



**NOTIFICATION UNDER ARTICLES 1.4, 10.4.3, 10.6.2 AND 12.2.2  
OF THE AGREEMENT ON TRADE FACILITATION**

COMMUNICATION FROM THE SEPARATE CUSTOMS TERRITORY OF TAIWAN, PENGHU, KINMEN  
AND MATSU

*Revision*

The following communication, dated 10 July 2020, is being circulated at the request of the delegation of the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu for Members' information.

The Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu hereby updates its transparency notification in response to Paragraph 1.4 of the Agreement on Trade Facilitation.

1. The updates include revision of the "Regulations Governing Fees for Animal and Plant Quarantine", notified with respect to subparagraph 1.1(c) of the TFA, as well as links with respect to subparagraph 1.1(a) to (e), 1.1(g), 1.1(h) and 2.1(c).
2. For ease of reference, the revised parts are in **bold**.
3. The rest of the information remains as previously submitted in document G/TFA/N/TPKM/1.

**Article 1, paragraph 4**

**(a) The official place(s) where the items in subparagraphs 1.1(a) to (j) have been published**

1.1(a) procedures for importation, exportation, and transit (including port, airport, and other entry-point procedures), and required forms and documents;

Articles 14, 17, and 20 of the Customs Act	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001</a>
Required forms	<a href="https://eweb.customs.gov.tw/News.aspx?n=3EF537195EE2A542&amp;sms=654B2024B80D8801">https://eweb.customs.gov.tw/News.aspx?n=3EF537195EE2A542&amp;sms=654B2024B80D8801</a>

1.1(b) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;

Articles 2 - 3 of the Customs Act	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001</a>
Customs Import Tariff	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350051">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350051</a> <a href="https://portal.sw.nat.gov.tw/PPL//eng">https://portal.sw.nat.gov.tw/PPL//eng</a> <b>(CPT SINGLE WINDOW-Home page &gt;Online Information Queries)</b>

Commodity Tax Act	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0340076">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0340076</a>
Tobacco and Alcohol Tax Act	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0330010">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0330010</a>
Tobacco Hazards Prevention Act	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=L0070021">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=L0070021</a>
Value-added and Non-value-added Business Tax Act	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0340080">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0340080</a>
The Specifically Selected Goods and Services Tax Act	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0340128">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0340128</a>

1.1(c) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;

Article 21 of the Foreign Trade Act	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=J0090004">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=J0090004</a>
Regulations Governing Collection of Customs Service Fees	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350025">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350025</a>
Regulations Governing Fees for Animal and Plant Quarantine	<a href="https://law.coa.gov.tw/GLRNewsout/EngLawContent.aspx?lan=E&amp;id=374">https://law.coa.gov.tw/GLRNewsout/EngLawContent.aspx?lan=E&amp;id=374</a>

1.1(d) rules for the classification or valuation of products for customs purposes;

Classification	
Article 3 of the Customs Act	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001</a>
Customs Import Tariff	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350051">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350051</a> <a href="https://portal.sw.nat.gov.tw/PPL//eng">https://portal.sw.nat.gov.tw/PPL//eng</a> <b>(CPT SINGLE WINDOW-Home page &gt;Online Information Queries)</b>
Valuation	
Articles 29 - 42 of the Customs Act	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001</a>
The Regulations Governing the Implementation of Customs Valuation Advance Ruling on Imported Goods	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350068">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350068</a>

1.1(e) laws, regulations, and administrative rulings of general application relating to rules of origin;

Article 28 of the Customs Act	<a href="http://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001">http://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001</a>
<b>Regulations Governing the Determination of Country of Origin of Imported Goods</b>	<a href="https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?pcode=G0350047">https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?pcode=G0350047</a>
The Regulations Governing the Implementation of Advance Ruling on the Country of Origin of Imported Goods	<a href="https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?pcode=G0350075">https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?pcode=G0350075</a>

1.1(f) import, export or transit restrictions or prohibitions;

Article 15 of the Customs Act	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001</a>
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1.1(g) penalty provisions for breaches of import, export, or transit formalities;

Articles 73 - 94 of the Customs Act	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001</a>
Articles 31, 31-1, 36, 37, and 39-1 of the Customs Anti-Smuggling Act	<a href="https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?PCODE=G0350029">https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?PCODE=G0350029</a>

