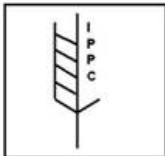


Goods	Documents required	Customs Prescriptions	Remarks																																																						
<p>15 October 2009 - Replacement with IC ARC for foreign residents in Taiwan</p>																																																									
<p>Foreign residents must obtain upgraded identification certificates by 31 December 2009. But before 31 January 2010, the application for the replacement could still be accepted. All foreign residents in Taiwan, including foreign employees and their families, who hold paper Alien Resident Certificate (ARC) which expiry date is after 31 January 2010, must obtain the new Integrated Circuit Alien Resident Certificate (“IC ARC”), also called E-Resident Certificate.</p> <p>Please note that:</p> <ul style="list-style-type: none"> Notwithstanding the 31 January 2009 deadline, Taiwan’s border officers will still allow foreign residents to travel and re-enter Taiwan using a valid paper ARC after this date. However, Taiwanese banks and business establishments, such as insurance or phone companies, will increasingly expect foreign residents to present a new IC ARC instead of a paper ARC as an identification document for local transactions. The foreign residents can already take initiative to apply for the Replacement. 																																																									
<p>Removal goods</p>	<ul style="list-style-type: none"> Copy passport of the shipper (photo 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 immigration stamp with entry record into Taiwan within six months prior to the shipment arrival. Copy of embarkation card with entry date, and arrival flight information. Shipper may need to provide resident visa if his shipment contains any violation items 	<p>Items subject to duty:</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Duty</th> <th>Tax</th> </tr> </thead> <tbody> <tr> <td>TV Set /Plasma TV</td> <td>10%/ 0%</td> <td>13%</td> </tr> <tr> <td>Refrigerator</td> <td>8%,</td> <td>13%</td> </tr> <tr> <td>Freezer</td> <td>3.5%,</td> <td>13%.</td> </tr> <tr> <td>Air-conditioner</td> <td>8%</td> <td>20%.</td> </tr> <tr> <td>Amplifier set</td> <td>10%,</td> <td>10%.</td> </tr> <tr> <td>Turn table</td> <td>10%,</td> <td>10%.</td> </tr> <tr> <td>Tape recorder</td> <td>10%,</td> <td>10%</td> </tr> <tr> <td>Speaker</td> <td>6.2%,</td> <td>10%.</td> </tr> <tr> <td>VCD player Ld Player/laser Disk</td> <td>14%</td> <td>13%</td> </tr> <tr> <td>Dehumidifier</td> <td>8%</td> <td>15%</td> </tr> <tr> <td>Dryer (8 -10 kg)</td> <td>3.7%,</td> <td></td> </tr> <tr> <td>Dryer (under 8 kg)</td> <td>10%</td> <td></td> </tr> <tr> <td>Washer (8 -10 kg)</td> <td>3.7%,</td> <td></td> </tr> <tr> <td>Washer (under 8 kg)</td> <td>10%</td> <td></td> </tr> <tr> <td>Dish Washer</td> <td>6.5%</td> <td></td> </tr> <tr> <td>Video Cassette Recorder</td> <td>14%</td> <td>13%.</td> </tr> <tr> <td>Microwave oven</td> <td>10%,</td> <td>15%.</td> </tr> </tbody> </table>	Item	Duty	Tax	TV Set / Plasma TV	10%/ 0%	13%	Refrigerator	8%,	13%	Freezer	3.5%,	13%.	Air-conditioner	8%	20%.	Amplifier set	10%,	10%.	Turn table	10%,	10%.	Tape recorder	10%,	10%	Speaker	6.2%,	10%.	VCD player Ld Player/laser Disk	14%	13%	Dehumidifier	8%	15%	Dryer (8 -10 kg)	3.7%,		Dryer (under 8 kg)	10%		Washer (8 -10 kg)	3.7%,		Washer (under 8 kg)	10%		Dish Washer	6.5%		Video Cassette Recorder	14%	13%.	Microwave oven	10%,	15%.	<p>Household goods must be sent in within six months of shipper’s arrival.</p> <p>Shipper must be in Taiwan prior to his shipment arrival.</p> <p>Please fax to the destination agent a copy of the shipper’s passport and all shipments details prior to shipments arrival in Taiwan</p> <p>Please note that container trailer is prohibited in down town area.</p> <p>If wooden lift van is loaded on FCL, please indicate on the B/L “CY to CFS” to avoid additional charges and delay in customs for inspection. If shipment is by loose into FCL, please show CY-CY on the B/L.</p> <p>The following articles are prohibited from entry:</p>
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		Vacuum Cleaner	5%,		<ul style="list-style-type: none"> Counterfeit coins, security notes, banknotes, plates or dies for printing or casting forged currencies. Gambling apparatus, 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 previous U.S.S.R. and Cuba can be confiscated. Weapons, arms and ammunition, cartridges, explosives, poisonous gas and other weapons of war. Opium, cannabis idica, cocaine and products, and other dangerous drugs. 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 get
		Piano	8%,		
		Organ	Free		
		Keyboard	Free		
		Printer	Free		
		Monitor	Free		
		Fax machine	Free		
		Receiver	10%	10%	
		Terminals	Free		
		Tuner	10%	10%	
		Projector	Free		
		<p>Each family is only allowed to bring one stove, refrigerator, dryer, washer, air conditioner, TV Set, Stereo Set, dehumidifier, amplifier, turn table, speaker Set, tape deck, receiver. Any thing more than reasonable amount would subject import duty and tax.</p> <p>Above items must be used personal effects, and if new, should be removed from original box and repacked to avoid high duty.</p>			

