

## 法務緝案處理業務問與答(雙語)

### 一、問：進口貨物遭貴關扣押已久，為何尚未有任何通知？

答：海關裁處違章案件進度視個案貨物性質及所涉違章情事而定，欲了解案件進度，請逕洽原緝獲單位承辦人員。(本關總機:07-5613251)

### 二、問：當我接到海關處分書時，應如何申請復查？

答：您可以向原處分海關申請復查。請在收到處分書之翌日起30日內，依隨附之復查申請書格式載明相關資料後，書面向海關提出申請（以掛號郵寄方式提出者，以郵戳日期為受理日期；非以掛號方式提出者，以海關收受當日為受理日期）。

### 三、問：對海關之復查決定如有不服，應如何申請訴願？

答：您可以經由原處分海關轉向財政部提起訴願。請在收到復查決定書之翌日起30日內，依隨附之訴願書格式載明相關資料後，以書面將訴願書正、副本經送原處分海關再轉向財政部提起訴願。

### 四、問：對財政部的訴願決定仍有不服，應如何提起行政訴訟？

答：您可以向法院提起行政訴訟。請在收到訴願決定書之翌日起2個月內，依案件情節向海關所在地之地方法院行政訴訟庭或高等行政法院（提示於訴願決定書附記）以書面提起行政訴訟。

### 五、問：如對地方法院行政訴訟庭或高等行政法院判決仍感不服，應如何辦理？

答：您可以向高等或最高行政法院提起上訴。請在收到判決書之翌日起20日內，依案件情節以書面上訴高等行政法院或最高行政法院（提示於判決書末）。

### 六、問：當我接到海關處分書或催繳函通知時，應如何繳交稅款及罰鍰？

答：（一）利用處分書或催繳函所檢附之郵政劃撥專戶資料，劃撥繳納稅款及罰鍰，並於劃撥單通訊欄註明處分書案號及受處分人名稱。  
（二）或至法務緝案組業務課開具收款書及繳納證，並至台灣銀行代收稅款處繳納。

### 七、問：我已至郵局以郵政劃撥方式繳納罰鍰，應如何知道貴局已收到罰鍰？

答：您可於郵政劃撥3日後以電話向本關查詢（TEL：07-5628333），或於15個工作日後，未接獲國庫存款收款書之收據聯時，逕向本關法務緝案組查詢收據聯寄送情形。

### 八、問：未按規定繳納稅款及罰鍰，海關會如何處置？

答：（一）受處分人收到海關通知之翌日起14日內(關務違章案件)或30日內(緝私案件)未將稅款及罰鍰繳納者，海關得以保證金抵付或就扣押物、擔保品變價取償，有餘發還，不足追徵。  
（二）未按規定繳納稅款及罰鍰而無保證金抵付者，亦無扣押物或擔保品足以變價取償，或抵付、變價取償尚有不足者，移送法務部行政執行署所屬行政執行處強制執行，海關並得停止受處分人在任何口岸報運貨物進、出口，至稅款及罰鍰繳清之日止。

### 九、問：未按規定繳納稅款及罰鍰，會不會被限制出境？

答：納稅義務人或受處分人對已確定之應繳納稅款及罰鍰未於期限內繳納，其所欠金額單計或合計，個人在新臺幣100萬元以上，法人、合夥組織、獨資商號或非法人團體在新臺幣200萬元以上者，海關將報請財政部函請內政部移民署限制該納稅義務人或受處分人或其負責人、代表人、管理人出國。

### 十、問：貴關何時標售貨物（私貨及逾期貨物），又該如何取得標售貨物之資訊？

- 答：(一) 原則上定期於每月第2週之星期四標售貨物，並於標售日前1週在本關網站 <http://Kaohsiung.customs.gov.tw> 首頁點選「資訊公開」之「標售公告」查詢公告標售貨物名稱、投標資格及開標日期等資料。
- (二) 法務緝案組處理課免費提供標售貨物須知、看貨清單、押標金額表及看貨證等資料，以利投標人逕赴各貨物存放地點免費看貨。
- (三) 凡遠道或不便親自領取看貨資料者，請備妥貼足回郵之信封，本關即儘速代為郵寄。

**十一、問：貴關何時辦理繳交押標金，又如何辦理投標？**

- 答：(一) 開標日之前3日起，投標人應依組別及規定押標金額，前來本關法務緝案組處理課繳納押標金並領取投標單，凡未繳納押標金者，不得投標。
- (二) 投標單應以限時掛號郵寄或快遞寄送，並須於開標當日下午1時30分前寄達本關，每人(公司)每組限用1張，並請加蓋投標人印章。
- (三) 不同投標人不得以同一信封郵寄。

