

行政院所屬各機關因公出國人員出國報告書
(出國類別：考察)

澳洲海關業務考察報告

出國人服務機關：財政部關稅總局

職稱姓名：處長許美惠

秘書徐文海

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出國地區：澳洲坎培拉、墨爾本

出國期間：九十二年十一月九日至十六日

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澳洲海關業務考察報告

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內容摘要： 為配合國際上實施 WCO 共同資料項目之趨勢，本總局共同資料項目專案研究小組先後就七大工業國及 WCO 所提出之共同資料項目與我國進、出口報單、進、出口倉單資料項目加以比較研究。惟由於語文與國情不同，研究小組於比較研究過程中遭遇相當多問題與困

難，此次訪問團就我國共同資料項目比較研究碰到相關問題，請教澳洲海關技術專家並與其作充分討論，承蒙澳洲海關熱心協助，訪問團此行在共同資料項目之比較研究與調和上收穫頗豐。訪問團亦順道考察現階段澳洲海關 Victoria 關區配合執行貨物通關再造方案 (CMR) 電腦作業情形、郵包篩選及查驗等業務。並與該關區關員就相關海關業務充分交換意見。

本文電子檔已上傳至出國報告資訊網

目 錄

壹、緣起與目的	4
貳、考察行程	5
參、與澳方討論議題	6
一、有關 WCO 共同資料項目之比對部分	6
二、有關澳洲海關貨物通關再造計劃 (CMR) 部分	9
三、有關單一窗口貨物通關部分	15
四、有關國際郵包通關程序部分	16
五、有關台澳間空運快遞貨物跨境無紙化合作之共同資料項目部分	26
肆、心得與建議事項	39
伍、附件	42

澳洲海關業務考察報告

壹、緣起與目的：

- 一、鑒於實施WCO共同資料項目已為國際趨勢，而APEC關務程序次級委員會SCCP 2003年第二次會議決議我國在下次SCCP會議前，應就WCO共同資料項目之比對研究乙事接受APEC之檢視，本總局即成立專案研究小組積極推動採行國際通用之通關共同資料項目，先後就七大工業國及WCO所提出之共同資料項目加以比對研究。並發現我國因艙單及報單格式與外國不同，致我國現有的報單資料項目中仍有若干無法與WCO共同資料項目調合之情形。
- 二、澳洲海關為WCO會員國海關研究實施WCO共同資料項目之先驅；其大力推動中之貨物通關再造方案（Cargo Management Re-engineering 簡稱CMR）係澳洲海關近年來對貨物監管及通關自動化最重大的革新措施。繼本總局鍾前總局長火成率本總局徵課處王副處長亮、資料處理處周副處長順然、查緝處劉科長明珠、關政司楊科長崇悟及張稽核世棟於九十二年三月間前往澳洲海關考察後，澳洲海關維多利亞關區局長Ms. Jenny Peachy及電子商務組長Mr. Gareth Lewis亦於九十二年九月間利用來台參加「APEC無紙化貿易跨境合作研討會」的機會，至本總局洽談台澳雙邊無紙化跨境合作等問題。會中澳方應允請該國海關之WCO共同資料項目專家予

我國海關技術協助。案經我駐澳代表處經濟組與澳海關電子商務部門及國際關務處接洽後，澳方表示歡迎本總局派員往訪。本總局爰派資料處理處許處長美惠率同該處林設計師義雄及徵課處徐秘書文海前往考察。

三、本考察團除考察澳洲海關對WCO共同資料項目之調合進展情形外，亦順道考察現階段澳洲海關 Victoria 關區配合執行貨物通關再造方案（CMR）電腦作業情形、郵包篩選及查驗等業務。

貳、考察行程：

十一月 九日：啟程

十一月 十日：抵達坎培拉

十一月十一日：坎培拉考察 WCO Common Data Elements；
台澳跨境無紙化計畫；

十一月十二日：前往墨爾本

十一月十三日：考察作業情形

十一月十四日：考察現階段 Victoria 關區配合執行 CMR
（Cargo Management Re-engineering）
電腦作業情形

十一月十五日：研讀資料（無返國班機）

十一月十六日：啟程返國

參、與澳方討論議題：

一、有關 WCO 共同資料項目之比對部分：

- (一) 澳洲海關對於進口汽車之申報，是否必須申報車身號碼；澳洲進口資料項目比較表中車身號碼是使用 a7402，惟 a7402 並非 WCO-IM1 之資料項目：

澳洲進口報單中需要申報汽車車身號碼，它被申報於資料段 RFF 之資料元 1154，應該注意到資料元 a7402 之 VIN (車身號碼)，其長度為 an..25，澳洲海關使用之 VIN 長度為 an..35 (此為資料元 1154 之長度)。在討論 VIN 時，澳洲海關關員 Mr. George Szuty 稱，在 CUSDEC 訊息內未包含 VIN 乙節應是 WCO 之疏忽。Mr. George Szuty 將通知 WCO 此一疏忽，並且將向 WCO 建議 VIN 之長度由 an..25 擴展到 an..35。

- (二) 澳洲之出口報單中有部分資料項目無法與 WCO 資料項目對應，澳洲海關對這些資料項目之處理方式：

WCO DATA MODEL 為資料提供了一組代表性的標準，當海關所需之資料不在 WCO DATA MODEL 內時，海關將使用適當之資料定義標準。這可以是 UN/ECE、ISO、國際工業標準，澳洲標準或在某些情形下可用專有之標準。

對於我國海關所用之資料項目在比對時無特定之 WCO 資料項目可適用問題，澳洲海關提出四種解決的建議：

- 使用意義接近之相關 WCO 資料項目

- 使用資料段中可適用之 UN/EDIFACT 資料項目
- 向 WCO 建議更改需求
- 以其他方式從客戶端及使用者端取得資料，改變海關處理程序。

以上建議中，以前二種方式似較為適當。

- (三) 在澳洲進口資料項目比較表中，澳方亦有多個資料項目對應同一 WCO 資料項目之情形，澳方區分這些資料的方式：

澳方稱這不是問題，因為 EDIFACT 標準滿足這一特殊用法。並可藉辨識用法之代碼值，區分對應同一資料元之不同資料項目。

下列例子可說明航機班次如何表示：

8051：20 （辨識運輸工具為空運）

8213：- （航機班次值存放於此）

3055：3 （辨識 IATA 為代碼清表之權威機構）

（註：資料元 3055 代碼值包括 ZZZ - 雙方共同定義）

- (四) 關於我國是否可有一組代碼，以符合/辨識它是代碼清表專責國家，及是否有一個雙方共同定義之代碼可用問題：

對資料元 3055，UN/EDIFACT 代碼清表內已經給予台灣代碼：

57 - TW，中華台北海關。我國海關係負責徵稅及查緝走私的機關。

ZZZ - 雙方共同定義：

在代碼清表中被指定供臨時用，由交易伙伴間定義，直到正確的代碼被指定為止。

Mr. George Szuty 將詢問 WCO 在利用 UN/EDIFACT 代碼清表方面，其立場為何，並查詢台灣如何能得到一組代碼清表之權責機構碼。

(五) 澳洲海關之進、出口報單是否有保險費資料項目：

澳洲海關之進口報單有保險費資料項目。因為保險費資料對計算進口貨物之完稅價格有影響，在海關估價時需要用到。澳洲海關對出口貨物未徵收稅費，因此在出口報單中不需要此一項目。

(六) 按 WCO 進口報單之 Table of Contents，每一貨物項次皆有製造商資料項目 (G09) 可供填報，但出口報單之 Table of Contents 卻無製造商資料項目可供填報。由於一國之進口為他國之出口，而一國之出口亦為他國之進口，此種不對稱情形似不合理，澳方海關對此一情形之看法：

WCO 研究共同資料項目之目的係將一國之出口訊息作為他國之進口訊息，反之亦然。惟對上述問題，尚無合理解答。

Mr. George Szuty 將通知 WCO 此一情況，並詢問為何 WCO 出口報單訊息忽略製造商資料項目，因為台灣等

國家之進、出口訊息都需使用此資料項目。

二、有關澳洲海關貨物通關再造計劃 (CMR) 部分：

CMR 之資訊作業系統係由整合型的貨物通關系統 (Integrated Cargo System, ICS) 及海關連線系統 (Customs Connect Facility, CCF) 組成。ICS 用以取代已使用二十年之分散式電腦線上報關系統 (the Customs On-line Method of Preparing Invoices from Lodgeable Entries, 簡稱 COMPILE), 主要為處理貨物進出口資料, 並提供海關徵稅作業暨安全防護所需資料。CCF 將現有由民間經營的單一連線管道 Tradegate 擴充, 成為一個外界與海關連線的多元閘門。

CMR 於二〇〇一年招標, 原預算為三千五百萬澳幣, 預定二〇〇三年七月完成。該系統係由 Computer Associates 主導的一個財團得標, 而 CCF 則是由 IBM 公司負責開發。本案建置完成期限已延後至二〇〇四年七月, 聯邦政府將於國會的下一會期中提出十二個月的展延。澳洲海關總局長 (Chief Executive Officer) Lionel Woodward 與澳洲海關業務系統總處長 (Business System National Director) 暨維多利亞關區局長 (Regional Director Victoria) Jenny Peachey 亦於十一月初前往參議院報告稱其總經費將高達一億四千五百萬澳幣, 其中四千八百萬澳元用於 CIS; 四千七百萬澳元用於 CCF; 五千萬澳幣用於過度期間所需費用。

CMR 的目的：

- 發展一個整合型貨物通關系統 (ICS)。

- 改造海關作業程序。
- 關務法規現代化。

(一)、海關連線系統 (Customs Connect Facility - CCF) :

在這次會議中對 CMR 系統建置系統的改變牽連到業界之相關問題有廣泛之討論。雙方了解到對報關行及進、出口業者宣導系統改變之觀念時，澳洲與台灣皆面對相同之挑戰。

由交談式處理移轉至電腦訊息系統之處理作業海關如何管理？台灣方面非常有興趣。這次之討論涵蓋業界軟體之發展，使用者套裝軟體之成本。同時了解到澳洲之進出口申報已有很高程度之自動化。

- 1、關於是否所有連線業者傳送之 EDI 資料 皆採 UN/EDIFACT 格式以 E-MAIL SMTP 附檔方式傳輸，海關回應是否亦採同方式問題：

增值網路之使用者與它們之增值網路連線，增值網路將其 EDI 封包附於 E-MAIL SMTP (簡單信件傳輸協定) 附件內再傳送予海關。海關以其收到訊息之相同方式回應增值網路。假使 VAN 僅轉送資料予海關，他們將被海關記錄為封包之製作者，VAN 之使用者將是封包之擁有者。

- 2、關於 Tradegate 和其他 VAN 是否亦採相同方式與海關收送資料目問題：

CMR 系統中所有欲以 EDI 訊息與海關連線之交易伙伴都需使用加密 SMTP (簡單信件傳輸協定) E-MAIL 及單一 S/MIME (一個將 E-MAIL 文件加密之規格)。

- 3、在此機制下，EDI 轉譯及電子簽章認證如何運作，且其流程為何問題：

傳送予海關處理之訊息由 CCF 系統接收，該系統首先辨認訊息傳送者身分，接著將傳入之訊息解密，確認訊息具正確結構，接著轉譯訊息，而後交予 ICS 處理，一旦轉譯後之訊息通過 ICS 處理，回應之訊息除了加密後再傳出外其處理方式與傳進來之訊息相同。

