ISBN 978-986-54-4544-7
9 789865 445447
GPN：1011201108
定價：760元

中華民國 海關進口稅則 輸出入貨品分類表 合訂本 上冊

財政部關務署
經濟部國際貿易署 印行

經濟部

中華民國 海關進口稅則 輸出入貨品分類表 合訂本

Customs Import Tariff
and
Import and Export Commodity Classification
of the Republic of China

上冊

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中華民國 112 年 10 月
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總　說　明

一、本書係中華民國海關進口稅則及中華民國輸出入貨品分類表之合訂本。前者之主管機關為財政部；後者之主管機關為經濟部國際貿易署。本書之貨品分類架構採用世界關務組織（World Customs Organization，簡稱WCO）制定之國際商品統一分類制度（The Harmonized Commodity Description and Coding System，簡稱HS）2022年版，分為21類、97章（其中第77章列為空章，國際間保留該章以備將來使用）、1,228節（4位碼）及5,612目（6位碼）。我國海關進口稅率依8位碼貨品配置，稱為稅則號別，在HS 2022年版之架構下分為9,335款；貿易管理及統計則採用10位碼分類，計12,524項。另於10位碼之後加一位檢查號碼，廠商申請輸出入許可證及報關時，均須在申請書及報單上填列11位碼之貨品分類號列。我國加入WTO後，為實施關稅配額制度，自91年起，於HS 6位碼分類架構外，另增訂第98章「關稅配額之貨品」，該章分為32款（8位碼）及94項（10位碼）。

二、關於貨品號列品目之劃分及稅則號別之認定，應依據海關進口稅則總則及解釋準則所定有關規定辦理。進口稅率之適用，請參閱總則有關規定。貨品之輸出入規定分為管制或有條件准許、應施檢疫或檢驗，以及大陸物品不准輸入或有條件准許輸入等，均以代碼標示於「輸出入規定」欄。

三、「單位」欄代碼係供統計專用：

（一）代碼為「KGM」或「TNE」時，應於進出口報單「淨重(公斤)」欄填報淨重數，「數量(統計用)」欄可免填。

（二）「單位」欄代碼為「KGM」或「TNE」及另一計量單位時，除於進出口報單「淨重(公斤)」欄填報淨重數外，應於「數量(統計用)」欄填報另一計量單位及數量。

（三）詳細代碼請參閱「貳『單位』欄使用代碼說明」。

四、「稽徵特別規定」欄計加註取消退稅等11種代碼，詳細代碼說明請參閱「叁『稽徵特別規定』欄使用說明」。

五、凡稅則號別逐年調降稅率者，參閱附錄。

六、本書所採用之資料，係截至112年9月27日以前公告者，資料如有誤植、漏列或嗣後如有變更，應依主管機關公告者為準。

INTRODUCTION

1. This publication is the combined volume of the Customs Import Tariff and the Import and Export Commodity Classification, CCC, of the Republic of China. The authority in charge of the former one is the Ministry of Finance; while the International Trade Administration, Ministry of Economic Affairs is the authority in charge of the later one. This combined volume adopts the description and coding system of the Harmonized Commodity Description and coding System (HS) 2022 version. There are 21 Sections, 97 Chapters, 1,228 Headings (4 digits), 5,612 Subheadings (6 digits). And Chapter 77 is reserved for future use in this HS. The coding structure of the commodity classification of this volume goes further down to 9,335 Divisions (8 digits) and 12,524 Items (10 digits). In a complete CCC code, the first 6 digits and their descriptions are identical with the HS 2022. In the Republic of China, a special chapter, 98, covers all tariff quota products, including 32 Divisions and 94 Items. Throughout the volume, the duty rates are placed regularly at the 8-digit level, as known as tariff number. The data for foreign trade administration and statistics can be found at the 10-digit level. The 11th digit is a checking digit. All traders are required to fill in all the 11 digits for their products when applying for import/export permits or for customs clearance.

2. For differentiating the relative codes and descriptions and for identifying a particular commodity with a specific code, both the General Rules of the Customs Import Tariff and the General Rules for Interpretation of the Customs Import Tariff shall apply. Where a duty rate is to be determined, the former shall be applicable. For those commodities subject to import/export controls, or which are conditionally permitted, or subject to inspection or quarantine requirements, and also (as is the case for products of Mainland China) for import prohibited or imports which are conditionally permitted, a special code will be marked in the column of “Import and Export Regulations”.

3. The unit symbols in the Unit Column are for statistics purposes only. Please always fill in the Net Weight(KG) Column with kilograms on Customs declaration form. When the unit symbol is only KGM or TNE, leave the Quantity Column (Statistics Quantity and Unit) blank, and if there is another unit symbol besides KGM or TNE, fill in this column with the number of the unit. Please refer to II. Instruction of the Unit Column for details.

4. The Customs Requirements column has 11 possible codes, e.g. such as that for non-drawback goods. In "Instructions for Customs Requirements” column, a detailed illustration is provided. In the Introduction III, instructions for using this volume are all located.

5. All tariff numbers of which the tariff rates descend year by year are listed in the Annex.

6. All data compiled into this volume were recent as announced before Semptember 27, 2023. Any correction of printing error, or omission, or subsequent change in the text will be effective only upon publication by the competent government office.

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第 70 章	玻璃及玻璃器	1080	Ch. 70	Glass and glassware
第 14 類	**天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬及其製品；仿首飾；鑄幣**	1096	**Section XIV**	**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**
第 71 章	天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬及其製品；仿首飾；鑄幣	1096	Ch. 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
第 15 類	**卑金屬及卑金屬製品**	1109	**Section XV**	**BASE METALS AND ARTICLES OF BASE METAL**
第 72 章	鋼鐵	1112	Ch. 72	Iron and steel
第 73 章	鋼鐵製品	1227	Ch. 73	Articles of iron or steel
第 74 章	銅及其製品	1251	Ch. 74	Copper and articles thereof
第 75 章	鎳及其製品	1262	Ch. 75	Nickel and articles thereof
第 76 章	鋁及其製品	1266	Ch. 76	Aluminium and articles thereof
第 78 章	鉛及其製品	1276	Ch. 78	Lead and articles thereof
第 79 章	鋅及其製品	1279	Ch. 79	Zinc and articles thereof
第 80 章	錫及其製品	1282	Ch. 80	Tin and articles thereof
第 81 章	其他卑金屬；瓷金；及其製品	1284	Ch. 81	Other base metals; cermets; articles thereof
第 82 章	卑金屬製工具、器具、利器、匙、叉及其零件	1293	Ch. 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
第 83 章	雜項卑金屬製品	1305	Ch. 83	Miscellaneous articles of base metal

第 16 類	**機械及機械用具；電機設備；及其零件；錄音機及聲音重放機，電視影像、聲音記錄機及重放機，上述各物之零件及附件**	1312	**Section XVI**	**MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES**
第 84 章	核子反應器、鍋爐、機器及機械用具；及其零件	1313	Ch. 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
第 85 章	電機與設備及其零件；錄音機及聲音重放機；電視影像、聲音記錄機及重放機；以及上述各物之零件及附件	1411	Ch. 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
第 17 類	**車輛、航空器、船舶及有關運輸設備**	1482	**Section XVII**	**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**
第 86 章	鐵道或電車道機車、車輛及其零件；鐵路或電車道軌道固定設備及配件與零件；各種機械式（包括電動機械）交通信號設備	1483	Ch. 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
第 87 章	鐵道及電車道車輛以外之車輛及其零件與附件	1488	Ch. 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
第 88 章	航空器、太空船及其零件	1517	Ch. 88	Aircraft, spacecraft, and parts thereof
第 89 章	船舶及浮動構造體	1524	Ch. 89	Ships, boats and floating structures
第 18 類	**光學、照相、電影、計量、檢查、精密、內科或外科儀器及器具；鐘錶；樂器；上述物品之零件及附件**	1530	**Section XVIII**	**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**
第 90 章	光學、照相、電影、計量、檢查、精密、內科或外科儀器及器具；上述物品之零件及附件	1530	Ch. 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
第 91 章	鐘、錶及其零件	1565	Ch. 91	Clocks and watches and parts thereof
第 92 章	樂器；與其零件及附件	1573	Ch. 92	Musical instruments; parts and accessories of such articles

第 19 類	**武器與彈藥；及其零件與附件**	1578	**Section XIX ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**
第 93 章	武器與彈藥；及其零件與附件	1578	Ch. 93 Arms and ammunition; parts and accessories thereof
第 20 類	**雜項製品**	1583	**Section XX MISCELLANEOUS MANUFACTURED ARTICLES**
第 94 章	家具；寢具、褥、褥支持物、軟墊及類似充填家具；未列名之燈具及照明裝置；照明標誌，照明名牌及類似品；組合式建築物	1583	Ch. 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
第 95 章	玩具、遊戲品與運動用品；及其零件與附件	1594	Ch. 95 Toys, games and sports requisites; parts and accessories thereof
第 96 章	雜項製品	1604	Ch. 96 Miscellaneous manufactured articles
第 21 類	**藝術品、珍藏品及古董**	1617	**Section XXI WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**
第 97 章	藝術品、珍藏品及古董	1617	Ch. 97 Works of art, collectors' pieces and antiques
第 98 章	關稅配額之貨品	1623	Ch. 98 Tariff quota goods
附錄	**112 至 116 年逐年降稅清表**		**Annex Tariff Reduction Schedule, 2023 to 2027**

壹、「國定稅率」欄使用說明
Ⅰ. INSTRUCTION OF TARIFF RATE COLUMN

一、適用國定稅率第1欄稅率之國家或地區名單
1. LIST OF COUNTRIES OR TERRITORIES SUBJECT TO TARIFF RATE (COLUMN I)

Products imported from the following countries or territories are subject to the rates of duty set forth in ColumnI of the Customs Import Tariff of the Republic of China：

（一）ＷＴＯ會員（以世界貿易組織網站公告且我未對其援引排除條款者為準）

（1）WTO members (for those listed as the members on the WTO website which are not subjected to non-application of the agreement by the R.O.C.)

1	AF	阿富汗	Afghanistan
2	AL	阿爾巴尼亞	Albania
3	AO	安哥拉	Angola
4	AG	安地卡	Antigua and Barbuda
5	AR	阿根廷	Argentina
6	AM	亞美尼亞	Armenia
7	AU	澳大利亞	Australia
8	AT	奧地利	Austria
9	BH	巴林	Bahrain, Kingdom of
10	BD	孟加拉	Bangladesh
11	BB	巴貝多	Barbados
12	BE	比利時	Belgium
13	BZ	貝里斯	Belize
14	BJ	貝南	Benin
15	BO	玻利維亞	Bolivia, Plurinational State of
16	BW	波札那	Botswana
17	BR	巴西	Brazil
18	BN	汶萊	Brunei Darussalam
19	BG	保加利亞	Bulgaria
20	BF	布吉納法索	Burkina Faso
21	BI	蒲隆地	Burundi
22	CV	維德角	Cabo Verde
23	KH	柬埔寨	Cambodia
24	CM	喀麥隆	Cameroon
25	CA	加拿大	Canada
26	CF	中非	Central African Republic
27	TD	查德	Chad
28	CL	智利	Chile
29	CN	中華人民共和國	China
30	CO	哥倫比亞	Colombia
31	CG	剛果	Congo

32	CR	哥斯大黎加	Costa Rica
33	CI	象牙海岸	Cote d'lvoire
34	HR	克羅埃西亞	Croatia
35	CU	古巴	Cuba
36	CY	賽普勒斯	Cyprus
37	CZ	捷克	Czech Republic
38	CD	剛果民主共和國	Democratic Republic of the Congo
39	DK	丹麥	Denmark
40	DJ	吉布地	Djibouti
41	DM	多米尼克	Dominica
42	DO	多明尼加	Dominican Republic
43	EC	厄瓜多	Ecuador
44	EG	埃及	Egypt
45	SV	薩爾瓦多	El Salvador
46	EE	愛沙尼亞	Estonia
47	EU	歐盟	European Union
48	FJ	斐濟	Fiji
49	FI	芬蘭	Finland
50	FR	法國	France
51	GA	加彭	Gabon
52	GM	甘比亞	Gambia
53	GE	喬治亞	Georgia
54	DE	德國	Germany
55	GH	迦納	Ghana
56	GR	希臘	Greece
57	GD	格瑞那達	Grenada
58	GT	瓜地馬拉	Guatemala
59	GN	幾內亞	Guinea
60	GW	幾內亞比索	Guinea-Bissau
61	GY	蓋亞那	Guyana
62	HT	海地	Haiti
63	HN	宏都拉斯	Honduras
64	HK	香港	Hong Kong, China
65	HU	匈牙利	Hungary
66	IS	冰島	Iceland
67	IN	印度	India
68	ID	印度尼西亞	Indonesia
69	IE	愛爾蘭	Ireland
70	IL	以色列	Israel
71	IT	義大利	Italy
72	JM	牙買加	Jamaica
73	JP	日本	Japan
74	JO	約旦	Jordan
75	KZ	哈薩克	Kazakhstan
76	KE	肯亞	Kenya
77	KR	大韓民國	Korea, Republic of
78	KW	科威特	Kuwait, the State of
79	KG	吉爾吉斯	Kyrgyz Republic
80	LA	寮國	Lao People's Democratic Republic

81	LV	拉脫維亞	Latvia
82	LS	賴索托	Lesotho
83	LR	賴比瑞亞	Liberia
84	LI	列支敦斯登	Liechtenstein
85	LT	立陶宛	Lithuania
86	LU	盧森堡	Luxembourg
87	MO	澳門	Macau, China
88	MG	馬達加斯加	Madagascar
89	MW	馬拉威	Malawi
90	MY	馬來西亞	Malaysia
91	MV	馬爾地夫	Maldives
92	ML	馬利	Mali
93	MT	馬爾他	Malta
94	MR	茅利塔尼亞	Mauritania
95	MU	模里西斯	Mauritius
96	MX	墨西哥	Mexico
97	MD	摩爾多瓦	Moldova, Republic of
98	MN	蒙古	Mongolia
99	ME	蒙特內哥羅共和國	Montenegro
100	MA	摩洛哥	Morocco
101	MZ	莫三比克	Mozambique
102	MM	緬甸	Myanmar
103	MK	北馬其頓	North Macedonia
104	NA	納米比亞	Namibia
105	NP	尼泊爾	Nepal
106	NL	荷蘭	Netherlands
107	NZ	紐西蘭	New Zealand
108	NI	尼加拉瓜	Nicaragua
109	NE	尼日	Niger
110	NG	奈及利亞	Nigeria
111	NO	挪威	Norway
112	OM	阿曼	Oman
113	PK	巴基斯坦	Pakistan
114	PA	巴拿馬	Panama
115	PG	巴布亞紐幾內亞	Papua New Guinea
116	PY	巴拉圭	Paraguay
117	PE	秘魯	Peru
118	PH	菲律賓	Philippines
119	PL	波蘭	Poland
120	PT	葡萄牙	Portugal
121	QA	卡達	Qatar
122	RO	羅馬尼亞	Romania
123	RU	俄羅斯	Russia Federation
124	RW	盧安達	Rwanda
125	KN	聖克里斯多福	Saint Kitts and Nevis
126	LC	聖露西亞	Saint Lucia
127	VC	聖文森	Saint Vincent and the Grenadines
128	WS	薩摩亞	Samoa
129	SA	沙烏地阿拉伯	Saudi Arabia, Kingdom of

130	SN	塞內加爾	Senegal
131	SC	塞席爾	Seychelles
132	SL	獅子山	Sierra Leone
133	SG	新加坡	Singapore
134	SK	斯洛伐克	Slovak Republic
135	SI	斯洛維尼亞	Slovenia
136	SB	索羅門群島	Solomon Islands
137	ZA	南非	South Africa
138	ES	西班牙	Spain
139	LK	斯里蘭卡	Sri Lanka
140	SR	蘇利南	Suriname
141	SZ	史瓦帝尼	Eswatini
142	SE	瑞典	Sweden
143	CH	瑞士	Switzerland
144	TJ	塔吉克	Tajikistan
145	TZ	坦尚尼亞	Tanzania
146	TH	泰國	Thailand
147	TG	多哥	Togo
148	TO	東加	Tonga
149	TT	千里達	Trinidad and Tobago
150	TN	突尼西亞	Tunisia
151	TR	土耳其	Türkiye
152	UG	烏干達	Uganda
153	UA	烏克蘭	Ukraine
154	AE	阿拉伯聯合大公國	United Arab Emirates
155	GB	英國	United Kingdom
156	US	美國	United States of America
157	UY	烏拉圭	Uruguay
158	VU	萬那杜	Vanuatu
159	VE	委內瑞拉	Venezuela, Bolivarian Republic of
160	VN	越南	Viet Nam
161	YE	葉門	Yemen
162	ZM	尚比亞	Zambia
163	ZW	辛巴威	Zimbabwe

（二）ＷＴＯ以外與我互惠之國家或地區：

（2）Other countries or territories with reciprocal relationship with the R.O.C.

1	AS	美屬薩摩亞	American Samoa
2	AI	安圭拉	Anguilla
3	AZ	亞塞拜然共和國	Azerbaijan
4	BS	巴哈馬	Bahamas
5	ET	衣索比亞	Ethiopia
6	VA	教廷	Holy See
7	IR	伊朗	Iran
8	IQ	伊拉克	Iraq

9	LB	黎巴嫩	Lebanon
10	LY	利比亞	Libyan Arab Jamahiriya
11	MH	馬紹爾群島	Marshall Islands
12	MC	摩納哥	Monaco
13	MS	蒙瑟拉特	Montserrat
14	NR	諾魯	Nauru
15	NC	新克里多尼亞	New Caledonia
16	PR	波多黎哥	Puerto Rica
17	SO	索馬利亞	Somalia
18	ER	厄利垂亞	Eritrea
19	SD	蘇丹	Sudan
20	SY	敘利亞	Syrian Arab Republic
21	XC*	大溪地	Tahiti
22	GQ	赤道幾內亞	Equatorial Guinea
23	KI	吉里巴斯	Kiribati
24	PW	帛琉	Palau
25	ST	聖多美普林西比	Sao Tome and Principe
26	TV	吐瓦魯	Tuvalu
27	KM	葛摩	Comoros
28	DZ	阿爾及利亞	Algeria
29	XK	科索沃	Kosovo

二、適用國定稅率第2欄稅率之國家或地區名單及應檢附之文件

2. LIST OF COUNTRIES OR TERRITORIES SUBJECT TO TARIFF RATE (COLUMN II)AND THE DOCUMENTS REQUIRED

1、PA　巴拿馬共和國　Panama　（自 93 年 1 月 1 日正式生效）
2、GT　瓜地馬拉共和國　Guatemala　（自 95 年 7 月 1 日正式生效）
3、NI　尼加拉瓜共和國　Nicaragua　（自 97 年 1 月 1 日正式生效）
4、SV　薩爾瓦多共和國　El Salvador　（自 97 年 3 月 1 日正式生效）
5、HN　宏都拉斯共和國　Honduras　（自 97 年 7 月 15 日正式生效）
6、CN　中華人民共和國　China　（自 100 年 1 月 1 日正式生效）(僅適用 ECFA 早收清單貨品)
7、NZ　紐西蘭　New Zealand　（自 102 年 12 月 1 日正式生效）
8、SG　新加坡　Singapore　（自 103 年 4 月 19 日正式生效）
9、PY　巴拉圭　Paraguay　（自 107 年 2 月 28 日正式生效）
10、SZ　史瓦帝尼　Eswatini　（自 107 年 12 月 27 日正式生效）
11、BZ　貝里斯　Belize　（自 111 年 1 月 15 日正式生效）
12、LDCs 低度開發國家　Least Developed Countries（低度開發國家認定準則及清單業經立法院 94 年 12 月 9 日審議通過，自該日起即有適用）

註 1：第二欄之稅率適用於特定低度開發、開發中國家或地區之特定進口貨物，或與我簽署自由貿易協定或經濟合作協議之國家或地區之特定進口貨物。

註 2：我國與尼加拉瓜共和國自由貿易協定自 111 年 7 月 1 日起停止施行，我國與薩爾瓦多共和國間自由貿易協定自 112 年 5 月 15 日起停止施行，我國與宏都拉斯共和國間自由貿易協定自 112 年 12 月 6 日起終止。

低度開發國家認定標準及指標(LDC Identification Criteria & Indicators)（註）

低所得標準	人均國民總收入（GNI）（3 年平均值）	列入門檻→低於 1,018 美元
		畢業（從清單除名）門檻→高於 1,222 美元
		所得標準特別畢業門檻→高於 2,444 美元
人力資產衡量標準	健康指標	5 歲以下孩童死亡率
		發育遲緩患病率
		孕產婦死亡率
	教育指標	中等學校入學率
		成人識字率
		中等學校入學之兩性平等指數
	列入門檻→低於 60	
	畢業門檻→高於 66	

經濟及環境脆弱度衡量標準	經濟脆弱度指標	農、林、漁業之 GDP 占比
		偏遠及封閉程度
		貨品出口集中度
		商品及服務出口不穩定度
	環境脆弱度指標	低海拔沿海地區人口占比
		旱地人口占比
		農業生產不穩定度

		災害之受害者
	列入門檻→高於 36	
	畢業門檻→低於 32	

- 聯合國大會（GA）和經濟及社會理事會（ECOSOC）授權發展政策委員會（Committee for Development Policy, CDP）每 3 年對低度開發國家清單內國家進行檢視並提出列入或除名建議。
- 前述建議並非僅基於各指標得分，國家特定信息（如聯合國經濟和社會事務部的影響評估、聯合國貿易和發展會議的脆弱性概況）以及政府的觀點亦作為補充性資訊納入考量。
- 列入門檻由 CDP 設定，須同時達到 3 項標準之列入門檻，且人口不超過 7 千 5 百萬人，即被納入低度開發國家清單。
- 畢業門檻亦由 CDP 設定，須經 CDP 檢視，連續 2 次符合 3 項標準之畢業門檻任 2 項，則可自低度開發國家清單畢業。但若人均國民總收入連續 2 次達到所得標準特別畢業門檻金額（2,444 美元），則不論其他 2 項標準之表現，即被認為有資格畢業。

（**註**）摘錄自聯合國 2021 年最新網頁所公告之認定準則。

低度開發國家清單 (List of LDCs)

1	AF	阿富汗	Afghanistan
2	BD	孟加拉	Bangladesh
3	BJ	貝南	Benin
4	BT	不丹	Bhutan
5	BF	布吉納法索	Burkina Faso
6	BI	浦隆地	Burundi
7	KH	柬埔寨	Cambodia
8	CF	中非	Central African Republic
9	TD	查德	Chad
10	KM	葛摩	Comoros
11	CD	剛果	Democratic Republic of the Congo
12	DJ	吉布地	Djibouti
13	ER	厄利垂亞	Eritrea
14	ET	依索比亞	Ethiopia
15	GM	甘比亞	Gambia

16	GN	幾內亞	Guinea
17	GW	幾內亞比索	Guinea-Bissau
18	HT	海地	Haiti
19	KI	吉里巴斯	Kiribati
20	LA	寮國	Lao People's Democratic Republic
21	LS	賴索托	Lesotho
22	LR	賴比瑞亞	Liberia
23	MG	馬達加斯加	Madagascar
24	MW	馬拉威	Malawi
25	ML	馬利	Mali
26	MR	茅利塔尼亞	Mauritania
27	MZ	莫三比克	Mozambique
28	MM	緬甸	Myanmar
29	NP	尼泊爾	Nepal
30	NE	尼日	Niger
31	RW	盧安達	Rwanda
32	ST	聖多美及普林西比	São Tomé and Príncipe
33	SN	塞內加爾	Senegal
34	SL	獅子山	Sierra Leone
35	SB	索羅門群島	Solomon Islands
36	SO	索馬利亞	Somalia
37	SS	南蘇丹	South Sudan
38	SD	蘇丹	Sudan

39	TL	東帝汶	Timor-Leste
40	TG	多哥	Togo
41	TV	吐瓦魯	Tuvalu
42	UG	烏干達	Uganda
43	TZ	坦尚尼亞	United Republic of Tanzania
44	YE	葉門	Yemen
45	ZM	尚比亞	Zambia

三、貨品國別之認定標準

3. THE CRITERIA OF ASCERTAINMENT OF COUNTRY OF ORIGIN

依照財政部與經濟部訂定發布之「進口貨物原產地認定標準」辦理。由海關就申報進口貨物及有關文件查明認定，但海關如認為有必要或查驗認定不易者，得請納稅義務人提供產地證明書，以便參核。

The country of origin for a product shall be determined in accordance with the “Rules of Origin on Imported Goods” jointly promulgated by the Ministry of Finance and the Ministry of Economic Affairs. It is to be ascertained by verifying articles imported and their relevant documents by Customs. In case of the country of origin being unable to be ascertained, or when deemed necessary, the Customs may request the duty payer to submit a certificate of country of origin for purpose of ascertainment.

貳、「單位」欄使用代碼說明

II. INSTRUCTION OF UNIT COLUMN

代 碼 Code	計 量 單 位	Units of Measurement
KGM	公斤	Kilogram
TNE	公噸	Metric Ton
TND	乾公噸	Dry Metric Ton
MTR	公尺	Meter
MTK	平方公尺	Square Meter
MTQ	立方公尺	Cubic Meter
LTR	公升	Liter
PCE	個、片、塊、段、枝	Piece
DZN	打	Dozen
SET	組、套	Set
NIU	輛、架、艘	Unit
HED	頭	Head
NPR	雙（數量）	Pair
KSK	仟支（紙菸單位）	One Thousand Sticks
KVA	仟伏安	Kilovolt Ampere
DOS	劑	Dose
CTM	克拉	Metric Carat

叁、「稽徵特別規定」欄使用說明
III. INSTRUCTION OF CUSTOMS REQUIREMENTS COLUMN

一、本欄係取消退稅、不得保稅、應課徵貨物稅、酒稅、菸稅及健康福利捐及特定稅則增減免關稅等項目，由原法規規定範圍轉化為 CCC 號列後，分用不同代號予以註記，以供通關時作業之參考。由於原法規規定範圍與 CCC 號列並無必然關係，因此，本欄註記僅供參考，如有疑義，仍應依原法規規定認定之。

1. The different Codes listed here are to show the generic of the corresponding C.C.C. codes. The alphabets R, T, B and C represent ineligible for duty drawback, duty bonded; subject to commodity tax; alcohol tax; tobacco tax, health and welfare surcharge respectively. Because the original regulations do not have necessary relationship with the corresponding C.C.C. codes, this column is for reference only. If there are any doubts, please refer to the original regulations.

二、本欄標示代碼及其意義：

2. The Codes and Their Meanings:

代碼 Code 稽徵特別規定 Customs Requirements

（一） B 應徵酒稅

Subject to alcohol tax

（二） B* 部分進口應徵酒稅

Subject to alcohol tax, partially

（三） C 菸稅及菸品健康福利捐

Subject to tobacco tax & health and welfare surcharge

（四） D* 部分進口須額外檢具自由貿易協定締約國政府相關單位核發之牛隻屠宰前之飼養農場及屠宰場資料

Some of import countries shall extra enclose documents of the raising farm and slaughter house before the cow slaughtered which issued by relative FTA signatory Government units.

（五） G 採取特別防衛措施

Adopt Special Safeguard

（六）L* 部分進口應課徵特種貨物及勞務稅

Subject to specifically selected goods and services tax, partially

（七）N　適用增註之特定稅則號別

Subject to Tariff Additional Note for special tariff number

（八）R　取消退稅

Non duty drawback

（九）T　進口應課徵貨物稅

Subject to commodity tax

（十）T* 部分進口應課徵貨物稅

Subject to commodity tax, partially

（十一）Z 進口貨物統計數量(統計用)欄得申報「0」之稅則號別

（整套機器設備或組合物品須拆散、分裝報運進口時，應分別於主機設備或第一批報運進口報單之數量（統計用）欄填其整套之數量，餘者分批進口時，該欄則填列「0」，並按整套機器或組合物品應歸列之稅則號別申報。）

The Tariff Heading in which the quantity of imported goods could be declared "0".

(In case where a complete set of machinery or a commodity made of several different component parts has be imported in a knockdown state and packed separately, the quantity of the first batch of such machinery or commodity shall be declared as one single unit, and the quantity for the rest of the batches to be imported subsequently as "0". In these cases import declaration shall be made according to the tariff heading applicable to the complete set of machinery or the commodity as one single unit.)

