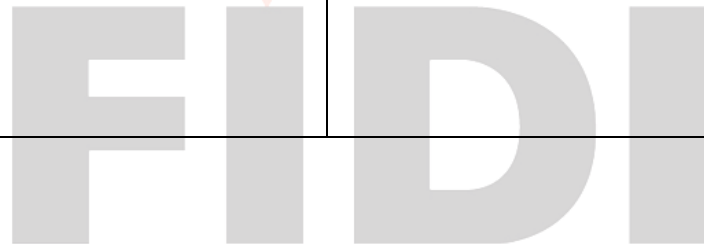


Goods	Documents required	Customs Prescriptions	Remarks
<p>Taiwan Customs authorities have advised the following changes to the customs clearance regulations:</p> <ol style="list-style-type: none"> Piano(s) will be subjected to duties (as to how much it is not stated). Shippers must not use the “express” channel when first arriving and going through airport immigration. They need to get their passport stamped by the immigration officer. If they fail to get this entry stamp they must specifically apply for an “Entry Certificate” from the Entry and Exit Bureau. This stamp is needed for customs clearance. For foreigners/ expat, need a copy of work permit or ARC (front & back pages) or employment certificate. <p>All inbound shipments (sea, air or both): upon shipper’s arrival to Taiwan, he needs to fill out a customs declaration form and declare that he has an incoming shipment, thereafter, shipper must pass thru the RED CHANNEL and give this form to airport customs. If there is no declaration, customs will impose duty and tax on the shipment.</p>			
<p>Removal goods</p>	<ul style="list-style-type: none"> Copy of shipper’s passport (photo & signature page). Original of Ocean Bill of Lading/Airway Bill (Express bill of lading is acceptable). Complete copy of Inventory (packing list). Consignee block on OBL/AWB must show shipper’s name (same as passport) and c/o destination agent. Copy of shipper’s arrival flight information to Taiwan (e-ticket/ boarding pass) and the corresponding entry stamp inside his passport (within three months prior to shipment arrival). Original Signed Entrusting Letter - 1 for every shipment mode (Customs Authorization Letter typically provided by Destination Agent). Copy of Work Permit or ARC/ Residence Certificate (for Expats) and Residence ID (for Taiwanese) - (front & back pages). 	<p>Each shipment is generally allowed a reasonable/non-commercial amount of used household goods and appliances. (1 type of appliance per incoming family member) Anything more than is deemed a reasonable amount by customs authorities would be subject to import duty and tax.</p>	<p>Household goods must be imported within three months of shipper’s arrival. Shipper must be in Taiwan prior to his shipment arrival.</p> <p>Some used household goods may be subject to duties (up to 10% of value), but not common.</p> <p>Please make sure the destination agent has a copy of the shipper’s passport and all shipment details prior to shipments arrival in Taiwan.</p> <p>Please note that container trailers are prohibited in downtown areas.</p> <p>The following articles are prohibited from entry:</p> <ul style="list-style-type: none"> Alcohol, wine, liquor and food items, medicines (prescribed or not). Counterfeit coins, security notes, banknotes, plates or dyes for printing

Goods	Documents required	Customs Prescriptions	Remarks
			<ul style="list-style-type: none"> • or casting forged currencies. • Gambling equipment, lottery tickets and other similar prize tickets issued in foreign countries. • Obscene and indecent books, publications, pictures, articles, and videos. • Publications and articles propagating communism. • Although not common, articles produced, manufactured or originated in Communist China, North Korea, Vietnam, Albania, Romania, countries of the former U.S.S.R., and Cuba can be confiscated. • Weapons, arms and ammunition, cartridges, explosives, poisonous gas and other weapons of war. • Illegal Narcotics • Toy guns, ornamental swords and knives. • Articles infringing the rights of patents, of designs and trademarks, and the copyrights of other persons. • Contraband articles as specified by other Laws. E.g. Fruits, vegetables and other foodstuffs coming from places prevailing with injurious pests and plant disease, and/or any animals and pets from an infected area. • For furs, skins, ivory etc., from endangered species, shipper must