- 4、當採上述機制時，海關是否有資料存証機制問題：

海關保留訊息交易記錄及應用系統處理記錄。

- 5、當採第一項方式時，各相關連線業者系統軟體是否需配合修改，其修改費用為何問題：

涉及 PKI 之成本為認證及加密/解密軟體之費用，海關提供免費之工具供其管理這些處理作業，另外有些軟體開發業者將相同工具植入他們自己的軟體中，以套裝軟體出售。

- 6、實施 CMR 前通關連線業者均透過 Tradegate 與海關

交換資料，何以實施 CMR 須另建置 CCF，如 CCF 可提供更多元化之服務，又何以不直接擴充 Tradegate 功能達到這些需求問題：

Tradegate 網路是依賴大型主機之封閉網路，它經由需求會員來維持其營運。對新的使用者 Tradegate 網路之初始建置成本很貴。海關決定走向開放訊息環境，這環境允許外界更廣泛地利用網際網路與海關連線。

- 7、實施 CMR 前後 Tradegate 維持運作之經費來源、CCF 營運經費來源、CCF 營運後對 Tradegate 之影響及 Tradegate 對此改變是否欣然接受等問題：

Tradegate 係靠使用者付費及訊息付費之混合方式收費，它的費用以千字元計費單位，就目前而言尚屬昂貴。

- 8、CCF 經營模式採公有民營（由何機關管理）或 BOT 或其他模式。據瞭解 CCF 與 ICS 委由不同廠商規劃設計營運，其理由為何、且為何不委由同一家辦理問題：

CCF 與 ICS 組成一組應用系統稱為 CMR 系統，這兩系統為海關所有，且由海關管理，故其所有權在政府。它們是依不同契約由不同公司建置。CCF 是海關與外界業者訊息交換之統一閘門。

- 9、簽審機關如何與海關交換資料、使用 EDI 或其他格

式、或用 E-MAIL ：

有若干不同的方式，這些包含 EDI、FTP、E-MAIL 及直接與系統連接等。

10、在採電子簽章下資料係一個封包一個訊息或一個封包多個訊息作簽章問題：

一個 EDI 封包能含多個訊息，然而在一個封包封內之所有訊息必須屬於一個交易伙伴（公司或個人），一個封包一個認證簽章。

(二)、整合式貨物系統 (Integrated Cargo System - ICS)：

1、在 ICS 下有那些系統（是否區分海、空運及進、出口…等系統）、系統間連結關係為何等問題：

ICS 是單一的整合系統，由一些單元模組組成。

2、在 ICS 下新的進、出口系統是否已建置完成、如何由舊系統轉入新系統，其間是否碰到任何困難、且舊系統未來是否仍維持營運問題：

ICS 尚未營運，移轉計劃要求按功能面作移轉，為支援每一個建置，ICS 將在營運日前啟動。一旦相關舊系統被關閉，將要完成之交易允許被輸入。

在業者經一段長時間測試後系統才正式建

置，在設計移轉計劃時海關了解到在每一項作業建置前，作業軟體開發者要求六個月測試。從現行報關方式而言，CMR 之報關需根據不同的法令規定，所以我們不能同時營運新、舊系統。

- 3、對進、出口二階段報關通關系統是如何處理？是否曾碰到任何困難？如何解決這些困難等問題：

澳洲沒有採用兩階段報關的方式。這問題引導我們對信譽良好廠商之報關及定期報關制度之討論。

- 4、ICS 是如何蒐集運用歷史通關資料評估每批進、出口貨物違規之風險資料，例如國外供應商第一次供貨至澳洲必須由海關賦予唯一編號，該資料用途為何。進口商如申報錯誤之供應商編號或 HS code 在法規上有無處分之規定：

在訊息收到時進行風險評估，採自動化掃描與關員篩選。在交易被自動化篩選通過後，海關訂有關員必須篩選之週期。

CMR 系統將不再使用所有者/供應商代碼，澳洲廠商使用 ABN（澳洲商業代碼）辨識，它是政府給予之辨識碼，個人及國外公司將以海關客戶辨識碼（CCID）予以辨識。為了與海關進行商業交易，訊息伙伴、進出商與供應商需向海關登記。

登記時，將以 ABN 或 CCID 連結。使用不合格代碼者將被拒絕輸入；故意使用錯誤代碼時將受罰。

5、ICS 及 CCF 是否有異地備援措施：

異地備援是 EDS（委外廠商）之責任，澳洲海關之舊系統有一個外點備援系統。

6、在 ICS 下簽審單一窗口是否僅限檢疫局，是否涵括其他簽審機關？請說明其作業流程。

目前澳洲 ICS 下簽審單一窗口僅限檢疫局。

7、協議事項：

- 1、澳洲海關關員 Mr. David Hunt 應允提供 CMR 訊息之稽核需求方面資料。
- 2、對於我方所提供簡易進出口報單資料，Mr. David Hunt & Mr. Geoge Szuty 將進行與 CMR 內相似訊息之比對分析。澳方已將比對結果傳送本總局。

三、有關單一窗口貨物通關部分：

- (一) 單一窗口系統收到報關申請案後，如須簽審文件之案件，是否等簽審機關辦完審核手續後，再將報關資料傳送海關處理，或報關資料先傳送海關，先辦理海關相關事項問題：

澳方稱，我方提此一問題顯示我方把澳洲的系統想像得比實際更為複雜。澳洲目前僅有的單一窗口系統就是用於進口作業的「聯合報關管理系統」(Joint Entry

Management System，簡稱 JEMS)及用於出口的

「EXIT/EXDOC 系統」。此二系統均與檢疫局聯線，並均已使用約十年之久，可使報關行及進口人免於重複辦理一些與海關及檢疫局有關的作業，尤其是「聯合報關管理系統」更是如此。必要時，澳洲海關可以提供這些系統內的資訊。兩個系統都將被複製在 CMR 內。

- (二) 前項如採各機關同時分別處理，海關部分如已處理完畢，但簽審機關尚未完成放行手續，報關電腦資料是留在海關系統等候其他簽審機關放行後，由海關通知貨棧放行或者海關應辦事項完成後，即將資料傳輸單一窗口，俟其他簽審機關完成簽審手續後，由單一窗口通知貨棧放行。

關於這個問題的答復如前項所述，而有最近有一個關於單一窗口的研討會於 2003 年 10 月 30 日在設於布魯塞爾的 WCO 總部舉行，由 WCO 和 SITPRO (英國商業便捷化委員會)共同主辦。會議紀錄也已經出來了。會中大家同意了單一窗口的範圍、界線、定義及可使每一個 WCO 會員的海關及業界在未來可以實施的方法。本項會議由許多海關代表及主要的工業團體參加，譬如 FIATA、IATA、IFCBA、歐盟和 IECC。(本項單一窗口會議紀錄已由澳方提供予我方參考，請詳附件。)

四、有關國際郵包通關程序部分：

(一) 請提供一份澳洲海關處理進口郵包之通關辦法。

請參考澳洲海關網站上之澳洲關稅法 (Customs Act 1901)、澳洲海關規則第 1926 號 (Customs Regulations 1926) 及澳洲海關規則第 1956 號 (違禁品) (Customs Regulations 1956, Prohibited Imports)。澳洲海關網站地址為：www.customs.gov.au

(二) 進口郵包係由誰負責報關、如何辦理報關、是否需要填報單、是否可以網際網路報關等問題：

根據澳洲關稅法第六十八條規定，除個人行李及容器等物品，以海、空運進口者且價值在二百五十澳幣以下或以郵包進口且價值在一千澳幣以下者可免報關外，其餘均須報關。

關稅法第六十八條規定特定貨品可免報關，第七十一條規定資料之提供應依海關規則第四十一條之規定格式辦理。非正式報關文件 (Informal Clearance Documents 簡稱 ICDs) 及不隨身行李報關亦須以前項規定之格式辦理。

貨物報關時，依規定須提供資料給海關者，如正式報關，貨主得委託其員工 (未受其他人雇用者) 辦理，或請報關行為之。

提供資料給海關時，得將相關表格遞送海關；已與海關連線之進口人或報關行得經由線上報關系統 (the

Customs On-line Method of Preparing Invoices from Lodgeable Entries COMPILE 簡稱)為之。

俟整合型通關系統(ICS)完成建置後，可以網路報關。

- (三) 進口郵包有無輸入相關進口資料(如貨名、稅號、完稅價格、寄件人及收件人知姓名住址等資料)。如有，係由郵方或海關鍵入。如無，澳洲海關對於不良紀錄之郵包如何勾稽控管：

否，報關資料得由與海關連線之報關行或個人，經由COMPILE 線上報關系統傳送。人工報關者，得由進口人或其於國際郵件中心之指定人員辦理。

- (四) 進口郵包有無免稅額之規定：

是的，根據澳洲海關稅則第四節第二款第三十二項之最低「免驗」附則(The minimum “Screen Free” By-law, Item 32 Part 2 Schedule 4 of the Australian Customs Tariff)，有關郵包部分如下：

1. 進口郵包總值未逾一千澳元且其應繳關稅及內地稅總和未逾五十澳元者，免稅。
2. 本附則所稱郵包不含菸，菸製品或含酒精飲料貨物。

應繳關稅及內地稅總和未逾五十澳元者「免驗」之目的係節省為課徵小額稅款所需之行政成本。「免驗」係以整件郵包來考量，不論收貨人的多寡。

稅款總和未逾五十澳元之規定係附則所規範事項，必須加以遵守。因此，如稅款總和為五十點零一澳元以上，海關則必須予以課稅。

(五) 如有，則請問處理免稅郵包之作業如何：

由於海關已對所有的進口國際郵包作百分之百的 X 光檢查，所以對「免驗」郵包沒有特別的作法。其唯一的不同是這些郵包不用挑出來計稅，而直接回到輸送帶上送去作投遞處理。

(六) 請問澳洲海關如何查驗進口郵包：

處理國際郵包的關員除有維護社區安全及課稅的責任外，同時亦須兼顧合法國際郵包的順利通關。

郵包運抵海關後，如報關單及郵包上已有足夠資料，郵包將以風險管理的原則處理。海關檢查外表的標示後，再決定處理的方式。

在檢視外表標示時，海關將郵包分為若干類別，但全部郵包均須經 X 光檢查。X 光檢查後之可能程序為：

- 免驗放行；
- 判別是否須拆包（須徵稅且完稅價格未逾一千澳元者）；
- 查驗（使用 X 光機、其他高科技儀器、緝毒犬或拆包查驗）；

- 辦理檢疫手續；
- 辦理海關通關程序。

海關人員常駐所有國際郵件中心，對於信件，海關經風險評估後，由緝毒犬或 X 光機檢查。所有的其他物品（小於二公斤的小包）及大於二公斤的包裹均須經關員百分之百的目視檢查申報單及 X 光機檢查。這些物品亦得用緝毒犬檢查。每一個郵件中心均係依關稅法公告之「關務場所」(Customs place) 及「有照倉庫」(licensed depots)，因此海關對進口郵件可依規定全權處理。

(七) 經 X 光儀透視後，如何進行實體查驗；應稅郵包之稅款如何徵收問題：

依關稅法 1901 第三十條規定，由澳洲以外地區輸入，且在海關監管下的所有貨物，海關關員都有權加以查驗。根據關稅法第三十五條規定，以郵寄進口的貨物須經海關的監管；第一八六條則規定海關有權查驗所有在其監管下的貨物。

