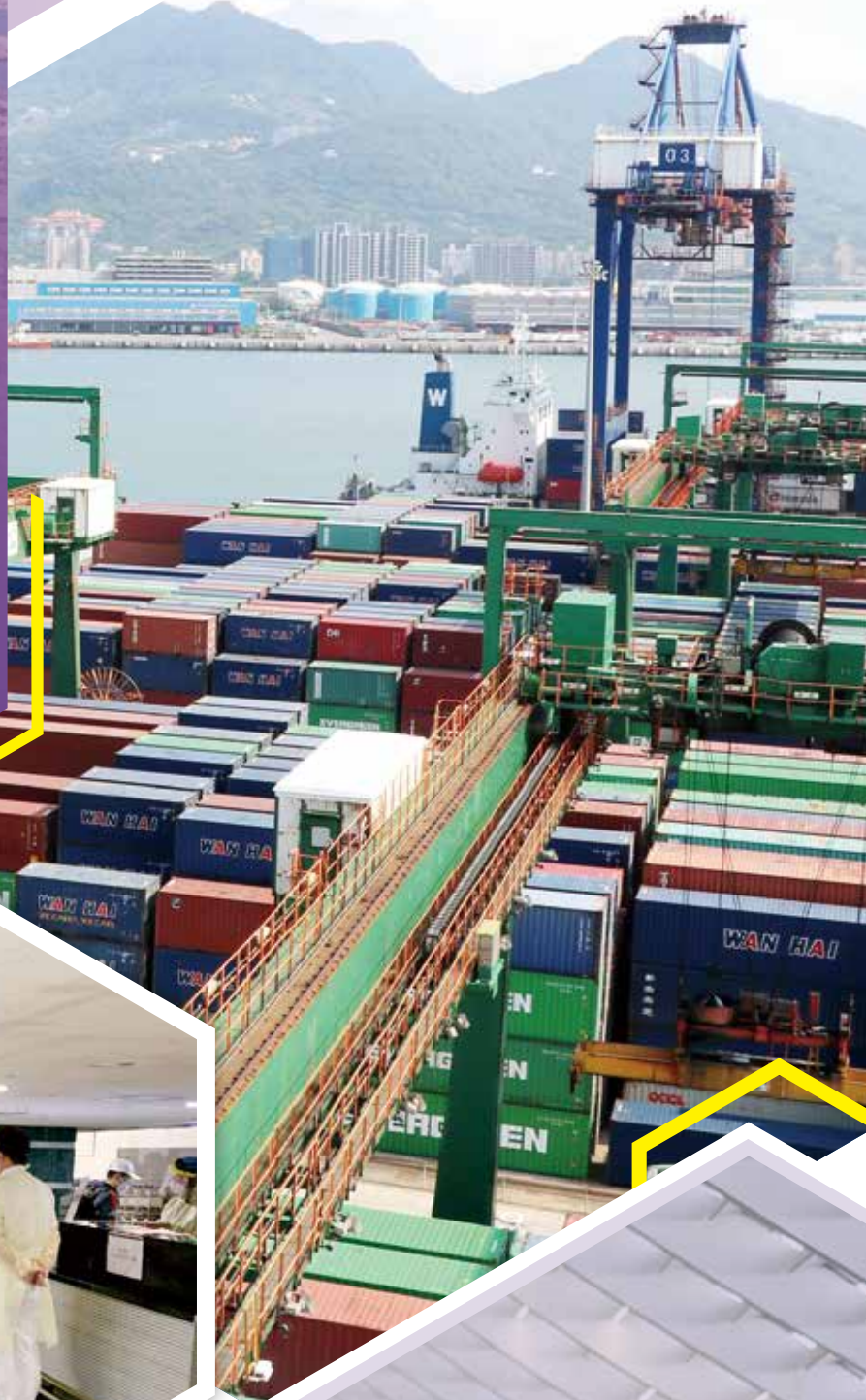


財政部關務署簡報
Taiwan
Customs
in Brief



財政部關務署

Customs Administration,
Ministry of Finance, Republic of China
111年9月 September 2022

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Organization

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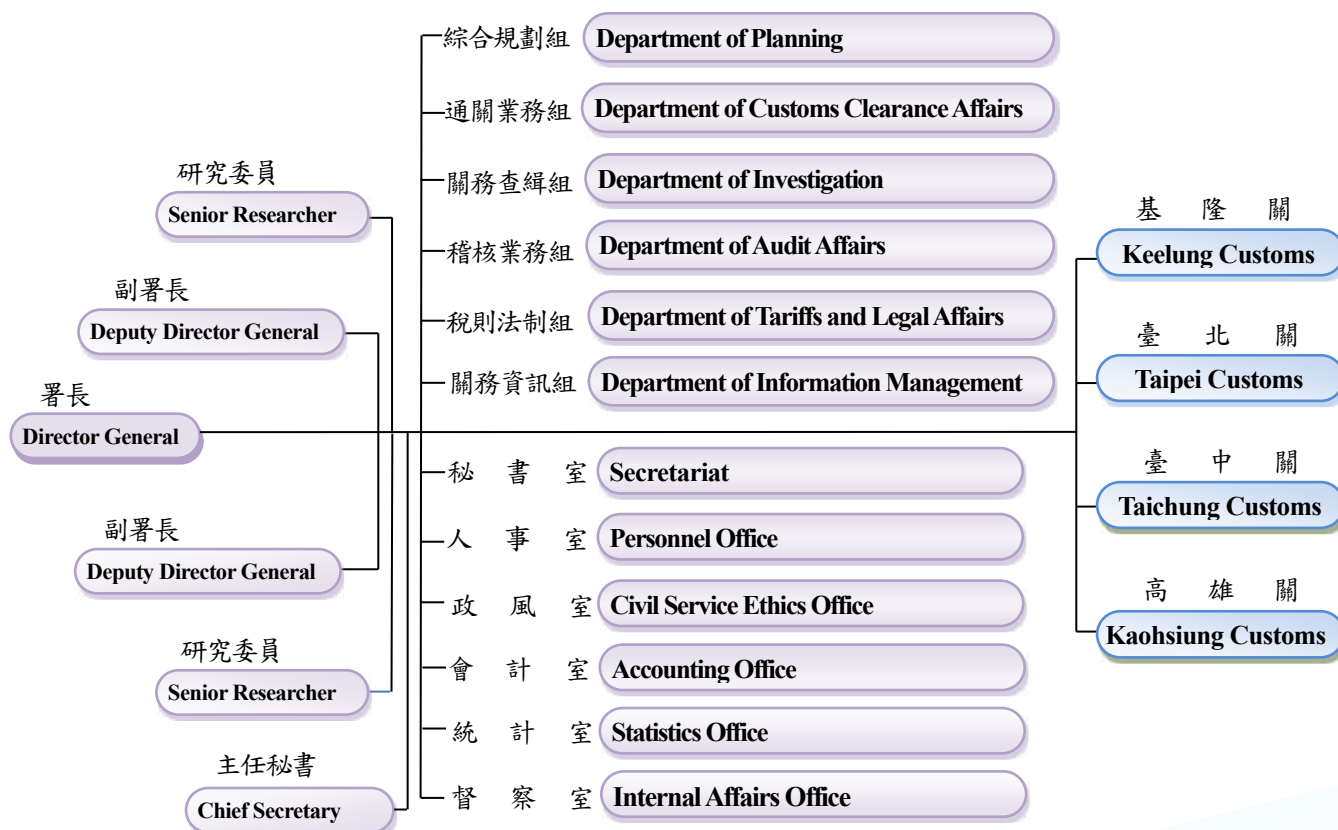
財政部關務署
Customs Administration, Ministry of Finance

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與推動、關務法規之擬訂及業務執行之督導，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 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 twelve staff units and four field Customs under the direction of Customs Administration.



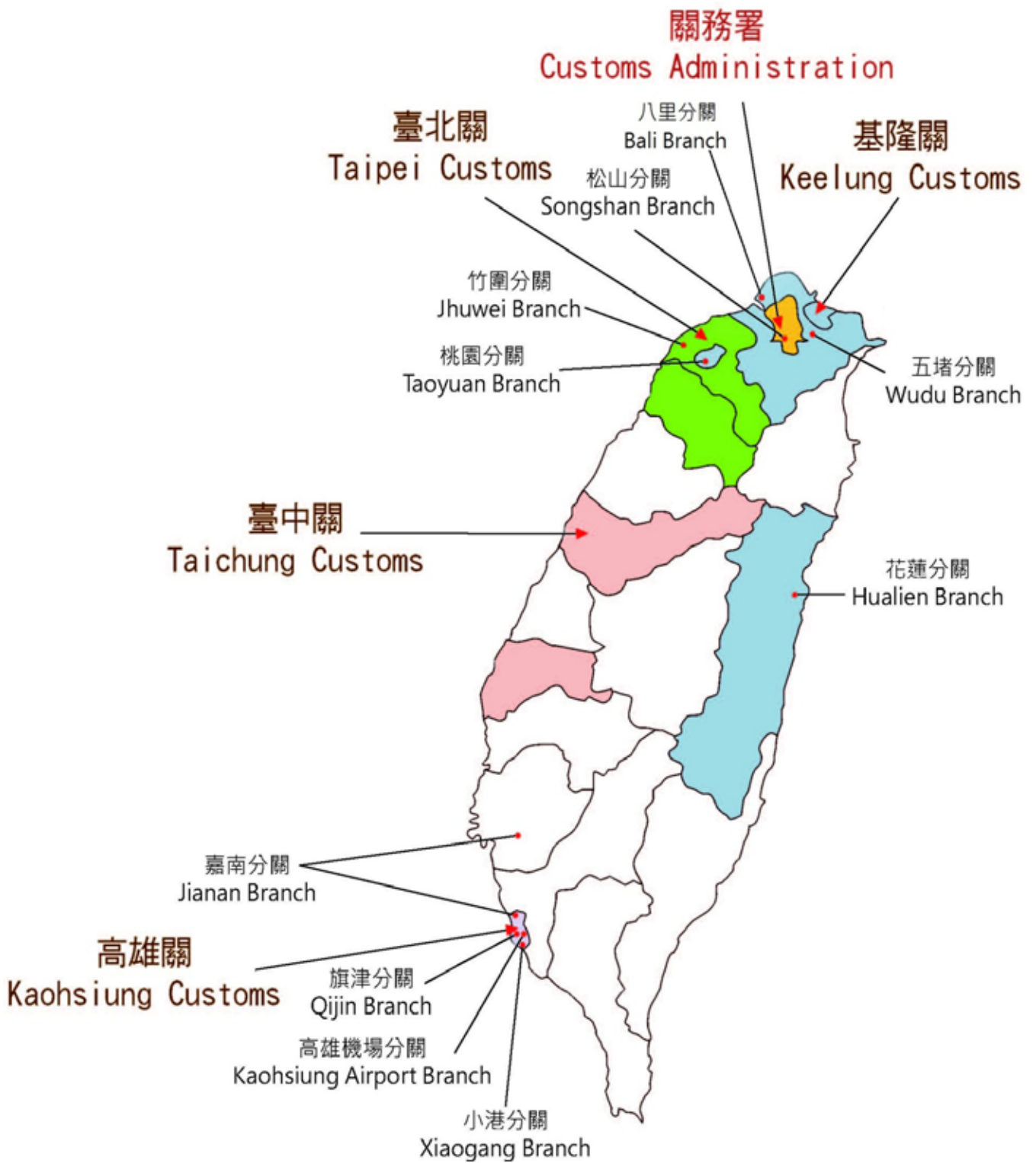


關區分布

Location of Customs Establishments

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

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





基隆關
Keelung Customs



臺北關
Taipei Customs



臺中關
Taichung Customs



高雄關
Kaohsiung Customs

職掌
Functions

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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

