

展覽物品通關作業問與答

Q & A on Import/Exhibit Goods Clearance

1. 問：展覽物品進出口通關作業要點之展覽物品範圍為何？
答：依據「展覽物品進出口通關作業要點」之定義，展覽物品係指為舉辦展覽會供公開展示用且經提供有關證明文件由進口地海關審核相符者而言。
Q：What does “exhibit goods” refer to according to the “Directions Governing Import/Export Clearance Procedures of Exhibit Goods”？
A：The term “exhibit goods” refer to goods imported for public display at an exhibition for which the relevant documents have been verified by the Customs Office of entry.
2. 問：展覽物品之進口通關申請應於何時向誰辦理？
答：進口之展覽物品應於進口前或進口時向進口地海關申請。
2. Q：When and to whom should the application for import ation of exhibit goods be made？
A：The application for import ation of exhibit goods should be made to the Customs of entry before or on the importation.
3. 問：辦理展覽物品進口通關，應檢具哪些文件？
答：應依海關規定格式填具申請書，檢同展品清單並提供下列有關證明文件：
(1) 進口人參加依據相關法令規定舉辦之展覽會者，應提供經該展覽會主辦單位准予參加之證明文件，其內容應載明：展覽會名稱、日期、地點、受邀廠商名稱及攤位等。
(2) 進口人自辦公開展覽會、展示會或發表會、研討會、觀摩會者，應提供使用場地證明、契約書、國外同意在台展覽文件、展品照片登錄簿、展品保險文件等證明文件。
3. Q：What documents should be presented for the application for import ation of exhibit goods？
A：The importation of exhibit goods shall be applied to the Customs Office with the application form prescribed by the Customs and relevant documents as follows：
(1) Where importers take part in exhibitions held in accordance with relevant acts and regulations, documents approved by the organizers of exhibitions shall be submitted to the Customs, in which the titles of the exhibitions, dates, places, names of firms invited and stands, etc, shall be specified.
(2) Where a fair, a show, a publicity campaign, or a seminar is organized by importers, documents such as approval for using the venue, contract, any necessary foreign permits to exhibit in Taiwan, picture lists and insurance policies covering exhibit goods, shall be submitted to the Customs.
4. 問：辦理展覽物品進口通關之申請需多久時間？
答：進口地海關應於收到進口人申請書及審核文件之翌日起一週內，答覆進口

人。

4. Q : How long does it take for the Customs to process an application for import ation of exhibit goods ?

A : The Customs Office of entry shall respond to the importers within one week following the date of receiving the application and all the required documents.

5. 問：申請展覽物品進口是否需繳交保證金？

答：進口之展覽物品利用非保稅展覽場辦理之展覽會、展示會、發表會、研討會、觀摩會等，進口時暫按申報之稅則號別及完稅價格繳納相當應徵進口稅費保證金或由授信機構擔保驗放，其餘有關進、出口通關手續及稅費之擔保依關稅法及有關規定辦理。

5. Q : Is a deposit necessary for the application for import ation of exhibit goods ?

A : Exhibit goods imported for a fair, a show, a launching, a seminar, a symposium etc, held in non-bonded areas, shall be examined and released against a surety bond or a guarantee issued by financial institutions. The amount of surety or guarantee shall be equivalent to the duty appraised according to the declared tariff code and customs value. Other import/export procedures and the security of duty shall be governed in accordance with the Customs Act and relevant regulations.

6. 問：外國政府機構或駐華代表處申請展覽品進口，需繳交保證金嗎？

答：由政府機關核准之外國政府機關、外國駐華使領館或代表處、依據外國法令成立之法人辦理之大型國際商展，不論由政府機關主辦或協辦，均可憑政府機關或公營事業單位書面擔保代替應繳稅費保證金及貨價保證金，其由授信機構保證者，該機構之擔保函得由該機構以掛號郵寄或交由展出人逕行持送進口地海關辦理應徵稅費及貨價保證金之擔保。

6. Q : Is any deposit necessary for the application for import ation of exhibit goods made by foreign government agencies or foreign representative offices ?

A : Government-approved large-scale international trade shows held by foreign government agencies, foreign embassies, representative offices, or juridical persons founded in accordance with foreign laws, whether sponsored or co-sponsored by government agencies or not, may be guaranteed by government agencies or state-run enterprises in lieu of providing a deposit equivalent to the duty and the value of goods. The financial institutions' guarantees may be delivered via registered mail or submitted to the Customs Office of entry by exhibitors as the warranty of the duty and the value of goods.