X 光檢查員發現某件貨物可能涉及進口管制、禁止或需進一步調查時，該項貨物將被送往第二線的海關查驗區。根據澳洲郵政公司法 (Australian Postal Corporation Act 1989) 規定，經授權的澳洲郵局查驗員應在海關關員在場時拆封郵包。海關關員只有在澳洲郵政公司法第九十 T 條規定的涉及毒品或其他化學化合物的特殊情況下才拆封郵包。

郵包查驗完畢如未發現禁止輸入貨品且無須進一步處理，則由郵局人員回復原狀，並回歸正常程序處理遞送事宜。

所有輸入澳洲的物品應徵關稅及消費稅(the Goods and Services Tax Legislation 簡稱 GST), 如為酒製品尚須徵收酒品稅(酒稅)(the Wine Equalisation Tax, i. e. Wine Tax)。郵包的價值決定通關及處理的方式。

應稅郵包之價值為一千澳元或以上者，則由郵局通知進口人辦理貨物通關手續。對於價值低於一千澳元之郵包則送海關關員複核。

以下郵包如不含需進口許可證或配額管制物品者，除非另有決定，得免報關即予以遞送：

- (a) 價值為一千澳元以內之商業及私人進口。如完稅價格未逾一千澳元，但合併應繳稅額逾五十澳元者，仍應遞送正式報關文件(ICD)，且
- (b) 私人行李，不論價值，但已詳細申報者。

郵包控管系統(PPCS)：

郵包控管系統(PPCS) 係海關用來核算個人進口價值逾一千澳元郵包稅款之電腦系統。送往海關估價之個人進口郵包如附有申報單，則依申報單核估；否則澳洲郵局人員將拆包以供海關查驗及估價。如須繳稅，海關則使用 PPCS 系統核算。

每個估價案須輸入郵包的詳細資料並核估關稅及內地稅。稅則分類、貨物價值、稅率及運輸/保險費等資料輸入後，系統將完成稅額的計算。

所有須課稅之郵包都會被澳洲郵局綁以藍色塑膠帶，轉送到投遞點郵局。免課稅且未被抽驗的郵包則被海關蓋上「得以投遞」的橡皮章戳。

如上所述，須課稅之郵包由澳洲郵局連同估價文件轉送距離收件人最近的地區郵局主管，再由該主管在海關估價文件上加註投遞郵局的名稱後，將該項文件連同通知進口人繳稅的通知書送交進口人。

進口人欲繳稅提領郵包時，必須提出海關的估價通知書。

澳洲郵局代收之稅款經由電腦系統 (Billpay 系統)，以電子轉帳至海關的銀行帳戶。銀行再以電子傳送的方式，提供給海關一份包括郵包號碼、稅款金額及經手郵局名稱等資料的清單給海關。

海關將郵局送來的資料與郵包控管系統 (PPCS) 內的資料比對無訛後，自動更新已完稅的郵包資料。

憑海關郵包通知書辦理通關 (PPC1 Clearances)：

- 海關郵包通知書 (Customs Notification Card)

用於：

- 須繳關稅及（或）內地稅之商業進口案件；
- 私人進口超過一千澳元或不隨身行李進口案件；
- 其他由海關認定的案件。

PPC1s 通關的方式：

- 正式報關（貨物價值逾一千澳元）；
- 送非正式報關文件（貨物價值未逾一千澳元）；
- 海關核定為免稅或無商業價值。

澳洲郵局負責設置與維護 PPC1 的通知單作業系統（notifications）和控管作業系統（controls）。郵局完成 PPC1 通知單印製後送給收件人。澳洲郵局將郵包存放在國際郵件中心等候進口人辦理通作業。

當進口人與海關聯繫後，海關確定已有何種估價文件。ICD 或非正式報關單（pro-forma entry）則電傳進口人。無須繳稅郵包則放行由郵局辦理遞送作業。

填報完成的報單、發票和其他相關報關文件送至海關後，海關再決定是否須查驗貨物及文件是否已送齊。對於應驗案件，進口人或代理人應前往郵件中心會同辦理。

需報關者可由報關行以電子傳輸方式為之，或以人工報關。人工報關者可以電傳或郵寄至郵包所在地報關。價值在一千澳元以內之商業進口案件可以非正式

報關文件（ICD）通關。ICD 得由進口人或報關行填報後，連同相關文件傳送至 PPC1 系統。

進口人及報關行應對他們在正式及非正式報關文件上所申報內容的正確性及標準化負責。對須繳稅案件，進口人或代理人得親自到收支處繳稅（限完成報關手續後）。以文件通關案件，進口人得以郵寄支票方式繳稅。

（八）需收件人檢附相關資料始得通關之案件如何處理：

繳稅後並經海關商業系統（Customs Commercial Systems）將通關資料與所付稅款核對無化後，澳洲郵局則將郵包送交貨主或前往郵件中心辦手續之代理人。以文件通關之郵包因進口人不須前往國際郵件中心辦理通關手續，郵局將郵包送回郵遞系統後送交收件人。對於郵局遞送之郵包，其詳細資料須傳送至郵包控管系統（PPCS）。代理他人領取郵包者須經收件人授權。

如未檢附執照或許可證，郵包將不予放行。進口人將會告知必須與發證機關連繫辦理相關手續，否則郵包將被海關沒入。

（九）異議程序如何：

有關郵包處理、遺失或損壞之申訴或詢問均送由郵局處理。對於郵包在郵局轉送過程所造成之任何損壞或

遺失有關之後續主張或付款，均直接向澳洲郵局辦理。

有關郵包估價之申訴乙節，在送給進口人的核估通知書上已說明，如欲對任何海關的估價提出異議時，不要繳稅，並建議進口人與海關聯絡以討論相關估價事宜，通知書上亦有相關關員的聯絡資料。

(十) 請問澳洲海關如何處理國際出口郵包：

除了轉運郵包外，所有各類國際郵包中，含有或被認為含有禁止或管制進出口之物品、須繳關稅物品或須辦理其他手續者，均須送往控制中心給海關檢查。

海關的禁止出口辦法規定有些物品不得由澳洲出口(關稅法第 112 節)。有些物品許絕禁止出口，有些物品則需符合特別規定才准許出口。

有傷風化物品(出版物、影片、遊戲)、毒品、爆裂物原料及破壞臭氧層物質為必須先經獲准方能出口的例子。此外，澳洲政府亦規定某些物品禁止輸出至若干國家。

郵包之價值逾澳幣二千元者，須辦理出口報關((關稅法第 113 節)。貨主必須填報出口報單，並於出口前送至海關(關稅法第 114 節)。

所有需輸出許可證的物品出口時，不論郵包的價值為何，必須報關。此項規定包括出口之樣品、出口整修

物品、整修後復出口物品、在澳洲轉運物品、暫時出口展示或租賃物品。

(十一) 寄件人是否可以在澳洲的任何郵局郵寄國際郵包：

是的，惟所有貨品送至設有海關的處所如碼頭、機場或貨棧等時，均須在海關的監管之下。

(十二) 郵寄包裹出口有無須到駐有海關之郵局為之：

否，惟所有貨品送至設有海關的處所如碼頭、機場或貨棧等時，均須在海關的監管之下。

(十三) 出口郵包是否須經查驗，其程序如何：

是的。出口郵包係使用風險評估和鎖定高危險群的技術實施查驗。出口郵包的查驗與進口郵包的方式類似，即經 X 光檢查、篩選、緝毒犬檢查、其他技術檢查、查驗等流程。

五、有關台澳間空運快遞貨物跨境無紙化合作之共同資料項目部分：

關於台澳貿易跨境無紙化合作，雙方前已達成共識，將先從低價免稅之空運快遞貨物試辦。本考察團在出國前已與本總局相關業務單位共同檢討我方低價免稅空運快遞貨物進、出口簡易申報所需資料項目，並將相關資料列表帶去澳洲與澳洲

海關共同比對雙方所需資料項目之異同。經雙方共同研討後，澳方對我方所提資料項餐意見如次：

這份資料使澳洲海關與台灣海關對大量低價貨物 (High Volume Low Value consignments) 申報所需資料項目可作比較，係將台灣進、出口空運快遞貨物簡易報單資料與澳洲類似之報單資料加以比較。進、出口申報所需資料項目則分別加以比較處理。澳洲之申報使用傳送者參考號碼和傳送者參考版本來管理和維護版本控管。

給予號碼和不同訊息型態後，澳洲海關使用文件名稱和文件名稱代碼來辨識正在處理之交易型態，這將允許同一個 EDIFACT 訊息作多種使用。應注意到澳洲海關由封包內運送人資料中辨識訊息發送業者。準此，商業交易人的資料不會成為個別訊息之部分內容。

有關進口報單部分：

經將台灣的空運快遞貨物簡易進口報單與澳洲的空運貨物申報單加以比較結果，顯然兩海關有不同之申報需求項目。在澳洲，空運快遞貨物得依貨物價格及貨物型態等因素而免作進口申報。澳洲海關希望將大部分的大量低價快遞貨物以進口倉單通關。

特別值得注意之不同是對名稱和地址的申報。澳洲申報這些資料項目於表頭階層，台灣則申報在

貨物階層。由此項差異可知，台灣顯然可以多批貨物一起報關，但澳洲僅允許逐批申報。為作此項比較，EDIFACT 訊息內運送人資料如訊息參考者號碼和訊息辨識碼已被略去。

台、澳海關對空運進口快遞貨物報單資料項目之比較如下：

訊息階層	資料項目	台灣	澳洲
Header			
	Message Function	√ an1	√ an2
	Sender Reference		√ an35
	Sender Reference Version		√ an3
	Document Name Code		√ an3
	Document Name		√ an35
	Customs Broker Box Number	√ an3	
	Registered Customs Specialist Number	√ an5	
	MAWB	√ an14	√ n11

	Parent Sub-Master Air Waybill ID		√ an35
	HAWB		√ an35
	Method of Payment		√ c3
	Place of Storage	√ c8	
	BAN/ID/Passport Number of Express Carrier	√ an14	
	Name of Express Carrier	√ an70	
	BAN/ID/Passport Number of On-Board-Courier	√ an14	
	Name of On-Board-Courier	√ an70	
	Date of Importation	√ an6	
	Date of Declaration	√ an6	
	Airline Code and Flight Number	√ an7	
	Flight Number		√ an5

	Airline Code		√ an3
	Special Reporter Number		√ c6
	Responsible Party Client ID		√ an11
	Consignee Name (Unstructured)		√ an70
	Consignee Address (Unstructured)		√ an105
	Consignee Name		√ an70
	Consignee Street and Number		√ an70
	Consignee City		√ an35
	Consignee Postcode		√ an17
	Consignee Country		√ c2
	Consignee Contact		√ an35
	Consignee Contact Phone Number		√ an25
	Consignor Name (Unstructured)		√ an70
	Consignor Address		√ an105

	(Unstructured)		
	Consignor Name		√ an70
	Consignor Street and Number		√ an70
	Consignor City		√ an35
	Consignor Postcode		√ an17
	Consignor Country		√ c2
	Consignor Contact		√ an35
	Notify Party Contact Phone Number		√ an25
	Notify Party Name (Unstructured)		√ an70
	Notify Party Address (Unstructured)		√ an105
	Notify Party Name		√ an70
	Notify Party Street and Number		√ an70
	Notify Party City		√ an35
	Notify Party		√ an17

