

法規名稱：MEMORANDUM OF UNDERSTANDING BETWEEN THE BOARD OF FOREIGN TRADE IN TAIPEI AND THE AUSTRALIAN COMMERCE AND INDUSTRY OFFICE ON THE VECCI/CETRA GARNET FOR THE TEMPORARY ADMISSION OF GOODS (AD.1995.11.21)

簽訂日期：民國 84 年 11 月 21 日

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The Board of Foreign Trade in Taipei and the Australian Commerce and Industry Office (hereinafter referred to as "the Parties") , Having in mind the facilitating of the 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 the common commercial and cultural activities and would secure a higher degree of harmony in the Customs systems of the participating territories,

Have reached the following understandings:

Part I

Definitions

Paragraph 1

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

- (a) "participating territory" means the territory in which the customs regulations administered by the Ministry of Finance, Taipei, are applied, or the territory in which the customs regulations administered by the Australian Customs Service, Canberra, are applied, as the case requires;
- (b) "commercial samples imported for the purpose of being shown or demonstrated with a view to soliciting orders" are samples as described in the International Convention to Facilitate the Importation of Commercial Samples and Advertising Material, done at Geneva on 7 November 1952;
- (c) "goods for display or use at exhibitions, international fairs, meetings or similar events" are goods as described in the Customs Convention Concerning Facilities for the Importation of Goods for Display or Use at Exhibitions, Fairs, Mee-

- tings or Similar Events, done at Brussels on 8 June 1961;
- (d) "guaranteeing association" means an association approved by the Customs authorities of a participating territory to guarantee the sums referred to in Paragraph 6 of this Memorandum of Understanding in the participating territory;
 - (e) "import duties" means customs duties and all other duties and taxes payable on or in connection with importation and includes all internal taxes and excise duties chargeable on imported goods, but does not include fees and charges which are limited in amount to the approximate cost of services rendered and which do not represent an indirect protection to domestic products or a taxation of imports for fiscal purposes;
 - (f) "issuing association" means an association approved by the Customs authorities of a participating territory for the issue of Victorian Employers' Chamber of Commerce and Industry /China External Trade Development Council in Taipei(VECCI/C-ETRA) carnets in that participating territory;
 - (g) "person" includes both natural and legal persons, unless the context otherwise requires;
 - (h) "professional equipment" has the same definition as in the Customs Convention on the Temporary Importation of Professional Equipment, done at Brussels on 8 June 1961;
 - (i) "temporary admission" means temporary importation free of import duties in accordance with the provisions of paragraph 2 of this Memorandum of Understanding or with the laws and regulations of the participating territory of importation;
 - (j) "transit means the conveyance of goods from a Customs office in a participating territory to another Customs office within the same participating territory, in accordance with the laws and regulations of that participating territory; and
 - (k) "VECCIICETRA carnet" means the document reproduced as the Annex to this Memorandum of Understanding.

Part II

Scope

Paragraph 2

1.The Customs authorities of each participating territory will accept in place of its regular customs documents and as due security for the sums referred to in Paragraph 5 of this Memorandum of Understanding, VECCI/CETRA carnets valid in that participating territory and issued and used in accordance with the conditions laid down in this Memorandum of Understanding for the following three categories of goods permitted temporary admission, unless importation of which is prohibited under its laws and regulations:

- (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.

Part III

Issue and Use of VECCI/CETRA Garnets

Paragraph 3

- 1.Issuing associations will not issue VECCI/CETRA carnets with a period of validity exceeding one year from the date of issue. They will indicate on the cover of the VECCI/CETRA carnet the participating territory (or region) in which it is valid and the name and the address of the corresponding guaranteeing association.
- 2.Once a VECCI/CETRA carnet has been issued, no extra item will be added to the list of goods enumerated on the reverse of the front cover of the carnet, or on any continuation sheets annexed thereto (General List).
- 3.The approval of an issuing association may be subject, in particular, to the condition that the price of VECCI/CETRA carnets will be commensurate with the cost of the services rendered.

Paragraph 4

- 1.The period fixed for the re-exportation of goods imported under cover of a VECCI/CETRA carnet will not in any case exceed

the period of validity of that carnet.

