

The rates are expected to change significantly, it is suggested that you contact the CTOT with the item description and Harmonized Classification Code.

Samples without commercial value, advertising materials, and catalogues may be imported free of duty into Taiwan, subject to the examination and **discretion** of customs officials. But again, work with a reliable agent or CTOT. Advertising materials should be sent early since customs classification and clearance of such articles is often a lengthy process and they may assess clearance fees.

OTHER CHARGES

A Harbour Construction Fee, amounting to 0.5 percent of declared value is levied on all goods arriving by ocean carrier. A commodity tax must be paid if an imported product falls into one of sixteen commodity categories. This tax ranges from 2 percent to 60 percent ad valorem. Questions related to duty reassessment should be directed to the Valuation Center of Customs. In some cases in which an appeal for duty reassessment is filed, the goods in question may be held by Customs until a final decision is rendered. Canadian exporters wishing more detailed information concerning tariff and customs regulations can contact:

Directorate General of Customs, MOF
85 Hsin-sheng South Road
Section 1, Taipei
Tel: (02) 741-3181
Fax: (02) 711-4166

MARKING AND LABELLING

All import cargo must bear a mark of distinctive design, a set of three or more letters, or a combination of design and letters indelibly painted, stencilled, stamped, or burned on the packing or on the cargo itself. For cargo packed in cases, boxes, crates, casks, drums, or cylinders, each container should bear a separate number which cannot be repeated for 2 years. Bags or bales must bear a nonrecurring number, date, or set of three or more letters. In addition, each package of a consignment must be numbered consecutively. Numbering is not essential for large lots of cargo except when packed in cases, boxes, or crates provided that each package of the consignment contains cargo of identical weight.

Labelling regulations require that the net contents of packaged goods must be shown in metric units; exceptions to this rule may be ascertained from the Taiwan importer. Dual labelling in metric and nonmetric units is permitted. It is recommended that labels on containers of prepared seafood products show a quantitative analysis of the contents. No special packing requirements exist for goods destined for Taiwan. Precautions against rough handling, pilferage, water seepage, high heat, and humidity are recommended. For processed food products, Taiwan is implementing a new labelling regulation that will require manufacture and expiry dates and product description in Chinese. These new regulations will be in force as of May, 1995.