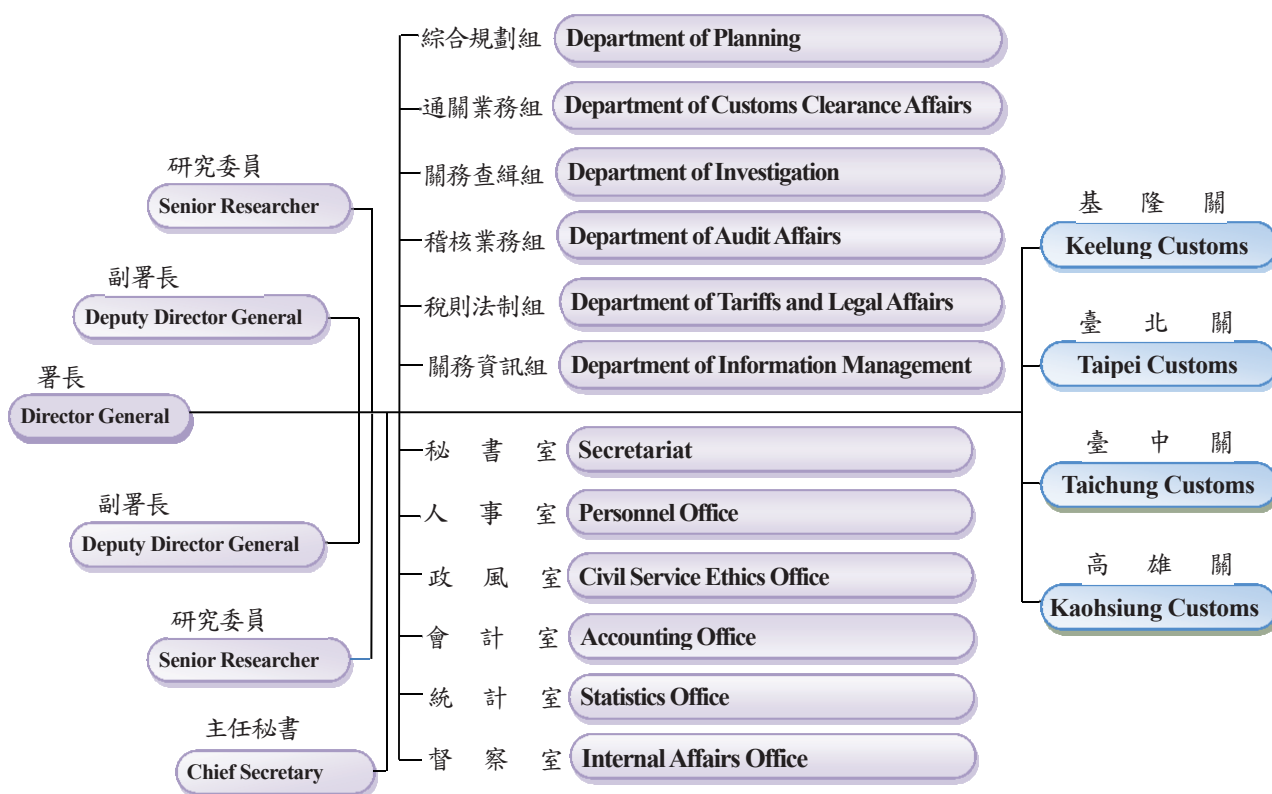
Customs Administration, Ministry of Finance

財政部關務署組織系統表

Organization of the Customs Administration

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

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



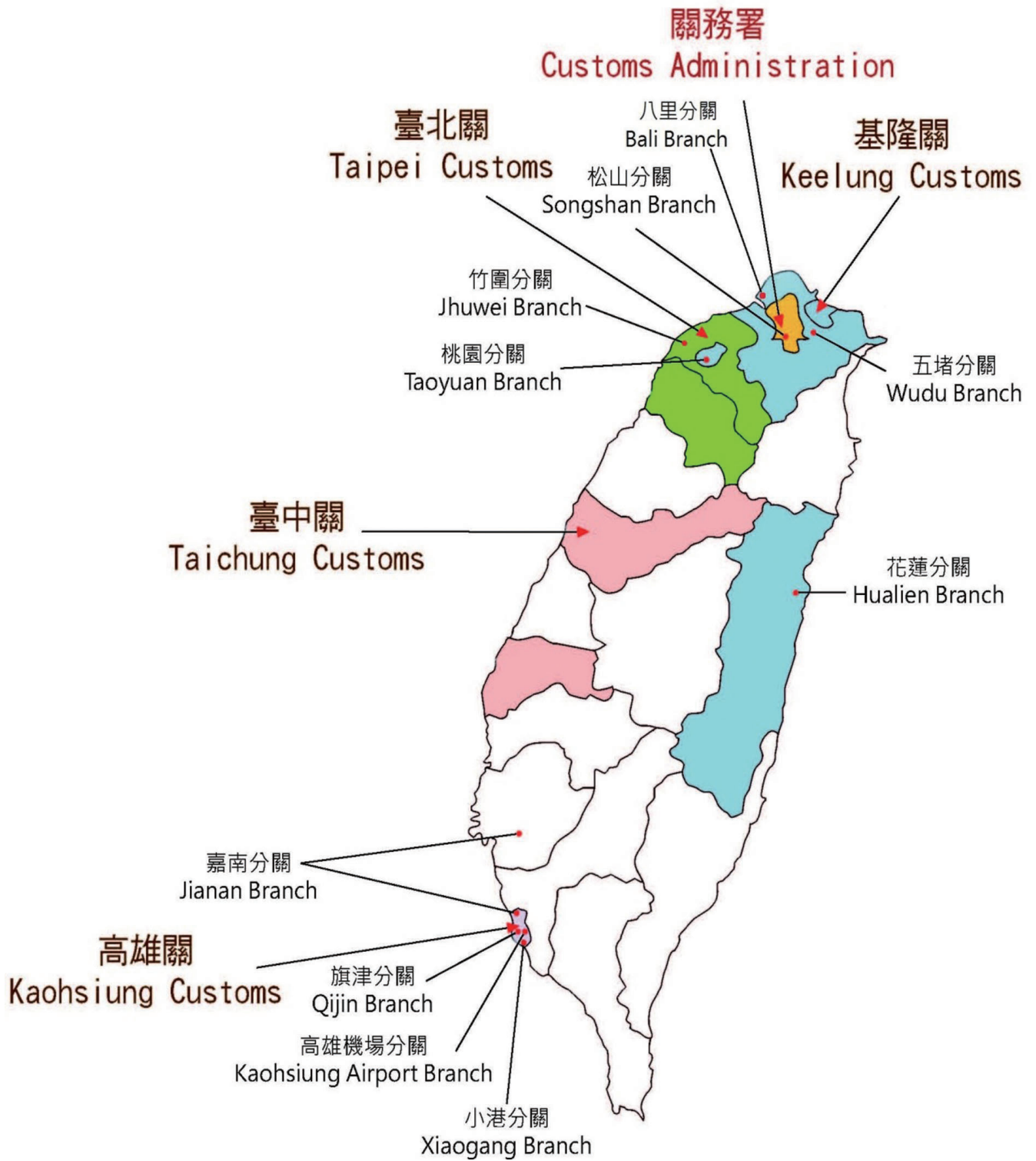


海關關區分布

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、臺灣桃園國際機場、臺中港及高雄港。各關視業務需要，分設行政及業務單位，並於轄區內之輔助港、機場、郵局、貨櫃集散站內共設有10個分關，便利商民辦理各項通關手續。

Customs Administration (CA) is located at 13, Tacheng Street, 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, Taiwan Taoyuan International Airport, the Port of Taichung and the Port of Kaohsiung respectively. Each Customs sets up, as circumstances demand, a number of administrative and operational units. A total of ten branches are established at auxiliary ports, airports, post offices and container terminals to perform customs functions and provide 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

職掌

Functions



職

掌



通關徵稅

Trade Facilitation and Revenue Collection

海關依據關稅法、關稅法施行細則及海關進口稅則等，對進入國境貨物以從價、從量或關稅配額方式課徵關稅。

海關自84年實施海空運貨物通關全面自動化，並持續配合高科技、零庫存、即時物流配送、全球運籌等經貿型態轉變，推動關務革新，簡化通關作業，建立無障礙通關環境。

海關於98至104年導入WCO SAFE架構，並完成新世代通關系統架構-優質經貿網絡計畫（關港貿單一窗口、預報貨物資訊、優質企業認證及管理機制、貨物移動安全及查驗技術現代化5項子計畫），近年來持續加強簡化及整合流程，並推出一系列無紙化措施，打造通關便捷之數位化海關。

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, 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 & Management Project, Cargo Movement Security Project and Inspection Instrument Modernization Project). In recent years, Customs has spared no efforts to further simplify and integrate customs procedures and promote a series of paperless operations, so as to create a facilitated and digitalized customs clearance environment.

主要通關便捷措施

Major Facilitation Initiatives Adopted by Customs

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



109年海關各項收入

Analysis of Customs Revenue for 2020

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、菸品健康福利捐、特種貨物及勞務稅與推廣貿易服務費等。109年度海關各項收入共新臺幣5,160億元，其中關稅收入1,214億元，占總數之23.53%。

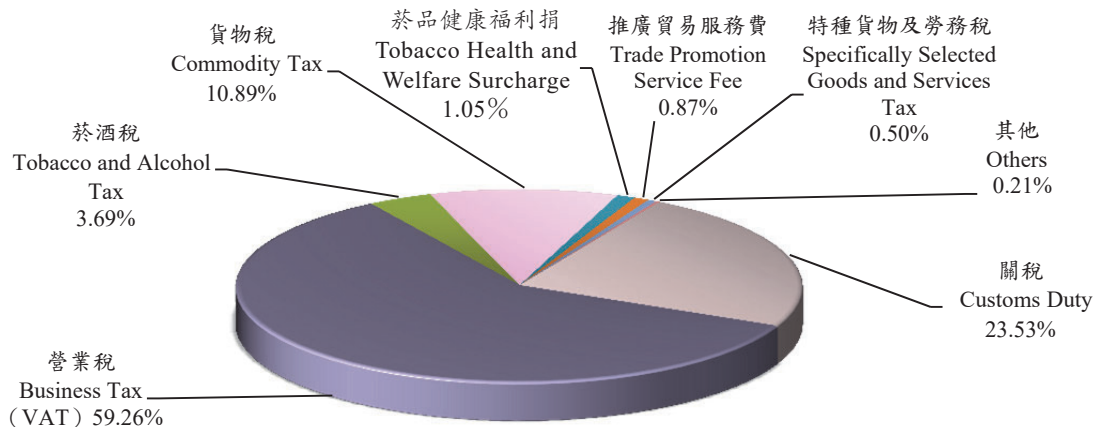
Apart from customs duty, Taiwan Customs also collects business tax (VAT), commodity tax, tobacco and alcohol tax, tobacco health and welfare surcharge, specifically selected goods and services tax, and trade promotion service fee on behalf of other government agencies. The total collection was NT\$516 billion in 2020, of which customs duty accounted for NT\$121.4 billion (23.53%).

