

For the Taipei Representative Office, Norway
 (駐挪威代表處代表 施克敏)
 (簽字)

For the Norwegian Trade Council
 (挪威貿易委員會秘書長 佛格特)
 (簽字)

**PROTOCOL BETWEEN OSLO CHAMBER OF
 COMMERCE AND CHINA EXTERNAL TRADE
 DEVELOPMENT COUNCIL ON THE
 ORGANISATION OF A SYSTEM OF
 INTERNATIONAL CUSTOMS DEPOSITS FOR
 THE TEMPORARY ADMISSION OF GOODS**

Signed on April 6, 2000
 Entered into force on May 16, 2000

ARTICLE 1

The undersigned guaranteeing associations, the Oslo Chamber of Commerce and the China external Trade Development Council (CETRA) have agreed to organise by the present Protocol a system of international customs deposits for import duties chargeable on the temporary admission of goods into their national customs territories when such goods are covered by a customs carnet hereinafter referred to as CPD/China-Taiwan carnet.

ARTICLE 2

The present Protocol relates to the temporary admission of all goods which can circulate freely for international trade purposes under the following conventions and according to the terms and conditions set forth therein:

- Customs Convention to facilitate the importation of commercial samples and advertising materials, signed in Geneva on 7 November 1952;
- Customs Convention on the temporary importation of professional equipment, done at Brussels on 8 June 1961;
- Customs Convention concerning facilities for the

中華民國對外貿易發展協會
 與挪威奧斯陸商會間貨品暫
 准通關執行議定書(中譯文)

八十九年四月六日簽訂
 八十九年五月十六日生效

第一條

簽訂本議定書之保證機構中華民國對外貿易發展協會與奧斯陸商會同意依本議定書設立國際關稅保證制度，對於海關通關證（以下簡稱「中華民國 / CPD通關證」）所載貨品在其國家關稅領域內暫准免稅通關。

第二條

本議定書係規定依左列公約並按其所定方式，以國際貿易為目的，得自由流通貨品之暫准通關：

- 一九五二年十一月七日於日內瓦簽訂之「便利商業樣品及廣告品進口關稅公約」。
- 一九六一年六月八日於布魯塞爾簽訂之「專業器材設備暫時進口關稅公約」。
- 一九六一年六月八日於布魯

importation of goods for display or use at exhibitions, fairs, meetings or similar events, done at Brussels on 8 June 1961;

- Customs Convention on the ATA Carnet for the temporary admission of goods (ATA Convention), done at Brussels on 6 December 1961;
- all other international Conventions or agreements between customs administrations relating to temporary admission operations under the laws and/or regulations applicable in the national customs territories of temporary admission.

The Protocol will be implemented according to the rules laid down:

- in the ATA Convention,
- in the statement of the International Bureau of Chambers of Commerce of the International Chamber of Commerce and its implementing directives – present and future,
- and in the present text.

It is expressly agreed that the International Bureau of Chambers of Commerce (IBCC) of the International Chamber of Commerce (ICC) will ensure the implementation of the system of international customs deposits established under the present Protocol.

ARTICLE 3¹⁾

For the purposes of the present Protocol

- a) the term “import duties” means customs duties and all other duties and taxes payable on or in connection with importation, and shall include all internal taxes and excise duties chargeable on imported goods, but shall not include fees and charges which are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic products or a taxation of import for fiscal purposes;
- b) the term “temporary admission” means temporary importation free of import duties in accordance with the conditions laid down by the above Conventions or by the national laws and regulations of the country of importation;
- c) the term “transit” means the conveyance of goods from a customs office in the territory of temporary admission or transit of a party signatory of the present Protocol to another customs office within the same territory, in accordance with the conditions laid down in the national laws and regulations of that contracting

塞爾簽訂之「便利供展覽會、國際商展、會議或類似活動陳列使用之貨品進口關稅公約」。

- 一九六一年十二月六日於布魯塞爾簽訂之「貨品暫准通關證公約」。
- 所有其他適用於暫准通關領域依法令涉及暫准過關作業之國際公約或協定。

本議定書依左列各項之規定實施：

- 貨品暫准通關證公約。
- 國際商會事務局之聲明及實施辦法。

— 本議定書本文。

明定依本議定書設立之國際關稅保證制度，由國際商會事務局負責實施。

第三條

故適用本議定書而言：

- 一、稱「進口稅款」，係指關稅與其他稅以及進口貨品有關之應付稅款，並包括得對進口貨物課徵之所有內地稅。但不包括進口時提供勞務所收取之費用，以及為間接保護進口國國內產品或為財政目的而徵收之稅。
- 二、稱「暫准通關」，係指依前述公約規定之條件或進口國之法令規定，免繳貨品進口稅款之暫准通關進口。
- 三、稱「轉運」，係指本議定書締約一方之法令與規定，在該締約一方暫准通關或轉運之領域內，貨品自某一地區海運運送至另一地區海關。