➡XML 連線報關	➤Online Customs Declarations via 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 (AEO) 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



110年各項收入

Analysis of Customs Revenue for 2021

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。110年度海關各項收入共新臺幣6,120億元，其中關稅收入為1,333億元，占總數之21.78%。

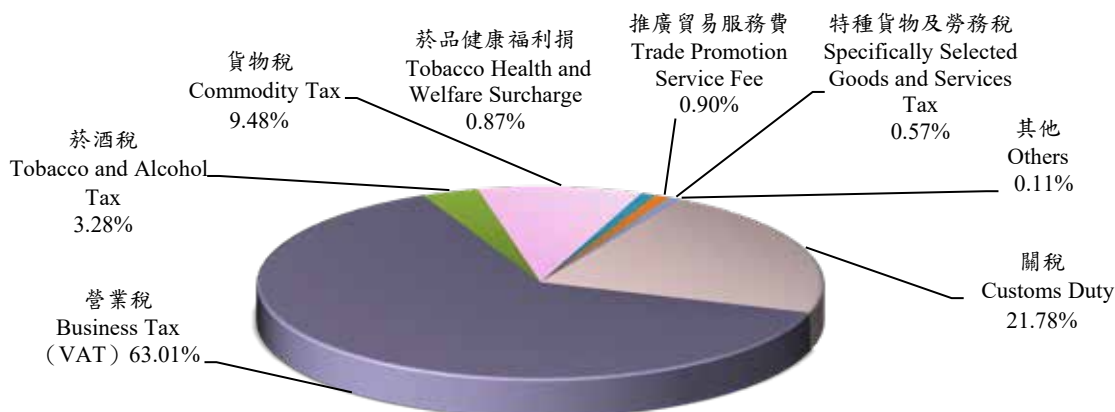
Apart from customs duty, Taiwan Customs also collects business tax (VAT), commodity tax, tobacco and alcohol tax, specifically selected goods and services tax, tobacco health and welfare surcharge, and trade promotion service fee on behalf of other government agencies. The total collection was NT\$ 612 billion in 2021, of which customs duty accounted for NT\$ 133.3 billion (21.78%).

單位：新臺幣 Unit: NT\$

關稅	Customs Duty	1,333 億元	133.3 billion	21.78%
營業稅	Business Tax (VAT)	3,856 億元	385.6 billion	63.01%
貨物稅	Commodity Tax	580 億元	58.0 billion	9.48%
菸酒稅	Tobacco and Alcohol Tax	201 億元	20.1 billion	3.28%
特種貨物及勞務稅	Specifically Selected Goods and Services Tax	35 億元	3.5 billion	0.57%
菸品健康福利捐	Tobacco Health and Welfare Surcharge	53 億元	5.3 billion	0.87%
推廣貿易服務費	Trade Promotion Service Fee	55 億元	5.5 billion	0.90%
其他	Others	7 億元	0.7 billion	0.11%
總計	Total	6,120 億元	612.0 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.



110年各關關稅收入

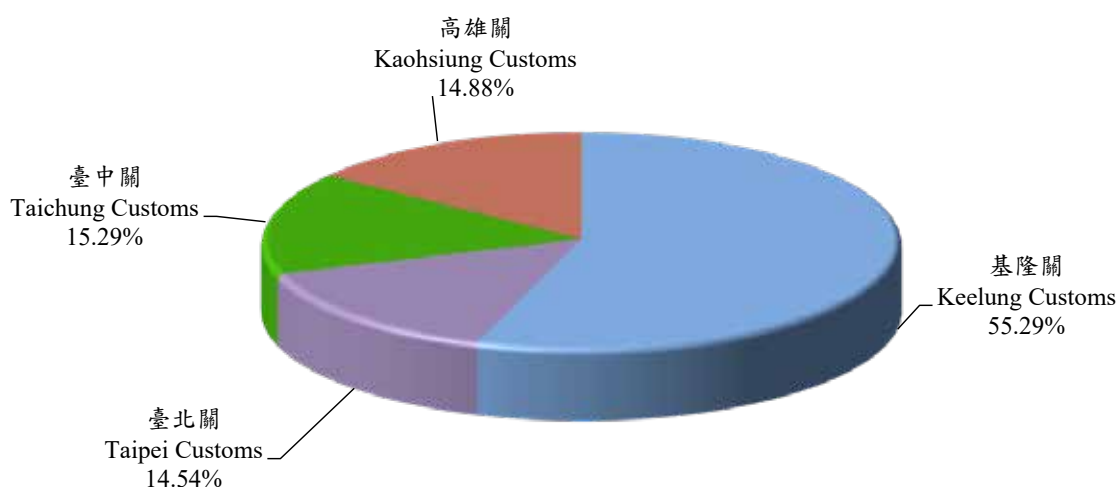
Analysis of Customs Duty Collection by Field Customs for 2021

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，因該關鄰近臺北政經都會區，人口稠密，工商鼎盛，消費量大，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. With its close proximity to the Taipei metro area with dense population and high consumption, Keelung Customs' tariff revenue has accounted for more than 50% of national tariff revenue.

單位：新臺幣 Unit: NT\$

基隆關	Keelung Customs	737 億元	73.7 billion
臺北關	Taipei Customs	194 億元	19.4 billion
臺中關	Taichung Customs	204 億元	20.4 billion
高雄關	Kaohsiung Customs	198 億元	19.8 billion
總計	Total	1,333 億元	133.3 billion



註：因尾數四捨五入，統計表細項合計與總數略有差異。

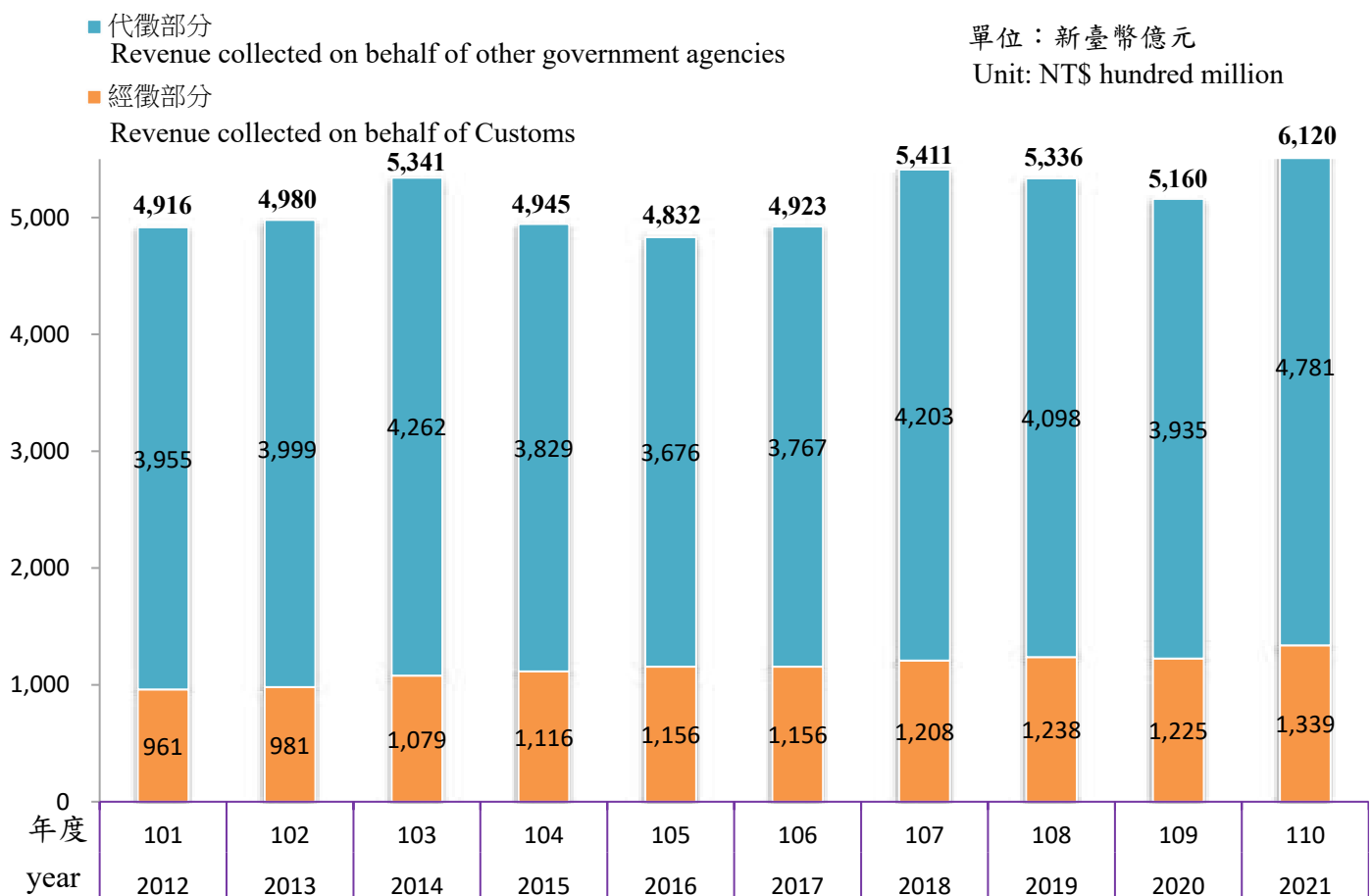


近10年各項收入

Analysis of Customs Revenue, 2012-2021

110年海關各項收入共新臺幣6,120億元，較109年之5,160億元增加960億元（18.60%），較101年之4,916億元增加1,204億元（24.49%）。

Customs revenue in 2021 was NT\$ 612 billion, which increased by NT\$ 96 billion (18.60%) compared with 2020, and increased by NT\$ 120.4 billion (24.49%) compared with 2012.