單位：新臺幣 Unit: NT\$

關稅	Customs Duty	1,214億元	121.4 billion	23.53%
營業稅	Business Tax (VAT)	3,058億元	305.8 billion	59.26%
菸酒稅	Tobacco and Alcohol Tax	190億元	19.0 billion	3.69%
貨物稅	Commodity Tax	562億元	56.2 billion	10.89%
菸品健康福利捐	Tobacco Health and Welfare Surcharge	54億元	5.4 billion	1.05%
推廣貿易服務費	Trade Promotion Service Fee	45億元	4.5 billion	0.87%
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	26億元	2.6 billion	0.50%
其他	Others	11億元	1.1 billion	0.21%
總計	Total	5,160億元	516.6 billion	100.00%

附註：推廣貿易服務費包含繳納至經濟部國際貿易局專戶金額。

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



109年各關關稅收入

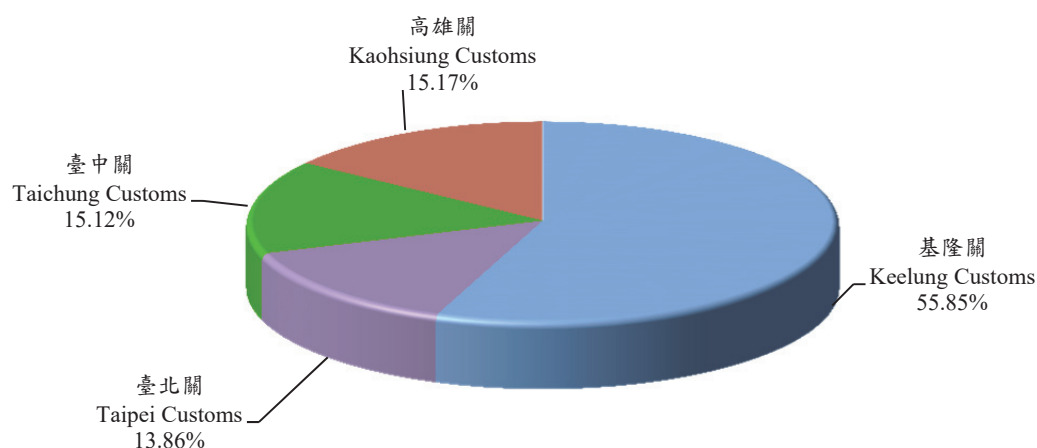
Analysis of Customs Duty Collection by Field Customs for 2020

海關所徵關稅，主要來自海運進口貨物，四關中以基隆關徵收最多，係因該關鄰近臺北政經都會區，人口稠密，工商鼎盛，消費量多，自基隆港進口之貨物多屬稅率較高之消費品。

The levies on goods imported by sea are the major source of the duty collected by Customs. Among the four field Customs, Keelung Customs maintains its leading position in duty collection. Keelung Customs is close to Taipei metro area with dense population and high consumption. Most of the goods imported through the Port of Keelung are consumer goods subject to higher tariff rates.

單位：新臺幣 Unit: NT\$

基隆關	Keelung Customs	678億元	67.8 billion	55.85%
臺北關	Taipei Customs	168億元	16.8billion	13.86%
臺中關	Taichung Customs	184億元	18.4 billion	15.12%
高雄關	Kaohsiung Customs	184億元	18.4 billion	15.17%
總計	Total	1,214億元	121.4 billion	100.00%



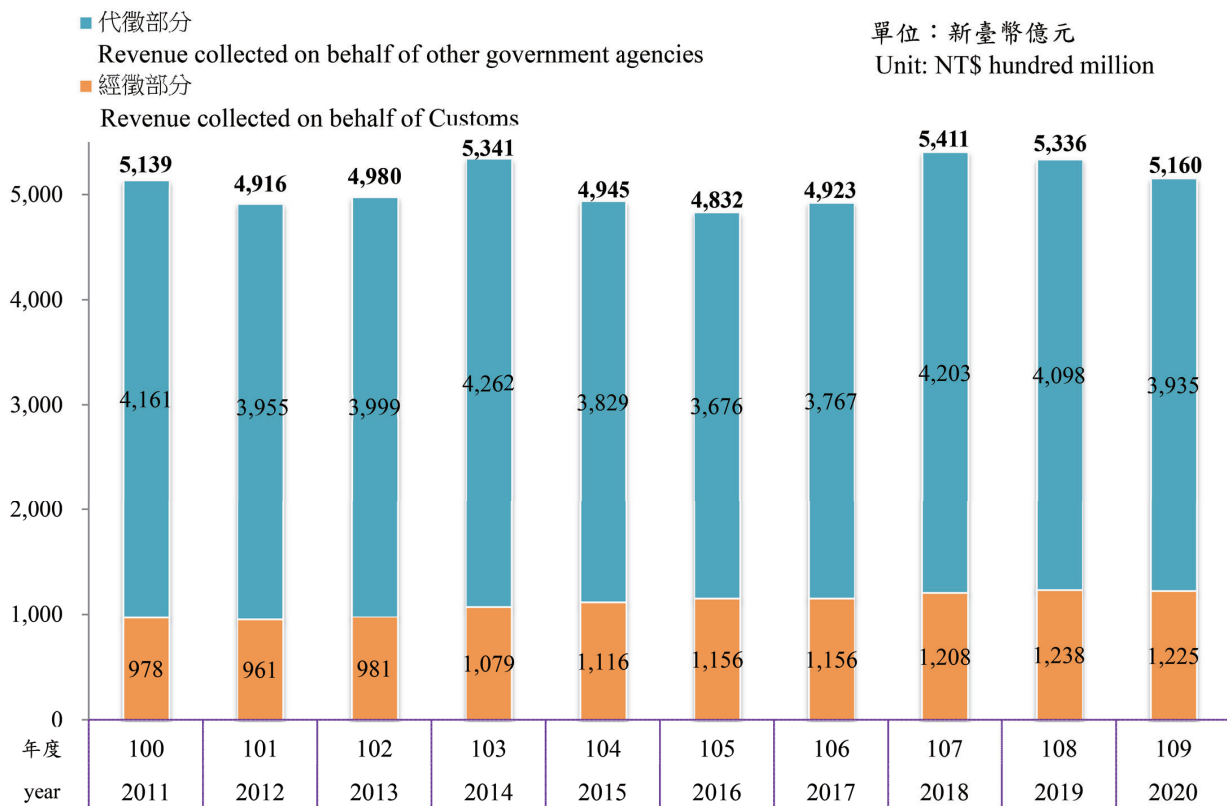


近10年海關各項收入

Analysis of Customs Revenue, 2011-2020

109年海關各項收入共新臺幣5,160億元，較108年之5,336億元減少176億元（-3.3%），較100年之5,139億元增加21億元（0.41%）。

Customs revenue in 2020 was NT\$516 billion, which decreased by NT\$176 billion (-3.3%) compared with 2019 and increased by NT\$2.1 billion (0.41%) compared with 2011.



近10年關稅收入與中央政府歲入

Customs Duty and Central Government Revenue, 2011-2020

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%~7%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 7% of the central government revenue over the past ten years, Customs duty is still one of important sources of government revenue.

會計年度 Fiscal Year	關稅收入 (新臺幣：千元) Customs Duty (NT\$: thousand)	* 中央政府歲入 (新臺幣：千元) * Central Government Revenue (NT\$: thousand)	關稅收入占 中央政府歲入百分比 Customs Duty in Percentage of Central Government Revenue
100 年度 (2011)	96,322,743	1,671,309,223	5.76 %
101 年度 (2012)	94,918,150	1,668,334,399	5.69 %
102 年度 (2013)	97,008,695	1,730,496,721	5.61%
103 年度 (2014)	107,141,879	1,726,442,715	6.21%
104 年度 (2015)	110,977,956	1,885,671,520	5.89 %
105 年度 (2016)	114,971,077	1,895,742,556	6.06 %
106 年度 (2017)	114,956,843	1,929,818,773	5.96 %
107 年度 (2018)	120,056,787	2,020,338,924	5.94 %
108 年度 (2019)	123,042,335	2,076,530,034	5.93 %
109 年度 (2020)	121,390,157	2,169,030,005	5.60 %

附註：中央政府歲入資料108年(含)以前為決算審定數；109年度為院編決算數。

Note: For central government revenue prior to 2019, the figures are final audit accounts; commencing from 2020, the figures are Final Accounts of Central Government, edited by the Executive Yuan.



邊境查緝

Border Enforcement

海關執行邊境管制，查緝範圍包括中華民國通商口岸，及依海關緝私條例或其他法律得為查緝之區域或場所。為保障國家安全、維持社會安寧、穩定經濟秩序、維護國民健康及保護生態環境，海關採行風險管理機制，針對高危險群廠商、報關業、運輸業、倉儲業、快遞業及旅客加強查察；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、大數據分析技術及各類風險管理資料庫等系統，並輔以巡緝艇、巡邏車、X光檢查儀器及緝毒犬、緝菸犬等查緝工具，準確鎖定高危險群旅客及貨物，提升合法旅客及貨物便捷通關服務。

Customs border enforcement is undertaken within the perimeter of all commercial ports 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. Public security threatening goods, 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. Besides, through the cooperation with enforcement agencies from other countries, Taiwan Customs succeeds in jointly fighting against illicit activities and customs fraud.

To facilitate cargo clearance and ensure cargo security, electronic systems including Profiling and Targeting System, Intelligence Reporting System, Big Data Analysis, Risk Management Database System are adopted. Moreover, Taiwan Customs has been devoted to modernizing preventive equipment and practices such as patrol boats and cars, drug 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 Measures



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



驗貨員查驗貨物
Cargo Examination



郵包查驗
Examination of Postal Parcels



旅客行李通關
Passenger Clearance



港口巡邏
Port Patrol



電子紙封條
RFID Electronic Paper Seal (Paper E-Seal)



緝毒犬執行任務
Detector dog Searching for Drugs



貨櫃輻射安全偵檢
Container Radiation Security Detection

109年緝私案件分析

Analysis of Seizure Cases for 2020

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。

109年查獲私貨中，以毒品、金銀貨幣等價值居高；走私方式進口以虛報矇混、旅客行李夾帶、船舶私運及郵包走私為主；出口則以貨櫃私運、虛報案件及旅客行李夾帶為主。

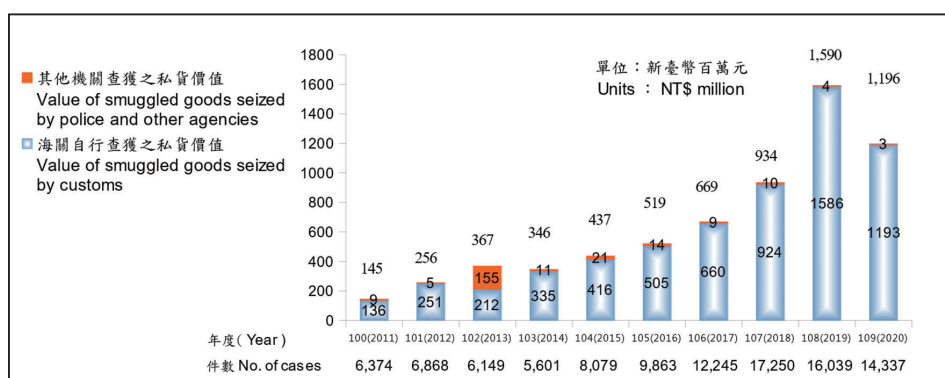
毒品方面，109年緝獲508案（毛重7,348.5公斤），種類以2-溴-4-甲基苯丙酮及三級丁氧羰基去甲基愷他命等毒品先驅原料5,735.2公斤為主，愷他命1,054.5公斤居次。因應106年6月菸稅稅率調漲，海關加強查緝菸品，109年緝獲私菸486萬包。同年另查獲偽標臺灣製（MIT）口罩182萬843片，電子煙1萬2,074支，煙油及煙彈29萬1,950瓶（顆）。

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

Among the seizures of 2020, narcotic drugs, bullion and currency were of higher value. When it comes to modus operandi, false declaration, concealment in passenger's luggage and postal parcels were most commonly seen among inbound smuggling cases; whereas for outbound cases, concealment in container, false declaration and concealment in passenger's luggage were often used by smugglers.

As for narcotics, Customs seized 508 cases (G.W. 7,348.5 kilograms) in 2020. Most were drug precursors including 2-bromo-4-methylphenylacetone and N-boc-nor ketamine, which were weighted 5,735.2 kilograms. Ketamine ranked second and weighted 1,054.5 kilograms. Due to the increase of Tobacco Tax rates since June 2017, Customs strived to combat illicit tobacco smuggling and seized 4.86 million packs of cigarettes in 2020. A total of 1.82 million counterfeits of "Made-in-Taiwan" masks, 12,074 electronic cigarettes, and 291,950 units of e-cigarette refill cartridges & e-liquid were also seized in the same year.

