SEAWAY PROJECT CARGO

Export checklist: Taiwan

Seaway Project Cargo · prepared October 18, 2026

194	$5,000	Limited
U.S. machines shipped here in 2025	Duty and VAT, $100,000 excavator	RoRo from the East and Gulf Coast

SHIPPING METHODS

- Container: Booked on request. Container ports: Port of Kaohsiung, Port of Keelung. No schedule we track lists a direct call, so the carrier and any transshipment are confirmed at booking.
- Flat rack: Booked on request. For machines too wide or tall for a closed box, on container lines that accept out-of-gauge cargo. Discharge at Port of Kaohsiung, Port of Keelung, subject to the terminal taking flat racks.
- RoRo: Limited from the East and Gulf Coast, regular from the West Coast. RoRo ports: Port of Kaohsiung, Port of Keelung. Carriers call these routes on their schedules; we confirm the next sailing at booking.
- Breakbulk: Liner breakbulk or charter. For cargo too large or heavy for a flat rack, loaded by ship or shore crane. Breakbulk and heavy-lift ports: Port of Kaohsiung, Port of Keelung.

DUTY AND TAX

- Import duty: 0% of $100,000 CIF is $0 (HS 8429.52, 2023 tariff).
- Business tax: 5% of the duty-inclusive $100,000 is $5,000 (Taiwan Customs Administration, checked June 2026)
- Total duty and tax: $5,000, or 5% of CIF.
- Excavators 0% · Wheel loaders 0% · Crawler dozers 0% · Motor graders 0% · Backhoes and other excavating machines 0% · Crawler and rough-terrain cranes 0%

U.S. EXPORT CONTROLS

- Diversion risk. Taiwan named by BIS as a common transshipment point for goods diverted to Russia/Belarus.
- EAR99 heavy equipment normally needs no licence here, but reexport to Russia/Belarus of Supp. 4 items (8429, 8426, 8701, 8704) needs a BIS licence (§746.8(a)(5)). Screen all parties (CSL, SDN, Entity List); get end-user certification and no-Russia clause; red flags: forwarder as final consignee, third-country payer, onward routing.

U.S. EXPORT STEPS

- File the EEI in AES before loading (every vehicle, and any Schedule B line over $2,500) and pass the ITN to the carrier.
- Titled machines: original title and EEI to U.S. Customs at the port at least 72 hours before export.
- Wood packaging and dunnage must be ISPM 15 heat-treated and stamped.
- Check the export classification (EAR99 or an ECCN) before booking.

DOCUMENTS AT DESTINATION

Commercial Invoice · Packing List · Bill of Lading · Certificate of Origin · Equipment Specifications · Import Declaration · BSMI Certification (if required)

SOURCES

Sources: World Bank WITS; UNCTAD TRAINS via World Bank WITS; Höegh Autoliners; BIS FAQ – Commodity; BIS – Russian Procurement Tactics; FinCEN & BIS Joint Alert FIN-2022-Alert003. Full citations and dates on the web page.