	Postcode		
	Notify Party Country		√ c2
	Notify Party Contact		√ an35
	Notify Party Contact Phone Number		√ an25
	Port of Destination		√ c5
	Port of Discharge		√ c5
	Original Port of Loading		√ c5
	First Australian Port		√ c5
	Waybill Origin		√ c5
	Overseas Routing Port		√ c5
	Date of Arrival		√ n8
	Freight Forwarder Indicator		√ c3
	Reportable		√ c3

	Documents Indicator		
Detail/Line			
	Sequential Number	√ n4	
	Unique Consignment Reference Number		√ an35
	HAWB	√ an14	
	Recipients BAN/ID/Passport Number	√ an14	
	Recipients Name	√ an70	
	Recipients Address	√ an100	
	Country of Shipment	√ c2	
	Sender Name	√ an70	
	Total Number of Packages	√ n8	√ n7
	Total Gross Weight	√ n11	√ n7.2
	Gross Weight Unit		√ c2
	CIF Value	√ n12	

	Declared Value		√ n13.2
	Declared Value Currency Code		√ c3
	Item Number (HAWB)	√ n4	
	Description of Goods	√ an390	√ an2560
	Country of Origin	√ c2	
	Dutiable Quantity	√ n13	
	Dutiable Quantity Unit	√ c3	
	Customs Value (Amount)	√ n12	
	Remarks (Of HAWB)	√ an70	

有關出口報單部分：

澳洲海關對出口快遞貨物所需報關資料不像對進口快遞貨物這樣詳細。大量低價貨物，依其性質，都低於通常須向澳洲海關作出口申報之價值門檻。

茲就台灣出口空運快遞貨物簡易報單與澳洲出口分艙單加以比較。

免報關貨物之最可能情況是把它們列入被免報關貨物清單，澳洲海關所需資料係在第一個申報點取得，這些資料規定實質上在所有申報型態中都是一致的。在貨棧、貨物承攬業者或儲放處所都可以申報，後續之申報僅引用首次申報時給予之海關授權號碼。這叫作串聯申報(cascade reporting)制度。

串聯申報制度使得澳洲海關可從相關申報內取得全部運輸及承載業者資料。這節省相同資料作重複傳輸，但有關分艙單之辨識和它的型態之表頭資料不包括於本比較表。

台、澳海關對空運出口快遞貨物報單資料項目之比較如下：

訊息階層	資料項目	台灣	澳洲
Header			
	Message Function	√ an1	
	Sender Reference		√ an35
	Sender Reference Version		√ an3
	Document Name Code		√ an3
	Document Name		√ an35
	Customs Broker Box Number	√ an3	
	Registered Customs Specialist Number	√ an5	
	Mode of Transport		√ c2
	MAWB	√ an16	
	Place of Storage	√ c8	
	BAN/ID/Passport Number of Express Carrier	√ an14	
	Name of Express	√ an70	

	Carrier		
	Consolidated Bag Number	√ an12	
	Total Number of HAWB	√ n2	
	Date of Declaration	√ an6	
	Date of Departure		√ n8
	Airline Code and Flight Number	√ an7	
Detail/Line			
	Sequential Number	√ n4	
	Line Number		√ n4
	Line Action Code		√ c1
	HAWB	√ an16	
	Export Declaration Exemption Code		√ c4
	Exporters BAN/ID/Passport Number	√ an14	
	Goods Owner Party		√ c15

	ID		
	Owner Name		√ an35
	Exporters Name	√ an70	
	Exporters Address	√ an100	
	Destination Code	√ c5	
	Country of Destination		√ c2
	Total Number of Packages	√ n8	√ n7
	Total Gross Weight	√ n11	
	FOB Value	√ n12	
	Item Number (HAWB)	√ n4	
	Description of Goods	√ an385	√ an128
	Quantity	√ n13	
	Quantity Unit	√ c3	
	FOB Value	√ n12	
	Remarks (Of HAWB)	√ an70	

肆、心得及建議事項：

一、澳洲或 G7 部分國家之現行通關作業有兩段式報關制度（即第一階段作簡單申報以為貨物放行用，第二階段作詳細申報以作分估、計稅等相關通關程序作業用），澳洲海關 CMR 系統亦規劃有兩段式通關機制，近來我國海關亦有探討兩段式通關之議，此次訪問團即特別就二段式通關與澳洲海關討論該國目前實施情形，澳洲海關稱該國雖有兩段式通關機制，但進、出口廠商不使用兩段報關，皆採一段報關，其原因可能是一段式報關較為單純之故，證之澳洲之實況，我國宜再觀察世界先進國家兩段式通關實施狀況，目前似無需費心於兩段式通關相關問題上。

二、政府或私人企業業務委外處理為現行世界風行之趨勢，尤其澳洲政府對政府業務委外之推行頗為積極，尤其是資訊作業之委外推行更是不遺餘力，澳洲海關之 CMR 系統亦是委外辦理，此次訪問時與澳洲海關討論其 CMR 系統之建置作業情形，了解到澳洲海關工程浩大的貨物通關再造計劃因全部委外，過度依賴民間業者，結果使該計劃的支出比原來預算超出一億澳幣，並須延後十二個月始能完成，整個案子已成澳洲海關心中之痛，揆其主因為整個 CMR 作業委外辦理，澳洲海關掌控困難之故。澳洲海關告知，其深覺海關通關核心資訊作業不宜委外，海關應全盤掌控核心資訊作業，如是方能全力協助海

關通關業務推展。目前本總局配合政府資訊作業整體委外政策及在行政院人力評鑑大幅縮減海關資訊人力下亦有通關資訊作業委外之議，澳洲海關之寶貴經驗應可為我國海關通關資訊委外作業決策之參考。建議我國海關通關核心資訊作業不宜委外。

三、在 CMR 系統之下，不論進出口廠商、網路業者、報關業或其他交易伙伴業者皆經由 CCF 系統與海關 ICS 系統連線。在 CMR 系統之下所有連線業者都是海關之客戶，與舊有通關網路機制所有連線業者（含海關）皆為 TRADE-GATE 客戶之架構不同。在 CMR 系統下所有與海關連線之連線業者（含通關網路 TRADE-GATE）皆需付連線傳輸費予海關。此與我國海關付連線傳輸費予通關網路公司之情況恰恰相反。由此觀之，我國付連線傳輸費予通關網路公司應有檢討空間。

四、由於語文與國情不同，有些 WCO CUSTOMS DATA SETS 資料項目之定義甚難理解，再加上 WCO 提供所能參考之資料不多，本總局在比較研究 WCO CUSTOMS DATA SETS 過程中遭遇相當多問題與困難，為能得到 WCO CUSTOMS DATA SETS 相關國際技術專家協助解答問題，訪問團搜集了比較研究過程中碰到之相關問題，與澳洲海關之相關技術專家作深入討論，承蒙澳洲海關熱心協助，我國對 WCO CUSTOMS DATA SETS 資料項目之調和與比較有更清晰及深入之瞭解。在熱烈討論中雙方皆認為 WCO CUSTOMS DATA SETS (Ver

1.0)部分資料項目有不合理之處(如進口報單資料項目-車身號碼應適用資料項目 a7402,但 WCO CUSTOMS DATA SETS IM1 並未將其列為 Core Component..等)。對於類似不合理之問題澳洲海關樂意協助我國向 WCO 反應。

五、為了促進雙方快遞貨物跨國連線作業推行，我國海關決定由簡易快遞貨物連線著手，此次訪問團將我國簡易快遞貨物報單資料項目與澳洲海關討論，經雙方比對進、出口快遞貨物報單資料項目，發現由於雙方進、出口快遞貨物通關程序不同，因此雙方進、出口快遞貨物報單資料項目差異頗大(如下表)。不過雙方皆認為仍應共同努力合作進行進、出口快遞貨物報單資料項目調和，俾達成跨國連線作業目標。

	我國資料項目總數	澳洲資料項目總數	我國-澳洲資料項目相同數
進口簡易快遞報單	29	56	6
出口簡易快遞報單	26	14	1

六、增購貨櫃查驗所需設備，加強對驗貨關員的保獲：
澳洲海關貨櫃查驗區的設備甚為完善，除了大型

的探照燈及活動式 X 光檢查機外，亦有先進的氣體分析儀器。海關驗貨員進入貨櫃之前，先將儀器之導管伸入貨櫃內採集貨櫃內部氣體的樣本，經儀器自動分析一氧化碳等廢氣的濃度後，結果即自動顯示在儀器的電腦銀幕上。驗貨員在確定貨櫃內沒有有毒氣體後再進入貨櫃內進行查驗工作。澳洲海關關員在倉庫內一律須穿著反光背心。背心上正面有紅色或黃色的反光布條，背後則有「海關」(Customs)的字樣。鑒於我國各貨櫃集中查驗區及其他倉間之輔助查驗設備及光線普遍不足，且堆高機等機具橫衝直撞，對海關驗貨關員人身安全造成莫大的威脅，謹建議比照澳洲海關的方式，增購輔助查驗設備並關員在倉間穿著之反光背心。

伍、附件

- 一、訪問澳洲海關行程表(Itinerary of the Visit by Delegation from the Directorate General of Taiwan Customs)



Australian Government
Australian Customs Service

**Visit by
Delegation from
Directorate General of Taiwan Customs**

9th to 16th November 2003

Delegates:	Ms Mei-hui Hsu Deputy Director General Dept. of Information Management Taiwan Customs	Mr Wen-hai Shyu Secretary Int'l Affairs Dept. Taiwan Customs	Mr Yi-hsiung Lin Systems Designer Dept. Of Information Management Taiwan Customs
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Visit Facilitators:

Canberra

Manda Tomicic (02) 6275 6286 Electronic Development	Adam Friederich (02) 6275 6686 International
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Mr Robert Fang (Taipei Economic and Cultural Office, Canberra) will accompany the Delegation during their time in Canberra and Melbourne.

Visit purpose:

Taiwan Customs has requested a visit to ACS in Canberra and Melbourne to learn from Australian Customs experience in the WCO Data Model. This visit will allow our economies to move closer to harmonising our data elements as part of the Australia / Taiwan Paperless Trading Project. Whilst in Melbourne the delegation will view the operations of Customs compliance, express delivery and the container x-ray facility.

