


Content

Title :	Act for Establishment and Administration of Science Parks 
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Content :	<p>Article 1 This "Act for Establishment and Administration of Science Parks" is duly enacted in an effort to introduce high-tech industries and scientific and technological professionals and to strengthen regional innovation integration momentum, in an eye to elevate innovation of domestic high-tech industries. Pursuant to this Act, the competent authority may choose appropriate venues and report to the Executive Yuan for approval to set up a science park (hereinafter referred to as "the park").</p> <p>Article 2 The competent authority over this Act is the Ministry of Science and Technology.</p> <p>Article 3 The establishment and administration of the parks shall be governed by the provisions of this Act. If the provisions of other related domestic laws are more favorable to development of high-tech industries than those contained herein, the most favorable ones shall be considered.</p> <p>Article 4 The term "science-based enterprise" in this Act means an enterprise that has been officially approved for establishment in the park involved in innovation, manufacturing, and research and development (R&D) of high-tech products or services. The science-based enterprise characterized in the preceding paragraph shall be in a type of a company, branch or other commercial organization duly incorporated or recognized according to law. Its investment plans shall coordinate with industrial development of the country capable of using or cultivating more native scientific and technological professionals. Besides, the funds invested by such a science-based enterprise into R&D shall be above a specified percentage of its business turnover and shall meet any one of the following requirements: (1) The enrolled science-based enterprises shall embody full designing capability of products or services and undergo integrated development plans. (2) The products or services shall pass through initial research and development phase and proceed to continued development and progress. (3) The products or services shall have potentiality for prospective development and innovation. (4) The enrolled science-based enterprises shall engage in high-level of technology innovation, research, and development work. (5) The enrolled science-based enterprises shall bring in and cultivate high-level of</p>

science and technology professionals. Higher ratios of R&D investment shall be involved in the process of manufacturing or technology R&D.

(6) The operation of enrolled enterprises shall contribute significantly to domestic economic development or national defense.

Article 5

The term "park enterprises" in this Act means science-based enterprises and the business enterprises that have been approved for establishment in the park to provide operational, managerial, and technical services for science-based enterprises.

In addition to the park enterprises set forth in the preceding paragraph, research institutes or incubation centers may also apply for establishment and operation in the park.

The enterprises enrolled by the incubation centers shall be limited to conducting R&D activities and may not conduct mass production. These enterprises have to be approved in advance by science park bureaus (hereinafter referred to as "park bureaus").

Administrative regulations for management over organizations establishment under Paragraph 2 shall be enacted by the competent authority.

Article 6

Businesses of science parks shall be under charge of a local park bureau under the competent authority. A local park bureau shall take charge of the following businesses:

- (1) Realization of policies, strategies, and plans related to park development.
- (2) Establishment examination of park enterprises.
- (3) Promotion of science and technology research, development, and innovation.
- (4) Investment bringing in and related advertisements.
- (5) Financial planning, steering, and auditing.
- (6) Market survey of products.
- (7) Providing operation-related guides and services for park enterprises.
- (8) Matters regarding certificate issuance of product inspection results, certificate of origin, and import/export permits of commodities.
- (9) Import and export examination of telecommunications equipment and related permit issuance affairs.
- (10) Forwarding residential duration extension applications of foreign employees working at park enterprises to competent authorities for approvals.
- (11) Employment permit issuance and related management affairs of foreign or overseas compatriots high-tech professionals or technicians.
- (12) Certificate issuance of tax deduction or exemption proofs.
- (13) Matters concerning foreign exchange and foreign trade.
- (14) Matters concerning smuggling prevention.
- (15) License issuance of factory and business registration and power utilization approval for industrial purposes.
- (16) Safety and protection measures.
- (17) Matters concerning organization and operation of industrial and commercial associations.
- (18) Matters concerning labor administration, occupational safety and health, pollution control, and labor inspection.
- (19) Matters concerning administration of government properties and revenues.
- (20) Matters concerning review and alteration of urban development plans, review and reclassification of non-urban land, examination of urban development design plans, land use control, and related construction administration.
- (21) Matters concerning construction and administration of public facilities.
- (22) Matters concerning regimentation, development, and administration of community areas.
- (23) Matters concerning construction, lease, and sales of factory buildings, housing

units, and dormitories.

(24) Matters regarding promotion of industry-academy cooperation and technical training.

(25) Matters concerning training of science and technology professionals and management of human resources.

(26) Matters concerning technical service facilities for general uses.

