

法規名稱：MEMORANDUM [OF AGREEMENT AND COOPERATION CONCERNING THE MUTUAL IMPLEMENTATION OF THE A.T.A. CARNET SYSTEM BETWEEN THE CHINA EXTERNAL TRADE DEVELOPMENT COUNCIL OF THE REPUBLIC OF CHINA AND THE CHAMBER OF COMMERCE AND INDUSTRY OF THE REPUBLIC OF CHINA AND

簽訂日期：民國 80 年 07 月 24 日

生效日期：民國 80 年 07 月 24 日

THIS MEMORANDUM OF AGREEMENT AND COOPERATION is made the 24th day of July, 1991 between THE CHINA EXTERNAL TRADE DEVELOPMENT COUNCIL OF TAIWAN, THE REPUBLIC OF CHINA having its registered address on 4-8 Floors, 333, Keelung Road, Section 1, Taipei, Taiwan 105, Republic of China, hereinafter referred to as "CETRA" and THE KOREA CHAMBER OF COMMERCE AND INDUSTRY having its registered address at 45, Namdaemunno 4-ga, Chung-gu, Seoul, Korea hereinafter referred to as the "KCCI", both hereinafter called the "Contracting Parties".

WHEREAS:

CETRA and KCCI have been authorized by the customs authorities of their respective countries to act as the sole issuing and guaranteeing organizations in the mutual implementation of the A. T. A. Carnet system in order to facilitate the procedures for the temporary duty-free importation of goods AND WHEREAS CETRA and KCCI wish to formally lay down a Memorandum of Agreement and Cooperation between themselves.

IT IS THEREFORE HEREBY AGREED that CETRA and the KCCI agree to the following:

- 1 The present Memorandum 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 administrations relating to temporary admission operations under the laws and/or regulations applicable in the territory of temporary admission.

The Memorandum 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 Memorandum.

2. For the purposes of the present Memorandum

- 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 a Contracting Party 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 "temporary admission carnet" means the documents issued and accepted by either of the Contracting Parties, and its form will be determined by the Contracting Parties through further discussion.
3. When both parties have been approved by their national customs authorities for the purpose of guaranteeing the payment of import duties in respect of goods which are the subject of the present Memorandum, both parties are entitled to guarantee the payment of import duties in respect of goods despatched by their nationals to each other's country.
- Both parties shall obtain approval in advance from their respective foreign exchange control offices for the settlement of all debts contracted visa-vis on account of these guaranteees.
4. The conditions for the grant of guarantee shall be freely determined by each party. When the guarantee is granted, the authorized guarantor organization shall affix its visa in accordance with a model form confirmed by both parties on the temporary admission carnet before issuing it to the bearer.
5. The guarantee granted shall be surety for the payment of the import duties which would be due to the customs authorities of the importing country in the event of the goods in question introduced into the said country not being re-exported within the prescribed period. The guarantee shall further cover, up to 10% of the amount of the import duties, the payment of any other sum which would have had to be deposited by the importer if there had been no guarantee.
6. When the goods covered by the guarantee given by the authorized guarantor organization in the country of origin are introduced into the country of destination, the guarantee of the authorized guarantor organization in the latter country shall immediately and automatically be substituted for the original guarantee.
7. Should the merchandise covered by the guarantee not be duly re-exported from the importing country within the prescribed

period and thus become liable for import duties, the authorized guarantor organization in that country shall pay the import duties due to the creditor customs administration.

8. The party which shall thus have settled the import duties in respect of merchandise covered by the guarantee shall request the other party to refund the duties paid on behalf of the importer.
9. Calls for repayment shall be accompanied by proof of payment (customs receipts) in original or duly certified photocopy. Repayment shall be made within two months after receipt of proof of payment.

Both parties may, however, decide to strike a balance of the sums repaid which are inferior to US\$10,000, in such a case settlement may be made by bilateral compensation or set-off, the accounts being submitted twice a year, in June and December.

10. All differences, disputes or contestations between the Contracting Parties in connection with the implementation of the present Memorandum shall, upon failure to reach agreement thereon, be finally settled by one or more arbitrators to be appointed by the Contracting Parties on a case-by-case basis.
11. This Memorandum shall come into force on the date of signature thereof and shall remain in force until the expiry of 90 days from the date on which either of the parties shall have given the other party notice in writing of its intention to terminate the Memorandum.

Any revision of this Memorandum, or the termination thereof, shall be effected without any prejudice to any rights or obligations accruing or incurred under this Memorandum prior to the effective date of such revision or termination.

SIGNED SEALED AND DELIVERED by the said AGUSTIN TINGTSU LIU
Secretary General of the CHINA EXTERNAL TRADE DEVELOPMENT COUNCIL [Signed]

SIGNED SEALED AND DELIVERED by the said CHA SANG-PIL Execut-

ive Vice President of the KOREA CHAMBER OF COMMERCE AND IND-
USTRY (Signed)