肆、「輸 出 入 規 定」欄 使 用 說 明

IV. INSTRUCTION OF IMPORT AND EXPORT REGULATIONS COLUMN

一、 輸 入 規 定

A. Import Regulations

（一） 使用須知

1. Users' Guide

1. 輸入貨品，應依貿易法、貿易法施行細則、貨品輸入管理辦法、戰略性高科技貨品輸出入管理辦法、限制輸入貨品表及海關協助查核輸入貨品表之規定辦理。輸入大陸地區貨品，應另依臺灣地區與大陸地區貿易許可辦法及「大陸物品有條件准許輸入項目、輸入管理法規彙總表」之規定辦理。

1. The importation of commodities shall be made in accordance with the Foreign Trade Act, the Enforcement Rules of the Foreign Trade Act, the Regulations Governing Import of Commodities, the Regulations Governing Export and Import of Strategic High-Tech Commodities, the "List of Commodities Subject to Import Restriction" and the "List of Commodities Assisted by Customs for Import Examination". For commodities imported from Mainland China, the importation shall be made in accordance with the "Rules Governing Permission of Trade between Taiwan Area and the Mainland Area", and the "Consolidated List of conditional Import Items of Mainland China Origin and Regulations Governing Import of Mainland China Origin Commodities".

2. 依照貿易法，貨品輸入管理係採取原則准許，例外限制之方式，亦即原則上准許自由輸入，至於因國際條約、貿易協定或基於國防、治安、文化、衛生、環境與生態保護或政策需要而限制輸入者，採行負面列表制度，並編訂「限制輸入貨品表」，據以執行。

2. According to the Foreign Trade Act, the imports of commodities are generally allowed to be imported freely. While the international treaties, trade agreements, national defense, social security, culture protection, hygiene, environmental or ecology conservation, and/or the policy demands require restriction on imports, the Negative List shall be applied. For implementation of the Negative List system, the "List of Commodities Subject to Import Restriction" is established.

3. 「限制輸入貨品表」內之貨品，包括下列兩種限制情形：

   (1) 管制輸入貨品：非經經濟部國際貿易署專案核准發給輸入許可證，不得輸入。

   (2) 有條件准許輸入貨品：有一定之核准條件，進口人應依表內所載

3. For the commodities in the "List of Commodities Subject to Import Restriction", imports are subject to two kinds of regulations:

   (1) Commodities subject to import control:
   Commodities cannot be imported unless the International Trade Administration, Ministry of Economic Affairs grants import permits to them.

   (2) Commodities can only be imported subject to certain conditions:
   Importers of these commodities shall comply

輸入規定（如檢附該項貨品主管機關所核發之同意文件等），始得輸入。

with the requirements prescribed in the List (e.g., obtaining consent letters issued by the relevant authorities), or cannot import these commodities.

4. 「限制輸入貨品表」外之貨品，不限制輸入，且免除輸入許可證，進口人可逕向海關申請報關進口。但依其它法令之規定，須由有關主管機關核發許可文件或證照始得輸入者，另編訂「海關協助查核輸入貨品表」，由海關於貨品通關時協助查核。列入該表內之貨品，應依表列輸入規定辦理，海關始准免證通關放行。

4. For the commodities not in the "List of Commodities Subject to Import Restriction", imports are not subject to any import restriction, and no import permits are required. Importers can apply for customs clearance for these commodities directly. Although these commodities are not subject to import regulation, some of them are subject to the requirements imposed by other laws or decrees for regulating purposes, such as the requirements for certificates, market licenses, or supervisory approval granted by the relevant competent authorities. Such commodities and the requirements are compiled into the "List of Commodities Assisted by Customs for Import Examination", and the Customs assist to examine the conformity of these commodities to the listed requirements. Unless these commodities comply with the import requirements set forth in such List, the Customs will not approve the clearance.

5. 為便於各界查閱輸入規定，經將絕大部分之規定以三位數字之代號標示於我國貨品標準分類之各項商品下，其餘不適合以代號標示於貨品分類各項下之規定，列為「其他相關輸入規定」（請參閱第 50 至 53 頁）。

5. For the convenience of the public to check the relevant import regulations, most regulations have been compiled into three numerical digit codes and put under the CCC (Commodity Classification of the Republic of China) code. As to the other regulations not suitable to be listed this way, please check with the “Other Relevant Import Regulations” on pages 50 to 53.

6. 輸入貨品其屬應施檢驗或檢疫之品目，應依有關檢驗或檢疫之規定辦理。亦即「中華民國輸出入貨品分類表」內輸入規定代號字頭為 A、B、C、F、H 或 W 者，申請人應自行瞭解並依照其規定辦理。

6. If the imported commodities are subject to inspection or quarantine, the importation shall be made in accordance with the relevant inspection or quarantine regulations. That is, for any import regulation code in the "Classification of Import & Export Commodities of the Republic of China" with a heading of A, B, C, F, H or W, the applicant shall understand the regulation by himself and make the importation in accordance with the pertinent regulation.

(二) 輸入規定代號說明

2. Instruction of Import Regulation Codes

(空白) 准許（免除簽發許可證）。	Import permitted (free from licensing)
111 管制輸入。	Import controlled (licensed by the International Trade Administration, Ministry of Economic Affairs.)
113 自美國、加拿大、荷蘭、瑞典、日本或墨西哥進口時，應向經濟部國際貿易署申請輸入許可證。進口報驗時，應檢附出口國（地區）政府檢疫及食品安全主管機關簽發之證明書；自美國進口時，應另檢附輸臺證明書。	Importation from the United States, Canada, Netherlands, Sweden, Japan or Mexico shall apply for import license from the International Trade Administration, Ministry of Economic Affairs. When applying for inspection, applicants shall submit certificates for meat products issued by competent authorities of animal health and food safety. Applicants for products from the U.S. shall submit Certificate for Export to Taiwan.
114 朝鮮人民共和國(北韓)物品不准進口。	Importation of Democratic People's Republic of Korea (North Korea) products is prohibited.
121 由經濟部國際貿易署簽發輸入許可證。	Import permit issued by the International Trade Administration, Ministry of Economic Affairs.
236 應檢附輸入光碟製造機具申報備查文件。	It is necessary to submit a Certificate for Optical Disk Manufacturing Implement Import issued by the Board of Foreign Trade, Ministry of Economic Affairs.
251 應檢附經濟部產業發展署同意文件。	Approval from the Industrial Development Administration, Ministry of Economic Affairs is required.
255 應檢附經濟部能源署同意文件。	Approval from the Energy Administration, Ministry of Economic Affairs is required.
256 輸入 25 瓦特以上（含）之白熾燈泡，應檢附經濟部能源署同意文件。	Importing incandescent lamps with an input power exceeding or equal to 25W should provide an approval document issued by the Energy Administration, Ministry of Economic Affairs.
259 應檢附經濟部水利署同意文件。	Approval from the Water Resources Agency, Ministry of Economic Affairs is required.
301 應檢附經濟部同意文件。	Approval from the Ministry of Economic Affairs is required.
343 限由中央印製廠憑中央銀行發行局同意文件辦理進口。	Importation shall be made only by China Engraving & Printing Works with the requisite approval document from the Issue Department of the Central Bank of China.
344 應檢附中央銀行發行局之同意文件。	An approval from the Issue Department of the Central Bank of China is required.
362 應檢附直轄市或縣（市）警察局同意文件。	An approval from the local city or county police administration is required.

363	應檢附內政部警政署同意文件，但軍事機關應檢附國防部同意文件。	An approval from the National Police Administration, Ministry of the Interior is required. if the imported goods are for military authority use, then an approval from the Ministry of National Defense is required.
364	進口槍枝或槍枝之零件及附件，槍管、滑套（轉輪）、槍機等為金屬材質者，應檢附內政部警政署同意文件；如非屬前述者，應檢附內政部警政署核發之不列管證明文件。	For importation of guns, parts and accessories thereof in which the barrels, slides (cylinders) or actions are made of metal, approval from the National Police Agency of the Ministry of the Interior (MOI) is required. For importation of commodities that do not belong to the aforementioned category, a control-free document issued by the National Police Agency of the MOI is required.
366	應檢附內政部核發之同意文件或非屬爆竹煙火管理條例列管項目之證明文件。	Approval from the Ministry of the Interior, or a certificate stating that the items are not controlled under the Firework and Firecracker Regulation Act issued by the Ministry of the Interior is required.
367	進口量達 50 公斤（含）以上者，應檢附內政部許可文件。	Approval from the Ministry of the Interior is required when the quantity of the commodity to be imported is equal to or more than 50 kilograms.
368	應檢附 Kimberley Process 參與方指定機關核發之 Kimberley Process 證書。	The Kimberley Process Certificate issued by the designated export authority of the Kimberley Process Participant is required.
375	一、進口經勞動部指定或公告指定之機械、設備或器具（以下簡稱受指定產品），應取得勞動部核發之登錄完成通知書，或勞動部認可之型式驗證機構核發之型式驗證合格證書，並應申報填列登錄完成通知書號碼（十四碼）或型式驗證合格證明書號碼（十四碼）。進口受指定產品如未取得前述登錄完成通知書或型式驗證合格證明書，得向勞動部辦理輸入品具結先行放行，並應申報填列輸入先行放行通知書號碼（十四碼）。二、進口符合下列之受指定產品，逐案於指定網站完成填報，及上傳勞動部核發之同意文件或目的事業主管機關核發之確認文件，並於進口報單填列指定代碼者，免依第一項規定辦理：（一）已依其他法律規定實施檢查、檢驗、驗證或認可者。（二）屬專供國防	1. Importation of the required or regulated machinery, equipment and tools by the Ministry of Labor (MOL) (hereinafter referred to as "The regulated Goods") must be handled according to the following regulations: (1) A copy of the registration document for the regulated Goods issued by the MOL or the Conformity of Certificate (COC) of Type-Certification issued by the designated Type-Certification Bodies (TCBs) should be obtained, and; (2) the number of the registration document or the COC (all consisting of 14 letters and digits) must be declared and listed in the import declaration. In case of importation of the regulated Goods without the registration document or the Conformity of Certificate (COC) of Type-Certification, the Application for Prior Release for the importation of the regulated Goods may be submitted to MOL. The specified number for Prior Release for the importation of the regulated Goods (14 letters and digits) must be declared and listed in the import declaration. 2. For the importation of the regulated Goods which meet any one

	軍事、科技研究、實驗、展覽或測試用途者，已取得目的事業主管機關核發之確認文件。（三）進口至國內組裝、加工後，將復運出口者。三、進口非屬受指定產品，於進口報單填列專用代碼 ML999999999989 者，免依第一項規定辦理。	of following conditions, these have been registered and uploaded the Approval document by the MOL or the Authority on the specified website, and the specified code should be listed on the import declaration are exempted from the above regulations of item 1 :(1) regulated Goods are subject to requirements for inspection, certification, approval or management in accordance with other laws or acts, (2) Importation of Goods for military or national defense use, sole purpose of technological research and development, experimental study, exhibition or testing use, an approval issued by the Authority. (3) Certain Goods to be imported will be exported after further processing or assembling.3. Importing Goods are exemption from the scope for the above regulations of item 1, the specialized code ML999999999989 should be listed on the import application for these Goods.
401	應檢附農業部同意文件。	Approval from the Ministry of Agriculture is required.
402	應檢附種苗業登記證影本，但進口數量在 100 公克以下者，得免附。	A photocopy of seed plant enterprise registration certificate is required, unless the quantity of the commodity to be imported is below 100 grams.
403	進口肥料應檢附農業部核發之肥料登記證影本（限原證持有者進口）或同意文件。	To import fertilizer, a photocopy of the fertilizer registration certificate (this certificate should be used exclusively by the owner himself) or a notice of approval from the Ministry of Agriculture is required.
404	（一）進口飼料，應檢附農業部核發之飼料輸入登記證影本或農業部、台北市、高雄市政府核發之飼料製造登記證影本（持飼料製造登記證申請進口者，僅限飼料工廠進口自用飼料原料）。（二）進口飼料添加物，應檢附農業部核發之飼料添加物輸入登記證影本（以上飼料或飼料添加物品目以農業部公告者為準）。（三）非飼料或飼料添加物登記證持有者，應加附持有者之授權文件，或於登記證影本上加蓋授權使用之章戳。（四）如屬樣品、贈品，應檢附農業部或台北市、高雄市政府核發之進口同意文件。	(1) For importation of feedstuff, a photocopy of registration certificate for importation of feedstuff issued by the Ministry of Agriculture or a photocopy of registration certificate for manufacturing of feedstuff issued by the Ministry of Agriculture, Taipei or Kaohsiung City Government is required. (The importer who may use the registration certificate for manufacturing of feedstuff in applying for importation of feedstuff is limited to the manufacturer of feedstuff, who will use the feedstuff as materials by himself). (2) For importation of feedstuff additives, a photocopy of registration certificate for importation of feedstuff additives issued by the Ministry of Agriculture is required. (The above mentioned feedstuff and feedstuff additives should be limited to those duly announced by the Ministry of Agriculture). (3) For non-certificate holders, they shall submit an application for importation together with an authorization documentation issued by the owner of such a certificate or a stamp on the photocopy of the said certificate indicating that

		authorization to use the relevant certificate has been granted. (4) If the imported goods are samples or gifts, an approval from the Ministry of Agriculture, Taipei or Kaohsiung City Government is required.
405	進口農藥：（一）農藥成品應檢附農業部動植物防疫檢疫署核發之農藥許可證及農藥販賣業執照影本（二）農藥原體限由農藥製造業者進口，應檢附農藥（製造）許可證及農藥（原體輸入）許可證影本（三）非農藥許可證持有者，應加附持有者之授權文件，或於農藥許可證影本上加蓋授權使用之章戳。	For importation of agro-pesticides:(1) A photocopy of agro-pesticide (import) license and a license for dealing in agro-pesticides issued by the Animal and Plant Health Inspection Agency, Ministry of Agriculture are required. (2) Application for import of technical grade agro-pesticides is limited to pesticide manufacturers. The agro-applicant shall present both licenses for manufacturing agro-pesticides and technical grade agro-pesticides. (3)Non-licensed importers shall submit an application accompanied by an authorization documentation issued by the license owner or a stamp on the photocopy of agro-pesticide license indicating that authorization to use the relevant license has been granted.
406	進口動物用藥品（包括原料藥、製劑及生物藥品）：（一）應取得(1)「動物用藥品販賣業許可證」及農業部核發之輸入「動物用藥品許可證」（非輸入動物用藥品許可證持有者應得到原證持有者之授權），或(2)如屬自用原料，應取得農業部核發含該成分製劑之「製造動物用藥品許可證」及農業部動植物防疫檢疫署核發之「動物用藥品自用原料藥輸入審核通知書」。（二）如屬樣品、贈品，應取得農業部動植物防疫檢疫署核發之「動物用藥品樣品、贈品輸入審核通知書」。	For importation of veterinary drugs (including raw material pharmaceutical products, pharmaceutical products, and biological products): (1) a) A "veterinary drug dealer license" and a "veterinary drug import license" (non-licensed importers shall be authorized by the license holder) issued by the Ministry of Agriculture , are prerequisite; or b) if the imported goods are raw (bulk) materials limited to the self-use of veterinary drug manufacturer, a "license for manufacturing veterinary drug" containing the active ingredient(s) issued by the Ministry of Agriculture and an "Import Certificate For Raw (Bulk) Material Limited to The Veterinary Drug Manufacturer for Self-use" issued by the Animal and Plant Health Inspection Agency, Ministry of Agriculture are prerequisite. 2) If the imported goods are samples or gifts, an "Import Certificate for Veterinary Drug Samples or Gifts" issued by the Animal and Plant Health Inspection Agency, Ministry of Agriculture is prerequisite.
442	應檢附農業部漁業署同意文件。	Approval from the Fisheries Agency, Ministry of Agriculture is required.
451	1.應檢附農業部核發之同意文件或完成糧商登記（業務種類含輸入）之證明文件；惟稻穀及糙米應檢附農業部核發之同意文件。2.含有非經中央主管機關同	1.Importers are required to attach a photocopy of an approval permit or a registered food dealer's identification document(registered item should involve food importation)issued by the Ministry of Agriculture,

	意境外生產之國內育成水稻品種者，不得輸入我國。但經中央主管機關核准者，不在此限。	but imported rough rice and brown rice are required to attach a photocopy of an approval permit issued by the Ministry of Agriculture.2.The rice items containing rice varieties bred domestically that have not been allowed by the Central Competent Authority for overseas cultivation are prohibited for import, unless such import has been approved by the Central Competent Authority.
454	（一）應檢附農業部核發之同意文件或完成糧商登記（業務種類含輸入）之證明文件；惟重量在 6 公斤以下者，不限通關途徑及貨品輸入人，免檢附該同意文件，應於進口報單填列免證通關代碼「AGG98888888880」，據以報關進口。（二）以上所稱重量在 6 公斤以下者，係指整份報單或報關單所申報白米及糯米之合計總重量。（三）含有非經中央主管機關同意境外生產之國內育成水稻品種者，不得輸入我國。但經中央主管機關核准或前點重量在6公斤以下者，不在此限。	1. Importers are required to attach a photocopy of an approval permit or a registered food dealer's identification document (registered item should involve food importation) issued by the Ministry of Agriculture; those equal to or less than 6 kg, regardless of the clearance methods and importers, are exempted from that requirement, but the exemption code "AGG98888888880" should be specified on the import declaration document. 2. The 6 kg above refers to the combined weight of white rice and glutinous rice stated on the declaration document or filed for clearance. 3. The rice items containing rice varieties bred domestically that have not been allowed by the Central Competent Authority for overseas cultivation are prohibited for import, unless such import has been approved by the Central Competent Authority or those equal to or less than 6 kg.
462	進口英國蘇格蘭威士忌酒，應檢附英國海關核發之蘇格蘭威士忌酒酒齡及產地證明書；如屬進口供自用且其數量不超過 5 公升者免附。	Imported Scotch whisky shall be taxed and released upon presentation of a "certificate of age and origin for Scotch whisky:(C&E 94J)"issued by the Customs of the United Kingdom of Great Britain and Northern Ireland. Provided that the importation is for personal use and the quantity does not exceed 5 liters, the above mentioned C&E 94J certificate is waived.
463	一、應檢附財政部核發之菸酒進口業許可執照影本或財政部同意文件。如屬進口供自用之菸酒，其數量不超過下列規定者免附：（一）菸：捲菸 5 條（1000 支）、雪茄 125 支、菸絲 5 磅。（二）酒：5 公升。二、進口供分裝之菸，業者於報關時應報明其用途，並檢附生產國政府或政府授權之商會所出具之原產地證明。	1. A photocopy of the tobacco and/or alcohol importer business license or an approval issued by Ministry of Finance is required. Provided that the importation is for self-consumption and the quantity does not exceed the following, the above mentioned documents are not required: (1) Tobacco: 1,000 cigarettes, 125 cigars or 5 pounds of cut tobacco. (2) Alcoholic beverage: 5 liters.2. For importation of tobacco products to repackage, the usage should be specified during customs clearance, and the certificate of origin issued by the government or chambers of commerce authorized by the government of the country of production is required.
465	應檢附（一）出口國、產製國政府或其	Importers are required to have one of the following

授權單位出具之產地證明，或（二）出口國主管機關核發含有動物來源之水域或養殖場名稱及地址之動物檢疫證明書影本（適用 CCC0301.92.10.10-1、0301.92.10.20-9 及 0301.92.10.90-4 等 3 項貨品），或（三）出口國核發含有捕撈或養殖地資訊之官方衛生證明文件影本（適用 CCC0307.11.90.10-6、0307.11.90.90-9、0307.12.00.00-6、0307.71.30.10-6、0307.71.30.20-4、0307.71.90.10-3、0307.72.40.00-5、0307.81.21.00-7、0307.81.22.10-4、0307.81.22.20-2 及 0307.83.20.00-6 等 11 項貨品），或（四）經濟部國際貿易署公告出口國與我國諮商取代該國產地證明之文件，（五）如屬進口供自用之貨品（活動物除外），且其數量未超過 6 公斤者免附。

documents: (1) Certificate of Origin issued by either the exporting country, the government of the country of origin or its authorized agency; or (2) a photocopy of a health certificate specifies the information of the name of the water area of origin or name and address of the aquaculture facility of origin issued by the exporting country s competent authority applicable to CCC0301.92. 10.10-1 ,0301.92.10.20-9 and 0301.92.10.90-4) or (3) a photocopy of a health certificate includes the information of the catching or harvest area issued by the official competent authority of the exporting country applicable to CCC0307.11.90.10-6,0307.11.90.90-9, 0307.12.00.00-6, 0307.71.30.10-6, 0307.71.30.20-4, 0307.71.90.10-3, 0307.72.40.00-5, 0307.81.21.00-7, 0307.81.22.10-4, 0307.81.22.20-2 and 0307.83.20.00-6) or (4) a document in lieu of Certificate of Origin from the country of origin that has been negotiated between the country of origin and our country and of which the International Trade Administration, Ministry of Economic Affairs has issued a public announcement. (5) Provided that the importation is for self consumption and the quantity does not exceed 6 kilograms (except live animal), the above mentioned documents are not required.

466 自北韓以外之國家或地區輸入時，應檢附產製國政府或其授權單位出具之產地證明。

For importation of commodities from a country or region other than North Korea, importers are required to have a Certificate of Origin issued either by the government of the country of origin or its authorized agency.

467 一、供製酒及製藥酒以外工業使用之自用未變性酒精，應檢附經濟部產業發展署之同意文件；供製酒使用之未變性酒精，應檢附財政部之同意文件；供軍事機關、軍事學校及軍醫院使用之自用未變性酒精，應檢附國防部之同意文件；供製藥酒工業使用之自用未變性酒精，應檢附衛生福利部之同意文件；供醫療使用之自用未變性酒精，應檢附衛生主管機關核發之開業證明文件影本；供檢驗使用之自用未變性酒精，應檢附檢測產品之各主管機關同意或證明用途文件；供學校實驗研究使用之自

1.For importation of undenatured ethyl alcohol to be used by a business other than one registered for the manufacture of alcoholic beverages and medicated alcohol, an approval from the Industrial Development Administration, Ministry of Economic Affairs is required. For importation of undenatured ethyl alcohol to be used by a business registered for the manufacture of alcoholic beverages, an approval from the Ministry of Finance is required. For importation of undenatured ethyl alcohol to be used by the military authority, military schools, or military hospitals, an approval from the Ministry of National Defense is required. For importation of undenatured ethyl alcohol to be used by a business registered for the manufacture of medicated alcohol, an approval from the Ministry of Health and

	用未變性酒精，應檢附教育部之同意文件；供中央研究院實驗研究使用之自用未變性酒精，應檢附中央研究院之同意文件；供能源使用之自用未變性酒精，應檢附經濟部能源署之同意文件。二、酒精成分達百分之九十九點五以上，且單位包裝容量為五公升以下之無水酒精，供醫療、檢驗、實驗研究使用者，應檢附財政部核發之未變性酒精進口業許可執照影本。	Welfare is required. For importation of undenatured ethyl alcohol to be used for medication, a copy of practice license issued by the health competent authority is required. For importation of undenatured ethyl alcohol to be used for inspection, an approval or a proof of purpose issued by the competent authorities of relevant products is required. For importation of undenatured ethyl alcohol to be used for experimentation research by schools, an approval from the Ministry of Education is required. For importation of undenatured ethyl alcohol to be used for experimental research by the Academia Sinica, an approval from the Academia Sinica is required. For importation of undenatured ethyl alcohol to be used for energy, an approval from the Energy Administration, Ministry of Economic Affairs is required. 2.For importation of dehydrated alcohol with alcoholic strength over 99.5% and unit volume of less than five liters to be used for medication, inspection and experimental research, an import license of undenatured ethyl alcohol issued by the Ministry of Finance is required.
468	（一）進口電池應檢附出口國、產製國政府或其授權單位出具之產地證明文件；（二）進口模組除應檢附出口國、產製國政府或其授權單位出具之產地證明文件外，並應檢附模組及其電池非大陸地區產製之文件或切結書供海關查驗。	(1)For the importation of cells, a Certificate of Origin for cells issued by either the government of the exporting country, the government of the country of origin, or authorized agencies of either the exporting country or the country of origin is required; (2)For the importation of modules (or panels), a Certificate of Origin for modules (or panels) issued by either the government of the exporting country, the government of the country of origin, or authorized agencies of either the exporting country or the country of origin, and an affidavit assuring that modules (or panels) and cells are not manufactured in mainland China are required.
469	除產地為財政部公告應課徵反傾銷稅之國家者外，進口時應檢附出口國、產製國政府或其授權單位出具之產地證明。	Except for products with country of origin that the Ministry of Finance has declared are subject to anti-dumping duties, importers shall provide a Certificate of Origin issued by either the government of the exporting country, the government of the country of origin or authorized agencies of either the exporting country or the country of origin.
501	應檢附衛生福利部同意文件。	Approval from the Ministry of Health and Welfare is required.
502	進口乾品：（一）應檢附中藥商執照影本或衛生福利部核發之藥品製造許可	For importing dry goods:(1) A photocopy of business license for dealing with Chinese medicine (or

證影本。（二）進口粉末貨品，應另檢附衛生福利部核發之藥品許可證影本，或衛生福利部核發之同意文件。（三）貨品名稱應載明中文本草名及中藥材或中藥粉。進口非乾品，不受前述之限制。

pharmaceutical manufacturing license issued by the Ministry of Health and Welfare) is required.(2) Importing powder goods should be attached a photocopy of the drug license issued by the Ministry of Health and Welfare, or an approval document issued by the Ministry of Health and Welfare.(3) Commodity description shall indicate the specific name in Chinese and Chinese medicine materials or Chinese medicine powder. The above regulations do not apply to importing non-dry goods.

503 進口人用藥品（包括製劑、原料藥、助診藥類及人用生物製劑）：應檢附（一）藥商許可執照影本及衛生福利部核發之（輸入）藥品許可證影本，或（二）衛生福利部核發之同意文件。

Importation of drugs (including pharmaceutical products, active pharmaceutical ingredients, diagnostics and biological products) for human use requires either of the following: (1) a photocopy of the drug (import) license issued by the Ministry of Health and Welfare together with a photocopy of the license of the pharmaceutical firm; or (2) an approval issued by the Ministry of Health and Welfare.

504 一、進口人用醫療器材應依下列規定辦理：（一）應檢附衛生福利部核發之醫療器材許可證影本或同意文件，並應申報填列醫療器材許可證號碼（十四碼）。（二）如屬危險性醫療儀器，除應檢附衛生福利部核發之醫療器材許可證影本，及申報填列醫療器材許可證號碼（十四碼）外，並須檢附衛生福利部核准醫療機構購置之同意文件。二、非供人用者免依上述規定辦理。

1. Importation of medical devices for human use must be handled according to the following regulations: (1) A photocopy of the medical devices pre-marketing license or an approval document issued by the Ministry of Health and Welfare should be submitted. In addition, the number of the pre-marketing license (consisting of 14 letters and digits) must be declared and listed in the import declaration. (2) If the medical devices being imported are dangerous, then besides the photocopy of the medical device pre-marketing license and the license number declared and listed in the import declaration, an approval of the medical institutions/facilities procurement from the Ministry of Health and Welfare is also required. 2. Importation of medical devices which are not for human use are exempted from the above regulations.

505 進口中藥藥品（藥品許可證處方內容以中文標示者）應檢附（一）藥商許可執照影本及衛生福利部核發之（輸入）藥品許可證影本，或（二）衛生福利部中醫藥司核發之同意文件。

Importation of Chinese medicines (with the content of the formula of the drug written in Chinese on the import license) requires either of the following: (1) a photocopy of the drug (import) license issued by the Ministry of Health and Welfare together with a photocopy of the license of the pharmaceutical firm; or (2) an approval issued by the Department of Chinese Medicine and Pharmacy, Ministry of Health and Welfare.

506 進口人用藥品（包括製劑、原料藥、助診藥類及人用生物製劑）： 應檢附（一）藥商許可執照影本及衛生福利部核發之(輸入)藥品許可證影本,或(二)衛生福利部核發之同意文件。(三)如屬專供研究或實驗用之抗生素及其衍生物，於進口報單填列專用代碼DHM99999999506，免依上述規定辦理。

Importation of drugs (including pharmaceutical products, active pharmaceutical ingredients, diagnostics and biological products) for human use requires either of the following: (1) a photocopy of the drug (import) license issued by the Ministry of Health and Welfare together with a photocopy of the license of the pharmaceutical firm; or (2) an approval issued by the Ministry of Health and Welfare.(3)Importing antibiotics and their other derivatives for research use, or experiment use should list the special code DHM99999999506 on the import application and is exempted from the above regulations.

507 進口特定用途化粧品應依下列規定辦理：（一）應檢附衛生福利部核發之特定用途化粧品許可證影本或同意書，並應申報填列特定用途化粧品簽審文件編號（二）如屬個人自用之特定用途化粧品，每種至多 12 瓶（盒、罐、包、袋），合計不得超過 36 瓶（盒、罐、包、袋，以原包裝為限），得於進口報單填列專用代碼 DHM99999999507，免依上述規定辦理。

Importation of specific purpose cosmetics must be handled according to the following regulations:(1) A photocopy of the specific purpose cosmetics pre-marketing license or an approval document issued by the Ministry of Health and Welfare should be submitted. In addition, the number of the pre-marketing license (consisting of 14 letters and digits) must be declared and listed in the import declaration. (2)Provided that the importation is for self-consumption and the quantity does 1 species not exceed 12 PCE (EAC,BOT) and overall amount not exceed 36 PCE (EAC,BOT) should list the special code DHM99999999507 on the import application and is exempted from the above regulations.