近10年緝私案件及私貨價值 Seizure Cases and Value, 2011-2020





109年重大緝私案件簡介

Major Seizures in 2020



109.2.15基隆關查獲衣服夾藏愷他命共211公斤，市價約新臺幣2億元。

Keelung Customs intercepted 211 kilograms of ketamine concealed in a shipment of garment on February 15, 2020. The market value was around NT\$ 200 million.



109.8.14基隆關查獲20萬8千片偽標MIT口罩。

Keelung Customs intercepted 208,000 counterfeits of “Made in Taiwan” masks on August 14, 2020.



109.3.30臺北關查獲出境退關旅客攜帶超額黃金匿未申報，共30公斤黃金條塊。

Taipei Customs intercepted undeclared 30 kilograms of gold from an outbound passenger on March 3, 2020.



109.7.28臺北關查獲保育類加利福尼亞灣石首魚乾魚鰾，數量16枚，重量4公斤。

Taipei Customs intercepted endangered 16 Totoaba swim bladders, which weighed 4 kilograms, on July 28, 2020.



109.4.5 臺中關查獲海洛因7公斤，市價約新臺幣1,100萬元。

Taichung Customs intercepted 7 kilograms of Heroin on April 5, 2020. The market value was around NT\$11 million.



109.5.18 臺中關查獲2-溴-4-甲基苯丙酮（毒品先驅原料）2,802公斤，市價約新臺幣2億5,100萬元。

Taichung Customs intercepted 2,802 kilograms of 2-Bromo-4-methylpropiophenone (drug precursor) on May 18, 2020. The market value was around NT\$251 million.



109.5.26 高雄關查獲愷他命72公斤，市價約新臺幣1億6千萬元。

Kaohsiung Customs intercepted 72 kilograms of ketamine on May 26, 2020. The market value was around NT \$160 million.



109.6.11 高雄關查獲走私香菸91萬包，市價約新臺幣6,800萬元。

Kaohsiung Customs intercepted 910 thousand packs of smuggled cigarettes on June 11, 2020. The market value was around NT \$68 million.



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）2017年版修正我國海關進口稅則，並於106年1月1日起實施。

進口貨物完稅價格為核課關稅基礎。我國為WTO會員國，海關核估進口貨物完稅價格均依據WTO關稅估價協定辦理。此外，海關已建置價格資料庫，以加速通關及確保國課。

Cargo examination, tariff classification and customs valuation are the core issues for customs duty collection, which require professional skills to perform.

On one hand, 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) 2017 version, which was recommended by World Customs Organization (WCO). The revised Customs Import Tariff went into effect on January 1, 2017.

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

109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 2020

為協助正確申報稅則號別，海關實施「稅則預先審核制度」提供免費諮詢服務，商民於貨物進口前，得向海關申請預先審核稅則號別。該制度係雙贏策略，除方便商民估計成本外，更可減少徵納雙方稅則爭議。109年申請案件共2,232件。

依據「海關事後稽核實施辦法」規定，海關對於可疑之進出口案件得於放行後實施事後稽核，並於稽核時宣導政令及行政指導。109年事後稽核案件350件，補稅及罰鍰金額約新臺幣4億2,899萬元。

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。109年查價結案共21,032件，補稅金額約新臺幣5億189萬元。

For correct declaration of tariff code, Taiwan Customs sets 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 2,232 cases in 2020.

Pursuant to Regulations Governing the Implementation of Post-Clearance Audit, Customs may conduct post-clearance audit (PCA) on suspected import and export cases after the release of goods. When conducting PCA, Customs also informs traders about government policies and administrative instructions. In 2020, Customs conducted 350 PCA cases, which resulted in the imposition of NT\$ 429 million of duties and fines.

For import cases in which there are discrepancies in declaration or where the transaction value is obviously abnormal, Customs may, at the request of the duty-payer, release the goods on security deposit, and then proceed with relevant investigation afterward. In 2020, Customs investigated 21,032 import cases, and recovered NT\$ 502 million of evaded duties.



保稅

Bonding System

保稅業務係辦理保稅工廠、加工出口區、科學園區、農業科技園區、保稅倉庫、免稅商店、離島免稅購物商店、物流中心及自由貿易港區等保稅區之進出口貨物通關及監管。貨物進入保稅區，其應納稅款予以記帳，不必繳納，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, Export Processing Zones, Science Parks, Agricultural Biotechnology Parks, Bonded Warehouses, Duty-free Shops, Offshore Island Duty-free Shops, Logistics Centers, Free Trade Zones, etc. Under such arrangements, firms are allowed to store cargoes in those registered bonded areas without paying duties. Instead, the duties are recorded and subsequently written off at exportation of the 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.



查核保稅貨品報廢情形
Scrapped Bonded Goods Audit



免稅商店查核
Duty-free Shops Audit

109年各保稅類別廠商家數

Number of Bonded Firms by Categories for 2020

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
保稅工廠 Bonded Factories	0	146	76	62	284
加工出口區 Export Processing Zones	0	0	72	133	205
科學園區 Science Parks	0	289	51	90	430
農業科技園區 Agricultural Biotechnology Parks	0	0	0	10	10
保稅倉庫 Bonded Warehouses	35	70	31	52	188
物流中心 Logistics Centers	3	20	4	8	35
自由貿易港區 Free Trade Zones	20	33	29	38	120
免稅商店 Duty-free Shops	4	5	2	7	18
離島免稅購物商店 Offshore Island Duty-free Shops	3	0	0	8	11
合計 Total	65	563	265	408	1,301

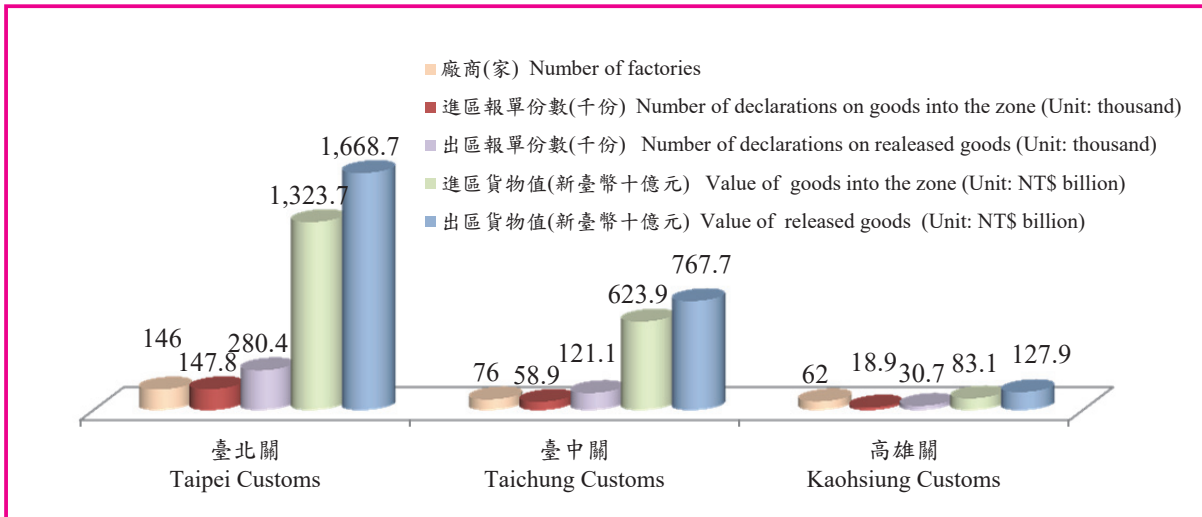


109年主要保稅類別業務統計

Trade Statistics of Bonded Firms by Main Categories for 2020

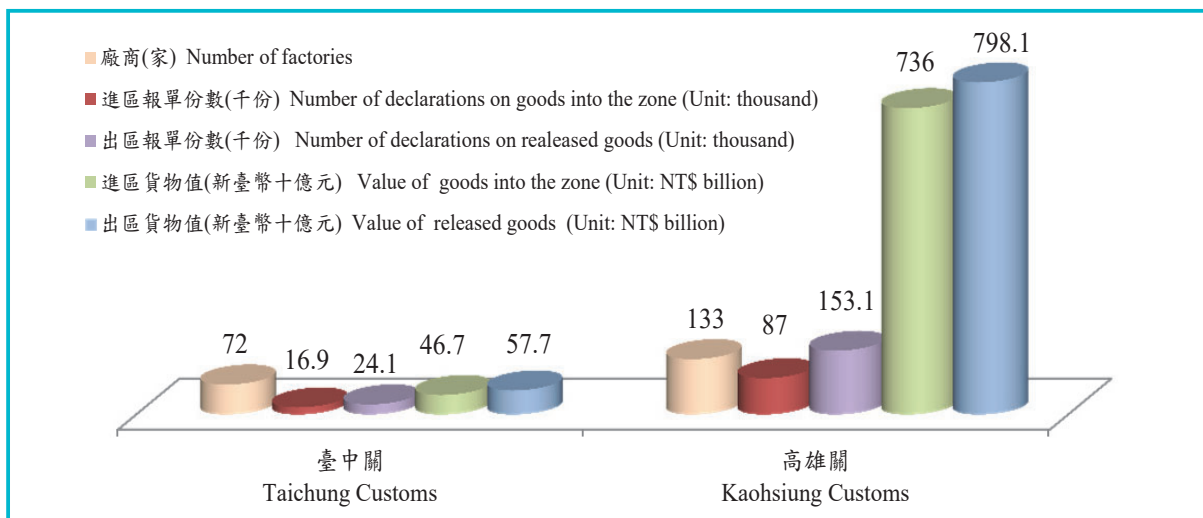
保稅工廠 109年申報約65.8萬份報單，進出口值約新臺幣4兆5,950億元，較108年4兆1,414億元，成長10.95%。

Bonded factories submitted 658,000 declarations in 2020. The total value of import and export reached NT\$4,595 billion, which increased by 10.95% compared with the NT\$4,141.4 billion in 2019.



加工出口區 109年申報約28.1萬份報單，進出口值約新臺幣1兆6,385億元，較108年1兆5,681億元，成長4.49%。

In export processing zones, 281,000 declarations were submitted in 2020. The total value of import and export reached around NT\$1,638.5 billion, which increased by 4.49% compared with the NT\$1,568.1 billion in 2019.

