

一、問：轉口貨櫃之原始封條於卸岸前已脫落遺失者應如何處理？

Q：What shall we do if we lose the original seals of the transit containers before discharge?

答：轉口貨櫃之原始封條於卸岸前已脫落遺失者，如船公司於卸岸時報請海關派員會同當場查核屬實，海關應可核發該項「原始封條於卸岸前已脫落遺失」之證明，重新加封並依章徵收規費，否則宜由船公司自行查明處理。

A：In such event, provided shipping companies report to the Customs at discharge and request a Customs officer for co-inspection. Upon the confirmation, the Customs will issue a certificate that "Original Seals Lost before Discharge." Containers will be re-sealed and fees will be charged according to the regulation. Otherwise, the shipping companies shall make the necessary investigations by themselves.

二、問：船舶如移泊其他碼頭繼續辦理卸船作業，應如何處理？

Q：What shall we do if we want to remove the vessels to other wharfs to continue discharge?

答：同一船舶同一航次，如移泊其他碼頭繼續辦理卸船作業時，應由運輸業者（主體船公司）檢附普通卸貨准單以書面向碼頭管制站關員或准單檯提出申請，由其辦理普通卸貨准單、特別准單（GDP/SP）之碼頭更正及櫃動庫資料轉檔，俾供移泊碼頭辦理貨櫃卸船及進出站手續。

A：For the same vessel of the same voyage to be removed to other wharfs to continue discharges, the shipping operator (main shipping company) should submit the General Discharge Permit (GDP) and apply to the Customs officer of wharf control station or Permit Desk. The Customs officer will process the General Discharge Permit/Special Permit (GDP/SP) of wharf change and file transportation of container removal data for container discharge and entry/departure to/from the station.

三、問：陸上轉運他關區貨櫃如須於辦公時間外辦理轉運作業時，應如何處理？

Q：What shall we do if we want to transfer containers on land to other Customs Offices outside the office hours?

答：進口整裝貨櫃如經核定 C1 免驗通關者，得卸存碼頭後直接辦理轉運他關區作業，運輸業者隨時憑「T1 轉運准單（或放行訊息）」向自主貨櫃集散站提領貨櫃，辦理運出碼頭管制站運往目的地關區。

A：Imports of full containers with C1 clearance mode could be discharged at wharfs for direct transfer to other Customs Offices. The carriers could receive the containers with the T1 Transshipment Permit (or Release Notice) at autonomous-management container terminal around the clock and transfer the containers to other Customs Offices.

四、問：旅客攜帶行李物品入境，其免稅物品之範圍如何？

Q：What is the duty-free exemption for each inbound passenger?

答：入境旅客攜帶行李物品，其免稅物品之範圍如下：

（一）雪茄 25 支或捲菸 200 支或菸絲 1 磅；酒 1 公升（不限瓶數），但以年滿 20 歲之成年旅客為限。

（二）非屬管制進口且已使用過之行李物品，其單件或一組之完稅價格在新台幣 10,000 元以下者，並經海關審查認可。

(三) 前二項以外之自用物品，其完稅價格總值在新台幣 20,000 元以下者。但經常出入境，且有違規紀錄或明顯帶貨營利行為者，不適用之。

(四) 廣告品及貨樣，無商業價值或完稅價格在新台幣 12,000 元以下者。

A : The duty-free exemptions for each individual inbound passenger are as follows:

(A) Each individual passenger, 20 or over in age, may bring in alcoholic beverage 1,000c.c., plus 200 cigarettes, or 25 cigars or 1 pound of tobacco.

(B) Used articles (excluding controlled or restricted articles), with duty-paid value not exceeding NT\$10,000 for each piece (set) , and approved by customs examination.

(C) Personal articles (not including the articles mentioned above) with duty-paid value not exceeding NT\$20,000. However, passengers who travel frequently in and out of the country and have offense record, or passengers who are paid for carrying goods, would not be applicable to the regulations.

(D) Advertising articles, samples without commercial values or with duty-paid value under NT\$12,000.

五、問：入境旅客攜帶隨身及不隨身行李物品，如已超過免稅範圍應如何處理？

Q : What shall the travelers do if their accompanied and unaccompanied baggage exceeds the duty free exemption?