Part IV

Guarantee

Paragraph 5

1. Each guaranteeing association undertakes to pay to the Customs authorities of the territory in which it is established 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 participating territory under cover of VECCI/CETRA carnets issued by a corresponding issuing association. The guaranteeing association will be liable jointly and severally with the persons from whom the sums mentioned above are due for payment of such sums.
2. The liability of the guaranteeing association will not exceed the amount of the import duties by more than ten per cent.
3. When the Customs authorities of the participating territory of importation have unconditionally discharged a VECCI/CETRA carnet in respect of certain goods they can no longer claim from the guaranteeing association payment of the sums referred to in sub-paragraph 1 of this Paragraph 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 sub-paragraph 1 of this Paragraph 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.

Part V

Regularisation of VECCI/CETRA Carnets

Paragraph 6

1. The guaranteeing association will have a period of six months

from the date of the claim made by the Customs authorities for the sums referred to in sub-paragraph 1 of Paragraph 5 of this Memorandum of Understanding in which to furnish proof of the re-exportation of the goods under the conditions laid down in this Memorandum of Understanding or of any other proper discharge of the VECCI/CETRA 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 that period the guaranteeing association may still furnish the proof referred to in the preceding sub-paragraph with a view to recovery of the sums deposited or paid.
- 3.If the laws and regulations of a participating territory do not provide for the deposit or provisional payment of import duties, payments made in conformity with the provisions of sub-paragraph 2 of this Paragraph will be regarded as Final, but the sums paid will be refunded if the proof referred to in sub-paragraph 1 of this Paragraph is furnished within three months of the date of the payment.

Paragraph 7

- 1.There-exportation certificate completed in a VECCI/CETRA carnet by the Customs authorities of the participating territory into which the goods were temporarily imported will constitute evidence of re-exportation of goods imported under cover of that carnet.
- 2.If the re-exportation of goods has not been certified in accordance with sub-paragraph 1 of this Paragraph, the Customs authorities of the participating territory 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 on a voucher which has been detached from the carnet on importation into the participating territory, provided that the particulars relate to an importation which can be proved to have taken place after the re-export-

- ation which it is intended to establish;
- (b) Any other documentary proof that the goods are outside that participating territory.
3. In the case referred to in sub-paragraph 2 of this Paragraph, the Customs authorities will have the right to charge a regularisation fee.
4. In any case in which the Customs authorities of a participating territory waive the requirement of re-exportation of certain goods admitted into that participating territory under cover of a VECCI/CETRA 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.

Part VI

Miscellaneous Provisions

Paragraph 8

1. Customs certificates on VECCI/CETRA 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.

Paragraph 9

1. In the case of the destruction, loss or theft of a VECCI/CETRA carnet while the goods to which it refers have been exported to one of the participating territories, the Customs authorities of that participating territory 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.

Paragraph 10

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 VECCI/CETRA carnets guaranteed by that association and will advise it of the measures they intend to take.

Paragraph 11

1.In the event of fraud, contravention or abuse, the Customs authorities will, notwithstanding the provisions of this Memorandum of Understanding, be free to take proceedings against persons using VECCI/CETRA 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.

Paragraph 12

1.The Annex to this Memorandum of Understanding forms an integral part of the Memorandum of Understanding.

Part VII

Final Provisions

Paragraph 13

1.A Protocol based on the principles of this Memorandum of Understanding will be made between the guaranteeing associations to prescribe their rights and obligations.

Paragraph 14

1.The Parties will meet when necessary in order to consider the operation of this Memorandum of Understanding and in particular in order to consider measures to secure uniformity in the interpretation and application of this Memorandum of Understanding.

2.The Parties may set the rules of procedure for any such meeting.

3.This Memorandum of Understanding may be revised with the consent of the Parties.

Paragraph 15

1.Any dispute between the Parties will be settled by consultations between them.

Paragraph 16

1. Either Party may terminate this Memorandum of Understanding by notice in writing to the other Party. Termination will take effect 90 days after receipt of such notice. The termination of this Memorandum of Understanding will not affect any rights or obligations accruing or incurred prior to the date on which termination takes effect.

Paragraph 17

1. This Memorandum of Understanding will come into effect on the date of signature.

Signed at Taipei on this 21st day of November 1995, in the English language.

For the Board of Foreign

Trade in Taipei

[Signed]

Yi-Fu Lin

Director General

For the Australian Commerce and

Industry Office

[Signed]

Colin Heseltine

Senior Representative