- party;
- d) the term "customs carnet" means the document hereinafter referred to as CPD/China-Taiwan carnet and reproduced as annex 1 to the present Protocol of which it is an integral part;
- e) the term "guaranteeing association" means a Chamber of Commerce or an organization of Chambers of Commerce or an association which
- has been approved by the customs authorities of its country to guarantee payment of the import duties owed to them in respect of goods covered by CPD/China-Taiwan carnets,
 - has joined the system of international customs deposits implemented by the IBCC of the ICC,
 - has organized with the Chambers of Commerce of its area or with other associations a national guarantee system enabling them to deliver CPD/China-Taiwan carnets.

ARTICLE 4

The undersigned guaranteeing associations declare that CPD/China-Taiwan carnets issued under their responsibility are delivered in accordance with the rules laid down in the ATA Convention of 6 December 1961, and in the IBCC statement and its implementing directives which have been published since the entry into force of the said Convention.

The guaranteeing associations will keep each other informed of the operation of temporary admission or transit in respect of which they agree to guarantee CPD/China-Taiwan carnets.

ARTICLE 5

When they have been approved by their national customs authorities for the purpose of guaranteeing the payment of import duties in respect of goods coming under the present Protocol, the signatories of the Protocol shall guarantee the payment of import duties in respect of goods entered under CPD/China-Taiwan carnets into countries covered by the said Protocol.

However, such approval which can only be given to one guaranteeing association in each country shall only become effective upon provision by the said association of all the guarantees required by the IBCC and indicated in the annexes to the present Protocol, including payment of the membership fee of the IBCC chain.

- 四、稱「海關通關證」，係指本議定書附件所載之同式文件，以下簡稱「中華民國／C P D通關證」。
- 五、稱「保證機構」，係指某一商會或商會之組織或合於左列規定之機構：
- 經該國海關當局核准擔保繳納中華民國／C P D通關證所載貨品之應付進口稅款者。
 - 經參加國際商會事務局所實施之國際關稅保證制度者。
 - 與當地商會或其他機構合組之全國保證制度得簽發中華民國／C P D通關證者。

第四條

締約之保證機構中華民國／C P D通關證，應依一九六一年十二月六日簽訂之貨品暫准通關證公約暨同日發布之國際商會事務局聲明及其實施辦法等規定辦理。

保證機構應將所保證之中華民國／C P D通關證之暫准通關或轉運作業情形互相通報。

第五條

本議定書締約任一方應於取得其本國海關當局之核准後，對其本國人依本議定書將規定貨品輸往締約他方之進口稅款負保證繳納之責任。惟前項核准，各國以給予一保證機構為限，並於該機構提供所有

本議定書附件及國際商會事務局規定之保證（包括繳付國際商會事務局連鎖會費）後生效。

In countries where there are exchange control regulations, the guaranteeing associations shall not be entitled to give their guarantee unless their exchange control office has undertaken to authorize all transfers necessary for the settlement of debts contracted vis-à-vis other guaranteeing associations on account of such guarantees.

ARTICLE 6

The period of validity of a CPD/China-Taiwan carnet shall not exceed one year as from the date of issue of any carnet.

ARTICLE 7

The conditions for the grant of its guarantee shall be determined by each guaranteeing association in conformity with the provisions laid down in the annexes to the present Protocol.

ARTICLE 8

The guarantee granted shall be surety for the payment of import duties which would be due to the customs authorities of the temporary admission territory in the event the goods introduced into the said territory are not re-exported within the prescribed period. The guarantee shall further cover, up to a maximum of an additional 10% of import duties which may have been required to be paid by the carnet holder if there had been no guarantee.

ARTICLE 9

When the goods covered by the guarantee granted by a signatory of the present Protocol duly approved in the country of origin are introduced into a country where there is another signatory of the said Protocol the guarantee of the guaranteeing association approved by the customs authorities in the latter country shall immediately and automatically be substituted for the original guarantee.

