TAIWAN TARIFF ADITIONAL NOTES

CHAPTER 1

LIVE ANIMALS

Additional Note.

1.- Animals for improvement of variety or for breeding, if verified correct by the Council of Agriculture, Executive Yuan and endorsed by the Ministry of Finance, are to be passed duty-free on importation. (R)

2.- For poultry for breeding purposes and classified under heading No.0105, if verified correct by the Council of Agriculture, Executive Yuan, is to be passed duty-free. (R)

Chapter 2

MEAT AND EDIBLE MEAT OFFAL

Additional Notes.

1.-Special quality beef under heading Nos.0201 and 0202 applying to the following regulation:

(A)-Beef quarters, wholesale cuts, boneless primal and subprimal cuts or portioned steaks from carcasses possessing the following characteristics:

(1)-Minimum extermal white fat covering over the ribeye muscle at the 12 th rib at 0.4 inch to 0.9 inch,

(2)-Carcass weight of 600 to 850 pounds.

(3)-Minimum ribeye area at 12 th rib-9 square inches.

(4)-Maximum age-30 months. Carcass must have no visible ossification of cartilage buttons over tips of spinous processes associated with the first through eleventh thoracic vertebrae.

(5)-Minimum intermuscular fat intermingled in lean in longissimus (ribeye) muscle at the 12 th rib as shown by photographic standard (equivalent to modest or fat content of lean of 6.0 minimum, wet tissue basis, for longissimus).

(6)-Color: lean must be bright, cherry red color at time of cutting of carcass.

(7)-Fresh chilled carcasses of cuts must be a temperature (internal of ribeye muscle) of less than 4℃ when packed for shipment.

(B)-Carcasses or any cuts from cattle not over 30 months of age which have been fed for 100 days or more on a nutritionally balanced, high energy feed concentrate ration containing no less than 70 percent grain, and at least 20 pounds total feed per day.

(C)-Grading standards of beef confirmed as in compliance with the above mentioned specifications by the government of the Republic of China or its authorized agencies.

2.-Deleted.

3. -Deleted.

4. The importation of pork belly originating in the Republic of Panama covered by tariff Nos.0203.19.11, 0203.19.91, 0203.29.11 and 0203.29.91, for the annual importation quantity not exceeding the quantity announced by the Ministry of Finance, in accordance with the regulation of the Free Trade Agreement of the ROC and Panama, shall be in column II rates and be exempted from customs duties; exceeding that amount shall be subject to the customs duties of column I rates. Applying to the above exemption from customs duties, the administration of the allocation of quota of these goods shall be announced by the Ministry of Finance, in accordance with the Free Trade Agreement.

5. The importation of meat of bovine animals, salted, in brine, dried or smoked originating in the Republic of Panama under tariff No.0210.20.00, not exceeding the annual importation quantity 1000 MT, shall be exempted from customs duties; exceeding that amount shall be subject to the customs duties of column II rate. Applying to the above exemption from customs duties, the administration of the allocation of quota of these goods shall be announced by the Ministry of

Finance, in accordance with the Free Trade Agreement of the ROC and Panama. The additional note executes until December 31, 2009.

Chapter 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Additional Note.

1.Deleted

2. The importation of herrings, sardines, sprats, brisling anchovies and their preparations originating in the Republic of Panama covered by tariff Nos.0302.40.00, 0302.61.00, 0303.51.00, 0303.71.00, 0304.29.41, 0304.29.42, 0305.49.50, 0305.59.41, 0305.59.50, 0305.61.00 and 0305.63.00, and tariff Nos.1604.12.10, 1604.13.10, 1604.13.20 and 1604.16.00 of Chapter 16, not exceeding the annual total importation quantity 191 MT, shall be in column II rates and be exempted from customs duties; exceeding that amount shall be subject to the customs duties of column I rates. Applying to the above exemption from customs duties, the administration of the allocation of quota of these goods shall be announced by the Ministry of Finance, in accordance with the Free Trade Agreement of the ROC and Panama.

3. The importation of mackerels (Scomber spp.) and their preparations originating in the Republic of Panama covered by tariff Nos. 0302.64.00, 0302.69.93, 0303.74.00, 0303.79.93, 0304.29.44, 0305.30.10 and 0305.69.40, and tariff No.1604.15.10 of Chapter 16, not exceeding the annual total importation quantity 377 MT, shall be in column II rates and be exempted from customs duties; exceeding that amount shall be subject to the customs duties of column I rates. Applying to the above exemption from customs duties, the administration of the allocation of quota of these goods shall be announced by the Ministry of Finance, in accordance with the Free Trade Agreement of the ROC and Panama.

4. The importation of carangid fishes and their preparations originating in the Republic of Panama covered by tariff Nos.

0302.69.92, 0303.79.92 and 0304.29.43, and tariff No. 1604.19.20 of Chapter 16, not exceeding the annual total importation quantity 164 MT, shall be in column II rates and be exempted from customs duties; exceeding that amount shall be subject to the customs duties of column I rates. Applying to the above exemption from customs duties, the administration of the allocation of quota of these goods shall be announced by the Ministry of Finance, in accordance with the Free Trade Agreement of the ROC and Panama.

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Additional Note.