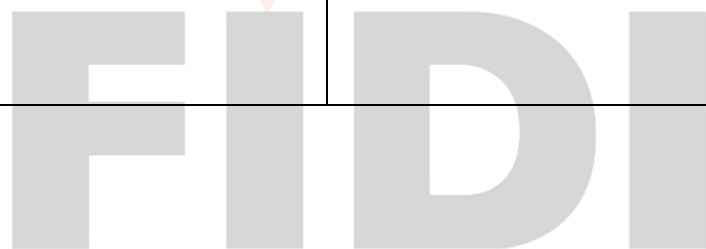


Updated version April 2018.
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Goods	Documents required	Customs Prescriptions	Remarks
			get CITES approval before importation. If not these goods will be confiscated and the shipper will face prosecution.
Antiques		Duty free if imported with personal effects.	.
Cars, motorcycles	<ul style="list-style-type: none"> • Shipper's copy of passport relevant pages • If holding a Taiwanese passport, need copy of owner's Resident ID • If foreigner, need copy of ARC/ Residence Certificate ID • Original paperwork of vehicle 	<p>Estimate tax and duty 71% – 83% of the value by customs.</p> <p>Under 2,000 cc – 26.1 % duty, 25% commodity tax. Over 2,001 cc – 26.1% duty, 35% commodity tax.</p> <p>Additional 5% VAT and 0.3% Harbour tax.</p>	<ul style="list-style-type: none"> • After customs clearance, shipper must apply for testing at ARTC before being allowed to drive in Taiwan. For further details, please check the Automotive Research & Testing Center http://www.artc.org.tw. • To avoid high demurrage charges, do not ship cars until import permit is obtained from Board of Foreign Trade if the car's value is over USD 20,000.00. If the car value is under the above value, an application for an import license from customs department is needed. The application takes 3 to 4 days. • Car import permit must be obtained and approved by Taiwan government agency. • The car cannot be sent before the destination agent obtains the import licence in Taiwan.



Goods	Documents required	Customs Prescriptions	Remarks
			<ul style="list-style-type: none"> One car allowed per family. The car can be shipped with household goods in the same container. No belongings to be put inside the car.
Wine, Alcohol		Importation of Wine, Liquor & Beer is prohibited.	
Dogs, Cats (from rabies area).	<ul style="list-style-type: none"> Import permit. Photocopy of shipper's passport + photo page + signature page Origin certificates of Health and Rabies vaccination (with killed virus) from government or state sponsored agency. Date of the health certificate must be within 10 days before departure. Date of vaccination must be within more than one month and less than one year of departure. 	<ul style="list-style-type: none"> Need quarantine at least 21 days (Area of Rabies) No quarantine for dogs & cats (from area free of rabies) Japan, UK, Sweden, Australia, NZ, Iceland. 	<ul style="list-style-type: none"> Please notify destination agent before you send the animal to Taiwan. Animals should not be shipped to Taiwan before the destination agent obtains import permit. Dogs and cats cannot be imported from China or Bangladesh. Avoid transfer pet shipment in these areas. All dogs and cats shipped into Taiwan must have Microchip implant. If not, they will have to be implanted upon arrival in Taiwan.
Birds	<ul style="list-style-type: none"> Certificate of No Fowl Pest, No Newcastle disease, No Psitta Casis, approved by the Department of Agriculture of Local Government. 	Quarantine of no more than 7 days in Taiwan.	Do NOT send any birds before receiving approval from your agent.
Wooden Packaging Materials		"Wooden packaging materials" (WPM) including pallets, dunnage, crating, packing blocks, drums, cases, load boards, pallet collars and skids which are used to load, to pack, mat, support or fix any good will need to be treated.	Since January 2009, all incoming shipments to Taiwan with wood packaging should be fumigated or with ISPM standard seal.

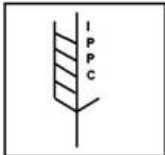
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Goods	Documents required	Customs Prescriptions	Remarks
		<p>WPM shall be treated under the supervision of the plant quarantine authority of the exporting country according to ISPM 15 (International Standards for Phytosanitary Measures No. 15).</p> <ul style="list-style-type: none"> • Methyl bromide (MB) fumigation • Heat treatment (HT): WPM should be heated in accordance with a specific time-temperature schedule that achieves a minimum wood core temperature of 56°C for a minimum of 30 minutes. <p>WPM has been treated by the approved measures should be marked according to ISPM 15. The specified mark is shown below:</p> <div data-bbox="1055 708 1429 863" style="border: 1px solid black; padding: 5px; display: inline-block;">  <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <p>XX - 000</p> <p>YY</p> </div> </div> <p>The mark should at minimum include the IPPC symbol, XX (ISO two letter country code), 000 (a unique number assigned by the NPPO to the producer of the WPM who is responsible for ensuring appropriate wood is used and properly marked) and YY (the approved measure used: MB - methyl bromide fumigation; or HT- heat treatment).</p> <p>WPM which does not carry the required mark would be returned or treated by MB fumigation or heat treatment mentioned above.</p>	

Goods	Documents required	Customs Prescriptions	Remarks
		<p>The plant quarantine authority would request the goods with their WPM be returned in the following situations:</p> <ul style="list-style-type: none"> • The WPM is too large or for some reason can't be treated under the treatment facility in existence. • The WPM and the goods could not be separated and importer does not agree to joint treatment. 	