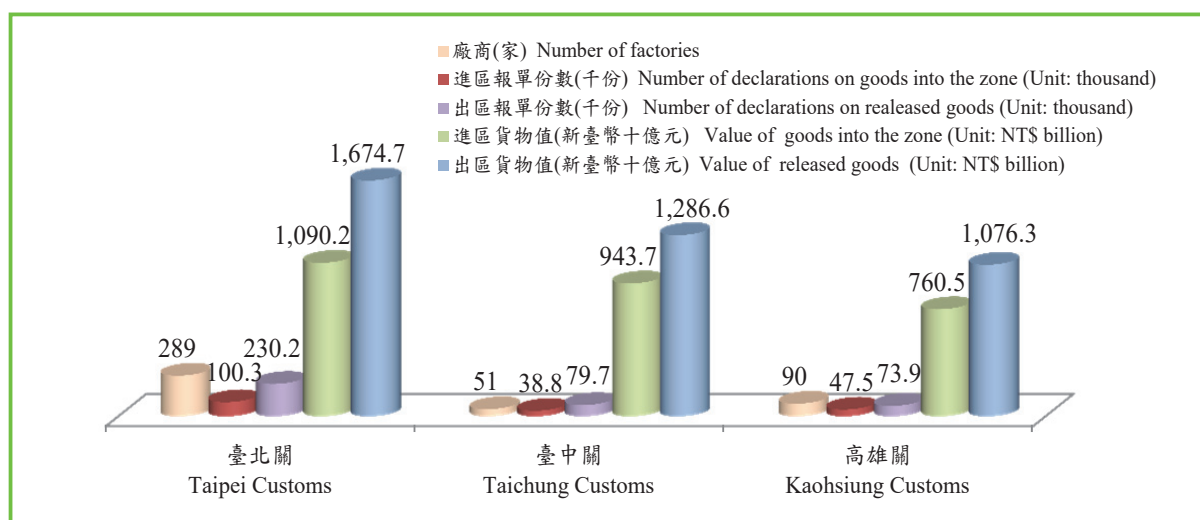


109年主要保稅類別業務統計

Trade Statistics of Bonded Firms by Main Categories for 2020

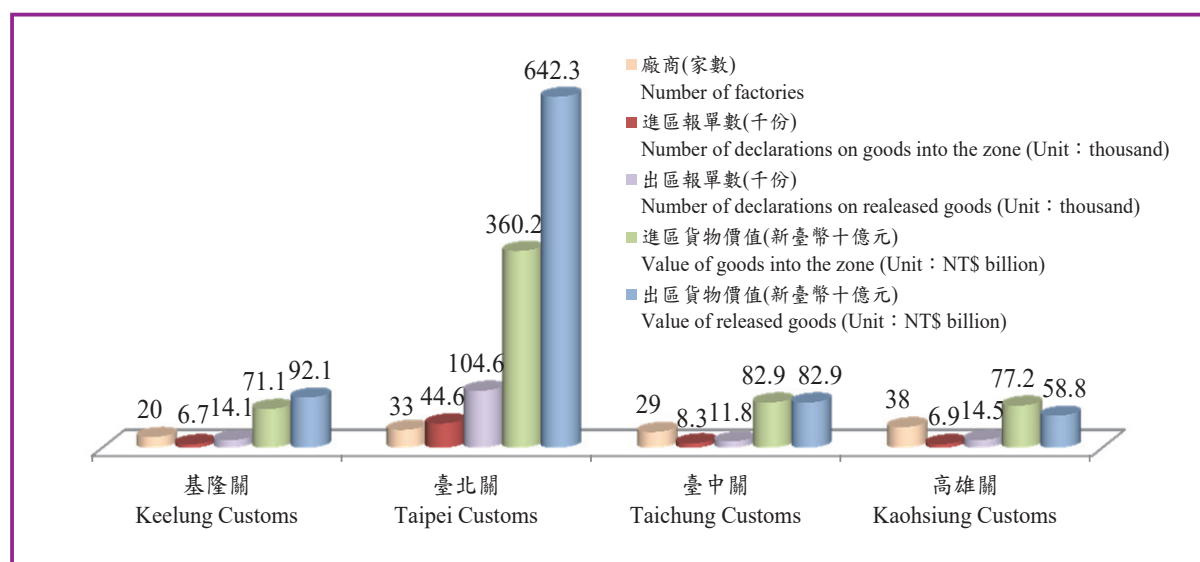
科學園區 109年申報約57萬份報單，進出口值約新臺幣6兆8,320億元，較108年6兆3,160億元，成長8.17%。

In science parks, 570,000 declarations were submitted in 2020. The total value of import and export reached around NT\$6,832 billion, which increased by 8.17% compared with the NT\$6,316 billion in 2019.



自由貿易港區 109年申報約21萬份報單，進出區貨物總值約新臺幣1兆4,675億元，較108年1兆4,089億元，成長4.16%。

In free trade zones, 210,000 declarations were submitted in 2020. The total value of import and export reached around NT\$1,467.5 billion, which increased by 4.16% compared with the NT\$1,408.9 billion in 2019.





退稅

Duty Drawback System

退稅制度乃政府為拓展對外貿易、鼓勵外銷之措施，外銷品進口原料稅除經財政部公告取消退稅項目不予退還者，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。

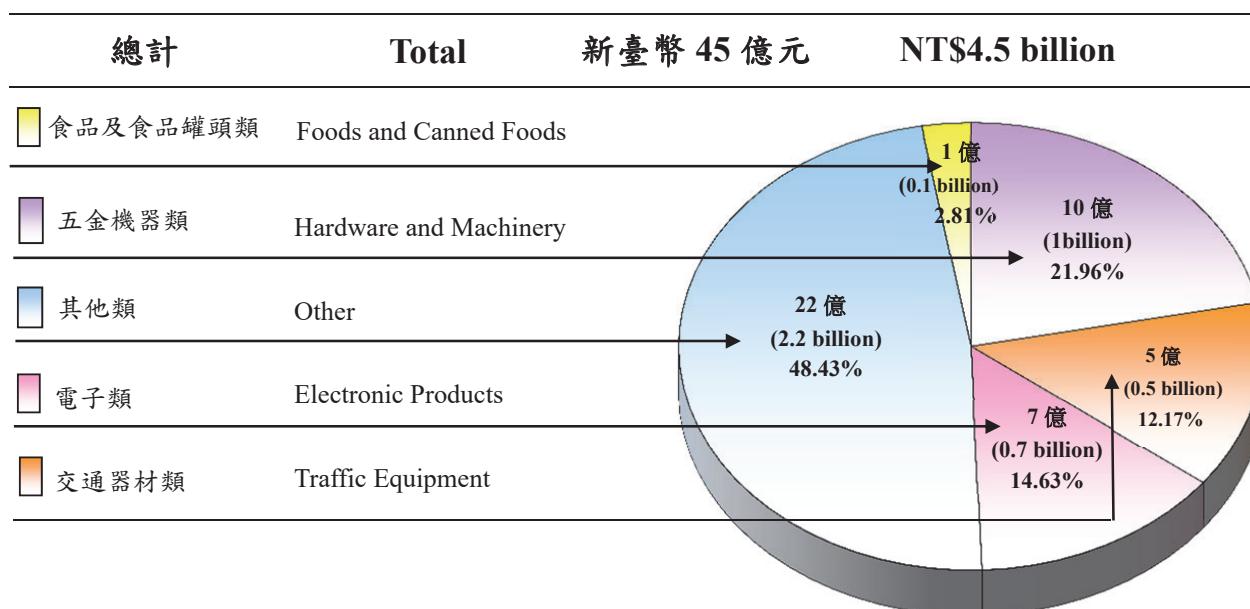
海關建置外銷品沖退原料稅電子化作業系統，提供退稅廠商更優質便捷服務並提升作業效率。

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.

109年外銷沖退稅產品分類

Value and Percentage of Duty Drawbacks by Products for 2020



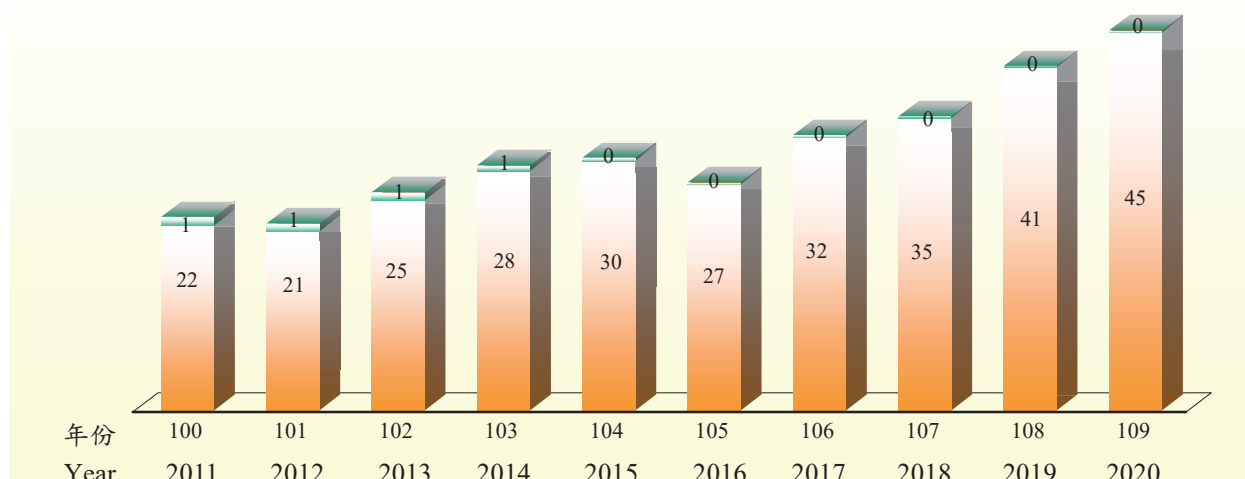
近10年外銷沖退稅金額

Value of Duty Drawbacks, 2011-2020

沖帳 Drawback through offsetting accounts
 退稅 Drawback in cash

單位：新臺幣億元

Unit: NT\$ hundred million





特別關稅

Special Customs Duty

關稅除具一般財政功能，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、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。

另為因應國內或國際經濟特殊情況，得對進口貨物關稅稅率於一定期間及幅度內予以增減。又依貿易法採取進口救濟或依國際協定採取特別防衛措施者，得分別對特定進口貨物提高關稅、設定關稅配額或徵收額外關稅。

Apart from regular financial functions of customs duty, its economic functions can be fulfilled as well by levying special customs duty, with which a fair environment is expected to be created for international trade and domestic business operations. The special customs duties stipulated in Customs Act include countervailing duty, antidumping duty, retaliatory duty, import relief measure, 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 antidumping 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 and special safeguard measures could be adopted in accordance with Foreign Trade Act and international agreements respectively. Taiwan Customs may raise tariffs, set tariff quota or levy additional duties on specified imported good.

109年特別關稅課徵收入

Collection of Special Customs Duty for 2020

109年海關總計課徵特別關稅（反傾銷稅）新臺幣約2億6,014萬元。

The total amount of anti-dumping duties collected in 2020 was around NT\$ 260 million.

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)	11,478	4.41
		86.6-204.1	100.12.20-106.12.20 (2011.12.20~2017.12.20)		
		0、29.72	106.12.21~111.12.20 (2017.12.21~2022.12.20)		
鞋靴產品 Footwear products	中國大陸 China	0、43.46	96.3.16~108.1.16 (2007.3.16~2019.1.16)	196,585	75.57
		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、59.70	99.5.20~105.3.13 (2010.5.20~2016.3.13)	547	0.21
		2.35、26.67	105.3.14~110.3.13 (2016.3.14~2021.3.13)		
卜特蘭水泥及其熟料 Portland cement and its clinker	中國大陸 China	91.58	100.5.30~111.2.19 (2011.5.30~2022.2.19)	6	0
不銹鋼冷軋鋼品 Flat-rolled products of stainless steel, cold-rolled	中國大陸 China	20.18~38.11	102.8.15~108.8.28 (2013.8.15~2019.8.28)	1,552	0.6
	韓國 Korea	37.65、 38.11	108.8.29~113.8.28 (2019.8.29~2024.8.28)		
特定鍍鋅或鋅合金扁軋鋼品 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	105.8.22~110.8.21 (2016.8.22~2021.8.21)	10,171	3.91
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	105.8.22~110.8.21 (2016.8.22~2021.8.21)	39,808	15.3
總計 Total				260,147	100%



貿易統計

Trade Statistics

海關根據進出口貨物報關資料，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。

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.

109年主要貿易國家(地區)進出口貨物價值

Value of Major Imports and Exports by Country (Area) in 2020

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	1,878,583	3,025,573	4,904,156	1,146,990
美 國 United States	960,669	1,493,801	2,454,470	533,132
日 本 Japan	1,356,860	692,356	2,049,216	-664,504
香 港 Hong Kong	35,801	1,447,449	1,483,250	1,411,647
南 韓 Korea, Republic of	608,137	447,538	1,055,675	-160,600
新 加 坡 Singapore	265,820	564,165	829,985	298,345
馬來西亞 Malaysia	292,206	279,375	571,581	-12,831
德 國 Germany	300,724	178,609	479,334	-122,115
越 南 Viet Nam	162,677	310,721	473,397	148,044
荷 蘭 Netherlands	192,830	178,694	371,524	-14,136
其他國家 Other Countries	2,396,609	1,582,916	3,979,524	-813,693
總 計 Total	8,450,916	10,201,196	18,652,112	1,750,280

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網站/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.