Sunday 9th November 2003

Sydney		
Time	Location	Attendees
10:35am	Sydney Airport	Delegation
	Activities	
	Delegation arrives at Sydney Airport on Flight (CI-51)	

Monday 10th November 2003

Canberra		
Time	Location	Attendees
12:15pm	Canberra Airport	Delegation
	Activities	
	Delegation arrives at Canberra Airport on Flight (QF-1419)	Mr Robert Fang Mr James Chu (TECO, Canberra)
	Accommodation:	
	Novotel Hotel 65 Northbourne Ave Ph: (02) 6245 5000	

Tuesday 11th November 2003

Australian Customs Service Customs House, 5 Constitution Avenue, Canberra City		
Time	Location	Attendees
9:00am - 9:15am	5th Floor Conference Room Customs House 5 Constitution Ave	Mr Murray Harrison (CIO) Mr Peter Naylor (NM, Information Management)
	Activities	
	Meet with Chief Information Officer (CIO) Mr Murray Harrison and National Manager, Information Management, Mr Peter Naylor	

	Canberra City	Note: Delegation will be required to sign in when they arrive at Customs House. Please call Ms Manda Tomicic on ext. 6286 to be escorted into the building.	<p>Mr Gareth Lewis Ms Manda Tomicic Mr George Szuty (Electronic Developments) Delegation Mr Robert Fang (TECO, Canberra)</p> <p>Mr Murray Harrison (CIO) Mr Peter Naylor (NM, Information Management) Delegation Mr Robert Fang (TECO, Canberra) Mr Gareth Lewis Ms Manda Tomicic Mr George Szuty (Electronic Developments)</p>
9:15am- 9:30am	5 th Floor Conference Room Customs House 5 Constitution Ave Canberra City	Morning Tea	
9:30am – 12:00pm	3 rd Floor (Room 33.12) Allara House Allara Street Canberra City	Discussions on: <ul style="list-style-type: none"> ▪ WCO Common Data Elements ▪ Australia / Taiwan Paperless Trading project ▪ CMR <ul style="list-style-type: none"> - CCF - ICS - PKI ▪ Single Window ▪ Postal Operations 	<p>Mr Gareth Lewis Ms Manda Tomicic Mr George Szuty (Electronic Developments) Mr David Hunt (Data Management) Delegation Mr Robert Fang (TECO, Canberra)</p>
12:00pm – 2:00pm	3 rd Floor (Room 33.12) Allara House Allara Street Canberra City	Lunch (Provided by the Republic)	<p>Delegation Mr Robert Fang (TECO, Canberra) Mr Gareth Lewis Mr George Szuty Ms Manda Tomicic (Electronic Developments) Mr David Hunt (Data Management)</p>

2:15pm - 4:00pm	3 rd Floor (Room 33.12) Allara House Allara Street Canberra City	Discussions on: <ul style="list-style-type: none"> ▪ WCO Common Data Elements ▪ Australia / Taiwan Paperless Trading project ▪ CMR <ul style="list-style-type: none"> - CCF - ICS - PKI ▪ Single Window ▪ Postal Operations 	Mr Gareth Lewis Mr Manda Tomicic Mr George Szuty (Electronic Developments) Mr David Hunt (Data Management) Delegation Mr Robert Fang (TECO, Canberra) Delegation
4:00pm	Novotel Hotel 65 Northbourne Ave Canberra City Ph: (02) 6245 5000	Delegation to be taken to their Canberra Accommodation. Transportation arranged by TECO.	

Wednesday 12th November 2003

Melbourne		
Time	Location	Attendees
Departing 10:00am (QF763)	Canberra Airport	Delegation Mr Robert Fang (TECO, Canberra)
Arriving 11:05am	Melbourne Airport Stamford Plaza Hotel 111 Little Collins St Melbourne Ph: (03) 9659 1000	Delegation to be met at arrival gate by Ms Janet Scott Delegation to be transported via Taxi to their accommodation.
7:15pm	Melbourne Airport	Ms Manda Tomicic and Mr Paul McLellan arrive in Melbourne (QF821) Ms Manda Tomicic Mr Paul McLellan

Thursday 13th November 2003

5

Australian Customs Service 414 Latrobe Street Melbourne			
Time	Location	Activities	Attendees
8:30am	Stamford Plaza Hotel 111 Little Collins St Melbourne Ph: (03) 9659 1000	Ms Rosemary Jakovceski to collect Delegation and Mr Robert Fang from accommodation.	Delegation Mr Robert Fang (TECO, Canberra)
8:45am	Radisson on Flagstaff 380 William St Melbourne Ph: (03) 9322 8000	Mr Paul McLellan and Ms Manda Tomicic to make their own way to Customs House (Wait in Foyer to be taken upstairs)	Mr Paul McLellan Ms Manda Tomicic (Electronic Developments)
9:00am - 9:15am	Level 9 Customs House 414 Latrobe Street Melbourne	Meet with Regional Director and Regional Manager <ul style="list-style-type: none"> ▪ Introduction to Region 	Ms Jenny Peachey (Regional Director) Mr Geoff Johannes (Regional Manager Border Intelligence Cargo and Passengers) Delegation Mr Robert Fang (TECO, Canberra) Mr Paul McLellan Ms Manda Tomicic (Electronic Developments)
9:15am - 10:15am	Level 17 Customs House 414 Latrobe Street Melbourne	Tour of National Communications Centre	Mr Michael Harrison Delegation Mr Robert Fang (TECO, Canberra) Mr Paul McLellan Ms Manda Tomicic (Electronic Developments)
10:15am - 10:30am		Morning Tea	
10:30am- 12:00 noon	4 Enterprise Road, West Melbourne	Tour of Container Examination Facility (CEF)	Mr Jim Smith Mr Robert Lamont

			Delegation Mr Robert Fang (TECO, Canberra) Ms Manda Tomicic Mr Paul McLellan (Electronic Developments)
12:30pm – 1:30pm	CEF Conference Room 4 Enterprise Road, West Melbourne	Lunch	Delegation Mr Robert Fang Ms Manda Tomicic Mr Paul McLellan Regional Representative/s
1:30pm – 3:30pm	Melbourne Air Mail Transit Centre Sperry Drive, Tullamarine	Tour of Melbourne Airmail Transit Centre (Postal Operations)	Ms Rosemary Jakovcsek Mr Chris Conroy Mr Terry Been Delegation Mr Robert Fang (TECO, Canberra) Ms Manda Tomicic Mr Paul McLellan (Electronic Developments)
3:30pm	Stamford Plaza Hotel 111 Little Collins St Melbourne Ph: (03) 9659 1000	Transport delegation to hotel	Delegation Mr Robert Fang (TECO, Canberra)
3:30pm	Radisson on Flagstaff 380 William St Melbourne Ph: (03) 9322 8000	Transport Mr Paul McLellan and Ms Manda Tomicic to Hotel	Ms Manda Tomicic Mr Paul McLellan (Electronic Developments)
6:30pm	Waterfront Restaurant Southbank Melbourne	Official Dinner	Delegation Mr Robert Fang Ms Manda Tomicic Mr Paul McLellan Mr Geoff Johannes Mr Jim Smith

Friday 14th November 2003

Australian Customs Service 414 LaTrobe Street Melbourne			
Time	Location	Activities	Attendees
9:00am	Stamford Plaza Hotel 111 Little Collins St Melbourne Ph: (03) 9659 1000	Ms Rosemary Jakovceski to collect Delegation and Mr Robert Fang from accommodation.	Delegation Mr Robert Fang (TECO, Canberra)
9:10am	Radisson on Flagstaff 380 William St Melbourne Ph: (03) 9322 8000	Ms Rosemary Jakovceski to collect Mr Paul McLellan and Ms Manda Tomicic from their accommodation.	Ms Manda Tomicic Mr Paul McLellan (Electronic Developments)
9:30am – 11:00am	Level 2 Customs House Melbourne Airport, Cnr Grant and Centre Roads, Melbourne Airport	Tour of express courier premises: <ul style="list-style-type: none"> ▪ UPS ▪ DHL Tour of Customs House Melbourne Airport (Includes Morning Tea)	Ms Rosemary Jakovceski Ms Sue Klee Delegation Mr Robert Fang (TECO, Canberra) Ms Manda Tomicic Mr Paul McLellan (Electronic Developments)
11:00am – 12:30pm	International Terminal Building, Melbourne Airport	Visit Passenger Processing	Mr David Plaisted Mr Ray Hallet Ms Janet Scott Delegation Mr Robert Fang (TECO, Canberra) Mr Paul McLellan Ms Manda Tomicic (Electronic Developments)
12:30pm – 1:30pm	Conference Room International Terminal Building Melbourne Airport	Lunch (Being provided by Passenger Processing)	
2:00pm – 3:30pm	9 th Floor Conference Room Customs House	Meet with Regional CMR representatives <ul style="list-style-type: none"> ▪ Discussion regarding implementation from a regional perspective 	Mr Daryl Snibson Mr Greg McCarthy Mr Steve Pearce

	414 LaTrobe Street Melbourne	(Includes Afternoon Tea)	Mr George Binios Delegation Mr Robert Fang (TECO, Canberra) Mr Paul McLellan Ms Manda Tomicic (Electronic Developments)
3:30pm	Stamford Plaza Hotel 111 Little Collins St Melbourne Ph: (03) 9659 1000	Transport delegation to hotel	
3:30pm	Radisson on Flagstaff 380 William St Melbourne Ph: (03) 9322 8000	Transport Mr Paul McLellan and Ms Manda Tomicic to hotel.	Mr Paul McLellan Ms Manda Tomicic
4:15pm	Melbourne Domestic Airport	Ms Manda Tomicic and Mr Paul McLellan to return to Canberra (QF826)	Ms Manda Tomicic Mr Paul McLellan

Saturday 15th November 2003

Melbourne		
Time	Location	Attendees
		Delegation to spend day in Melbourne

Sunday 16th November 2003

Melbourne		
Time	Location	Attendees
10:00am	Melbourne Airport	Delegation to leave for Taipei via Sydney (QF422)
	Sydney International Airport	Depart from Sydney Airport on Flight (CI-52)

二、我方議題有關 WCO 共同資料項目比較部分及澳洲之回應

Queries Regarding the Australian Data
Comparison:

1. In terms of importation of cars, do you require declarants to declare vehicle identification number in Customs declarations? According to the Australian Data Comparison (IM1-AU), you adopt DE7402 as the data elements for vehicle identification number, but it cannot be found in IM1-WCO. Would you please elaborate on this?

The Vehicle identification number is required in the Import Declaration. It is reported in an RFF segment as Data Element 1154. It should be noted that a7402 quotes VIN and it gives a length of an..25. Australian Customs uses a length of an..35 (which is the length of Data Element 1154).

During the discussions about the VIN, George Szuty noted that the non-inclusion of VIN in the CUSDEC message was an oversight on the part of the WCO.

ACTION: George to inform the WCO of this

oversight and to ask if the VIN data representation length to be extended from an...25 to an..35.

2. To my understanding, some data elements in your export declaration form are not found in EX1-WCO. How will Australian Customs deal with this problem?

The WCO Data Model provides a set of representation standards for information. Where information required by Customs is not included in the WCO Data Model, Customs will use an appropriate data definition standard. This may be UN/ECE, ISO, international industry standard, Australian Standards or in some cases proprietary standards.

There was also discussion on the placement of Taiwan data elements where there were no specific WCO data elements available. Four suggestions were proposed as work around solutions:

- Use WCO data elements that are closely related;
- Use the UN/EDIFACT data elements available within segments;
- Issue change requests to WCO; and
- Change procedures within a Customs process to obtain data from clients/users in another manner.

The first two solutions were viewed as appropriate solutions.

3. According to the Australian Data Comparison (IM1-AU), there are several data elements catered for in one data element in IM1-WCO, how does the Australian Customs deal with this problem?

This is not considered to be a problem as the EDIFACT standard caters for this very usage. Different data items represented in the one element are identified by an accompanying code value which identifies the usage. The attached example is how aircraft registration number is represented:

8051=20 - (Identifies the mode of transport as air)

8213= - (The registration information is inserted here)

3055=3 - (Identifies IATA as the code list authority)

(Please note: Code values for data element 3055 include ZZZ - Mutually defined)

There was discussion over whether Taiwan had a code to qualify/identify it as being the country responsible for a code list or if not, was there a mutually defined code that could be used.

The UN/EDIFACT code list for data element 3055 already has codes for Taiwan and

mutually defined:

57 - TW, Chinese Taipei Customs

Customs authorities of Chinese Taipei responsible for collecting import duties and preventing smuggling.

ZZZ - Mutually defined

A code assigned within a code list to be used on an interim basis and as defined among trading partners until a precise code can be assigned to the code list.

ACTION: George to ask the WCO what their position is on utilizing UN/EDIFACT code lists and to find out how Taiwan were able to get a code for a code list responsible agency.