1. The importation of liquid milk products originating in the Republic of Panama covered by tariff Nos. 0401.10.10, 0401.10.20, 0401.20.10, 0401.20.20, 0401.30.10, 0401.30.20, 0402.99.10, 0402.99.20 and 0402.99.92, not exceeding the annual quota quantity 3000 MT, shall be in column II rates and be exempted from customs duties, and this applies only as the ROC administers the allocation of quota of these goods; for the annual importation quantity not exceeding 3000 MT, where the allocation of quota of these goods is administered by the Republic of Panama, the tariff rate of the tariff number concerned under chapter 98 shall apply. Any importation quantity exceeding that amount shall be subject to the customs duties of column I rates.

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Additional Notes

1. –In case a necessity of urgent import is settled down by the Council of Agriculture, Ministry of Economic Affairs and Ministry of Finance to adjust the shortage of vegetable supplies caused by irresistible disaster such as typhoon and heavy rain etc, tariff rates of items under heading Nos.0702 to 0709 (other than division Nos.0703.10.10, 0703.20.00 and 0706.10.00) shall be half exempted if imported within a certain period of time publicly notified by the Ministry of Finance. 0702.00.00(R)、0709.20.00(R)、0709.90.10

2. Imported garlic bulb under division No. 0703.20.10, if covered by a certificate issued by Council of Agriculture, Executive Yuan, certifying that it is used for sowing, is exempt from duty.

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

Additional Notes.

1.Deleted

2. The importation of bananas originating in the Republic of Panama under tariff No. 0803.00.00, not exceeding the annual quota quantity 1500 MT, shall be in column II rate and be exempted from customs duties, and this applies only as the ROC administers the allocation of quota of this goods; for the annual importation quantity not exceeding 1500 MT, where the allocation of quota of this goods is administered by the Republic of Panama, the tariff rate of the tariff number concerned under chapter 98 shall apply. Any importation quantity exceeding that amount shall be subject to the customs duties of column I rate..

3. The importation of pineapples originating in the Republic of Panama under tariff No.0804.30.00, not exceeding the annual quota quantity 2000 MT, shall be in column II rate and be exempted from customs duties, and this applies only as the ROC administers the allocation of quota of this goods; for the annual importation quantity not exceeding 2000 MT, where the allocation of quota of this goods is administered by the Republic of Panama, the tariff rate of the tariff number concerned under chapter 98 shall apply. Any importation quantity exceeding that amount shall be subject to the customs duties of column I rate.

CHAPTER 10

CEREALS

Additional Notes.

1.According to Food Administration Act, When food administration authorities specially, grants rice imports under Nos. 1006.10.10,1006.20.00,1006.30.00 and 1006.40.00 under this chapter, the tariff rate applicable will be subject to that of chapter 98

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

Additional Notes.

1.-Wheat gluten for feeding animals under division No.1109.00.10, applies only as certified by the competent fishery authorities.

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR

Additional Notes.

1.The importation of ground-nuts (peanuts), in shell and shelled, originating in the Republic of Nicaragua covered by tariff Nos.1202.10.00 and 1202.20.00; ground-nut（peanut）oil falling under tariff Nos.1508.10.00 and 1508.90.00 of Chapter 15; ground-nuts (peanuts), in shell and shelled, prepared or preserved falling under tariff Nos.2008.11.11, 2008.11.12, 2008.11.91 and 2008.11.92 of Chapter 20, not exceeding the annual quota quantity 250 MT, shall be subject to the customs duties of column II rates and be exempted from customs duties. Any importation exceeding that amount shall be subject to the customs duties of column I rates. The importation of shelled ground-nuts (peanuts) and ground-nut (peanut) oil shall be converted into the quota quantity of ground-nuts（peanuts）in shell respectively. The conversion ratio of shelled ground-nuts (peanuts) and ground-nut (peanut) oil is 1.5 and 3.8 respectively

CHAPTER 15

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

Additional Notes

1.The importation of ground-nut（peanut）oil, originating in the Republic of Nicaragua covered by tariff Nos.1508.10.00 and 1508.90.00; ground-nuts (peanuts), in shell and shelled falling under tariff Nos.1202.10.00 and 1202.20.00 of Chapter 12; ground-nuts (peanuts), in shell and shelled, prepared or preserved falling under tariff Nos.2008.11.11, 2008.11.12, 2008.11.91 and 2008.11.92 of Chapter 20, not exceeding the annual quota quantity 250 MT, shall be subject to the customs duties of column II rates and be exempted from customs duties. Any importation exceeding that amount shall be subject to the customs duties of column I rates. The importation of shelled ground-nuts (peanuts) and ground-nut (peanut) oil shall be converted into the quota quantity of ground-nuts（peanuts）in shell respectively. The conversion ratio of shelled ground-nuts (peanuts) and ground-nut (peanut) oil is 1.5 and 3.8 respectively.

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

Additional Notes.

1.Deleted

2.Imported goods of this chapter containing not less than 30% of rice shall be classified under Division No.2106.90.98.