**十二、問：得標人應如何向貴關辦理繳款及提貨手續？**

- 答：(一) 應於得標翌日起3個工作日內，前來本關法務緝案組處理課領取國庫專戶存款收款書，至台灣銀行高雄分行代收稅款處繳足全部價款。
- (二) 於繳款期限屆滿之翌日起7日內，憑本關開具之「扣押(逾期)貨物放行通知」提貨。

**十三、問：得標人未依規定辦理繳款及提貨手續，會有什麼結果？**

- 答：(一) 未於規定期限內繳足價款者，其原繳押標金由本關沒入繳歸國庫，有關貨物由本關另行處理。
- (二) 逾期1個月不提貨者，視為放棄，有關貨物由本關或本關委託之倉庫業者另行處理。

**十四、問：得標貨物如無法一次提清，應如何處理？**

- 答：得標人可辦理分批提領貨物出倉，並由駐庫關員(或自主管理之倉儲業者專責人員)在「扣押(逾期)貨物放行通知」上註明分批提領貨物之數量，惟仍應於提貨期限內全部提清。

**十五、問：投標人如何辦理退還押標金？**

- 答：(一) 如未得標：開標日當天於開標程序結束後，投標人可於開標現場持憑押標金收據，辦理無息退還押標金；或於上班日至本關秘書室出納股，憑押標金收據無息退還押標金。
- (二) 如有得標：得標人於期限內繳足價款後，憑押標金收據無息退還押標金。

**十六、問：貨主欲向貴關申請逾期、放棄貨物自行自費銷毀(或代位自費銷毀)，應具備哪些文件？**

- 答：貨主應檢具下列文件：
- (一) 自行自費銷毀申請書。
- (二) 委任環保公司代為銷毀之委託書。
- (三) 受委託環保公司之銷毀計劃書。
- (四) 受委託環保公司之清除、處理許可證影本。
- 向本關申請在海關監視下辦理自費銷毀作業(受理單位：法務緝案組處理課處理一股 TEL：07-5628338)

## **Legal & Seizure Affairs Division**

1. **Q : My imported goods have been detained at your office for a long time. Why have we still not received any information ?**  
A : The progress of cases differ between the nature of goods and the condition of the offense. For further information , please contact the Customs officers in charge there. **(The Division Switchboard TEL: 07-5613251)**
2. **Q : How can I apply for a review after I received the disposition notice ?**  
A : You can within 30 days from the day following the date of receipt of the disposition notice, file a written protest in the format that attached to the disposition against Customs for review. (The date of receipt of a protest, except that the date of the post-mark shall be applied in the case of application by registered mail through the post office, shall be the date on which Customs receives the application.)
3. **Q : How can I make an appeal if I am not willing to accept the determination on the review ?**  
A : You can lodge an appeal within 30 days following the date on receiving the determination on the review against the Ministry of Finance through Customs which the disposition was issued.
4. **Q : How to proceed with administrative litigation if I am still unwilling to accept the administrative appeal decision from the MOF on my appeal ?**  
A : You can lodge a written petition for administrative litigation against the administrative litigation panels of the district courts where such office is located or high administrative court within two months from the next day which the administrative appeal served.
5. **Q : What am I supposed to do if I am still unable to accept the sentence of the high administrative court ?**  
A : You can file a petition for appeal to the original court of high administrative or administrative litigation panels of the district within 20 days calculated from the date of service of the judgement.
6. **Q : How shall I pay the duties and fines when I receive the letter of Customs decision ?**  
A : (A) You can use the postal remittance sent with the letter of Customs decision to remit the duties and fines. Please specify the disposition case number and the name of the penalized person on the communication field of the remittance form.  
(B) Or you can visit the Seizure Affairs Section of Legal & Seizure Affairs Division to apply for the fees memo and the duty memo and pay at the Bank of Taiwan Kaohsiung Branch Tax Collection in the Customs office.
7. **Q : I have paid the fines at the post office by remittance. How can I know that your Customs office has received the fines ?**  
A : You can enquire about the remittance by telephone at 07-5628333 3 days later, or contact the Legal & Seizure Affairs Division for the detail about the mailing of the receipt if you do not receive the receipt of the fees memo after 15 working days.
8. **Q : What will the Customs do if I didn't pay the duties and fines ?**  
A : (A) If the duties and fines are not paid within 14 days (customs affair) or 30 days (seizure case) after the day following the date of receipt of Customs notice, Customs may levy from the security or the sale of goods seized. After liquidating, the residual shall be refunded and the shortage shall be collected.

