

法規名稱：AGREEMENT BETWEEN THE TAIPEI ECONOMIC AND CULTURAL CENTER IN INDIA AND THE INDIA-TAIPEI ASSOCIATION IN TAIPEI ON THE TAITRA/FICCI CARNET FOR THE TEMPORARY ADMISSION OF GOODS

簽訂日期：民國 102 年 03 月 20 日

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PREAMBLE

The Taipei Economic and Cultural Center in India and the India-Taipei Association in Taipei (hereinafter referred to as "the Contracting Parties"),

Having in mind the facilitation of the procedures for the temporary duty-free importation of goods from each others' territories,

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 of the Contracting Parties,

Have agreed as follows:

CHAPTER I

DEFINITIONS AND APPROVAL

Article 1

For the purpose of the present Agreement 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 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) "temporary admission" means temporary importation free of import duties in accordance with the provisions of Article 3 of the present Agreement or by the laws and regulations in effect in the territory of importation;
 - (c) "transit" means the conveyance of goods from a Customs office to another Customs office within the same territory, in accordance with the conditions laid down in the laws and regulations in effect in the respective Customs Administration;
 - (d) " TAITRA/FICCI Carnets" means the document reproduced as the Annex to the present Agreement;
 - (e) "Issuing Association" means Taiwan External Trade Development Council (TAITRA) for Taipei Economic and Cultural Center in India and Federation of Indian Chambers of Commerce & Industry (FICCI) for India-Taipei Association in Taipei approved for the issue of TAITRA/FICCI Carnets;
 - (f) " Guaranteeing Association" means TAITRA for Taipei Economic and Cultural Center in India and FICCI for India-Taipei Association in Taipei approved to guarantee the sums referred to in Article 6 of this Agreement;
 - (g) "person" means natural or legal persons, unless the context otherwise requires;
 - (h) " Customs Administration/authorities " means the Customs Administration, Ministry of Finance, Taipei, or the Central Board of Excise and Customs Department of Revenue, Ministry of Finance, New Delhi, as the case may be.

Article 2

The approval of an Issuing Association may be subject, in particular, to the condition that the price of TAITRA/FICCI Carnets shall be commensurate with the cost of services rendered.

CHAPTER II

SCOPE

Article 3

Customs Administration in the territory of each Contracting Party may accept TAITRA/FICCI Carnets valid for its territory and issued in accordance with the conditions laid down in the present Agreement, in lieu of its Customs documents and as due security for the sums referred in Article 6 of the present Agreement, for temporary importation of goods for display or use at exhibitions, international fairs, meetings or similar events as per the laws in force in its territory.

CHAPTER III

ISSUE AND USE OF TAITRA/FICCI CARNETS

Article 4

- (1) Issuing Associations shall not issue TAITRA/FICCI Carnets with a period of validity exceeding one year from the date of issue. They shall indicate on the cover of the TAITRA/FICCI Carnet the territory in which it is valid and the names and the addresses of the corresponding Guaranteeing Associations.
- (2) Once a TAITRA/FICCI Carnet has been issued, no extra item shall 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).

Article 5

The period fixed for the re-exportation of goods imported under cover of a TAITRA/FICCI Carnet shall not in any case exceed the period of validity of that Carnet.

CHAPTER IV

GUARANTEE

Article 6

- (1) Each Guaranteeing Association shall undertake 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 territory under cover of TAITRA/FICCI Carnet issued by a corresponding Issuing Association. It shall be liable jointly and severally with the persons by whom the sums mentioned above are due, for payment of such sums without demur or protest.
- (2) The liability of the Guaranteeing Association shall not exceed the amount of the import duties by more than ten percent.
- (3) When the Customs authorities of the territory of importation have unconditionally discharged a TAITRA/FICCI 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 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.
- (3) Customs authorities shall not in any circumstances require from the Guaranteeing Association payment of the sums referred to in paragraph (1) 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.

CHAPTER V

REGULARIZATION OF TAITRA/FICCI CARNETS

Article 7

- (1) 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 (1) of Article 6 of the present Agreement in which to furnish proof of the re-exportation of the goods under the conditions laid down in the present Agreement or of any other proper discharge of the TAITRA/FICCI Carnet.

