

法規名稱：PROTOCOL BETWEEN TAIWAN EXTERNAL TRADE DEVELOPMENT COUNCIL AND MALAYSIAN INTERNATIONAL CHAMBER OF COMMERCE AND INDUSTRY FOR THE TEMPORARY ADMISSION OF GOODS

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PROTOCOL BETWEEN TAIWAN EXTERNAL TRADE DEVELOPMENT COUNCIL AND MALAYSIAN INTERNATIONAL CHAMBER OF COMMERCE AND INDUSTRY FOR THE TEMPORARY ADMISSION OF GOODS

Taiwan External Trade Development Council (TAITRA) and Malaysian International Chamber Of Commerce and Industry (MICCI), hereinafter called "the Contracting Parties", in order to organise a system for facilitating the temporary duty-free importation of goods when such goods are covered by a Carnet (hereinafter referred to as "TAITRA-MICCI Carnet") have agreed as follows:-

#### ARTICLE 1

##### SCOPE

This Protocol relates to the temporary admission of goods, which both Contracting Parties may allow to circulate freely within the relevant places in accordance with the modalities set forth in the Customs Convention of the ATA Carnet for the Temporary Admission of Goods (ATA Convention).

#### ARTICLE 2

##### DEFINITIONS

For the purpose of this Protocol:-

(a) "Goods" means

- (i) Commercial Samples and Advertising Film (16mm).
- (ii) Goods for International Exhibition.
- (iii) Professional Equipment which includes: Articles for meetings for a charitable purpose, or to promote any branch of learning: art, craft, sport, religion, etc.; equipment for the press; also sound and television broadcasting equipment, musical instruments, costumes, scenery,



and other stage properties, cinematographic equipment, professional equipment for testing, maintaining, or repairing machinery, etc.; equipment for use by surgeons, archaeologists, zoologists, entertainers, lecturers, etc.; and vehicles specially adapted for use in connection with any of the above, including traveling workshops and laboratories.

(iv) Excluded from the TAITRA-MICCI Carnet are:

- (1) Perishable goods;
- (2) Items such as paint, cleaning materials, food, oils, leaflets and brochures, which are considered as "consumable items" and intended to be given away, disposed of, or utilised abroad and would not be re-exported;
- (3) Items already sold or offered for sale; (Such items are not considered samples);
- (4) Unmounted gems or gemstones; theatrical make-up, etc;
- (5) Alcoholic beverages, tobacco and fuels, etc;
- (6) Goods intended for processing or repair and
- (7) Postal Traffic.

(b) "guaranteeing associations" means the respective organisations which have been authorised by their respective Customs authorities to enter into this Protocol and to implement this Protocol;

(c) "issuing association" means an association approved by the Customs authorities of a Contracting Party for the issue of TAITRA/MICCI carnets in the territory of that Contracting Party;

(d) "import duties" means Customs duties and all other duties, fees, taxes or other charges payable on or in connection with importation, and shall include all internal taxes chargeable on imported goods, which shall not include fees and charges which are limited in amount to costs of services rendered and do not represent any indirect protection to domestic products or a taxation of imports for fiscal purposes;

- (e) "TAITRA-MICCI Carnet" means the document set out in the Annex to this Protocol;
- (f) "relevant places" means the places in which the Contracting Parties are established;
- (g) "temporary admission" means temporary importation free of import duties in accordance with the conditions laid down by the TAITRA-MICCI Carnets;
- (h) "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.