508 一、進口食品添加物應依下列規定辦理：（一）輸入衛生福利部發布「食品添加物使用範圍及限量暨規格標準」收載之單方食品添加物（香料除外），應向衛生福利部取得食品添加物許可證，並依 F01 規定辦理。（二）如屬香料或複方食品添加物，應依 F01 規定辦理。二、進口非食品添加物之食品原料，應依 F01 規定辦理。三、如屬食品添加物之樣品、贈品，應向衛生福利部取得「貨品進口同意書」。四、進口非供食品或食品添加物用途者，於進口報單填列專用代碼 DH999999999508，免依上述規定辦理。

1. For importation of food additives must be handled according to the following regulations: (1) If the petitioned food additive (excluding flavorings) is enlist in the current "Standards for Specification, Scope, Application and Limitation of Food Additives", a food additives license approval from the Ministry of Health and Welfare is required, and shall be governed by the regulation of "F01". (2) For importation of flavorings or food additive mixtures, shall be governed by the regulation of "F01". 2. For importation of foods but not food additives, shall be governed by the regulation of "F01". 3. If the imported food additives are samples or gifts, an "import certificate" approval from the Ministry of Health and Welfare is required. 4. Importation of commodity not to be used as foods or food additives, should list the special code DH999999999508 on the import application and is exempted from the above regulations.

509 （一)進口屬藥品,應依 503 規定辦理。（二）進口屬食品添加物，應依 508 規

(1) For importation of medicine, it is governed by the regulation of "503".(2) For importation of food

定辦理。（三）進口非屬上述項目者，應註明「本貨品非屬藥品、食品添加物」字樣，免依上述規定辦理。

additives, it is governed by the regulation of "508".(3)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is " not belong to medicine and food additives" is required.

511 進口錠劑、膠囊狀食物製品，應向衛生福利部取得許可文件（該許可文件僅限申請之進口業者自行持用，不得授權其他業者使用）。如屬樣品、贈品，應向衛生福利部取得「貨品進口同意書」。

For importation of foods in capsule or tablet form, approval from the Ministry of Health and Welfare is required. (This APPROVAL should be used exclusively by the owner himself and authorization to use by others is prohibited.) If the imported goods are samples or gifts, an "import certificate" approval from the Ministry of Health and Welfare is required.

513 （一）進口中藥材，應依 502 規定辦理。（二）進口非供中藥用者，應註明「非中藥用」字樣，免依 502 規定辦理。

(1) Importation of Chinese medicine materials shall comply with the regulation of "502". (2) Importation of commodity not to be used as Chinese medicine shall be exempted from complying with the regulation of "502", but a clear indication that the commodity is "not to be used as Chinese medicine" is required.

514 （一）進口屬食品及其相關產品，應依 F01 規定辦理。（二）進口屬中藥材，應依 502 規定辦理。（三）進口本項貨品未取得上開主管機關輸入許可文件者，不准進口。

(1) Importation of foods and food-relevant products is governed by the regulation of "F01". (2) Importation of Chinese medicine materials shall comply with the regulation of "502".(3) For importing good under this item without import approval document from the competent authority, is not allowed to be imported.

522 進口管制藥品（包括人用、動物用麻醉藥品、影響精神藥品及其原料）應檢附衛生福利部食品藥物管理署核發之同意文件（輸入憑照或輸入同意書）；該同意文件第二聯於通關時經海關核驗簽署後，由進口人交還食品藥物管理署。

For importation of controlled drugs (including narcotics drugs and psychotropic substances for human use or veterinary medicines as well as active pharmaceutical ingredient), an approval issued by Food and Drug Administration, Ministry of Health and Welfare is required. Importer must return one copy of the above mentioned approval to issuing authority after clearance and endorsement by customs

526 （一）進口診斷用之試劑及配置試劑，不論是否有底襯，不包括第 3002 節或第 3006 節所列者，應檢附衛生福利部核發之同意文件。（二）進口研究用、實驗用或非供人用之試劑，於進口報單填列專用代碼 DHM99999999999，免依上述規定辦理。

(1) Importing reagents and prepared reagents for diagnostic use, whether on a backing or not, and other than those of heading No. 30.02 or 30.06, should provide an approval document issued by the Ministry of Health and Welfare. (2) Importing reagents for research use, or experiment use, or not for human use, should list the special code DHM99999999999 on the import application and is exempted from the above regulations.

528 （一）進口中藥材，應依 502 規定辦理（二）進口食品及相關產品，應依 F01 規定辦理（三）進口非屬上述項目者，應註明實際用途，免依上述規定辦理。

(1) Importation of Chinese medicine materials shall comply with the regulation of "502". (2) Importation of foods and food-relevant products is governed by the regulation of "F01". (3) Importation of commodity not belong to the aforesaid items shall be exempted the Practical use is required.

530 一、進口人用醫療器材應依下列規定辦理：（一）應檢附衛生福利部核發之醫療器材許可證影本或同意文件，並應申報填列醫療器材許可證號碼（十四碼）。（二）如屬危險性醫療儀器，除應檢附衛生福利部核發之醫療器材許可證影本，及申報填列醫療器材許可證號碼（十四碼）外，並須檢附衛生福利部核准醫療機構購置之同意文件。（三）進口專供藥物臨床試驗計畫之試驗用檢體採集耗材套組，於進口報單填列專用代碼 DHM00000000504。二、非供人用者免依上述規定辦理。

1. Importation of medical devices for human use must be handled according to the following regulations: (1) A photocopy of the medical devices pre-marketing license or an approval document issued by the Ministry of Health and Welfare should be submitted. In addition, the number of the pre-marketing license (consisting of 14 letters and digits) must be declared and listed in the import declaration. (2) If the medical devices being imported are dangerous, then besides the photocopy of the medical device pre-marketing license and the license number declared and listed in the import declaration, an approval of the medical institutions/facilities procurement from the Ministry of Health and Welfare is also required. (3) Importation of laboratory kit for medicaments (drugs and medical devices) clinical trial use should list the special code DHM00000000504 on the import application.2. Importation of medical devices which are not for human use are exempted from the above regulations.

550 應檢附環境部核發之同意文件。

Approval from the Ministry of Environment is required.

551 應檢附直轄市、縣市主管機關核發之同意文件；輸出國為日本且該同意文件註明屬有害事業廢棄物者，應另檢附日本海關已用印之『輸出移動書類』，憑以報關進口。

Consent letter from a competent authority at the municipal, city or county government level is required. When the waste is stated as hazardous industrial waste in the mentioned consent letter, and is originated from Japan, the Movement Document with the stamp of approval from Japanese Customs should also be attached for the purpose of imports customs clearance.

552 進口環境用藥（包括原體、成品），應檢附：（一）1.環境部核發之環境用藥輸入許可證影本。非環境用藥輸入許可證持有者，應加附持有者之授權文件，或於環境用藥許可證影本上加蓋授權使用之章戳。2.環境用藥販賣業許可執照影本。但環境用藥製造業者進口環境用藥原體得檢附具該原體成分之環境用藥製造許可證影本；或（二）環境部核發之專供試驗研究、教育示範、專案防治或申請登記用樣品同意文件；或

For importation of environment medicines (including technical grade environment medicines, environment medicines products): (1)(a) A photocopy of an environment medicine import license issued by the Ministry of Environment, is required. Non-licensed importers shall submit an application together with an authorization documentation issued by the owner of such a license or photocopy of an environment sanitation medicine license with a stamp indicating that authorization to use it has been granted. (b) A photocopy of a license for dealing in environment medicines is required. But if the technical grade

（三）非屬公告之環境用藥微生物製劑或污染防治用藥，應檢附環境部證明文件。

environment medicines are imported by a manufacturer, the manufacturer may submit a photocopy of a license for the manufacture of environment medicines containing the said components. Or(2)an approval issued by the Ministry of Environment, is required, if the imported goods are samples provided exclusively for experimental research, educational demonstrations, special control projects, or for license application. Or(3)If the microbial preparations used as environment agents and pollution control agents are not announced by the Ministry of Environment (MOENV), a certificate issued by the MOENV is required for customs clearance.

553 進口毒性或關注化學物質，應檢附直轄市、縣（市）主管機關核發之毒性或關注化學物質許（核）可文件；如非屬環境部公告列管之毒性或關注化學物質，應檢附環境部化學物質管理署核發之不列管證明文件。

For importation of toxic or concerned chemical substances, the permits/approval documents of toxic or concerned chemical substances form which has been approved by special municipality, county or city competent authority are required; but if the imports are not toxic or concerned chemical substances announced by the Ministry of Environment, the certificate of no control issued by the Chemicals Administration, Ministry of Environment is required.

554 （一）應檢附直轄市、縣（市）主管機關核發之指定電池汞、鎘含量確認文件。（二）如屬進口供檢驗之電池，且數量不超過 30 個者，應檢附直轄市、縣（市）主管機關核發之同意函。

(1)To import dry cell batteries, the designated battery mercury/cadmium content confirmation document issued by competent authority at the municipal, county (city) government level is required. (2)If the amount of batteries imported for laboratory testing is under 30, a competent authority at the municipal, county (city) government level permission letter is required.

555 輸入 7.1kw 以下含有 HCFC-22 之空氣調節器，應檢附環境部同意文件。

Importing window-type air conditioners (including split-type) with a cooling capacity below 7.1kw and using HCFC-22 as a refrigerant should provide an approval document issued by the Ministry of Environment.

560 屬環境部公告之「屬產業用料需求之事業廢棄物」者，應於進口報單填列免證通關代碼「EPH90000000001」，據以報關進口。非屬上述者，應依 551 規定辦理。

For the importation of "Industrial Waste Required as Materials for Industrial Use" announced by the Ministry of Environment, special code EPH90000000001 should be specified on the export declaration documents. For importing waste which is not contained in the aforesaid announcement, compliance with regulation 551 is required.

562 應檢附環境部同意文件。

Shall submit approval documents issued by the Ministry

of Environment.

581 應檢附核能安全委員會同意文件。

Approval from the Nuclear Safety Commission is required.

601 進口航空器（含地面用飛行訓練器）應備妥下列文件，憑以辦理進口：（一）進口軍用國家航空器者，應檢附國防部同意文件。（二）進口中央氣象署辦理高空觀測作業用之氣象氣球，應檢附該署核准購買及同意輸入之證明文件。（三）進口上述（一）及（二）以外國家航空器（緝私、偵察、空照、測量、海防、消防及警察勤務等）者，限由中央部會二級以上機關申請，並檢附核准購買或同意輸入證明文件。（四）進口民用航空器者，應依附表經審核主管機關函轉交通部民用航空局核發同意文件。（附表內容：一、進口人為：民用航空運輸業、普通航空業、航空站地勤業、航空器維修業（民航局核給航空器專業維修工廠檢定證）、航空人員訓練機構、個人、法人，審核主管機關為：交通部民用航空局。二、進口人為：其他航空維修業、航太研發製造業，審核主管機關為：經濟部。三、進口人為：公、私立學校，審核主管機關為：教育部。）

For importing aircraft (included ground flying trainers), documentations are required as following: 1. Importing aircraft for military use requires approval from the Ministry of National Defense. 2. Importing meteorological balloons for upper-air observation performed by the Central Weather Administration requires a permit for purchase or import issued by the governing authority.3. Importing national aircrafts other than use for those referred to in the preceding two subparagraphs (e.g. customs, aerial surveillance, aerial photography, aerial survey, coast guard, fire fighting, police services, etc.) requires permit or approval for purchase or import issued by authority-in-charge, however, the applicant is limited to the central government agency higher than (including) the second level under ministries or committees. 4. Importing aircraft for civil use, the application should be first submitted to the authority-in-charge as listed below for approval and referring to the Civil Aeronautics Administration, Ministry of Transportation and Communication (MOTC).(List:1. Importers: (1) Civil air transport enterprise (2) General aviation enterprise(3) Airport ground service provider (4) Aircraft repair and maintenance services provider (holding a certificate of aircraft repair and maintenance factory issued by the Civil Aeronautics Administration)(5) Aviation training organization(6) individual or juridical person, the authority-in-charge is Civil Aeronautics Administration, Ministry of Transportation and Communications. 2. Importers: (1) Other aeronautical repair and maintenance services provider (2) Aerospace research and development institute and manufacture, the authority-in-charge is Ministry of Economic Affairs. 3. Importers: Public or private school, the authority-in-charge is Ministry of Education.)

輸入規定代號 601 之附表：

進　　口　　人	審 核 主 管 機 關
一、民用航空運輸業	交通部民用航空局
二、普通航空業	
三、航空站地勤業	交通部
四、航空器維修業（民航局核給航空器專業維修工廠檢定證）	
五、航空人員訓練機構	
六、其他航空維修業	經濟部
七、航太研發製造業	
八、公、私立學校	教育部
九、個人、法人	交通部

Attached list for Import Regulation Code No. 601:

Importer	Authority-in-charge for inspection
1. Civil air transport enterprise	Civil Aeronautics Administration, Ministry of Transportation and Communications
2. General aviation enterprise	
3. Airport ground service provider	Ministry of Transportation and Communications
4. Aircraft repair and maintenance services provider (holding a certificate of aircraft repair and maintenance factory issued by the Civil Aeronautics Administration)	
5. Aviation training organization	
6. Other aeronautical repair and maintenance services provider	Ministry of Economic Affairs
7. Aerospace research and development institute and manufacture	
8. Public or private school	Ministry of Education
9. Individual or juridical person	Ministry of Transportation and Communications

602 （一）進口屬「應經核准之電信管制射頻器材」，應取得國家通訊傳播委員會核發之電信管制射頻器材進口核准證或電信管制射頻器材輸入專用證號證明後由海關放行。但屬軍事專用者，應取得國防部核發之電信管制射頻器材進口許可證後由海關放行。（二）經國家通訊傳播委員會或其委託之驗證機構審驗合格之低功率射頻器材、無線電信終端設備或業餘無線電臺，免請領進口核准證，但應憑國家通訊傳播委員會或其委託之驗證機構核發之審驗證明辦理通關。（備註：原由交通部電信總局核發之前揭證明文件亦適用本規定。）

(1) Imported controlled telecommunications radio-frequency devices shall be released by customs after obtaining an import approval certificate or a certificate of special permit number issued by the National Communications Commission (NCC). However, devices imported for military use shall require an approval document from the Ministry of National Defense prior to their release. (2) Telecommunications terminal equipment (TTE), low-power radio-frequency devices (LP), or amateur radio stations that have been issued an approval certificate by the NCC or a Regulatory Certification Body (RCB) may be exempt from applying for an import approval certificate. Nevertheless, these imports shall be released by customs after obtaining the TTE approval certificate, LP approval certificate, or amateur radio station approval certificate issued by the NCC or an RCB. (Note: An approval certificate issued by the Directorate of General Telecommunications (DGT) shall also be valid under this regulation.)

606 進口船舶除下列船舶外，均應檢附交通部航港局同意文件：一、不適用船舶法規定之船舶（軍事建制之艦艇、龍舟、獨木舟及非動力帆船、消防及救災機構岸置之公務小船、推進動力未滿十二瓩之非漁業用小船）。二、非大陸地區製造之遊艇及動力帆船。

For the importation of vessels or ships, an approval from Maritime and Port Bureau(MPB) is required unless vessels or ships meet any one of following conditions:1.Ships not applied to the Law of Ships:(1) Naval crafts of military organization.(2) Dragon boats, canoes and non-powered sailboats.(3) Business small ships coast-anchored by the fire and rescue organization.(4) Small ships with a propulsive power under 12 kilowatts and not used for fishing.2.Yachts and powered sailboats made in a country or region other than Mainland China.

608 （一）駕駛盤限為左方者；但總重逾 150 公噸、寬度逾 3.5 公尺或高度逾 5.6 公尺者，不在此限。（二）進口符合上述但書規定者，應於進口報單註明「進口後不得請領牌照及臨時通行證，亦不得行駛於道路」字樣。

(1) Only for steering wheel on left side. However, the vehicle of the gross vehicle weight more than 150MT, the width more than 3.5m or the height more than 5.6m is excluded. (2) Import in accordance with the provisions of the above-mentioned proviso, a clear indication "shall not apply for the license plate and temporary permits, and shall not drive on the road after import " should be marked in the import declaration.

612 進口航空器（含地面用飛行訓練器）用途之滅火器（含有三氟一溴甲烷（海龍 1301）、二氟一氯一溴甲烷（海龍 1211）或四氟二溴乙烷（海龍 2402）藥劑）者，應依附表經審核主管機關函轉交通部民用航空局核發同意文件。（附表內

For importing halon fire-extinguishers for aircraft (included ground flying trainers), containing bromotrifluoromethane (halon- 1301), bromochlorodifluoromethane (halon-1211) or dibromotetrafluoroethane (halon-2402), the applicant is first submitted to the authority-in-charge as listed below for approval and referring to the Civil Aeronautics

	容：（一）軍用國家航空器所需海龍滅火器者，審核主管機關為國防部。（二）軍用以外國家航空器（緝私、偵察、空照、測量、海防、消防及警察勤務等）所需海龍滅火器者，審核主管機關為各目的事業主管機關。（三）民用航空器所需海龍滅火器者，審核主管機關為交通部民用航空局。）	Administration, Ministry of Transportation and Communication (MOTC). (List: 1. Importing halon fire-extinguishers for military use, the authority-in-charge is the Ministry of National Defense. 2. Importing halon fire-extinguishers for national aircrafts other than use for military (e.g. customs, aerial surveillance, aerial photography, aerial survey, coast guard, fire fighting, police services, etc.), the authority-in-charge is the central government agency higher than (including) the second level under ministries or committees. 3. Importing halon fire-extinguishers for civil aircraft use, the authority-in-charge is the Civil Aeronautics Administration, Ministry of Transportation and Communication.)
613	應檢附交通部航港局同意文件。	Approval from the Ministry of Transportation and Communications, Maritime and Port Bureau is required.
614	進口航空器用信號彈應備妥下列文件，憑以辦理進口：（一）進口軍用航空器使用者，應檢附國防部同意文件。（二）進口國家航空器使用（緝私、偵查、空照、測量、海防、消防及警察勤務等）者，應檢附中央部會二級以上目的事業主管機關同意文件。（三）進口民用航空器使用者，應檢附交通部民用航空局同意文件。	For importing very flares for aircrafts, documentations are required as following: (1) Importing for military aircrafts use requires approval from the Ministry of National Defense. (2) Importing for national aircrafts use (e.g. customs, aerial surveillance, aerial photography, aerial survey, coast guard, fire fighting, police services, etc.) requires approval from the central government agency higher than (including) the second level under ministries or committees. (3) Importing for civil aircrafts use requires approval from the Civil Aeronautics Administration, MOTC.
615	應檢附內政部警政署同意文件。	Approval from the National Police Agency, Ministry of the Interior is required.
641	應檢附國防部同意文件。	Approval from the Ministry of National Defense is required.
801	（一）進口農藥，應依 405 規定辦理。（二）進口動物用藥品，應依 406 規定辦理。（三）進口環境衛生用藥品，應依 552 規定辦理。（四）進口毒性及關注化學物質，應依 553 規定辦理。（五）進口非屬上述項目者，應檢具經環境部化學物質管理署核發之證明文件辦理通關放行。	(1) Importation of pesticides is governed by the regulation of "405". (2) Importation of veterinary medicines is governed by the regulation of "406". (3) Importation of environment sanitation medicines is governed by the regulation of "552". (4) Importation of toxic and concerned chemical substances is governed by the regulation of "553". (5) Importation of commodity not belong to the aforesaid items, a certificate issued by the Chemicals Administration, Ministry of Environment is required for customs clearance.

輸入 Imp.

802	（一）進口人用藥品，應依 503 規定辦理（二）進口動物用藥品，應依 406 規定辦理。（三）進口非屬上述項目者，應註明「本貨品非屬人用藥品、動物用藥品」字樣，免依上述規定辦理。	(1) Importation of medicines for human use is governed by the regulation of"503".(2) Importation of veterinary medicines is governed by the regulation of "406".(3)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not to be used as human use and veterinary medicines" is required.
804	（一）進口人用藥品，應依 503 規定辦理（二）進口人用醫療器材，應依 504 規定辦理。（三）進口動物用藥品，應依 406 規定辦理。（四）進口非屬上述項目者，應註明「本貨品非屬人用藥品、人用醫療器材、動物用藥品」字樣，免依上述規定辦理。	(1) Importation of medicines for human use is governed by the regulation of"503".(2) Importation of medical devices for human use is governed by the regulation of"504" (3)Importation of veterinary medicines is governed by the regulation of "406".(4)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not to be used as human medicines, medical devices for human use and veterinary medicines" is required.
805	（一）進口農藥，應依 405 規定辦理。（二）進口毒性或關注化學物質，應依 553 規定辦理。（三）進口非屬上述項目者，應註明「本貨品非屬農藥、毒性或關注化學物質」字樣，免依上述規定辦理。	(1) Importation of pesticides is governed by the regulation of '405'. (2) Importation of toxic or concerned chemical substances is governed by the regulation of '553'.(3)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is 'not pesticides, toxic or concerned chemical substances' is required.
806	（一）進口人用藥品，應依 503 規定辦理。（二）進口動物用藥品，應依 406 規定辦理。（三）進口飼料或飼料添加物，應依 404 規定辦理。（四）進口食品添加物，應依 508 規定辦理。（五）進口醫療器材，應依 504 規定辦理。（六）進口非屬上述項目者，應註明「本貨品非屬人用藥品、動物用藥品、飼料或飼料添加物、食品添加物、醫療器材」字樣，免依上述規定辦理。	(1) Importation of medicines for human use is governed by the regulation of"503".(2)Importation of veterinary medicines is governed by the regulation of "406".(3) Importation of feedstuff or feedstuff additives is governed by the regulation of "404".(4) Importation of food additives is governed by the regulation of "508".(5) Importation of medical equipment is governed by the regulation of "504".(6)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not to be used as human use, veterinary medicines, feedstuff or feedstuff additives, food additives and medical equipment" is required.
807	（一）進口人用藥品，應依 501 規定辦理。（二）進口動物用藥品，應依 406 規定辦理。（三）進口非屬上述項目者，應註明「本貨品非屬人用藥品、動物用藥品」字樣，免依上述規定辦理。	(1) Importation of medicines for human use is governed by the regulation of "501". (2) Importation of veterinary medicines is governed by the regulation of "406".(3)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is

"not to be used as human use and veterinary medicines" is required.

808 （一）進口人用藥品，應依 506 規定辦理（二）進口動物用藥品，應依 406 規定辦理。（三）進口食品及食品添加物，應依 508 規定辦理。（四）進口非屬上述項目者，應註明「本貨品非屬人用藥品、動物用藥品、食品及食品添加物」字樣，免依上述規定辦理。

(1) Importation of medicines for human use is governed by the regulation of"506".(2) Importation of veterinary medicines is governed by the regulation of "406".(3) importation of food and food additives is governed by the regulation of "508".(4)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not to be used as human use, veterinary medicines, food and food additives" is required.

809 （一）進口人用藥品，應依 506 規定辦理。（二）進口動物用藥品，應依 406 規定辦理。（三）進口飼料或飼料添加物，應依 404 規定辦理。（四）進口食品添加物，應依 508 規定辦理。（五）進口醫療器材，應依 504 規定辦理。（六）進口非屬上述項目者，應註明「本貨品非屬人用藥品、動物用藥品、飼料或飼料添加物、食品添加物、醫療器材」字樣，免依上述規定辦理。

(1) Importation of medicines for human use is governed by the regulation of"506".(2)Importation of veterinary medicines is governed by the regulation of "406".(3) Importation of feedstuff or feedstuff additives is governed by the regulation of "404".(4) Importation of food additives is governed by the regulation of "508".(5) Importation of medical equipment is governed by the regulation of "504".(6)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not to be used as human use, veterinary medicines, feedstuff or feedstuff additives, food additives and medical equipment" is required.

810 （一）進口人用藥品，應依 503 規定辦理。（二）進口環境衛生用藥品，應依 552 規定辦理。（三）進口動物用藥品，應依 406 規定辦理。（四）進口毒性或關注化學物質，應依 553 規定辦理。（五）進口非屬上述項目者，應註明「本貨品非屬人用藥品、環境衛生用藥品、動物用藥品、毒性或關注化學物質」字樣，免依上述規定辦理。

(1)Importation of medicines for human use is governed by the regulation of '503'.(2)Importation of environment sanitation medicines is governed by the regulation of '552'.(3)Importation of veterinary medicines is governed by the regulation of '406'.(4)Importation of toxic or concerned chemical substances is governed by the regulation of '553'.(5)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is 'not to be used as human use, environment sanitation medicines, veterinary medicines, toxic or concerned chemical substances' is required.

814 （一）進口人用中藥藥品，應依 505 規定辦理。（二）進口動物用中藥藥品，應依 406 規定辦理。（三）進口本項貨品未取得上開主管機關輸入許可文件者，不准進口。

(1) Importation of traditional chinese drugs for human use is governed by the regulation of "505". (2) Importation of veterinary chinese medicines is governed by the regulation of "406".(3) For importing good under this item without import approval document from the competent authority, is not allowed to be imported.

815	（一）進口醫療器材，應依 504 規定辦理。（二）進口動物用藥品，應依 406 規定辦理。（三）進口非屬上述項目者，應註明「本貨品非屬醫療器材、動物用藥品」字樣，免依上述規定辦理。	(1) Importation of medical equipment is governed by the regulation of "504". (2) Importation of veterinary medicines is governed by the regulation of "406".(3)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not medical equipment and veterinary medicines" is required.
818	（一）進口人用藥品，應依 503 規定辦理。（二）進口動物用藥品，應依 406 規定辦理。（三）進口食品添加物，應依 508 規定辦理。（四）進口醫療器材，應依 504 規定辦理。（五）進口非屬上述項目者，應註明「本貨品非屬人用藥品、動物用藥品、食品添加物、醫療器材」字樣，免依上述規定辦理。	(1) Importation of medicines for human use is governed by the regulation of"503".(2)Importation of veterinary medicines is governed by the regulation of "406". (3) Importation of food additives is governed by the regulation of "508".(4) Importation of medical equipment is governed by the regulation of "504".(5)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not to be used as human use, veterinary medicines, food additives and medical equipment" is required.
820	（一）進口人用藥品，應依 503 規定辦理。（二）進口人用醫療器材，應依 504 規定辦理。（三）進口環境衛生用藥品，應依 552 規定辦理。（四）進口動物用藥品，應依 406 規定辦理。（五）進口毒性或關注化學物質，應依 553 規定辦理。（六）進口食品及食品添加物，應依 508 規定辦理。（七）進口非屬上述項目者，應註明「本貨品非屬人用藥品、人用醫療器材、環境衛生用藥品、動物用藥品、毒性或關注化學物質、食品及食品添加物」字樣，免依上述規定辦理。	(1) Importation of medicines for human use is governed by the regulation of '503'. (2) Importation of medical devices for human use is governed by the regulation of '504'.(3) Importation of environment sanitation medicines is governed by the regulation of '552'.(4) Importation of veterinary medicines is governed by the regulation of '406'. (5) Importation of toxic or concerned chemical substances is governed by the regulation of '553'.(6) Importation of food and food additives is governed by the regulation of '508'.(7)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is 'not to be used as human use, medical devices for human use, environment sanitation medicines, veterinary medicines ,toxic or concerned chemical substances' , food and food additives ' is required.
821	（一）進口人用藥品，應依 503 規定辦理（二）進口動物用藥品，應依 406 規定辦理（三）進口食品及其相關產品，應依 F01 辦理（四）進口非屬上述項目者，應註明「本貨品非屬人用藥品、動物用藥品、食品及其相關產品」字樣，免依上述規定辦理。」。	(1) Importation of medicines for human use is governed by the regulation of "503".(2) Importation of veterinary medicines is governed by the regulation of "406". (3) Importation of foods and food-relevant products is governed by the regulation of "F01". (4) Importation of commodity not belong to the aforesaid items shall be exempted from "the said regulations, but a clear indication that the commodity is not to be used as human medicines, veterinary medicines, foods and food-relevant products" is required.

823 （一）進口人用藥品，應依 506 規定辦理（二）進口動物用藥品，應依 406 規定辦理（三）進口醫療器材，應依 504 規定辦理（四）進口食品及相關產品，應依 F01 辦理（五）進口非屬上述項目者，應註明「本貨品非屬人用藥品、動物用藥品、醫療器材、食品及相關產品」字樣，免依上述規定辦理。

(1) Importation of medicines for human use is governed by the regulation of "506". (2) Importation of veterinary medicines is governed by the regulation of "406". (3) Importation of medical equipment is governed by the regulation of "504". (4) Importation of foods and food-relevant products is governed by the regulation of "F01". (5) Importation of commodity not belong to the aforesaid items shall be exempted from "the said regulations, but a clear indication that the commodity is not to be used as human medicines, veterinary medicines, medical equipment, foods and food-relevant products" is required.