Such substitution shall take place successively under the same conditions for one and the same product, as it passes through different countries.

ARTICLE 10

Should the merchandise covered by the guarantee

外匯管制國家之保證機構，非經其外匯主管機關授權辦理所有必要之匯款，俾清償相互間因保證而產生之債務者，不得行使保證權。

第六條

中華民國 / C P D 通關證之效期，自簽發之日起不得超過一年。

第七條

保證機構得依本議定書附件之規定，自定簽發保證之條件。

第八條

保證之簽發，係指擔保進口之貨品，倘未於規定期間內復運出口，應向暫准通關領域海關繳納進口稅款之責任。保證之額度並應包括進口商倘乏保證所應提存之其他款項，但以在進口稅款百分之十以內為限。

第九條

本議定書締約任一方經產地國核准給予保證之貨品，運抵目的國時，該國海關當局核准之保證機構立即自動取代產地國之保證地位。

同一貨品過關不同國家時，在相同條件下，前項取代應繼續發生。

第一〇條

取得保證之貨品，未於規定期

fail to be re-exported from the national territory of temporary admission within the prescribed period and thus become liable for import duties, the approved guaranteeing association in the said territory shall pay the import duties owed to the customs administration of the national territory of temporary admission.

The guaranteeing association which will have thus settled the import duties in respect of merchandise covered by the guarantee shall request the guaranteeing association which granted the initial guarantee to reimburse the duties paid on behalf of the importer.

Such reimbursement shall be effected in conformity with the terms and conditions laid down in Article IX of the IBCC Protocol annexed hereto.

ARTICLE 11

All questions relating to the interpretation of the provisions of the said Protocol shall be submitted to the IBCC Steering Committee for decision.

ARTICLE 12

Any guaranteeing association infringing the provisions of the present Protocol may be expelled from the system, such expulsion to be determined by contracting parties jointly with the IBCC's Steering Committee.

ARTICLE 13

All differences, disputes or contestations between the undersigned guaranteeing associations in connection with the implementation of the provisions of the present Protocol shall be finally settled under the rules of Conciliation and Arbitration of the International Chamber of Commerce by one or more arbitrators appointed in accordance with such Rules.

ARTICLE 14

The present Protocol will enter into force on the date of its signature by the Oslo Chamber of Commerce and the CETRA and the International Bureau of Chambers of Commerce of the International Chamber of Commerce.

GUARANTEEING ASSOCIATION FOR NORWAY
Oslo Chamber of Commerce
By: Mr. Tore B. Lauritzsen

間內自暫准通關國復運出口，致須繳納進口稅款時，該國核准之保證機構應向債權海關機構繳納應付之運口稅款。

保證機構對經保證之貨品繳納進口稅款後，得請求給予原始保

證之保證機構返還為進口商所代繳之款項。

前項返還應依附件國際商會事務局議定書第九條規定方式辦理。

第一一條

有關本議定書條款之解釋，應提交國際商會事務局指導委員會決定。

第一二條

違反本議定書規定之保證機構，將被強制退出本制度，其強制退出須經締約另一方與國際商會事務局指導委員會共同決定。

第一三條

締約保證機構間對於適用本議定書所生之歧見、爭議或爭端，

最後應依國際商會調解及仲裁規則，指派一位或一位以上仲裁人按上開規則解決之。

第一四條

本議定書自中華民國對外貿易發展協會與奧斯陸商會、國際商會事務局簽訂之日起生效。

中華民國保證機構：中華民國對外貿易發展協會（簽署）

Title: President
(Signature)
Date: 2 June 1999
At: Oslo, Norway

挪威保證機構：奧斯陸商會
(簽署)

GUARANTEEING ASSOCIATION FOR
CHINA-TAIPEI
China External Trade Development Council
By: Mr. Ricky Y. S. Kao
Title: President
(Signature)
Date: 6 April 2000
At: Taipei

INTERNATIONAL CHAMBER OF COMMERCE
The International Bureau of Chambers of Commerce of
the International Chamber of Commerce
By: Maria Livanos Cattai
Title: Secretary General
(Signature)
Date: 16 May 2000
At: Paris

國際商會：國際商會事務局
(簽署)

⁹⁾ (Article 3) The following definitions are those given in Article 1 of the ATA Convention except the definitions under paragraphs d) and e).
