

法規名稱：ORGANIZATION OF A SYSTEM OF INTERNATIONAL CUSTOMS DEPOSITS WITH CHINA  
TAIWAN FOR THE TEMPORARY ADMISSION OF GOODS PROTOCOL BETWEEN THE GUARANTEEING  
ASSOCIATIONS

簽訂日期：民國 80 年 03 月 20 日

生效日期：民國 81 年 03 月 01 日

PROTOCOL BETWEEN THE GUARANTEEING ASSOCIATIONS (\*)

#### ARTICLE 1

The undersigned guaranteeing associations have agreed to organise by the present protocol a system of international customs deposits for import duties chargeable on the temporary admission of goods in the customs territories within their areas of competence when such goods are covered by a customs carnet hereafter referred to as CPD/China-Taiwan carnet.

#### ARTICLE 2

The present protocol relates to the temporary admission of all goods-which can circulate freely for international trade purposes under the following conventions and according to the modalities set forth therein:

- Customs Convention to facilitate the importation of commercial samples and advertising material, signed in Geneva on 7 November 1952;
- Customs Convention on the temporary importation of professional equipment, done at Brussels on 8 June 1961;
- Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events, done at Brussels on 8 June 1961;
- Customs Convention on the ATA Carnet for the temporary admission of goods (ATA Convention), done at Brussels on 6 December 1961;
- all other international Conventions or agreements between customs

The protocol will be implemented according to the rules laid down:

- in the ATA Convention,

- in the statement of the International Bureau of Chambers of Commerce of the International Chamber of Commerce and its implementing directives-present and future,
- and in the present text.

It is expressly agreed that the International Bureau of Chambers of Commerce of the International Chamber of Commerce will ensure the implementation of the system of international customs deposits established under the present protocol.

(\*) see pages 66 and 67 of present document.

administrations relating to temporary admission operations under the laws and/or regulations applicable in the territory of temporary admission.

#### ARTICLE 3 (\*)

For the purposes of the present protocol

- a) the term "import duties" means customs duties and all other duties and taxes payable on or in connection with importation, and shall include all internal taxes and excise duties chargeable on imported goods. but shall not include fees and charges which are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic products or a taxation of imports for fiscal purposes;
- b) the term "temporary admission" means temporary importation free of import duties in accordance with the conditions laid down by the above Conventions or by the national laws and regulations of the country of importation;
- c) the term "transit" means the conveyance of goods from a customs office in the territory of temporary admission or transit of a party signatory of the present protocol to another customs office within the same territory, in accordance with the conditions laid down in the national laws and regulations of that contracting party;
- d) the term "customs carnet" means the document hereinafter referred to as CPD/China-Taiwan carnet and reproduced as annex 1 to the present protocol of which it is an integral part;

e) the term "guaranteeing association" means a Chamber of Commerce or an organisation of Chambers of Commerce or an association which

- has been approved by the customs authorities of its country to guarantee payment of the import duties owed to them in respect of goods covered by CPD/China-Taiwan carnets.
- has joined the system of international customs deposits implemented by the IBCC of the ICC
- has organised with the Chambers of Commerce of its area or with other associations a national guarantee system enabling them to deliver CPD/China-Taiwan carnets.

(\*) the following definitions are those given in Article 1 of the ATA Convention except the definitions under paragraphs d) and e).

#### ARTICLE 4

The undersigned guaranteeing associations declare that CPD/China-Taiwan

carnets issued under their responsibility are delivered in accordance with the rules laid down in the ATA convention of 6 December 1961, and in the IBCC statement and its implementing directives which have been published since the entry into force of the said Convention.

The guaranteeing associations will keep each other informed of the operations of temporary admission or transit in respect of which they accept to guarantee CPD/China-Taiwan carnets.

#### ARTICLE 5

When they have been approved by their national customs authorities for the purpose of guaranteeing the payment of import duties in respect of goods coming under the present protocol, the signatories of the protocol shall guarantee the payment of import duties in respect of goods dispatched by their nationals to countries covered by the said protocol.

However, such approval which can only be given to one guaranteeing association in each country shall only become effective upon provision by the said association of all the guarantees required

by the IBCC and indicated in the annexes to the present protocol, including payment of the membership fee of the IBCC Chain.

In countries where there are exchange control regulations, the guaranteeing associations shall not be entitled to give their guarantee unless their exchange control office has undertaken to authorize all transfers necessary for the settlement of debts contracted vis-a-vis other guaranteeing associations on account of such guarantees.

#### ARTICLE 6

The period of validity of the CPD/China-Taiwan carnet shall not exceed one year as from the date of delivery of any carnet.