824 （一）進口人用藥品、人類血液：1.應依 506 規定辦理。2.進口研究用、教學或檢驗用之「非感染性人類血液」，於進口報單填列專用代碼 DHM99999999990。（二）進口動物用藥品，應依 406 規定辦理。（三）進口醫療器材，應依 504 規定辦理。（四）進口感染性生物材料（供食品用途者除外），應依 501 規定辦理。（五）進口食品及相關產品，應依 F01 辦理。（六）進口非屬上述項目者，應註明「本貨品非屬人用藥品、動物用藥品、醫療器材、感染性生物材料、食品及相關產品」字樣，免依上述規定辦理。

1.Imported human drug products, human blood: (1) is governed by regulation "506". (2) The dedicated code (number) of import declaration (application for import) for imported non-infectious human blood for research, teaching or testing is DHM99999999990. 2. Importation of veterinary medicines is governed by the regulation of "406". 3. Importation of medical equipment is governed by the regulation of "504".4.Importation of infectious biological materials for experimental study (except for foods and food-relevant products) is governed by the regulation of "501". 5.Importation of foods and food-relevant products is governed by the regulation of "F01". 6.Importation of commodity not belong to the aforesaid items shall be exempted from "the said regulations, but a clear indication that the commodity is not to be used as human medicines, veterinary medicines, medical equipment, infectious biological materials for experimental study, foods and food-relevant products" is required.

825 （一）進口飼料或飼料添加物，應依 404 規定辦理。（二）進口肥料，應依 403 規定辦理。（三）進口非屬上述項目者，應註明「本貨品非屬飼料或飼料添加物及肥料」字樣，免依上述規定辦理。

(1)Importation of feedstuff or feedstuff additives is governed by the regulation of "404". (2)Importation of fertilizer is governed by the regulation of "403". (3)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not to be used as feedstuff or feedstuff additives and fertilizer " is required.

826 （一）進口人用藥品，應依 503 規定辦理。（二）進口飼料或飼料添加物，應依 404 規定辦理。（三）進口食品添加物，應依 508 規定辦理。（四）進口非

(1) Importation of medicines for human use is governed by the regulation of"503".(2) Importation of feedstuff or feedstuff additives is governed by the regulation of "404".(3) Importation of food additives is governed by the regulation of "508".(4)Importation of commodity

	屬上述項目者，應註明「本貨品非屬人用藥品、飼料或飼料添加物及食品添加物」字樣，免依上述規定辦理。	not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not to be used as medicines for human use, feedstuff or feedstuff additives and food additives ".
827	（一）進口食品及相關產品，應依 F01 辦理。（二）進口人用藥品，應依 503 規定辦理。（三）進口一般工業用油脂，應依 251 規定辦理。（四）進口生質柴油用油脂，應依 255 規定辦理。（五）進口飼料或飼料添加物，應依 404 規定辦理。（六）依出進口廠商登記辦法登記之進口人，輸入油脂非屬應向上述主管機關申請許可文件者，應向經濟部國際貿易署申請輸入許可文件。（七）進口本項貨品未取得上開主管機關輸入許可文件者，不准進口。	(1)Importation of foods and food-relevant products is governed by the regulation of "F01". (2) Importation of medicines for human use is governed by the regulation of "503". (3) Importing industrial oils and fats not for food, fodder and waste use is governed by the regulation of "251". (4) Importing oil for bio-diesel use is governed by the regulation of "255". (5) Importation of feedstuff or feedstuff additives is governed by the regulation of "404". (6) Those who have registered as importers according to the Regulations Governing Registration of Exporters and Importers and import the above goods shall apply for import approval documents with competent authority of those specific items. If the imported goods are other than the above-mentioned items, importers shall apply for import approval documents with the International Trade Administration, Ministry of Economic Affairs. (7) For importing good under this item without import approval document from the competent authority, is not allowed to be imported.
828	（一）進口食品添加物或非食品添加物之食品原料，應依 508 規定辦理。（二）進口人用藥品，應依 503 規定辦理。（三）進口一般工業用油脂，應依 251 規定辦理。（四）進口生質柴油用油脂，應依 255 規定辦理。（五）進口飼料或飼料添加物，應依 404 規定辦理。（六）依出進口廠商登記辦法登記之進口人，輸入油脂非屬應向上述主管機關申請許可文件者，應向經濟部國際貿易署申請輸入許可文件。（七）進口本項貨品未取得上開主管機關輸入許可文件者，不准進口。	(1) For importation of food additives or foods but not food additives, shall be governed by the regulation of "508". (2) Importation of medicines for human use is governed by the regulation of "503". (3) Importing industrial oils and fats not for food, fodder and waste use is governed by the regulation of "251". (4) Importing oil for bio-diesel use is governed by the regulation of "255". (5) Importation of feedstuff or feedstuff additives is governed by the regulation of "404". (6) Those who have registered as importers according to the Regulations Governing Registration of Exporters and Importers and import the above goods shall apply for import approval documents with competent authority of those specific items. If the imported goods are other than the above-mentioned items, importers shall apply for import approval documents with the International Trade Administration, Ministry of Economic Affairs. (7) For importing good under this item without import approval document from the competent authority, is not allowed to be imported.
829	（一）進口一般工業用油脂，應依 251 規定辦理。（二）進口生質柴油用油脂，	(1) Importing industrial oils and fats not for food, fodder and waste use is governed by the regulation of

	應依 255 規定辦理。（三）進口飼料或飼料添加物，應依 404 規定辦理。（四）依出進口廠商登記辦法登記之進口人，輸入油脂非屬應向上述主管機關申請許可文件者，應向經濟部國際貿易署申請輸入許可文件。（五）進口本項貨品未取得上開主管機關輸入許可文件者，不准進口。	"251". (2) Importing oil for bio-diesel use is governed by the regulation of "255". (3) Importation of feedstuff or feedstuff additives is governed by the regulation of "404". (4) Those who have registered as importers according to the Regulations Governing Registration of Exporters and Importers and import the above goods shall apply for import approval documents with competent authority of those specific items. If the imported goods are other than the above-mentioned items, importers shall apply for import approval documents with the International Trade Administration, Ministry of Economic Affairs. (5) For importing good under this item without import approval document from the competent authority, is not allowed to be imported.
830	（一）進口食品及相關產品，應依 F01 辦理。（二）進口人用藥品，應依 503 規定辦理。（三）進口一般工業用油脂，應依 251 規定辦理。（四）進口生質柴油用油脂，應依 255 規定辦理。（五）依出進口廠商登記辦法登記之進口人，輸入油脂非屬應向上述主管機關申請許可文件者，應向經濟部國際貿易署申請輸入許可文件。（六）進口本項貨品未取得上開主管機關輸入許可文件者，不准進口。	(1)Importation of foods and food-relevant products is governed by the regulation of "F01". (2) Importation of medicines for human use is governed by the regulation of "503". (3) Importing industrial oils and fats not for food, fodder and waste use is governed by the regulation of "251". (4) Importing oil for bio-diesel use is governed by the regulation of "255". (5) Those who have registered as importers according to the Regulations Governing Registration of Exporters and Importers and import the above goods shall apply for import approval documents with competent authority of those specific items. If the imported goods are other than the above-mentioned items, importers shall apply for import approval documents with the International Trade Administration, Ministry of Economic Affairs. (6) For importing good under this item without import approval document from the competent authority, is not allowed to be imported.
831	（一）進口食品添加物或非食品添加物之食品原料，應依 508 規定辦理。（二）進口人用藥品，應依 503 規定辦理。（三）進口一般工業用油脂，應依 251 規定辦理。（四）進口生質柴油用油脂，應依 255 規定辦理。（五）依出進口廠商登記辦法登記之進口人，輸入油脂非屬應向上述主管機關申請許可文件者，應向經濟部國際貿易署申請輸入許可文件。（六）進口本項貨品未取得上開主	(1) For importation of food additives or foods but not food additives, shall be governed by the regulation of "508". (2) Importation of medicines for human use is governed by the regulation of "503". (3) Importing industrial oils and fats not for food, fodder and waste use is governed by the regulation of "251". (4) Importing oil for bio-diesel use is governed by the regulation of "255". (5) Those who have registered as importers according to the Regulations Governing Registration of Exporters and Importers and import the above goods shall apply for import approval documents with competent authority of those specific items. If the imported goods are other than the above-mentioned

管機關輸入許可文件者，不准進口。

items, importers shall apply for import approval documents with the International Trade Administration, Ministry of Economic Affairs. (6) For importing good under this item without import approval document from the competent authority, is not allowed to be imported.

832 （一）進口一般工業用油脂，應依 251 規定辦理。(二)進口生質柴油用油脂，應依 255 規定辦理。（三）依出進口廠商登記辦法登記之進口人，輸入油脂非屬應向上述主管機關申請許可文件者，應向經濟部國際貿易署申請輸入許可文件。（四）進口本項貨品未取得上開主管機關輸入許可文件者，不准進口。

(1) Importing industrial oils and fats not for food, fodder and waste use is governed by the regulation of "251". (2) Importing oil for bio-diesel use is governed by the regulation of "255". (3) Those who have registered as importers according to the Regulations Governing Registration of Exporters and Importers and import the above goods shall apply for import approval documents with competent authority of those specific items. If the imported goods are other than the above-mentioned items, importers shall apply for import approval documents with the International Trade Administration, Ministry of Economic Affairs. (4) For importing good under this item without import approval document from the competent authority, is not allowed to be imported.

834 （一）進口人用藥品，應依 503 規定辦理（二）進口動物用藥品，應依 406 規定辦理。（三）進口屬食品添加物，應依 508 規定辦理。（四）進口非屬上述項目者，應註明『本貨品非屬人用藥品、動物用藥品、食品添加物』字樣，免依上述規定辦理。」

(1) Importation of medicines for human use is governed by the regulation of"503".(2) Importation of veterinary medicines is governed by the regulation of "406", (3) Importation of food additives is governed by the regulation of "508".(4)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not to be used as human use, veterinary medicines and food additives" is required.

835 （一）進口人用藥品，應依 506 規定辦理（二）進口動物用藥品，應依 406 規定辦理。（三）進口非屬上述項目者，應註明「本貨品非屬人用藥品、動物用藥品」字樣，免依上述規定辦理。

(1) Importation of medicines for human use is governed by the regulation of"506".(2) Importation of veterinary medicines is governed by the regulation of "406".(3)Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not to be used as human use, veterinary medicines" is required.

836 （一）進口人用藥品、人類檢體：1.應依 506 規定辦理。2.進口研究用、教學或檢驗用之「非感染性人類檢體」，於進口報單填列專用代碼 DHM99999999990。（二）進口人類細胞株：1.應依 501 規定辦理。2.供研究用之人類細胞株（含人類幹細胞株、人

1.Imported human drug products, human specimens: (1) is governed by regulation "506". (2) The dedicated code (number) of import declaration (application for import) for imported non-infectious human specimens for research, teaching or testing is DHM99999999990. 2. Importation of human cell lines: (1) is governed by regulation " 501". (2) Importation of human cell lines (including human stem cell lines, human embryonic

類胚胎幹細胞株），於進口報單填列專用代碼 DHK99999999999。（三）進口動物用藥品，應依 406 規定辦理。（四）進口非屬上述項目者，應註明「本貨品非屬人用藥品、人類檢體、人類細胞株、動物用藥品」字樣，免依上述規定辦理。

stem cell lines) for research should list the special code DHK99999999999 on the import application. 3. Importation of veterinary medicines is governed by regulation "406". 4. Importation of commodities not belonging to the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not to be used as human medicine or veterinary medicine, and is not a human cell line or a specimen of human or animal origin" is required.

837 （一）進口農藥，應依 405 規定辦理。（二）進口動物用藥品，應依 406 規定辦理。（三）進口環境衛生用藥品，應依 552 規定辦理。（四）進口毒性及關注化學物質，應依 553 規定辦理。（五）進口飼料或飼料添加物，應依 404 規定辦理。（六）進口非屬上述項目者，應檢具經環境部化學物質管理署核發之證明文件辦理通關放行。

(1) Importation of pesticides is governed by the regulation of "405". (2) Importation of veterinary medicines is governed by the regulation of "406". (3) Importation of environment sanitation medicines is governed by the regulation of "552". (4) Importation of toxic and concerned chemical substances is governed by the regulation of "553". (5) Importation of feedstuff or feedstuff additives is governed by the regulation of "404". (6)Importation of commodity not belong to the aforesaid items, a certificate issued by the Chemicals Administration, Ministry of Environment is required for customs clearance.

838 （一）進口屬食品添加物，應依 508 規定辦理。（二）進口屬人用藥品，應依 503 規定辦理。（三）進口非屬上述用途者，應依 553 規定辦理。（四）進口本項貨品未取得上開主管機關輸入許（核）可文件者，不准進口。

(1)For importation of food additives, it is governed by the regulation of "508".(2)For importation of drug for human use, it is governed by the regulation of "503".(3)For importation of commodity not belonging to the aforesaid use, it is governed by the regulation of "553".(4)For importing good under this item without import the permits/ approval documents from the competent authority, is not allowed to be imported.

839 （一)應依 504 及 F03 規定辦理。（二）旅客入境攜帶醫用口罩總數量在 250 片以下者，免依 504 規定辦理。（三）旅客入境攜帶醫用口罩免依 F03 規定辦理。

1.Procedures shall be handled in accordance with regulations 504 and F03. 2.Visitors entering with fewer than 250 medical masks are exempt from regulation 504. 3.Visitors entering with medical masks are exempt from regulation F03.

840 （一）進口乾品，應依 502 及 H01 規定辦理。（二）進口新鮮品，應依 F01 規定辦理，並於進口報單填列 502 規定免證專用代碼。（三）進口本項貨品未取得上開主管機關輸入許可文件者，不准進口。

(1) Importation of dry goods is governed by the regulation of "502" and "H01". (2) Importation of fresh goods is governed by the regulation of "F01", and the exemption special code of the regulation of "502" should be listed on the import application for these Goods. (3) Goods under this item without import approval document from the competent authority is not allowed to be imported.

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842	（一）進口人用藥品、人類檢體：1.應依 506 規定辦理。2.進口研究用、教學或檢驗用之「非感染性人類檢體」，於進口報單填列專用代碼 DHM99999999990。（二）進口人類細胞株：1.應依 501 規定辦理。2.供研究用之人類細胞株（含人類幹細胞株、人類胚胎幹細胞株），於進口報單填列專用代碼 DHK99999999999。（三）進口動物用藥品，應依 406 規定辦理。（四）進口中藥材，應依 502 規定辦理。（五）進口非屬上述項目者，應註明「本貨品非屬人用藥品、人類檢體、人類細胞株、動物用藥品、中藥材」字樣，免依上述規定辦理。	1.Imported human drug products, human specimens: (1) is governed by regulation "506". (2) The dedicated code (number) of import declaration (application for import) for imported non-infectious human specimens for research, teaching or testing is DHM99999999990. 2. Importation of human cell lines: (1) is governed by regulation " 501". (2) Importation of human cell lines (including human stem cell lines, human embryonic stem cell lines) for research should list the special code DHK99999999999 on the import application. 3. Importation of veterinary medicines is governed by regulation "406". 4. Importation of Chinese medicine materials shall comply with the regulation of "502". 5 Importation of commodities not belonging to the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not to be used as human medicine or veterinary medicine, and is not a human cell line or a specimen of human or animal origin or Chinese medicine materials" is required.
843	（一）進口環境衛生用藥品，應依 552 規定辦理。（二）進口動物用藥品，應依 406 規定辦理。（三）進口毒性或關注化學物質，應依 553 規定辦理。（四）進口非屬上述項目者，應註明「本貨品非屬環境衛生用藥品、動物用藥品、毒性或關注化學物質」字樣，免依上述規定辦理。	(1) Importation of environment sanitation medicines is governed by the regulation of '552'.(2) Importation of veterinary medicines is governed by the regulation of '406'. (3) Importation of toxic or concerned chemical substances is governed by the regulation of '553'.(4) Importation of commodity not belong the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is 'not to be used as environment sanitation medicines, veterinary medicines ,toxic or concerned chemical substances' is required.
844	（一）進口人用藥品，應依 506 規定辦理（二）進口動物用藥品，應依 406 規定辦理（三）進口醫療器材，應依 504 規定辦理（四）進口非屬上述項目者，應註明「本貨品非屬人用藥品、動物用藥品、醫療器材」字樣，免依上述規定辦理。	(1) Importation of medicines for human use is governed by the regulation of "506". (2) Importation of veterinary medicines is governed by the regulation of "406". (3) Importation of medical equipment is governed by the regulation of "504". (4) Importation of commodity not belong to the aforesaid items shall be exempted from "the said regulations, but a clear indication that the commodity is not to be used as human medicines, veterinary medicines, medical equipment" is required.
A01	進口時應依飼料管理法第二十二條之二規定，向農業部公告委任之動植物防疫檢疫署及其所屬各分署申報輸入查驗。	Importation of feeds shall be made in accordance with Article 22-2 of the Feeds Control Act. The importer shall apply for inspection to the Animal and Plant Health Inspection Agency (APHIA) and its branch offices which are delegated by the Ministry of Agriculture.

A02	本項下商品如屬飼料，進口時應依飼料管理法第二十二條之二規定，向農業部公告委任之動植物防疫檢疫署及其所屬各分署申報輸入查驗。	Importation of feeds under this item shall be made in accordance with the Feeds Control Act Article 22-2. The importer shall apply for inspection to the Animal and Plant Health Inspection Agency (APHIA) and its branch offices.
B01	進口時，應依農業部動植物防疫檢疫署編訂之「應施檢疫動植物品目表」及有關檢疫規定辦理。 【註：相關規定請洽農業部動植物防疫檢疫署或至該署網站 https://www.aphia.gov.tw 查詢】。	Importation shall be subject to the prescription set forth in the "List of Items Subject to Animal & Plant Quarantine" and relevant quarantine requirements compiled by the Animal and Plant Health Inspection Agency, Ministry of Agriculture. (Note: Please contact APHIA for related quarantine requirements or access the APHIA's website https://www.aphia.gov.tw.)
C01	經濟部標準檢驗局公告應施進口檢驗商品。	Items subject to legal import inspection announced by the Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs.
C02	本項下部分商品屬於經濟部標準檢驗局公告應施進口檢驗商品。	Some of the commodities under this item subject to legal import inspection announced by the Bureau of Standards, Metrology and Inspection, ministry of economic affairs.
F01	輸入商品應依照「食品及相關產品輸入查驗辦法」規定，向衛生福利部食品藥物管理署申請辦理輸入查驗。【註：相關規定應洽衛生福利部食品藥物管理署】。	Importation of foods shall follow the "Regulations for Inspection of imported Foods and Related Products". The importer shall apply for inspection to the Food and Drug Administration, Ministry of Health and Welfare(FDA).(Note: Please contact FDA for relevant inspection requirements of food imports.)
F02	本項下商品如屬食品、食品器具、食品容器或包裝、食品用洗潔劑等食品相關用途或含有前述物品者，應依照「食品及相關產品輸入查驗辦法」規定，向衛生福利部食品藥物管理署申請辦理輸入查驗。【註：相關規定應洽衛生福利部食品藥物管理署】。	Importation of products used for food-relevant purposes including foods, food utensils, food containers or packaging, food cleansers, or the products containing preceding articles shall follow the " Regulations for Inspection of imported Food and Food-relevant products " promulgated by Ministry of Health and Welfare. The importer shall apply for inspection to the Food and Drug Administration, Ministry of Health and Welfare (FDA). (Note: Please contact FDA for relevant inspection requirements of food imports.)
F03	輸入醫療器材應依照「輸入醫療器材邊境抽查檢驗辦法」規定，向衛生福利部食品藥物管理署申請辦理輸入查驗。	Importation of medical devices shall follow the "Regulations Governing Border Inspection and Examination of Imported Medical Devices". The importer shall apply for inspection to the Food and Drug Administration, Ministry of Health and Welfare (FDA).

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H01	衛生福利部公告應施輸入查驗中藥材，應憑衛生福利部食品藥物管理署核發之輸入許可證通知進口。	Items subject to legal inspection of imported Chinese herbs announced by the Ministry of Health and Welfare. The importer shall apply for inspection to the Food and Drug Administration, Ministry of Health and Welfare.
H02	本項下部分中藥材係衛生福利部公告應施輸入查驗中藥材，應憑衛生福利部食品藥物管理署核發之輸入許可證通知進口。	Some of the commodities under this item subject to legal inspection of imported Chinese herbs announced by the Ministry of Health and Welfare. The importer shall apply for inspection to the Food and Drug Administration, Ministry of Health and Welfare.
M88	自中國大陸進口應檢附經濟部國際貿易署備查文件。	Importation from Mainland China shall apply for reference document from the International Trade Administration, Ministry of Economic Affairs.
MP1	（一）大陸物品有條件准許輸入，應符合「大陸物品有條件准許輸入項目、輸入管理法規彙總表」之規定。（二）「大陸物品有條件准許輸入項目、輸入管理法規彙總表」內列有特別規定「MXX」代號者，應向國際貿易署辦理輸入許可證；未列有特別規定「MXX」代號者，依一般簽證規定辦理。	(1) Importation of Mainland China products in this category is conditionally permitted. The importation should conform to the regulations of "Consolidated List of Conditional Import Items of Mainland China Origin and Regulations Governing Import of Mainland China Origin Commodities".(2) Importation of items on the "Consolidated List of Conditional Import Items of Mainland China Origin and Regulations Governing Import of Mainland China Origin Commodities" with "MXX" code requires Import Permit issued by the International Trade Administration; Importation of items without "MXX" code shall be subject to the general code of import permit issuance.
MW0	大陸物品不准輸入。	Importation of Mainland China products is prohibited.
W01	輸入酒品應依照財政部及衛生福利部會銜發布「進口酒類查驗管理辦法」規定，向財政部申請辦理輸入查驗。	Importation of alcohol shall be made in accordance with "The Administrative Regulations Governing the Inspection of Imported Alcohol" jointly promulgated by the Ministry of Finance and the Ministry of Health and Welfare. The importer shall apply for inspection to the Ministry of Finance.

（三）其他相關輸入規定

一、輸入下列貨品，不論其歸 CCC 何號列，應依照下列有關規定辦理，違者，廠商應自負相關法律責任：

（一）如屬肥料（農業部公告），應自行依照輸入規定代號「403」之規定辦理。

（二）如屬飼料及飼料添加物（農業部公告），應自行依照輸入規定代號「404」之規定辦理。

（三）如屬農藥（農業部公告），應自行依照輸入規定代號「405」之規定辦理。

（四）如屬動物用藥品（農業部公告），應自行依照輸入規定代號「406」之規定辦理。

（五）如屬人用藥品，應自行依照輸入規定代號「501」、「503」或「505」之規定辦理。

（六）如屬醫療器材（衛生福利部公告），應自行依照輸入規定代號「504」之規定辦理。

（七）如屬含藥化妝品，應自行依照輸入規定代號「507」之規定辦理。

（八）如屬錠狀、膠囊狀食物製品，應自行依照輸入規定代號「511」之規定辦理。

（九）如屬環境用藥，應自行依照輸入規定代號「552」之規定辦理。

3. Other Relevant Import Regulations

1.The importation of any of the following products shall be made in accordance with the requirements listed below regardless of their CCC codes. In violation of the regulation，the importer shall bear any derived legal responsibility:

(1) Fertilizers as prescribed by the Ministry of Agriculture: the importation shall be made in accordance with the import regulation coded as "403".

(2) Feedstuff and feedstuff additives as prescribed by the Ministry of Agriculture: the importation shall be made in accordance with the import regulation coded as "404".

(3) Pesticides as prescribed by the Ministry of Agriculture: the importation shall be made in accordance with the import regulation coded as "405".

(4) Veterinary medicines as prescribed by the Ministry of Agriculture: the importation shall be made in accordance with the import regulation coded as "406".

(5) Drugs for human use: the importation shall be made in accordance with the import regulation coded as "501" , "503" or "505".

(6) Medical devices as prescribed by the Ministry of Health and Welfare: the importation shall be made in accordance with the import regulation coded as "504".

(7) Medicated cosmetics or cosmetic colors: the importation shall be made in accordance with the import regulation coded as "507".

(8) Foods in capsule or tablet form: the importation shall be made in accordance with the import regulation coded as "511".

(9) Environmental agents: the importation shall be made in accordance with the import regulation coded as "552".

（十）如屬毒性或關注化學物質（環境部公告），應自行依照輸入規定代號「553」之規定辦理。

(10)Toxic or concerned chemical substances as prescribed by the Ministry of Environment: the importation shall be made in accordance with the import regulation coded as "553".

（十一）如屬管制藥品（行政院公告），應自行依照輸入規定代號「522」之規定辦理。

(11)Controlled drugs as prescribed by the Executive Yuan: the importation shall be made in accordance with the import regulation coded as "522".

（十二）輸入有害廢棄物及其他經環境部指定之一般事業廢棄物，應自行依照輸入規定代號「551」之規定辦理。

(12)Importation of hazardous wastes and general industrial wastes designated by the Ministry of Environment shall be made in accordance with the regulation of "551".

（十三）經農業部評估為禁止輸入之高風險入侵性外來種:紅火蟻、緬甸小鼠、河殼菜蛤及似殼菜蛤等4項貨品管制輸入。

(13)As designated by the Ministry of Agriculture, “High-risk invasive alien species: Solenopsis invicta, Rattus exulans, Limnoperna fortune, Mytilopsis sallei are subject to import control.”

（十四）輸入野生動物保育法列管之野生動物活體、其產製品或農業部公告適用野生動物保育法之人工飼養、繁殖野生動物,應於進口前取得農業部之同意文件。

(14)Importers shall submit approval documents issued by the Ministry of Agriculture (hereinafter referred to as the "MOA") for importation of live wildlife or products thereof as governed by the Wildlife Conservation Act, or for captive-raised or bred wildlife as announced by the MOA and governed by the Wildlife Conservation Act.

（十五）輸入野生動物保育法列管之海洋野生動物活體、海洋保育類及海洋哺乳類野生動物產製品或海洋委員會公告適用野生動物保育法之人工飼養、繁殖海洋野生動物，應於進口前取得海洋委員會之同意文件。

(15)Importers shall submit approval documents issued by the Ocean Affairs Council (hereinafter referred to as the "OAC") for importation of live marine wildlife or protected marine wildlife products or marine mammalian products thereof as governed by the Wildlife Conservation Act, or for captive-raised or bred marine wildlife as announced by the OAC and governed by the Wildlife Conservation Act.

（十六）輸入環境部公告限制輸入之含毒性或關注化學物質產品，應於進口前取得環境部核發之同意文件。

(16)Importers of restriction on the import of Toxic or Concerned Chemical Substances-added products announced by the Ministry of Environment shall submit approval documents issued by the Ministry of Environment.

二、進口特定紡織品、鞋類商品、非醫用口罩及陶瓷面磚商品之產地標示應照下列規定辦理：

2. The regulation of marking the correct country of origin on certain textile, Footwear products, non-medical masks and ceramic tile products imports is referred to the followings:

（一）進口特定紡織品之產地標示規定：
進口列屬 CCC 號列第 61、62 章之紡織品，6302.60.00.00-0、6302.91.00.00-3 項下之毛巾產品，及 9404.40.00.00-6「蓋被褥、牀罩、鴨絨被及羽絨被（蓋被）」，均應於貨品本身標示正確產地，未依規定標示者，不准通關進口。

(1) Textile products that fall under CCC Chapters 61,62, towels and bedding products that fall under CCC 6302.60.00.00-0, 6302.91.00.00-3 and 9404.40.00.00-6 shall be labeled with their correct country of origin. The aforementioned products without labels of origin shall be prohibited for importation to this country.

（二）進口鞋類商品之產地標示規定：
輸入列屬 CCC 號列第 6401、6402、6403、6404 及 6405 節下以橡膠、塑膠、天然皮、合成皮、織物、木類等材料為主要成分之鞋面及外底，經加工成型之鞋品，應採用固定不得拆換之烙印、燙印、印刷或附縫標籤方式，以中文或外文於鞋品本體上之明顯處標明生產國別，未依規定標示者，不准通關進口。

(2) Footwear commodities, classified under sections 6401,6402,6403,6404 or 6405, processed and formed from vamps and soles made of rubber, plastic, leather, synthetic leather, fabric or wood, shall be clearly marked on conspicuous places of the commodity itself in Chinese or foreign script with fixed and non-removable branding, ironing, printing, or sew-on tags. But, disposable indoor slippers made of paper or fabrics are exempt from these requirements. Any aforementioned products without labeling shall be prohibited from importation to this country.