近10年關稅收入及中央政府歲入

Customs Duty and Central Government Revenue, 2012-2021

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 in Percentage of Central Government Revenue
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	2,169,606,832	5.60 %
110 年度(2021)	133,270,051	2,386,695,983	5.58 %

附註：中央政府歲入資料，109 年(含)以前為決算審定數；110 年度為院編決算數。

Note: For central government revenue prior to 2020, the figures are final audit accounts; commencing from 2021, 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、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。

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 Methods



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



貨物查驗
Cargo Examination



郵包查驗
Postal Parcels Examination



旅客行李通關
Passenger Clearance



X光查驗貨物
Cargo under X-ray Inspection



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

110年緝私案件分析

Analysis of Seizure Cases for 2021

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。

110年查獲私貨中，以毒品及金銀貨幣等私貨價值居高。走私方式，進口以虛報矇混、艙單申報不符及貨櫃私運為主；出口則以虛報、貨櫃私運及調包走私為主。

毒品方面，110年緝獲361案(毛重4,851.6公斤)，種類以2-溴-4-甲基苯丙酮、2-碘-甲基苯丙酮及3-氧-2-苯基丁酸甲酯等毒品先驅原料3,015.3公斤為主，愷他命755.1公斤居次。因應106年6月菸品稅率調漲，海關加強查緝私菸，110年緝獲224萬包；另查獲電子煙12萬7,525支、煙油(彈)24萬7,735瓶(顆)。

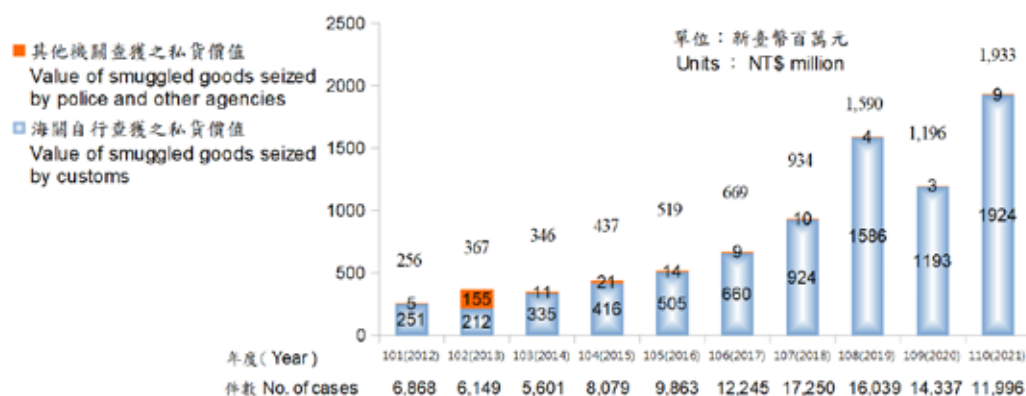
Pursuant to the Customs Anti-smuggling Act, smuggled goods seized by Customs and other government agencies such as the military, the police, and coast guards shall be processed by Customs.

Among the seizures of 2021, narcotic drugs, bullion, and currency comprised the majority of smuggled items with higher value. When it comes to modus operandi, false declaration, not listed in the manifest, and concealment in container were most commonly seen among inbound smuggling cases; whereas for outbound cases, false declaration, concealment in container, and swapping were tactics often used by smugglers.

As for narcotics, Customs seized 361 cases (G.W. 4,851.6 kilograms) in 2021. Most were drug precursors including 2-bromo-4-methylphenylacetone, 2-iodo-methylphenylacetone and methyl-3-oxo-2-phenylbutyrate, weighting 3,015.3 kilograms. Ketamine ranked second and weighed 755.1 kilograms. Due to the increase of Tobacco Tax rates since June 2017, Customs strived to combat illicit tobacco smuggling and seized 2.24 million packs of cigarettes in 2021. A total of 127,525 electronic cigarettes, and 247,735 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, 2012-2021





110年重大緝私案件簡介

Major Seizures for 2021



110.6.15基隆關查獲列名瀕臨絕種野生動植物國際貿易公約附錄2之小葉紫檀11,074公斤，市價約新臺幣2,900萬

Keelung Customs intercepted 11,074 kilograms of *Pterocarpus santalinus*, listed on Appendix II of the Convention on International Trade of Endangered Species of Wild Fauna and Flora (CITES), with a market value of around NT\$ 29 million on June 15, 2021.



110.9.2基隆關查獲大陸香菇及壓縮香菇共2,502.4公斤，市價約新臺幣250萬元

Keelung Customs intercepted 2,502.4 kilograms of dried and compressed mushroom, with a market value of around NT\$ 2.5 million on September 2, 2021.



110.10.20臺北關查獲出境旅客攜帶管制藥品FM2，數量58顆

Taipei Customs seized 58 tablets of illegal drugs, FM2, from an outbound passenger on October 20, 2021.



110.9.11臺北關查獲旅客攜帶高價精品包一批入境

Taipei Customs seized one batch of luxury bags from an inbound passenger on September 11, 2021.



110.1.28 臺中關查獲海洛因2.2公斤，市價約新臺幣488萬元

Taichung Customs intercepted 2.2 kilograms of Heroin on January 28, 2021. The market value was around NT\$ 4.88 million.



110.7.9 臺中關查獲電子煙彈4萬顆，市價約新臺幣200萬元

Taichung Customs intercepted 40,000 Electronic Cigarette Liquid on July 9, 2021. The market value was around NT\$ 2 million.



110.3.15 高雄關查獲進口冥紙夾藏乾香菇絲3,775公斤，市價約新臺幣350萬元

Kaohsiung Customs intercepted 3,775 kilograms of dried shredded shiitake mushroom in a shipment of joss paper on March 15, 2021. The market value of the mushroom was around NT\$ 3.5 million.



110.7.31 高雄關查獲走私愷他命1.6公斤，市價約新臺幣130萬元

Kaohsiung Customs intercepted 1.6 kilograms of Ketamine on July 31, 2021. The market value was around NT\$ 1.3 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.

110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 2021

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。110年申請案件共1,700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，並於稽核時宣導政令或請其守法自評。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。110年事後稽核案件482件，補稅及罰鍰金額約新臺幣2億6,287萬元。

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。110年查價結案共28,288件，補稅金額約新臺幣6億2,883萬元。

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 1,700 cases in 2021.

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, while conducting PCA, Customs may publicize the decree or request self-assessment to the auditees. 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 2021, Customs conducted 482 PCA cases, which resulted in the imposition of NT\$ 263 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 2021, Customs investigated 28,288 import cases, and recovered NT\$ 629 million of evaded duties.



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，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, Technology Industrial Parks, 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.



保稅倉庫查核
Bonded Warehouse Audit



保稅工廠原料盤點
Bonded Factory Materials Inventory

110年各類別保稅廠商家數

Number of Bonded Firms by Categories for 2021

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	73	63	279
科技產業園區事業 Technology Industrial Parks Enterprises	0	0	69	132	201
科學園區事業 Science Parks Enterprises	0	286	53	93	432
農業科技園區事業 Agricultural Biotechnology Parks Enterprises	0	0	0	10	10
保稅倉庫 Bonded Warehouses	36	66	29	46	177
物流中心 Logistics Centers	3	23	5	9	40
自由貿易港區事業 Free Trade Zones Enterprises	15	32	31	40	118
免稅商店 Duty-free Shops	3	5	2	7	17
離島免稅購物商店 Offshore Island Duty-free Shops	3	0	0	8	11
合計 Total	60	555	262	408	1,285

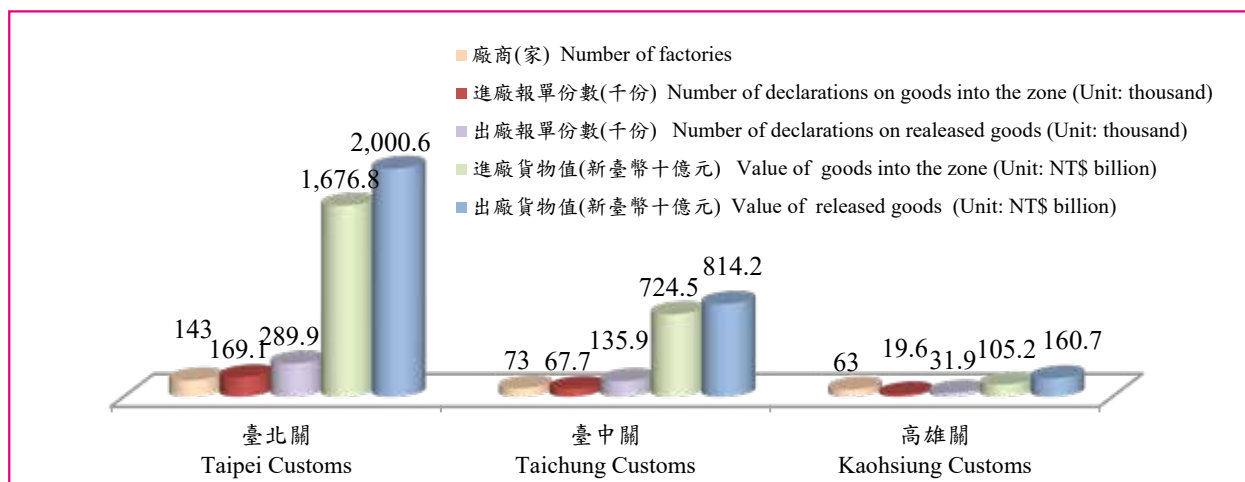


110年主要保稅業務統計

Trade Statistics of Bonded Firms by Main Categories for 2021

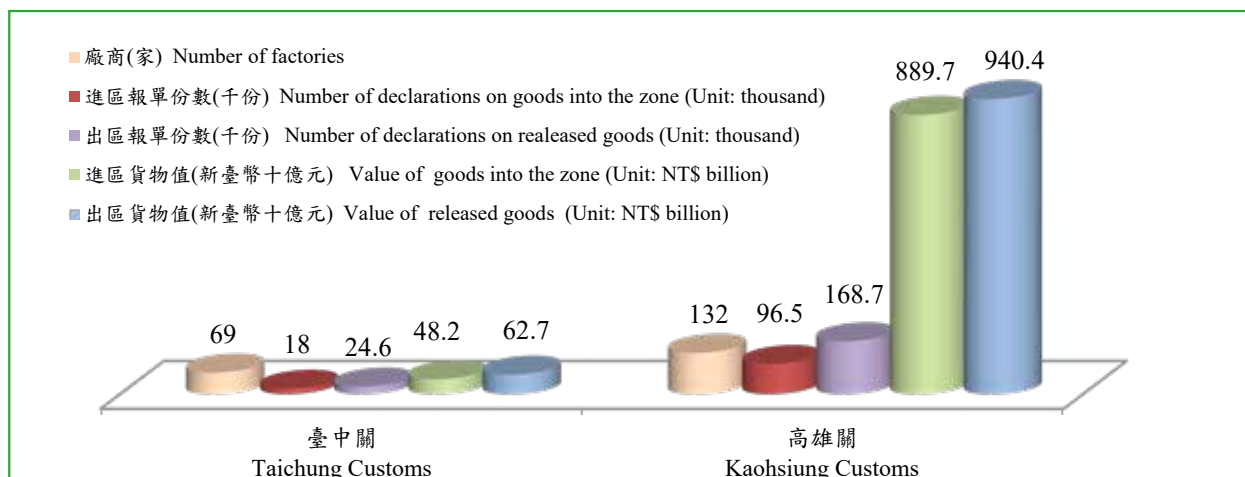
保稅工廠 110年申報約71.4萬份報單，進出廠值約新臺幣5兆4,820億元，較109年4兆5,950億元，成長19.30%。

Bonded factories submitted 714,000 declarations in 2021. The total value of goods into and from the factory reached NT\$ 5,482 billion, which increased by 19.30% compared with the NT\$ 4,595 billion in 2020.