7. 問：進口展覽物品所繳交之保證金應如何辦理退還？

答：進口人辦理展覽品復運出口繕具出口報單時，應於出口報單上註明原進口報單號碼，供海關調單核銷，並於進口報單上註記貨已復運出口，且註明出口報單號碼後，由進口經辦單位簽辦退押。

7. Q : How to apply for a the refund of the deposit paid for imported exhibit goods ?

A : The importer of imported exhibit goods should, on it's re-exportation, declare the original import declaration form number on the export declaration form, so that the Customs can write off the importation and take note of the re-exportation and export declaration form numbers. After that, the refund of paid surety bond will be made by the import division.

8. 問：進口之展覽物品，若逾期未復運出口，應如何處置？

答：進口之展覽物品，如逾關稅法規定期限未復運出口或就地出售貨贈送者，應依一般貨物進口通關手續及按海關核定之稅則號別及完稅價格計徵進口稅費。

8. Q : How to do if the imported exhibit goods is not re-exported before the expiration date regulated by the Customs Act ?

A : Imported exhibit goods, while not re-exported before the expiration date regulated by the Customs Act or sold or given away on site, shall be treated in accordance with regulations governing the clearance of regular imports and be levied import duty based on the tariff code and value assessed by the Customs.

9. 問：若進口之展覽物品於展覽中售出，是否需補繳進口稅？

答：免稅進口展覽品展覽中就地售出，仍應以原進口人為納稅義務人繳納進口稅

9. Q : Shall the imported exhibit goods be charged import duty when sold at an exhibition ?

A : When exhibit goods imported without paying duty are sold at an exhibition, the duty payer who imports the exhibit goods shall pay the import duty as at the time of importation.

10. 問：若進口之展覽物品就地銷毀，是否需補繳進口稅？

答：進口之展覽物品於監視銷毀後，仍應補繳進口時之關稅。

10. Q : Shall the import duty be levied on the imported exhibit goods which are destroyed after importation ?

A : Imported exhibit goods destroyed under Customs' supervision shall still be levied the import duty as at the time of importation.

11. 問：旅客攜帶展覽品入境時，應如何辦理通關？

答：入境旅客攜帶展覽品入境時，應於「中華民國海關申報單」申報，並經由「應報稅檯」（紅線檯）通關，其進口通關作業方式如下：

(1) 完稅價格在新台幣 12,000 元以下者，如有文件證明其身分，相同樣品每款不逾 10 件，免稅。超逾免稅限制之貨樣，按超逾部分課徵進口稅。

(2) 入境之外籍及華僑等非國內居住旅客攜帶之展覽品，屬非消耗性，並有廠牌、型號、序號或易於辨識者，願於入境後六個月內第一次出境時將原貨復運出境者，得於入境時向海關申請辦理登記，經海關審查認可並繕具「入境之外籍及華僑等非國內居住旅客攜帶自用應稅物品登記

表」後驗放。旅客出境時，應持原攜入登記物品向海關辦理銷案手續並攜帶出境。

- (3) 前項登記驗放之物品逾限未復運出境者，原入境旅客應繳納進口稅款，如該物品價值已逾進口貨物免辦輸入許可證限額者，並應繳驗輸入許可證或繳納貨價金額。

11.Q : How should the declaration of imported exhibit goods be made when carried by a passenger ?

A : The inward passenger who carries exhibit goods should first declare the goods on an “Customs Declaration Form of the Republic of China” and pass through the “Goods to declare” channel (Red Channel) . The goods shall be treated as follows :

- (1) Free of duty when the Customs value is less than TWD12,000 and with documentary proof, less than 10 pieces for every single style. Samples in excess of the duty-free amount shall be charged the import duty.
- (2) If non-consumable exhibit goods which is carried by a non-resident inbound passenger including foreign and overseas Chinese has brands, model numbers, serial numbers or identifiers and will be first exported within six months after its arrival time, an application can be filed to the Customs by the time it arrives. The Customs will examine the exhibit goods, fill in “Record of Dutiable Personal Belongings Carried by Foreign & Overseas Chinese Non-Resident Inbound Passenger” and then release the goods. When the passenger leaves, the original goods should be brought to the Customers to write off the registration and carried away by the passenger.
- (3) If the above registered goods is not exported within the due date, the original inbound passenger needs to pay for the import duty. In addition, if the value of the goods is higher than the value of the goods that requires no import permits, it is necessary for the passenger to provide the import permits or pay of the goods the value.