（三）進口非醫用口罩原產地標示規定：
輸入非醫用口罩（即 CCC6307.90.50.39-3「其他紡織材料製口罩」），應於口罩最小包裝標示正確原產地，其標示位置從外觀上應具顯著性且易於辨識。未依規定標示者，不得輸入。

(3) Non-medical face mask imports (CCC6307.90.50.39-3 Other masks, of textile materials) shall have their place of origin labelled on each of the smallest unit of packaging. The labelling should be obvious and easily recognizable in appearance. Face masks not labelled according to the regulations are not permitted for import.

（四）進口陶瓷面磚商品之產地標示規定：
輸入稅則第 6907 節下之陶瓷面磚，應採用成型、燒結方式，於本體以中文或外文標示原產

(4) Ceramic tiles under heading 6907, the "country of origin" shall also be marked on the body of the tile either in Chinese or a foreign language by forming or sintering. Ceramic tiles with a surface area exceeding 16,200cm², or with

地，面積 16,200 平方公分以上之陶瓷面磚，或背面以玻璃纖維網為基材之陶瓷面磚，得以雷射打印、噴墨印、蓋印或網印等不易塗改之方式為之。但擠出面磚或面積小於 50 平方公分之馬賽克面磚，得免標示原產地。未依規定標示者，不准通關進口。

fiberglass mesh backing, may have the "country of origin" marked by using a method that resists alteration, such as laser printing, inkjet printing, pressing, or screen printing. Ceramic Extrusion Tiles or Mosaic Tiles with a surface area less than 50cm² are exempt.

三、輸入貨品如屬遊艇（不含水上摩托車等未具船型浮具），船舶所有人應自行依船舶法、船舶登記法(總噸位 20 以上)及遊艇管理規則向航政機關辦理檢查、丈量、註冊、給照或登記發證。

3. To import yachts (excluding water motorcycles and others water vessels without boat-shaped floats), the owner of the yacht should comply with the Law of Ships, the Ship Registration Law (for ships over 20 gross tonnage) and the Regulations of Yachts as applied by the shipping administration authority for inspection, measurement, or registration.

四、輸入國家通訊傳播委員會公告應經核准之電信管制射頻器材，進口時應自行報明頻率，並依照輸入規定代號 602 之規定辦理，違者，廠商應自負法律責任。

4. Those importing Controlled Telecommunications Radio-Frequency Devices, which are required to be approved by the National Communications Commission, shall declare the frequency of such devices; they shall also adhere to the regulatory provisions of Code 602 and bear legal responsibility in the case of any violation.

五、進口 Seco 烈酒，應檢附巴拿馬工商部外貿次長室所出具之原產地證明書。

5. Imported spirits of Seco shall be released upon presentation of the certificate of origin issued by the Viceministry of Foreign Trade, Ministry of Trade and Industries, Republic of Panama.

六、輸入規定代號內容之許可或證明文件，透過關港貿單一窗口電腦比對者，進口人應申報許可或證明文件之簽審文件號碼(14 碼)，免檢附紙本供海關查核；未透過關港貿單一窗口電腦比對者，進口人應檢附相關主管機關核發之許可或證明文件紙本供海關查核。

6. When a compliance-check between the declaration and the permit is processed through the Customs-Port-Trade (CPT) Single Window System, the importer must indicate the 14-character code on the import declaration, so submission of written documents is not required. When the compliance-check between the declaration and the permit is not processed through the CPT Single Window System, submission of documents issued by the relevant competent authority is required for customs inspection.

二、輸出規定

（一）使用須知

1. 輸出貨品，應依貿易法、貿易法施行細則、貨品輸出管理辦法、限制輸出貨品表及海關協助查核輸出貨品表之規定辦理。輸出大陸地區貨品，應另依臺灣地區與大陸地區貿易許可辦法之規定辦理。輸出戰略性高科技貨品，應另依戰略性高科技貨品輸出入管理辦法之規定辦理。

2. 依照貿易法，貨品輸出管理係採取原則准許，例外限制之方式，亦即原則上准許自由輸出，至於因國際條約、貿易協定或基於國防、治安、文化、衛生、環境與生態保護或政策需要而限制輸出者，採行負面列表制度，並編訂「限制輸出貨品表」及「海關協助查核輸出貨品表」，據以執行。

3. 「限制輸出貨品表」內之貨品，包括下列兩種限制情形：

   (1) 管制輸出貨品：非經經濟部國際貿易署專案核准發給輸出許可證，不得輸出。

   (2) 有條件准許輸出貨品：有一定之核准條件，出口人應依表內所載輸出規定（如檢附該項貨品主管機關所核發之同意文件等），始得輸出。

B. Export Regulations

1. Users' Guide

1. The exportation of commodities shall be made in accordance with the Foreign Trade Act, the Enforcement Rules of the Foreign Trade Act, the Regulations Governing Export of Commodities, the "List of Commodities Subject to Export Restriction" and the "List of Commodities Assisted by Customs for Export Examination". For commodities exported to Mainland China, the exportation shall be made in accordance with the "Regulations Governing Permission of Trade between Taiwan Area and Mainland Area"; the exportation of strategic high-tech commodities shall be made in accordance with the Regulations Governing Export and Import of Strategic High-Tech Commodities.

2. According to the Foreign Trade Act, commodities are generally allowed to be exported freely. While the international treaties, trade agreements, national defense, social security, culture protection, hygiene, environmental or ecology conservation requires restriction on export, the Negative List shall be applied. For implementation of the Negative List system, the "List of Commodities Subject to export Restriction" and the "List of Commodities Assisted by Customs for Export Examination" are established.

3. For the commodities in the "List of Commodities Subject to Export Restriction", exports are subject to two kinds of regulations:

   (1) Commodities subject to export control:
   Commodities cannot be exported unless the International Trade Administration, Ministry of Economic Affairs grants export permits to them.

   (2) Commodities can only be exported subject to certain conditions:
   Exporters of these commodities shall comply with the requirements prescribed in the List (e.g., obtaining consent letters issued by the relevant authorities), or cannot export these commodities.

4. 「限制輸出貨品表」外之貨品，不限制輸出，並免除輸出許可證，出口人可逕向海關申報出口。但依其他法令之規定，須由有關主管機關核發許可文件或證照始得輸出者，另編訂「海關協助查核輸出貨品表」，委託海關於貨品通關時查核。列入此表內之貨品，應依表列輸出規定辦理，海關始准免證通關放行。

4. For the commodities not in the "List of Commodities Subject to Export Restriction", exports are not subject to any export restriction, and no export permits are required. Exporters can apply for customs clearance for these commodities directly. Although these commodities are not subject to export regulation, some of them are subject to the requirements imposed by other laws or decrees for regulating purposes, such as the requirements for certificates, market licenses, or supervisory approval granted by the relevant competent authorities. Such commodities and the requirements are compiled into the "List of Commodities Assisted by Customs for Export Examination", and the Customs assist to examine the conformity of these commodities to the listed requirements. Unless these commodities comply with the export requirement set forth in such List, the Customs will not approve the clearance.

5. 為便於各界查閱輸出規定，經將絕大部分之規定以三位數字之代號標示於我國貨品分類之各項貨品下，其餘不適合以代號標示於貨品分類各項下之規定，列為「其他相關輸出規定」(請參閱第 63 至 65 頁)。

5. For the convenience of the public to check the relevant export regulations, most regulations have been compiled into three numerical digit codes and put under the CCC (Commodity Classification of the Republic of China) code. As to the other regulations not suitable to be listed this way, please check with the “Other Relevant Export Regulations” on pages 63 to 65.

6. 出口人輸出戰略性高科技貨品，應按「戰略性高科技貨品輸出入管理辦法」申請「戰略性高科技貨品輸出許可證」後始得辦理輸出；出口人輸出之戰略性高科技貨品如亦屬於「限制輸出貨品表」或「海關協助查核輸出貨品表」內之貨品者，應另依該兩表所列輸出規定辦理，惟無須依「限制輸出貨品表」規定另行申請一般貨品輸出許可證。

6. To export the strategic high-tech commodities, the exporters shall apply the export permits according to the "Regulations Governing Export and Import of Strategic High-Tech Commodities" in advance. If the said commodities also belong to the "List of commodities subject to Export Restriction" or the "List of Commodities Assisted by Customs for Export Examination", the exporters should also follow the regulations prescribed in the preceding two lists, but general export permit is not required additionally.

(二) 輸 出 規 定 代 號 說 明

2. Instruction of Export Regulation Codes

(空白)	准許（免除簽發許可證）。	Export permitted (free from licensing)
111	管制輸出。	Export controlled (licensed by the International Trade Administration, Ministry of Economic Affairs.)
112	每年 11 月 1 日至翌年 3 月 31 日管制出口。	Export controlled from 1st Nov. each year to 31 March next year.
121	由經濟部國際貿易署簽發輸出許可證。	Export permitted (licensed by the International Trade Administration, Ministry of Economic Affairs.)
132	出口目的國為歐盟者，應檢附台灣鋼鐵工業同業公會簽發以我國為原產地之原產地證明書。	If the country of destination is the EU, Certificates of Origin for products originating in the Republic of China issued by Taiwan Steel and Iron Industry Association is required.
236	應檢附輸出光碟製造機具申報備查文件。	It is necessary to submit a Certificate for Optical Disk Manufacturing Implement Export issued by the Board of Foreign Trade, Ministry of Economic Affairs.
440	應檢附農業部漁業署之出口鰻魚生產管理證明書。	A Production Certificate of Exporting Farmed Eel issued by the Fisheries Administration, Ministry of Agriculture is required.
441	應檢附農業部同意文件。	Approval from the Ministry of Agriculture, is required.
442	（一）應檢附農業部漁業署或直轄市、縣（市）政府核發之「漁業證明書」。（二）屬再出口者應檢附農業部漁業署核發之「再出口漁業證明書」。	(1) Exporters must attach a "Statistical Document" issued by either the Fisheries Agency, Ministry of Agriculture or the municipal / county (city) government under whose jurisdiction they belong. (2) Those who intend to re-export the product must attach a "Re-Export Certificate" issued by the Fisheries Agency, Ministry of Agriculture.
443	應檢附農業部漁業署同意文件。	An approval from the Fisheries Agency, Ministry of Agriculture is required.
445	出口目的國為日本者，應檢附農業部農糧署同意文件；惟重量在 5 公斤以下且以樣品方式(例如標示 SAMPLE OF NO COMMERCIAL VALUE）出口至日本之冷凍果品，免檢附該同意文件。	If the country of destination is Japan, approval from the Agriculture and Food Agency, Ministry of Agriculture is required. Exportations consisting of frozen goods that weigh less than 5 Kilograms, and that are being shipped as sample products(for example, those marked "SAMPLE OF NO COMMERCIAL VALUE")are exempted from the above regulations.
446	出口目的國為日本者，應檢附農業部農糧署同意文件；惟重量在 13 公斤以下且以樣品方式（例如標示 SAMPLE OF NO COMMERCIAL VALUE）出口至日	If the country of destination is Japan, approval from the Agriculture and Food Agency, Ministry of Agriculture is required. Exportations consisting of goods that weigh less than 13 kilograms, and that are being shipped as sample products (for example, those marked "SAMPLE OF NO COMMERCIAL VALUE") are exempted from

本者，免檢附該同意文件。

the above regulations.

447 （一）出口目的國為日本者，應檢附農業部農糧署同意文件；惟重量在 2 公斤以下者，免檢附該同意文件。（二）以郵寄方式辦理出口者，除可向中華郵政股份有限公司於基隆市、臺北市、臺中市、臺南市、高雄市等設有海關之郵局辦理報關出口外，亦可委託該公司所屬其他郵局向海關辦理報關出口；惟重量在 2 公斤以下者，免辦理報關。（三）以上所稱重量在 2 公斤以下者，係指整份報單或報關單所申報茶葉之合計總重量。

(1) Approvals form the Agriculture and Food Agency (A.F.A.), Ministry of Agriculture is required while tea commodities above 2 kg being exported to Japan. Unless the quantity of tea commodities to be exported are less than 2 kg.(2) By mail for exportation, in addition to declare directly tea commodities at the Customs established in the post offices of Keelung City, Taipei City, Taichung City, Tainan City, Kaohsiung City by Chunghwa Post Co., Ltd. It is also permitted to declare through the other branch post offices of Chunghwa Post Co., Ltd. Unless the quantity of tea commodities to be exported is less than 2 kg.(3) The quantity less than 2 kg list above indicated total weight of whole package of tea commodities during customs clearance.

450 （一）應檢附農業部同意文件；惟重量在 6 公斤以下者，免檢附該同意文件，應於出口報單填列免證通關代碼「AGG99999999990」，據以報關出口。（二）以上所稱重量在 6 公斤以下者，係指整份報單或報關單所申報白米及糯米之合計總重量。

(1) An approval document from the Ministry of Agriculture is required; those equal to or less than 6 kg are exempted from that requirement, but the exemption code "AGG99999999990" should be specified on the export declaration document. (2) The 6 kg above refers to the combined weight of white rice and glutinous rice stated on the declaration document or filed for clearance.

454 應檢附台灣區冷凍蔬果工業同業公會同意文件

An approval from the Taiwan Regional Association of Frozen Vegetable and Fruit Manufacturers is required.

456 一、應檢附農業部同意文件；惟重量未滿 5 公斤者，免檢附該同意文件，應於出口報單填列免證通關代碼「AGF99999999998」，據以報關出口。二、以上所稱重量未滿 5 公斤者，係指整份報單所申報之同一貨品號列之貨品合計總重量。

1.Approval from the Ministry of Agriculture is required. Exportations consisting of goods that weigh below 5 kilograms are exempted from the above regulations, but the exemption code "AGF99999999998" should be specified on the export declaration document. 2.The 5 kg above refers to the combined weight of goods under the same Tariff No. and C.C.C code stated on the declaration document.

473 應檢附石油業輸出登記證影本或經濟部能源署同意文件。

A photocopy of an oil export business registration certificate or a notice of approval from the Energy Administration, Ministry of Economic Affairs.

480 除自歐盟及英國進口後復運出口至歐盟及英國且經經濟部國際貿易署專案核准者外，出口目的地國為歐盟（含會員國屬地）及英國者，應檢附以我國為原產地之原產地證明書。

Apart from imports from the EU and the United Kingdom of Great Britain and Northern Ireland for re-export to the EU and the United Kingdom of Great Britain and Northern Ireland , and those granted special approval by the International Trade Administration, Ministry of Economic Affairs, all exports destined for the EU (including to Member State territories) and the United Kingdom of Great Britain and Northern Ireland

should have an accompanying Certificate of Origin from the Republic of China.

481 出口目的國為美國者，應檢附以我國為原產地之原產地證明書正本。

If the export destination is the United States, Certificates of Origin for products originating in the Republic of China shall be attached.

483 應檢附經濟部同意文件

Approval from the Ministry of Economic Affairs is required.

486 應檢附我國政府指定機關核發之 Kimberley Process 證書。

The exporter should submit the original Certificate issued by the designated authority in Taiwan.

488 一、輸出化學機械研磨機、光阻剝除機、光阻顯影機、快速高溫熱處理機、沉積設備、洗淨設備、乾燥機、電子顯微鏡、蝕刻機、離子植入機、光阻塗佈機、微影設備等十二類半導體晶圓製造設備，應檢附下列文件申請輸出許可證，出口人並應於輸出許可證列明所生產之晶圓尺寸及製程技術水準；違者，應自負相關法律責任：（一）輸往大陸地區者，如屬投資行為者，應檢附經濟部核准投資文件；如非投資行為者，應檢附非投資行為之切結書。輸往大陸以外地區者，應檢附保證不以輸出許可證上所載貨品投資大陸地區之切結書。（二）輸出 CCC8486200040-5「半導體晶圓磊晶沉積機」、CCC8486200050-2「供摻雜半導體材料之離子植入器」、CCC8486200061-9「生產半導體晶圓用之步進及重複對準機」、CCC8486200062-8「生產半導體晶圓用之掃描對準機」及 CCC8486200063-7「電子束直接寫入晶圓器具」等 5 個貨品分類號列項下之貨品，應另檢附經濟部出具之非屬戰略性高科技貨品鑑定報告或該設備供應商之出口管制確認非屬戰略性高科技貨品文件。（三）屬戰略性高科技貨品列管項目者，除應檢附上述（一）文件外，應另依戰略性高科技貨品輸出入管理辦法相關規定辦理。二、輸出非屬上述十二類半導體晶圓製造設備者，應檢附經濟部出具之非屬十二類半導體晶圓製造設備及非屬戰略性高科技貨品鑑定報告，申請輸出

I. To export any of these 12 categories of semi-conductor wafer fabricating equipment (i.e. chemical mechanical polishers, photo-resist strippers, photo-resist developers, rapid thermal processors, deposition apparatuses, cleaning equipment, dryers, electron microscopes, etchers, ion implanters, photo-resist coaters, and lithography equipment) , the exporter shall submit the appropriate documents mentioned below in paragraphs (1), (2), and (3) when applying for an export permit and shall also specify the size and the technical processing standards of the wafer in the export permit. The applicant is also obligated to uphold all relevant laws and regulations, contravention of which, violators shall bear all relevant legal responsibilities:(1)For equipment to be exported to mainland China, those making such investments, shall submit investment documents approved by the Ministry of Economic Affairs. Those engaging in trade exclusive of investment, shall submit an affidavit assuring non-investment in such equipment. For equipment to be exported to areas other than mainland China, an affidavit assuring non-investment in such equipment in mainland China shall be submitted ; (2)For exportation of CCC8486200040-5 "Epitaxial deposition machines for semiconductor wafers" , CCC8486200050-2 "Ion implanters for doping semiconductor materials" , CCC8486200061-9 "Step and repeat aligners for semiconductor wafers" , CCC8486200062-8 "Scanning aligners for semiconductor wafers" and CCC8486200063-7 "Electron beam direct writers to produce patterns on semiconductor wafer" , a non-Strategic High-tech Commodities assessment report issued by the Ministry of Economic Affairs (MOEA), or equipment supplier, shall be submitted.(3) For controlled strategic high-tech commodities, the exporter must apply for an Export Permit for Strategic High-tech Commodities and submit it with the appropriate document mentioned above in paragraph I (1.), while abiding by the Regulations

	許可證。三、保稅區或課稅區或自由貿易港區間之半導體晶圓製造設備移轉，免辦理輸出許可證。	Governing Export and Import of Strategic High-tech Commodities. II. For exportation of products that do not belong to any of the 12 categories of semi-conductor wafer fabrication equipment listed above, a non-Strategic High-tech Commodities Assessment Report issued by the Ministry of Economic Affairs (MOEA) stating that the products do not belong to any of the 12 categories of semi-conductor wafer fabrication equipment, shall be submitted and an export permit is required. III. Semi-conductor wafer fabricating equipment that is transferred among a bonded area, duty-levying area or Free Trade Zone, does not require an export permit.
516	應檢附中央銀行發行局之同意文件。	An approval from the Issue Department of the Central Bank of China is required.
522	出口管制藥品（包括人用、動物用麻醉藥品、影響精神藥品及其原料）應檢附衛生福利部食品藥物管理署核發之同意文件（輸出憑照或輸出同意書）；該同意文件第二聯於通關時經海關核驗簽署後，由出口人交還食品藥物管理署。	For exportation of controlled drugs (including narcotics drugs and Psychotropic substances for human use or veterinary medicines as well as active pharmaceutical ingredient), an approval issued by Food and Drug Administration , Ministry of Health and Welfare is required. Exporter must return one copy of the above mentioned approval to issuing authority after clearance and endorsement by customs.
523	一、出口本項下人用藥品，應檢附衛生福利部核發之藥品許可證影本。（屬外貨復出口者，免附）二、出口非屬人用藥品，於出口報單填列專用代碼DHM99999999523，免依上述規定辦理。	(1)For exportation of commodities under this item of medicines for human use, a photocopy of medicine permit issued by the Ministry of Health and Welfare is required. (For re-export of the imports, the photocopy of the medicine permit is not required)(2)For exportation of medicines not for human use, should list the special code DHM99999999523 on the export application and is exempted from the above regulations.
524	應檢附衛生福利部同意文件。（屬外貨復出口者，免附）	Approval from the Ministry of Health and Welfare is required.(For re-export of the imports, the approval is not required)
525	出口本項下動物用藥品，應取得農業部動植物防疫檢疫署核發之中華民國核准輸出動物用藥品證明書。（屬外貨復出口者，免附）	For exportation commodities under this item of veterinary drugs, a certificate for export of veterinary drugs issued by the Animal and Plant Health Inspection Agency, Ministry of Agriculture is prerequisite. (Re-exportation of foreign goods is exempted from the above requirements)
531	應檢附直轄市、縣市主管機關核發之同意文件；出口目的國為日本且該同意文件註明屬有害事業廢棄物者，應另檢附巴塞爾公約廢棄物越境轉移－轉移文件，憑以報關出口。	Consent letter from a competent authority at the municipal, city or county government level, is required. When the waste is stated as hazardous industrial waste in the mentioned consent letter, and for those exports with Japan as the country of destination, the Movement Document regarding the Basel Convention on the

		Control of Transboundary Movements of Hazardous Wastes and Their Disposal should also be attached for the purpose of exports customs clearance.
532	限輸往蒙特婁議定書之簽約國或遵守議定書並經環境部認可之國家或地區。	The goods can only be exported to: (1) a party to the Montreal Protocol, or(2) one of the countries or territories which are in compliance with the Montreal Protocol and obtain permission granted by the Ministry of Environment.
533	出口毒性或關注化學物質：第一類至第三類毒性化學物質，應檢附經直轄市、縣（市）主管機關同意之輸出登記文件；第四類毒性化學物質及管制輸出運作行為之關注化學物質，應檢附直轄市、縣（市）主管機關核發之核可文件；如非屬環境部公告列管之毒性化學物質及管制輸出運作行為之關注化學物質，應檢附環境部化學物質管理署核發之不列管證明文件。	Exportation of toxic or concerned chemical substances: Export registration documents approved by special municipality, county or city competent authority are required for toxic chemical substances of classes 1 to 3; Approval documents granted by special municipality, county or city competent authority are required for toxic chemical substances of classes 4 and concerned chemical substances, of which the specified handling includes export; but if the exports are not toxic chemical substances and concerned chemical substances, of which the specified handling includes export, announced by the Ministry of Environment, the certificate of no control issued by the Chemicals Administration, Ministry of Environment is required.
534	屬環境部公告之「屬產業用料需求之事業廢棄物」者，應於出口報單填列免證通關代碼「EPH90000000001」，據以報關出口。非屬上述者，應依 531 規定辦理。	For the exportation of"Industrial Waste Required as Materials for Industrial Use"announced by the Ministry of Environment, special code EPH90000000001 should be specified on the export declaration documents. For importing waste which is not contained in the aforesaid announcement, compliance with regulation 531 is required.
541	應檢附核能安全委員會同意文件。	Approval from the Nuclear Safety Commission is required.
550	應檢附環境部核發之同意文件。	Approval from the Ministry of Environment is required.
551	應檢附內政部警政署同意文件，但軍事機關應檢附國防部同意文件。	An approval from the National Police Administration, Ministry of the Interior is required. if the exported goods are for military authority use, then an approval from the Ministry of National Defense is required.
552	應檢附直轄市或縣（市）警察局同意文件。	An approval from the local city or county police administration is required.
801	（一）出口人用藥品，應依 523 規定辦理（二）出口動物用藥品，應依 525 規定辦理。	(1) Exportation of medicines for human use is governed by the regulation "523". (2) Exportation of veterinary medicines is governed by the regulation of "525".
804	（一）出口人用藥品，應依「523」規定辦理。（二）出口動物用藥品，應依	(1) Exportation of medicines for human use is governed by the regulation of "523". (2) Exportation of veterinary

「525」規定辦理。

medicines is governed by the regulation of "525".

805 （一)出口農藥,應依441規定辦理(二）出口毒性或關注化學物質，應依533規定辦理。

(1) Exportation of pesticides is governed by the regulation of '441'. (2) Exportation of toxic or concerned chemical substances is governed by the regulation of '533'.

806 （一）出口人用藥品、人類血液：1.應依「523」規定辦理。2.出口研究用、教學或檢驗用之「非感染性人類檢體」，於出口報單填列專用代碼DHM99999999990。（二）出口動物用藥品，應依「525」規定辦理。（三）出口感染性生物材料，應依「524」規定辦理。

1. Exportation of human drug products and human blood: (1) is governed by regulation "523". (2) The dedicated code (number) for export declaration (application for export) of exported non-infectious human blood for research, teaching or testing is DHM99999999990.2.Exportation of veterinary medicines is governed by the regulation of "525". 3. Exportation of infectious biological materials for experimental study is governed by the regulation of "524".

807 （一）出口人用藥品、人類檢體：1.應依「523」規定辦理。2.出口研究用、教學或檢驗用之「非感染性人類檢體」，於出口報單填列專用代碼DHM99999999990。（二）出口人類細胞株：1.應依「524」規定辦理。2.出口供研究用之人類細胞株（含人類幹細胞株、非屬本國人之人類胚胎幹細胞株），於出口報單填列專用代碼DHK99999999999。（三）出口動物用藥品，應依「525」規定辦理。（四）出口非屬上述項目者，應註明「本貨品非屬人用藥品、人類檢體、人類細胞株、動物用藥品」字樣，免依上述規定辦理。

1. Exportation of human drug products and human specimens: (1) is governed by regulation "523". (2) The dedicated code (number) for export declaration (application for export) of exported non-infectious human specimens for research, teaching or testing is DHM99999999990. 2. Exportation of human cell lines: (1) is governed by regulation "524". (2) Exportation of human cell lines (including human stem cell lines, human embryonic stem cell lines from non-citizens) for research should list the special code DHK99999999999 on the export application. 3. Exportation of veterinary medicines is governed by regulation "525". 4. Exportation of commodities not belonging to the aforesaid items shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not to be used as human medicine or veterinary medicine, and is not a human cell line or a specimen of human or animal origin" is required.

B01 出口時，應依農業部動植物防疫檢疫署編訂之「應實施動物檢疫品目表」及有關檢疫規定辦理。
【註：相關規定請洽農業部動植物防疫檢疫署或至該署網站https://www.aphia.gov.tw查詢】。

Exportation shall be subject to the prescription set forth in the "List of Items Subject to Animal Quarantine" and relevant quarantine requirements compiled by the Animal and Plant Health Inspection Agency, Ministry of Agriculture.
(Note: Please contact APHIA for related quarantine requirements or access the APHIA's website https://www.aphia.gov.tw.)

S01 輸往北韓敏感貨品清單內列管項目出口或再出口至北韓者，應向經濟部國際貿易署或經濟部委任或委託之機關（構）申請戰略性高科技貨品輸出許可

Exporters who export or re-export goods to North Korea on the "Sensitive Commodity List" need an "Export Permit of Strategic High-Tech Commodities" issued by the International Trade Administration, Ministry of Economic Affairs or a government authority (agency)

	證，並憑以報關出口。	appointed by the Ministry of Economic Affairs.
S03	輸往伊朗敏感貨品清單內列管項目出口或再出口至伊朗者，應向經濟部國際貿易署或經濟部委任或委託之機關（構）申請戰略性高科技貨品輸出許可證，並憑以報關出口。	Exporters who export or re-export goods to Iran on the "Sensitive Commodity List" need an "Export Permit of Strategic High-Tech Commodities"issued by the International Trade Administration, Ministry of Economic Affairs or a government authority (agency) appointed by the Ministry of Economic Affairs.
S04	輸往伊朗敏感貨品清單內，貨品規格達經濟部公告之「軍商兩用貨品及技術出口管制清單」及「一般軍用貨品清單」出口或再出口至伊朗者，應向經濟部國際貿易署或經濟部委任或委託之機關（構）申請戰略性高科技貨品輸出許可證，並憑以報關出口。	Exporters who export or re-export goods to Iran on the "Sensitive Commodity List", specifications of which fall under the "Export Control List for Dual Use Items and Technology, and Common Military List", need an "Export Permit of Strategic High-Tech Commodities" issued by the International Trade Administration, Ministry of Economic Affairs or a government authority (agency) appointed by the Ministry of Economic Affairs.

（三）其他相關輸出規定

一、輸出下列貨品，不論其歸 CCC 何號列，應依照下列有關規定辦理；違者，廠商應自負相關法律責任：

（一）輸出農業部公告禁用之農藥，應自行依照輸出規定代號「441」之規定辦理。

（二）輸出行政院公告列管之管制藥品，應自行依照輸出規定代號「522」之規定辦理。

（三）輸出環境部公告禁用之環境用藥，應自行依照輸出規定代號「531」之規定辦理。

（四）輸出有害廢棄物及其他經環境部指定之一般事業廢棄物，應自行依照輸出規定代號「531」之規定辦理。

（五）輸出環境部公告列管之毒性或關注化學物質，應自行依照輸出規定代號「533」之規定辦理。

（六）輸出野生動物保育法列管之野生動物活體、其產製品或農業部公告適用野生動物保育法之人工飼養、繁殖野生動物，應於出口前取得農業部之同意文件。

（七）輸出野生動物保育法列管之海洋野生動物活體、海洋保育類及海洋哺乳類野生動物產製品或海洋委員會公告適用野生動物保育法之人工飼養、繁殖海洋野生動物，應於出口前取得海洋委員會之同意文件。

二、輸出預錄式光碟規定

（一）輸出「光碟管理條例」第二條第二款定義之預錄式光碟（商品號列及

3. Other Relevant Export Regulations

1. The exportation of any of the following products shall be made in accordance with the requirements listed below regardless of their CCC codes. Violators shall bear any derived legal responsibility.

