

# 機邊驗放通關作業問與答

## Q & A Clearance on Planeside Release

1. 問：那些貨物得申請機邊驗放及其應繳納之規費？

答：

- (1) 按「進出口貨物查驗準則」第 14 條規定：「鮮貨、易腐物品、活動物、植物、有時間性之新聞及資料、危險品、放射性元素、骨灰、屍體、大宗及散裝貨物及其他特殊情形，得核准船(機)邊驗放或船(機)邊免驗提貨」。
- (2) 按「海關徵收規費規則」第 3 條、第 9 條及第 10 條規定，進口機邊驗放貨物完稅價格超過美金 5,000 (含 5,000 元) 以上應徵收特別驗貨費新台幣 1,300 元，未超過美金 5000 元者減半徵收，但文件、雜誌、刊物及報紙其毛重 20 公斤以下者免徵。

Q : What kind of import goods could apply for Customs releasing alongside the airplane and how much Customs service fee should be collected?

A :

- (1) According to the Article 14 of the Rule of Examination of Import and Export Goods, import and export goods eligible for Customs release along the planeside are fresh goods, perishable products, live animals and plants, time-sensitive newspapers and documents, dangerous goods, radical products, human remains or ashes and other in emergency or necessary goods.
- (2) According to the Article 3,9 and 10 of Regulations Governing Collection of Customs Service Fees. The duty-paying value of the imported goods is or over USD5,000 will be collected NTD1,300 as special examination fee. The fee will be reduced to NTD650 if the value is below USD5,000. However, the documents, magazines, printed materials and newspapers, which are lower than 20 kgs in gross weight are exempt from collecting fee.

2. 問：申請進口活動物或活水產物種，應如何辦理通關手續？

答：

- (1) 欲申請進口物種如係屬「野生動物保育法」第 4 條第 2 項公告之陸域或海洋保育類物種或適用該法第 55 條之人工飼養、繁殖之野生動物，進口時應檢附行政院農業委員會(以下簡稱農委會)或行政院海洋委員會(以下簡稱海委會)同意文件辦理通關。

活水產物種方面除依「陸域野生動物活體及產製品輸出入審核要點」第 2 點所列附表或「海洋野生動物活體及產製品輸出入審核要點」第 2 點所列附表內之物種得免證輸入外，其他應向農委會或海委會申請進口同意文件。以上活動物如兼屬瀕臨絕種野生動植物國際貿易公約(英文縮寫為 CITES, 簡稱華盛頓公約)附錄一、二、三列管之物種，應另檢附出口國核發之華盛頓公約出口許可證。

如屬於「動物及動物產品輸入檢疫條件」之應施檢疫動物品目者，則另應向農委會防

疫檢疫局申辦檢疫。

- (2)進口上述貨物時，進口人應於進口報單「貨品名稱、規格」欄內填列學名、俗名、規格等，報明係屬野生動物保育法列管及華盛頓公約附錄之物種，並分項註明該 CITES 許可證證號，向海關辦理通關。

Q : What is the Customs clearance procedure for importation of the live animals or aquatic species?

A :

- (1) To apply for the case of an imported species, “Wildlife Conservation Act”, Article 4, paragraph 2 of Notice of protected species(terrestrial or marine species) or the application of Article 55 of the Act of artificial feeding, breeding of animals species shall submit the approval document issued by the Council of Agriculture (COA) or Ocean Affairs Council(OAC), Executive Yuan, for the Customs clearance.

In regard to aquatic animals, only if they are either included on the Appendix of Article 2 of the Directions Governing Review of Application for Permission to Export or Import Terrestrial Wildlife and Products Thereof or on the Directions Governing Review of Application for Permission to Export or Import Marine Wildlife and Products Thereof, the import permit shall be exempted. If they are not included on the above Appendices, importers shall submit the import permit issued by the COA or OAC.

