

Time Frames for Processing Applications

Amended and Promulgated on December, 2021

Items of Application	Processing Time
I. Import	
1. Goods Release under Deposit (Declarations Pending for Appraisal and False Ones Excluded)	Immediately Upon Request
2. Deposit Refund (Recoverable Duty Cases)	25 Days
3. Deposit Refund (Non-recoverable Duty Cases)	14 Days
4. Tariff Classification Applicable to the Complete Machinery with Equipment as One Set	10 Days
5. Tariff Reduction or Exemption	5 Days
6. Duty Exemption of the Supplementary Imports as Compensation or Replacement for the Goods Damaged or not in Conformity with the Specifications and Quality	10 Days
7. Report of Short/Over-Unloaded and Short/Over-Loaded Import Goods	7 Days
8. Account Charging for Customs Duties on Raw Materials Imported for the Manufacture of Export Articles	30 Days
9. Tax Refund for the Re-exportation or Destroyed-under-Customs-supervision of the Duty-paid Import Goods	14 Days
10. Tax Refund for Over-levied or Short-reimbursed Duty	10 Days
11. Completion of Customs Declaration Formalities Prior to the Customs Sale of Import Goods in the Case Where the Importer Failed to Make Declaration or Pay Duty within the Time Limit	4 Days
12. Issuance of Import Declaration Duplicates	5 Days
13. Refund of the Balance from the Sale of Import Goods in the Case Where the Importer Failed to Make Declaration or Pay Duty within the Time Limit	5 Days
14. Redemption of the Goods Sold off by the Customs	7 Days
15. Issuance of Delivery Verification Certificates of Strategic High-tech Commodities	5 Days
16. Post-release Duty Payment for Import Goods	30 Days
17. Extension of the Time Limit for Correcting Formalities or Returning the Goods in the Case Where Import Goods Shall Be Released after Taxation with Corrected Import Permits or Related Evidential Documents or Returned within a Given Time Limit	5 Days
18. Issuance of Duplicates of Tax Statements (Duty-paid)	3 Days
19. Re-issuance of Tax Statements (Duty-unpaid)	Immediately Upon Request
20. Consolidated Monthly Duty Payment	30 Days

21. Advance Rulings on Customs Tariff Classification on Imported Goods	30 Days (Consulting with International or Domestic Institutions or Professionals is necessary, processing time could be postponed to 120 Days)
22. Review when Dissatisfied with the Result of Advance Rulings on Customs Tariff Classification on Imported Goods	30 Days
23. Extension of the Period for the Validity of Approved Advance Tariff Classification Ruling	7 Days
24. Extension of Submitting Evidential Documents for Duty Exemption, Extension of the Period for the Rental and Usage of Import Goods, Extension of the Period for Re-exportation	6 Days
25. Deposit Refund via Wire Transfer	3 Days
26. Cargo Re-examination	3 Days
27. Inspection Exemption of Shipments Pickup Alongside the Vessel (Productive Enterprises/ Strategic Alliance Vendors/AEO import traders)	5 Days
28. Correction of Import Declaration	14 Days
29. Advance Rulings on Customs Valuation on Import Goods	45 Days (Consulting with International or Domestic Institutions or Professionals is necessary, processing time could be postponed to 90 Days)
30. Review Appeal to Result of Advance Rulings on Customs Valuation on Import Goods	20 Days
31. Advance Rulings on Country of Origin on Import Goods	2 Months (The processing time period shall start from the next day after the informed due date for those applications required for supplements.)
32. Review Appeal to Result of Advance Rulings on Country of Origin on Import Goods	30 Days

II. Export	
1. Correction of Export Declaration	14 Days
2. Cargo Receiving of Shutout/Log-out Export Cargo	3 Days
3. Inspection Exemption of Shipments Shipping Alongside the Vessel (Productive Enterprises/ Strategic Alliance Vendors/AEO export traders)	5 Days
4. Extension of the Period for Re-importation	5Days
III. Bonding	
1. Bonded Warehouses under Autonomous Management	30 Days (Depending on On-site Verification)
2. Suspension or Resumption of Bonded Warehouses	7 Days (Depending on On-site Verification)
3. Consolidated Monthly Report for the Self-provided Bonded Warehouses	5 Days
4. Establishment of Bonded Factories	45 Days (Depending on On-site Verification)
5. License Renewal of Bonded Factories	15 Days (Depending on On-site Verification)
6. Verification of Bonded Factories	19 Days (Depending on On-site Verification)
7. License Correction of Bonded Factories	15 Days
8. Review and Seal Affixation on Bonding Account Book of Bonded Factories	3 Days
9. Hire of Warehouses Outside Bonded Factories	12 Days (Depending on On-site Verification)
10. Annual Inventory of Bonded Factories	5 Days
11. Inventory Entrusted to a Certified Public Accountant of Authorized Bonded Factories	5 Days
12. Inventory without Production Shutdown or Holiday Inventory of Authorized Bonded Factories	5 Days
13. Takeover and Inventory of Bonded Factories	3 Days
14. Entrusted Processing of Bonded Factories	7 Days
15. Annual Inventory Postponement of Bonded Factories	5 Days