(27) Matters concerning establishment, operation, and administration of warehouses, transportation facilities, and bonds.

(28) Matters concerning public welfare.

(29) Inspection of business activities and financial conditions of park enterprises.

(30) Matters concerning information management, network utilization, and information development at the park.

(31) Planning, elevation, execution, and management of environmental protection work at the park.

(32) Forwarding relevant certificates, licenses, and permits to competent authorities for approvals regarding the establishment or expansion of park enterprises.

(33) Other park related administration and management matters.

Where a matter among those enumerated in the preceding paragraph is linked up with authorities concerned, such authorities in charge of such a matter shall commission park bureaus to take charge.

To take charge of matters as enumerated under Paragraph 1, the competent authority shall team up with the competent authority(ies) in charge of such matters to stipulate handling regulations separately.

Article 7

Park bureaus, by collecting the service charges and rents payable for the affairs listed in the preceding Article, shall set up an operation fund for the following uses:

(1) Development, expansion, improvement, maintenance, administration, and like affairs of the parks.

(2) Matters concerning operation services of the parks.

(3) Other related matters.

Article 8

The competent authority shall invite authorities concerned and scholars and experts to set up the Science Park Council to carry out review and deliberation over the following matters posed by park bureaus:

(1) Crucial park administration policies and issues.

(2) Category and the priority of science-based enterprise to be introduced.

(3) Park investment applications.

The competent authority shall forward the examination results of the first two items mentioned in the preceding paragraph to the Executive Yuan for approvals.

Article 9

The following matters in the parks will be handled by the branch units of the authorities in charge of the enterprises concerned, under guidance and supervision of park bureaus:

(1) Tax collection matters.

(2) Customs business matters.

(3) Post and telegram business matters.

(4) Power supply, water supply, and the like matters relating to public utilities.

(5) Financial business matters.

(6) Police and fire brigade matters.

(7) Land administration matters.

(8) The other matters relating to the services provided by public institutes.

Matters set forth under Subparagraph 4 of the preceding paragraph are aimed at effective supply and control over water and electricity. The regulations for arrangement of water and power supply and demand, early-warning as to supply

shortages shall be duly stipulated by the competent authority through consultation with the respective competent authorities in charge of such respective affairs.

Article 10

To live up to requirements of development for the park, when the park is developed up to a certain scale, the competent authority shall request relevant authorities in respective levels to set up experimental elementary schools, bilingual departments or bilingual schools, kindergartens, nursery schools and baby care centres.

Qualification of teachers and admission of students of such bilingual departments or bilingual schools shall be prescribed jointly by the Ministry of Education through consultation with the competent authorities.

The funds required to operate the schools set up under Paragraph 1 shall be appropriated by the government through budgeting process and disbursed with tuition & fees, promotion education fee, and service revenues gained by science parks. All revenues and expenditures of such fees shall be covered in the operation funds for unified management.

Article 11

As an investment application is approved, the applicant shall pay monetary security or government bonds of the same value in accordance with the regulations prescribed by park bureaus for guaranteeing the implementation of the investment. The sanction will be revoked if the applicant does not pay monetary security in accordance with the regulations.

The monetary security or government bonds referred to in the preceding paragraph will be refunded without interest upon complete implementation of the investment plan. In case of an investment plan that is permitted to carry out in stages, the refunding portion will be commensurate with the implemented investment amount ratio. In case of an investment that is not carried out in accordance with the investment plan and has been revoked by park bureaus, the park bureaus may not return the monetary security or government bonds and may order the applicant to move out of the park.

In the event that any park enterprise does not operate in accordance with its operation plan and has not applied for and secured a permit to postpone or modify its operation plan after carrying out its investment plan, park bureaus may revoke its investment application and order the applicant to move out of the park.

Regulations governing implementation, completion, postponement, modification, and cancellation, and like affairs shall be prescribed by the competent authorities.

Article 12

The park enterprises shall submit their final account statements, which are duly audited and certified by accountants, to park bureaus for examination and approval at the end of each business year. Examination of the operating and financial conditions of park enterprises shall undergo in accordance with relevant provisions set out in relevant laws and ordinances

Article 13

The park land administered by other government agencies may be requested to transfer to park bureaus for uses. Private land located in the park may be expropriated in accordance with laws.

A portion of the park land may be designated for community areas to be developed by park bureaus in the progress of park development.