If the animal aforementioned belongs to endangered species of wild fauna, importers shall comply with the Convention on International Trade in Endangered Species of Wild Fauna and Flora (hereafter referred to as “CITES”) and provide CITES certificate issued by the exporting country.

In addition, importation of the quarantine objects which is governed by the Quarantine Requirements for the Importation of Animals and Animal Products shall be applied for quarantine to the Bureau of Animal and Plant Health Inspection and Quarantine (BAPHIQ), Council of Agriculture, Executive Yuan.

- (2)If the specifies are governed by the Wildlife Conservation Act or listed in the Appendices of the CITES, the importer who declares the items mentioned above should enter both the scientific name and the common name of the species for the Customs clearance.

3.問：如果申請進口野生植物應注意那些事項？

答：

- (1) 輸入屬華盛頓公約（CITES）附錄一、二、三植物或其產製品，均應檢附出口國核發之華盛頓公約出口許可證向海關辦理通關。通關進口時，進口人應於進口報單貨品名稱欄先填列植物學名，再填列俗名，及報明屬華盛頓公約附錄之物種。
- (2) 本項貨物通關進口時除應按上述 1、辦理外，另應向農委會防疫檢疫局申辦檢疫，經該局核發「輸入植物檢疫證明書」者，海關始得憑證核稅放行。

Q : What regulations the importer should abide by to import the live plants?

A :

- (1) Importation of plant species included in the Appendices I 、 II and III of the CITES, the importer shall submit the CITES export permit issued by the exporting country to the Customs for clearance. The importers who declare the items mentioned above shall enter both the scientific name and the common name of the species.
- (2) Importation of plant shall submit the approval document issued by the Council of Agriculture (COA), Executive Yuan, for the Customs clearance.

4.問：以「暫准通關證通關」申請按機邊驗放作業應如何辦理？

答：

- (1) 專業器材、供展覽會或國際商展展示之進口商業樣品得使用暫准通關證替代進口或出口報單辦理機邊驗放。
- (2) 該貨物於暫准通關證有效期限內原貨復運出口者，免徵關稅，惟不得繕打一般出口報單辦理出口，仍應持憑原暫准通關證辦理通關，且應徵收之規費不得免除。

Q : How should ATA Carnet import/export goods apply for Customs releasing along the planeside?

A :

- (1) Equipment for special purposes, goods for exhibition or samples for displaying in the international exhibition may apply for planeside release in accordance with ATA Carnet instead of import or export declaration form.
- (2) The imported goods are exempt from Customs duty, not including Customs service fee, if the goods are exported on the basis of the original ATA Carnet instead of filling out an export declaration form within the valid date.

5.問：入境旅客攜帶不隨身行李（家犬、家貓）申請按機放方式報驗進口，應如何辦理？

答：

- (1) 按「入境旅客攜帶行李物品報驗稅放辦法」第8條第2項及第11條第2項規定，入境旅客之不隨身行李，應自入境之翌日起六個月內進口。另旅客攜帶此類物品，其總值在完稅價格新臺幣二萬元以下者，仍予免稅。
- (2) 旅客進口不隨身犬貓行李入境時應填具申報單，俾由海關按機放方式辦理通關並享有新台幣二萬元之寬減優待。惟本項貨物進口時均應向農委會防疫檢疫局辦理檢疫，海關始得准予憑證稅放通關。

Q : What planeside releasing procedures should be followed for the inbound passenger to import a pet as an unaccompanied luggage?

A :

- (1) According to Article 8, paragraph 2 and Article 11, paragraph 2 of Regulations of the Inspection of Arrival Passengers Luggage, the pet as an unaccompanied luggage should be imported within 6 months after the day of the passengers' arrival. The unaccompanied

luggage, with its value under NTD20,000, is exempt from duty payment.

- (2) The passenger shall fill out declaration form when arriving at airport for applying planeside release and duty exemption. In addition, the permission issued by the Bureau of Animal & Plant Health Inspection and Quarantine, Council of Agriculture, Executive Yuan, for importation of the pet is necessary.