16. Repeal of Bonded Factories	19 Days (Depending on On-site Verification and whether tax payment is made or not)
17. Review on Duty Repayment for Domestic Sales of Bonded Goods	5 Days
18. Resale of Bonded Raw Materials	5 Days
19. Consolidated Monthly Report on Domestic Sales of Bonded Goods	7 Days
20. Duty Repayment for Domestic Sales of Bonded Goods Under Guarantee from Bonding Agent	14 Days
21. Extension of Duty Repayment for Domestic Sales of Bonded Goods Under Guarantee from Bonding Agent	7 Days
22. Cancellation of Duty Repayment for Domestic Sales of Bonded Goods Under Guarantee from Bonding Agent	14 Days
23. Appraisal and Destruction of Substandard Products, Idle Stock and Waste Material	18 Days
24. Disaster Damage of Bonded Warehousing Goods	12 Days
25. Off-factory Processing of Bonded Factories	5 Days
26. Registration of Bonded Trucks, Bonded Containers and Barge Vessels	10 Days (Depending on On-site Verification and the way of submitting guarantee deposit)
27. License Revision of Bonded Trucks, Bonded Containers and Barge Vessels	7 Days (Depending on On-site Verification)
28. License Reissuance, Modification or Renewal of Bonded Trucks, Bonded Containers and Barge Vessels	7 Days (Depending on On-site Verification)
29. License Cancellation of Bonded Trucks, Containers and Barge Vessels	15 Days (Depending on On-site Verification)
30. Approval of Providing Maintenance and Repair of Bonded Factories	7 Days
31. Review of False Inventory of Bonded Factories	9 Days
32. Establishment of Bonded Warehouses	45 Days (Depending on On-site Verification and the result of guarantee bond)
33. Cancellation of Bonded Warehouses	19 Days

34. Modification of Bonded Warehouses	14 Days (Depending on On-site Verification)
35. Establishment of Logistics Centers	45Days (Depending on On-site Verification and the result of guarantee bond)
IV. Free Trade Zone (FTZ) Enterprises	
1. Report on the Assignment of Material Numbers	7 Days
2. Review of Accounting Books and Records	12 Days
3. Report on the Use of Consumptive Materials for Self-provided Machinery and Equipment	7 Days
4. Approval and Correction of Bill of Materials	7 Days
5. Report on Disaster Damage or Theft of Duty-free Goods	12 Days
6. Report on Short-/Over-shipped or Damaged Cargoes	7 Days
7. Survey, Sample Inspection or Sampling	Immediately Upon Request
8. Consolidated Monthly Declaration	7 Days
9. Outsourced Repair, Inspection or Test	7 Days
10. Direct Export of Outsourced Processing Products	7 Days
11. Extension of Time Limit for Returning Goods Transported to Tax or Bonded Area for Processing, Repair, Inspection or Test	7 Days
12. Report on Annual Inventory Ahead-schedule or Postponement of Annual Inventory	7 Days
13. Approval and Cancellation of Duty Repayment for Domestic Sales of Bonded Goods Under Guarantee from Bonding Agent	14 Days
14. Issuance of Temporary Control Number	5 Days
15. Postponed Submission of Inventory Lists and Final Settlement Statements	7 Days
V. Others	
1. Carrier Registration	21 Days (Depending on the test result of CPT network)
2. Revisal or Reissuance of Carrier Registration Certificate Registration of Modification of Carriers	7 Days (Depending On On-site Verification)

3. Cancellation of Carrier Registration Certificate	15 Days
4. Establishment of Warehouses	45 Days (Depending On On-site Verification)
5. Modification of Warehouses	14 Days (Depending On On-site Verification)
6. Registration of Container Terminals	45 Days (Depends On Inspection)
7. The Use of Self-provided Seals	30 Days
8. Approval of Self-prepared Container Seals	21 Days
9. Autonomous Management of Warehouses	30 Days
10. Weighing Supervision for Auctioned Goods	3 Days
11. Installment Payment for Customs Duty and Fine	30 Days
12. Approval and Correction of Self-prepared Seals	18 Days (Depending on the assessment of competent authority)
13. Application for Customs Clearance Data	21 Days
14. Purchase of the Import and Export Trade Statistics CD	21 Days
15. Proprietors File an Application for Advice Protection	50 Days
16. Proprietors File an Application for Extension of Advice Protection Period	50 Days
17. Proprietors File an Application for Changes to the Information of Advice Protection	14 Days
18. Proprietors File an Application for Supplementary Information of Advice Protection	14 Days
19. Registration of Freight forwarders	30 Days
20. Revisal or Reissuance of Carrier Registration Certificate Registration of Modification of Carriers	14 Days
21. Establishment of Customs Broker Firms	30 Days
22. Issuance of Customs Broker Business Permits	21 Days (Depending on On-site Verification)
23. Renewal of Customs Broker Operating Licenses (On-site Verification Required)	7 Days (14 Days) (Depending on On-site Verification)

24. Employment of Customs Clearance Agents	14 Days (Depending on the reply from District Prosecutors Office and Disciplinary Court.)
25. Resignation of Customs Clearance Agents	3 Days
26. Revocation of Customs Broker Operating Licenses	21 Days
27. Reduction of Cargo Inspection Rate	55 Days

Notes:

1. Administrative Procedure Act Article 51

Unless otherwise provided by law, an administrative authority shall establish and announce by a public notice the time periods required for processing various categories of applications filed by the people under law and regulations.

In the absence of processing time period established and announced under the preceding paragraph, the processing time period shall be two months.

Where an administrative authority is unable to complete the process within the time period established in pursuance of the two preceding paragraphs, the process may be extended to the extent of the original processing time period, but for once only.

In the circumstance referred to in the preceding paragraph, the applicant shall be notified of such extension prior to the expiration of the original processing time period.

Where an administrative authority is prevented from processing its business by an act of God or any other event not attributable to it, the processing time period shall stop running until the discontinuation of such event.

2. The processing time above doesn't include

- The time other agencies need.
- The time starts from the day the applicants are informed to complete the supplementary or corrected documents and ends in the day they submit the required documents.

3. The processing time excludes 3 consecutive holidays.