The community areas mentioned in the preceding Paragraph, except the land designated for public facilities and other necessary supporting facilities, may be sold to the original owners of expropriated land or buildings in the park for residential house uses. Related regulations for distribution and sale of such land and transfer sales of such land after other special placement measures shall be enacted by the

competent authority.

The park enterprises may apply to park bureaus for land lease based on individual requirements and shall pay the land rent and share the construction cost of public facilities associated with the leased land.

Standards and criteria for rents and fees mentioned in the preceding paragraph and other requirements concerned shall be enacted by the competent authority.

Where a park enterprise who leases land under Paragraph 4 to erect building(s) leaves rent up to four months overdue in total, park bureaus may terminate the lease agreement, retrieve the land, free of the restriction set forth under Paragraph 3, Article 440 of the Civil Code and Subparagraph 4, Article 103 of the Land Act.

Article 14

Government, private organizations, or foundations may acquire land within the area specifically defined in the master plan of the Hsinchu Science park, as declared on May 20, 1981, and apply to the competent authority for consent and the Executive Yuan for approval of merging the acquired land with the park land in accordance with the provisions of Article 1 of this Act.

At least 30% of the acquired park land invested and developed by government, private organizations, or foundations shall be dedicated for public facilities and at least 10% of the acquired park land shall be reserved as greenbelt. The investment and development organizations shall be responsible for corresponding administration and maintenance of the public facilities and greenbelt areas.

The regulations governing establishment of privately acquired park land in accordance with the provisions of Paragraph One of this Article shall be drawn up and submitted by the competent authority to the Executive Yuan for its approval.

Article 15

Government, private organizations, or foundations may acquire land adjacent to science parks or specific areas for science parks nearby local cities, towns, or villages after approval of the competent authority. The acquired land can be merged into the scope of science parks after approval of the Executive Yuan in accordance with the provisions of Article 1 of this Act. Related regulations governing establishment and administration of the acquired park land shall be prescribed and submitted by the competent authority to the Executive Yuan for approval before enforcement.

Article 16

For parks, green zones, passageways among factory buildings and other spaces reserved for public uses inside science parks, the uses shall be consistent with specified purposes of establishment without long-term occupation or impairment to facilities or such facts untowardly affecting public uses. Relevant managerial regulations shall be enacted by the competent authority.

Article 17

Where, in order to meet demands of park development, an application for altering an already approved park environmental impact statement or assessment is to be made, if the comparison chart of the original and revised content shall be submitted in accordance with relevant laws and regulations of environmental impact assessment and the content of the alterations conforms to one of the following requirements, park bureaus may submit the application to the competent authority for review and approval and to the competent authority in charge of environmental protection for record, where the provisions of Article 16 of the Environmental Impact Assessment Act shall not apply.

(1) Combination or division of land plots within the park.

(2) Partial location adjustment of public facilities within the park.

Regulations governing the review process as referred to in the preceding Paragraph shall be prescribed by the competent authority in consultation with the central

authority in charge of environmental protection.

Article 18

Factory buildings at the park and dormitories for employees in community areas may be constructed by park enterprises on their own after obtaining permissions from park bureaus or constructed by park bureaus for lease or sale.

The factory buildings and the dormitories for employees mentioned in the preceding paragraph shall be leased or sold to enterprises established in the park or employees working in the park merely. Prices for sale and rent of factory buildings, housing units, and dormitories shall be suggested by construction investors concerned and reported to park bureaus for approval. The criteria for setting the rent for factory buildings, housing units, and dormitories may not be governed by provisions of Article 97 of domestic Land Act.

Article 19

In principle, transferred private factory buildings in the park shall only be utilized by park enterprises or research organizations that have been officially approved for establishment.

Park bureaus may expropriate private factories and relevant buildings at market price under any of the following conditions:

- (1) The factories and relevant buildings are not used by an organization that has been approved for establishment.
- (2) The factories and relevant buildings are not properly used.
- (3) The factories and relevant buildings are offered for sale at exorbitant prices.
- (4) The factories and relevant buildings are used by park enterprises that have been ordered to move out of the park under the provisions of Article 11 of this Act.

When private factories and relevant buildings are expropriated in accordance with the provisions prescribed in the preceding paragraph, park bureaus may require the owners thereof to evacuate all materials stored in the buildings by notices or remove such materials to other places for storage on behalf of the owners. The owners shall bear the cost thereof and be responsible for whatever damages caused by removals. The regulations governing expropriation at cost of afore-mentioned private factories and relevant buildings shall be prescribed by the competent authority through consultation with relevant authorities.