3. The importation of prepared or preserved drum sticks and wings of fowls and other prepared or preserved meat of fowls originating in the Republic of Panama covered by tariff Nos. 1602.32.10 and 1602.32.20, not exceeding the annual total importation quantity 1200 MT, shall be in column II rates and be exempted from customs duties. Exceeding that amount shall be dutiable at the rate 10% ad valorem. Applying to the above exemption from customs duties, the administration of the allocation of quota of these goods shall be announced by the Ministry of Finance, in accordance with the Free Trade Agreement of the ROC and Panama.

4. The importation of other prepared or preserved meat offal of fowls originating in the Republic of Panama covered by tariff No. 1602.32.90, not exceeding the annual quota quantity 500 MT, shall be in column II rate and be exempted from customs duties; exceeding that amount shall be subject to the customs duties of column II rate. Applying to the above

exemption from customs duties, the administration of the allocation of quota of this goods shall be announced by the Ministry of Finance, in accordance with the Free Trade Agreement of the ROC and Panama. The additional note executes until December 31, 2009

5. The importation of sardines, herrings and anchovies originating in the Republic of Panama covered by tariff Nos. 1604.12.10, 1604.13.10, 1604.13.20 and 1604.16.00,and tariff Nos. 0302.40.00, 0302.61.00, 0303.50.00, 0303.71.00, 0304.20.41, 0304.20.42, 0305.49.50, 0305.59.41, 0305.59.50, 0305.61.00 and 0305.63.00 of Chapter 3, not exceeding the annual total importation quantity 191 MT, shall be in column II rates and be exempted from customs duties, exceeding that amount shall be subject to the customs duties of column II rates. Applying to the above exemption from customs duties, the administration of the allocation of quota of this goods shall be announced by the Ministry of Finance, in accordance with the Free Trade Agreement of the ROC and Panama.
6. The importation of mackerels and their preparations originating in Panama covered by the tariff No. 1604.15.10, and tariff Nos. 0302.64.00, 0302.69.93, 0303.74.00, 0303.79.93, 0304.20.60, 0305.30.10 and 0305.69.40 of Chapter 3, not exceeding the annual total importation quantity 377 MT, shall be in column II rates and be exempted from customs duties; exceeding that amount shall be subject to the customs duties of column II rates. Applying to the above exemption from customs duties, the administration of the allocation of quota of these goods shall be announced by the Ministry of Finance, in accordance with the Free Trade Agreement of the ROC and Panama.
7. The importation of carangids and its preparations originating in Panama covered by tariff No. 1604.19.20 and tariff Nos. 0302.69.92, 0303.79.92 and 0304.20.50 of Chapter 3, not exceeding the annual quota quantity 164 MT, shall be in column II rates and be exempted from customs duties; exceeding that amount shall be subject to the customs duties of column II rate. Applying to the above exemption from customs duties, the administration of the allocation of quota of these goods shall be announced by the Ministry of Finance, in accordance with the Free Trade Agreement of the ROC and Panama.

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Additional Notes.

1.Deleted

2. The importation of raw sugar and refined sugar originating in the Republic of Panama covered by tariff Nos. 1701.11.00, 1701.91.10, 1701.91.20, 1701.99.10, 1701.99.20 and 1701.99.90 for the annual importation quantity not exceeding the quota promulgated annually by Ministry of Finance according to the provisions of The Free Trade Agreement Between The Republic Of China And The Republic Of Panama, shall be in column Ⅱ rates and be exempted from customs duties. Any importation exceeding that amount shall be subject to the customs duties of column I rates. The administration of the quota above shall be promulgated by Ministry of Finance under that agreement..

3. The importation of raw and refined sugar originating in the Republic of Guatemala covered by tariff Nos. 1701.11.00,1701.91.10,1701.91.20,1701.99.10,1701.99.20 and 1701.99.90 for the annual importation quantity not exceeding the amount promulgated annually by Ministry of Finance according to the provisions of the Free Trade Agreement between The Republic of China(Taiwan) and The Republic of Guatemala, shall be subject to the customs duties of column II rates. Any importation exceeding that amount shall be subject to the customs duties of column I rates.

4.The importation of raw and refined sugar originating in the Republic of Nicaragua covered by tariff Nos. 1701.11.00, 1701.91.10, 1701.91.20, 1701.99.10, 1701.99.20 and 1701.99.90, not exceeding the annual quota quantity promulgated by the Ministry of Finance according to the provisions of the Free Trade Agreement between The Republic of China and The Republic of Nicaragua, shall be subject to the customs duties of column II rates. Any importation exceeding that amount shall be subject to the customs duties of column I rates.

5、The importation of raw and refined sugar originated in the Republic of El Salvador or in the Republic of Honduras covered by tariff Nos. 1701.11.00,1701.91.10,1701.91.20, 1701.99.10, 1701.99.20 and 1701.99.90 for the annual importation quantity not exceeding the following quota under The Free Trade Agreement Between The Republic Of China And The Republic Of El Salvador or The Free Trade Agreement Between The Republic of China and The Republic Of Honduras, shall be in column II rates and be exempted from customs duties. Any importation exceeding those amounts shall be subject to the customs duties of column I rates.

(1) In the first year, the importation quantity does not exceed 35000 MT, among which the quantity of refined sugar does not exceed 5000 MT.

(2) In the second year, the importation quantity does not exceed 50000 MT, among which the quantity of refined sugar does not exceed 5000 MT.