4. Do you have data elements for insurance in your import and export declaration forms?

Yes, Insurance information is required for imported goods. This information is used in the valuation process. As exports do not attract any duties or fees there is no need for similar reporting in our export declarations.

5. According to the Table of Contents of IM1-WCO, there are data elements for each item's manufacturer (G09); however, there are no such data elements in the Table of Contents of EX1-WCO. Since on country's export

declaration would be another country' s import declaration and vice versa, the above-mentioned situation seems to be unreasonable. What is your opinion in this regard?

The WCO intention was to have the import message of one country be used as the export message for another country and vice versa. There was no reasonable answer for this question.

ACTION: George to inform the WCO of this situation and ask why 'Manufacturer Item Information' was omitted from the WCO Export message, as Taiwan use this message for both Imports and Exports.

三、我方議題有關單一窗口貨物通關部分及澳洲之 回應

Single Window Operations

1. In case the Australian Single Window receives an important declaration subject to licensing requirements, will it be forwarded to the Customs for cargo clearance operations immediately, or will it be forwarded only after all the licensing procedures are done?

This question suggests an inherent belief that our system in Australia is far more sophisticated than it is in reality. The only aspect of SW that we have in this country relates to the JEMS system for imports (Joint Entry Management System) and the EXIT/EXDOC interface for exports. Each relates to quarantine data requirements, and each has been working for around 10 years. They save brokers/importers having to duplicate certain functions for customs and quarantine regulatory needs, especially for JEMS. Australian Customs can supply information on the basic functionality of each if needed. Both systems will be replicated in CMR.

2. If the Customs completes clearance operations before the licensing procedures are done by other government agencies, should the Customs inform the Single Window of it first, and let the Single Window releases the goods after the licensing procedures are done by other relevant government agencies, or the Customs itself releases the goods after the licensing operations are done by other relevant government agencies?

The same answer applies to this question. Also, there was a recent workshop (30 October 2003) on SW co-hosted by WCO and SITPRO (UK Trade Simplification Board) at WCO HQ, Brussels on SW. The minutes of that meeting

are available for information - they give an agreed scope, boundaries, definition and a way ahead for customs and industry to try to make SW solutions a reality in each WCO member country. The meeting was attended by many customs representatives and also industry peak bodies such as FIATA, IATA, IFCBA, the EU and the IECC.

Action Items:

- Gareth to forward a copy of the single window meeting minutes from Brussels on 30 October.

四、我方議題有關澳洲貨物通關再造計畫(CMR)部分
及澳洲之回應

Queries Regarding the CMR Operations

Customs Connect Facility (CCF)

During this phase of the meeting there was a wide ranging discussion on the industry implications of implementing systems change on the scale of CMR systems. It was noted that both Australia and Taiwan faced similar challenges in selling the concept of the change to brokers and the broader import/export community.

Taiwan were very interested in how Customs had managed the process of migrating industry from interactive processing to computerized messaging systems. The discussion covered issues such as industry software development and the cost to end users of software packages. It was noted that there is a high degree of automation within Australia' s import/export reporting

1. Do your Van' s end-users transmit their EDI data to the Australian Customs in UN/EDIFACT format, by way of sending E-mail SMTP attachments? Does Australian Customs return message to the end-users in the same way and same format?

VAN users will communicate with their VAN, who will on forward the EDI transaction to Customs as an EDI interchange contained in an e-mail SMTP attachment. Customs will respond to the VAN in the same way as the message as the message was received by Customs. If the VAN simply forwards the information to Customs they will be recorded by Customs as the creator of the interchange and the end user as the owner of the interchange.

2. Do Tradegate and other VANs communicate with the Customs in this way too?

For the CMR systems all parties wishing to

communicate with Customs via EDI messages will be required to use encrypted SMTP e-mail with a single S/MIME attachment.

3. By doing so, how do you manage the EDI translation and the authentication of electronic signature? And what are the detailed procedures?

Messages sent to Customs for processing will be received at the CCF, where the messaging parties will be identified and the incoming messages decrypted. The attached messages will be validated for correct structure, followed by transformation for processing by the ICS. Once transformed the messages are passed across and processed. The outbound process is a mirror of the inbound, except we are encrypting to send.

4. Does Customs keep a record of the message?

Yes, Customs maintain transaction logs and application processing records.

5. When item 1 is applied, should the end-user's computer system be modified accordingly? How much does it cost?

The Cost involved with PKI is that of the certificate and the encryption/decryption

software. Customs have provided a free of charge toolkit to manage this process. Additionally some of the third party software developers are incorporating similar toolkits into their own software, this is then provided as part of the software package purchase.

6. Before CMR was implemented, related parties exchanged information with the Customs through Tradegate, why did you establish CCF under CMR? If CCF is able to provide multiple-channel services, why didn't you just directly expand the Tradegate system?

The Tradegate network is a closed network which relies on mainframe hardware and maintains exclusivity through requiring membership. Initial setup costs for the Tradegate network are expensive for new users. Customs decided to move to an open messaging environment, this allows broader access to Customs and takes advantage of Internet messaging.

7. Before and after CMR is implemented, who supported the running cost of Tradegate? Where is the source of the funding for CCF's operation? What is the impact of CCF on Tradegate? What is the reaction of the Tradegate?

Tradegate is funded through a mixture of

user-pays fees and messaging costs. These costs are charged at the kilocharacter level and are relatively expensive in today' s terms.

8. Is CCF owned by the government and managed by private sector, or established under BOT mode? Or other ways? To our understanding, CCF and ICS were planned, designed and managed by different companies, why was that? How come they were not planned, designed and managed by the same company?

The CCF and the ICS form a suite of applications called the CMR systems. Both of these systems are owned and managed by Customs, therefore Government owned. They were however built by separate companies, under separate contractual arrangements. It is important to note the CCF is intended to be Customs corporate gateway for messaging with external parties.

9. How do other government agencies exchange information with the Customs? Through EDI, e-mails or other methods?

There are a variety of methods used. These include EDI, FTP, e-mail and direct access to our systems.

10. How do you transmit electronic signature message among related parties? One exchange for one message or one exchange for multiple messages?

An EDI interchange can contain multiple messages. However all of the messages in an interchange must be owned by the one party (company or individual). The interchange is signed by a single certificate.

Integrated Cargo Systems (ICS)

1. How many systems are there under ICS? Do you divide it into sea cargo system, air cargo system, import system, export system etc? What about the linkage among these systems?

The ICS is a single integrated system, made up of a number of component modules.

2. Have you completed the establishment of ICS' s import system and export system? How do you transform your operations from the old system into the new system? Have you encountered any difficulties in this regard? Will the old system still be operational in the future?

The ICS has not been implemented in

production as yet. The migration plan calls for a phased release of functionality. To support each implementation the ICS will be turned on in advance of the production date. This is to allow entry of transactions that will be completed once the relevant legacy system/s have been switched off.

Systems implementation is supported by an extended period of test systems availability for industry. In designing the migration plan Customs noted that industry developers requested a 6 month test window, prior to implementation for each release.

CMR reporting requires a different legislative regime from the current reporting methods. Therefore we cannot run the new and the old systems simultaneously.

3. How does you ICS process the two-step import/export clearance operations? Have you ever encountered any difficulties? How do you deal with them?

Australia does not do two step processing. This led to a discussion on accredited clients and the periodic declaration scheme.

4. How does your ICS retrieve historic clearance data and assess the risk of each import/export consignment? For example, how do you use the unique number given by your Customs to a foreign supplier that exports goods to Australia for the first time? If an importer declares a wrong supplier's unique number or HS code, will it be subject to any penalty?

Risk is assessed at the time of message receipt, by a mixture of automated profiling and officer screening. Customs have set screening periods during which officer screening must occur, after which transactions are automatically screened free.

The CMR systems will no longer use the Owner/Supplier codes as currently. Australian companies will be identified using their ABN (Australian Business Number) which is a whole of government identifier. Individuals and overseas companies will be identified by a Customs Client Identifier (CCID). In order to transact business with Customs messaging parties, importers/exporters and suppliers will need to be registered with Customs. When they are registered they will be linked to either an ABN or a CCID. Declaring invalid numbers will result in rejection of the transactions, while

deliberately using incorrect numbers would result in penalty action being taken.

5. Have you established any remote disaster backup system for the ICS and CCF?

This is a responsibility for EDS (our outsourcer). Our current legacy systems do have an off site backup system.

6. In addition to the quarantine agency (AQIS), does ICS' s single window include other government agencies? Would you please elaborate on its operational procedures?

No.

Action Items

- David Hunt to source information on audit requirements for CMR messaging.
- Taiwan to provide information on the purpose of their simplified import and export declarations. David Hunt and George Szuty to undertake a comparative analysis against similar CMR messages.

五、我方議題有關澳洲海關對進出口國際郵包之通關程序部分及澳洲之回應

TAIWAN CUSTOMS QUESTIONNAIRE REGARDING CUSTOMS
POSTAL OPERATIONS

1. Would you please provide us with a copy of the regulations governing the clearance of in-bound postal parcels?

A copy of the Customs Act 1901, Customs Regulations 1926 and Customs (Prohibited Imports) Regulations 1956 are available on the Australian Customs Website:

www.customs.gov.au

Who should be responsible for making entries for imported postal parcels? And how? Should they fill out Customs forms? Can they file declarations through the Internet?

Section 68 of the Customs Act requires an entry for imported goods unless excluded as a defined class of goods from entry requirements eg. Personal effects, containers, goods valued at less than \$250 if imported by air or sea or \$1,000 if by post.

While Section 68 excludes defined classes of goods from entry requirements, Section 71 requires that information be provided in a manner specified by Regulation 41 of the Customs Regulations. Information must be provided on an

approved form. Approved forms for the purposes of Regulation 41 include Informal Clearance Documents (ICDs) and Unaccompanied Baggage Statements.

Where clearance of goods requires the provision of information to Australian Customs (Customs), such as when undertaking a formal Customs entry, the owner may only authorise either:

- A natural person who is an employee of the owner and is not an employee of any other person, or A Customs Broker.

The information may be provided to Customs by filing out the relevant forms or if the importer/customs broker is connected to Customs systems they may complete an entry on-line via the Customs On-line Method of Preparing Invoices from Lodgeable Entries (COMPILE) system.

Once the Integrated Customs System (ICS) is implemented by Australian Customs, entries may be completed via the Internet.

2. Is the information about imported postal parcels, such as description of goods, tariff number, Customs value, names and addresses of consigners and consignees, etc., available in Australian Customs' computer system? If yes, who enters the relevant information into the computer system, the Customs, or the post office? If no, how does the Australian Customs target high-risk consignments?

No. For items requiring an entry the information is provided by either customs brokers or individuals connected to the COMPILE system. Manual entries may be completed by the importer or their nominated representative at an International Mail Centre.

3. Does Australian Customs allow parcels within a certain amount of value exempt from import duties?

Yes. The minimum "Screen Free" By-law (Item 32 Part 2 Schedule 4 of the Australian Customs Tariff) applies to postal goods as follows:

- (a) Revenue is not collected on a consignment of goods imported by post, where the total value of the consignment does not exceed \$1000 and on which the total combined duty and tax, if any, that would otherwise be payable does not exceed \$50.
- (b) Under this by-law in the postal environment 'goods' does not include tobacco, tobacco products or alcoholic beverages goods forming part of a bulk order.

The purpose of the \$50 minimum "screen free" By-law is to reduce the administrative costs otherwise associated with the assessment and collection of small amounts of revenue. Screen free admission is applicable only to the total consignment irrespective of how many persons may be a recipient of the consignment's contents.