(1) Exportation of pesticides announced by the Ministry of Agriculture as prohibited items shall be made in accordance with the regulation of “441”.

(2) Exportation of controlled drugs announced by the Executive Yuan as subject to control shall be made in accordance with the regulation of “522”.

(3) Exportation of environmental agents announced by the Ministry of Environment as prohibited items shall be made in accordance with the regulation of “531”.

(4) Exportation of hazardous wastes and general industrial wastes designated by the Ministry of Environment shall be made in accordance with the regulation of “531”.

(5) Exportation of toxic or concerned chemical substances announced by the Ministry of Environment as subject to control shall be made in accordance with the regulation of “533”.

(6) Exporters shall submit approval documents issued by the Ministry of Agriculture (hereinafter referred to as the "MOA") for exportation of live wildlife or products thereof as governed by the Wildlife Conservation Act, or for captive-raised or bred wildlife as announced by the MOA and governed by the Wildlife Conservation Act.

(7) Exporters shall submit approval documents issued by the Ocean Affairs Council (hereinafter referred to as the "OAC") for exportation of live marine wildlife or protected marine wildlife products or marine mammalian products thereof as governed by the Wildlife Conservation Act, or for captive-raised or bred marine wildlife as announced by the OAC and governed by the Wildlife Conservation Act.

2. The export regulations for recorded optical disks

(1) For the exportation of recorded optical disks which meet the definition in Article 2, paragraph 2, of the

貨品名稱詳如附表），應依規定壓印標示來源識別碼（SID Code）。

Optical Disk Law (see the attached list), such optical disks must be imprinted with source identification codes (SID codes).

（二）輸出非屬前項表列之貨品，其為銷售及貿易所必須隨貨附送介紹產品型錄、操作說明及驅動程式等之光碟，應於出口報單載明。未壓印標示來源識別碼未超過每單位一片者，得逕由海關查核後放行；未壓印標示來源識別碼，每單位超過一片，經經濟部國際貿易署核准者，海關憑經濟部國際貿易署核准文件放行。

(2) For the exportation of products (recorded optical disks) not on the above-mentioned list - that is principally CDs, such as those containing product catalogues, operation manuals or drivers which, as required for sale and trade, need to accompany other products - one optical disk without an SID code is allowed, in principle, for each unit of product, and such optical disks should be declared clearly in the Export Declaration for customs clearance. If the quantity of optical disks without SID code exceeds one per unit, the Customs will not allow exportation until it receives written approval from the International Trade Administration, Ministry of Economic Affairs.

項次	CCC 號列	中文貨名	英文貨名
1	8523.49.00.10-3	藉自動資料處理機，提供給使用者處理或與機器互動，可以讀取之二位元方式複製儲存於機器之指令、資料、聲音、影像者	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine
2	8523.49.00.21-0	已錄製聲音及影像之雷射影碟(LD)、影音光碟(VCD)及數位影音光碟(DVD)	Recorded LDs,VCDs or DVDs of sound and image
3	8523.49.00.29-2	其他已錄製供雷射閱讀系統用碟片	Other recorded discs for laser reading systems
4	8523.49.00.90-6	其他已錄製光學媒體	Other recorded optical media

三、輸出 CCC8703、8704 節舊汽車、CCC8711 節舊機車及 CCC8407、8408 節舊引擎等 3 類貨品應依下列規定辦理：

3. The exportation of used motor cars (heading No. 8703、8704), used motorcycles (heading No. 8711), and used engines (headings Nos. 8407 and 8408) must be made in accordance with the following regulations:

（一）出口人應依「舊機動車輛及引擎輸出查證作業要點」辦理非贓車查證，檢附內政部警政署保安警察第三總隊或所屬大隊核發之查證報告及清冊，逕向海關報關出口。

(1) The exporter must register the items to be exported with the Headquarters of the Third Special Police Force, National Police Administration, Ministry of the Interior, or with a police force under its command, to obtain both the documentary and physical verification of the items to be exported as

non-stolen vehicles, in accordance with the "Directions for Export Examination of Used Motor Vehicles and Engines." The exporter must then directly submit the Examination Report (with detailed vehicles and /or engines list) issued by the Third Special Police Force Headquarters or a police force under its command to the Customs for customs clearance.

（二）通關關出口時，出口人應於出口報單貨品名稱欄內填列舊品(USED)，由海關依其申請，列入「文件審核通關（C2）」或「貨物查驗通關（C3）」；未依規定報明者，出口人應自負法律責任。

(2) Prior to customs clearance, the exporter must enter "USED" on the export declaration. The Customs will then classify the application as either "document checking required (Channel 2)" or "physical examination required (Channel 3)." In case the above regulations on declaration are violated, the exporter shall bear legal responsibility.

四、輸出規定代號內容之許可或證明文件，透過關港貿單一窗口電腦比對者，出口人應申報許可或證明文件之簽審文件號碼(14 碼)，免檢附紙本供海關查核；未透過關港貿單一窗口電腦比對者，出口人應檢附相關主管機關核發之許可或證明文件紙本供海關查核。

4. When a compliance-check between the declaration and the permit is processed through the Customs-Port-Trade (CPT) Single Window System, the exporter must indicate the 14-character code on the export declaration, so submission of written documents is not required. When the compliance-check between the declaration and the permit is not processed through the CPT Single Window System, submission of documents issued by the relevant competent authority is required for customs inspection.

伍、海關進口稅則總則
V. GENERAL RULES OF THE CUSTOMS IMPORT TARIFF

一、本稅則各號別品目之劃分，除依據本稅則類、章及其註，各號別之貨名及解釋準則之規定外，並得參據關稅合作理事會編纂之「國際商品統一分類制度（HS）註解」及其他有關文件辦理。

1. The classification of articles in the heading of the nomenclature is governed by the notes of Sections & Chapters, the description of headings and Rules for the interpretation of the nomenclature. Besides, it may also make reference to "Harmonized Commodity Description and Coding System Explanatory Notes" compiled by the Customs Cooperation Council, and to other relative documents.

二、關稅依本稅則由海關從價或從量徵收。

本稅則稅率分為3欄。第1欄之稅率適用於世界貿易組織會員，或與中華民國有互惠待遇之國家或地區之進口貨物。第2欄之稅率適用於特定低度開發、開發中國家或地區之特定進口貨物，或與我簽署自由貿易協定或經濟合作協議之國家或地區之特定進口貨物。不得適用第1欄及第2欄稅率之進口貨物，應適用第3欄稅率。

進口貨物如同時得適用第1欄及第2欄稅率時，適用較低之稅率。

適用第1欄或第2欄稅率之國家或地區，除與中華民國簽署條約、自由貿易協定、經濟合作協議應送請立法院審議外，由財政部會商有關機關報行政院核定後，送請立法院查照。第二項有關低度開發國家名單依聯合國低度開發國家準則辦理。

2. Customs duty shall be collected by Customs either on ad valorem basis or on a specific basis in accordance with the Customs Import Tariff.

The rate of this Nomenclature is divided into three columns. The first column applies to goods imported from WTO members or from countries or areas that have reciprocal treatment with the Republic of China. The second column applies to the specified goods imported from the specified Least Developed Countries or developing countries or areas, or from those countries or areas which have signed Free Trade Agreement or Economic Cooperation Agreement with the Republic of China. When there is no suitable rate in the first and second columns for the imported goods, the rate in the third column shall apply.

If imported goods are subject to both the rates in the first and second columns at the same time, then the lower one shall apply.

Countries or areas subject to application of the rates in the first or second columns, unless they have signed treaty, Free Trade Agreement

or Economic Cooperation Agreement with the Republic of China, the Executive Yuan shall then notify the Legislative Yuan for screening, shall be listed by the Ministry of Finance after consulting with other government agencies concerned and be reported to the Executive Yuan for approval. The Executive Yuan shall then notify the Legislative Yuan of its approval for information. The List of Least Developed Countries referred to in Paragraph Two shall be pursuant to The Criteria for the Identification of the LDCs set up by the United Nations.

二之一、我國對外簽署之條約、自由貿易協定或經濟合作協議經一方或雙方聲明終止或退出，自該等國家或地區進口之特定貨物，得由財政部會商有關機關報請行政院核定後，公告全部或部分貨物停止適用第 2 欄稅率及其增註規定，並由行政院函請立法院查照。

2-1. When a treaty, free trade agreement, or economic cooperation agreement signed with another country or region has been terminated or withdrawn by a declaration from one or both of the parties, all or part of the goods imported from that country or region shall cease to be applied to the tariff rates in Column II and the additional notes thereof, which shall be announced by the Ministry of Finance after consulting with other government agencies concerned and then reporting to the Executive Yuan for approval. The Executive Yuan shall then notify the Legislative Yuan of its approval for information.

三、本稅則有條件課稅、減稅或免稅之品目，其條件在有關各章內另加增註規定。如須經主管機關出具證明者，得由該主管機關委任所屬下級機關或委託不相隸屬之行政機關執行之。

3. For items subject to conditional duty reduction or exemption, the qualifying conditions are separately laid down in the Additional Notes in the Chapters concerned. If verification by the competent authorities is needed, it may be issued from a subordinate department which is authorized by the authorities, or from any other government agency not related to the authorities.

四、實施關稅配額之貨品，其數量及配額內稅率，依本稅則各章之有關增註或第 98 章規定辦理；配額外稅率適用各該貨品所屬第 1 章至第 97 章稅則號別之稅率。

4. For the products that are subject to a tariff rate quota, the quantity and rate shall be allocated according to the related chapter additional notes or the rules prescribed in chapter 98；the others according to the rules prescribed in chapters1 to 97.

適用配額內稅率之對象，由財政部會商有關機關後報請行政院核定，並由行政院函請立法院查照。

The countries or areas that are subject to a tariff rate quota will be listed by the Ministry of Finance after consulting with other government agencies concerned and be reported to the Executive Yuan for approval. The Executive Yuan shall then notify the Legislative Yuan of its approval for information.

五、旅客攜帶自用行李以外之應稅零星物品，郵包之零星物品，除實施關稅配額之物品外，按5%稅率徵稅。

5. Except for the products that are subject to a tariff rate quota, dutiable miscellaneous articles besides personal effects carried by incoming passengers and miscellaneous articles imported by postal parcels, are dutiable at the rate 5% ad valorem.

六、本稅則稅率之適用與經我國政府依法完成批准及公布程序之條約、協定或經濟合作協議所訂適用情形及稅率不同者，採最低者為準。

6. If the application of tariff classification and rate of this Nomenclature is not the same as the application of the condition and the rate prescribed by the treaty, agreement or Economic Cooperation Agreement as ratified and promulgated by our government, the lowest rate will be adopted.

七、本稅則應繳稅額，以新臺幣計算。

7. The duty amount of the Nomenclature shall be calculated in the currency of New Taiwan Dollar.

陸、海關進口稅則解釋準則
VI. GENERAL RULES FOR THE INTERPRETATION OF THE CUSTOMS IMPORT TARIFF

海關進口稅則貨品之分類應依下列原則辦理：

Classification of goods in the nomenclature shall be governed by the following principles:

一、類、章及分章之標題，僅為便於查考而設；其分類之核定，應依照稅則號別所列之名稱及有關類或章註為之，此等稅則號別或註內未另行規定者，依照後列各準則規定辦理。

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or C hapter Notes and, provided such headings or notes do not otherwise require, according to the following provisions.

二、（甲）稅則號別中所列之任何一種貨品，應包括該項貨品之不完整或未完成者在內，惟此類不完整或未完成之貨品，進口時需已具有完整或完成貨品之主要特性。該稅則號別亦應包括該完整或完成之貨品（或由於本準則而被列為完整或完成者），而於進口時未組合或經拆散者。

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. I t shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

（乙）稅則號別中所列之任何材料或物質，應包括是項材料或物質與其他材料或物質之混合物或合成物在內。其所稱以某種材料或物質構成之貨品，則應包括由全部或部分是項材料或物質構成者在內。凡貨品由超過一種以上之材料或物質構成者，其分類應依照準則三各款原則辦理。

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. T he classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

三、貨品因適用準則二（乙）或因其他原因而表面上可歸列於兩個以上之稅則號別時，其分類應依照下列規定辦理：

（甲）稅則號別所列之貨品名稱說明較具體明確者，應較一般性說明者為優先適用。當兩個以上之稅則號別，而每個稅則號別僅述及混合物或組合物所含材料或物質之一部分，或各僅述及供零售之成套貨物所含部分貨品，則前述之各稅則號別對該等貨品可認為係具有同等之具體明確性，縱使其中之一稅則號別較他稅則號別所載者更為完備或精確。

（乙）混合物、由不同材料或組件組成之組合物或零售之成套之貨物，其不能依準則三（甲）歸類者，在本準則可適用之範圍內，應按照實質上構成該項貨品主要特徵所用之材料或組件分類。

（丙）當貨品不能依準則三（甲）或三（乙）分類時，應歸入可予考慮之稅則號別中，擇其稅則號別位列最後者為準。

3. When by application of R ule 2 (b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

四、貨品未能依前述準則列入任何稅則號別者，應適用其性質最類似之貨品所屬之稅則號別。

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

五、除前述各準則外，下列規定應適用於各所規範之物品：

5. In addition to the foregoing provisions, the following rules shall apply in respect of the

（甲）照相機盒、樂器盒、槍盒、製圖工具盒、項鍊盒及類似容器，具特殊形狀或適於容納特定或成套之物品，適於長期使用並與所裝物品同時進口者，如其於正常情況下係與所裝物品同時出售，則應與該物品歸列同一稅則號別，惟此規定不適用其本身已構成整件貨品主要特質之容器。

（乙）基於準則五（甲）之規定，包裝材料與包裝容器與所包裝之物品同時進口者，如其於正常情況下係用以包裝該物品，則應與所包裝之物品歸列同一稅則號別，惟此項規定不適用於顯然可重複使用之包裝材料或包裝容器。

goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. this rule does not, however, apply to containers which give the whole its essential character.

(b) Subject to the provisions of R ule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. however, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

六、基於合法之目的，某一稅則號別之目下物品之分類應依照該目及相關目註之規定，惟該等規定之適用僅止於相同層次目之比較。為本準則之適用，除非另有規定，相關類及章之註釋亦可引用。

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

各類章註

CONTENTS OF EACH CHAPTER

第１類

活動物；動物產品

類註：

一、 本類所載各族類之動物，除另有註明者外尚包括同族類之幼小動物。

二、 除另有註明者外，本稅則所稱「乾」產品，亦包括脫水、蒸發或冷凍乾燥者。

第１章

活動物

章註：

一、 本章除下列者外，包括所有活動物：

（甲） 第0301、0306、0307或0308節之魚、甲殼類、軟體類及其他水產無脊椎動物；

（乙） 第3002節之微生物培養體及其他貨品；及

（丙） 第9508節之動物。

增註：

一、 改良品種或生產用之動物，經行政院農業委員會證明屬實者免稅。

二、 適用稅則第0105節免稅之配種用家禽，以經行政院農業委員會證明屬實者為限。

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes.

1.- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2.- Except where the context otherwise requires, throughout the Nomenclature any reference to “ dried ” products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER 1

LIVE ANIMALS

Chapter Notes.

1.- This Chapter covers all live animals except :

(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;

(b) Cultures of micro-organisms and other products of heading 30.02; and

(c) Animals of heading 95.08.

Additional Notes.

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.

2.- For poultry for breeding purposes and classified under heading 01.05, if verified correct by the Council of Agriculture, Executive Yuan, is to be passed duty-free.

中華民國輸出入貨品分類號列 C C C Code		檢查號碼 CD	貨　　名	Description of Goods	單位 Unit	國定稅率 Tariff Rate			稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations	
稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
0101			馬、驢、騾及駃騠	Live horses, asses, mules and hinnies							
			—馬：	-Horses :							
0101.21			純種繁殖用	Pure-bred breeding animals							
0101.21.00	00	3	馬，純種繁殖用	Live horses, pure-bred breeding animals	HED KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		401 B01	441 B01
0101.29			其他	Other							
0101.29.00	00	5	其他馬	Other live horses	HED KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		B01	B01
0101.30			驢	Asses							
0101.30.00	00	2	驢	Live asses	HED KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		B01	B01
0101.90			其他	Other							
0101.90.00	00	9	騾及駃騠	live mules and hinnies	HED KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		B01	B01
0102			牛	Live bovine animals							
			—牛：	-Cattle :							
0102.21			純種繁殖用	Pure-bred breeding animals							
0102.21.00	00	2	牛，純種繁殖用	Live cattle, pure-bred breeding animals	HED KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		401 B01	441 B01
0102.29			其他	Other							
0102.29.00	00	4	其他牛	Other live cattle	HED KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%	R	B01 MW0	B01
			—水牛：	-Buffalo :							
0102.31			純種繁殖用	Pure-bred breeding animals							
0102.31.00	00	0	水牛，純種繁殖用	Live buffalo, pure-bred breeding animals	HED KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		401 B01	441 B01
0102.39			其他	Other							
0102.39.00	00	2	其他水牛	Other live buffalo	HED KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%	R	B01 MW0	B01
0102.90			其他	Other							
0102.90.10	00	6	其他牛，純種繁殖用	Other live bovine animals, pure-bred breeding animals	HED KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		401 B01	441 B01
0102.90.90	00	9	其他牛	Other live bovine animals	HED KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%	R	B01 MW0	B01
0103			豬	Live swine							
0103.10			純種繁殖用	Pure-bred breeding animals							
0103.10.00	00	4	豬，純種繁殖用	Live swine, pure-bred breeding animals	HED KGM	2.5%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	2.5%		401 B01	441 B01

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		－其他：	-Other:							
0103.91		重量少於５０公斤者	Weighing less than 50 kg							
0103.91.00	00 6	豬，重量少於５０公斤者，純種繁殖用除外	Live swine, weighing less than 50 kg, other than pure-bred breeding animals	HED KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%	R	B01 MW0	B01
0103.92		重量５０公斤及以上者	Weighing 50 kg or more							
0103.92.00	00 5	豬，重量５０公斤及以上者，純種繁殖用除外	Live swine, weighing 50 kg or more, other than pure-bred breeding animals	HED KGM	5%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	10%	R	B01 MW0	B01
0104		綿羊及山羊	Live sheep and goats							
0104.10		綿羊	Sheep							
0104.10.00	00 3	綿羊	Live sheep	HED KGM	8.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		B01	B01
0104.20		山羊	Goats							
0104.20.00		山羊	Live goats		8.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
	10 9	山羊，純種繁殖用	Live goats, pure-bred breeding animals	HED KGM					401 B01	441 B01
	20 7	山羊，純種繁殖用除外	Live goats, other than pure-bred breeding animals	HED KGM					B01 MW0	B01
0105		家禽，係指雞、鴨、鵝、火雞及珍珠雞	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls							
		－重量１８５公克及以下者：	-Weighing not more than 185 g:							
0105.11		飼養之雞	Fowls of the species Gallus domesticus							
0105.11.10	00 9	雞，純種繁殖用，重量１８５公克及以下者	Live fowls, pure-bred breeding animals, weighing not more than 185 g	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free	N	401 B01	441 B01
0105.11.20	00 7	雞，純種繁殖用除外，重量１８５公克及以下者	Live fowls, other than pure-bred breeding animals, weighing not more than 185 g	KGM	4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		B01 MW0	B01
0105.12		火雞	Turkeys							
0105.12.10	00 8	火雞，純種繁殖用，重量１８５公克及以下者	Live turkeys, pure-bred breeding animals, weighing not more than 185 g	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free	N	401 B01	441 B01
0105.12.20	00 6	火雞，純種繁殖用除外，重量１８５公克及以下者	Live turkeys, other than pure-bred breeding animals, weighing not more than 185 g	KGM	4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		B01	B01
0105.13		鴨	Ducks							

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0105.13.10	00	7	鴨，純種繁殖用，重量１８５公克及以下者	Live ducks, pure-bred breeding animals, weighing not more than 185 g	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free	N	401 B01	441 B01
0105.13.90	00	0	鴨，純種繁殖用除外，重量１８５公克及以下者	Live ducks, other than pure-bred breeding animals, weighing not more than 185 g	KGM	4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%		B01 MW0	B01
0105.14			鵝	Geese							
0105.14.10	00	6	鵝，純種繁殖用，重量１８５公克及以下者	Live geese, pure-bred breeding animals, weighing not more than 185 g	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free	N	401 B01	441 B01
0105.14.90	00	9	鵝，純種繁殖用除外，重量１８５公克及以下者	Live geese, other than pure-bred breeding animals, weighing not more than 185 g	KGM	4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%		B01 MW0	B01
0105.15			珍珠雞	Guinea fowls							
0105.15.10	00	5	珍珠雞，純種繁殖用，重量１８５公克及以下者	Live guinea fowls, pure-bred breeding animals, weighing not more than 185 g	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free	N	401 B01	441 B01
0105.15.90	00	8	珍珠雞，純種繁殖用除外，重量１８５公克及以下者	Live guinea fowls, other than pure-bred breeding animals, weighing not more than 185 g	KGM	4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%		B01 MW0	B01
			－其他：	-Other:							
0105.94			飼養之雞	Fowls of the species Gallus domesticus							
0105.94.10	00	9	飼養之雞，純種繁殖用，重量１８５公克以上者	Live fowls of the species Gallus domesticus, pure-bred breeding animals, weighing more than 185 g	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free	N	401 B01	441 B01
0105.94.20	00	7	飼養之雞，純種繁殖用除外，重量１８５公克以上者	Live fowls of the species Gallus domesticus, other than pure-bred breeding animals weighing more than 185 g	KGM	4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%		B01 MW0	B01
0105.99			其他	Other							
0105.99.10	00	4	鴨、鵝、火雞、珍珠雞，純種繁殖用，重量１８５公克以上者	Live ducks, geese, turkeys, guinea fowls, pure-bred breeding animals, weighing more than 185 g	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free	N	401 B01	441 B01
0105.99.20	00	2	鴨、鵝、火雞、珍珠雞，純種繁殖用除外，重量１８５公克以上者	Live ducks, geese, turkeys, guinea fowls, other than pure-bred breeding animals, weighing more than 185 g	KGM	4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%		B01 MW0	B01
0106			其他活動物	Other live animals							
			－哺乳類動物：	-Mammals:							
0106.11			靈長目	Primates							
0106.11.00			靈長目之哺乳類動物	Mammals of the order Primates		12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%			

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	10	8	臺灣獼猴	Formosan macaque (Macaca cyclopis)	KGM					111 B01	
	90	1	其他靈長目之哺乳類動物	Other mammals of the order Primates	KGM					B01	
0106.12			鯨、海豚及鼠海豚（鯨目之哺乳類動物）；海牛及儒艮（海牛目之哺乳類動物）；海豹、海獅及海象（鰭腳亞目之哺乳類動物）	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)							
0106.12.10	00	7	鯨、海豚及鼠海豚（鯨目之哺乳類動物）；海牛及儒艮（海牛目之哺乳類動物）	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	12.5%			
0106.12.20	00	5	海豹、海獅及海象（鰭腳亞目之哺乳類動物）	Seals, sea lions and walruses (mammals of the suborder Pinn ipedia)	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	12.5%			
0106.13			駱駝及其他駱駝科動物	Camels and other camelids (Camelidae)							
0106.13.00	00	8	駱駝及其他駱駝科動物	Live camels and other camelids (Camelidae)	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		B01	B01
0106.14			家兔及野兔	Rabbits and hares							
0106.14.10	00	5	家兔及野兔（食用）	Live rabbits and hares (used for human food)	KGM	8.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		B01	
0106.14.90	00	8	其他家兔及野兔	Other live rabbits and hares	HED KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		B01	
0106.19			其他	Other							
0106.19.10			飼養活畜（食用）	Livestock (used for human food)		8.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
	21	5	鹿，純種繁殖用	Deer, pure-bred breeding animals	KGM					401 B01	441 B01
	22	4	鹿，純種繁殖用除外	Deer, other than pure-bred breeding animals	KGM					B01	B01
	90	1	其他飼養活畜（食用）	Other livestock (used for human food)	KGM					B01	B01
0106.19.20			其他飼養活畜	Other livestock		12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%			
	11	5	比特犬：美國比特鬥牛犬、美國史大佛夏牛頭犬	Pit Bull Terrier:American Pit Bull Terrier(or American Pit Bull), American Staffordshire Terrier	HED KGM					111 B01 MW0	
	19	7	其他犬	Other Dogs, live	HED KGM					B01 MW0	
	20	4	貓	Cats, live	HED KGM					B01 MW0	
	90	9	其他飼養活畜	Other livestock	HED KGM					B01 MW0	B01

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0106.19.30	00	6	其他水產活動物	Other aquatic animals, live	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	12.5%			
0106.19.40			活獸畜	Wild animals , live		12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%			
	11	1	老虎	Tigers, live	KGM					B01	
	12	0	獅子	Lions, live	KGM					B01	
	13	9	豹	Leopard, live	KGM					B01	
	14	8	熊	Bears, live	KGM					B01	
	15	7	象	Elephants, live	KGM					B01	B01
	17	5	長頸鹿	Giraffe, live	KGM					B01	B01
	18	4	犀牛	Rhinocero, live	KGM					B01	B01
	19	3	浣熊	Raccoon (Procyon lotor)	KGM					111 B01	B01
	21	9	松鼠	Squirrels, live	KGM					B01	
	22	8	袋鼠	Kangaroo, live	KGM					B01	
	23	7	美洲巨水鼠科	Myocastoridae spp.	KGM					111 B01	111
	30	8	河馬	Hippopotami, live	KGM					B01	B01
	40	6	鹿	Deer, live	KGM					B01	B01
	90	5	其他活獸畜	Other wild animals, live	KGM					B01	B01
0106.19.90	00	3	其他哺乳類動物	Other mammals	KGM	9%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		B01	B01
0106.20			爬蟲類（包括蛇及龜）	Reptiles (including snakes and turtles)							
0106.20.10			活蛇	Snakes, live		12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%			
	11	4	網紋蟒、緬甸蟒、南非岩蟒、非洲岩蟒	Malayopython reticulatus, Python bivittatus, Python natalensis, Python sebae	KGM					111	
	12	3	綠水蚺屬	Eunectes spp.	KGM					111	
	13	2	棕樹蛇	Boiga irregularis	KGM					111	
	14	1	蝮蛇科	Viperidae spp.	KGM					111	
	15	0	蝙蝠蛇科	Elapidae spp.	KGM					111	
	99	9	其他活蛇	Other snakes	KGM						
0106.20.20			活龜	Turtles and tortoises, live		9%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%			
	10	3	鱉（甲魚）及苗	Soft-shell turtle (terrapin), live, and fry	KGM					F02	

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	21	0	豹紋陸龜（含其亞種）	Leopard tortoise (Stigmochelys pardalis) including their sub-species, live	KGM					B01	
	22	9	蘇卡達象龜（含其亞種）	African spurred tortoise (Geochelone sulcata) including their sub-species, live	KGM					B01	
	23	8	貝氏絞陸龜（含其亞種）	Bell's hinge-back tortoise (kinixys belliana) including their sub-species, live	KGM					B01	
	29	2	其他陸龜（象龜）科	Other tortoise (Testudinidae), live	KGM						
	31	8	紅耳龜、紅肚龜（均不含人工培育之白化、黃化、黑化品系）	Trachemys scripta, Pseudemys nelsoni (Both except the captive bred morphs such as albino, yellow, and black types)	KGM					111	
	32	7	鱷龜科	Chelydridae spp.	KGM					111	
	90	6	其他活龜	Other turtles and tortoises, live	KGM				L*		
0106.20.90			其他爬蟲類	Other reptiles		9%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%			
	21	5	變色蜥屬	Anolis spp.	KGM					111	
	22	4	綠水龍、彩虹飛蜥、彼德飛蜥	Physignathus cocincinus, Agama agama, Agama picticauda	KGM					111	
	23	3	瑞氏大守宮、大守宮、脊斑守宮	Gekko reevesii, Gekko gecko, Gekko monarchus	KGM					111	
	24	2	黑白南美蜥（不含人工培育之白化品系）	Salvator merianae (except the captive bred albino morph)	KGM					111	
	25	1	黑刺尾鬣蜥、美洲鬣蜥屬	Ctenosaura similis, Iguana spp.	KGM					111	
	90	1	其他爬蟲類	Other live reptiles	KGM						
			－鳥類：	-Birds:							
0106.31			猛禽	Birds of prey							
0106.31.00	00	6	猛禽	Birds of prey	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		B01 MW0	B01
0106.32			鸚鵡目（包括鸚鵡、長尾鸚鵡、金剛鸚鵡、鳳頭鸚鵡）	Psittaciformes (including parrots, parakeets, macaws and cockatoos)							
0106.32.00	00	5	鸚鵡目〔包括鸚鵡、長尾鸚鵡、金剛鸚鵡、鳳頭鸚鵡〕	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		B01	B01
0106.33			駝鳥、鴯鶓	Ostriches; emus (Dromaius novaehollandiae)							