答：(一) 旅客入境攜帶行李物品，如已超過免稅範圍或數量者，應依規定辦理申報並課徵稅捐，惟其中應稅部分之完稅價格總和以不超過美金 20,000 元為限。

(二) 超過限值或限量之行李物品，如已據實申報，應於入境之翌日起 2 個月內繳驗輸入許可證稅放或辦理退運或以書面聲明放棄。逾期依關稅法第 96 條規定

A : (A) They shall declare accordingly and pay the duties. The total duty-paid value on taxable items shall not exceed US\$20,000.

(B) For the declared baggage items exceeding the limited values or quantity, passengers shall submit the import permits , apply for returning of the baggage items or submit the declaration abandonment within 2 months from the next day of arrival. The overdue processes are according to Article 96 of the Customs Law.

六、問：旅客入境攜帶外幣、新台幣或黃金等，現行之規定如何？

Q : What are the current regulations for the inward passengers to carry the foreign currencies, NT dollars or gold?

答：(一) 黃金：

旅客攜帶黃金入境不予限制，但應於入境時向海關申報，如所攜黃金總值超過美幣 2 萬元者，應向經濟部國際貿易局申請輸入許可證，並辦理報關驗放手續。

(二) 外幣：

旅客攜帶外幣入境不予限制，但超過美幣 1 萬元等值現金者，應於入境時繕具「中華民國海關申報單」向海關申報。未經申報或申報不實者，其超額部分沒入之。

(三) 新台幣：

旅客攜帶新台幣入境以 10 萬元為限，如所帶之新台幣超過該項限額時，應在入境前先向中央銀行申請核准，持憑查驗放行；超額部分未經核准，不准攜入。

A : (A) Gold :

Each individual inbound passenger can carry gold under the value of US\$20,000 without declaration. However, passengers shall apply to Bureau of Foreign Trade for import permits and declare for clearance.

(B) Foreign currencies :

Passengers must fill out "Customs Declaration Form" and declare the amount of foreign currencies in excess of US\$10,000 (or its equivalent in other foreign currencies). If not declared, the exceeding amount of foreign currencies shall, upon arrival, be subject to confiscation.

(C) NT dollars :

Not more than NT\$100,000 can be brought in by each passenger unless a permit from the Central Bank of China (Taiwan) is obtained in advance.

七、問：入境旅客攜帶菸酒之現行規定如何？

Q : What are the current regulations on inward passengers carrying alcohol and cigarettes?

答：(一) 免稅部分：

雪茄 25 支或捲菸 200 支或菸絲 1 磅，酒類 1 公升（不限瓶數），限年滿 20 歲成年旅客自用者。

(二) 限量部分：

進口供饋贈或自用之菸酒，其數量以不超過捲菸 1,000 支或雪茄 125 支或菸絲 5 磅，酒類 5 公升為限(但未開放進口之大陸地區酒類限量僅 1 公升)。其中超過免稅數量部分，應主動申報並依規定課徵關稅及菸酒稅。

(三) 超量部分：

攜帶超過前項限量之菸酒，應主動申報，並憑「菸酒進口業許可執照」課關稅及菸酒稅，否則應予退運。

(四) 裁罰規定：

未依規定向海關申報者，超過免稅數量之菸酒沒入之，並分別按每條捲菸處新臺幣(以下同)500 元、每磅菸絲處 3,000 元、每 25 支雪茄處 4,000 元、每公升酒處 2,000 元罰鍰。

A : (A) Duty free :

Each individual passenger, 20 or over in age, may bring in 25 cigars, 200 cigarettes, or 1 pound of tobacco and alcoholic beverage 1,000c.c.

(B) Quantity limit :

For gifts or personal use, cigarillos shall not exceed 1,000 pieces or cigars shall not exceed 125 pieces or tobacco shall not exceed 5 pounds and alcohol shall not exceed 5 liters (Max.1 liter if made in Mainland China). Passengers shall declare and Duties and Tobacco and Alcohol Tax will be levied on those exceeding the aforesaid figures.

(C) Exceeded quantity :

Passengers shall declare the exceeded parts and pay duties and Tobacco and Alcohol Tax with License of Import Businesses of Tobacco and Alcohol or such items will have to be

returned.

(D) Penalties :

When an inward passenger carries tobacco or alcohol products in excess of duty-free quantities and fails to declare the products to Customs, the excess quantities shall be forfeited to Customs, and Customs shall impose on the passenger a respective administrative fine of NT\$500 for each carton of cigarettes, NT\$3,000 for each pound of cut tobacco, NT\$4,000 for every 25 cigars, or NT\$2,000 for each liter of alcohol.

