

Comparison Table of Paper-Based and Electronic Application Form for Offsetting or Refund of Duties and Taxes

Item	Paper Application	Electronic Application
1. MOEACA	N/A	Using MOEACA to log into CPT is required(delegating to a natural person is allowed)
2. Criteria for Refund of Duties and Taxes on Raw Materials	General (Both E and M in the last digit of Criteria for Refund of Duties and Taxes on Raw Materials are approved)	Comparison through computers(only for the last digit of Criteria for Refund of Duties and Taxes on Raw Materials is E)
3. Authorization of Criteria for Refund of Duties and Taxes on Raw Materials	N/A	Required
4. List of Raw Materials Used in Export Products and the Information of Their Suppliers	Paper-based	Made in website
5. Examination of List of Raw	Examined by customs	Compare Export declaration

Materials Used in Export Products and the Information of Their Suppliers		through computers (including: Column 33 Description of Goods(Brands, Specification, etc) , Column 38 Quality(Unit))
6. Customs Declaration of Export	C2/C3	C1/C2/C3
7. Authorization	Letter of Authorization (Export Declaration must be stamped with company chops)	Authorized online
8. The methods of applying for Refund of Duties and Taxes on Raw Materials for Export Products	Entitled to apply for several Export Declaration each time	Only apply for one Export Declaration each time

9. Application Documents	<p>1. Import Declaration Duplicates with company chops(Duplicate Three (for Duty Refund or Offset))</p> <p>2. Fill out forms A, B, and C</p> <p>3. Export declaration must be stamped with company chops(Duplicate Three (for Duty Refund or Offset))</p>	<p>Completion of List of Raw Materials through the system.</p> <p>(the following fields are required : export declaration number, item number, quantity (specifications)、import declaration number, item number, and quantity (specifications). This process allows appliers to reduce administrative costs for the copies of Import Declaration .)</p>
10. How to submit	Express delivery or by post	Online (reduce the cost of delivery fee and postage)
11. Labor costs	All documents are required to prepare by personnel	N/A (Compared by computers)
12. Examination costs	Reviewed by customs	N/A

13. The Correction of application	Paper-based	Online
14. Examination Time	50 days	20 days (present average time: 5 to 7 days)