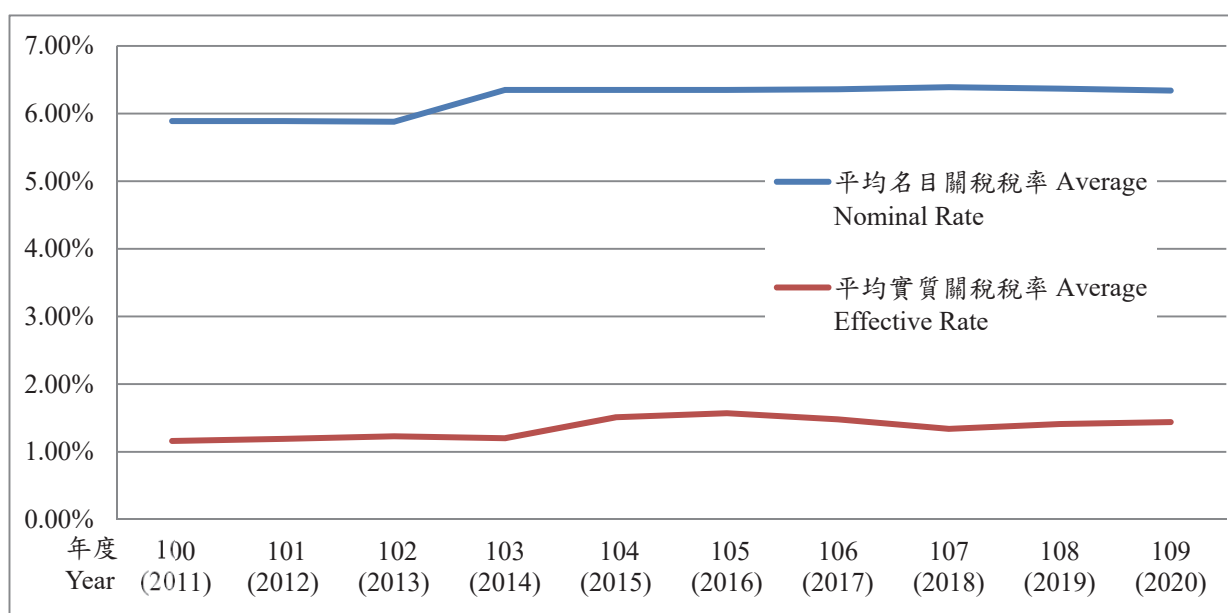
2. The compilation of merchandise trade statistics adopts the General Trade System from 2016. Please visit the website <https://portal.sw.nat.gov.tw/APGA/GA02E> for more information.

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,
2011-2020

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
100 (2011)	5.89%	1.16%
101 (2012)	5.89%	1.19%
102 (2013)	5.88%	1.23%
103 (2014)	6.35%	1.20%
104 (2015)	6.35%	1.51%
105 (2016)	6.35%	1.57%
106 (2017)	6.36%	1.48%
107 (2018)	6.39%	1.34%
108 (2019)	6.37%	1.41%
109 (2020)	6.34%	1.44%





資訊處理

Information Management

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

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

配合行政院雲端運算發展策略，於106至109年推動「關務服務資源整合計畫」，建立關務雲端運算平台，發展進口車輛一站式服務、推動電子化保稅申辦及運用最新資訊科技監管保稅區貨物移動。

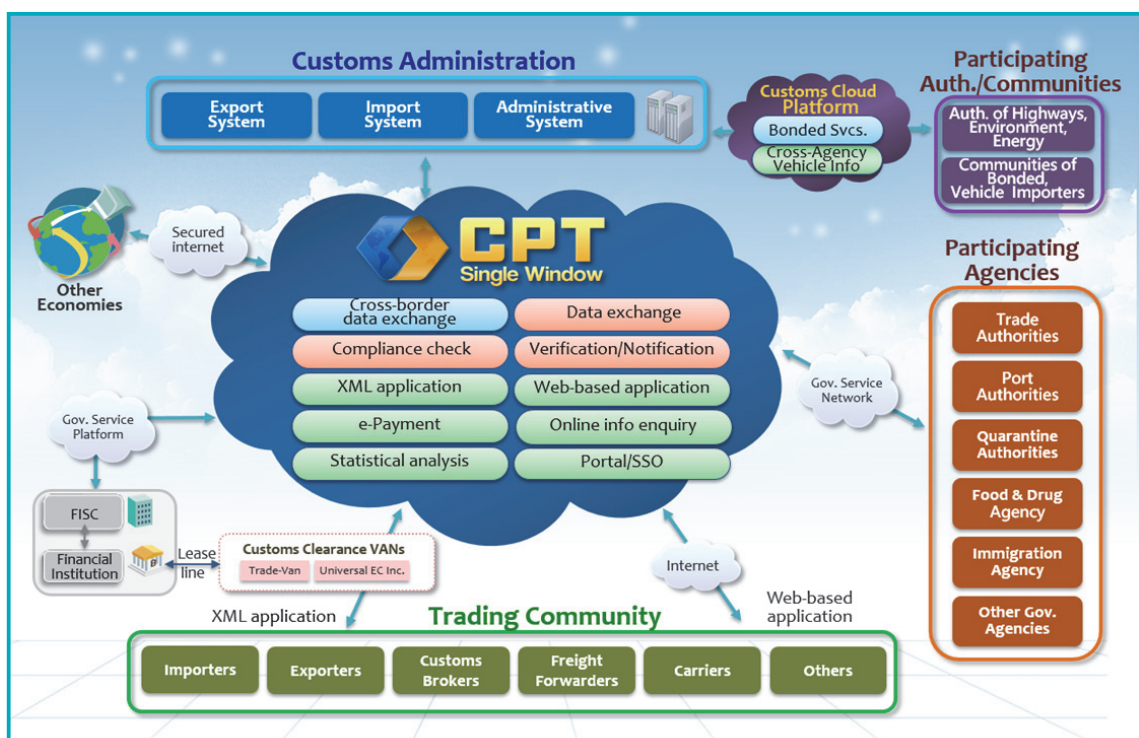
In line with the e-government policy, Taiwan Customs has comprehensively implemented the automated clearance system for air and sea cargo since 1995, which has significantly improved the efficiency and quality of cargo clearance. In accordance with the “Challenge 2008 National Development Plan,” Customs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

Under the “Ubiquitous Economy and Trade Network Plan,” Customs-Port-Trade Single Window System and Advanced Cargo Information Import/Export System have been implemented in 2013 and 2015 respectively, aiming to provide B2G, G2G, and N2N services on cargo clearance (e.g. application, query, compliance-check, and data exchange service platforms). Taiwan Customs has also introduced advance filing rules and innovated the IT environment for Customs management. It saves about NT\$720 million and NT\$860 million per year for the public and private sector respectively, and greatly enhances the overall effectiveness of government services and national economic competitiveness.

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

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、菸品健康福利捐、特種貨物及勞務稅與推廣貿易服務費。
- 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, tobacco health and welfare surcharge, specifically selected goods and services tax, 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.

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。

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

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.

The Museum is open to the general public free of charge. People may arrange a visit on weekdays by applying in advance during office hours. Guided tours will be provided. For reservation, please contact: (02) 25505500 ext. 2212.



勞動部勞動力發展署參觀海關博物館
Guests from Workforce Development Agency, Ministry of Labor, visited the Customs Museum.



臺北市中山社區大學參觀海關博物館
Guests from Zhongshan Community College, Taipei City, visited the Customs Museum.



幸福玩學團參觀海關博物館
Guests from Happy Play School visited the Customs Museum.



政治大學財政系參觀海關博物館
Guests from Department of Public Finance, National Chengchi University, visited the Customs Museum.

業務成長與人員配置情形

Growth of Customs Workload and Allocation of Workforce

成



長



近10年海關主要業務與人力統計

Customs Major Workload and Workforce, 2011-2020

年 Year	報單份數 (單位：份數) Declaration (Unit：entry)				貨櫃個數 (單位：個) Container (Unit：pcs)			
	進口 Import	與基期 (100年) 比較% Compared to 2011	出口 Export	與基期 (100年) 比較% Compared to 2011	進口 Import	出口 Export	合計 Total	與基期 (100年) 比較% Compared to 2011
100 (2011)	14,376,119	100	10,233,566	100	4,353,986	4,104,972	8,458,958	100
101 (2012)	15,863,683	110	10,471,936	102	4,399,818	4,168,995	8,568,813	101
102 (2013)	17,966,509	125	10,947,569	107	4,453,353	4,263,421	8,716,774	103
103 (2014)	20,165,586	140	12,263,751	120	4,682,067	4,478,184	9,160,251	108
104 (2015)	23,206,802	161	13,460,834	132	4,545,034	4,349,527	8,894,561	105
105 (2016)	28,278,739	197	13,554,515	132	4,583,076	4,499,014	9,082,090	107
106 (2017)	40,759,790	284	13,682,865	134	4,520,134	4,378,484	8,898,618	105
107 (2018)	51,347,452	357	13,691,356	134	4,507,998	4,330,735	8,838,733	104
108 (2019)	67,088,520	467	13,221,153	129	4,498,485	4,309,154	8,807,639	104
109 (2020)	68,176,526	474	14,007,535	137	4,230,678	4,143,472	8,374,150	99
年 Year	旅客人數 (單位：人次) Passenger (Unit：person)				沖退稅案件 Duty Drawback		關員人數 Customs Staff	
	入境 Inbound	出境 Outbound	合計 Total	與基期 (100年) 比較% Compared to 2011	件數 Case	與基期 (100年) 比較% Compared to 2011	人數 Person	與基期 (100年) 比較% Compared to 2011
100 (2011)	15,625,003	15,556,208	31,181,211	100	66,528	100	3,974	100
101 (2012)	17,404,976	17,390,058	34,795,034	112	74,027	111	3,849	97
102 (2013)	19,097,995	19,019,082	38,117,077	122	102,070	153	3,789	95
103 (2014)	21,653,447	21,593,413	43,246,860	139	135,566	204	3,611	91
104 (2015)	23,648,357	23,582,947	47,231,304	151	146,840	221	3,694	93
105 (2016)	25,148,519	25,142,881	50,291,400	161	151,627	228	3,632	91
106 (2017)	26,344,811	26,364,131	52,708,942	169	166,768	251	3,757	95
107 (2018)	27,485,409	27,594,598	55,080,007	177	164,171	249	3,868	97
108 (2019)	28,747,509	28,825,512	57,573,021	185	189,014	284	3,802	96
109 (2020)	3,984,370	4,006,428	7,990,798	26	206,696	311	3,871	97