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
0106.33.00			駝鳥、鴕鷯	Live ostriches; emus		12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%			
	10	2	駝鳥及鴕鷯，純種繁殖用	Live ostriches; emus, pure-bred breeding animals	KGM					401 B01	441 B01
	20	0	其他駝鳥及鴕鷯	Other live ostriches; emus	KGM					B01	B01
0106.39			其他	Other							
0106.39.00			其他鳥類	Other Birds		12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%			
	12	4	十姊妹	Bengalese, live	KGM					B01	B01
	13	3	金絲雀	Canary, live	KGM					B01	B01
	14	2	錦靜鳥	Parson finch, live	KGM					B01	B01
	15	1	小紋鳥	Rufans tailed finch, live	KGM					B01	B01
	16	0	文鳥	Java sparrow, live	KGM					B01	B01
	17	9	胡錦鳥	Gouldian finch, live	KGM					B01	B01
	21	3	錦花鳥	Zebra finch, live	KGM					B01	B01
	22	2	鴿	Pigeons, live	KGM					B01	B01
	23	1	鵪鶉	Quails, live	KGM					B01	B01
	30	2	其他活禽（不包括第０１０５節之活禽）	Other poultry, live (excluding live poultry of heading 01.05)	KGM					B01 MW0	B01
	31	1	中國藍鵲	Urocissa erythrorhyncha	KGM					111 B01	B01
	32	0	埃及聖鷺	Threskiornis aethiopicus	KGM					111 B01	B01
	33	9	斑馬鳩	Geopelia striata	KGM					111 B01	B01
	34	8	環頸雉	Phasianus colchicus	KGM					111 B01	B01
	35	7	灰喜鵲	Cyanopica cyanus	KGM					111 B01	B01
	36	6	白腰鵲鴝、鵲鴝	Copsychus malabaricus, Copsychus saularis	KGM					111 B01	B01
	37	5	大陸畫眉、白頰噪眉、黑臉噪眉、黑喉噪眉、白臉噪眉	Garrulax canorus, Pterorhinus sannio, Pterorhinus perspicillatus, Pterorhinus chinensis, Garrulax vassali	KGM					111 B01	B01
	38	4	灰頭椋鳥、輝椋鳥、葡萄胸椋鳥、白尾八哥、林八哥、家八哥、泰國八哥、黑領椋鳥	Sturnia malabarica, Aplonis panayensis, Acridotheres burmannicus , Acridotheres javanicus, Acridotheres fuscus, Acridotheres tristis, Acridotheres grandis, Gracupica nigricollis	KGM					111 B01	B01
	39	3	織雀科	Ploceidae spp.	KGM					111 B01	B01
	41	9	紅耳鵯	Pycnonotus jocosus	KGM					111 B01	B01

中華民國輸出入貨品分類號列 C C C Code 稅則號別 Tariff No.		檢查號碼 CD	貨名	Description of Goods	單位 Unit	國定稅率 Tariff Rate 第一欄 Column I	第二欄 Column II	第三欄 Column III	稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations 輸入 Imp.	輸出 Exp.
	42	8	針尾維達鳥	Vidua macroura	KGM					111 B01	B01
	43	7	爪哇文鳥、白頭文鳥、白喉文鳥、橫斑梅花雀、橙頰梅花雀	Lonchura oryzivora, Lonchura maja, Euodice malabarica, Estrilda astrild, Estrilda melpoda	KGM					111 B01	B01
	44	6	繡眼屬	Zosterops spp.	KGM					111 B01	B01
	90	9	其他活鳥類	Other birds, live	KGM					B01	B01
			—昆蟲：	-Insects :							
0106.41			蜂	Bees							
0106.41.00	00	4	蜂	Bees, live	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		B01	
0106.49			其他	Other							
0106.49.00			其他活昆蟲	Other insects, live		12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%			
	10	4	金龜（綠花金龜屬，叉角花金龜屬，扁角花金龜屬，角金龜屬，蛀犀角金龜屬，長臂金龜屬）	Dicronorhina spp.,Eudicella spp.,Cyprolais spp.,Dicranocephalus spp.,Oryctes spp.,Cheirotonus spp.	KGM					111 B01	
	11	3	藍豔騷金龜	Thaumastopeus shangaicus	KGM					111 B01	
	20	2	鍬形蟲（大鍬形蟲屬，肥角鍬形蟲屬，鋸鍬形蟲屬）	Stag beetles (Dorcus spp., Aegus spp., Prosopocoilus spp.)	KGM					111 B01	
	30	0	收穫蟻屬、巨山蟻屬、四擬家蟻屬、迷盾針蟻屬、彎顎泛蟻屬、琉璃蟻屬、扁琉璃蟻屬、切葉蟻屬、擬切葉家蟻屬、掠針蟻屬、蜜瓶家蟻屬、虹琉璃蟻屬、毛收割家蟻屬、大頭家蟻屬、擬新針蟻屬、長腳家蟻屬、棘山蟻屬、編織蟻屬、山蟻屬、鋸針蟻屬、顎針蟻屬、雙稜針蟻屬、齒針蟻屬	Messor spp., Camponotus spp., Tetraponera spp., Mystrium spp., Gnamptogenys spp., Dolichoderus spp., Technomyrmex spp., Atta spp., Acromyrmex spp., Harpegnathos spp., Myrmecocystus spp., Iridomyrmex spp., Pogonomyrmex spp., Pheidole spp., Pseudoneoponera spp., Aphaenogaster spp., Polyrhachis spp., Oecophylla spp., Formica spp., Odontomachus spp., Anochetus spp., Diacamma spp., Odontoponera spp.	KGM					111 B01	
	40	8	粗腿金花蟲	Sagra femorata	KGM					111 B01	

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
	50	5	巨草螳屬、虹螳屬、侍螳屬、小跳螳屬（異跳螳）、廣緣螳屬、姬螳屬、巨腿螳屬、齒螳屬、奇葉螳屬、原螳屬、斧螳屬、螳屬（薄翅螳）、半翅螳屬、靜螳屬（污斑螳）、刀螳屬、矮斧螳屬、尖眺螳屬（或稱南美綠螳屬）、偽螳屬（或稱擬螳屬）、巨螳屬、鍬螳屬、澳洲枝螳屬、斑光螳、闊臂螳、萊姆螳屬、斑光螳屬、透翅巨螳、瘦螳屬、小弱爪螳屬	Neodanuria spp., Iris spp., Galinthias spp., Amantis spp., Theopompa spp., Acromantis spp., Astyiasula spp. , Odontomantis spp., Phyllothelys spp., Anaxarcha spp., Hierodula spp., Mantis spp., Mesopteryx spp., Statilia spp., Tenodera spp., Hierodulella spp., Oxyopsis spp., Pseudomantis spp., Sphodromantis spp., Stagmomantis spp., Archimantis spp., Miomantis caffra, Cilnia humeralis, Taumantis spp., Miomantis spp., Macromantis hyalina, Ischnomantis spp., Oligonicella spp.	KGM					111 B01	
	90	7	其他活昆蟲	Other insects, live	KGM					B01	
0106.90			其他	Other							
0106.90.00			其他活動物	Other live animals		9%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	15%			
	11	1	花狹口蛙屬、溫室蟾屬、海蟾蜍、泛樹蛙屬、古巴樹蛙	Kaloula spp., Eleutherodactylus spp., Rhinella marina, Polypedates spp., Osteopilus septentrionalis	KGM					111	
	19	3	其他蛙及苗	Other frogs, live, and fry	KGM						
	20	0	Ｐｏｎｔｏｓｃｏｌｅｘ屬、薩爾塔細帶蚓、暗色阿波蚓、梯形阿波蚓、八方歐夜蚓、栗色正蚓、福氏正蚓、紅正蚓、陸正蚓，加拿大夜蚯蚓、天藍八線蚓，林地藍蚯蚓、乳白八線蚓，林地乳白蚓、旱田遠環蚓、羅佛理居遠環蚓、羅德萊斯遠環蚓、東京遠環蚓、希氏腔環蚓、尤金真蚓	Pontoscolex spp., Eukerria saltensis, Aporrectodea caliginosa, Aporrectodea trapezoides, Dendrobaena octaedra, Lumbricus castaneus, Lumbricus friendi, Lumbricus rubellus, Lumbricus terrestris, Octolasion cyaneum, Octolasion lacteum, Amynthas agrestis, Amynthas loveridgei, Amynthas rodericensis, Amynthas tokioensis, Metaphire hilgendorfi, Eudrilus eugeniae	KGM					111	
	30	8	鉗蠍科	Buthidae spp.	KGM					111	
	40	6	寇蛛屬	Latrodectus spp.	KGM					111	
	90	5	其他活動物	Other live animals	KGM					B01	

第２章
肉及食用雜碎

章註：

一、 本章不包括下列各項：

（甲）列入第0201至0208或0210節之各種不適於人類食用之產品；

（乙）可食用、非活體昆蟲（第0410節）；

（丙）列入第0504節之動物腸、膀胱或胃或列入第0511或3002節之動物血液；或

（丁）第0209節所列產品以外之動物油脂（第15章）。

增註：

一、 適用稅則第0201及0202節徵稅之特殊品級牛肉，以符合下列各項規定者為限：

（一）肉牛屠體分切之四分之一屠體，批發用大分切、去骨大分切及細分切肉排，具有下列特徵者：

1. 第十二條肋骨正上方之腰眼肌肉上所履蓋之白色脂肪厚度至少為0.4至0.9吋。

2. 屠體重量600至850磅。

3. 第十二條肋骨正上方腰眼面積至少為9平方吋。

4. 畜齡不超過三十個月齡，肉牛屠體第一至第十一根胸椎脊突之軟骨不可出現骨質化現象。

5. 第十二條肋骨正上方腰眼肌肉內脂肪含量至少應符合照相分級標準圖中，適度脂肪分佈之等級，和以鮮肉為基礎，瘦肉中脂肪分佈評分為六分之標準。

6. 顏色、瘦肉在分切時，其肉色必須色澤明亮之櫻桃紅色。

7. 新鮮冷藏屠體其腰眼中心品溫在包裝時必須低於4℃。

（二）供作肉牛屠體及切塊肉之牛隻，畜齡須未超過三十個月齡，並經飼養一百天或一百天以上之平衡日糧及每天至少餵食20磅飼料，且其中穀物含量超過百分之七十之高能量飼料。

（三）經中華民國政府或其授權之機構查證認定其牛肉分級標準符合前述規格者。

二、 刪除

三、 刪除

四、 輸入原產於巴拿馬共和國並歸屬於稅則第02031911、02031991、02032911及02032991號之豬腹脇肉，其每年進口數量未超過財政部每年依中華民國與巴拿馬自由貿易協定規定公告之數量者，適用第2欄稅率免稅，超過該數量者依該等產品之第1欄稅率徵稅，適用上開免稅配額之管理由財政部依該協定辦理公告。

CHAPTER 2
MEAT AND EDIBLE MEAT OFFAL

Chapter Notes.

1.- This Chapter does not cover :

(a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;

(b) Edible, non-living insects (heading 04.10);

(c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or

(d) Animal fat, other than products of heading 02.09 (Chapter 15).

Additional Notes.

1.- Special quality beef under headings 02.01 and 02.02 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 divisions 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.

五、 刪除

5.- Deleted.

中華民國輸出入貨品分類號列 C C C Code 稅則號別 Tariff No.	檢查號碼 CD	貨名	Description of Goods	單位 Unit	國定稅率 Tariff Rate 第一欄 Column I	第二欄 Column II	第三欄 Column III	稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations 輸入 Imp.	輸出 Exp.
0201		牛肉，生鮮或冷藏	Meat of bovine animals, fresh or chilled							
0201.10		屠體及半片屠體	Carcasses and half-carcasses							
0201.10.10	00 3	特殊品級屠體及半片屠體牛肉，生鮮或冷藏	Special quality carcasses and half-carcasses of bovine animals, fresh or chilled	KGM	新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher	D*	B01 F01 MW0	
0201.10.90	00 6	其他屠體及半片屠體牛肉，生鮮或冷藏	Other carcasses and half-carcasses of bovine animals, fresh or chilled	KGM	新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher	D*	B01 F01 MW0	
0201.20		其他帶骨切割肉	Other cuts with bone in							
0201.20.10	00 1	特殊品級帶骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉），生鮮或冷藏	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, with bone in, fresh or chilled	KGM	新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher	D*	B01 F01 MW0	
0201.20.20	00 9	特選級或精選級肉牛切割之帶骨牛腩、牛腱，生鮮或冷藏	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, fresh or chilled	KGM	新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher	D*	B01 F01 MW0	
0201.20.90		其他帶骨切割牛肉，生鮮或冷藏	Other cuts of bovine animals, with bone in, fresh or chilled		新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher			
	10 2	帶骨切割牛肉排（胸側肉、背脊肉、腰脊肉、上腿肉），生鮮或冷藏	Cuts of steaks (rib, loin, sirloin, rump), of bovine animals, with bone in, fresh or chilled	KGM				D*	B01 F01 MW0	
	20 0	其他帶骨牛腩、牛腱，生鮮或冷藏	Other shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, fresh or chilled	KGM				D*	B01 F01 MW0	
	90 5	其他帶骨切割牛肉，生鮮或冷藏	Other cuts of bovine animals, with bone in, fresh or chilled	KGM				D*	B01 F01 MW0	
0201.30		去骨者	Boneless							
0201.30.10		特殊品級去骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉），生鮮或冷藏	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, fresh or chilled		新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher			

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10	7	特殊品級去骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉）之絞肉，生鮮或冷藏	Ground meat from special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, fresh or chilled	KGM				D*	B01 F01 MW0	
90	0	其他特殊品級去骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉），生鮮或冷藏	Other special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, fresh or chilled	KGM				D*	B01 F01 MW0	
0201.30.20		特選級或精選級肉牛切割之去骨牛腩、牛腱，生鮮或冷藏	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, fresh or chilled		新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher			
10	5	特選級或精選級肉牛切割之去骨牛腩、牛腱之絞肉，生鮮或冷藏	Ground meat from prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, fresh or chilled	KGM				D*	B01 F01 MW0	
90	8	其他特選級或精選級肉牛切割之去骨牛腩、牛腱，生鮮或冷藏	Other prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, fresh or chilled	KGM				D*	B01 F01 MW0	
0201.30.90		其他去骨牛肉，生鮮或冷藏	Other meat of bovine animals, boneless, fresh or chilled		新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher			
10	0	其他去骨牛肉排（胸側肉、背脊肉、腰內肉、腰脊肉、上腿肉），生鮮或冷藏	Other cuts of steaks (rib, loin, fillet, sirloin, rump), of bovine animals, boneless, fresh or chilled	KGM				D*	B01 F01 MW0	
20	8	其他去骨牛腩、牛腱，生鮮或冷藏	Other shin/shank, intercostals, short plate, brisket, ribs, rib finger, thin flank, of bovine animals, boneless, fresh or chilled	KGM				D*	B01 F01 MW0	
30	6	其他去骨牛肉之絞肉，生鮮或冷藏	Ground meat from other meat of bovine animals, boneless, fresh or chilled	KGM				D*	B01 F01 MW0	
90	3	其他去骨牛肉，生鮮或冷藏	Other meat of bovine animals, boneless, fresh or chilled	KGM				D*	B01 F01 MW0	
0202		冷凍牛肉	Meat of bovine animals, frozen							
0202.10		屠體及半片屠體	Carcasses and half-carcasses							

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0202.10.10	00 2	特殊品級冷凍屠體及半片屠體牛肉	Special quality carcasses and half-carcasses of bovine animals, frozen	KGM	新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher	D*	B01 F01 MW0	
0202.10.90	00 5	其他冷凍屠體及半片屠體牛肉	Other carcasses and half-carcasses of bovine animals, frozen	KGM	新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher	D*	B01 F01 MW0	
0202.20		其他帶骨切割肉	Other cuts with bone in							
0202.20.10	00 0	特殊品級冷凍帶骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉）	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, with bone in, frozen	KGM	新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher	D*	B01 F01 MW0	
0202.20.20	00 8	特選級或精選級肉牛切割之冷凍帶骨牛腩、牛腱	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, frozen	KGM	新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher	D*	B01 F01 MW0	
0202.20.90		其他冷凍帶骨切割牛肉	Other cuts of bovine animals, with bone in, frozen		新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher			
	10 1	其他冷凍帶骨切割牛肉排（胸側肉、背脊肉、腰脊肉、上腿肉）	Other cuts of steaks (rib, loin, sirloin, rump), of bovine animals, with bone in, frozen	KGM				D*	B01 F01 MW0	
	20 9	其他冷凍帶骨牛腩、牛腱	Other shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, frozen	KGM				D*	B01 F01 MW0	
	90 4	其他冷凍帶骨切割牛肉	Other cuts of bovine animals, with bone in, frozen	KGM				D*	B01 F01 MW0	
0202.30		去骨者	Boneless							
0202.30.10		特殊品級冷凍去骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉）	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, frozen		新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher			
	10 6	特殊品級冷凍去骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉）之絞肉	Ground meat from special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, frozen	KGM				D*	B01 F01 MW0	

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	90	9	其他特殊品級冷凍去骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉）	Other special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, frozen	KGM				D*	B01 F01 MW0	
0202.30.20			特選級或精選級肉牛切割之冷凍去骨牛腩、牛腱	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, frozen		新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher			
	10	4	特選級或精選級肉牛切割之冷凍去骨牛腩、牛腱之絞肉	Ground meat from prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, frozen	KGM				D*	B01 F01 MW0	
	90	7	其他特選級或精選級肉牛切割之冷凍去骨牛腩、牛腱	Other prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, frozen	KGM				D*	B01 F01 MW0	
0202.30.90			其他冷凍去骨牛肉	Other meat of bovine animals, boneless, frozen		新臺幣10元/公斤 NT$10/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY,SZ,BZ)	新臺幣38元/公斤或30%從高徵稅 NT$38/KGM or 30% whichever is higher			
	10	9	其他冷凍去骨牛肉排（胸側肉、背脊肉、腰內肉、腰脊肉、上腿肉）	Other cuts of steaks (rib, loin, fillet, sirloin, rump), of bovine animals, boneless, frozen	KGM				D*	B01 F01 MW0	
	20	7	其他冷凍去骨牛腩、牛腱	Other shin/shank, intercostals, short plate, brisket, ribs, rib finger, thin flank, of bovine animals, boneless, frozen	KGM				D*	B01 F01 MW0	
	30	5	其他冷凍去骨牛肉之絞肉	Ground meat from other meat of bovine animals, boneless, frozen	KGM				D*	B01 F01 MW0	
	90	2	其他冷凍去骨牛肉	Other meat of bovine animals, boneless, frozen	KGM				D*	B01 F01 MW0	
0203			豬肉，生鮮、冷藏或冷凍	Meat of swine, fresh, chilled or frozen							
			－生鮮或冷藏：	-Fresh or chilled:							
0203.11			屠體及半片屠體	Carcasses and half-carcasses							
0203.11.00			屠體及半片屠體豬肉，生鮮或冷藏	Carcasses and half-carcasses of swine, fresh or chilled		12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	15%			
	10	0	帶頭、皮、耳、尾及腳（不含內臟），重量不超過８公斤之整隻屠體豬肉，生鮮或冷藏	Whole carcasses (including the head, skin, ears, tail and feet, no entrails) of swine, weighing not more than 8 kg, fresh or chilled	KGM					B01 F01 MW0	

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	90	3	其他屠體及半片屠體豬肉，生鮮或冷藏	Other carcasses and half-carcasses of swine, fresh or chilled	KGM					B01 F01 MW0	
0203.12			帶骨之腿肉、肩肉及其切割肉	Hams, shoulders and cuts thereof, with bone in							
0203.12.00	00	1	帶骨之豬腿肉、肩肉及其切割肉，生鮮或冷藏	Hams, shoulders and cuts thereof, of swine, with bone in, fresh or chilled	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,SZ,BZ)	15%		B01 F01 MW0	
0203.19			其他	Other							
0203.19.11	00	1	去骨豬腹脇肉（包括腩排），生鮮或冷藏	Belly(including spare ribs) of swine, boneless, fresh or chilled	KGM	12.5%	免稅Free (PA,NZ,SG) 12.5% (GT,NI,SV,HN)	60%	G	B01 F01 MW0	
0203.19.19	00	3	其他去骨豬肉，生鮮或冷藏	Other meat of swine, boneless, fresh or chilled	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,SZ,BZ)	15%		B01 F01 MW0	
0203.19.91	00	4	帶骨豬腹脇肉（包括腩排），生鮮或冷藏	Belly of swine (including spare ribs), with bone in, fresh or chilled	KGM	12.5%	免稅Free (PA,NZ,SG) 12.5% (GT,NI,SV,HN)	60%	G	B01 F01 MW0	
0203.19.99	00	6	其他帶骨豬肉，生鮮或冷藏	Other meat of swine, with bone in, fresh or chilled	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	15%		B01 F01 MW0	
			－冷凍：	-Frozen:							
0203.21			屠體及半片屠體	Carcasses and half-carcasses							
0203.21.00			冷凍屠體及半片屠體豬肉	Carcasses and half-carcasses of swine, frozen		12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,SZ,BZ)	15%			
	10	8	帶頭、皮、耳、尾及腳（不含內臟），重量不超過８公斤之整隻屠體豬肉，冷凍	Whole carcasses (including the head, skin, ears, tail and feet, no entrails) of swine, weighing not more than 8 kg, frozen	KGM					B01 F01 MW0	
	90	1	其他冷凍屠體及半片屠體豬肉	Other carcasses and half-carcasses of swine, frozen	KGM					B01 F01 MW0	
0203.22			帶骨之腿肉、肩肉及其切割肉	Hams, shoulders and cuts thereof, with bone in							
0203.22.00	00	9	冷凍帶骨之豬腿肉、肩肉及其切割肉	Hams, shoulders and cuts thereof, of swine, with bone in, frozen	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,SZ,BZ)	15%		B01 F01 MW0	
0203.29			其他	Other							
0203.29.11	00	9	冷凍去骨豬腹脇肉（包括腩排）	Belly(including spare ribs) of swine, boneless, frozen	KGM	12.5%	免稅Free (PA,NZ,SG) 12.5% (GT,NI,SV,HN)	60%	G	B01 F01 MW0	
0203.29.19			其他冷凍去骨豬肉	Other meat of swine, boneless, frozen		12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	15%			
	10	9	冷凍去骨之豬後腿肉、肩胛肉、腰內肉、大里脊及其切割肉	Hams, shoulders, tenderloin, loins and cuts thereof, boneless, of swine, frozen	KGM					B01 F01 MW0	

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	90	2	其他冷凍去骨豬肉	Other meat of swine, boneless, frozen	KGM					B01 F01 MW0	
0203.29.91	00	2	冷凍帶骨豬腹脇肉（包括腩排）	Belly(including spare ribs) of swine, with bone in, frozen	KGM	12.5%	免稅Free (PA,NZ,SG) 12.5% (GT,NI,SV,HN)	60%	G	B01 F01 MW0	
0203.29.99	00	4	其他冷凍帶骨豬肉	Other meat of swine, with bone in, frozen	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	15%		B01 F01 MW0	
0204			綿羊或山羊肉，生鮮、冷藏或冷凍	Meat of sheep or goats, fresh, chilled or frozen							
0204.10			屠體及半片屠體小羊肉，生鮮或冷藏	Carcasses and half-carcasses of lamb, fresh or chilled							
0204.10.00	00	2	屠體及半片屠體小羊肉，生鮮或冷藏	Carcasses and half-carcasses of lamb, fresh or chilled	KGM	新臺幣 11.3元/公斤或15% 從高徵稅 NT$11.3/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	新臺幣 14.25元/公斤或19% 從高徵稅 NT$14.25/KGM or 19% whichever is higher		B01 F01 MW0	
			－綿羊肉，生鮮或冷藏：	-Other meat of sheep, fresh or chilled:							
0204.21			屠體及半片屠體	Carcasses and half-carcasses							
0204.21.00	00	9	屠體及半片屠體綿羊肉，生鮮或冷藏	Carcasses and half-carcasses of sheep, fresh or chilled	KGM	新臺幣 11.3元/公斤或15% 從高徵稅 NT$11.3/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	新臺幣 14.25元/公斤或19% 從高徵稅 NT$14.25/KGM or 19% whichever is higher		B01 F01 MW0	
0204.22			其他帶骨切割肉	Other cuts with bone in							
0204.22.00	00	8	其他帶骨切割綿羊肉，生鮮或冷藏	Other cuts of sheep, with bone in, fresh or chilled	KGM	新臺幣 11.3元/公斤或15% 從高徵稅 NT$11.3/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	新臺幣 14.25元/公斤或19% 從高徵稅 NT$14.25/KGM or 19% whichever is higher		B01 F01	
0204.23			去骨者	Boneless							
0204.23.00	00	7	去骨綿羊肉，生鮮或冷藏	Meat of sheep, boneless, fresh or chilled	KGM	新臺幣 11.3元/公斤或15% 從高徵稅 NT$11.3/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	新臺幣 14.25元/公斤或19% 從高徵稅 NT$14.25/KGM or 19% whichever is higher		B01 F01 MW0	
0204.30			冷凍屠體及半片屠體小羊肉	Carcasses and half-carcasses of lamb, frozen							

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0204.30.00	00	8	冷凍屠體及半片屠體小羊肉	Carcasses and half-carcasses of lamb, frozen	KGM	新臺幣11.3元/公斤或15% 從高徵稅 NT$11.3/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣14.25元/公斤或19% 從高徵稅 NT$14.25/KGM or 19% whichever is higher		B01 F01 MW0	
			－冷凍綿羊肉：	-Other meat of sheep, frozen:							
0204.41			屠體及半片屠體	Carcasses and half-carcasses							
0204.41.00	00	5	冷凍屠體及半片屠體綿羊肉	Carcasses and half-carcasses of sheep, frozen	KGM	新臺幣11.3元/公斤或15% 從高徵稅 NT$11.3/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣14.25元/公斤或19% 從高徵稅 NT$14.25/KGM or 19% whichever is higher		B01 F01 MW0	
0204.42			其他帶骨切割肉	Other cuts with bone in							
0204.42.00	00	4	其他冷凍帶骨切割綿羊肉	Other cuts of sheep, with bone in, frozen	KGM	新臺幣11.3元/公斤或15% 從高徵稅 NT$11.3/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣14.25元/公斤或19% 從高徵稅 NT$14.25/KGM or 19% whichever is higher		B01 F01	
0204.43			去骨者	Boneless							
0204.43.00	00	3	冷凍去骨綿羊肉	Meat of sheep, boneless, frozen	KGM	新臺幣11.3元/公斤或15% 從高徵稅 NT$11.3/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣14.25元/公斤或19% 從高徵稅 NT$14.25/KGM or 19% whichever is higher		B01 F01 MW0	
0204.50			山羊肉	Meat of goats							
0204.50.00			山羊肉，生鮮、冷藏或冷凍	Meat of goats, fresh, chilled or frozen		新臺幣11.3元/公斤或15% 從高徵稅 NT$11.3/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣14.25元/公斤或19% 從高徵稅 NT$14.25/KGM or 19% whichever is higher			
	10	1	山羊肉，生鮮或冷藏	Meat of goats, fresh or chilled	KGM					B01 F01 MW0	
	20	9	山羊肉，冷凍	Meat of goats, frozen	KGM					B01 F01 MW0	
0205			肉類（馬、騾、驢及駃騠），生鮮、冷藏或冷凍	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen							
0205.00			肉類（馬、騾、驢及駃騠），生鮮、冷藏或冷凍	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen							

