

The Time Frames for Processing Applications

Amended and Promulgated on December, 2019

Items of Application	Processing Time
I. Import	
1. Goods Release under Deposit (Declarations Pending for Appraisal and False Ones Excluded)	Immediately Upon Request
2. Deposit Refund (Recoverable Duty Cases)	25 ays
3. Deposit Refund (Non-recoverable Duty Cases)	14 Days
4. Tariff Classification Applicable to the Complete Machinery with Equipment as One Set	10 Days
5. Tariff Reduction or Exemption	5 Days
6. Duty Exemption of the Supplementary Imports as Compensation or Replacement for the Goods Damaged or not in Conformity with the Specifications and Quality	10 Days
7. Report of Short/Over-Unloaded and Short/Over-Loaded Import Goods	7 Days
8. Account Charging for Customs Duties on Raw Materials Imported for the Manufacture of Export Articles	30 Days
9. Tax Refund for the Re-exportation or Destroyed-under-Customs-supervision of the Duty-paid Import Goods	14 Days
10. Tax Refund for Over-levied or Short-reimbursed Duty	10 Days
11. Completion of Customs Declaration Formalities Prior to the Customs Sale of Import Goods in the Case Where the Importer Failed to Make Declaration or Pay Duty within the Time Limit	4 Days
12. Issuance of Import Declaration Duplicates	5 Days
13. Refund of the Balance from the Sale of Import Goods in the Case Where the Importer Failed to Make Declaration or Pay Duty within the Time Limit	5 Days
14. Redemption of the Goods Sold off by the Customs	7 Days
15. The Use of Self-provided Seals	30 Days
16. Issuance of Delivery Verification Certificates of Strategic High-tech Commodities	5 Days
17. Post-release Duty Payment for Import Goods	30 Days
18. Extension of the Time Limit for Correcting Formalities or Returning the Goods in the Case Where Import Goods Shall Be Released after Taxation with Corrected Import Permits or Related Evidential Documents or Returned within a Given Time Limit	5 Days
19. Issuance of Duplicates of Tax Statements (Duty-paid)	3 Days
20. Re-issuance of Tax Statements (Duty-unpaid)	Immediately Upon Request

21.Consolidated Monthly Duty Payment	30 Days
22.Extension of the Period for the Validity of Approved Advance Tariff Classification Ruling	7 Days
23.Extension of Submitting Evidential Documents for Duty Exemption Extension of the Period for the Rental and Usage of Import Goods Extension of the Period for Re-exportation	6 Days
24.Deposit Refund via Wire Transfer	3 Days
25.Cargo Re-examination	3 Days
26.Inspection Exemption of Shipments Pickup Alongside the Vessel (Productive Enterprises/ Strategic Alliance Vendors/AEO import traders)	5 Days
27.Correction of Import Declaration	14 Days
II. Export	
1. Establishment of Customs Broker Firms	30 Days
2. Issuance of Customs Broker Business Permits	21 Days
3. Correction of Export Declaration	14 Days
4. Cargo Receiving of Shutout/Log-out Export Cargo	3 Days
5. Renewal of Customs Broker Operating Licenses (On-site Verification Required)	7 Days (14 Days)
6. Employment of Customs Clearance Agents	3 Days
7. Resignation of Customs Clearance Agents	3 Days
8. Revocation of Customs Broker Operating Licenses	21 Days
9. Reduction of Cargo Inspection Rate	55 Days
10. Inspection Exemption of Shipments Shipping Alongside the Vessel (Productive Enterprises/ Strategic Alliance Vendors/AEO export traders)	5 Days
III. Bonding	
1. Bonded Warehouses under Autonomous Management	30 Days (Depending on On-site Verification)
2. Suspension or Resumption of Bonded Warehouses	7 Days (Depending on On-site Verification)
3. Consolidated Monthly Report for the Self-provided Bonded Warehouses	5 Days
4. Establishment of Bonded Factories	45 Days (Depending on On-site Verification)