The \$50 limit is an amount set out by By-law and must be observed. Where a revenue liability is calculated and that amount is \$50.01 (or more) it must be collected by Customs.

If yes, what is the practical operations handling the duty-exempted parcels?

As Customs screens 100% of all in-coming international mail, there is no difference in the way the "screen free" articles are handled. The process difference these articles receive is that they are not set aside for revenue calculations but returned to the postal stream for delivery.

4. How does the Australian Customs conduct the examination of in-bound postal parcels?

Customs officers involved in the processing of international mail have the responsibility to protect the community and collect customs and tax revenue while at the same time facilitating the movement of legitimate international mail across the border.

When an item is first presented to Customs information contained on the customs declaration is available along with other information contained on the item. This process is carried out using risk assessment principles. After examination of the external

markings of the item Customs determines the treatment of the item.

On examination of the external markings, Customs separates the articles into a number of categories, which are all subject to x-ray. After x-ray the following may occur:

- Screened free;
- Assessment (with or without opening where duty and tax is to be collected and the Customs value is less than \$1,000);
- Examination (for prohibited imports or commercial assessment using x-ray, other technology, drug detector dogs or opening);
- Quarantine clearance; or
- Commercial clearance.

Customs has a permanent physical presence at all international mail centres. Customs subject letters to examination by detector dogs and or x-ray on a risk-assessed basis. All other articles (small packets <2kg) and parcels (>2kg) are subject to 100% intervention by visual inspection of declarations and x-ray. These items may also be subject to detector dogs. Each mail centre is gazetted as a “Customs place” and is also “licensed depots” under the Customs Act. This ensures Customs is able to exercise its full range of powers in relation to imported mail.

After in-bound parcels are screened by X-ray machines, how do you proceed with physical examination and duty-collection?

Customs officers have the power to examine goods under Customs control, which are all goods landed in Australia from a place outside Australia as outlined in section 30 of the Customs Act 1901. Section 35 of the Customs Act states that goods imported by post are under Customs control and Section 186 of the Customs Act includes the right of the Customs to examine all goods subject to such control.

When the x-ray operator identifies an item that may have an importation restriction, prohibition or requires further investigation the item is moved to a Customs secondary inspection area for examination. The Australian Postal Corporation Act 1989 requires that an authorised examiner of Australia Post physically opens parcels in the presence of a Customs officer. A Customs Officer is able to open an article only under specified circumstances, outlined under section 90T of the Australian Postal Corporation Act 1989, concerning drugs or other chemical compounds.

Once the item has been examined and where no prohibited items are found, it is resealed by Australia Post and, if no further action is required, returned to the postal stream for delivery.

All goods imported into Australia are subject to Customs duty and the Goods and Services Tax Legislation (GST) and, where applicable, the Wine Equalisation Tax (Wine Tax). The value of the consignment determines clearance and settlement processes.

postal article and the value of the consignment is \$1,000 or more, the importations are referred to Australia Post to notify the importer that an entry is required to clear their goods. Where the postal article is less than \$1,000 in value the article is referred to a Customs assessment officer.

The following postal articles when not containing goods subject to import licensing or quota control may, unless otherwise determined, be delivered without a formal entry:

- (a) Commercial and private importations up to a value of \$1,000. However an Informal Clearance Document (ICD) is required where the Customs value is less than \$1,000 and the combined duty and tax liability is greater than \$50, and
- (b) Personal effects up to any value as long as the baggage statement has been completed.

PPCS Clearances

The Parcel Post Control System (PPCS) is a computer system used by Customs to assess the Customs duty and tax liability of private

importations having a value of less than \$1,000 that are imported through the post. Private importations routed for assessment are assessed from the declaration if possible; otherwise Australia Post opens them for Customs examination and assessment. When a private postal importation is determined to have a revenue liability, an assessment will be completed by Customs using the PPCS system.

Each new assessment will involve entering details about the parcel and assessing the Customs duty and tax liability for the items in the article. When details relating to the tariff classification, the value of the goods, rates of duty and transport / insurance have been entered, the system will complete the calculations to determine revenue liability.

All parcels on which duty is payable are over-wrapped by Australia Post in blue plastic for on-forwarding to the delivery point post office. Parcels on which no duty is payable and which are otherwise unimpeded, are stamped 'may be delivered' by Customs.

As stated above where duty is payable, Australia Post forwards the assessment documentation with the article to the postal manager of the local post office nearest the addressee. The postal manager includes the name of the delivery post

office on the Customs Assessment Notice and then forwards the document with the "Advice to Importers" to the importer stating their duty obligations.

To collect the article the importer must present the Customs Assessment Notice at the post office when making payment to receive their goods.

The revenue collected by Australia Post, through the Billpay system, is electronically transferred to Customs bank account. The bank electronically provides Customs with a list of such collections including:

Parcel number

The amount of revenue collected

The local post office where the money was collected.

Customs automatically reconciles assessments issued in the PPCS against the data, and updates the status of articles that have been paid.

PPC1 Clearances

The PPC1 "Customs Notification Card" is used for:

- Commercial importations where duty and / or tax is to be collected
- Private importations in excess of \$1,000 other than unaccompanied baggage
- Other circumstances determined by Customs (eg sighting documents).

PPC1s can be cleared by completion of:

- Customs entry (goods valued over \$1,000)
- Informal Clearance Document (goods valued less than \$1,000)
- Assessed by Customs as 'free' or 'no value for duty'.

Australia Post has the responsibility for creating and maintaining the system for 'PPC1' notifications and controls. Australia Post completes the PPC1 notification and it is sent to the addressee. Australia Post stores the article at the International Mail Centre until the importer completes clearance formalities.

When the importer contacts Customs, Customs determines what documentation is available to ascertain the value of the goods. An ICD or pro-forma entry is faxed to the importer. The article is released to Australia Post for delivery when no revenue is payable.

When the completed clearance form, invoices and supporting documents are returned, Customs determines whether physical examination of the goods is required or whether documentation is sufficient to permit clearance. For physical examinations the importer or their agent attends the mail centre.

Where an entry is required it can be completed electronically by a Customs broker, or on a manual entry. The manual entry may be faxed or posted to the mail facility holding the article. Commercial importations with a value less than \$1,000 can be cleared on an ICD. The ICD is prepared by the importer or Customs Agent and is lodged with the PPC1 with any relevant supporting documents.

Importers and Customs brokers are responsible for the standard and accuracy of any details they complete on the ICD or entry. Where revenue is payable the importer or their agent may attend and pay Customs via the Cashier (only after entry/clearance documentation is finalised and checked). For documentary clearance the importer can pay by cheque through the post.

Following payment and reconciliation of the clearance documentation and payment within Customs Commercial Systems, Australia Post will release the article to the owner, or their agent where either has attended the mail centre. For documentary clearances where the importer does not attend the IMC Australia Post releases the article back into the mail system for delivery to the addressee. Where the article is for post office delivery details of the article are transferred to PPCS. Where an agent is collecting a mail article on behalf of the

addressee he/she is required to establish authority to act for the addressee.

How do you process the parcels subject to licensing requirements?

If no licence or permit is included in the parcel the item is 'held' and the importer advised they must contact the relevant permit issuing authority otherwise the item will be seized by Customs.

What are the procedures for appeal?

Complaints or enquiries relating to the handling, loss or damage of postal articles are to be referred to Australia Post. Australia Post is the first point of contact for any subsequent claims and any payment in respect of goods found damaged or lost when conveyed through the Post.

For complaints in relation to Customs assessment of an article there is an advice on the assessment notice sent out to importers that if they wish to object to any part of the assessment not to make any payment. The importer is advised to contact Customs to discuss the assessment and the contact details of the relevant Customs Office are provided.

5. How does the Australian Customs process out-bound postal parcels?

Items of all categories of international mail, except items in transit, which contain or are assumed to contain articles subject to prohibition or restriction on importation or exportation or are liable to customs duty or other formalities, must be submitted to Customs for inspection at control centres set up for that purpose.

The Customs (Prohibited Exports) Regulations specify goods that may not be exported from Australia (section 112 of the Customs Act). The exportation of goods may be prohibited absolutely or goods may not be exported unless specified conditions are met.

Objectionable goods (publications, films, games), drugs, fissionable material and ozone-depleting substances are examples of goods subject to conditions that must be met prior to export. The export of some goods to specific countries, as determined by the Government from time to time is also prohibited.

An Export Entry is required for goods consigned through the Post Office with a value exceeding \$2,000 (section 113 of the Customs Act). The export Entry is an approved form that must be completed by the owner of the goods and forwarded to Customs prior to the export of the goods (section 114 of the Customs Act).

All goods that require an export permit must be

entered for export, regardless of the value of the consignment. This requirement also covers goods being exported as samples, after or for repair, goods transhipped through Australia, and the temporary export of items for demonstration or loan purposes.

6. Can consigners mail parcels in any post offices in Australia?

Yes. All goods for export come under Customs control when they are brought to a Customs place such as a wharf, airport or depot.

Is it necessary to mail parcels at Customs officer-stationed post offices?

No. All goods for export come under Customs control when they are brought to a Customs place such as a wharf, airport or depot.

Do you examine out-bound parcels? And what about the procedures?

Yes. Out-bound parcels are examined using risk assessment and targeting techniques. Items are removed from the postal stream and examined similar to in-bound articles, i.e. x-ray, screening, detector dogs, other technologies, and examination.

六、中、澳進、出口低價免稅快遞貨物報關資料項目比較

Taiwanese/Australian Customs requirements for reporting Air Express Consignments.

This paper provides a comparison of Australian Customs and Taiwanese Customs information reporting requirements for High Volume Low Value (HVLV) consignments.

The comparison has been undertaken between the Taiwanese simplified import and export declarations for air express consignments and equivalent Australian messages. Import and Export reporting requirements have been dealt with separately.

The Australian reports use the Sender Reference and Sender Reference versioning to manage and maintain version control. Given the number and varying types of messages Australian Customs also use the Document Name and Document Name Code to identify the transaction type being undertaken. This allows for a variety of usages of the one EDIFACT message template.

It should also be noted that Australian Customs identify the messaging parties from information contained in the

interchange carrier information. As such the transacting party details do not form part of individual messages.

- Imports

This comparison has been undertaken between the Taiwanese Simplified Import Declaration for Air Express Consignments and the Australian Air Cargo Report.

It is apparent there are different reporting requirements between the two administrations. Air Express consignments, arriving in Australia, may be exempt from the requirement for an import declaration depending upon factors such as Customs Value and goods type. Australian Customs expect the majority of HVLV consignments to be processed on the cargo report alone.

A further notable difference lies in the name and address reporting. The Australian report takes these details at the header level, the Taiwanese report takes these at the consignment level. From this difference it is apparent the Taiwanese report may contain details for multiple consignments, while Australia requires a report per consignment.

For the purposes of this comparison the EDIFACT

message carrier information, such as Message Reference Number and Message Identifier have been omitted.