科技產業園區 110年申報約30.8萬份報單，進出區值約新臺幣1兆9,410億元，較109年1兆6,385億元，成長18.46%。

In technology industrial parks, 308,000 declarations were submitted in 2021. The total value of goods into and from the park reached around NT\$ 1,941 billion, which increased by 18.46% compared with the NT\$ 1,638.5 billion in 2020.

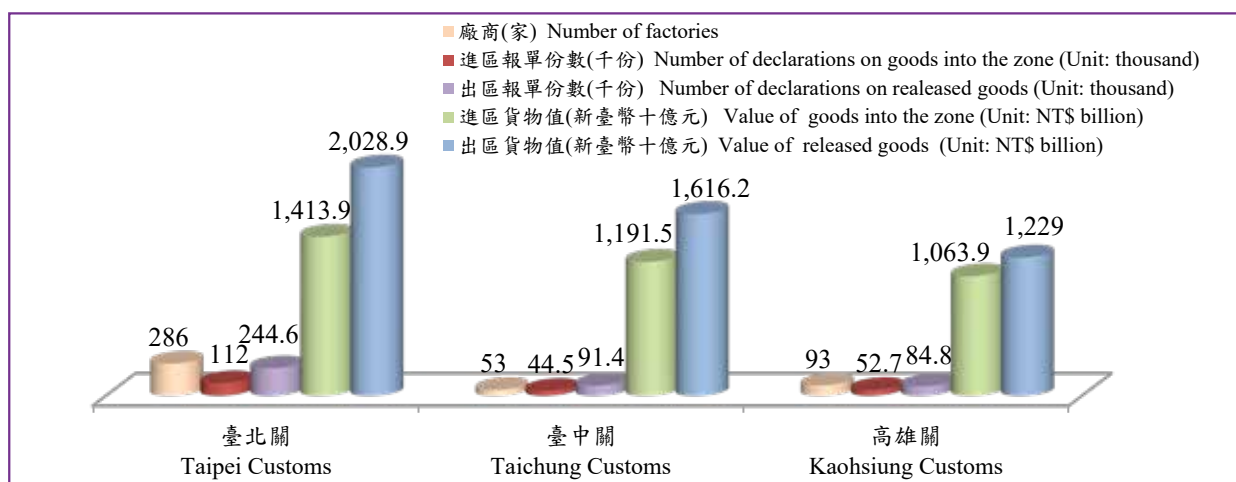


110年主要保稅業務統計

Trade Statistics of Bonded Firms by Main Categories for 2021

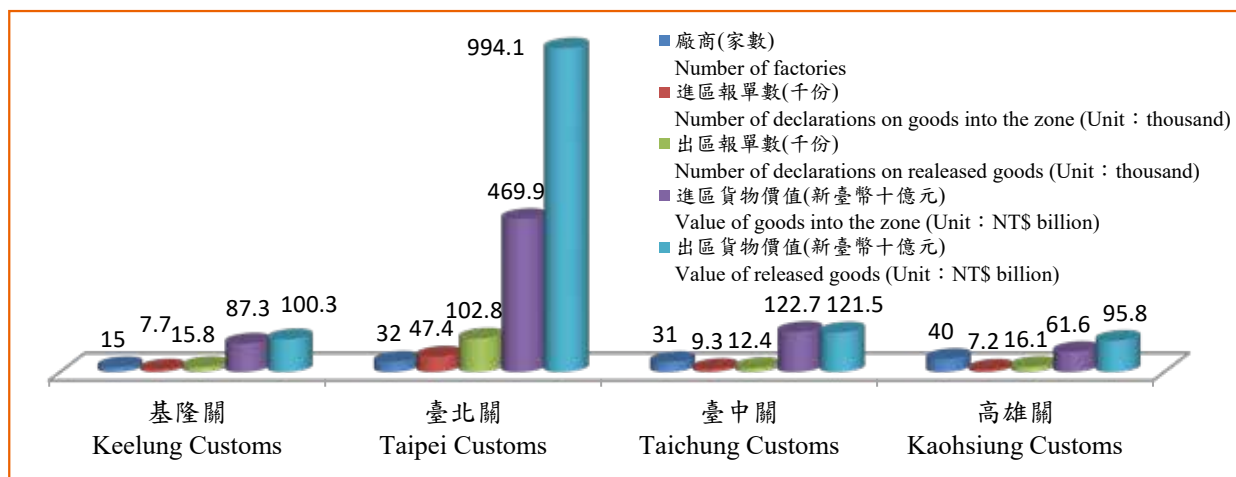
科學園區 110年申報約63萬份報單，進出區值約新臺幣8兆5,434億元，較109年6兆8,320億元，成長25.05%。

In science parks, 630,000 declarations were submitted in 2021. The total value of goods into and from the park reached around NT\$ 8,543.4 billion, which increased by 25.05% compared with the NT\$ 6,832 billion in 2020.



自由貿易港區 110年申報約21.9萬份報單，進出區貨物總值約新臺幣2兆533億元，較109年1兆4,675億元，成長39.91%。

In free trade zones, 219,000 declarations were submitted in 2021. The total value of goods into and from the zone reached around NT\$ 2,053.3 billion, which increased by 39.91% compared with the NT\$ 1,467.5 billion in 2020.





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。

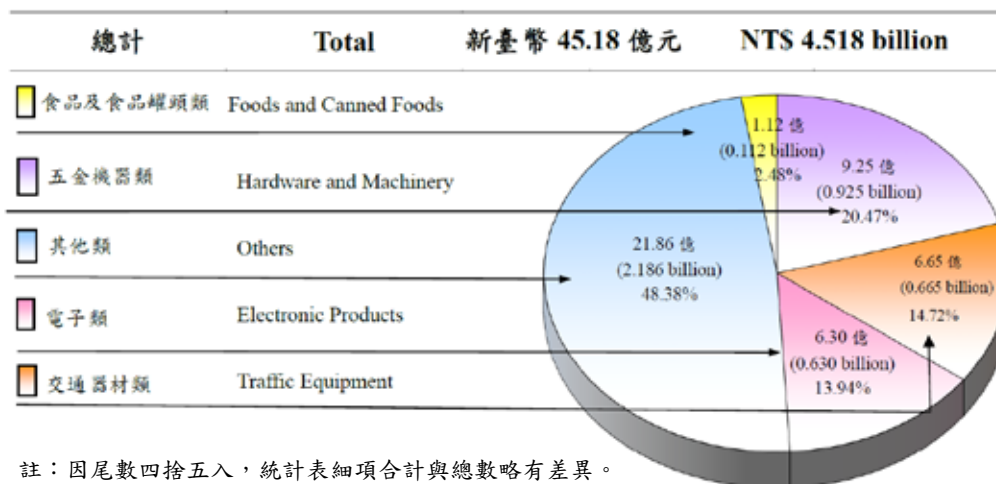
海關建置外銷品沖退原料稅電子化作業系統，提供退稅廠商更優質便捷服務並提升作業效率。

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.

110年外銷沖退稅產品分類

Value and Percentage of Duty Drawbacks by Products for 2021



近10年外銷沖退稅金額

Value of Duty Drawbacks, 2012-2021

■ 沖帳 Drawback through offsetting accounts
■ 退稅 Drawback in cash

單位：新臺幣億元
 Unit: NTS 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 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.

110年特別關稅課徵收入

Collection of Special Customs Duty for 2021

110年海關總計課徵特別關稅（反傾銷稅）新臺幣約4億1,042萬元。

The total amount of anti-dumping duties collected in 2021 was around NT\$ 410 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)	15,921	3.88
		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)	167,366	40.78
		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)	292	0.07
		2.35、26.67	105.3.14-落日調查結束 (2016.3.14-Sunset investigation ends)		
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)	0	0
不銹鋼冷軋鋼品 Flat-rolled products of stainless steel, cold-rolled	中國大陸 China 韓國 Korea	20.18-38.11	102.8.15-108.8.28 (2013.8.15-2019.8.28)	4,980	1.21
		37.65、38.11	108.8.29-113.8.28 (2019.8.29-2024.8.28)		
特定鍍鋅、鋅合金扁軋鋼品 Certain flat-rolled steel products, plated or coated with Zinc or Zinc-alloys	中國大陸 China 韓國 Korea	4.22-77.3	105.8.22-落日調查結束 (2016.8.22-Sunset investigation ends)	36,680	8.94
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-落日調查結束 (2016.8.22-Sunset investigation ends)	44,963	10.95
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)	86,018	20.96
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)	54,202	13.21
總計 Total				410,422	100%



貿易統計

Trade Statistics

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

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.