Goods	Documents required	Customs Prescriptions	Remarks
			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 owner's resident ID copy. • If foreigner has to obtain copy residence permit. • Original paperwork's of vehicle. 	<ul style="list-style-type: none"> • Estimate tax and duty 71% – 83% of the value by customs • Under 2,000 cc – 26.1 % duty, 25% commodity tax • Over 2,001 cc – 26.1% duty, 35% commodity tax. <p>Additional 5% VAT and 0.3% Harbour tax</p>	<ul style="list-style-type: none"> • New regulation After clearance from customs, shipper must apply for testing at ARTC before he can use the car. For further details, please check the Automotive Research & Testing Center http://www.artc.org.tw • To avoid high demurrage charges, do not ship the car 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. • 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.

Goods	Documents required	Customs Prescriptions	Remarks																				
Wine, Alcohol	Import permit from Taiwan Tobacco Co., and liquor monopoly bureau	<table border="1"> <thead> <tr> <th>Item</th> <th>Duty</th> <th>Tax</th> </tr> </thead> <tbody> <tr> <td>Beer</td> <td>1.6%,</td> <td rowspan="5">**NTD 7.00 / per % if alcohol under 20%. **NTD 185.00 / per litre if alcohol over 20%.</td> </tr> <tr> <td>Grape wine</td> <td>10%</td> </tr> <tr> <td>Sparkling wine</td> <td>20%</td> </tr> <tr> <td>Grain made wine</td> <td>40%</td> </tr> <tr> <td>Whisky & Brandy, gin, vodka</td> <td>free</td> </tr> <tr> <td>Other liquor</td> <td>40%.</td> <td></td> </tr> <tr> <td>Cigarettes</td> <td colspan="2">**NTD 590.00 / per 1,000 cigarettes. **Plus health tax: NTD 250.00</td> </tr> </tbody> </table>	Item	Duty	Tax	Beer	1.6%,	**NTD 7.00 / per % if alcohol under 20%. **NTD 185.00 / per litre if alcohol over 20%.	Grape wine	10%	Sparkling wine	20%	Grain made wine	40%	Whisky & Brandy, gin, vodka	free	Other liquor	40%.		Cigarettes	**NTD 590.00 / per 1,000 cigarettes. **Plus health tax: NTD 250.00		<ul style="list-style-type: none"> Wine, Liquor & Beer need an import permit from Taiwan Tobacco CO. and Liquor Monopoly Bureau. This permit may be difficult to obtain, therefore we recommend NOT including alcohol in your shipment. Wine made in China cannot be imported in Taiwan Each family member (over 20 years old) allows bringing 1 litre of wine and 200 cigarettes under duty/tax free. Shippers are strongly recommended NOT to bring wine and liquor with air shipment due to air shipment customs strictness with these items.
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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 the 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. Do avoid transfer pet shipment in these areas. All dogs and cats shipped into Taiwan must have Microchip implanted. If not, they will have to be implanted Microchip upon arrival to 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.	Before sending the bird, please contact your agent for updated and additional information. Do NOT send the bird before your agent agreement.																				

Goods	Documents required	Customs Prescriptions	Remarks
Wooden Packaging Materials		<p>“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.</p> <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 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 815 1429 971" style="border: 1px solid black; padding: 5px; margin: 10px 0;">  <div style="display: inline-block; vertical-align: middle; margin-left: 20px;"> <p>XX – 000</p> <p>YY</p> </div> </div> <p>The mark should at minimum include the:</p> <ul style="list-style-type: none"> o 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>WPM which does not carry the required mark would be returned or treated by MB fumigation or heat treatment</p>	<p>Since January 2009, all incoming shipments to Taiwan with wood packaging should be fumigated or with ISPM standard seal.</p>

Goods	Documents required	Customs Prescriptions	Remarks
		<p>mentioned above. 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. 	