









# DHL Customs Services on Duty Payment for Taiwan Imported Goods



## 1. Disbursement

 <b>Outline</b>	<ol style="list-style-type: none"><li>1. The customs process is accelerated, with DHL making prompt payment of relevant charges while the receiver defers payment until an agreed date.</li><li>2. TWD420 (inclusion of 5% VAT) or 2% of the credit advanced, if higher</li></ol>
 <b>Benefit</b>	At the receiver's request, this service sees DHL credit or cash used to fund the clearance, duty and tax charges relating to a shipment or piece, instead of the receiver using their own bond or credit line.
 <b>Apply to</b>	Customers who have a DHL account
 <b>Reference website</b>	DHL.com <a href="http://www.dhl.com.tw/zt/express/customs_support/customs_services.html">http://www.dhl.com.tw/zt/express/customs_support/customs_services.html</a>

## 2. Advance Payment

 <b>Outline</b>	<ol style="list-style-type: none"><li>1. This service covers any import of a non-document shipment for which DHL advances customs duties, taxes or regulatory charges; the same amount will then be collected from the receiver at the time of delivery.</li><li>2. TWD420 (inclusion of 5% VAT) or 2% of the credit advanced, if higher</li></ol>
 <b>Benefit</b>	DHL assumes the risk of prepayment by the receiver, for which a charge is applied based on the credit advanced, subject to a standard minimum.
 <b>Apply to</b>	Non-account customers
 <b>Reference website</b>	DHL.com <a href="http://www.dhl.com.tw/zt/express/customs_support/customs_services.html">http://www.dhl.com.tw/zt/express/customs_support/customs_services.html</a>

For enquiries the customs duty payment, please contact DHL Express Taiwan Billing Dept.





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# Direct Duty Payment Options Offered By Taiwan Customs







\* For complete information, please refer to Customs Administration, Ministry of Finance.

## 1. Post-release duty payment

 <b>Benefit</b>	<ol style="list-style-type: none"><li>1. Immediate customs clearance with client code without limited amount of money</li><li>2. Repayment within 14 days upon release of consignments favors smooth cash flow of clients.</li><li>3. Repayment can be made by banking. No cash is required when DHL courier arrives.</li></ol>
 <b>Eligible subjects</b>	Registered importers in Taiwan R. O. C
 <b>Outline</b>	<ol style="list-style-type: none"><li>1. Duty obligors provide a designated amount of money as guarantee. After approved by the Customs, consignments can be released provided that duties incurred temporarily are deducted from the guaranteed credit during the guaranteed period.</li><li>2. Duty obligors shall repay the duties within 14 days. Upon the repayment of all required duties, the guaranteed credit will renew for future use.</li></ol>
 <b>Reference website</b>	Taipei Customs, Customs Administration, Ministry of Finance <a href="http://eweb.customs.gov.tw/ct.asp?xItem=61654&amp;ctNode=12882">http://eweb.customs.gov.tw/ct.asp?xItem=61654&amp;ctNode=12882</a>

## 2. Monthly Duty Payment





 <b>Benefit</b>	<ol style="list-style-type: none"><li>1. The Customs prints out monthly the duty statement of the previous month. This favors the control of cash flow.</li><li>2. DHL forwards the complete duty statement to DHL's customers requiring no manual compilation of duty statements.</li><li>3. Except special circumstances that the Customs conducts audit and examination, consignments are subject to C1 customs clearance that is exempted from examination.</li><li>4. Customers have the same advantages of post-release duty payment.</li></ol>
 <b>Eligible subjects</b>	<ol style="list-style-type: none"><li>1. <ul style="list-style-type: none"><li>■ Importers or exporters that hold the good trade card or good trade certificate issued by the Ministry of Economic Affairs are eligible for clearance.</li><li>■ Import-export companies that have been established for more than three years with the average total annual trade value of USD\$20million in past three years are eligible for clearance.</li><li>■ To be eligible, companies shall have no average deficit, duty arrears, smuggling or other major violations of the laws in past three years.</li></ul></li><li>2. <ul style="list-style-type: none"><li>■ To be eligible, import-export companies shall have at least TWD500 million of annual business volume in past three consecutive years.</li><li>■ To be eligible, import-export companies shall have at least TWD300 million of annual business volume in past three consecutive years, and been approved by the Customs as good bonded factories, companies with self-checking and inspection in science-based industrial park, and companies in export processing zone. These companies shall have been established for more than 5 years, and have at least USD50 million of annual import-export business volume in past three consecutive years without any deficits.</li></ul></li></ol>
 <b>Outline</b>	<ol style="list-style-type: none"><li>1. Consolidated customs clearance assists trustworthy importers in speedy customs clearance by electronic means unless the Customs requires to submit declaration form for examination.</li><li>2. This type of customs clearance principally requires no declaration and examination (C1), and importers shall repay the duties monthly.</li><li>3. Companies who apply for consolidated customs clearance shall meet the following criteria:<ul style="list-style-type: none"><li>- Imported or exported raw materials and finance shall all have been made electronically according to the requirements of post-clearance audit.</li><li>- Companies shall have installed the "Customs clearance database system", and have it under management. The device shall be turned off on a set schedule for examination.</li></ul></li></ol>
 <b>Reference website</b>	Customs Administration, Ministry of Finance <a href="http://web.customs.gov.tw/fp.asp?xItem=22236&amp;ctNode=11213">http://web.customs.gov.tw/fp.asp?xItem=22236&amp;ctNode=11213</a>

# Direct Duty Payment Options Offered By Taiwan Customs



\* For complete information, please refer to Customs Administration, Ministry of Finance.

## 3. Cash Duty Payment

 <b>Benefit</b>	<ol style="list-style-type: none"><li>1. Import-export companies and customs brokerage companies can search for relevant information on the Internet, and pay for customs duties after consignments arrive. Consignments will be released after duty payment is made.</li><li>2. No cash is needed when DHL courier arrives.</li><li>3. When duty payment is made, customers will receive customs electronic duty receipt.</li></ol>
 <b>Eligible subjects</b>	Import-export companies or individuals that are not eligible for post-release duty payment shall go through the customs clearance payment. Using CPT account to download duty/tax sheet for payment.
 <b>Outline</b>	Consignments will be held at the Customs until duty payment is made: <ol style="list-style-type: none"><li>1. Cash payment (banks or Customs duty office)</li><li>2. Online payment (CPT Single Window customs duty payment system)</li></ol>
 <b>Reference website</b>	CPT Single Window <a href="http://portal.sw.nat.gov.tw/PPL/home/Summary?detailId=1376818854063">http://portal.sw.nat.gov.tw/PPL/home/Summary?detailId=1376818854063</a>