八、問：船舶於航行中，輪機運轉所產生之廢油水卸船，是否要申報艙單及報關？

Q: Is there any approval required for discharge and declaration for clearance required in the event of emission of waste oil and water from the operation of turbines during the voyage of vessels ?

答：受託之廢棄物處理公司或船務代理行應申報艙單，始可將廢油水卸船，俟進口單位完成通關手續後始准提領出碼頭。

A: The consigned waste management operators or shipping companies shall be required to submit Import manifest, therefore the waste oil and water can be discharged after issuance of approval for discharge. After the completion of customs clearance by the importers, it shall then be able to be released from the wharfs.

九、問：船舶清倉廢品應否報關？

Q: Shall the scrap goods in the vessels be declared?

答：航行國際之船舶其專用之燃料、物料及送修器材均屬免稅物品，若以廢品形態運出港區，應向海關稽查單位申請核發卸貨准單，並應報關。

A: The fuel, materials and equipment for repair of the vessels sailing internationally are duty free. Application for approval of discharge at the Customs Inspection Unit and customs clearance are required if they are delivered out of the port in the form of waste goods.

十、問：何種進出口貨物之特別驗貨費、監視費及押運費可減半徵收，或可免徵？

Q: What kinds of import products shall enjoy half or no special inspection fee, supervision fee and escort fees?

答：(一) 進口貨物、郵包、貨樣及餽贈自用品其完稅價格在美金五仟元以下者，減半徵收。  
(二) 出口貨物、郵包、貨樣及餽贈物品其離岸價格在美金五仟元以下者，減半徵收。  
(三) 另文件、雜誌、刊物及報紙其毛重在 20 公斤以下者免徵。

A: (A) Import goods, post parcels, samples and goods as gifts or for personal use with price duty paid under USD5,000 shall enjoy half of the above fees.

(B) Export goods, post parcels, samples and goods as gifts or for personal use with FOB prices under USD5,000 shall enjoy half of the above fees..

(C) Documents, magazines, periodicals and newspapers with gross weight less than 20 kgs shall be free from the above fees.

十一、問：船用品供應商出售船舶專用物料給船舶，應否報關？

Q: Shall the vessel product suppliers declare clearance for the sale of especial items to vessels?

答：離岸價格在新台幣十萬元以下得免報關，惟船舶日用品供應商應填具「供應船舶/船員用品日用品申報表兼准單」向海關稽查單位申請核准裝船，其離岸價格超過新台幣十萬元

以上者仍應報關。

A: It shall be exempt from declaration when the FOB price is under NT\$100,000, but ship suppliers have to complete "Application for Supplies of Daily Items of Vessels or Crews / Permit" to Customs Inspection Unit for shipment approval. Goods over FOB NT\$100,000 shall still be decalred.

十二、問：海關特別監視費按班徵收，應如何計算？

Q: How is the calculation of special supervision fees made by the Customs?

答：海關特別監視費按班徵收，將以 1 日分為日勤（自上午六時，至下午六時）、夜勤（自下午六時至次日上午六時）2 班計算，不滿 1 班時限者，仍按一班計徵。

A: Special supervision fees are collected on shift basis (day shift is from 06:00 to 18:00 and night shift is from 18:00 to 06:00). Special supervision period less than one shift will be collected as one shift.

十三、問：船公司於辦公時間外，情況緊急需辦理退關轉船案件時，應如何申請？

Q: How shall shipping companies proceed with shut out for transit to other vessels in emergencies outside the working hours?

答：由船公司（代理行）提出申請書及退關轉船清表一式 2 份，經值（夜）勤主管核示同意後辦理。

A: Shipping companies (agents) shall submit the application forms and list of shutout for transit to other vessels in duplicate for the approval of the Customs supervisors on duty.

十四、問：船舶駛入港內僅加油、補給，出港時是否需要辦理結關手續？

Q: Is customs clearance required when departing from the port if the vessels are only to get filled or have supplies?

答：船舶進港後不上下客貨（船用補給品除外），並在 24 小時內開航出口者，免辦進口及出口結關申報手續。

A: No import or export customs declaration is required for vessels without loading/discharge of passengers/goods (excluding vessel supplies) leaving from the port within 24 hours.