### ARTICLE 3

#### GUARANTEEING ASSOCIATIONS

1. For the purpose of this Protocol, the guaranteeing association for Taiwan shall be the Taiwan External Trade Development Council (TAITRA); and for Malaysia the guaranteeing association shall be the Malaysian International Chamber of Commerce and Industry (MICCI).
2. The guaranteeing associations shall:
  - a. Guarantee the payment of import duties and taxes in the event of non-compliance with the conditions of temporary admission in respect of goods dispatched under cover of TAITRA-MICCI Carnets to and from the relevant places;
  - b. Issue TAITRA-MICCI Carnets in accordance with the rules laid down in:
    - i) The ATA Convention
    - ii) This Protocol
    - iii) National laws, regulations and national policies of the Contracting Parties; and
  - c. undertake to pay to the Customs authorities of the Contracting Parties 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 introduced into that country under cover of TAITRA-MICCI carnets issued by a corresponding issuing association. It shall be liable jointly and severally with the persons from whom the sums mentioned above are due, for payment of such sums.

3. When the Customs authorities of the country of importation have unconditionally discharged a TAITRA-MICCI carnet in respect of certain goods they can no longer claim from the guaranteeing association payment of the sums referred to in paragraph 2(a) of this Article 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 shall not in any circumstances require from the guaranteeing association payment of the sums referred to in paragraph 2(c) of this Article 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.

#### ARTICLE 4

##### VALIDITY OF TAITRA-MICCI CARNET

The period of validity of any TAITRA-MICCI Carnet shall not exceed one year as from the date of the issue of the Carnet.

#### ARTICLE 5

##### REGULARISATION OF TAITRA-MICCI CARNET

1. The guarantee pursuant to this Protocol shall be surety for the payment of import duties.
2. The guarantee shall further cover up to 10% of the amount of import duties and the payment of any other sums which would have had to be deposited by the importer if there had been no guarantee.
3. The guaranteeing association shall have a period of six months

from the date of the claim made by the Customs authorities for the sums referred to in paragraph 2(c) of Article 3 of this Protocol in which to furnish proof of the re-exportation of the goods under the conditions laid down in this Protocol or of any other proper discharge of the TAITRA-MICCI carnet.

4. If such proof is not furnished within the time allowed the guaranteeing association shall forthwith deposit, or pay provisionally, such sums. This deposit or payment shall 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.

#### ARTICLE 6

##### RE-EXPORTATION OF GOODS

1. Should the goods covered by the guarantee not be duly re-exported within the prescribed period as stipulated by the Customs authorities and thus become liable for import duties, the authorised guaranteeing association shall pay the import duties.
2. Evidence of re-exportation of goods imported under cover of a TAITRA- MICCI carnet shall be provided by the re-exportation certificate completed in that carnet by the Customs authorities of the country into which the goods were temporarily imported.
3. If the re-exportation of goods has not been certified in accordance with paragraph 2 of this Article, the Customs authorities of the country of importation 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 by the Customs authorities of the other Contracting Party in the TAITRA-MICCI carnet on importation or re-importation or a certificate issued by those authorities based on the particulars entered on a voucher which has been detached from the carnet on importation or on re-importation into their territory, provided that the part-

iculars relate to an importation or re-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 that country.

4. In any case in which the Customs authorities of a Contracting Party waive the requirement of re-exportation of certain goods admitted into their territory under cover of a TAITRA-MICCI carnet, the guaranteeing association shall be discharged from its obligations only when those authorities have certified in the carnet that the position regarding those goods has been regularized.

#### ARTICLE 7

##### DISPUTE SETTLEMENT

All differences or disputes between the Contracting Parties in connection with the implementation of this Protocol, shall as far as possible, be settled amicably through negotiations on such terms and conditions as the Parties may agree.

#### ARTICLE 8

##### DESTRUCTION, LOSS OR THEFT OF GOODS

In the case of the destruction, loss or theft of a TAITRA-MICCI carnet while the goods to which it refers are in the territory of one of the Contracting Parties, the Customs authorities of that Contracting Party shall, 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

#### ARTICLE 9

##### FRAUD, CONTRAVENTION OR ABUSE

In the event of fraud, contravention or abuse, the Contracting Parties shall, notwithstanding the provisions of this Protocol,

be free to take proceedings against persons using TAITRA-MICCI Carnet 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 shall lend their assistance to the Customs authorities.