- (2) 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.
- (3) If the laws and regulations of the territory concerned do not provide for the deposit or provisional payment of import duties, payments made in conformity with the provisions of the preceding paragraph shall be regarded as final, but the sums paid shall be refunded if the proof referred to in paragraph (1) of this Article is furnished within three months of the date of the payment.

Article 8

- (1) Evidence of re-exportation of goods imported under cover of a TAITRA/FICCI Carnet shall be provided by the re-exportation certificate completed in that Carnet by the Customs authorities of the territory into which the goods were temporarily imported.
- (2) If the re-exportation of goods has not been certified in accordance with paragraph (1) of this Article, the Customs authorities of the 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 by the Customs authorities on a voucher which has been detached from the Carnet on

- re-importation into the exporting territory, 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 that territory.
- (3) In any other case in which the Customs authorities of the territory of temporary importation waive the requirement of re-exportation of certain goods admitted into their territory under cover of a TAITRA/FICCI 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 9

In the cases referred to in paragraph (2) of Article 8 of the present Agreement, the Customs authorities shall have the right to charge a regularization fee.

CHAPTER VI

MISCELLANEOUS PROVISIONS

Article 10

Customs certificate on TAITRA/FICCI Carnets used under the conditions laid down in the present Agreement shall not be subject to the payment of charges for Customs attendance at Customs offices and posts during the normal hours of business.

Article 11

In the case of the destruction, loss or theft of a TAITRA/FICCI Carnet while the goods to which it refers have been exported to the territory of either Contracting Party, the Customs authorities in the territory 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 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 shall be suspended for the duration of the seizure.
- (2) The Customs authorities shall, so far as possible, notify the Guaranteeing Association of seizures of goods admitted under cover of TAITRA/FICCI Carnets guaranteed by that Association and shall advise it of the measures they intend to take.

Article 13

TAITRA/FICCI Carnet or parts of TAITRA/FICCI Carnets intended to be issued in the territory into which they are imported 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 Contracting Party, shall be admitted free of import duties and free of any import prohibitions or restrictions. Corresponding facilities shall be granted at exportation.

Article 14

For the purposes of the present Agreement, “ territory ” means the territory in which the Customs laws are administered by the respective Customs Administration/authorities.

Article 15

In the event of fraud, contravention or abuse, the Customs authorities of the Contracting Parties shall, notwithstanding the provisions of the present Agreement, be free to take

proceedings against persons using TAITRA/FICCI 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 shall lend their assistance to the Customs authorities.

Article 16

The Annex to the present Agreement shall be construed to be an integral part of this Agreement.

Article 17

The provisions of the present Agreement set out the minimum ones to be accorded and do not prevent adding more provisions when necessary to facilitate the implementation of the TAITRA/FICCI Carnet system.

CHAPTER VII

FINAL PROVISIONS

Article 18

A Protocol based on the principles of this Agreement shall be made between the Guaranteeing Associations of the Contracting Parties to prescribe their rights and obligations.

Article 19

- (1) The Contracting Parties shall meet as and when necessary in order to consider the operation of the present Agreement and in particular in order to consider measures to secure uniformity in the interpretation and application of the present Agreement.
- (2) The Contracting Parties shall lay down the rules of procedure for their meetings.
- (3) The present Agreement may, at the request of either Contracting Party, be revised by mutual consent.

Article 20

Any dispute between the Contracting Parties concerning the interpretation or application of the present Agreement shall be settled by negotiation between them.

Article 21

- (1) This Agreement shall come into force from the first day of the next month after the Contracting Parties have notified each other in writing that the necessary legal requirements for entry into force of this Agreement have been fulfilled 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 Contracting Party notice in writing of its intention to terminate this Agreement.
- (2) Any revision of this Agreement, or the termination thereof, shall be effected without any prejudice to any rights or obligations accruing or accrued under this Agreement prior to the effective date of such revision or termination.
- (3) In witness whereof, the undersigned, being duly authorized for this purpose, have signed the present Agreement.

DONE at New Delhi, this 20th day of March, 2013 in two Originals, each in the Chinese, Hindi and English languages, all texts being equally authentic. In case of divergence of interpretation, the English text shall prevail.

FOR TAIPEI
ECONOMIC AND
CULTURAL CENTER IN
INDIA

(Chung-Kwang Tien)
Representative

FOR INDIA-TAIPEI
ASSOCIATION IN
TAIPEI

(Pradeep Kumar Rawat)
Director General