Article 20

Where private factories and relevant buildings concerned inside the park proves consistent with situations set forth under Subparagraphs 2 or 4 of Paragraph 2 of the preceding Article, park bureaus may put them into compulsory auction.

In case of a compulsory auction as set forth under Subparagraph 2 of Paragraph 2 of the preceding Article, park bureaus shall promulgate and advise the building owner(s) to complete correction of unjustifiable uses within two (2) years.

Where park bureaus order construction of buildings for correction within the time limit pursuant to the preceding paragraph, the competent authority shall request land registration agencies to add a note to the registration of such buildings indicating such a requirement. The note shall be valid for two years. If title of the land is transferred to another within two years, the effect of the note shall be assumed by the successor to the title. The two-year period shall be reduced by the number of the days in which the requirement is suspended for causes not attributable to the building owner, and may be extended if requested by the building owner for good reasons.

Where the corrective action is satisfactorily completed within the period under the preceding paragraph, park bureaus shall request the land registration agency to cancel the note. Where the corrective action is not satisfactorily completed in the given time limit, park bureaus may fine the building owner with an amount of up to 10 percent of the present government assessed land value of the park land where the building is located and order the building owner to propose a correction plan

within one month. Upon receipt of the correction plan, park bureaus may notify the building owner for consultation. The building owner shall complete the consultation within one month after receiving the notice from park bureaus.

In the event that the building owner fails to submit the correction plan, fails to complete the negotiation process within the specified time limit, or fails any one among those enumerated Subparagraph 4, Paragraph 2 of the preceding Article, in an effort to promote use of the land in the science park, to assure the factories and relevant buildings concerned in line with the legislative purposes and development of national economy, park bureaus may decide in writing that the factories and relevant buildings concerned shall be put up for open compulsory auction after a reasonable price is set on the basis of an appraised market price.

Park bureaus shall request branch offices of the Administrative Enforcement Agency of the Ministry of Justice to conduct the compulsory auction under the preceding Paragraph. Unless otherwise specified in this Article, the auction procedures under the Administrative Enforcement Act shall apply mutatis mutandis to the auction under this Article.

If all the bids for factories and relevant buildings concerned to compulsory auction under preceding two paragraphs are deemed invalid, the highest bid from the bidders is lower than the reasonable price set on the basis of the appraised market price, or any other auction requirements are not met, the land shall not be auctioned off.

In the event of a situation described in the preceding paragraph, park bureaus may request that another auction for the same or another reasonable price be held in accordance with the preceding three paragraphs.

As soon as the factories and relevant buildings concerned are auctioned off, there shall be no preferential right to purchase the land under the Land Act or other laws or regulations, and the competent branch office of the Administrative Enforcement Agency of the Ministry of Justice shall ask the land registration agency to cancel or remove all the noted requirements for, encumbrances, restraints, or leasehold on the land before the land is delivered to the winner of the auction. If park bureaus consider it unnecessary to continue the auction procedure, it may withdraw its request to the competent branch office of the Administrative Enforcement Agency of the Ministry of Justice for the auction, and request the land registration agency to cancel the noted requirement.

The public announcements, notices, reduction of the time limit for non-attributable causes, reasons supporting request for extension of the time limit, matters noted as requested, methods, procedures, and guidelines for deciding appraised market prices, qualifications for bidders for compulsory auction, terms for using the factories and relevant buildings concerned, related procedures for request into compulsory auctions, competition and cooperation on pecuniary liability enforcement, matters for mortgagees to participate in distribution acquired under the preceding nine paragraphs and such issues shall be stipulated by the competent authority.

Article 21

Effective from January 1, 2000, the merged science-based enterprise in accordance with domestic Company Act or surviving or new science-based enterprises after mergers shall succeed the tax benefits originally enjoyed by the dissolving science-based enterprise before mergers, which are not yet terminated nor fully offset. As for succeeding the exemption of profit-seeking income tax as investment incentives from the dissolving science-based enterprises, the surviving science-based enterprises in the scope of science-based industries under the merger/consolidation projects shall continue to produce the identical products produced or the identical services provided by the dissolving science-based enterprises and such tax benefits shall apply only to the portion of income derived from products or services independently produced or provided by the original dissolving science-based enterprises. If the tax is exempted in the manner of investment offset or deduction,

such tax exemption shall apply only to the payable tax portion of the surviving or new science-based enterprises after mergers of the dissolving science-based enterprises.