Message Section	Data Item	Taiwan	Australia
Header			
	Message Function	√ an1	√ an2
	Sender Reference		√ an35
	Sender Reference Version		√ an3
	Document Name Code		√ an3
	Document Name		√ an35
	Customs Broker Box Number	√ an3	
	Registered Customs Specialist Number	√ an5	
	MAWB	√ an14	√ n11
	Parent Sub-Master Air Waybill ID		√ an35
	HAWB		√ an35

	Method of Payment		√ c3
	Place of Storage	√ c8	
	BAN/ID/Passport Number of Express Carrier	√ an14	
	Name of Express Carrier	√ an70	
	BAN/ID/Passport Number of On-Board-Courier	√ an14	
	Name of On-Board-Courier	√ an70	
	Date of Importation	√ an6	
	Date of Declaration	√ an6	
	Airline Code and Flight Number	√ an7	
	Flight Number		√ an5
	Airline Code		√ an3
	Special Reporter Number		√ c6
	Responsible Party Client ID		√ an11
	Consignee Name (Unstructured)		√ an70
	Consignee		√ an105

	Address (Unstructured)		
	Consignee Name		√ an70
	Consignee Street and Number		√ an70
	Consignee City		√ an35
	Consignee Postcode		√ an17
	Consignee Country		√ c2
	Consignee Contact		√ an35
	Consignee Contact Phone Number		√ an25
	Consignor Name (Unstructured)		√ an70
	Consignor Address (Unstructured)		√ an105
	Consignor Name		√ an70
	Consignor Street and Number		√ an70
	Consignor City		√ an35
	Consignor Postcode		√ an17
	Consignor		√ c2

	Country		
	Consignor Contact		√ an35
	Notify Party Contact Phone Number		√ an25
	Notify Party Name (Unstructured)		√ an70
	Notify Party Address (Unstructured)		√ an105
	Notify Party Name		√ an70
	Notify Party Street and Number		√ an70
	Notify Party City		√ an35
	Notify Party Postcode		√ an17
	Notify Party Country		√ c2
	Notify Party Contact		√ an35
	Notify Party Contact Phone Number		√ an25
	Port of Destination		√ c5
	Port of Discharge		√ c5

	Original Port of Loading		√ c5
	First Australian Port		√ c5
	Waybill Origin		√ c5
	Overseas Routing Port		√ c5
	Date of Arrival		√ n8
	Freight Forwarder Indicator		√ c3
	Reportable Documents Indicator		√ c3
Detail/Line			
	Sequential Number	√ n4	
	Unique Consignment Reference Number		√ an35
	HAWB	√ an14	
	Recipients BAN/ID/Passport Number	√ an14	
	Recipients Name	√ an70	

	Recipients Address	√ an100	
	Country of Shipment	√ c2	
	Sender Name	√ an70	
	Total Number of Packages	√ n8	√ n7
	Total Gross Weight	√ n11	√ n7.2
	Gross Weight Unit		√ c2
	CIF Value	√ n12	
	Declared Value		√ n13.2
	Declared Value Currency Code		√ c3
	Item Number (HAWB)	√ n4	
	Description of Goods	√ an390	√ an2560
	Country of Origin	√ c2	
	Dutiable Quantity	√ n13	
	Dutiable Quantity Unit	√ c3	
	Customs Value (Amount)	√ n12	

	Remarks (Of HAWB)	√ an70	
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- Exports

Australian Customs does not collect the same level of detail for export consignments as for imports. HVLV Consignments, by their nature, fall below the value threshold normally required for export reporting to Australian Customs.

This comparison is between the Taiwanese Simplified Export Declaration for Air Express Consignments and the Australian Export Sub Manifest. The most likely scenario for reporting exempt goods is they would appear as an exempt goods line. The information required by Australian Customs is taken at the first point of reporting and is virtually identical across the possible report types. Reporting may occur at a freight terminal, a freight consolidator or a depot. Subsequent reports merely quote the Customs Authority Number given to the initial report - this is called cascade reporting.

Cascade reporting allows Australian Customs to derive full transportation and carrying party information from the related reports. This saves repeated transmission of the same information.

Header information relating to identification of the

sub-manifest and or its type is not included in this comparison.

Message Section	Data Item	Taiwan	Australia
Header			
	Message Function	√ an1	
	Sender Reference		√ an35
	Sender Reference Version		√ an3
	Document Name Code		√ an3
	Document Name		√ an35
	Customs Broker Box Number	√ an3	
	Registered Customs Specialist Number	√ an5	
	Mode of Transport		√ c2
	MAWB	√ an16	
	Place of Storage	√ c8	

	BAN/ID/Passport Number of Express Carrier	√ an14	
	Name of Express Carrier	√ an70	
	Consolidated Bag Number	√ an12	
	Total Number of HAWB	√ n2	
	Date of Declaration	√ an6	
	Date of Departure		√ n8
	Airline Code and Flight Number	√ an7	
Detail/Line			
	Sequential Number	√ n4	
	Line Number		√ n4
	Line Action Code		√ c1
	HAWB	√ an16	
	Export Declaration Exemption Code		√ c4
	Exporters BAN/ID/Passport	√ an14	

	Number		
	Goods Owner Party ID		√ c15
	Owner Name		√ an35
	Exporters Name	√ an70	
	Exporters Address	√ an100	
	Destination Code	√ c5	
	Country of Destination		√ c2
	Total Number of Packages	√ n8	√ n7
	Total Gross Weight	√ n11	
	FOB Value	√ n12	
	Item Number (HAWB)	√ n4	
	Description of Goods	√ an385	√ an128
	Quantity	√ n13	
	Quantity Unit	√ c3	
	FOB Value	√ n12	
	Remarks (Of HAWB)	√ an70	

七、WCO 單一窗口研討會會議紀錄 (2003 年 10 月 30 日)

London, 5th November 2003.

REPORT OF THE INFORMAL SINGLE WINDOW WORKSHOP
HELD JOINTLY BY THE CUSTOMS CO-OPERATION COUNCIL AND
SITPRO.

(WCO, Brussels, 30th October 2003)

Opening and Introduction

1.0 This workshop was the 2nd informal event on the subject of Single Window (SW) co-hosted by the trade facilitation agency SITPRO and the World Customs Organisation. It was attended by 22 representatives of customs administrations and 11 representatives of business organisations.

1.1 Mr Gareth Lewis opened and chaired the workshop. He said that this meeting would build upon the excellent groundwork laid at the first SW Forum on 10th February this year. Some of the points made at that earlier Forum included:

- The critical importance of a central political push to enable effective moves toward SW implementation;
- The importance of a holistic government approach in conjunction with the relevant sectors of international trade and transport industries;
- The understanding that there may be a number of different technical approaches but the common denominator should be openness and fluidity;
- The concept that data should be submitted only once; and
- Notwithstanding the importance of a holistic governmental approach, agreement that Customs is the pivot of the SW hub.

1.2 The Chairman talked of the tremendous amount of literature in the public domain on SW from such organisations as the UNECE, EU and OECD, in which the SW concept of is seen as essential for enhanced trade facilitation and security. Furthermore, it is an important and common view that Customs should be at the centre of the information processing activity.

1.3 Mr Lewis outlined the aims for the workshop:

- To agree a definition;
- To agree scope and boundaries; and
- To set realistic goals for the way forward.

All aims were to be seen within the context of the clear

policy mandate of the WCO as articulated in the ACI Guidelines and as a key aspect of the original mandate from the G7 when handing its Data Model to the WCO 3 years ago.

1.4 Andy Walker (SITPRO) then outlined the format of the February event and stressed the importance of Single Window to the future of international trade. He talked of the potential advantages to both government authorities and business and confirmed the key points made at that earlier event. He said that the definition of a SW varied around the globe and this was why definition has been included as one of the main aims of this workshop. He acknowledged the inclusion of representatives from the UN/CEFACT International Trade Procedures Working Group (ITPWG) that is carrying out work on this very subject, and the value of enabling international organisations to work on SW in close conjunction with each other, rather than in parallel.

Presentations

2.0 The workshop received 3 presentations:

2.1 Mr Bill Nolle, US Customs and Border Protection, gave

a presentation relating to the United States' International Trade Data System (ITDS) development and implementation. He described the reasons for implementation, the process of development, the scope and coverage and gave an outline of the costs and benefits. One of the key points made included the fact that the US system had been supported at a high level by the office of the US Vice-President. In subsequent discussions the delegates agreed that any country wishing to introduce SW would benefit from similar high-level support from central government. (A copy of his slides is attached as an annex.)

2.2 Mr Gordon Cragge, Chairman of the UN/CEFACT ITPWG, gave a presentation of the SW work being carried out by his group. He stressed the importance of high-level government commitment and the advantages of the UNECE and WCO sharing their SW work, allowing each organisation to focus on their respective core issues. He circulated copies of the UN document entitled "The Single Window Concept" and explained that his group is in the process of preparing a UN Recommendation on SW. He was keen to involve WCO Members and invited the workshop delegates to contribute to the UN work, welcoming comments and input for his group.

(A copy of his slides is attached as an annex.)

2.3 Mr Juha Hintsa, Doctoral Candidate at HEC University of Lausanne, presented the latest news from the University' s Cross-Border Research Team, and the work being done on integrated border management and single window filing (IBOMAS). (A copy of his slides is attached as an annex.)

Workshop delegates discussed all of the presentations in some depth.

Results

3.0 The chairman then led discussions on the workshop aims, ie Definition, Boundaries and Scope, and Way Forward. These were detailed discussions and a good deal of debate was witnessed in some areas. However, the results of this work can be summarised as follows:

Definition

3.1 A Single Window is:

A facility enabling the provision of

standardised information with a single body to fulfil all import, export and transit related regulatory requirements. If information is electronic then individual data elements should only be submitted once.

Boundaries and Scope

3.2 These include:

- Data - a minimum data set must be analysed and agreed amongst all parties
- Associated information systems - decisions must be made within individual countries about the systems architecture best suited to meet domestic SW functionality
- Processes - SW has the potential to affect administrative functions within agencies, and the interface with the trade and transport industries
- Policy - SW is a significant government policy matter that will need appropriate management within each domestic government
- Legal Infrastructure, including legislative and contractual

The Way Forward

3.3 This will focus on either an individual or a collaborative context.

Individual WCO Member Agencies:

- Consult with trade and transport

Identify all stakeholders and keep them involved. Use their expertise to assist with the justification of the case and the mobilising of support.

- Show justification

Prepare the case for SW introduction. Calculate potential costs and savings across business and government - and collect evidence of your findings, including reference to experience available from the US, Singapore, Sweden and elsewhere.

- Get high-level support from government.

This might mean lobbying central government departments or convincing ministers and government officials of the importance and necessity for SW. Experience has shown that this is the most critical single aspect of making real progress with any SW implementation. Without such support it is much more difficult to get proceedings even started .

Collaborative:

- WCO - continue close consultations with organisations such as UN CEFAC, ICC and with industry etc;
- Look internationally to the likes of APEC, NAFTA, Pan Asia Economic Alliance etc;
- Learn from the experience of others;
- Develop the justification, using the boundaries and scope areas listed above as a template;
- Identify the agencies that are able to give that justification detail.
- Continue to work closely with SITPRO including a continuation of workshops associated with the Information Management Sub-Committee.

Closure

4.0 The chairman closed the workshop by summarising the day's events. He re-stated the key outcome of the day's work, an agreement on a definition, and reminded delegates that this work would be fed into the UN working group. The work on scope, boundaries and the way forward will need some development but the workshop had succeeded in taking this aspect forward.

Action in the immediate future would be at the discretion of WCO members, but the clear first step towards any SW implementation was to obtain appropriate high-level

government support for the concept. From a collaborative viewpoint, the key was for WCO and UN CEFACT to continue to work upon their respective areas of responsibility with SW, but with close consultation. There was much to be learned from experience in other international forums, including APEC.

Finally, there is merit in pursuing the idea of more SW workshops in conjunction with SITPRO to further develop the basic outline described above.