註：1.報單份數包含小三通、快遞報單及快遞簡易申報單等。

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

2.進口貨櫃數包括進口實櫃、空櫃及轉運實櫃、轉口實櫃。

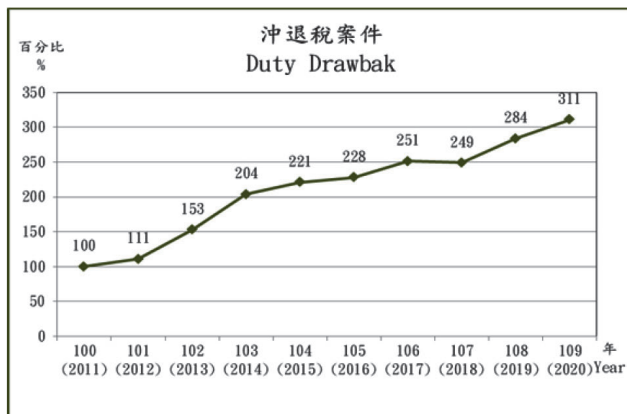
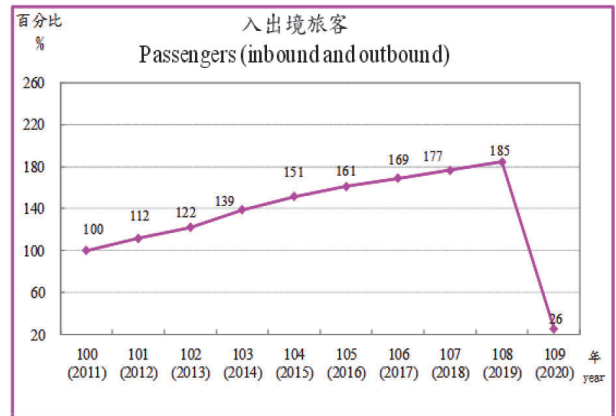
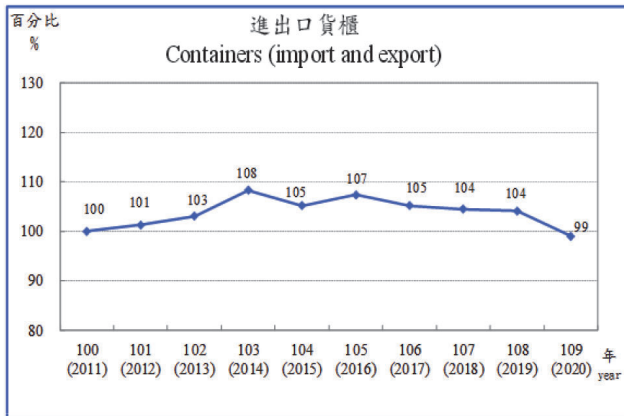
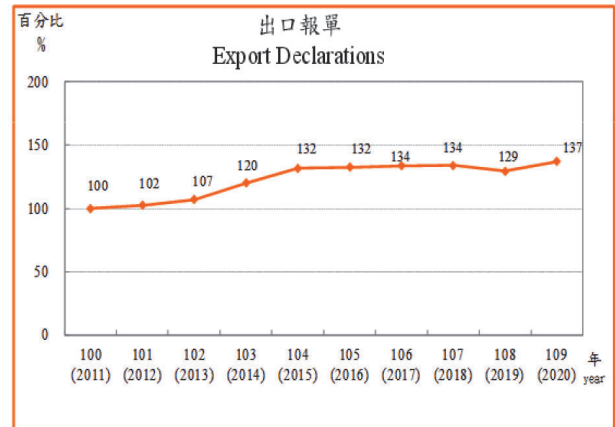
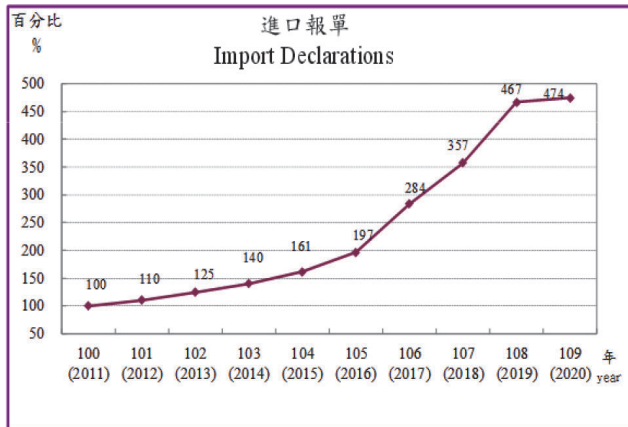
Volume of import containers includes import full/empty containers and transit/transshipment containers.

3.出口貨櫃數包括出口實櫃、空櫃及轉口實櫃。

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

近10年海關主要業務與人力之變動趨勢

Trends of Customs Major Workload and Workforce, 2011-2020



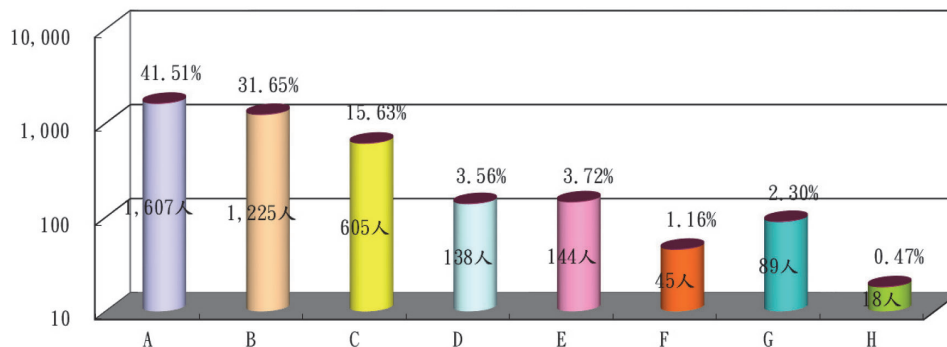


109年海關人力配置

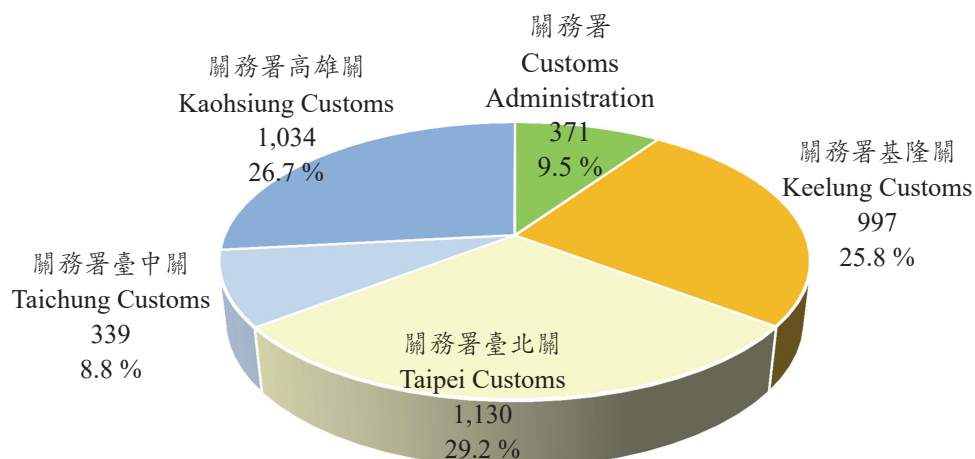
Allocation of Customs Workforce in 2020

單位：人 Unit：Person

A. 通關徵稅	Customs Clearance and Duty Collection	1,607	41.51%
B. 查緝走私	Anti-smuggling Operations	1,225	31.65%
C. 行政管理	Administrative Affairs	605	15.63%
D. 資訊	Information Management	138	3.56%
E. 保稅退稅	Bonding & Duty Drawback	144	3.72%
F. 海務	Maritime Affairs	45	1.16%
G. 其他	Others	89	2.30%
H. 統計	Trade Statistics	18	0.47%
總計 Total		3,871	100.00%



關務署	Customs Administration	371	9.5%
基隆關	Keelung Customs	997	25.8%
臺北關	Taipei Customs	1,130	29.2%
臺中關	Taichung Customs	339	8.8%
高雄關	Kaohsiung Customs	1,034	26.7%
總計 Total		3,871	100%

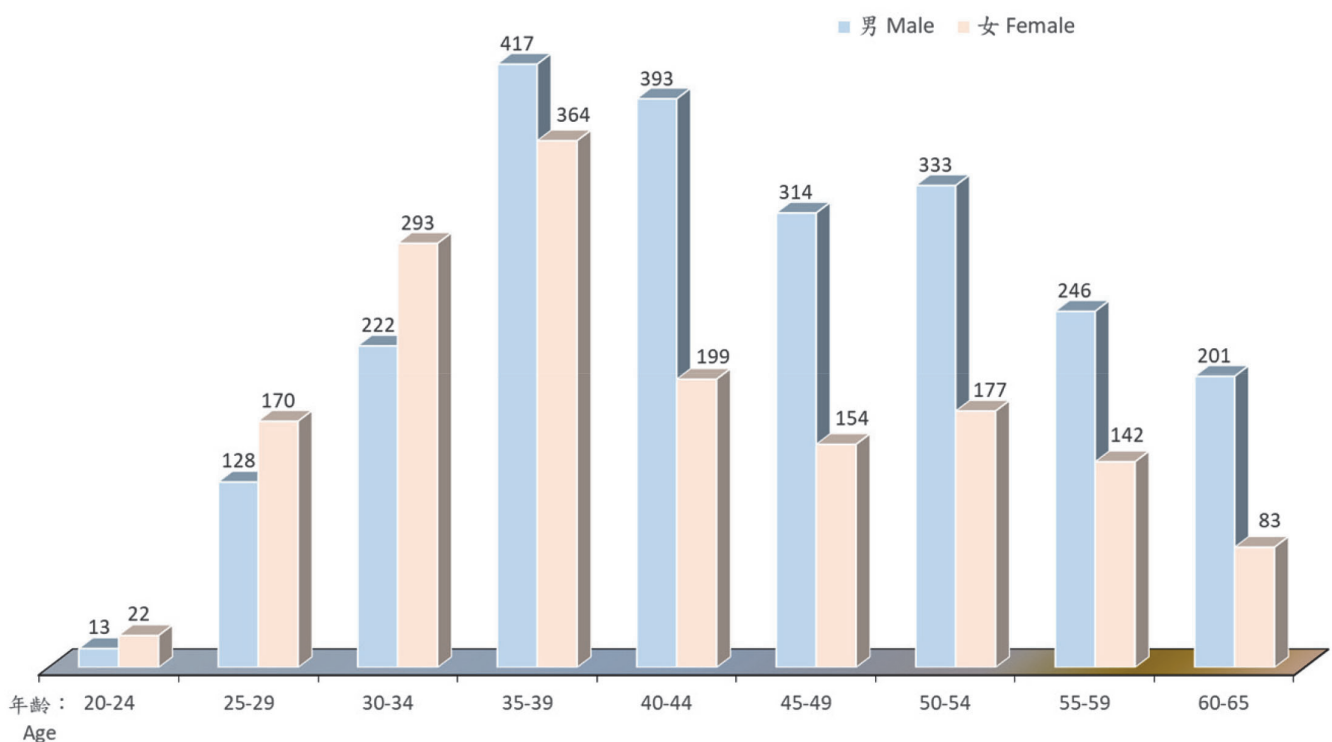
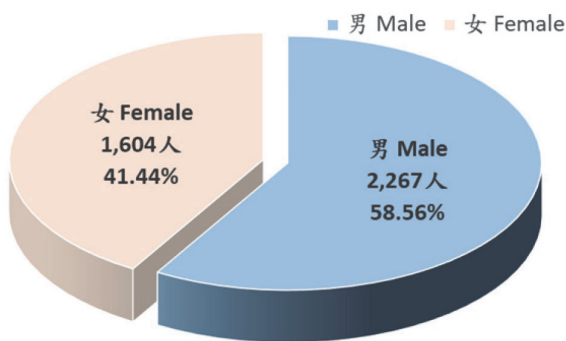


109年海關關員年齡與性別統計

Number of Customs Officers by Age and Gender, 2020

至109年底止，海關關員計3,871人，其中男性關員2,267人，女性關員1,604人。關員年齡50歲以上者占31.46%，其職務歷練豐富，有助於業務推動及執行。

As of the end of 2020, Taiwan Customs Service has 3,871 officers, 2,267 are male while 1,604 are female. In respect of age, 31.46% of Customs officers are above 50. Their expertise and profound knowledge on customs affairs constitute a solid foundation for the Customs' future initiatives.