#### ARTICLE 10

##### ANNEX TO FORM PART OF PROTOCOL

The Annex to the TAITRA-MICCI Protocol shall be construed to be an integral part of this Protocol.

#### ARTICLE 11

##### COMING INTO FORCE, TERMINATION AND REVISION

- 1.This Protocol shall come into force 90 days from the date of signing and shall remain in force until the expiry of 90 days from the date on which either of the Contracting Parties shall have given the other party notice in writing of its intention to terminate this Protocol.
- 2.Any revision to this Protocol or the termination thereof shall be effected without any prejudice to any rights or obligations accruing or incurred under this Protocol prior to the effective date of such revision or termination.
- 3.This Protocol shall only become effective upon fulfillment by each signatory of all the guarantees required by the ICC/WCF, and shall remain in force only insofar as the guaranteeing associations have the recognition and approval of the Customs administrations in the territories in which they are situated to act according to the provisions of this Protocol .

IN WITNESS WHEREOF the undersigned representatives, duly authorised by TAITRA and MICCI have signed this Protocol.

Done in Taipei on the 5th Day of July, 2004.



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Yuen-Chuan Chao

President

TAIWAN EXTERNAL TRADE

INTERNATIONAL DEVELOPMENT

COUNCIL

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Tengku Dato' Zainal Rashid

On behalf of MALAYSIAN

CHAMBER OF COMMERCE AND

INDUSTRY

Our Ref.: KE.HE(44)515/09-46k1t.1(6)

Date. July 5, 2004

Mr. CHIEN, Liang-Chi

Director General

Department of Customs Administration

Taiwan

Dear Mr. Director General:

I am very pleased that the Protocol between Malaysia International Chamber of Commerce and Industry (MICCI) and Taiwan External Trade Development Council(TAITRA) for the Temporary Admission of Goods was signed on July 5, 2004.

I would like to emphasize that the signing of the Protocol by the MICCI was done within the framework of the recognition granted by Royal Malaysian Customs, according to which the MICCI shall be the authorized guaranteeing association from my side and is authorized to issue ATA and similar carnets for the temporary importation of goods.

I am certain that the signing of the Protocol will lead to the strengthening of the commercial ties between Malaysia and Taiwan and will result in a substantial increase in trade between them.

Sincerely yours,

Y. Bhg. Tan Sri Abdul Halil bin Abd. Mutalib  
Director General  
Royal Malaysian Customs  
Malaysia

Date: July 5, 2004/

TAN SRI ABDUL HALILI BIN ABD. MUTALIB  
Director General  
Royal Malaysian Customs  
Malaysia

Dear Mr. Director General:

I have the honor to acknowledge receipt of your letter dated July 5, 2004, which reads as follows:

"I am very pleased that the Protocol between Malaysia International Chamber of Commerce and Industry(MICCI) and Taiwan External Trade Development Council(TAITRA) for the Temporary Admission of Goods was signed on July 5, 2004.

I would like to emphasize that the signing of the Protocol by the MICCI was done within the framework of the recognition granted by the Department of Customs, according to which the MICCI shall be the authorized guaranteeing association from my side and is authorized to issue ATA and similar carnets for the temporary importation of goods.

I am certain that the signing of the Protocol will lead to the strengthening of the commercial ties between Malaysia and Taiwan and will result in a substantial increase in trade between them.

"



In reply, I have the honor to state that the signing of the Protocol by the TAITRA was done within the framework of the recognition granted by the Department of Customs Administration, according to which TAITRA shall be the authorized guaranteeing association and is authorized to issue ATA and similar carnets for the temporary importation of goods.

I have the further honor to confirm that your letter and this reply shall constitute an agreement reached on this matter between our two sides, which shall enter into force on the date of this reply.

Sincerely Yours,

CHIEN, Liang-Chi  
Director General  
Department of Customs Administration

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Taiwan