

海關得對納稅義務人、貨物輸出人或其他供應鏈相關業者實施優質企業認證，經認證合格者，給予優惠措施。

依前項規定認證合格之納稅義務人或貨物輸出人，經向海關提供相當金額之擔保或申請核准自行具結者，其特定報單之貨物得先予放行，

第 19 條 並按月就放行貨物彙總完成繳納稅費手續。第一項申請認證應具備之資格條件、申請程序、優質企業之分類、供應鏈業別、優惠措施、停止或廢止適用條件、第二項得先予放行之特定報單、擔保方式、申請自行具結之條件、稅費繳納方式及其他應遵行事項之辦法，由財政部定之。

After certifying the status as an Authorized Economic Operators (hereinafter as AEOs) to duty-payers, exporters and supply chain enterprises, Customs may provide preferential measures for goods imported or exported by the AEOs. The goods listed in specific declaration forms filed by the duty-payers or exporters certified as AEOs referred to in preceding paragraph can be released prior to payment of duties and the duty-payers or exporters can complete consolidated payment of duties for the released goods on monthly basis, provided the

Article 19 duty-payers or exporters provide an appropriate deposit or an affidavit to Customs. Regulations governing the qualification requirements for application of certification , application procedures, categories of AEOs, sectors of supply chain enterprises, preferential measures, conditions for suspension or repeal of the status of AEOs and application of preferential measures, the specific declaration, methods of guarantee, conditions for the application of providing an affidavit, methods of payment of duties , and other required matters referred to the preceding two paragraphs shall be prescribed by the Ministry of Finance.