

# Attachment 1 for Article 4 of the Regulations Governing Collection of Customs Service Fees

| Attachment 1  |               |                     |             |             |
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| Fee items and amount  | Service items | Duty levy standards | Duty-payers | Description |
| <u>The items and amount of special surveillance fee are prescribed as follows:</u><br><br><u>I. The amount of special surveillance fee</u><br><br><u>(1) NT\$2,000 for shipping or airline company pursuant to Subparagraph 1 of Paragraph 1</u><br><br><u>(2) NT\$1,000 for warehouse owner, duty-free shop owner or</u> |               |                     |             |             |

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| <p><u>freight forwarder pursuant to Subparagraph 2 of Paragraph 1</u></p> <p><u>(3) NT\$450 for cargo owner , interior carrier or related operators, pursuant to Subparagraph 3. of Paragraph 1</u></p> <p><u>II.The items of special surveillance fee</u></p> <p><u>(1)Surveillance of imported goods</u></p> | <p>(1)Surveillance of sampling of imported goods upon the request of cargo owner.</p> <p>(2)Surveillance of adding , <u>reworking</u> or changing the label or container</p> | <p>per import declaration form per shift</p> <p>per import declaration form per shift</p> | <p>Cargo owner</p> <p>Cargo owner</p> |  |
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|  | <p>number of imported goods.</p> <p>(3) Surveillance of repacking of imported goods.</p> <p>(4) After office hour surveillance of delivery goods from Import or Export Warehouse, Bonded Warehouse, <u>Duty-free Shop</u>, Container Terminal, Air Cargo Terminal; or surveillance of loading cargoes, which have been released or trans-shipment, shipping from Container Terminal,</p> | <p>per import declaration form per shift</p> <p><u>per operator (cargo owner , freight forwarder, interior carrier , , bonded warehouse or duty-free shop) per storage location or per ship (aircraft), bonded cargo transportation vehicle per shift</u></p> | <p>Cargo owner</p> <p><u>Cargo owner , shipping (airline) company, freight forwarder or interior carrier , bonded warehouse or duty-free shop</u></p> | <p>“Each storage location” refers to the same storehouse, warehouse , <u>duty-free shop</u> or terminal. It is to define the duty-levy standards.</p> <p><u>After office hour surveillance of claiming goods from Import or Export Warehouse, Bonded Warehouse, Duty-free Shop, Container Terminal, Air Cargo</u></p> |
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|  | <p>Air Cargo Terminal, or Harbor. This does not include cargoes are taken out alongside the ship (aircraft) or from the barn. <u>If a special surveillance fee has been collected from the duty-payers claiming cargo(goods), the fees shall be waived for entering into the Import or Export Warehouse, Bonded Warehouse, Duty-free Shop, Container Terminal, Air Cargo Terminal within the same shift.</u></p> |  |  | <p><u>Terminal and loading goods onto bonded cargo transportation vehicles, the duty-payer will be able to calculate the amount of special surveillance fee by Each storage location or bonded cargo transportation vehicle.</u></p> |
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|  | <p>(5)After office hour surveillance of empty containers transported in and out of harbor, Container Terminal, or Air Cargo Terminal without applying to the customs for approval in advance during office hours. However, if a special surveillance fee has been collected from the containers shipping out of Container Terminal, or Air Cargo Terminal, the fees shall be waived for entering into the harbor or terminal during the same shift.</p> | <p>per ship (aircraft) or per container per shift</p> | <p>Shipping (airline) company or warehouse owner</p> |  |
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|  | <p><u>(6)</u>When imported consolidated loading containers or pallets overdue for discharging with no justified reason, surveillance on those containers discharged and delivered into warehouse.</p> | <p>per container (pallet) per shift</p>       | <p>Warehouse owner or cargo owner</p> |  |
|  | <p><u>(7)</u> Surveillance of resealing of postal parcels which were opened for checking upon the request of the receiver prior to declaration.</p>   | <p>per customs declaration form</p>           | <p>parcel owner</p>                   |  |
|  | <p><u>(8)</u> Upon the request of cargo owner, surveillance of his</p>  | <p>per customs declaration form per shift</p> | <p>Cargo owner</p>                    |  |

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|  | <p>entry into the storage locations for inspection of the unreleased imported cargo.</p> <p>(9)Surveillance of approved voluntary destruction by cargo owner of imported goods prior to release.</p> <p>(10)Surveillance of processing the storage of bonded warehouse goods after office hours approved by the Customs.</p> <p>(11)Surveillance of change in imported container.</p> | <p>per customs declaration form per shift</p> <p>per cargo owner per storage location per ship (aircraft) per shift</p> <p>per container per shift</p> | <p>Cargo owner</p> <p>Warehouse owner</p> <p>Warehouse owner, <u>forwarder</u> or shipping</p> | <p>It is necessary that the Customs office shall send inspector to oversee the storage of bonded goods into the bonded warehouse after office hour.</p> <p>It is necessary that the Customs office shall send inspector to oversee the</p> |
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| (2) Surveillance of exported goods | (1) Surveillance of repacking, packing, pallet packing and relabeling procedures of exported goods conducted in warehouse, Container Terminal, Air Cargo Terminal or parking apron. | per cargo owner, per <u>forwarder, per storage location</u> or per ship (aircraft) per shift | (airline) company<br><br>Cargo owner, <u>forwarder</u> or shipping (airline) company | change of the loading imported container due to trans-shipment. |
|                                    | (2) Surveillance of addition, <u>subpackage, refit or</u> container changing of exported loading containers that have been released and   | per container per shift  | Cargo owner, <u>forwarder</u> or shipping (airline) company                          |   |

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| <p>(3) Surveillance of transit of loading containers or goods</p> | <p>sealed.</p> <p>(3) Upon the request of cargo owner, surveillance of his entry into storage locations for inspection or sampling after the exported goods is delivered into the warehouse. In the case of outer box measuring or checking of weight without unpacking the fees shall be waived.</p> <p>(1) Surveillance of transit of loading containers or cargoes which are</p> | <p>per customs declaration form per shift</p> <p>1. Containerized goods: per container per shift</p> | <p>Cargo owner</p> <p>Shipping (airline) company, <u>forwarder</u></p> |  |
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|  | <p>overdue for export.</p> <p>(2) <u>Surveillance of transit loading containers where the subpackage, refit or addition of goods and surveillance of changing containers, or unloading goods onto truck for shipment will be processed. For the carrier or forwarder which processes the operation of Multi-country Cargo Consolidation ( MCC ), in the location approved by the Customs exempted</u></p> | <p>2. Non-containerized goods: per declaration form per shift</p> <p>percontainer terminal per shift</p> | <p>Shipping (airline) company, <u>forwarder</u> or warehouse owner</p> |  |
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|  | <p><u>from the supervision of<br/>Customs officer, no<br/>special surveillance fee<br/>shall be required.</u></p> |  |  |  |
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