(B) When a person fails to pay the duties and fines, and there is no security or seized goods for deduction or for sale, or the value of security or goods is not enough for liquidating, the case shall be transferred to the Ministry of Justice's branch of Administrative Enforcement Agency to be executed, and Customs may suspend the person from declaring import or export at any commercial ports until those duties and fines have paid off.

**9. Q : Will I be restricted from leaving the country if I didn't pay the duties and fines ?**

A : The disposition is final and irreversible, if the person disposed fails to pay the customs duties and fines before the deadline and the amount over NTD1,000,000 for the individual or over the amount of NTD2,000,000 for the juristic person, partnership, sole proprietorship or unincorporated association, Customs may request the National Immigration Agency of the Ministry of Interior to restrict the person disposed, person in charge, representative or supervisor from exit from border/island.

**10. Q : When will the tender for smuggled or expired goods be held? How can I get relevant information?**

A : (A) **The tender is scheduled on the second Thursday of each month. The descriptions of goods, bidding qualifications, and the date of tender opening are announced on our website.(<http://Kaohsiung.customs.gov.tw>)**

(B) The Smuggled Cargo & Warehouse Management Section of Legal & Seizure Affairs Division (the Division) will provide the following information for free: instructions for tenderers, list of goods, bid bonds, and the instructions to get the warehouse entrance pass.

(C) **For those who would like to receive a hard copy of the above documents, please provide the Division a self-addressed envelope (with full postage paid). We will mail you the documents.**

**11. Q : When shall I deposit the bid bonds? And how do I participate in the tender?**

A : (A) Three days prior to the tender opening, bidders shall come to the Division to deposit the stipulated bid bonds, and get the bidding form. Those who fail to complete the deposit before the due day are not allowed for bidding.

(B) The completed bidding form must be received by the Division by prompt registered mail or express mail before 13:30 on the tender opening day. Each tenderer is allowed to submit one bidding form for each group of goods only, and must make sure that the seal of the bidder is correctly stamped on the form.

(C) All bidding forms of the same tenderer shall sealed in one envelope.

**12. Q : How shall bid winners pay for and receive the goods from the Division ?**

A : (A) Within 3 working days starting from the next day of the tender opening, bid winners must come to the Division to get the fees memo. The full price of the goods should be paid at the Bank of Taiwan, Kaohsiung Branch Tax Collection located in the Customs office.

(B) Within 7 days following the due day of the payment, bid winners can collect their goods with the "Notice of Release of Detained (Expired) Goods" issued by the Kaohsiung Customs.

**13. Q : What would happen if bid winners failed to make the payments and collect the goods ?**

A : (A) The bid bonds would be confiscated by the government treasury if the bid winners failed to settle the payments before the deadline. The Division will further dispose the goods.

(B) The bidden goods that are not collected after one month are deemed as abandoned goods, and will be disposed by the Division or the warehouses designated by the Division.

**14. Q : What should I do if I can not collect the goods once?**

A : Bid winners can pick up the goods in batches. Customs officers at the warehouses (or person in charge of the warehouses under autonomous management) should specify the quantity of each batch on “Notice of Release of Detained (Expired) Goods”. All goods, however, still have to be picked up before the deadline.

**15. Q : How shall bidders get their bid bonds back?**

A : (A) For those who do not win the bids: After the bid opening is completed, the bidders may, with the receipt, apply for refund of the bid bond, without interest, at the site of the bid opening; or, they can complete the refund procedure at the Cashier Subsection of Secretariat of Kaohsiung Customs.

(B) For bid winners: With the receipt of the bid bonds, the winners may, after the full payment of the goods is settled accordingly, apply for the refund of the bid bonds, without interest.

**16. Q : What documents are required for owners of goods to apply for destruction of overdued or abandoned goods at their own expenses ?**

A : The following documents are required:

(A) A written application for the self-managed destruction.

(B) The consignment letter to the environment management company.

(C) The destruction project made by the consigned environment management company.

(D) A photocopy of the permit of garbage disposal of the consigned environment management company.

With these documents, an application for self-managed destruction under our inspection can be made at the Smuggled Cargo & Warehouse Management Section of Legal & Seizure Affairs Division (Tel: 07-5628338).