109年海關關員學歷統計

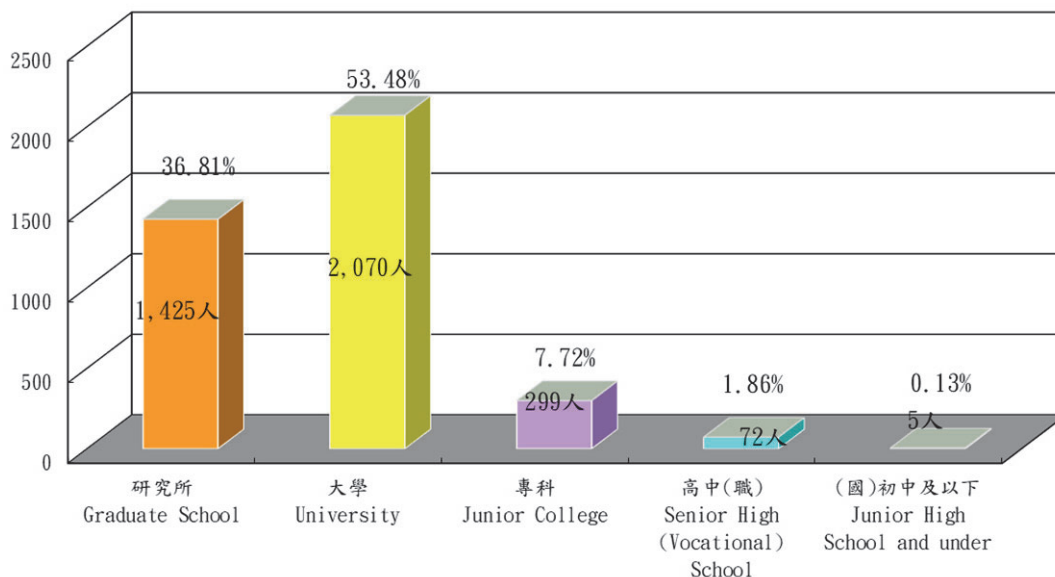
Number of Customs Officers by Education, 2020

海關關員素質甚高，至109年底止，具有大學學歷以上者占90%，經過國家考試任用者占99.97%。

As of the end of 2020, Customs officers are well-educated, with 90% having graduated from universities or higher levels. In addition, 99.97% of Customs officers passed the civil service examinations before serving in Customs.

單位：人
Unit : Person

研究所	Graduate School	1,425	36.81%
-博士	-Ph. D.	36	
-碩士	-Master	1,389	
大學	University	2,070	53.48%
專科	Junior College	299	7.72%
高中(職)	Senior High (Vocational) School	72	1.86%
(國)初中及以下	Junior High School and Under	5	0.13%
總計	Total	3,871	100.00%



業務改進措施

Major Improvements



措
施



建構便捷通關環境

Initiatives to Create a Facilitated Clearance Environment

■ 推動三角貿易一段式通關

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

■ 放寬自由貿易港區郵遞出口貨物退回免核銷進口艙單

109年2月10日放寬自由貿易港區郵遞出口貨物退回免核銷進口艙單，以利該類貨物退貨運回臺灣時，能順利以F1進口報單再行申報進儲自由貿易港區，避免造成業者損失。

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

Triangular trade goods that meet the specified conditions (belonging to a full container and are stored in the same container terminal for import and export) are eligible for the new declaration format from January 6, 2020 and enjoy one-step clearance service.

■ Goods exported from Free Trade Zones (FTZ) by post are exempt from writing off import manifests when being returned

Since February 10, 2020, goods exported from Free Trade Zones (FTZ) by post are exempt from writing off import manifests when being returned. Those goods can be stored back in FTZ with F1 import declaration so as to prevent enterprises from losses.

■ 建立智慧化保稅服務環境

109年10月建置保稅智慧選案系統、自由貿易港區貨櫃（物）跨區移運監控系統，並擴建申辦管理服務，以精進海關保稅業務e化監管效能，強化風險管控查核，健全安全管控機制。

■ Establishment of intelligent service for the bonded areas

In October 2020, the “Bonded Audit Case Selection System” and the “Cross Area Transportation Monitoring System for FTZ” have come into operation as well as the expansion for services of application and management. These systems enhance the effectiveness of e-supervision over bonded business and the risk management.





■ 臺印度優質企業（AEO） 相互承認協議實務運作

臺印度AEO相互承認協議實務運作自109年12月8日實施，雙方海關相互提供對方AEO業者通關優惠，減少對業者干預，加速貨物通關，強化進出口競爭力。

■ The MRAs of Taiwan-India AEO Programs formally launched

The Mutual Recognition Arrangement of the Authorized Economic Operator (AEO) Programs that Taiwan signed with India has been officially implemented since December 8, 2020, whereby the AEO-certified exporters from either signing country are eligible to enjoy the preferential treatment of customs procedures at the other side. Through the mutual recognition of AEOs, customs intervention imposed on traders will be reduced, bilateral cargo movement will be expedited, and the competitiveness for traders of both sides will be enhanced as well.

有效邊境管理

Effective Border Management

■ 擴大國際關務合作

1. 109年11月20日與宏都拉斯海關舉行首次視訊會議，雙方分享彼此關務措施及經驗，宏方同意與我國建立情資聯絡窗口，未來互動將以此為基礎，持續深化雙方關務合作。

2. 109年12月18日與紐西蘭簽署「臺紐優質企業（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，並促進臺紐雙邊貿易發展，落實新南向政策。

■ Broadening the scope of International Customs Cooperation

1. On November 20, 2020, Customs Administration and Honduras Customs co-held the first video conference to share trade facilitating measures and experience on customs issues. Honduras Customs agreed to establish a contact point between Taiwan and Honduras Customs and exchange real-time intelligence on smuggling. Based on this, both sides reached a consensus to deepen bilateral customs cooperation in the future.

2. “Arrangement between the Taipei Economic and Cultural Office in New Zealand and the New Zealand Commerce and Industry Office Regarding the Mutual Recognition of the Authorized Economic Operator Programme in Taiwan and the Secure Exports Scheme Programme in New Zealand” was concluded on December 18, 2020, which will effectively enhance international supply chain security and facilitation for both sides, promote bilateral trade, and realize the New South Bound Policy.



■ 落實執行新世代反毒策略

配合行政院107年11月21日核定修正之「新世代反毒策略行動綱領」，關務署彙整緝毒工作重點及重大策進作為，於107年12月5日訂定「強化執行行政院『新世代反毒策略』計畫」並請各關積極辦理。107年至109年配合臺灣高等檢察署執行5波「安居緝毒方案」全國緝毒行動，在便捷合法業者通關及維護邊境安全原則下，持續與查緝機關積極合作打擊毒品犯罪。

■ Realization of New Generation Anti-drug Strategy

According to the amendment of “New Generation Anti-drug Strategy” by the Executive Yuan on November 21, 2018, Customs Administration revised the Executive Plan of “New Generation Anti-drug Strategy” to summarize countermeasures and reviews on December 5, 2018. To actively combat drug smuggling, Taiwan Customs implemented the plan and participated in five nationwide operations organized by Taiwan High Prosecutors Office from 2018 to 2020. Taiwan Customs will continuously fight against drug-related crime with judicial agencies to secure the borders while facilitating custom clearance for legitimate cargo.

因應嚴重特殊傳染性肺炎 之紓困及防疫措施

COVID-19 Prevention
and Relief for Industry

防

疫





因應嚴重特殊傳染性肺炎 之防疫及紓困措施

COVID-19 Prevention and Relief for Industry

■ 加速防疫物資通關

109年1月22日啓動「防疫物品快速通關單一窗口」，答詢各項通關疑義，關務署網站建置「嚴重特殊傳染性肺炎通關規定專區」，即時更新最新訊息。同時透過加速查驗、簡化進口文書等貿易便捷措施，協助進口防疫物資及醫療器材快速通關。

■ Expediting Customs Clearance of Epidemic Prevention Articles

“Single Window for the Expedited Customs Clearance of Epidemic Prevention Articles” was initiated on January 22, 2020 to respond to the enquires raised by businesses. The Customs website established a special page, “Customs Procedures about COVID-19”, to provide the newest relevant information. Meanwhile, trade facilitation measures, such as expediting cargo inspection and simplifying import documentation, have been implemented to expedite the customs clearance of epidemic prevention articles and medical apparatus.

■ 機動調降防疫物資關稅稅率

為因應嚴重特殊傳染性肺炎防疫需要，充足國內防疫物資供應，依關稅法第71條規定，109年2月27日起，口罩關稅稅率由7.5%機動調降至免稅，為期3個月（實施至5月26日）；藥用酒精原料關稅稅率由20%機動調降為10%，並持續視國內防疫情形及供需狀況進行滾動檢討。

■ Reducing tariff rates on epidemic prevention materials temporarily

In response to the needs of COVID-19 epidemic prevention and ensuring the sufficient domestic supply of epidemic prevention materials, according to Article 71 of the Customs Act, the tariff rate of masks was eliminated for a three-month period, from February 27 to May 26, 2020. Meanwhile, the tariff rate of ingredients of pharmaceutical alcohol has been reduced from 20% to 10% since February 27, 2020. Customs will continuously observe the epidemic situation and the demand & supply in Taiwan to review the reduction policy regularly.



■ 放寬展延沖退稅申請條件

109年5月18日修正「關稅法施行細則」第52條規定，刪除申請展延沖退稅僅限於廠房或生產設備被毀之規定，修正為因天災、事變或其他不可抗力之事由，致無法於期限內申請沖退稅者，以彈性因應各種不可歸責於廠商之特殊狀況，俾協助廠商減緩經濟負擔。

■ Relaxing the condition of application for extending the prescribed time limit for offsetting or refund of duties and taxes

On May 8, 2020, Article 52 of the “Rules for the Implementation of the Tariff Law” was amended. The condition of application for extending the prescribed time limit for offsetting or refund of duties and taxes was revised from “the buildings, the production equipment or facilities of a factory are damaged due to natural disaster, accident or force majeure natural disasters” to “natural disaster, accident or other force majeure events” in order to respond flexibly to special circumstances which is not attributable to the company and alleviate their economic or financial burden

■ **放寬特殊情形下免稅商店
保稅貨物存儲期限延長次
數**

為降低疫情衝擊，紓緩業者免稅貨物倉儲壓力，財政部於109年6月16日公告放寬免稅商店、離島免稅購物商店保稅貨物之存儲期限，增定因天災、事變或其他不可抗力之事由，延長期限次數不以1次為限，並修正保稅倉庫得予延長存倉期限之核准機關，由財政部放寬為海關，以簡化行政作業程序。

■ **Under special circumstances, canceling
the limit on number of times duty-
free shops apply for extending storage
period of bonded goods**

In order to alleviate the impact of the epidemic on the industry and relieve the time pressure of storing duty-free goods, the Ministry of Finance has amended the regulations on application for extending the storage period of bonded goods in duty-free shops and offshore island duty-free shops on June 16, 2020. The new regulation stipulates that due to natural disasters, incidents, or other force majeure, the storage period may be extended more than once, and the approval authority was revised from the Ministry of Finance to the Customs to simplify the administrative procedures





武漢專機旅客通關

Customs clearance of passengers on evacuation charter flights from Wuhan, China



嚴重特殊傳染性肺炎防疫通關

Strict border control due to COVID-19



採取各種措施防堵防疫漏洞，包括體溫量測、保持社交距離、戴口罩及桌上型隔板等。

Various measures are adopted to ensure that there are no anti-epidemic loopholes, which includes body temperature check, social distancing, wearing masks, setting up transparent desk partitions and so on.



偽MIT口罩查緝及銷毀

Investigation, seizure and destruction of counterfeits of "Made in Taiwan" masks

便民服務

Services for the Public

服 務





便民服務

Services for the Public

海關近年來積極簡化通關程序，加速進出口貨物通關速度以便利商民，並不斷提升服務品質以應各界需求。

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

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

In recent years, Taiwan Customs has endeavored to expedite cargo clearance and kept upgrading service quality to meet the demands of our society.

Field Customs hold press conferences regularly and invite representatives from various customs-related associations to participate in forums held by the Customs in order to keep them informed of Customs' latest policies and initiatives as well as have open communication. Service centers are also established to provide information about customs-relative laws and regulations, assist declarant in making entry and answer the queries about customs procedure.

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

服務專線

Service Hotlines



	全區專線	All Area Free Hotline	0800-005055
	關務署	Customs Administration	
	服務中心	Service Center	02-25546692
	綜合規劃組	Department of Planning	02-25546679
	通關業務組	Department of Customs Clearance Affairs	02-25546541
	關務查緝組	Department of Investigation	02-25546618
	稅則法制組	Department of Tariffs and Legal Affairs	02-25508184
	稽核業務組	Department of Audit Affairs	02-25546582
	關務資訊組	Department of Information Management	02-25546525
	統計室	Statistics Office	02-25546592
	基隆關	Keelung Customs	0800-306001
	臺北關	Taipei Customs	0800-311005
	臺中關	Taichung Customs	0800-461202
	高雄關	Kaohsiung Customs	0800-711209



基隆關舉辦馬祖設立海運快遞專區座談會
Keelung Customs held a panel discussion on setting up a maritime express handling unit in Matsu.