110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 2021

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	2,310,129	3,525,874	5,836,002	1,215,745
美 國 United States	1,099,758	1,839,107	2,938,865	739,349
日 本 Japan	1,571,969	818,147	2,390,117	-753,822
香 港 Hong Kong	47,944	1,763,877	1,811,821	1,715,934
南 韓 Korea, Republic of	857,956	564,087	1,422,043	-293,869
新 加 坡 Singapore	338,250	720,405	1,058,655	382,155
馬來西亞 Malaysia	330,397	373,298	703,695	42,901
德 國 Germany	350,318	228,868	579,187	-121,450
越 南 Viet Nam	172,188	391,430	563,618	219,242
澳大利亞 Australia	418,002	134,563	552,565	-283,438
其他國家 Other Countries	3,200,112	2,141,920	5,342,032	-1,058,191
總 計 Total	10,697,023	12,501,577	23,198,600	1,804,554

註：1.進口總值含進口及復進口；出口總值含出口及復出口。

2.自 105 年起由特殊貿易制度(Special Trade System)改為一般貿易制度(General Trade System)，請參閱海關進出口統計/貿易統計/資料庫說明(<https://portal.sw.nat.gov.tw/APGA/GA02>)。

3.因尾數四捨五入，統計表細項合計與總數略有差異。

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

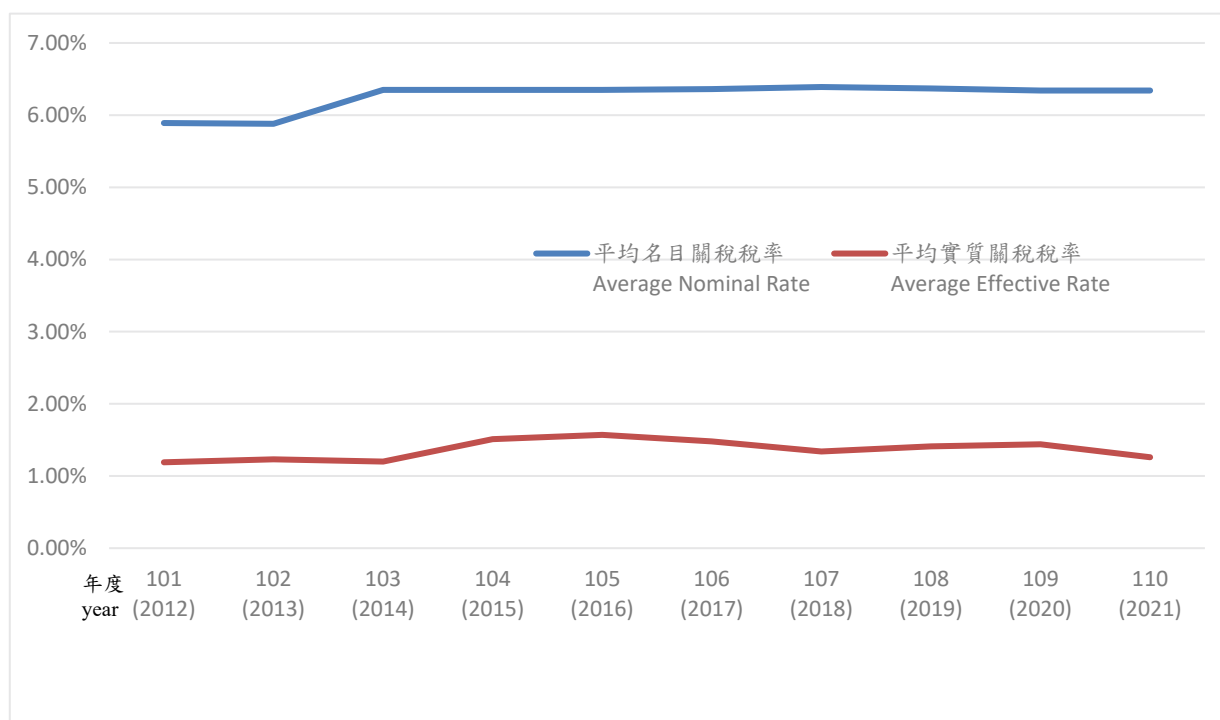
2. The compilation of merchandise trade statistics adopts the General Trade System from 2016. Please visit the website (<https://portal.sw.nat.gov.tw/APGA/GA02>) for more information.

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

近10年平均名目及平均實質關稅稅率

Average Nominal Rate and Average Effective Rate of Tariffs,
2012-2021

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
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%
110 (2021)	6.34%	1.26%





資訊處理

Information Management

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

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

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

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

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

Customs-Port-Trade Single Window System and Advance Cargo Information Import/Export System 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) and introduce advance filing rules. It greatly enhances the overall effectiveness of government services and national economic competitiveness.

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

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



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.

海關博物館

Customs Museum

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

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

為提升展示內容及改善展館環境，關務署刻積極辦理海關文物整飭及展廳更新設計，預定112年底完成，賦予國人一個全方位的海關博物館。

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

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

In order to enhance the content of the exhibition and improve the environment of the exhibition hall, Customs Administration has actively managed the collections cataloguing and renovation design of the exhibition hall, which will be completed by the end of 2023, giving the public an inclusive and informative customs museum.



海關博物館大廳
The Entrance Hall of the Customs
Museum



海務燈塔展示區
Marine Lighthouse Section



查緝走私展覽區
Preventive Operations Section



國際關務展覽區
International Customs Cooperation
Section

業務成長及 人員配置情形

Growth of Workload and
Allocation of Workforce

成

長





近10年主要業務及人力統計

Major Workload and Workforce, 2012-2021

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 (101年) 比較% Compared to 2012	出口 Export	與基期 (101年) 比較% Compared to 2012	進口 Import	出口 Export	合計 Total	與基期 (101年) 比較% Compared to 2012
101 (2012)	15,863,683	100	10,471,936	100	4,399,818	4,168,995	8,568,813	100
102 (2013)	17,966,509	113	10,947,569	105	4,453,353	4,263,421	8,716,774	102
103 (2014)	20,165,586	127	12,263,751	117	4,682,067	4,478,184	9,160,251	107
104 (2015)	23,206,802	146	13,460,834	129	4,545,034	4,349,527	8,894,561	104
105 (2016)	28,278,739	178	13,554,515	129	4,583,076	4,499,014	9,082,090	106
106 (2017)	40,759,790	257	13,682,865	131	4,520,134	4,378,484	8,898,618	104
107 (2018)	51,347,452	324	13,691,356	131	4,507,998	4,330,735	8,838,733	103
108 (2019)	67,088,520	423	13,221,153	126	4,498,485	4,309,154	8,807,639	103
109 (2020)	68,176,526	430	14,007,535	134	4,230,678	4,143,472	8,374,150	98
110 (2021)	65,574,662	413	14,053,768	134	4,350,361	4,148,497	8,498,858	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 (101年) 比較% Compared to 2012	件數 Case	與基期 (101年) 比較% Compared to 2012	人數 Person	與基期 (101年) 比較% Compared to 2012
101 (2012)	17,404,976	17,390,058	34,795,034	100	74,027	100	3,849	100
102 (2013)	19,097,995	19,019,082	38,117,077	110	102,070	138	3,789	98
103 (2014)	21,653,447	21,593,413	43,246,860	124	135,566	183	3,611	94
104 (2015)	23,648,357	23,582,947	47,231,304	136	146,840	198	3,694	96
105 (2016)	25,148,519	25,142,881	50,291,400	145	151,627	205	3,632	94
106 (2017)	26,344,811	26,364,131	52,708,942	151	166,769	225	3,757	98
107 (2018)	27,485,409	27,594,598	55,080,007	158	165,864	224	3,868	100
108 (2019)	28,747,509	28,825,512	57,573,021	165	189,015	255	3,802	99
109 (2020)	3,984,370	4,006,428	7,990,798	23	206,696	279	3,871	101
110 (2021)	504,252	558,429	1,062,681	3	206,923	280	3,875	101

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年主要業務及人力之變動趨勢

Trends of Major Workload and Workforce, 2012-2021



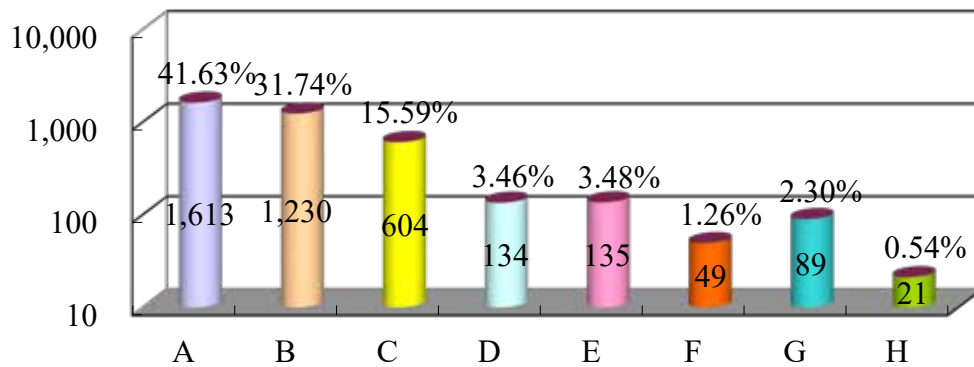


110年人力配置

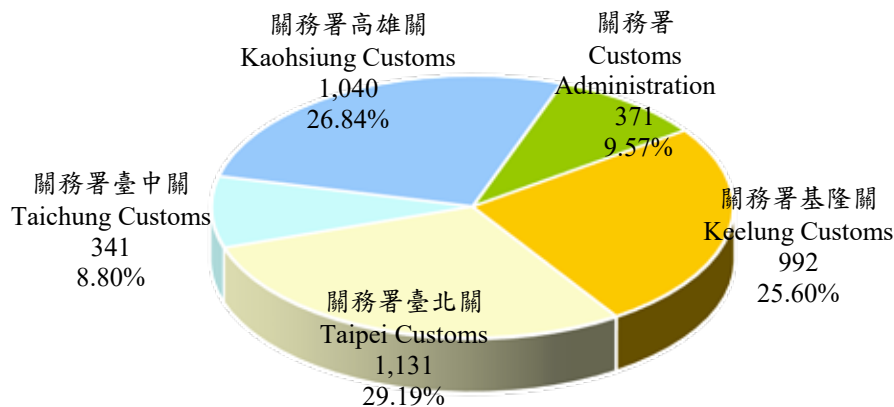
Allocation of Workforce for 2021

單位：人 Unit: Person

A. 通關徵稅	Trade Facilitation and Duty Collection	1,613	41.63 %
B. 查緝走私	Anti-smuggling Operations	1,230	31.74 %
C. 行政管理	Administrative Affairs	604	15.59 %
D. 資訊	Information Management	134	3.46 %
E. 保稅退稅	Bonding & Duty Drawback	135	3.48 %
F. 海務	Maritime Affairs	49	1.26 %
G. 其他	Others	89	2.30 %
H. 統計	Trade Statistics	21	0.54 %
總計 Total		3,875	100 %



關務署	Customs Administration	371	9.57 %
關務署基隆關	Keelung Customs	992	25.60 %
關務署臺北關	Taipei Customs	1,131	29.19 %
關務署臺中關	Taichung Customs	341	8.80 %
關務署高雄關	Kaohsiung Customs	1,040	26.84 %
總計 Total		3,875	100 %