The provisions set out in this Article are not applicable to the affiliates defined in Paragraph Two of Article 4 of this Act.

Article 22

The competent authority may request approvals from the Executive Yuan for defining bonded areas to provide conveniences for bonding operation.

To ensure the conveniences of bonding operation, regulations governing processing and management of bonded goods within the bonded area referred to in the preceding paragraph, self-inspection of inbound and outbound areas, monthly declaration privileges, clearance, recoverable duty procedures for domestic sales of bonded goods and any other required matters shall be prescribed by the competent authority in discussion with the Ministry of Finance.

Regulations governing import and export trading affairs related to park goods shall be prescribed by the competent authority in consultation with the authorities concerned.

Article 23

Import duties, commodity tax, and business tax shall be exempted for self-use machines and equipment imported from abroad by park enterprises. However, the import duties, commodity tax, and business tax shall be collected for those transported to duty-levying areas within five years from the importation.

The import duties, commodity tax, and business tax shall be exempted for raw materials, supplies, fuels, goods-in-process, samples, and finished goods for trading purposes imported from abroad by park enterprises. However, the import duties, commodity tax, and business tax shall be collected, in accordance with the regulations on imported goods, for those transported to duty-levying areas.

For export of products or services by a park enterprise, the business tax rate is zero and commodity tax shall be exempted therefore. However, in case transporting products, wasted goods, or scraps to duty-levying areas, the import duties, commodity tax, and business tax shall be collected, in accordance with the regulations on imported goods, for those transported to duty-levying areas, except in the case that the products still cannot be produced in the domestic duty-levying area, the import duties, commodity tax, and business tax shall be collected according to raw materials or parts used therefor. Business tax shall be collected for services provided in a duty-levying area.

In the event of special causes requiring that bonded goods of a park enterprise be temporarily stored in a duty-levying area, the storage shall be carried out after it has been approved by park bureaus and the park enterprise has provided Customs with an appropriate bond. The bonded goods shall be transported back in time limit prescribed by Customs.

A park enterprise shall complete customs clearance, with no need of doing the formalities for exemption, bond, accounting, and payment of a money guarantee, in accordance with relevant provisions of Customs Act, for imported goods that are exempted from duties as prescribed in Paragraphs 1 and 2.

Article 24

Park bureaus may exempt collection of land rent for no more than five years from the science-based enterprises which hold technologies contributing significantly to domestic industrial development.

Article 25

A park enterprise shall complete customs clearance, in accordance with relevant provisions of Customs Act, for exporting and importing goods.

Applications for import or export permits may be exempted for the goods referred

to in the preceding paragraph, except for those that endorsements or approvals are required therefore. Where other laws require review or issuance of a permit by other authority(ies), nevertheless, it shall be duly handled in accordance with the requirements of other authority(ies).

The machines, equipment, raw materials, supplies, fuels, goods-in-process, and samples sold by sellers of duty-levying areas for self-use of park enterprises shall be treated as exported goods.

In the case that the goods prescribed in the preceding paragraph are re-transported to duty-levying areas, the import duties, commodity tax, and business tax shall be collected, in accordance with the regulations on imported goods.

Article 26

For machinery, equipment, raw materials, materials, fuels, semi-finished products, samples purchased, no matter from domestic sources or from abroad, by a park enterprise; wastes, scraps, finished products, semi-finished products generated by the park enterprise; and finished goods for trading purposes, the park enterprise shall set up ledgers to truthfully record quantities and amount of goods in and out. For any loss and/or damage of the recorded goods, the park enterprise may submit a report with justifiable reasons to park bureaus and park bureaus will work with Customs or tax collection authorities to verify the report and exempt the goods from duties so the record of the goods will be allowed to be deleted from the ledgers. In cooperation with Customs or tax collection authorities, the park bureaus may, if necessary, send their officers to examine of the ledgers and goods as prescribed in the preceding paragraph.

Article 27

The competent authority may request approvals from the Executive Yuan for appropriating an exclusive fund from the Science and Technology Development Fund or from other development funds for investment in qualified science-based enterprises established in the park.

The proportion of such investment to the total fund shall be set forth by means of agreements between the competent authority and the invested enterprises based on the categories of enterprise. The government investment shall not exceed forty-nine percent (49%) of the total amount of the capital invested on the science-based enterprises.

