97.2.12 兆產(97)備字第 0158 號函備查

客戶申訴及 24 小時服務專線:0800-053-588

## **CLAUSES COVERING DUTY**

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.