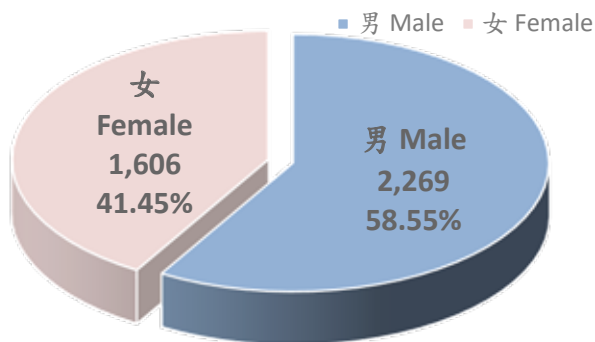


110年關員年齡及性別統計

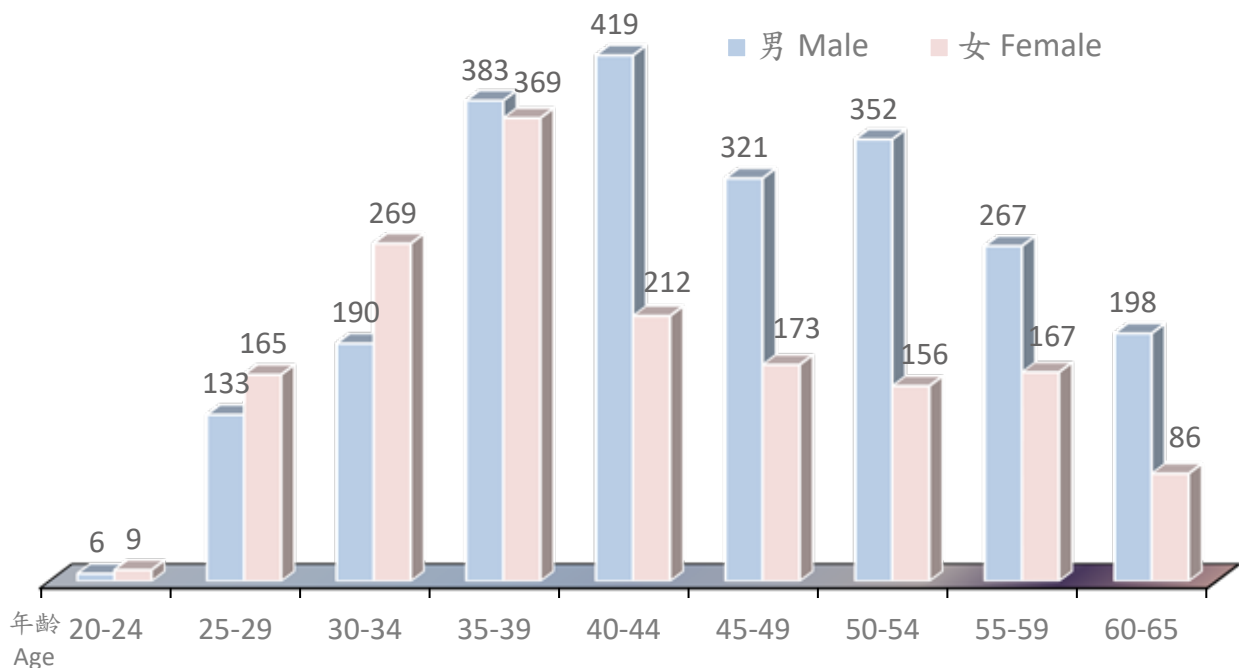
Number of Customs Officers by Age and Gender for 2021

至110年底止，海關關員計3,875人，其中男性關員2,269人，女性關員1,606人。關員年齡50歲以上者占31.64%，其職務歷練豐富，有助於業務推動及執行。

As of the end of 2021, Taiwan Customs has 3,875 officers, 2,269 are male while 1,606 are female. In respect of age, 31.64% of Customs officers are above 50. Their expertise and profound knowledge on customs affairs constitute a solid foundation for the Customs' future initiatives.



單位：人
Unit: Person





110年關員學歷統計

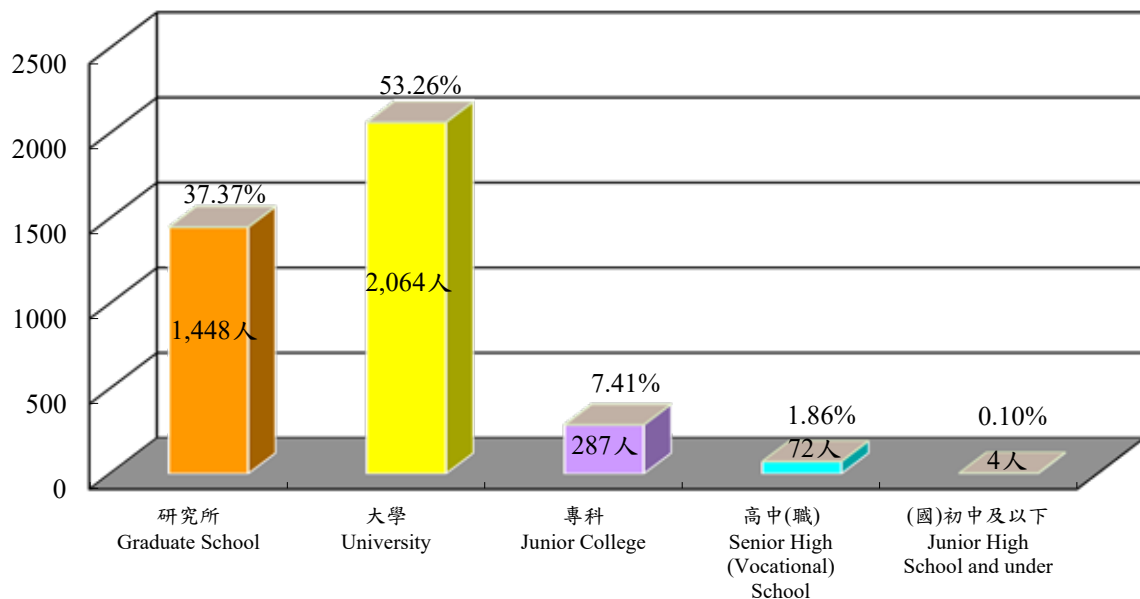
Number of Customs Officers by Education for 2021

海關關員素質甚高，截至110年底，具有大學學歷以上者占90.63%，經過國家考試任用者占99.97%。

As of the end of 2021, Customs officers are well-educated, with 90.63% 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	1,448	
博士	Ph.D.	37	37.37%
碩士	Master	1,411	
大學	University	2,064	53.26%
專科	Junior College	287	7.41%
高中(職)	Senior High (Vocational) School	72	1.86%
(國)初中及以下	Junior High School and under	4	0.10%
總計	Total	3,875	100%



重要措施

Important Measures

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建構便捷通關環境

Initiatives to Create a Facilitated Clearance Environment

■ 直接撥款退稅服務

110年7月20日增加直接撥款退保證金(稅)方式，節省納稅義務人支票兌領手續或電匯費用。

■ Direct deposit service

Direct deposit has been implemented as another channel for duty refund since July 20, 2021. Duty payers can save time and cost from cashing checks or wire transfer.

■ 修正海關進口稅則

110年12月15日修正公布「海關進口稅則」部分稅則，履行臺貝(貝里斯)、臺巴(巴拉圭)經濟合作協定及臺宏(宏都拉斯)自由貿易協定關稅減讓承諾，並配合產業政策需要。

■ Revisions to the Customs Import Tariff Schedule

The Customs Import Tariff was amended and promulgated on December 15, 2021, in order to fulfill the tariff concession commitments to the Economic Cooperation Agreement (ECA) between Taiwan and Belize, the ECA between Taiwan and Paraguay, and the Free Trade Agreement between Taiwan and Honduras, as well as to meet the needs of the domestic industrial policies.

■ 保稅智慧服務

110年4月1日完成「保稅智慧服務平臺」介接經濟部科技產業園區資訊系統，提供業者查詢及下載園區核准文件，落實無紙化及提升保稅區管理效能。

■ Bonded Intelligence Service

The Bonded Intelligence Service Platform interconnected with information system of Technology Industrial Park, MOEA on April 1, 2021, providing query and download of approval documents to fulfill the paperless of a paperless office and advance the management effectiveness of bonded areas.



提升邊境管理效能

Strengthening the Effectiveness of Border Management

■ 保護智慧財產權

110年9月15日修正發布「海關執行商標權益保護措施實施辦法」，增訂便民措施，商標權人得藉由數位平臺進行疑似仿冒品侵權認定程序，進出口人則得透過該平臺提出無侵權證明，節省商標權人與進出口人之費用、時間及人力成本。

■ Protect intellectual property right

Regulations Governing Customs Measures in Protecting the Rights and Interests of Trademark were amended and promulgated on September 15, 2021. With the amendment, trademark rights holders can identify the authenticity of suspicious counterfeit goods on the Customs e-platform, while importers/exporters can also opt to submit evidence through the e-platform to prove the goods are authentic. The establishment of Customs e-platform offers more time- and money-efficient choices for rights holders and importers/exporters when trademark infringement cases are encountered.

■ 落實執行新世代反毒策略

配合行政院第1期及第2期「新世代反毒策略行動綱領」彙整緝毒工作重點及近期重大策進作為，另配合臺灣高等檢察署執行「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

Following the “New Generation Anti-drug Strategy (the first and second phase)” by the Executive Yuan, Customs Administration summarized recent countermeasures and reviews. Customs Offices implemented this plan and participated nationwide operations organized by the Taiwan High Prosecutors Office. Taiwan Customs will continue to fight against drug-related crime with judicial agencies to secure our border and facilitate customs clearance in the future.

■ 單一窗口服務升級

110年關港貿單一窗口增加17項機關間資料交換服務與3項線上申辦及查詢服務，促進跨機關資訊共享並提升通關便捷。

■ Single Window Service Upgrade

In 2021, 17 inter-agency data exchange services and 3 e-application and inquiry services were added to the Customs-Port-Trade Single Window (CPT) to promote cross-agency information sharing and facilitate customs clearance services.

■ 強化邊境查驗及檢疫效能

110年配合衛生福利部食品藥物管理署邊境查驗管制措施，介接紐西蘭衛生證明電子訊息，有效強化邊境查驗及檢疫效能，響應國際無紙化及電子化倡議。

■ Enhance Border Inspection and Quarantine Efficiency

In 2021, the interface between CPT and New Zealand's E-CERT (Electronic Certification) on sanitary certificate was accomplished to implement border control measures collaboratively with Taiwan Food and Drug Administration. The interface not only enhances efficiency on cargo examination at borders but also responds positively to universal initiative upon paperless trade.



推動國際關務合作

Promoting International Customs Cooperation

■ 臺紐優質企業相互承認實務運作

110年3月18日實施臺紐AEO相互承認實務運作，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。

■ Implementation of Mutual Recognition Arrangement of the Authorized Economic Operator (AEO) between New Zealand and Taiwan

The Mutual Recognition Arrangement of the Authorized Economic Operator (AEO) Programs that Taiwan signed with New Zealand has been officially implemented since March 18, 2021, 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.

■ 擴大臺瓜關務合作

110年5月28日與瓜地馬拉簽署「臺瓜優質企業（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，並促進臺瓜雙邊貿易發展。

■ Broadening Customs Cooperation between Guatemala and Taiwan

“Arrangement Between the Superintendency of Tax Administration of the Republic of Guatemala and the Customs Administration, Ministry of Finance, Taiwan Regarding Mutual Recognition on Authorized Economic Operator Programs” was concluded on May 28, 2021, which will effectively enhance supply chain security and facilitation for both sides as well as promote bilateral trade.

便民服務

Services for the Public

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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



基隆關舉辦快遞專區及快遞業者聯合座談會
Keelung Customs held a symposium for representatives from the maritime express industry.