基隆關出席寶昇家扶親子電影院公益活動
Keelung Customs participated in a charity event featuring family cinema sponsored by Baosheng Shipping Agency Cooperation.



臺北關於109年統一發票盃臺北場路跑
宣導旅客紅、綠線通關
Taipei Customs disseminated information about passenger clearance in the 2020 MOF Run in Taipei.



臺中關舉辦業者聯合座談會
Taichung Customs held a joint forum with brokers, carriers and warehousing operators.



高雄關參加財政部109年統一發票盃屏東場路跑
Kaohsiung Customs participated in the 2020 MOF Run in Pingtung.



海關100噸級巡緝艇開工典禮
Steel cutting ceremony for patrol boat

大事紀

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109年	2020		
01.07	公告109年度花生等14種農產品實施特別防衛措施種類基準數量及基準價格，實施期間自109年1月1日至同年12月31日，為期1年。	Jan. 07	The volume-based and price-based special safeguard measures on 14 agricultural products including peanuts were announced. The implementation period has commenced on January 1 and will end on December 31, 2020.
01.07	宏都拉斯共和國駐華大使寶蒂絲妲拜會關務署。	Jan. 07	Ambassador of the Republic of Honduras Embassy, Ms. Eny Yamileth Bautista Guevara, visited Customs Administration to exchange views on customs topics.
01.09	公告機動調增紅豆8項貨品關稅稅率，自109年1月1日至同年12月31日，為期1年。	Jan. 09	It was announced that the tariff rates on eight red bean product categories would be increased temporarily for a one-year period, throughout the year 2020.
01.10	派員至越南河內參加亞太地區培訓及商品辨識研討會。	Jan. 10	Participated in Asia Pacific Regional Training & Product Identification Workshop in Hanoi, Vietnam.
01.16	關務署陳前副署長善助屆齡退休。	Jan. 16	Former Deputy Director General of Customs Administration, Chen Shan-Ju, retired.
01.21	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」。	Jan. 21	“Operation Directions for Customs Screening of Staff Training Programs of Autonomous Management and Bonding Business Organized by Nongovernmental Institutions” was amended.

109年	2020
01.22 因應嚴重特殊傳染性肺炎（COVID-19）疫情，啟動進口防疫物資快速通關單一窗口，與主管機關密切聯繫，協助防疫物資快速通關。	Jan. 22 To cope with COVID-19, “Single Window for the Expedited Customs Clearance of Epidemic Prevention Articles” has been established to coordinate relevant licensing agencies and provide accelerated and convenient customs clearance services.
01.31 修正發布「科學園區農業科技園區加工出口區保稅貨物於進口地海關通關作業規定」。	Jan. 31 “Operational Directions Governing Customs Clearance at Port of Importation for Bonded Goods from Science Parks, Agricultural Biotechnology Parks and Export Processing Zones” was amended.
01.31 修正發布「科學園區農業科技園區加工出口區保稅貨物於出口地海關通關作業規定」。	Jan. 31 “Operational Directions Governing Customs Clearance at Port of Exportation for Bonded Goods from Science Parks, Agricultural Biotechnology Parks and Export Processing Zones” was amended.
02.05 實施進口貨物「貨物稅完稅照」電子化。	Feb. 05 Commodity Tax Payment Certificate of imported goods has been digitalized.



109年	2020
02.02-07 關務署謝署長鈴媛應日方邀請率團參訪日本海關，就我國與日本海關實務及智慧財產權保護等議題進行座談及經驗交流。	Feb. 02-07 Delegation of Customs Administration led by Director General Hsieh Ling-Yuan visited Japan Customs for Taiwan-Japan experience sharing conference on customs matters and intellectual property rights protection issues.
02.05-10 派員赴馬來西亞太子城參加109年APEC關務程序次級委員會（SCCP）第1次會議。	Feb. 05-10 Participated in the 1st Subcommittee on Customs Procedures (SCCP) meeting of APEC 2020 in Putrajaya, Malaysia.
02.12 日本工商會智慧財產委員會副委員長拜會關務署，就維護智慧財產權議題進行交流。	Feb.12 The Vice-Chairman of Intellectual Property Committee of the Japanese Chamber of Commerce & Industry Taipei visited Custom Administration to exchange views on intellectual property rights protection issues.
02.21 修正發布「運輸工具進出口通關管理辦法」部分條文。	Feb. 21 “Regulations Governing the Management of Import/Export Clearance for Transportation means” was amended.
03.10 關務署副署長職缺由臺北關陳關務長依財陞任。	Mar. 10 Chen I-Tsai, Director of Taipei Customs, succeeded as Deputy Director General of Customs Administration.
03.11 公告機動調降口罩及藥用酒精原料關稅稅率，自109年2月27日至同年5月26日，為期3個月。	Mar. 11 The tariff rates of masks and ingredients of pharmaceutical alcohol were reduced for a three-month period, from February 27 to May 26, 2020.

109年		2020	
04.01	修正發布「郵包物品進出口通關辦法」。	Apr. 01	“Regulations Governing Customs Clearance Procedures for Importing and Exporting Postal Parcels” was amended.
04.01	修正發布「空運快遞貨物通關辦法」。	Apr. 01	“Regulations Governing Customs Clearance Procedures for Air Express Consignments” was amended.
04.01	修正發布「海運快遞貨物通關辦法」。	Apr. 01	“Regulations Governing Customs Clearance Procedures for Maritime Express Consignments” was amended.
05.18	修正發布「關稅法施行細則」。	May 18	“Enforcement Rules of the Customs Act” was amended.
05.29	綠能資料中心機房第2期完成建置。	May 29	The “Green Energy Data Center” (Phase 2) was built.
06.11	公告繼續調降藥用酒精原料關稅稅率，並持續視國內防疫及供需狀況進行滾動檢討。	Jun. 11	The tariff rate of ingredients of pharmaceutical alcohol has been reduced since Feb 27, 2020. The reduction would continue and be reviewed periodically, taking into account the progress of epidemic prevention and the market supply and demand.
06.11	修正發布「船舶需用物品申請驗放作業要點」。	Jun. 11	“Operation Directions Governing the Customs Procedures for the Examination and Release of the Goods for Maintenance and Consumption on Board Vessels” was amended.



109年		2020	
06.11	日本台灣交流協會總務部主任拜會關務署，就查緝業務進行意見交流。	Jun. 11	The Director of Consular Section, Japan-Taiwan Exchange Association visited Customs Administration to exchange views on enforcement measures.
06.16	修正發布「離島免稅購物商店設置管理辦法」。	Jun. 16	“The Regulations Governing the Establishment and Management of Offshore Island Duty-free Shops” was amended.
06.16	修正發布「免稅商店設置管理辦法」。	Jun. 16	“The Regulations Governing the Establishment and Management of Duty-free Shops” was amended.
06.16	修正發布「保稅倉庫設立及管理辦法」。	Jun. 16	“The Regulations Governing the Establishment and Management of Bonded Warehouses” was amended.
06.23	日本台灣交流協會經濟部新、卸任主任拜會關務署，強化雙方智慧財產權保護業務合作，並就查緝業務進行意見交流。	Jun. 23	The new and outgoing Directors of Economic Affairs Department, Japan-Taiwan Exchange Association visited Customs Administration to discuss cooperation on intellectual property rights protection and enforcement matters.
08.04	公告對自中國大陸產製進口特定鋁箔課徵反傾銷稅及臨時課徵反傾銷稅案進行調查。	Aug. 04	The anti-dumping investigation on certain aluminum foil originating in or imported from China has commenced.

109年		2020	
08.06	訂定「海關依關稅法第36條答復進口貨物完稅價格核定方法處理原則」。	Aug. 06	“Disposal Directions Governing Customs Reply to Explain the Method Used to Determine the Customs Value of the Imported Goods Pursuant to Articles 36 of the Customs Act” was promulgated.
08.10	修正發布「保稅倉庫業者實施自主管理作業手冊」。	Aug. 10	“Handbook on the Implementation of Autonomous Management Operations for Bonded Warehouses” was amended.
08.14	公告英文版出口證明用聯(第5聯)供申請使用。	Aug. 14	Proof of exportation (Duplicate Five) in English version is available for applying.
08.25	修正發布「海關事後稽核作業規定」。	Aug. 25	“Operation Directions Governing Customs Post Clearance Audit” was amended.
08.25	修正發布「異狀廠商列管處理要點」。	Aug. 25	“Disposal Directions Governing Regulated Abnormal Trader” was amended.
08.28	宏都拉斯共和國駐臺大使寶蒂絲妲女士參訪高雄關。	Aug. 28	Ambassador of the Republic of Honduras Embassy, Ms. Eny Yamileth Bautista Guevara, visited Kaohsiung Customs.
09.17	修正發布「海關稽核貨棧及貨櫃集散站業者實施自主管理作業規定」。	Sep. 17	“Operation Directions on the Qualification for Autonomous Management of Warehouses and Container Terminals” was amended.



109年		2020	
09.17	訂定「績優自主管理專責人員獎勵作業規定」。	Sep. 17	“Operation Directions Governing the Rewarding of Outstanding Personnel Employed by Autonomous Management Businesses” was promulgated.
09.23	修正發布「海關執行關稅配額作業規定」。	Sep. 23	“Operation Directions on Implementing Tariff Quotas” was amended.
10.06	保稅智慧選案系統完成建置。	Oct. 6	The “Bonded Audit Case Selection System” was rolled out.
10.12-14	派員參加WCO第50/51屆關稅估價技術委員會(TCCV)視訊會議。	Oct.12-14	Participated in the 50/51th meeting of WCO Technical Committee on Customs Valuation. (Video conference)
10.16	修正發布「自由貿易港區貨物通關管理辦法」。	Oct. 16	“Regulations Governing Customs Clearance for Goods in Free Trade Zones” was amended.
10.23	修正發布「優質企業認證及管理辦法」。	Oct. 23	“Regulations Governing the Certification and Management of the Authorized Economic Operators” was amended.
10.25	自由貿易港區貨櫃(物)跨區移運監控系統完成建置。	Oct. 25	The “Cross Area Transportation Monitoring System for FTZ” was launched.

109年		2020	
10.27	參加109年APEC關務程序次級委員會（SCCP）第2次會議（視訊會議）。	Oct. 27	Participated in the 2nd Subcommittee on Customs Procedures (SCCP) meeting of APEC 2020. (Video conference)
10.28	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及臨時課徵反傾銷稅案進行調查。	Oct. 28	The anti-dumping investigation on ceramic tiles originating in or imported from India, Vietnam, Malaysia and Indonesia has commenced.
10.29	參加APEC供應鏈連結聯盟（A2C2）第11次會議（視訊會議）。	Oct. 29	Participated in the meeting of 11th APEC Alliance for Supply Chain Connectivity (A2C2). (Video conference)
11.13	參加WTO原產地規則委員會會議（視訊會議）。	Nov. 13	Participated in the meeting of WTO Committee on Rules of Origin. (Video Conference)
11.20	與宏都拉斯海關舉辦首次視訊會議，就關務議題進行交流。	Nov. 20	The first video conference with Honduras Customs was held to exchange views on customs topics.
12.16-18	參加WCO修正版京都公約會議（視訊會議）。	Dec.16-18	Participated in the meeting of WCO Revised Kyoto Convention. (Video Conference)
12.18	與紐西蘭簽署「臺紐優質企業（AEO）相互承認協議」。	Dec. 18	The Action Plan for the Mutual Recognition Arrangement (MRA) of Authorized Economic Operator (AEO) Programs between Taiwan and New Zealand was signed.

財政部關務署簡報

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