(3) In the third year and every following year, the importation quantity does not exceed 60000 MT, among which the quantity of refined sugar does not exceed 5000 MT.

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR STARCH OR MILK; PASTRYCOOKS PRODUCTS

Additional Notes.

1. The importation of mixed cereal flour or starch (including modified) of this Chapter, as made from rice , the quantity of contained rice is not less than 30% by conversion, shall be dutied under Division No. 1901.90.91, if certified by the tariff quota, shall be subject to the tariff rate of Chapter 98.

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

Additional Notes.

1.Imported goods of this chapter containing not less than 30% of rice shall be classified under Division No.2106.90.98.

2.Imported dry shiitake (forest mushroom) of this chapter, in whole, cut or sliced, prepared or preserved otherwise than by vinegar or acetic acid or oil-frying, shall be subject to the tariff rate applicable to dry shiitake (forest mushroom) in chapter 7.

3. The importation of ground-nuts (peanut), in shell and shelled, prepared or preserved ,originating in the Republic of Nicaragua covered by tariff Nos. 2008.11.11, 2008.11.12, 2008.11.91 and 2008.11.92; ground-nuts (peanut), in shell and shelled falling under Tariff No. 1202.10.00 and 1202.20.00 of Chapter 12 ; ground-nuts oil falling under Tariff No. 1508.10.00 and 1508.90.00 of Chapter 15, not exceeding the annual quota quantity 250 MT, shall be subject to the customs duties of column II rates and be exempted from customs duties. Any importation exceeding that amount shall be

subject to the customs duties of column I rates. The importation of shelled ground-nuts (peanut) and ground-nuts oil shall be converted into the quota quantity of Ground-nuts in shell respectively. The conversion ratio of shelled ground-nuts (peanut) and ground-nuts oil is 1.5 and 3.8 respectively.

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Additional Notes.

1. –Soya sauce for baking eels under division No.2103.10.10 with tariff rate free, applies only as certified by the Ministry of Economic Affairs. (R)

2.Imported goods of chapter 16, chapter 20 and this chapter containing not less than 30% of rice shall be classified under Division No.2106.90.98

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Additional Note.

1.-Division Nos.2207.10.10 and 2207.20.10 are applicable only to the commodities imported by the manufactures qualified by the factory administration rules and verified correct in usage by the Ministry of Economic Affairs.

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Additional Notes.

1.-For imported flours and meals of soya beans resulting from the extraction of soya bean oil under this Chapter, the tariff rate applicable will be subject to that of division No.1208.10.00.（R）

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Additional Notes.

1-For fuel oil for generating purpose under Division No. 2710.19.41covered by a certificate issued by the Ministry of Economic Affairs, the tariff rate applicable will be 2.5%.

2.-Deleted

CHAPTER 29

ORGANIC CHEMICALS

Additional Notes.

1.-Under this Chapter or Chapter 11, 17, 28, 35, 38, goods imported by the factories of pharmaceutical raw materials or their intermediates for manufacture by themselves of raw material medicines or their intermediates through the methods of fermentation or chemical synthetic reaction, if verified correct in usage and covered with a certificate by the Ministry of Economic Affairs to the effect that they have not yet been manufactured locally, are exempt from duty. (R)

2.-Deleted.

3.-Under this Chapter or Chapters 28, 34 and 38 chemical products imported by dyestuff, pigment or their intermediate manufacturing factories to be solely used in manufacturing synthetic dyestuffs, pigment or their intermediates through chemical reaction, if verified correct in usage and covered with a certificate by the Ministry of Economic Affairs to the effect that they have not yet been manufactured locally, are exempt from duty. (R)

4.-Pharmaceutical goods falling within this Chapter or other Chapters, if they are imported by pharmaceutical factories solely for making blood substitute, blood adding solution and hemodialysis clean liquid certified by the National Health Administration, Executive Yuan, will be granted duty free provided that they have not been manufactured locally as certified by the Ministry of Economic Affairs. (R)

5. -Deleted.

6.-Main raw materials of chemicals imported by the manufactures subject to the factory administration rules for manufacturing plastics, artificial fibre, rubber and petrochemical intermediates by chemical reaction, which are not yet produced or sufficiently supplied locally as certified by the Ministry of Economic Affairs, ate free of duty; sub-materials that are not yet produced locally as certificated by the Ministry of Economic Affairs are free of duty. (R)

7.-Deleted.

8.-Under this Chapter or Chapters 34 and 38, chemicals imported to be solely used in substitution of chlorofluocarbons, trichloroethane, carbon tetrachloride and halon, if covered with a certificate by the Ministry of Economic Affairs to the effect that they have not been produced locally, are exempt from duty. (R)

CHAPTER 30

PHARMACEUTICAL PRODUCTS

Additional Notes.

1. deleted .

2.-Contraceptive materials or preparations of the present Chapter and other headings not within the scope of this Chapter imported by competent health authorities for free distribution to the users are exempt from duty. (R)

3.-Medicaments, not put up in measured doses, which are imported for manufacturing medicaments, as certified by the National Health Administration or the Council of Agriculture, Executive Yuan, will be subject to the highest single tariff rate applicable to all main ingredients shown on the aforesaid certificate.