1.1(h) procedures for appeal or review;

Articles 45 - 47 of the Customs Act	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001</a>
Articles 47 - 48 of the Customs Anti-Smuggling Act	<a href="https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?PCODE=G0350029">https://law.moj.gov.tw/ENG/LawClass/LawAll.aspx?PCODE=G0350029</a>

1.1(i) agreements or parts thereof with any country or countries relating to importation, exportation, or transit; and

<p>FTA between the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu and the Republic of Panama</p> <p>FTA between the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu and the Republic of Nicaragua</p> <p>FTA between the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu and the Republic of Guatemala</p> <p>FTA between the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu and the Republic of El Salvador and the Republic of Honduras</p> <p>Cross-Straits Economic Cooperation Framework Agreement</p> <p>Agreement on Economic Cooperation between the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu and the Republic of Paraguay</p> <p>Agreement between Singapore and the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu on Economic Partnership</p> <p>Agreement between New Zealand and the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu on Economic Cooperation</p>	<a href="https://www.trade.gov.tw/english/Pages/List.aspx?nodeID=672">https://www.trade.gov.tw/english/Pages/List.aspx?nodeID=672</a>
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1.1(j) procedures relating to the administration of tariff quotas.

Article 5 of the Customs Act	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350001</a>
The Regulations of Tariff Quota	<a href="https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350053">https://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350053</a>

**(b) The Uniform Resource Locators of website(s) referred to in paragraph 2.1**

Subparagraphs 2.1(a) and (b)	Same as information notified under Article 1.4(a) above
Subparagraph 2.1(c) Contact Information on its enquiry points	<a href="https://eweb.customs.gov.tw/cp.aspx?n=553A36D5749EEEEB">https://eweb.customs.gov.tw/cp.aspx?n=553A36D5749EEEEB</a>

**(c) The contact information of the enquiry points referred to in paragraph 3.1**

Tel.	+886 2 2550 5500 ext.2116
Fax	+886 2 2550 7643
Citizen Service Mailbox	<a href="https://eweb.customs.gov.tw/Mail.aspx?type=FB01D469347C76A7&amp;n=697CD84F427DE922&amp;sms=36A0BB334ECB4011">https://eweb.customs.gov.tw/Mail.aspx?type=FB01D469347C76A7&amp;n=697CD84F427DE922&amp;sms=36A0BB334ECB4011</a>
Inspector Mailbox	<a href="https://eweb.customs.gov.tw/Mail.aspx?type=D33B55D537402BAA&amp;n=1A876BE08B130FDA&amp;sms=36A0BB334ECB4011">https://eweb.customs.gov.tw/Mail.aspx?type=D33B55D537402BAA&amp;n=1A876BE08B130FDA&amp;sms=36A0BB334ECB4011</a>
Integrity Mailbox	<a href="https://eweb.customs.gov.tw/Mail.aspx?type=7F220D7E656BE749&amp;n=E641F7FF2AE058A1&amp;sms=36A0BB334ECB4011">https://eweb.customs.gov.tw/Mail.aspx?type=7F220D7E656BE749&amp;n=E641F7FF2AE058A1&amp;sms=36A0BB334ECB4011</a>

**Article 10, Paragraph 4.3**

The details of the operation of the single window in the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu are shown at <https://eweb.customs.gov.tw>.

**Article 10, Paragraph 6.2**

Regulations Governing the Establishment and Management of Customs Brokers  
<http://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350007>

Regulations Governing the Implementation of Automated Cargo Clearance Procedures  
<http://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=G0350044>

**Article 12, Paragraph 2.2**

Contact point for international affairs - customs cooperation:

Department of Planning, Customs Administration, Ministry of Finance  
 Email: [international@customs.gov.tw](mailto:international@customs.gov.tw)  
 Tel.: +886 2 25546596  
 Fax: +886 2 25508112

Contact point for information/intelligence exchange:

Department of Investigation, Customs Administration, Ministry of Finance  
 Email: [jis@customs.gov.tw](mailto:jis@customs.gov.tw)  
 Tel.: +886 2 25546555  
 Fax: +886 2 25508036