

Taiwan

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Required Documents

- Copy of shipper's passport (photo and signature pages)
- Original Ocean Bill of Lading or Airway Bill — express release (telex release) is acceptable
- Complete inventory/packing list
- Consignee block on OBL or AWB must show the shipper's name (identical to passport) and c/o the destination agent
- Copy of shipper's arrival flight information (e-ticket or boarding pass) and corresponding entry stamp inside the passport — must be within 6 months prior to shipment arrival
- Original signed Entrusting Letter (Customs Authorization Letter) — one per shipment mode, typically provided by the destination agent
- Copy of Work Permit and ARC (Alien Resident Certificate) — front and back pages (foreign nationals)
- Copy of Taiwan Resident ID — front and back pages (Taiwanese nationals)

Specific Information

The shipment must arrive within 6 months of the shipper's arrival in Taiwan. The shipper must be in Taiwan prior to the shipment's arrival.

Upon arrival in Taiwan, the shipper must fill out a customs declaration form and declare that an incoming unaccompanied shipment is on the way. The shipper must pass through the red channel at the airport and give the declaration form to Customs. If this declaration is not made, Customs will impose full duty and tax on the shipment.

The shipper must not use the "express" channel when first arriving through airport immigration — they must have their passport stamped by the immigration officer. If they fail to get this entry stamp, they must apply for an "Entry Certificate" from the Entry and Exit Bureau. This stamp is required for customs clearance.

Each shipment is generally allowed a "reasonable" non-commercial amount of used household goods and appliances: one type of appliance per incoming family member. Any quantity above what Customs deems reasonable will be subject to import duty and tax. Some used household goods may be subject to duties of up to 10% of declared value; pianos are specifically subject to duty.

Wooden lift vans and crates loaded as FCL must be indicated on the original BL as "CY to CFS" to avoid delays at Customs inspection. Failure to do so results in an additional charge of approximately USD 300 for trailer from CY container terminal to CFS terminal warehouse, plus USD 15/CBM for CFS charge and USD 8/CBM for customs terminal fee.

Container trailers are prohibited in downtown areas. After Customs clearance, shipments are transported to the residence by truck or van.

Documents must reach the destination agent before the shipment arrives. For air shipments, advise the agent of all related information (AWB number, number of packages, weight, and contact details).

Clearance times: air shipments average 2–3 working days after arrival; sea shipments average 4–5 working days.

ISPM 15 compliance is mandatory for all wood packaging materials. Non-compliant WPM will be returned or fumigated at the shipper's expense.

Prohibited & Restricted Items

Prohibited Items

- Narcotics and illegal drugs
- Firearms, weapons, ammunition, cartridges, explosives, and poisonous gas PERMIT REQUIRED for licensed firearms
- Toy guns and ornamental swords and knives
- Counterfeit currency, banknotes, plates, or dyes for forging
- Gambling equipment and foreign lottery tickets
- Obscene and indecent publications, pictures, and videos
- Publications propagating communism
- Counterfeit goods and items infringing patents, designs, trademarks, or copyrights
- Fruits, vegetables, and foodstuffs from areas prevailing with injurious pests or plant disease
- Animals and pets from infected areas
- Wildlife and wildlife products (furs, skins, ivory, etc.) from endangered species — CITES approval required before importation; without approval, goods will be confiscated and the shipper may face prosecution CITES
- Articles produced, manufactured, or originating in China, North Korea, and a number of other countries may be subject to confiscation (though not common for personal effects)

Restricted / Dutiable Items

Electrical appliances: One unit of each type per incoming family member is permitted duty-free. Additional units are subject to import duty and tax. Duty rates on electrical items range from approximately 5% to 19.2% of assessed value.

Alcohol: A maximum of 5 litres of wine, liquor, or beer may be imported by paying applicable import duty and tax. Delays of 10–14 days should be expected for Customs clearance of alcohol, and demurrage charges may accrue.

Food items: Non-perishable food items may be imported in small amounts — maximum 6 kg — by sea only. Food cannot be sent by air. Food in excess of acceptable quantities is subject to duty.

Antiques: Duty-free when imported as part of personal effects, but 5% VAT and 0.04% trade promotion tax apply. Antiques may require a special permit before import; advise the destination agent in advance.

Medicines (prescription and non-prescription): Restricted and subject to customs examination. Declare all medications on the inventory.

Telecommunications and electronic equipment: Serial numbers of printers, fax machines, and similar devices must be provided on the inventory and may require prior approval.

Currency: Foreign currency above permitted limits must be declared on arrival.

Consignment Instructions

Contact the destination agent to ensure all requirements have been met prior to import, especially for differences between air and sea shipments.

The shipper must be physically present in Taiwan before the shipment arrives and must declare

the incoming unaccompanied shipment through the red channel at the airport upon their own arrival. Failure to make this declaration results in full duties and taxes on the shipment. The shipment must arrive within 6 months of the shipper's arrival.

The destination agent must receive all documents before the shipment arrives. For FCL sea shipments with wooden lift vans or crates, the BL must clearly state "CY to CFS" to avoid significant additional inspection charges.

Motor vehicles must not be shipped before the import permit has been issued and approved. Pet import permits must also be in hand before any animal is shipped.

ISPM 15 compliance is mandatory for all wood packaging materials. Non-compliant materials will be returned or treated at the shipper's expense.