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法規新知

2024年3月

經濟暨財政部 – 修訂貨物識別及檢驗程序指引

《經濟暨財政部 (Ministry of Economy and Finance) - 2023 年 12 月 12 日發布第 924 號公函，關於透過掃描機識別進出口貨物和貨櫃儲存貨物之原則和海關程序》

經濟暨財政部發布第924號公函，廢除原2019年3月21日第328號公函，自2024年1月1日起生效。該公函旨在更新修訂貨櫃出口、進口和過境貨物識別之原則和程序，特別是掃描查驗過程。

更新要點包括：

1. 掃描查驗貨物決定：依風險管理原則或依貨主要求必須對進出口及轉口貨物進行掃描查驗。
2. 豁免及抽查：最佳貿易成員、經合法許可之特殊經營者、經濟特區 (Special Economic Zones) 投資者之進出口貨物免予掃描查驗。但是，得基於選定之隨機原則或海關總署決定風險資訊 (風險程度) 進行選擇性掃描查驗。
3. 進口程序：在海關或是陸港管理局使用海關制度辦理清關之進口貨物，必須透過海關總署決定之陸港掃描系統。
4. 出口貨物處理：在裝櫃前海關官員已查驗過之貨物如服裝及紡織品、投資者之貨物和其他投資項目貨物，根據貨主要求或由海關總署決定風險等級 / 資訊，得免予掃描檢查。
5. 掃描費：經掃描貨櫃內之進出口及過境貨物，依適用規定繳納掃描費。

此外，與原本公函不同之處為新函令將進出口貨物覆蓋範圍擴大到＂過境貨物＂，並取消貨物掃描費之特定豁免，這與允許特定貨物豁免之原函令不同。

我們敦促您仔細查看這些更新，以確保遵守修訂後之規定。

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