



1<sup>st</sup> September, 2017

### **Notice of Taiwan New Import Restriction Policy**

The effective date of Tax Free Allowance for import items to Taiwan will be delayed to 2018, announced by Customs Administration, Taiwan Ministry of Finance. Other new import restriction policies remain unchanged, details are as below,

#### **1. Import restriction policy**

Effective Date: 1<sup>st</sup> July, 2017

Original Policy	New Policy
No Restriction	Same receiver <sup>^</sup> can only import 6 times in every 6 months*. From the 7 <sup>th</sup> time onwards, any import shipment regardless of the declared value will be taxed.

<sup>^</sup>Receiver includes personal and business address. If the receiver is a company, Tax ID would be used to calculate the import frequency.

\*The import frequency is re-calculated on 1<sup>st</sup> January and 1<sup>st</sup> July.

#### **2. Penalty for no invoice provided**

Effective Date: 1<sup>st</sup> August, 2017

Original Policy	New Policy
No Penalty	If the shipment has no invoice attached, NTD 6000 fine will be imposed each time (except document).

#### **3. Adjustment of tax-free allowance**

Effective Date: 2018

Original Allowance	New Allowance
NTD 3000 (around USD 90) per waybill	NTD 2000 (around USD 65) per waybill

If there is further enquiry on the new import restriction policy, please refer to Taiwan Ministry of Finance website (Chinese only) or contact our Customer Services Hotline at (852) 2730 0273 (Hong Kong) or (853) 2873 7373 (Macau).