

## 1902: Procedures for the Authorized Importers' Program and Requirements for Approval of Importers and Designation of Goods

### 1. Procedures

The importer who wishes to use the Authorized Importers' Program is required to receive an approval of any Director General and a designation of goods.

In order to receive the approval and the designation, an Application for Approval of Special Importers and an Application for Designation of Goods are required to be submitted to the department handling Authorized Importers' Program at the Regional Customs having jurisdiction, in principle, over the importer's principal place of international trade.

If the importer submits these applications to one of the Regional Customs and receives approval, the importer may use the Authorized Importers' Program for the designated goods at all Regional Customs nationwide.

For the details about entries in these applications or the documents to be attached, please contact the department handling the Authorized Importers' Program at your nearby Regional Customs.

### 2. For the approval of a Director General and the designation of goods, the following requirements will be examined.

#### (1) Approval of a Director General

##### (a) An importer who wishes to receive approval:

(i) Shall not have been convicted of violating the provisions of the Customs Law or other national tax laws nor shall have received a notification disposition in accordance with the provisions of the Customs Law or the National Tax Violations Control Law within the past three years.

(ii) Shall not have been delinquent in paying customs duties or the excise taxes related to imported goods within the past three years.

(iii) Shall not be a party whose approval for simplified declaration has been cancelled for the reason that a declaration for customs duty payment was not filed by the deadline, an order for additional security was not complied with, account books and records were not maintained or false information was entered in account books and records within the past one year.

(b) Regarding goods imported during the past one year for which the importer wishes to receive designation, the importer shall provide and maintain account books recording the description, etc., of goods for which simplified declaration is to be carried out, as well as maintain documents prepared, received, etc., that are related to the transaction of goods for which simplified declaration is to be carried out (e.g.: invoices, contracts). Furthermore, the importer shall not enter false information in these account books or documents.

The account books above shall be kept by the importer for seven years from the date of approval, and the documents for five years.

(c) The importer has received designation as "continuously imported goods" for the goods for which the importer is to carry out a simplified declaration.

(2) Designation of goods

- (a) The goods applied for designation have been imported six times or more for a year preceding the date of submission of the Application for Designation of Goods, for each designation category of the goods (4, 6, or 9 digits numbers on the Import Statistical Schedule)
- (b) Any amended or corrected returns have not been submitted within a year preceding the date of submission of the Application for Designation of Goods, in relation to the tax return for the goods for which the importer wishes to receive designation.

(Articles 7-2, 7-5, 7-6 of the Customs Law, Articles 4-2, 4-7, 4-8, 4-12 of the Customs Law Enforcement Regulations)