110年臺北關第1次通關業務座談會
Taipei Customs held the first Customs Clearance Symposium in 2021.



中部科學園區外貿通關及保稅業務交流
Taichung Customs exchanged opinions with Central Taiwan Science Park Bureau and science park enterprises for customs clearance procedures and bonded affairs.



臺中關離岸風電貨物通關作業要點說明會
Taichung Customs hosted the seminar for the Directions of the Customs Clearance for Wind Turbine Goods.



高雄關優良保稅業務人員頒獎典禮
The Awards Ceremony of Excellent-Granted Bonding Operation Personnel of Kaohsiung Customs.



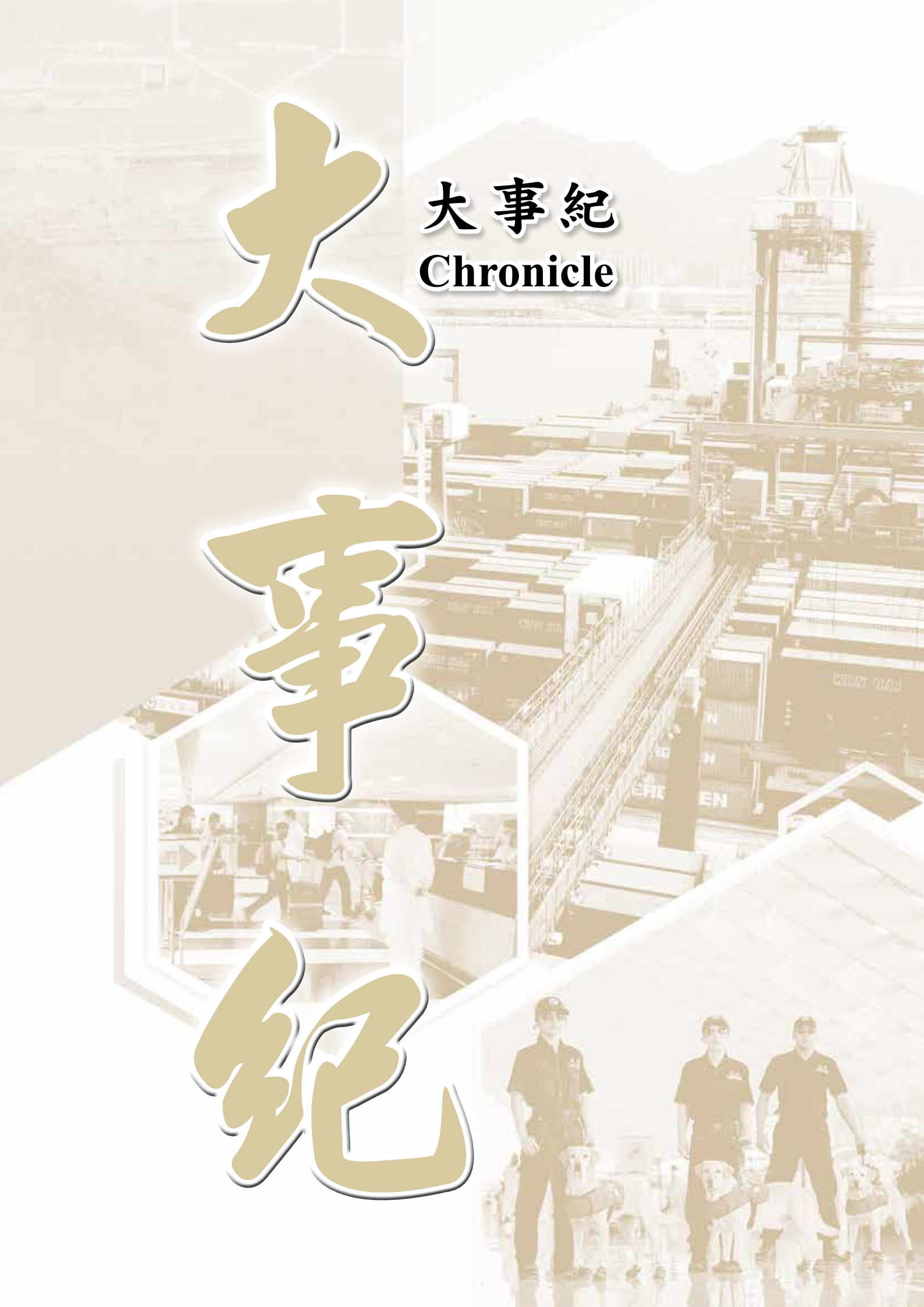
海關100噸級巡緝艇開工典禮
Steel cutting ceremony for patrol boat.

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110年		2021	
01.01	響應政府雲端政策，啟動「雲世代智慧海關計畫」。	Jan. 1	Responding to the government's cloud policy, the "Smart Customs in the Cloud Era Plan" was launched.
01.06	修正發布「免稅商店及離島免稅購物商店年度盤存作業規定」。	Jan. 6	Operation Directions on the Annual Inventory of Duty-free Shops and Offshore Island Duty-free Shops were amended and promulgated.
01.11	修正發布「保稅倉庫設立及管理辦法」。	Jan. 11	The Regulations Governing the Establishment and Management of Bonded Warehouses was amended and promulgated.
01.12	印度台北協會會長拜會關務署，就關務合作議題進行交流。	Jan. 12	The Director General of the India Taipei Association visited Customs Administration to exchange views on customs cooperation issues.
01.18	訂定發布「海關實施進出口貨物破壞性查驗補償處理程序」。	Jan. 18	Operation Procedures Governing the Compensation for Customs Implementation of Destructive Examination on Import/Export Goods were enacted and promulgated.
01.18	公告110年度花生等14項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110年1月1日至12月31日，為期1年。	Jan. 18	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, 2021.

110年		2021	
01.20	公告繼續機動調增紅豆8項貨品關稅稅率，自110年1月1日至12月31日，為期1年。	Jan. 20	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 2021.
01.21	修正發布「入境旅客攜帶行李物品報驗稅放辦法」。	Jan. 21	Regulations Governing the Declaration, Inspection, Duty and Release of Personal Luggage or Goods of Inward passengers were amended and promulgated.
01.27	修正發布「海關管理進出口貨棧辦法」。	Jan. 27	Regulations Governing the Customs Management of Import and Export Warehouses were amended and promulgated.
01.27	修正發布「海關管理貨櫃集散站辦法」。	Jan. 27	Regulations Governing the Customs Management of Container Terminals were amended and promulgated.
01.27	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」。		Regulations Governing the Practice of Self-management by Import/Export Warehouses, Container Yards, Bonded Warehouses, Logistics Centers and Other Customs-designated Operators were amended and promulgated.
02.24	參加APEC供應鏈連結聯盟(A2C2)第12次會議(視訊會議)。	Feb. 24	Participated in the 12th Meeting of the APEC Alliance for Supply Chain Connectivity (A2C2). (video conference)



110年	2021	
02.26-27, 參加2021年APEC關務程序次級委員會(SCCP)第1次會議(視訊會議)。	Feb. 26-27, Mar. 2	Participated in the 2021 APEC 1st Sub-Committee on Customs Procedures (SCCP) Meeting. (video conference)
03.03 繼續機動調降藥用酒精原料關稅稅率，自110年2月27日至8月26日，為期6個月。	Mar. 3	The tariff rates of ingredients of pharmaceutical alcohol were reduced for a six-month period, from February 27 to August 26, 2021.
03.10 公告對自中國大陸產製進口過氧化苯甲醯產品繼續課徵反傾銷稅案，自即日起進行第2次落日調查。	Mar. 10	The 2nd sunset investigation regarding the continued imposition of anti-dumping duty on Benzoyl Peroxide products, originating in or imported from China, has commenced.
03.18 實施臺紐AEO相互承認實務運作。	Mar. 18	The MRA of the AEO programs with New Zealand has been officially implemented.
03.29 修正發布「報關業設置管理辦法」。	Mar. 29	Regulations Governing the Establishment and Management of Customs Brokers were amended and promulgated.
04.13 修正發布「海關管理承攬業辦法」。	Apr. 13	Regulations Governing the Customs Management of Freight Forwarders were amended and promulgated.

110年		2021	
04.21	修正發布「空運快遞貨物通關辦法」。	Apr. 21	Regulations Governing Customs Clearance Procedures for Air Express Consignments were amended and promulgated.
05.07	謝署長鈴媛為高雄關鳳岫緝毒犬管理中心揭牌。	May 7	Director General Hsieh Ling-Yuan attended the unveiling ceremony of Fengshiou Narcotic Detector Dogs Administrative Center of Kaohsiung Customs.
05.10	日本台灣交流協會總務部新、卸任主任拜會關務署，強化雙邊查緝業務合作，並進行意見交流。	May 10	The new and outgoing Directors of Consular Section, Japan-Taiwan Exchange Association visited Customs Administration to discuss cooperation on anti-smuggling measures and enforcement matters.
05.17-19	參加WCO第52屆關稅估價技術委員會(TCCV)會議(視訊會議)。	May 17-19	Participated the 52nd meeting of WCO Technical Committee on Customs Valuation.(video conference)
05.18	修正發布「海運快遞貨物通關辦法」。	May 18	Regulations Governing Customs Clearance Procedures for Maritime Express Consignments were amended and promulgated.



110年		2021	
05.28	簽署臺瓜(瓜地馬拉)優質企業(AEO)相互承認協議。	May 28	The “Arrangement Between the Superintendency of Tax Administration of the Republic of Guatemala and the Customs Administration, Ministry of Finance, Taiwan Regarding Mutual Recognition of the Authorized Economic Operator Programs” was signed.
06.04	修正發布「海關管理保稅工廠辦法」。	Jun. 4	Regulations Governing Customs Bonded Factories were amended and promulgated.
06.07-10	參加WCO第25屆修正版京都公約管理委員會會議(視訊會議)。	Jun. 7-10	Participated in the 25th Meeting of the WCO Revised Kyoto Convention Management Committee. (video conference)
06.18	參加2021年APEC海關與企業對話(視訊會議)。	Jun. 18	Participated in the 2021 APEC Customs – Business Dialogue. (video conference)
06.23	修正發布「自由貿易港區通關作業手冊」。	Jun. 23	Handbook of Customs Clearance in Free Trade Zones was amended and promulgated.
06.23-24, 07.19-20, 10.19-21	參加WTO貿易便捷化委員會會議(視訊會議)。	Jun. 23-24, Jul. 19-20, Oct. 19-21	Participated in the meetings of the WTO Committee on Trade Facilitation. (video conference)

110年		2021	
07.19	修正「海關事後稽核作業規定」。	Jul. 19	Operational Directions for Customs Post Clearance Audit were amended.
07.20	增加直接撥款退保證金(稅)方式。	Jul. 20	Direct deposit has been implemented as another channel for duty refund.
08.02	修正發布「自由港區事業自主管理作業手冊」。	Aug. 2	Handbook for Autonomous Management of Enterprises in Free Trade Zones was amended and promulgated.
08.10	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」。	Aug. 10	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.
08.11	日本台灣交流協會總務部主任拜會關務署。	Aug. 11	The Director of Consular Section, Japan – Taiwan Exchange Association visited Customs Administration to exchange views on customs cooperation issues.
08.16	修正發布「保稅工廠稽核作業規定」。	Aug. 16	Operational Directions on Auditing for Bonded Factories were amended and promulgated.