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

Additional Note.

1.-Rice starch for feed use under division No 3505.10.51and other alpha starches for feed use under 3505.10.59 must be covered by a certificate issued by fishery authority to the effect that those imported will actually be used for such purpose.

CHAPTER 37

PHOTOGRAPHIC OR
CINEMATOGRAPHIC GOODS

Additional Note.

1.-Deleted

2.-Deleted

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

Additional Note.

1.-Deleted

2.-Raw materials imported solely for manufacture of pesticides and environmental sanitation medicines, if verified correct by the Council of Agriculture, or Environmental Protection Administration, Executive Yuan that the domestic production of these materials is not sufficient to meet the demand or the quality of such materials does not meet the specified standard or that they have not yet been produced locally, are exempt from duty. The same duty-free treatment applies to the imported pesticides, if verified correct by the Council of Agriculture, Executive Yuan, that they have not yet been produced locally and that they are to be used for pesticide purpose.(R)

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

Additional Notes.

1.-Plastic waste means melted lumps, flakes and scraps (excluding granules and powder mixture with other ingredients; and waste, parings and scrap of a single thermosetting material or of two or more thermoplastic materials mixed together. or even transformed into primary forms.

2.-The articles under this Chapter of Chapter 29 for only use in the manufacture of raw materials of polarized plates and sheets, imported by the manufacturers of polarized plates and sheets are exempt from duty if covered by a certificate issued by the Ministry of Economic Affairs. (R)

3.-For polyamide 6,6 (Nylon) granules falling within No.3908.10.20 of this Chapter, imported by the man-made fibers manufacturers subject to the factory administration rules, solely for the production of man-made fibers products of

Chapters 54,55 and 56 as certified by the Ministry of Economic Affairs, the tariff rate applicable will be 1%.

CHAPTER 70

Additional Notes.

1.- Glass substrate in plate or sheet for manufacturing flat display panel or integrated circuits package imported by the manufacturers which are qualified under the factory administration regulations, if verified correct by the Ministry of Economic Affairs that it has not yet been produced locally, is exempt from duty. (R)

CHAPTER 72

Additional Notes.

1.-Plate cutting is only applicable to those irregular residual materials resulting from cutting, punching or stamping off in the process of manufacturing iron or steel products (including those suitable for remanufacturing other products); those of regular shape with quality or specifications corresponding to Note 1of this Chapter shall be classified according to their respective tariff heading.

(This additional note shall be deleted on January 1,2006, when its tariff rate will be come free.)

CHAPTER 73

Additional Note.

1.-Stranded wire, ropes and cables, of iron or steel, under headings in this Chapter, imported by tyre manufacturers for making motor vehicle tyres, or woven products, of iron or steel wire, under headings in this Chapter, imported by conveyor-belt, or transmission- belt manufacturers for making rubber conveyor belts or transmission belts, if covered by a certificate issued by the Ministry of Economic Affairs to the effect that they have not yet been manufactured locally, are exempt from duty. (R)

CHAPTER 74

Additional Note.

1.-Tubes and pipes of refined copper, under division No.7411.10.00,imported by air conditioning machine manufacturers for making air conditioning machines, and covered by a certificate issued by the Ministry of Economic Affairs to the effect that they have not yet been manufactured locally, are exempt from duty. (R)

2.-Plates sheets and strips of refined copper and copper alloys under heading No.7409, imported by manufacturers for making lead frames of integrated circuits. And covered by a certificate issued by the Ministry of Economic Affairs to the effect that they have not yet been manufactured locally, are exempt from duty. (R)

CHAPTER 76

Additional Note.

1. Only those imported by aluminium wire drawing factories to manufacture aluminium wire or aluminium alloy wire with the maxinum cross-sectional dimension 7 mm or less, as certified by the Ministry of Economic Affairs, are entiled to tariff rate of aluminium wire under division No.7605.11.10 and of aluminium alloy wire under division No.7605.21.10. (R)
2. Aluminium profiles , under division No.7604.10.20, aluminium alloys strip , under division No.7606.92.20, aluminium foil, under division No.7607.11.90, tubes and pipes of aluminium, under division No.7608.10.10 , tubes and pipes of aluminium alloys, under division No.7608.20.10, imported by air conditioning machine manufacturers for making air conditioning machine, and covered by a certificate issued by the Ministry of Economic Affairs to the effect that they have not yet been manufactured locally, are exempt from duty. (R)

3. –Plates, sheets, strips of aluminium under heading No.7606 and aluminium foil under heading No.7607 imported by manufacturers for making precoated sensitized plates, are exempt from duty if covered by a certificate issued by the Ministry of Economic Affairs. (R)
4. –Plain aluminium foil of purity between 99.9% and 99.6% inclusive, under division No.7607.11.90, imported for making electric etched aluminium foil used in electrolytic capacitors, and covered by a certificate issued by the Ministry of Economic Affairs to the effect that they have not yet been manufactured locally, are exempt from duty.

CHAPTER 83

Additional Note.

1.-Images of buddha, josses, ceremonial instruments, musical instruments, ritual implements, scriptures, drawings and other articles under headings in this Chapter and Chapter 44, 69 or 92, imported by the government- registerd temples, churches and other religion groups, used only for feast, worship, sacrifice, display and showing, as verified correct by the competent authorities, are exempt from duty. (R)

CHAPTER 84

Additional Notes.

