



法規名稱：MEMORANDUM OF UNDERSTANDING BETWEEN THE BOARD OF FOREIGN TRADE IN TAIPEI AND THE NEW ZEALAND COMMERCE AND INDUSTRY OFFICE ON NZCIO/BOFT CARNET FOR THE TEMPORARY ADMISSION OF GOODS (AD.1993.12.02)

簽訂日期：民國 82 年 12 月 02 日

生效日期：民國 82 年 12 月 02 日

PREAMBLE

The Board of Foreign Trade in Taipei and The New Zealand Commerce and Industry Office, hereinafter referred to as "the Parties"

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Having in mind facilitating procedures for the temporary duty-free importation of goods,

Convinced that the adoption of common procedures for the temporary duty-free importation of goods would afford considerable advantages to common commercial and cultural activities and would secure a higher degree of harmony and uniformity in the Customs systems of the Parties,

Have reached the following understandings:

DEFINITIONS AND APPROVAL

1. For the purposes of the present Memorandum of Understanding and the Annex hereto, the term:

- (a) "import duties" means customs duties and all other duties and taxes payable on or in connection with importation and will include all internal taxes and excise duties chargeable on imported goods, but will 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) "temporary admission" means temporary importation free of import duties in accordance with the provisions of Clause 3 of the present Memorandum of Understanding or by the relevant domestic laws and regulations of each of the Parties to this Memorandum of Understanding;
- (c) "transit" means the conveyance of goods from a Customs of-



fice in territory of a Party to another Customs office within the same territory, in accordance with the conditions laid down in the laws and regulations of the territory of that Party;

- (d) "NZCIO/BOFT carnet" means the document reproduced as the Annex to the present Memorandum of Understanding;
- (e) "issuing association" means an association approved by the Customs authorities of a Party for the issue of NZCIO/BOFT carnets in the territory of that Party;
- (f) "guaranteeing association" means an association approved by the Customs authorities of the territory of a Party to guarantee the sums referred to in Clause 6 of the present Memorandum of Understanding, in the territory of that party;
- (g) "person" means both natural and legal persons, unless the context otherwise requires.

2. The approval of an issuing association envisaged in paragraph (e) of Clause 1 of the present Memorandum of Understanding may be subject, in particular, to the condition that the price of NZCIO/BOFT carnets will be commensurate with the cost of services rendered.

SCOPE

3.1) Each Party will accept in lieu of its national Customs documents and as due security for the sums referred to in Clause 6 of the present Memorandum of Understanding, NZCIO/BOFT carnets valid for its territory and issued and used in accordance with the conditions laid down in the present Memorandum of Understanding for the following three categories of goods temporarily imported, unless importation of these goods is prohibited under laws and regulations of the territory of that Party. Such goods will go through Customs formalities in force in the territory of that Party with permission for temporary exemptions from import duties and import permit(s) as demanded by the trade authorities:

- (a) professional equipment



- (b) goods for display or use at exhibitions, international fairs, meetings or similar events,
- (c) commercial samples imported for the purpose of being shown or demonstrated with a view to soliciting orders.

Whether goods fall within the categories (a) (b) and (c) above will be determined by reference to the definitions of such categories contained in the Customs Convention on the ATA Garnet for the temporary Admission of Goods 1961.

- 2) Each Party may accept NZCIO/BOFT carnets issued and used under the same conditions for transit.

ISSUE AND USE OF NZCIO/BOFT GARNETS

4.1) Issuing associations will not issue NZCIO/BOFT carnets with a period of validity exceeding one year from the date of issue. They will indicate on the cover of the NZCIO/BOFT carnet the place in which it is valid and the name and the address of the corresponding guaranteeing association.

- 2) Once a NZCIO/BOFT carnet has been issued no extra item may be added to the list or goods enumerated on the reverse of the front cover of the carnet, or on any continuation sheets annexed thereto (General List).

5. The period fixed for the re-exportation of goods imported under cover of a NZCIO/BOFT carnet will not in any case exceed the period of validity of that carnet.

GUARANTEE

6.1) Each guaranteeing association will undertake to pay to the Customs authorities of the Parties to this Memorandum of Understanding the amount of the import duties and any other sums payable in the event of non-compliance with the conditions of temporary admission, or of transit, in respect of goods imported under cover of NZCIO/BOFT carnets issued by a corresponding issuing association. It will be liable jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums without protest.

- 2) The liability of the guaranteeing association will not exc-



- eed the amount of the import duties by more than ten per cent.
- 3) When the Customs authorities of the Parties to this Memorandum of Understanding have unconditionally discharged a NZCIO/BOFT carnet in respect of certain goods they can no longer claim from the guaranteeing association payment of the sums referred to in paragraph 1 of this Clause in respect of these goods. A claim may nevertheless still be made against the guaranteeing association if it is subsequently discovered that the discharge of the carnet was obtained improperly or fraudulently or that there had been a breach of the conditions of temporary admission or of transit.
 - 4) Customs authorities will not in any circumstances require from the guaranteeing association payment of the sums referred to in paragraph 1 of this Clause if a claim has not been made against the guaranteeing association within a year of the date of expiry of the validity of the carnet.

