

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 IN CHINA-TAIWAN AND IN SWEDEN (AD.1993.12.23)

簽訂日期：民國 82 年 12 月 23 日

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ARTICLE 1

In order to strengthen the links of friendship and the economic relations existing between the respective countries and more particularly in order to promote temporary admission of goods in favour of enterprises in the areas of competence of the signatory associations, the undersigned guaranteeing associations have agreed to organize 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 of 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 Garnet 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 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.

The undersigned guaranteeing associations will undertake to persuade their respective Customs Authorities to apply the opinions and comments expressed by the PTC of Customs Cooperation Council concerning the application of the ATA Convention. All matters pertaining to the interpretation and implementation of the Protocol shall be settled with the participation of the parties to the Protocol.

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

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 organization 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 organized with the Chambers of Commerce of its area or with other associations a national guarantee system enabling them to deliver CPD/China-Taiwan carnets.

ARTICLE 4

The undersigned guaranteeing associations declare that the 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 d-

uties in respect of goods dispatched by their nationals to countries covered by the said protocols. 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 due 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 s-

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 associations 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 IX 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 Steering Committee.

ARTICLE 13

All differences, disputes or contestations between the undersigned guaranteeing associations in connection with the implementation of the provisions 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 will enter into force on the date following its signature by the two parties and the International Bureau of Chambers of Commerce of the International Chamber of Commerce and will be valid for a period of 2 years. This period will be renewable by tacit agreement, except if notice of termination is given 3 months before the date of expiry by anyone party by means of a registered letter with acknowledgment of receipt.

CONCLUDED IN TAIPEI ON DEC. 23 1993

GUARANTEEING ASSOCIATION FOR CHINA-TAIWAN

CHINA EXTERNAL TRADE DEVELOPMENT COUNCIL

[Signed]

[Signed]

Mr. Ronie H. K. HUANG

Mr. Sam S. M. LEE

Secretary General

Deputy Secretary General

GUARANTEEING ASSOCIATION FOR SWEDEN

STOCKHOLM CHAMBER OF COMMERCE

[Signed]

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Mr. Frans-Henrik SCHARTAU

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Managing Director

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INTERNATIONAL CHAMBER OF COMMERCE

THE INTERNATIONAL BUREAU OF CHAMBERS OF COMMERCE OF THE INTERNATIONAL CHAMBER OF COMMERCE

[Signed]

[Signed]

Mr. Jean-Charles ROUHER

Mr. AZain DESTOUCHES

Secretary General

IBCC Administrative Director

Annexes:-Protocol on the organization of a system of international customs deposits in respect of ATA Garnets
-Statement on the ATA System adopted by the IBCC
-Document No. 550-1/763 Rev. 2
-Model of CPD/China-Taiwan Garnet



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