Article 28

Park bureaus may select proper academic and research organizations to help carry out projects of human resource education and training required by park enterprises or R&D projects of new technologies, cultivation of a newly innovated business and interaction programs of technical professionals, instruments, and equipment on the basis of industry-academy collaboration and may further team up with the relevant organizations (entities) into innovative cooperation.

The competent authority shall formulate plans and guidelines for the industry-academy cooperation, together with interaction and use of instruments, equipment, and professionals referred to in the preceding paragraph.

Article 29

Park bureaus may charge park enterprises located within the park an management fee for operating public facilities, maintaining public safety, and improving quality of park environment. Besides, the park enterprises may be charged with procedural fees or service fees for performing functional duties specified in Article 6 of this Act. These fees shall be paid up by all park enterprises concerned within a specified time limit decided by park bureaus other than the fees which may be charged under the Charges and Fees Act.

Regulations governing the categories and rates of the management fee and service fee to be charged under the preceding Paragraph and other requirements concerned

shall be enacted by the competent authority.

Article 30

Imported or exported goods of park enterprises involved in smuggling, duty evasion, or other violations of law, shall be dealt with in accordance with the provisions of Customs Anti-smuggling Act and other relevant laws.

Article 31

In case a park enterprise transferred ownership or changed uses of bonded goods that had been approved for exportation to a tax levying area, the park enterprise shall, within 30 days following the date of ownership transfer or use changes, make supplementary payment of import duties, commodity tax, and business tax in accordance with the original type of such bonded goods. Failing to supplementarily pay such duties in accordance with the related provisions, relevant provisions in Customs Act shall apply.

A park enterprise, which made an application for importing non-bonded goods under the name of bonded goods and then voluntarily applied for supplementary payment of duties and dues beyond the time limit as specified in related provisions, shall, in addition to being liable to payment of such duties and dues, be subject to imposition of a delinquency surcharge in an amount to be calculated at a daily rate equal to 0.05% of the amount of outstanding duties and dues for the period from the date following the day on which the imported raw materials are released by Customs to the date of full payment of the duties and dues. However, if the false importation is discovered by the Customs authority, the park enterprise shall, in addition to being liable to supplementary payment of the duties and dues and delinquency surcharge, be dealt with in accordance with the provisions of Customs Anti-smuggling Act.

Article 32

In case of a park enterprise violating provisions of Paragraph 2, Article 22 in making supplementary payment of duties and dues for the processing, management, Customs clearance, and domestic sale of bonded goods, or other mandatory or prohibitive provisions, Customs may issue a warning and order the park enterprise to correct the breach in a prescribed period of time or impose a fine from NT\$6,000 up to NT\$30,000. Fines may be imposed by times. If the breach is still not corrected after being punished three times, Customs may suspend whole or part of its bonded-goods operations for a period no more than six months.

Article 33

Where an organization set inside the park fails to pay management fee as required under Paragraph 1, Article 29, park bureaus may notify it to pay within the specified time limit. In the event that it fails to pay within the specified time limit, it is subject to a fine ranging from NT\$6,000 as the minimum to NT\$30,000 as the maximum. Besides, park bureaus may suspend a park enterprise from the import and export permit for a period ranging from one month to one year.

Article 34

Where an entity violates Article 16 of the Managerial Regulations regarding ban from occupation or damage to facilities against public uses or other managerial affairs, it shall be subject to a fine ranging from NT\$1,200 as the minimum to NT\$6,000 as the maximum. In the event that it fails to complete corrective action within the time limit specified in the notice, it shall be fined repetitiously by times.

Article 35

Park bureaus and Customs may, from time to time, send its officers to make spot checks or recheck park enterprises' self-inspection of inbound and outbound goods, or monthly declarations handled by bonded operation personnel of a park enterprise. In case it has been found that the personnel did not carry out the

operation truthfully or within a prescribed time limit, Customs may issue a warning and request the park enterprise to rectify its operation within a prescribed time limit. If the breach is still not corrected after being warned three times, Customs may send a report to park bureaus for approval to suspend the park enterprises' privileges of self-inspection of inbound and outbound goods and monthly declaration for a period no more than one year. For a serious violation, Customs may send a report to park bureaus for approval to revoke the park enterprise' privileges of self-inspection of inbound and outbound goods and monthly declaration.

Article 36

The enforcement rules of this Act shall be prescribed by the competent authority.

Article 37

This Act shall become effective as of the date of its promulgation.

Data Source : NSTC Laws and Regulations Retrieving System