110年		2021	
08.18	參加APEC供應鏈連結聯盟(A2C2)第13次會議(視訊會議)。	Aug. 18	Participated in the 13th Meeting of the APEC Alliance for Supply Chain Connectivity (A2C2). (video conference)
08.19-21	參加2021年APEC關務程序次級委員會(SCCP)第2次會議(視訊會議)。	Aug. 19-21	Participated in the 2021 APEC 2nd Sub-Committee on Customs Procedures (SCCP) Meeting. (video conference)
08.20	公告對自中國大陸及韓國產製進口特定鍍鋅、鋅合金扁軋鋼品繼續課徵反傾銷稅案，自即日起進行落日調查。	Aug. 20	The sunset investigation regarding the continued imposition of anti-dumping duty on certain flat-rolled steel products, plated or coated with Zinc or Zinc-alloys, originating in or imported from China and Korea, has commenced.
08.20	公告對自巴西、中國大陸、印度、印尼、韓國及烏克蘭產製進口碳鋼鋼板繼續課徵反傾銷稅案，自即日起進行落日調查。	Aug. 20	The sunset investigation regarding the continued imposition of anti-dumping duty on carbon steel plate, originating in or imported from Brazil, China, India, Indonesia, Korea, and Ukraine, has commenced.

110年	2021
08.24 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」。	Aug. 24 Operational Directions Governing Customs Clearance at Port of Importation for Bonded Goods to Science Parks, Agricultural Biotechnology Parks and Technology Industrial Parks were amended and promulgated.
08.24 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」。	Aug. 24 Operational Directions Governing Customs Clearance at Port of Exportation for Bonded Goods from Science Parks, Agricultural Biotechnology Parks and Technology Industrial Parks were amended and promulgated.
08.24 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」。	Aug. 24 Operation Directions for Producing Non-bonded Products of Technology Industrial Parks Enterprises were amended and promulgated.
08.26 公告繼續機動調降藥用酒精原料關稅稅率，自110年8月27日至111年2月26日，為期6個月。	Aug. 26 The tariff rates of ingredients of pharmaceutical alcohol were reduced for a six-month period, from August 27, 2021 to February 26, 2022.



110年	2021
08.31 修正發布「國際機場禮遇人員入境行李物品通關作業程序」。	Aug. 31 Operation Procedures Governing the Customs Clearance of Inbound Luggage or Goods Concerning Courtesy Personnel at International Airports were amended and promulgated.
08.31 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，經核定課徵反傾銷稅，並溯自110年2月22日實施，為期5年。	Aug. 31 The imposition of the anti-dumping duty on certain aluminum foil originating in or imported from China was announced. The implementation date shall be traced back to February 22, 2021, for 5 years.
09.06 行政院蘇院長貞昌蒞臨關務署「海關倉單階段緝私實務菁英班」開班儀式感謝同仁辛勞，指示海關嚴懲不法。	Sep. 6 Premier Su Tseng-Chang attended the opening ceremony of “Customs Manifest Screening & Seizure Practice Seminar (Elite Level)” to appreciate customs officers’ hard work and demand the Customs to combat criminal activities thoroughly.
09.10 舉辦110年海關與各簽審機關聯繫會議。	Sep. 10 A joint meeting of Customs and licensing agencies in 2021 was held.
09.11 修正發布「自主管理保稅倉庫審查作業規定」。	Sep. 11 Operational Directions on Screening for Bonded Warehouses under Autonomous Management System were amended and promulgated.

110年		2021	
09.11	修正發布「自主管理保稅倉庫稽核作業規定」。	Sep. 11	Operational Directions on Auditing for Bonded Warehouses under Autonomous Management System were amended and promulgated.
09.13-17	參加WCO第26屆修正版京都公約管理委員會會議(視訊會議)。	Sep. 13-17	Participated in the 26th Meeting of the WCO Revised Kyoto Convention Management Committee. (video conference)
09.15	修正發布「海關執行商標權益保護措施實施辦法」。	Sep. 15	Regulations Governing Customs Measures in Protecting the Rights and Interests of Trademark were amended and promulgated.
09.23	駐台北越南經濟文化辦事處代表拜會關務署。	Sep. 23	The Representative of the Vietnam Economic and Cultural Office in Taipei visited Customs Administration.
09.27	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，核定課徵反傾銷稅，自110年10月4日實施，為期5年。	Sep. 27	It was announced that the imposition of the anti-dumping duty on ceramic tiles originating in or imported from India, Vietnam, Malaysia, and Indonesia since October 4, 2021, for 5 years.
09.28	修正發布「自由貿易港區海關查核作業規定」。	Sep. 28	Operation Directions Governing Customs Auditing Operations in Free Trade Zones were amended and promulgated.



110年		2021	
10.06	日本工商會智慧財產委員會委員長拜會關務署就維護智慧財產權議題進行交流。	Oct. 6	The Chairman of Intellectual Property Committee of the Japanese Chamber of Commerce & Industry Taipei visited Customs Administration to exchange views on intellectual property rights protection issues.
10.14	參加WTO原產地規則委員會會議(視訊會議)。	Oct. 14	Participated in the meeting of the WTO Committee on Rules of Origin. (video conference)
10.15	修正發布「海關會同免稅商店離島免稅購物商店辦理試用品及其容器銷毀作業程序」。	Oct. 15	Operation Directions Governing the Procedures for the Destruction of Trial Products and the Containers thereof Jointly Implemented by the Duty-free Shop/Offshore Island Duty-free Shop and Customs were amended and promulgated.
10.18-20	參加WCO第53屆關稅估價技術委員會(TCCV)會議(視訊會議)。	Oct. 18-20	Participated the 53rd meeting of WCO Technical Committee on Customs Valuation.(video conference)
10.19	修正發布「報關業設置管理辦法」。	Oct. 19	Regulations Governing the Establishment and Management of Customs Brokers were amended and promulgated.
10.19-22	舉辦「110年海關智慧財產權邊境措施講習」。	Oct. 19-22	2021 Seminar on Taiwan Customs IPR Border Measures was held.

110年	2021
10.26 參加WTO補貼暨平衡措施委員會會議(視訊會議)。	Oct. 26 Participated in the meeting of the WTO Committee on Subsidies and Countervailing Measures. (video conference)
10.27 修正發布「進口報單申報錯誤情形及審核更正依據表」。	Oct. 27 Table Listing the Criteria and Corresponding Documents Required for the Correction of Import Declaration Form was amended and promulgated.
10.27-29 參加WTO反傾銷委員會會議(視訊會議)。	Oct. 27-29 Participated in the meeting of the WTO Committee on Anti-dumping Practices. (video conference)
11.01 對越南等東南亞10國空運進口快遞貨物，除文件類外，不得併袋通關，其餘地區限制併袋分號件數不得逾20件。	Nov. 11 Air express consignments except documents imported from 10 Southeast Asian countries of ASF epidemic area are prohibited from customs clearance if consolidated in bags, while the number of consignments imported from the remaining countries and consolidated in one bag shall not exceed 20.
11.11 訂定發布「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」。	Nov. 11 Directions for the Determination of Customs' Adoption of Suspension or Repeal of the Declaration Business Pursuant to Paragraph 1 of Article 84 of Customs Act were enacted and promulgated.



110年	2021
11.12 日本台灣交流協會副代表拜會關務署。	Nov. 12 The Deputy Representative of the Japan-Taiwan Exchange Association (Taipei Office) visited Customs Administration.
11.16 與臺灣高等檢察署共同舉辦110年關務邊境安全聯繫會報。	Nov. 16 Customs Administration co-hosted the “2021 Customs Border Security Joint Meeting” with Taiwan High Prosecutors Office.
11.18 訂定發布「自由貿易港區貨櫃物跨區移運監控試辦作業要點」。	Nov. 18 Pilot Directions for the Free Trade Zone Cargo Cross-zone Transport Tracking and Monitoring were enacted and promulgated.
11.19 文化部會銜財政部訂定發布「參展或拍賣之文物藝術品標本進口免繳納稅款保證金辦法」。	Nov. 19 Regulations for Deposit Exemption of Duties and Taxes on Imported Artifacts, Artworks or Specimens at Exhibitions or Auctions were jointly enacted and promulgated by the Ministry of Culture.
11.23 與非營利國際組織 REACT 共同舉辦「2021 保護智慧財產權研討會」。	Nov. 23 “2021 National Training Workshop on Protecting Intellectual Property Rights” co-hosted by Taiwan Customs and REACT, an international non-profit organization.
11.23 修正發布「預報貨物通關報關手冊」。	Nov. 23 The Manual of Advance Cargo Declaration was amended and promulgated.

110年		2021	
11.29	修正發布「報關業者申請降低貨物抽驗比率作業規定」。	Nov. 29	Operation Directions Governing the Application by Customs Brokers for the Lowering of the Examination Rate of Goods were amended and promulgated.
12.03	舉行110年關務會報。	Dec. 3	2021 meeting on Customs Affairs was held.
12.07	關務署謝署長鈴媛與法務部調查局王局長俊力於該局反毒陳展館為「緝毒合作專區」揭幕。	Dec. 7	Director General Hsieh Ling-Yuan and Director General Wang Chun Li of the Ministry of Justice Investigation Bureau (MJIB) attended the unveiling ceremony of the “Cooperation of Combating Drug Zone” at the Anti-drug Gallery of MJIB.
12.07-10	舉辦「110年海關真仿品辨識講習」。	Dec. 7-10	2021 Workshop on Targeting Counterfeit Goods at Borders was held.
12.09	公告機動調降牛肉及小麥等18項貨品關稅稅率，自110年12月1日至111年3月31日，為期4個月。	Dec. 9	It was announced the tariff rates of 18 products including meat of bovine animals and wheat would be reduced for a four-month period, from December 1, 2021 to March 31, 2022.
12.15	修正公布「海關進口稅則」部分稅則。	Dec. 15	Customs Import Tariff was amended and promulgated.



110年		2021	
12.20	修正發布「海運快遞貨物通關作業規定」。	Dec. 20	Operation Directions Governing Customs Clearance Procedures for Maritime Express Consignments were amended and promulgated.
12.28	規劃推動快遞貨物實名認證預先委任報關。	Dec. 28	Taiwan Customs initiated the advance customs broker authorization system for the consignees of import express shipments verified through real-name authentication system.
12.29	公告111年度花生等14項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111年1月1日至12月31日，為期1年。	Dec. 29	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, 2022, for 1 year.

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