1.-Division No.8430.41.10 is applicable to supplies required for exploring and drilling oil (gas) wells, if verified correct by the Ministry of Economic Affairs and endorsed by the Ministry of Finance. (R)

2.-Deleted.

3. -Machinery and equipment (including parts and accessories) under headings in this Chapter (including division Nos.8479.89.50 and 8479.90.20), imported for prevention of air pollution, water contamination, noise or vibration, or for environmental inspection and test or wastage disposal, are free of duty, if covered by a certificate issued by the Fisheries

Agency under the Council of Agriculture of the Executive Yuan to the effect that they are imported by aquacultural farms, or covered by a certificate issued by the Ministry of Economic Affairs to the effect that they are imported by qualified manufacturers, or, in the case of other importing organizations, covered by a certificate issued by the Environmental Protection Administration, Executive Yuan. (R)

4.-Parts and accessories (including engines) required for making agricultural and horticultural machinery for soil preparation or cultivation, machinery for harvesting, threshing, sorting and drying, cleaning machines for seed, grain or leguminous vegetables as well as raw material for manufacturing such parts and accessories (including raw material for making engines), if imported by agricultural machinery manufacturing factories and covered by a certificate issued by the Ministry of Economic Affairs to the effect that they have not yet been manufactured locally, are exempt from duty. (R)

5.-Articles solely for use by the blind under heading Nos.8442, 8443, 8469, 9608 and heading of other Chapters imported by the government registered relief organizations for the blind are exempt from duty if covered by a certificate issued by the Ministry of Interior. (R)

6.-Heading No.8407 and 8408 are applicable only to engine, imported by machinery manufacturing factories, solely for making fork-lift trucks and straddle lorries as certified by the Ministry of Economic Affairs. (R)

7. Deleted.

8.-Parts and accessories imported for making marine engine by marine engine manufacturing factories, to be actually used for Ministry of Economic Affairs, are exempt from duty. (R)

9. Deleted.

10.-For the purpose of peaceful use, operational equipment for nuclear research; development, production, safeguard, protection, radwaste management and equipment relating to nuclear power generation, if covered with a licence of original manufacturing Country and certified as correct in their usage and safety by the Atomic Energy Council, Executive Yuan, and also covered with a certificate issued by the Ministry of Economic Affairs to the effect that they have not yet been manufactured locally, are exempt from duty. (R)

11.-Automatic machinery or instruments and equipment in complete set imported by registered and qualified livestock raisers to the used for livestock raising as verified correct by the Council of Agriculture, Executive Yuan, are exempt from duty. (R)

12-Machinery, as well as equipment and instruments under heading in this Chapter, Chapter 85 and Chapter 90, imported by the power generation industries with a company organization, which conform to the law of electric industry, and covered with a certificate issued by the Ministry of Economic Affairs to the effect that they are used for power generation and have not yet been manufactured locally, are exempt from duty. Machinery, equipment and instruments meeting the aforementioned requirements and being imported by leasing companies who lease these imports as capital to qualified businesses, are also exempt from duty; However the application for duty exemption shall be jointly made by the leasing companies and the businesses involved. (R)

13-Machinery, equipment and instruments solely for research and experiment or for examination and analysis, under heading in this Chapter and which have not yet been manufactured locally, imported by the qualified manufactures or technical service industries for the development of new production, quality upgrading, increase of production, achievement of energy conservation, promotion of recycling, or improvement of production techniques, as verified correct by the Ministry of Economic Affairs, are exempt from duty. Machinery, equipment and instruments meeting the aforementioned requirements and being imported by leasing companies who lease these imports as capital to qualified businesses, are also exempt from duty however, the application for duty exemption shall be jointly made by the leasing companies and the business involved.

14.- Fork-lift trucks or other works trucks for agricultural production and distribution under heading 8427 imported by farmers, farmers' organization and agriculture cooperation for the effectiveness of operation subject to Agricultural

Development Act, if certified correct in their usage by the Council of Agriculture, Executive Yuan, are exempt from duty.

CHAPTER 85

Additional Notes.

1.-Equipmnt and apparatus imported for miners" safety use, if verified correct that these will be used for the prescribed purposes by the Ministry of Economic Affairs and endorsed by the Ministry of Finance, are exempt from duty. (R)

2.-Deleted.

3. -Deleted.

4.-Machinery, equipment and instruments (including parts and accessories) under headings in this Chapter, imported for prevention of air pollution, water contamination, noise or vibration, or for environmental inspection and test or wastage disposal, are free of duty, if covered by a certificate issued by the Council of Agriculture, Executive Yuan to the effect that they are imported by livestock raisers or farmers, or covered by a certificate issued by the Ministry of Economic Affairs to the effect that they are imported by qualified manufacturers, or, in the case of other importing organizations, covered by a certificate issued by the Environmental Protection Administration, Executive Yuan. (R)

5.-Deleted

6. -Equipment, instruments and material articles solely for making video media, imported by motion picture businesses or radio and program providers which are established with the approval or permission of the Government Information Office (GIO), and by radio and television businesses which are established with the approval or permission of the National Communications Commission (NCC), under this Chapter (except for goods listed under heading 85.23), heading 37.07, Chapter 84 and Chapter 90, as well as particular types of motor vehicles for making motion picture and television program under subheading No. 8705.90, are exempt from duty, if covered by a certificate issued by the Government

Information Office (GIO) or the National Communications Commission (NCC) , Executive Yuan.