#### ARTICLE 7

The conditions for the grant of its guarantee shall be determined by each guaranteeing association in conformity with the provisions laid down in the annexes to the present protocol.

#### ARTICLE 8

The guarantee granted shall be surety for the payment of import duties which would be to the customs authorities of the temporary admission territory in the event of the goods introduced into the said territory not being re-exported within the prescribed period. The guarantee shall further cover, up to 10% of the amount of import duties, the payment of any other sums which would have had to be deposited by the importer if there had been no guarantee.

#### ARTICLE 9

When the goods covered by the guarantee granted by a signatory of the present protocol duly approved in the country of origin are introduced into a country where there is another signatory of the said protocol the guarantee of the guaranteeing association approved by the customs authorities in the latter country shall immediately and automatically be substituted for the original guarantee.

Such substitution shall take place successively under the same conditions for one and the same product, as it passes through different countries.

#### ARTICLE 10

Should the merchandise covered by the guarantee not be duly re-exported from the territory of temporary admission within the prescribed period and thus become liable for import duties, the approved guaranteeing association in the said territory shall pay the import duties owed to the creditory customs administration. The guaranteeing association which will have thus settled the import duties in respect of merchandise covered by the guarantee shall request the guaranteeing association which granted the initial guarantee to refund the duties paid on behalf of the importer.

Such refunding will be effected in conformity with the modalities laid down in Article xz of the IBCC Protocol annexed hereto

#### ARTICLE 11

All questions relating to the interpretation of the provisions of the said protocol will be submitted to the IBCC Steering Committee for decision.

#### ARTICLE 12

Any guaranteeing association infringing the provisions of the present protocol will be liable to be expelled from the system, such expulsion to be decided by contracting parties jointly with the IBCC's Steering Committee.

#### ARTICLE 13

All differences, disputes or contestations between the undersigned guaranteeing associations in connection with the implementation of the provision of the present protocol shall be finally settled under the Rules of Conciliation and Arbitration of the International Chamber of Commerce by one or more arbitrators appointed in accordance with such Rules.

#### ARTICLE 14

The present Protocol is open for signature by the guaranteeing associations as of date of signature of the agreement between EUROCHAMBRES and CHINA EXTERNAL TRADE DEVELOPMENT COUNCIL relevant to the current protocol and will enter into force on the date of its signature by the following concerned guaranteeing associ-



ations and the International Bureau of Chambers of Commerce of  
the International Chamber of Commerce.

GUARANTEEING ASSOCIATIONS FOR THE 12 EEC MEMBER STATES

BELGIUM FEDERATION NATIONAL

DES CHAMBERES DE

COMMERCE ET

D'INDUSTRIE DE

BELGIQUE

Mr.

Function: [Signed]

DENMARK DANISH CHAMBER OF

COMMERCE

Mr.

Function: [Signed]

FRANCE CHAMBER DE

COMMERCE ET

D'INDUSTRIE DE PARIS

Mr.

Function: [Signed]

GREECE CHAMBER DE

COMMERCE ET

D'INDUSTRIE D'ATHENES

Mr.

Function: [Signed]

GERMANY DEUTSCHER

INDUSTRIE-UND

HANDELSTAG

Mr.

Function: [Signed]

IRELAND THE DUBLIN CHAMBER

OF COMMERCE

Mr.

Function: [Signed]

ITALY UNIONE ITALIANA DELLE

CAMERE DI COMMERCIO,



INDUSTRIA,  
ARTIGIANATO e  
AGRICOLTURA

Mr.

Function: [Signed]

LUXEMBOURG CHAMBER DE  
COMMERCE DU  
GRAND DUCHE DE  
LUXEMBOURG

Mr.

Function: [Signed]

THE NETHERLANDS KAMER VAN  
KOOPHANDEL  
EN FABRIEKEN  
VOOR 'S-  
GRAVENHAGE

Mr.

Function: [Signed]

PORTUGAL ASSOCIACAO COMERCIAL  
DE LISBOA-CAMARA DE  
COMERCIO E INDUSTRIA  
PORTUGUESA

Mr.

Function: [Signed]

SPAIN CONSEJO SUPERIOR DE  
LAS CAMARAS DE  
COMERCIO, INDUSTRIA  
Y NAVEGACION

Mr.

Function: [Signed]

UNITED KINGDOM LONDON  
CHAMBER OF  
COMMERCE AND  
INDUSTRY

Mr.



Function: [Signed]

INTERNATIONAL CHAMBER OF COMMERCE

THE INTERNATIONAL BUREAU OF CHAMBERS OF COMMERCE OF THE INTERNA-  
TIONAL CHAMBER OF COMMERCE

Mr. JEAN-CHARLES ROUHER

function: SECRETARY GENERAL

[Signed]