

公司名稱	泰安產物保險股份有限公司
商品代碼	2015112710708
商品名稱	泰安產物CLAUSES COVERING DUTY
申報頻率	事實發生或內容異動之日起三十日內更新

承保範圍

第一條 承保範圍

This insurance also covers, subject to policy terms of average, the risk of partial loss by reason of perils insured against on the duties and/or excise taxes imposed on goods and/or collect freight and insured hereunder, it being understood and agreed, however, that when the risk upon the goods continues beyond the time of landing from the overseas vessel or conveyance, the increased value, consequent upon the payment of such duties, shall attach as an additional insurance upon the goods from the time such duty is paid or becomes due, to the extent of the amounts thereof actually paid or payable. Any limit of liability expressed in this policy shall be applied separately to such increased value.

The Assured will, in all cases, use reasonable efforts to obtain abatement or refund of duties paid or claimed in respect of goods lost, damaged or destroyed. It is further agreed that the Assured shall, when these Assurers so elects, surrender the merchandise to the customs authorities and recover duties thereon as provided by law, in which event the claim under this policy shall only be for a total loss of the merchandise so surrendered and expenses. This insurance on duty, excise taxes, collect freight, and/or increased value shall terminate at the end of the transit movement covered under this policy (including the Transit Clause if incorporated herein), but nothing contained in these clauses shall alter or affect any coverage granted elsewhere in the policy during the storage or transit subsequent thereto.

關稅條款

本保險承保因承保事故所致關稅與貨物稅的損失，雙方同意此增值部分為自貨物裝載於海船時必須實際負擔該項關稅時起。

本保單所載之任何限額應與該項增值部分分開適用，被保險人應盡力減輕或收回該項已付稅款或理賠金額，並同意若保險人決定將貨物讓與海關當局，得依法免關稅之繳付時，因而減少之關稅與費用，應自賠付金額中扣除之。

本保險所承保關稅、貨物稅、運費、增值的部分應於運送完成（包括本合約運送條款）時終止，但無論如何本條款並不影響本合約內提供或修改對於儲存或隨之運送的承保範圍。契約條款之規定。