7-Machinery, equipment and instruments solely for research and experiment or for examination and analysis, under heading in this Chapter and which have not yet been manufactured locally, imported by the qualified manufactures or technical service industries for the development of new production, quality upgrading, increase of production achievement of energy conservation, promotion of recycling, or improvement of production techniques, as verified correct by the Ministry of Economic Affairs, are exempt from duty. Machinery, equipment and instruments meeting the aforementioned requirements and being imported by leading companies who lease these imports as capital to qualified businesses, are also exempt from duty; however, the application for duty exemption shall be jointly made by the leasing companies and the business involved.

CHAPTER 87

Additional Notes.

1.-Tractors for agricultural use under heading No.8701, if covered by a certificate issued by the Council of Agriculture, Executive Yuan, to the effect those are imported for use in agriculture.

2.-Complete motor vehicles and chassis and bodies of motor vehicles imported in a knocked-down state are not classifiable under heading No.8708 but should be classified under their respective appropriate tariff headings.

3.-Parts and accessories for fire-engines and fire-escapes and assembly（including motor chassis whether or not fitted with engines and cabs）, if covered by a certificate issued by the Ministry of interior to the effect that they are imported to be used for construction of fire-engines are classifiable under division Nos.8705.30.00 for duty exemption. (R)

4.-Parts and accessories (including engines) required for making tractors combining with agricultural implements as well as raw material for manufacturing such parts and accessories (including raw material for making engines), if imported by agricultural machinery manufacturing factories and covered by a certificate issued by the Ministry of Economic Affairs, ate classifiable under division No8701.90.20 for duty exemption. (R)

5. -Deleted.

6.-Motor vehicles under headings Nos.8702, 8703, 8704, 8705 (including parts and accessories for one complete vehicle), if covered by a certificate issued by the Ministry of Economic Affairs to the effect that they ate imported for the purpose of model design and development, analysis and test of functional system, safety improvement, energy saving, pollution prevention, or design and development of parts and accessories, and not for road use, shall be exempt from duty. (R)

7.-Parts and accessories for farm transport vehicle are classifiable under division Nos. 8708.99.70, if imported by agricultural machinery manufacturing factories and covered by a certificate issued by the Ministry of Economic Affairs. (R)

8.-Noise test lorries, lorries for prevention of air pollution under division Nos. 8705.90.90 are exempt from import duty, if covered by a certificate issues by the Environmental Protection Administration, Executive Yuan, to the effect that they are imported for use in pollution prevention, and covered by a certificate issued by the Ministry of Economic Affairs to the effect that they have not yet been manufactured locally. (R)

9.-Ambulances under division No.8703.90.20 with special equipment for emergency aid, and blood-mobiles under division No.8705.90.70 with special equipment for blood donor, if covered by a certificate issued by the National Health Administration, Executive Yuan, only for emergency aid or blood donor, are exempt from duty. (R)

10. -Motor vehicles, specially constructed solely for use by the limb disabled under heading No. 8703, and motorcycles, specially constructed, of a cylinder capacity not exceeding 150cc, solely for use by the limb disabled under division Nos. 8711.10.11 and 8711.20.10, imported by the government-registered relief organizations and groups of the limb disabled or by those who obtained physical and mental disability manuals for the limb disabled , are exempt from duty to the

extent of one unit per limb disabled person only. (R)

11.-[Airfield passenger buses] used for transporting passengers only inside the airport and not having applied for a licence of vehicle, are classifiable under division Nos. 8702.10.10, of covered y a certificate issued by the Ministry of Transportation and Communications. (R)

12. -Articles under this Chapter and Chapters 84, 85, and 90, as parts and accessories and assembly (including motor chassis whether or not fitted with engines and cabs) required for making motor vehicles under division Nos. 8702.90.10, 8702.10.20, 8705.40.00, 8705.90.40, 8705.90.51, 8705.90.52, 8705.90.60, 8705.90.70, and 8705.90.80, if certified correct in their usage by the Ministry of Economic Affairs, are exempt from duty. The above revised articles for duty exemption are retroactive from January 1, 2002..

13.- Disaster relieving vehicle under this Chapter and equipment for fire-fighting, life-saving, and disaster-relieving under this Chapter and all other Chapters, if imported by Fire Authority, as certified correct by the Ministry of Interior, are exempt from duty.

14.-Articles under this Chapter and Chapters 84, 85, and 90, as parts and accessories and assembly（including motor chassis whether or not fitted with engines and cabs）, for making disaster relieving vehicle for Fire Authority, if certified correct by the Ministry of Interior, are exempt from duty.

15. -Deleted.

16.- Motor vehicle if covered by a certificate issued by the Ministry of Economic Affairs according to agreement with foreign entities, should be subject to tariff rate of Chapter 98.