REGULARISATION OF NZCIO/BOFT GARNETS

- 7.1) The guaranteeing association will have a period of six months from the date of the claim made to the Customs authorities for the sums referred to in paragraph 1 of Clause 6 of the present Memorandum of Understanding in which to furnish proof of the re-exportation of the goods under the conditions laid down in the present Memorandum of Understanding or of any other proper discharge of the NZCIO/BOFT carnet.
- 2) If such proof is not furnished within the time allowed the guaranteeing association will forthwith deposit, or pay provisionally, such sums. This deposit or payment will become final after a period of three months from the date of the deposit or payment. During the latter period the guaranteeing association may still furnish the proof referred to in the preceding paragraph with a view to recovery of the sums deposited or paid.
- 3) For either Party if the laws and regulations of the territory it represents do not provide for the deposit or provis-



ional payment of import duties, payments made in conformity with the provisions of the preceding paragraph will be regarded as final, but the sums paid will be refunded if the proof referred to in paragraph 1 of this Clause is furnished within three months of the date of the payment;.

- 8.1) Evidence of re-exportation of goods imported under cover of a NZCIO/BOFT carnet will be provided by the re-exportation certificate completed in that carnet by the competent Customs authority.
 - 2) If the re-exportation of goods has not been certified in accordance with paragraph 1 of this Clause, the Customs authorities of the Parties to this Memorandum of Understanding may, even if the period of validity of the carnet has already expired, accept as evidence of re-exportation of the goods;
 - (a) The particulars entered on a voucher which has been detached from the carnet on importation into the territory of the other Party, provided that the particulars relate to an importation which can be proved to have taken place after the re-exportation which it is intended to establish ;
 - (b) any other documentary proof that the goods are outside the area over which the Customs authority has jurisdiction .
 - 3) In the cases in which the Customs authorities of a Party waive the requirement of re-exportation of certain goods admitted into their territory under cover of a NZCIO/BOFT carnet, the guaranteeing association will be discharged from its obligations only when those authorities have certified in the carnet that the position regarding those goods has been regularised.
9. In the cases referred to in paragraph 2 of Clause 8 of the present Memorandum of Understanding, the Customs authorities will have the right to charge a regularisation fee.



10. Customs certificates on NZCIO/BOET carnets used under the conditions laid down in the present Memorandum of Understanding will not be subject to the payment of charges for Customs attendance at Customs offices and posts during the normal hours of business.
11. In the case of the destruction, loss or theft of a NZCIO/BOFT carnet while the goods to which it refers have been exported to the territory of one of the Parties, the Customs authorities of the territory of that Party will, at the request of the issuing association and subject to such conditions as those authorities may prescribe, accept a replacement document, the validity of which expires on the same date as that of the carnet which it replaces.
- 12.1) When goods temporarily imported cannot be re-exported as a result of a seizure, other than a seizure made at the suit of private persons, the requirement of re-exportation will be suspended for the duration of the seizure.
 - 2) The Customs authorities will, so far as possible, notify the guaranteeing association of seizures of goods admitted under cover of NZCIO/BOFT carnets guaranteed by that association and will advise it of the measures they intend to take.
13. NZCIO/BOFT carnets or parts of NZCIO/BOFT carnets intended to be issued at the point of importation and which are sent to an issuing association by a corresponding foreign association, by an international organization or by the Customs authorities of the territory of a Party, will be admitted free of import duties and free of any import prohibitions or restrictions. Corresponding facilities will be granted at exportation.
14. In the event of fraud, contravention or abuse, the Parties will, notwithstanding the provisions of the present Memorandum of Understanding, be free to take proceedings against persons using NZCIO/BOFT carnets, for the recovery of the import duties and other sums payable and also for the imposition of any



penalties to which such persons have rendered themselves liable. In such cases the associations will lend their assistance to the Customs authorities.

15. The Annex to the present Memorandum of Understanding will be construed to be an integral part of the Memorandum of Understanding.

16. The provisions of the present Memorandum of Understanding set out the minimum ones to be accorded and do not prevent adding more provisions when necessary to facilitate implementation of the NZCIO/BOFT Garnet System.

FINAL PROVISIONS

17. The annex to this Memorandum of Understanding will contain a protocol based on the principles of this Memorandum of Understanding made between the guaranteeing associations of the territories of the Parties to prescribe their rights and obligations.

18.1) The Parties will meet together when necessary in order to consider the operation of the present Memorandum of Understanding and in Particular in order to consider measures to secure uniformity in the interpretation and application of the present Memorandum of Understanding.

2) The Parties will lay down the rules of procedure for their meetings.

3) This Memorandum of Understanding may, at the request of either Party, be revised by mutual consent.

19. Any dispute between Parties concerning the interpretation or application of the present Memorandum of Understanding will be settled by negotiation between them.

20.1) This Memorandum of Understanding will take effect from the date on which it is signed and will remain in effect until the expiry of 90 days from the date on which either Party has given the other Party notice in writing of its intention to terminate the Memorandum of Understanding.

2) Any revision of this Memorandum of Understanding, or its termination will be effected without any prejudice to the



validity of a NZCIO/BOFT carnet or to the validity of the guarantee of the guaranteeing association issued before the date of such amendment or termination.

Signed at Taipei on 2nd December, 1993, in the English language.

FOR THE BOARD OF FOREIGN

TRADE TN TAIPEI

[Signed]

Yeh-Chao Huang

Director General

FOR THE NEW ZEALAND COMMERCE

AND INDUSTRY OFFICE

[Signed]

William Keith Bruce

Director