

The Time Frames for Processing Applications

Amended and Promulgated on September, 2017

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 Days
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 for 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 of 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	3Days
25. Cargo Re-examination	3 Days
26. Inspection-exemption and Shipments Pickup Alongside the Vessel (Productive Enterprises/ Strategic Alliance Vendors)	5 Days
27. Correction of Import Declaration	14 Days
II. Export	
1. Establishment of Customs Broker Firms	14 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 (Onsite 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
III. Bonding	
1. Autonomous Management (Bonded Warehouses)	30 Days

	(Depending on Onsite Verification)
2. Suspension or Resumption of Operation (Bonded Warehouses)	7 Days (Depending on Onsite Verification)
3. Consolidated Monthly Report for the Self-provided Bonded Warehouses	5 Days
4. Registration of Establishment (Bonded Factories)	45 Days (Depending on Onsite Verification)
5. Renewal of Registration and License (Bonded Factories)	15 Days (Depending on Onsite Verification)
6. Verification of Bonded Factories	19 Days (Depending on Onsite Verification)
7. Correction of Licenses (Bonded Factories)	15 Days
8. Review and Seal Affixation on Bonding Account Book (Bonded Factories)	3 Days
9. The Hire of Warehouses Outside the Factory (Bonded Factories)	12 Days
10. Annual Inventory (Bonded Factories)	5 Days
11. Inventory Entrusted to a Certified Public Accountant (Authorized Bonded Factories)	5 Days
12. Inventory without Production Shutdown or Holiday Inventory (Authorized Bonded Factories)	5 Days
13. Takeover and Inventory (Bonded Factories)	3 Days
14. Entrusted Processing (Bonded Factories)	7 Days
15. Postponement of Annual Inventory (Bonded Factories)	5 Days
16. Repeal of Registration (Bonded Factories)	19 Days
17. Review on Duty Repayment for Domestic Sales of Bonded Goods	5 Days

18. Resale of Bonded Raw Materials (Bonded Factories)	5 Days
19. Consolidated Monthly Report on Domestic Sales of Bonded Goods (Bonded Factories)	7 Days
20. Duty Repayment for Domestic Sales of Bonded Goods Under Guarantee from Bonding Agent (Bonded Factories)	14 Days
21. Extension of Duty Repayment for Domestic Sales of Bonded Goods Under Guarantee from Bonding Agent (Bonded Factories)	7 Days
22. Cancellation of Duty Repayment for Domestic Sales of Bonded Goods Under Guarantee from Bonding Agent (Bonded Factories)	14 Days
23. Appraisal and Destruction of Substandard Products, Idle Stock and Waste Material (Bonded Factories)	18 Days
24. Disaster Damage of Bonded Warehousing goods (Bonded Factories)	12 Days
25. Off-factory Processing (Bonded Factories)	5 Days
26. Registration of Bonded Trucks, Bonded Containers and Barge Vessels	10 Days (Depending on Onsite Verification)
27. License Revision of Bonded Trucks, Bonded Containers and Barge Vessels	7 Days (Depending on Onsite Verification)
28. License Reissuance, Modification or Renewal of Bonded Trucks, Bonded Containers and Barge Vessels	7 Days
29. License Cancellation of Bonded Trucks, Containers and Barge Vessels	15 Days
30. Approval of Providing Maintenance and Repair (Bonded Factories)	7 Days
31. Review of False Inventory (Bonded Factories)	9 Days
32. Establishment of Bonded Warehouses	19 Days (Depending on Onsite Verification)
33. Registration Cancellation of Bonded Warehouses	19 Days
34. Registration Modification of Bonded Warehouses	7 Days

	(Depending on Onsite Verification)
35. Establishment of Logistics Centers	45Days (Depending on Onsite Verification)
IV. Free Trade Zone (FTZ) Enterprises	
1. Report on the Assignment of Material Numbers	7 Days
2. Review of Accounting Books and Records	12 Days
3. Report on the Use of Consumptive Materials for Self-provided Machinery and Equipment	7 Days
4. Approval and Correction of Bill of Materials	7 Days
5. Report on Disaster Damage or Theft of Duty-free Goods	12 Days
6. Report on Short-/Over-shipped or Damaged Cargoes	7 Days
7. Survey, Sample Inspection or Sampling	Immediately Upon Request
8. Consolidated Monthly Declaration	7 Days
9. Outsourced Repair, Inspection or Test	7 Days
10. Direct Export of Outsourced Processing Products	7 Days
11. Extension of Time Limit for Returning Goods Transported to Tax or Bonded Area for Processing, Repair, Inspection or Test	7 Days
12. ①Report on Annual Inventory ②Ahead-schedule or Postponement of Annual Inventory	7 Days
13. Approval and Cancellation of Duty Repayment for Domestic Sales of Bonded Goods Under Guarantee from Bonding Agent	14 Days
14. Issuance of Temporary Control Number	5 Days
15. Postponed Submission of Inventory Lists and Final Settlement Statements	7 Days
V. Others	
1. Extension of the Period for Re-importation	5Days
2. Carrier Registration	7 Days

	(Depending On Onsite Verification)
3. ①Revisal or Reissuance of Carrier Registration Certificate ②Registration Modification of Carriers	6 Days (Depending On Onsite Verification)
4. Registration Cancellation of Carriers	15 Days
5. Registration of Warehouses	25 Days (Depending On Onsite Verification)
6. Registration Modification of Warehouses	7 Days (Depending On Onsite Verification)
7. Registration of Container Terminals	25 Days (Depends On Inspection)
8. Approval of Self-prepared Container Seals	21 Days
9. Autonomous Management of Warehouses	30 Days
10. Weighing Supervision for Auctioned Goods	3 Days
11. Installment Payment for Customs Duty and Fine	7 Days
12. Advance Rulings on Customs Valuation on Import Goods	45 Days (If Neccessary, Could be Post-poned to 90 Days when Consulting with International or Domestic Institutions or Professionals)
13. Review Appeal to Result of Advance Rulings on Customs Valuation on Import Goods	20 Days
14. Approval and Correction of Self-prepared Seals	14 Days

15. Review when Dissatisfied with the Result of Advance Rulings on Customs Tariff Classification on Imported Goods	30 Days
16. Application for Customs Clearance Data	21 Days
17. Purchase of the Import and Export Trade Statistics CD	21 Days
18. Proprietors File an Application for Advice Protection	50 Days
19. Proprietors File an Application for Extension of Advice Protection Period	50 Days
20. Proprietors File an Application for Changes to the Information of Advice Protection	14 Days
21. Proprietors File an Application for Supplementary Information of Advice Protection	14 Days

Notes:

1. Administrative Procedure Act Article 51:

Unless otherwise provided by law, an administrative authority shall establish and announce by a public notice the time periods required for processing various categories of applications filed by the people under law and regulations.

In the absence of processing time period established and announced under the preceding paragraph, the processing time period shall be two months.

Where an administrative authority is unable to complete the process within the time period established in pursuance of the two preceding paragraphs, the process may be extended to the extent of the original processing time period, but for once only.

In the circumstance referred to in the preceding paragraph, the applicant shall be notified of such extension prior to the expiration of the original processing time period.

Where an administrative authority is prevented from processing its business by an act of God or any other event not attributable to it, the processing time period shall stop running until the discontinuation of such event.

2. The above time frames do not cover the processing time needed for other government agencies and the time for informing the applicants of submitting the supplementary or corrected documents.

3. The above time frames do not cover consecutive holidays.