17-The importation of articles under this Chapter or Chapters 84, 85 and 90 as parts, accessories and assembly (including motor chassis whether or not fitted with engines and cabs) required for making motor vehicles under Division Nos.

8702.10.30, 8702.90.20, 8703.90.20, 8705.90.90; and for disabled rehabilitation vehicles（available for wheelchair access to relevant medical equipment or devices）under headings 8702 and 8703, if certified correct in their usage by the Ministry of Economic Affairs, are exempt from duty.

CHAPTER 88

Additional Note.

1.-Supplies required for the repairing and building of flying machines themselves (including electrical equipment), if verified correct by the Ministry of Transportation and Communications and endorsed by the Ministry of Finance, are exempt from duty under heading No.8803. (R)

CHAPTER 89

Additional Notes.

1.-Supplies required for repairing and building of vessels and imported by shipyards for use on the vessels themselves, if verified correct by the Ministry of Economic Affairs and endorsed by the Ministry of Finance, are exempt from duty under division No. 8906.90.20. (R)

2.-Supplies required for the repairing and maintenance of vessels engaged in international trade and imported by shipping companies to be used on the vessels themselves and to be taken on board by the captains are classified under division No. 8906.90.20 duty-free, if found necessary by the Ministry of Transportation and Communications, and endorsed by the Ministry of Finance. (R)

3.-Duty-paid supplies and raw materials essentially for manufacture of such supplies purchased locally by shipping companies for repairing and maintenance of vessels engaged in international trade, are classified under division No. 8906.90.20 and duty-free, if verified correct by the Ministry of Transportation and Communications and endorsed by the Ministry of Finance on condition that the date of importation of such supplies and materials does not exceed two years from the date of release by the Customs. (R)

4.-Duty-paid supplies purchased locally by shipyards and supplies (the duty on essential raw materials of which has been paid) whether produced by shipyards themselves or bought from local manufacturing factories for repairing and building of vessels are classified under division No. 8906.90.20 duty-free if verified correct by the Ministry of Economic Affairs and endorsed by the Ministry of Finance on condition that the date of application for refund of duty and taxes from the Customs does not exceed three years from the date of releasing such supplies or duty-paid materials by the Customs. (R)

5.-Supplies required for repairing and building vessels, fishing tackle and materials of fishing, imported by fisherman or fishery company, if covered by a certificate issued by the Council of Agriculture, Executive Yuan, to the effect that they comply with article 58 of the Fishery Law, are exempt from duty. (R)

CHAPTER 90

Additional Notes.

1. -Instruments and apparatus (including parts and accessories) under headings in this Chapter, imported for prevention of air pollution, water contamination, noise or vibration, or for environmental inspection and test, are free of duty, if covered by a certificate issued by the Fisheries Agency under the Council of Agriculture of the Executive Yuan to the effect that they are imported by aquacultural farms, or covered by a certificate issued by the Ministry of Economic Affairs to the effect that they are imported by qualified manufacturers, or, in case of other importing organizations, covered by a certificate issued by the Environmental Protection Administration, Executive Yuan. (R)

2.deleted.

3. -Instruments and apparatus solely for research and experiment or for examination and analysis, under headings in this Chapter and which have not yet been manufactured locally, imported by the qualified manufacturers or technical service industries for the development of new product, quality upgrading, increase of production, achievement of energy conservation, promotion of recycling, or improvement of production techniques, as verified correct by the Ministry of Economic Affairs, are exempt from duty. Instruments and apparatus meeting the aforementioned requirements and being imported by leasing companies who leased these imports as capital to qualified businesses, are also exempt from duty; however, the application for duty exemption shall be jointly made by the leasing companies and the businesses involved.

（R）

CHAPTER 94

Additional Note.

1.-Goods under headings in this Chapter, imported for prevention of water contamination or for wastage disposal, are free of duty, if covered by a certificate issued by the Environmental Protection Administration, Executive Yuan.（R）

CHAPTER 98

TARIFF QUOTA GOODS.

Additional Notes.

1.-Garlic bulb for sowing under division No.9809.10.00(duty-free), applies only as certified by Council of Agriculture, Executive Yuan.

2. -Deleted.
3.-Ground-nuts(peanut), shelled, flour and meal falling within Division No. 9802.20.00, ground-nuts oil falling within Division No. 9807.30.00 shall converted into the quota quantity of Ground-nuts, in shell respectively. The conversion ratio of shelled ground-nuts flour and meal of ground-nuts, ground-nuts oil is 1.5, 1.8 and 3.8 respectively.
4. –Paddy falling under Division No. 9825.11.00, or milled rice as well as processed rice products falling under Division Nos. 9825.13.00, 9825.21.00, 9825.22.00, 9825.31.00, 9825.32.00, 9825.40.00 and 9825.50.00, should be converted into the quota quantity of brown rice respectively. The conversion ratio of paddy is 0.8, whereas that of milled rice and processed rice products is 1.15. Rice and processed rice products falling under other Tariff Nos. within this chapter are regarded as the equal quota quantity of brown rice.
5.-Husked or polished coconuts within Division No. 9812.00.00 shall be converted into the quota quantity of whole coconuts. The conversion ratio of husked or polished coconuts is 2.65.

Nguồn: Tổng cục Hải quan Đài Loan