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0205.00.00	00	3	肉類（馬、騾、驢及馱騾），生鮮、冷藏或冷凍	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		B01 F01	
0206			食用雜碎（牛、豬、綿羊、山羊、馬、騾、驢或馱騾），生鮮、冷藏或冷凍	Edible offals of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen							
0206.10			牛雜碎，生鮮或冷藏	Of bovine animals, fresh or chilled							
0206.10.10	00	8	牛肉骨，生鮮或冷藏	Bone with meat of bovine animals, fresh or chilled	KGM	35%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%		113 B01 F01 MW0	
0206.10.90			其他食用牛雜碎，生鮮或冷藏	Other edible offal of bovine animals, fresh or chilled		15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%			
	11	8	食用牛舌，生鮮或冷藏	Edible tongues of bovine animals, fresh or chilled	KGM					113 B01 F01 MW0	
	12	7	食用牛唇，生鮮或冷藏	Edible lips of bovine animals, fresh or chilled	KGM					113 B01 F01 MW0	
	13	6	食用牛耳，生鮮或冷藏	Edible ears of bovine animals, fresh or chilled	KGM					113 B01 F01 MW0	
	20	7	食用牛肝，生鮮或冷藏	Edible livers of bovine animals, fresh or chilled	KGM					B01 F01 MW0	
	30	5	食用牛眼，生鮮或冷藏	Edible eyes of bovine animals, fresh or chilled	KGM					B01 F01 MW0	
	40	3	食用牛腦、脊髓及頭顱，生鮮或冷藏	Edible brains, spinal cords and skull of bovine animals, fresh or chilled	KGM					B01 F01 MW0	
	50	0	食用牛心及肺，生鮮或冷藏	Edible hearts and lungs of bovine animals, fresh or chilled	KGM					B01 F01 MW0	
	60	8	食用牛腎及脾臟，生鮮或冷藏	Edible kidneys and spleens of bovine animals, fresh or chilled	KGM					B01 F01 MW0	
	70	6	食用牛鞭、睪丸及尾，生鮮或冷藏	Edible penis, testes and tails of bovine animals, fresh or chilled	KGM					113 B01 F01 MW0	
	81	3	食用牛橫膈膜，生鮮或冷藏	Edible skirts of bovine animals, fresh or chilled	KGM					113 B01 F01 MW0	
	82	2	食用牛背板筋，生鮮或冷藏	Edible back strap of bovine animals, fresh or chilled	KGM					113 B01 F01 MW0	
	83	1	食用牛腹膈膜，生鮮或冷藏	Edible tunic tissue of bovine animals, fresh or chilled	KGM					113 B01 F01 MW0	

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	91 1	食用牛胰臟及子宮，生鮮或冷藏	Edible pancreas and uteri of bovine animals, fresh or chilled	KGM					B01 F01 MW0	
	99 3	其他食用牛雜碎，生鮮或冷藏	Other edible offal of bovine animals, fresh or chilled	KGM					113 B01 F01 MW0	
		－冷凍牛雜碎：	-Of bovine animals, frozen:							
0206.21		舌	Tongues							
0206.21.00	00 7	冷凍牛舌	Tongues of bovine animals, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,SZ,BZ)	50%		113 B01 F01 MW0	
0206.22		肝	Livers							
0206.22.00	00 6	冷凍牛肝	Livers of bovine animals, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,SZ,BZ)	50%		B01 F01 MW0	
0206.29		其他	Other							
0206.29.10	00 7	冷凍牛肉骨	Bone with meat of bovine animals, frozen	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%		113 B01 F01 MW0	
0206.29.90		其他冷凍食用牛雜碎	Other edible offal of bovine animals, frozen		15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	50%			
	10 8	冷凍食用牛眼	Edible eyes of bovine animals, frozen	KGM					B01 F01 MW0	
	20 6	冷凍食用牛腦、脊髓及頭顱	Edible brains, spinal cords and skull of bovine animals, frozen	KGM					B01 F01 MW0	
	30 4	冷凍食用牛心及肺	Edible hearts and lungs of bovine animals, frozen	KGM					B01 F01 MW0	
	40 2	冷凍食用牛腎及脾臟	Edible kidneys and spleens of bovine animals, frozen	KGM					B01 F01 MW0	
	50 9	冷凍食用牛鞭、睪丸及尾	Edible penis,testes and tails of bovine animals, frozen	KGM					113 B01 F01 MW0	
	61 6	冷凍食用牛橫膈膜	Edible skirts of bovine animals, frozen	KGM					113 B01 F01 MW0	
	62 5	冷凍食用牛背板筋	Edible back strap of bovine animals, frozen	KGM					113 B01 F01 MW0	
	63 4	冷凍食用牛腹膈膜	Edible tunic tissue of bovine animals, frozen	KGM					113 B01 F01 MW0	
	71 4	冷凍食用牛唇	Edible lips of bovine animals, frozen	KGM					113 B01 F01 MW0	
	72 3	冷凍食用牛耳	Edible ears of bovine animals, frozen	KGM					113 B01 F01 MW0	

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	91	0	冷凍食用牛胰臟及子宮	Edible pancreas and uteri of bovine animals, frozen	KGM					B01 F01 MW0	
	99	2	其他冷凍食用牛雜碎	Other edible offal of bovine animals, frozen	KGM					113 B01 F01 MW0	
0206.30			豬雜碎，生鮮或冷藏	Of swine, fresh or chilled							
0206.30.10	00	4	豬肉骨，生鮮或冷藏	Bone with meat of swine, fresh or chilled	KGM	35%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%		B01 F01 MW0	
0206.30.20			豬腳（包括前、後腿蹄膀及腱子肉）及橫膈膜，生鮮或冷藏	Feet (including hocks of the front and hind legs, shank muscle) and skirts of swine, fresh or chilled		15%	免稅Free (NZ,SG) 15% (PA,GT,NI,SV,HN)	310%			
	10	0	豬橫膈膜，生鮮或冷藏	Skirts of swine, fresh or chilled	KGM				G	B01 F01 MW0	
	20	8	豬腳（包括前、後腿蹄膀及腱子肉），生鮮或冷藏	Feet (including hocks of the front and hind legs, shank muscle) of swine, fresh or chilled	KGM				G	B01 F01 MW0	
0206.30.90			其他食用豬雜碎，生鮮或冷藏	Other edible offal of swine, fresh or chilled		15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%			
	20	3	豬腎，生鮮或冷藏	kidneys of swine, fresh or chilled	KGM					B01 F01 MW0	
	21	2	豬舌，生鮮或冷藏	Tongues of swine, fresh or chilled	KGM					B01 F01 MW0	
	22	1	豬唇，生鮮或冷藏	Lips of swine, fresh or chilled	KGM					B01 F01 MW0	
	23	0	豬耳，生鮮或冷藏	Ears of swine, fresh or chilled	KGM					B01 F01 MW0	
	24	9	豬肝，生鮮或冷藏	Livers of swine, fresh or chilled	KGM					B01 F01 MW0	
	25	8	豬眼，生鮮或冷藏	Eyes of swine, fresh or chilled	KGM					B01 F01 MW0	
	26	7	豬腦、脊髓及頭顱，生鮮或冷藏	Brains, spinal cords and skull of swine, fresh or chilled	KGM					B01 F01 MW0	
	27	6	豬心及肺，生鮮或冷藏	Hearts and lungs of swine, fresh or chilled	KGM					B01 F01 MW0	
	28	5	豬脾臟，生鮮或冷藏	Spleens of swine, fresh or chilled	KGM					B01 F01 MW0	
	29	4	豬鞭、睪丸及尾，生鮮或冷藏	Penis, testes and tails of swine, fresh or chilled	KGM					B01 F01 MW0	
	30	1	豬胰臟及子宮，生鮮或冷藏	Pancreas and uteri of swine, fresh or chilled	KGM					B01 F01 MW0	
	90	8	其他食用豬雜碎，生鮮或冷藏	Other edible offal of swine, fresh or chilled	KGM					B01 F01 MW0	

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		－冷凍豬雜碎：	-Of swine, frozen:							
0206.41		肝	Livers							
0206.41.00	00 3	冷凍豬肝	Livers of swine, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%		B01 F01 MW0	
0206.49		其他	Other							
0206.49.10	00 3	冷凍豬筋	Tendons of swine, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY)	15%		B01 F01 MW0	
0206.49.20	00 1	冷凍豬肉骨	Bone with meat of swine, frozen	KGM	35%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		B01 F01 MW0	
0206.49.30		冷凍豬腳（包括前、後腿蹄膀及腱子肉）及橫膈膜	Feet (including hocks of the front and hind legs, shank muscle) and skirts of swine, frozen		15%	免稅Free (NZ,SG) 15% (PA,GT,NI,SV,HN)	310%			
	10 7	冷凍豬橫膈膜	Skirts of swine, frozen	KGM				G	B01 F01 MW0	
	20 5	冷凍豬腳（包括前、後腿蹄膀及腱子肉）	Feet (including hocks of the front and hind legs, shank muscle) of swine, frozen	KGM				G	B01 F01 MW0	
0206.49.90		其他冷凍食用豬雜碎	Other edible offals of swine, frozen		15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%			
	20 2	冷凍豬腎	kidneys of swine, frozen	KGM					B01 F01 MW0	
	21 1	冷凍豬舌	Tongues of swine, frozen	KGM					B01 F01 MW0	
	22 0	冷凍豬唇	Lips of swine, frozen	KGM					B01 F01 MW0	
	23 9	冷凍豬耳	ears of swine, frozen	KGM					B01 F01 MW0	
	24 8	冷凍豬眼	Eyes of swine, frozen	KGM					B01 F01 MW0	
	25 7	冷凍豬腦、脊髓及頭顱	Brains, spinal cords and skull of swine, frozen	KGM					B01 F01 MW0	
	26 6	冷凍豬心及肺	hearts and lungs of swine, frozen	KGM					B01 F01 MW0	
	27 5	冷凍豬脾臟	Spleens of swine, frozen	KGM					B01 F01 MW0	
	28 4	冷凍豬鞭、睪丸及尾	Penis,testes and tails of swine, frozen	KGM					B01 F01 MW0	
	29 3	冷凍豬胰臟及子宮	Pancreas and uteri of swine, frozen	KGM					B01 F01 MW0	
	90 7	其他冷凍食用豬雜碎	Other edible offal of swine, frozen	KGM					B01 F01 MW0	
0206.80		其他雜碎，生鮮或冷藏	Other, fresh or chilled							

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0206.80.11	00	2	羊肉骨，生鮮或冷藏	Bone with meat of sheep, lambs and goats, fresh or chilled	KGM	35%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%		B01 F01 MW0	
0206.80.19	00	4	其他食用羊雜碎，生鮮或冷藏	Other edible offal of sheep, lambs and goats, fresh or chilled	KGM	42.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%		B01 F01 MW0	
0206.80.20	00	1	雜碎（馬、驢、騾、馱騾），生鮮或冷藏	Edible offal of horses, asses, mules or hinnies, fresh or chilled	KGM	45%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		B01 F01	
0206.90			冷凍其他雜碎	Other, frozen							
0206.90.10	00	1	冷凍羊肉骨	Bone with meat of sheep, lambs and goats, frozen	KGM	35%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%		B01 F01 MW0	
0206.90.90	00	4	其他冷凍羊雜碎	Other edible offal of sheep, lambs and goats, frozen	KGM	42.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%		B01 F01 MW0	
0207			屬第０１０５節之家禽肉及食用雜碎，生鮮、冷藏或冷凍	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen							
			－飼養之雞：	-Of fowls of the species Gallus domesticus:							
0207.11			未切成塊者，生鮮或冷藏	Not cut in pieces, fresh or chilled							
0207.11.00	00	8	雞肉，未切成塊者，生鮮或冷藏	Meat of fowls of the species Gallus domesticus, not cut in pieces, fresh or chilled	KGM	20%	免稅Free (NZ,SG) 20% (PA,GT,NI,SV,HN)	95%	G	B01 F01 MW0	
0207.12			冷凍未切成塊者	Not cut in pieces, frozen							
0207.12.00	00	7	冷凍雞肉，未切成塊者	Meat of fowls of the species Gallus domesticus, not cut in pieces, frozen	KGM	20%	免稅Free (NZ,SG) 20% (PA,GT,NI,SV,HN)	95%	G	B01 F01 MW0	
0207.13			肉塊及雜碎，生鮮或冷藏	Cuts and offal, fresh or chilled							
0207.13.11	00	3	雞腿（包括棒棒腿及骨腿）及雞翅，生鮮或冷藏	Drum sticks (including legs and leg quarters) and wings of fowls of the species Gallus domesticus, fresh or chilled	KGM	20%	免稅Free (NZ,SG) 20% (PA,GT,NI,SV,HN)	95%	G	B01 F01 MW0	
0207.13.19	00	5	其他雞肉肉塊，生鮮或冷藏	Other meat of fowls of the species Gallus domesticus, cut in pieces, fresh or chilled	KGM	20%	免稅Free (NZ,SG) 20% (PA,GT,NI,SV,HN)	95%	G	B01 F01 MW0	
0207.13.20	00	2	雞肝，生鮮或冷藏	Livers of fowls of the species Gallus domesticus, fresh or chilled	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	45%		B01 F01 MW0	
0207.13.91	00	6	雞心及雞腳，生鮮或冷藏	Heart and feet of fowls of the species Gallus domesticus, fresh or chilled	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%		B01 F01 MW0	
0207.13.92	00	5	雞脖子，生鮮或冷藏	Neck of fowls of the species Gallus domesticus, fresh or chilled	KGM	34%	免稅Free (NZ,SG) 34% (PA,GT,NI,SV,HN)	50%		B01 F01 MW0	

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0207.13.99	00	8	其他雞雜碎，生鮮或冷藏	Other offal of fowls of the species Gallus domesticus, fresh or chilled	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%	G	B01 F01 MW0	
0207.14			冷凍肉塊及雜碎	Cuts and offal, frozen							
0207.14.11	00	2	冷凍雞腿（包括棒棒腿及骨腿）及雞翅	Drum sticks (including legs and leg quarters) and wings of fowls of the species Gallus domesticus, frozen	KGM	20%	免稅Free (NZ,SG) 20% (PA,GT,NI,SV,HN)	213%	G	B01 F01 MW0	
0207.14.19	00	4	其他冷凍雞肉肉塊	Other meat of fowls of the species Gallus domesticus, cut in pieces, frozen	KGM	20%	免稅Free (NZ,SG) 20% (PA,GT,NI,SV,HN)	40%	G	B01 F01 MW0	
0207.14.21	00	0	冷凍雞肝	Livers of fowls of the species Gallus domesticus, frozen	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	45%		B01 F01 MW0	
0207.14.22	00	9	冷凍雞心及雞腳	Heart and feet of fowls of the species Gallus domesticus, frozen	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%		B01 F01 MW0	
0207.14.23	00	8	冷凍雞脖子	Neck of fowls of the species Gallus domesticus, frozen	KGM	34%	免稅Free (NZ,SG) 34% (PA,GT,NI,SV,HN)	50%		B01 F01 MW0	
0207.14.29	00	2	其他雞雜碎，冷凍	Other offal of fowls of the species Gallus domesticus, frozen	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%	G	B01 F01 MW0	
			－火雞：	-Of turkeys:							
0207.24			未切成塊者，生鮮或冷藏	Not cut in pieces, fresh or chilled							
0207.24.00	00	3	火雞肉，未切成塊者，生鮮或冷藏	Meat of turkeys, not cut in pieces, fresh or chilled	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	15%		B01 F01 MW0	
0207.25			冷凍未切成塊者	Not cut in pieces, frozen							
0207.25.00	00	2	冷凍火雞肉，未切成塊者	Meat of turkeys, not cut in pieces, frozen	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	15%		B01 F01 MW0	
0207.26			肉塊及雜碎，生鮮或冷藏	Cuts and offal, fresh or chilled							
0207.26.10	00	9	火雞肉肉塊，生鮮或冷藏	Meat of turkeys, cut in pieces, fresh or chilled	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		B01 F01 MW0	
0207.26.20	00	7	火雞肝，生鮮或冷藏	Livers of turkeys, fresh or chilled	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	45%		B01 F01 MW0	
0207.26.90	00	2	其他火雞雜碎，生鮮或冷藏	Other offal of turkeys, fresh or chilled	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%	G	B01 F01 MW0	
0207.27			冷凍肉塊及雜碎	Cuts and offal, frozen							
0207.27.10	00	8	冷凍火雞肉，肉塊	Meat of turkeys, cut in pieces, frozen	KGM	8.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	15%		B01 F01 MW0	

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0207.27.21	00	5	冷凍火雞肝	Liver of turkeys, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	45%		B01 F01 MW0	
0207.27.22	00	4	冷凍火雞心	Heart of turkeys, frozen	KGM	34%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%		B01 F01 MW0	
0207.27.29	00	7	其他火雞雜碎，冷凍	Other offal of turkeys, frozen	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%	G	B01 F01 MW0	
			—鴨：	-Of ducks :							
0207.41			未切成塊者，生鮮或冷藏	Not cut in pieces, fresh or chilled							
0207.41.00	00	2	鴨肉，未切成塊者，生鮮或冷藏	Meat of ducks, not cut in pieces, fresh or chilled	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 F01 MW0	
0207.42			冷凍未切成塊者	Not cut in pieces, frozen							
0207.42.00	00	1	冷凍鴨肉，未切成塊者	Meat of ducks, not cut in pieces, frozen	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 F01 MW0	
0207.43			脂肝，生鮮或冷藏	Fatty livers, fresh or chilled							
0207.43.00	00	0	鴨脂肝，生鮮或冷藏	Fatty livers of ducks, fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 F01 MW0	
0207.44			其他，生鮮或冷藏	Other, fresh or chilled							
0207.44.10	00	7	鴨肉，肉塊，生鮮或冷藏	Meat of ducks, cut in pieces, fresh or chilled	KGM	35%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 F01 MW0	
0207.44.20	00	5	鴨心，生鮮或冷藏	Heart of ducks, fresh or chilled	KGM	34%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		B01 F01 MW0	
0207.44.90	00	0	其他鴨雜碎，生鮮或冷藏	Other offal of ducks, fresh or chilled	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%	G	B01 F01 MW0	
0207.45			其他，冷凍	Other, frozen							
0207.45.10	00	6	冷凍鴨肉，肉塊	Meat of ducks, cut in pieces, frozen	KGM	35%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 F01 MW0	
0207.45.20	00	4	冷凍鴨肝	Livers of ducks, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 F01 MW0	
0207.45.30	00	2	冷凍鴨心	Heart of ducks, frozen	KGM	34%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		B01 F01 MW0	
0207.45.90	00	9	其他鴨雜碎，冷凍	Other offal of ducks, frozen	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%	G	B01 F01 MW0	
			—鵝：	-Of geese :							
0207.51			未切成塊者，生鮮或冷藏	Not cut in pieces, fresh or chilled							
0207.51.00	00	9	鵝肉，未切成塊者，生鮮或冷藏	Meat of geese, not cut in pieces, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		B01 F01 MW0	
0207.52			冷凍未切成塊者	Not cut in pieces, frozen							

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0207.52.00	00	8	冷凍鵝肉，未切成塊者	Meat of geese, not cut in pieces, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0207.53			脂肝，生鮮或冷藏	Fatty livers, fresh or chilled							
0207.53.00	00	7	鵝脂肝，生鮮或冷藏	Fatty livers of geese, fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		B01 F01 MW0	
0207.54			其他，生鮮或冷藏	Other, fresh or chilled							
0207.54.10	00	4	鵝肉，肉塊，生鮮或冷藏	Meat of geese, cut in pieces, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0207.54.20	00	2	鵝心，生鮮或冷藏	Heart of geese, fresh or chilled	KGM	34%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0207.54.90	00	7	其他鵝雜碎，生鮮或冷藏	Other offal of geese, fresh or chilled	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%	G	B01 F01 MW0	
0207.55			其他，冷凍	Other, frozen							
0207.55.10	00	3	冷凍鵝肉，肉塊	Meat of geese, cut in pieces, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0207.55.20	00	1	冷凍鵝肝	Livers of geese, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		B01 F01 MW0	
0207.55.30	00	9	冷凍鵝心	Heart of geese, frozen	KGM	34%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0207.55.90	00	6	其他鵝雜碎，冷凍	Other offal of geese, frozen	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%	G	B01 F01 MW0	
0207.60			珍珠雞	Of guinea fowls							
0207.60.10	00	6	珍珠雞肉，未切成塊者，生鮮或冷藏	Meat of guinea fowls, not cut in pieces, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0207.60.20	00	4	珍珠雞肉，肉塊，生鮮或冷藏	Meat of guinea fowls, cut in pieces, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0207.60.30	00	2	其他珍珠雞雜碎，生鮮或冷藏	Other offal of guinea fowls, fresh or chilled	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%	G	B01 F01 MW0	
0207.60.40	00	0	冷凍珍珠雞肉，未切成塊者	Meat of guinea fowls, not cut in pieces, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0207.60.50	00	7	冷凍珍珠雞肉，肉塊	Meat of guinea fowls, cut in pieces, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0207.60.60	00	5	冷凍珍珠雞肝	Livers of guinea fowls, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		B01 F01 MW0	
0207.60.90	00	9	其他珍珠雞雜碎，冷凍	Other offal of guinea fowls, frozen	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%	G	B01 F01 MW0	
0208			其他肉類及食用雜碎，生鮮、冷藏或冷凍	Other meat and edible meat offal, fresh, chilled or frozen							
0208.10			家兔或野兔	Of rabbits or hares							
0208.10.10	00	6	家兔肉或野兔肉，生鮮、冷藏或冷凍	Meat of rabbits or hares, fresh, chilled or frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		B01 F01	

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0208.10.20	00	4	家兔或野兔之食用雜碎，生鮮、冷藏或冷凍	Edible offal of rabbits or hares, fresh, chilled or frozen	KGM	45%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		B01 F01 MW0	
0208.30			靈長目	Of primates							
0208.30.10	00	2	靈長目之哺乳類動物肉，生鮮、冷藏或冷凍	Meat of the order Primates of mammals, fresh, chilled or frozen	KGM	34%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		B01 F01 MW0	
0208.30.20	00	0	靈長目之哺乳類動物之食用雜碎，生鮮、冷藏或冷凍	Edible offal of the order Primates of mammals, fresh, chilled or frozen	KGM	45%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		B01 F01 MW0	
0208.40			鯨、海豚及鼠海豚（鯨目之哺乳類動物）；海牛及儒艮（海牛目之哺乳類動物）；海豹、海獅及海象（鰭腳亞目之哺乳類動物）	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)							
0208.40.10			鯨肉、海豚肉及鼠海豚肉、海牛肉及儒艮肉，生鮮、冷藏或冷凍	Meat of whales , dolphins , porpoises , manatees and dugongs , fresh , chilled or frozen		34%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%			
	10	8	鯨肉、海豚肉及鼠海豚肉，生鮮、冷藏或冷凍	Meat of whales, dolphins and porpoises, fresh, chilled or frozen	KGM					F01 MP1	
	20	6	海牛肉及儒艮肉，生鮮、冷藏或冷凍	Meat of manatees and dugongs, fresh, chilled or frozen	KGM					F01 MW0	
0208.40.20			鯨、海豚及鼠海豚、海牛及儒艮之食用雜碎，生鮮、冷藏或冷凍	Edible offal of whales , dolphins , porpoises , manatees and dugongs , fresh , chilled or frozen		45%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%			
	10	6	鯨、海豚及鼠海豚之食用雜碎，生鮮、冷藏或冷凍	Edible offal of whales, dolphins and porpoises, fresh, chilled or frozen	KGM					F01 MW0	
	20	4	海牛及儒艮食用雜碎，生鮮、冷藏或冷凍	Edible offal of manatees and dugongs, fresh, chilled or frozen	KGM					F01 MW0	
0208.40.30	00	6	海豹肉、海獅肉及海象肉，生鮮、冷藏或冷凍	Meat of seals, sea lions and walruses, fresh, chilled or frozen	KGM	34%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		F01 MW0	
0208.40.40	00	4	海豹、海獅及海象之食用雜碎，生鮮、冷藏或冷凍	Edible offal of seals, sea lions and walruses, fresh, chilled or frozen	KGM	45%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		F01 MW0	
0208.50			爬蟲類（包括蛇及龜）	Of reptiles (including snakes and turtles)							
0208.50.10			爬蟲類（包括蛇及龜）肉，生鮮、冷藏或冷凍	Meat of reptiles (including snakes and turtles) , fresh , chilled or frozen		34%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%			
	10	5	蛇肉，生鮮、冷藏或冷凍	Meat of snakes, fresh, chilled or frozen	KGM					F01 MW0	

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	20 3	龜肉，生鮮、冷藏或冷凍	Meat of turtles, fresh, chilled or frozen	KGM					F01 MW0	
	90 8	其他爬蟲類肉，生鮮、冷藏或冷凍	Other meat of reptiles, fresh, chilled or frozen	KGM					F01 MW0	
0208.50.20		爬蟲類（包括蛇及龜）之食用雜碎，生鮮、冷藏或冷凍	Edible offal of reptiles (including snakes and turtles) , fresh , chilled or frozen		45%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%			
	10 3	蛇之食用雜碎，生鮮、冷藏或冷凍	Edible offal of snakes, fresh, chilled or frozen	KGM					F01 MW0	
	20 1	龜之食用雜碎，生鮮、冷藏或冷凍	Edible offal of turtles, fresh, chilled or frozen	KGM					F01 MW0	
	90 6	其他爬蟲類之食用雜碎，生鮮、冷藏或冷凍	Other edible offal of reptiles, fresh, chilled or frozen	KGM					F01 MW0	
0208.60		駱駝及其他駱駝科動物	Of camels and other camelids (Camelidae)							
0208.60.10	00 5	駱駝肉及其他駱駝科動物之肉，生鮮、冷藏或冷凍	Meat of camels and other camelids, fresh, chilled or frozen	KGM	34%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 F01 MW0	
0208.60.20	00 3	駱駝及其他駱駝科動物之食用雜碎，生鮮、冷藏或冷凍	Edible offal of camels and other camelids, fresh, chilled or frozen	KGM	45%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 F01 MW0	
0208.90		其他	Other							
0208.90.11	00 8	鹿肉，生鮮、冷藏或冷凍	Meat of deer, fresh, chilled or frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 F01	
0208.90.12	00 7	鹿鞭，生鮮、冷藏或冷凍	Lu Pien (Cervi Penis), fresh, chilled or frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		B01 F01 MW0	
0208.90.13	00 6	鹿腳筋，生鮮、冷藏或冷凍	Tendons of deer, fresh, chilled or frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		B01 F01 MW0	
0208.90.21	00 6	蛙腿肉，生鮮、冷藏或冷凍	Meat of frogs' legs, fresh, chilled or frozen	KGM	27%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
0208.90.29		其他肉類，生鮮、冷藏或冷凍	Other meat, fresh, chilled or frozen		34%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%			
	10 6	鹿肉骨，生鮮、冷藏或冷凍	Bone with meat of reindeers, fresh, chilled or frozen	KGM					B01 F01 MW0	
	20 4	狗肉，生鮮、冷藏或冷凍	Meat of dogs, fresh, chilled or frozen	KGM					111 B01 F01 MW0	111
	90 9	其他肉類，生鮮、冷藏或冷凍	Other meat, fresh, chilled or frozen	KGM					B01 F01 MW0	
0208.90.90		其他食用雜碎（第０２０６節及第０２０７節除外），生鮮、冷藏或冷凍	Other edible meat offal (other than those of heading 02.06 and heading 02.07), fresh, chilled or frozen		45%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%			

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	50	1	鱉（甲魚）內臟，生鮮、冷藏或冷凍	Internal organs of soft-shell turtle (terrapin), fresh, chilled or frozen	KGM					F01	
	90	3	其他食用雜碎（第０２０６節及第０２０７節除外），生鮮、冷藏或冷凍	Other edible meat offal (other than those of heading 02.06 and heading 02.07), fresh, chilled or frozen	KGM					B01 F01 MW0	
0209			不帶瘦肉之豬脂肪及禽脂肪，未熬或未以其他方法萃取，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked							
0209.10			豬	Of pigs							
0209.10.00	00	7	不帶瘦肉之豬脂肪，未熬或未以其他方法萃取，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	KGM	18%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		B01 F01	
0209.90			其他	Other							
0209.90.00	00	0	不帶瘦肉之禽脂肪，未熬或未以其他方法萃取，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Poultry fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	KGM	18%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		B01 F01	
0210			鹹、浸鹹、乾或燻製之肉類及食用雜碎；肉類或雜碎肉製成之食用肉粉或粗肉粉	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal							
			－豬肉：	-Meat of swine:							
0210.11			帶骨之腿肉、肩肉及其切割肉	Hams, shoulders and cuts thereof, with bone in							
0210.11.00	00	3	帶骨之豬腿肉、肩肉及其切割肉	Hams, shoulders and cuts thereof of swine, with bone in	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	20%		B01 F01 MW0	
0210.12			腹脇肉及其切割肉	Bellies (streaky) and cuts thereof							
0210.12.00	00	2	豬腹脇肉及其切割肉	Bellies (streaky) and cuts thereof, of swine	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	20%		B01 F01 MW0	
0210.19			其他	Other							
0210.19.00	00	5	其他鹹、浸鹹、乾或燻製之豬肉	Other meat of swine, salted, in brine, dried or smoked	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	20%		B01 F01 MW0	
0210.20			牛肉	Meat of bovine animals							
0210.20.00	00	2	鹹、浸鹹、乾或燻製之牛肉	Meat of bovine animals, salted, in brine, dried or smoked	KGM	15%	免稅Free (PA,NZ,SG) 15% (GT,NI,SV,HN)	20%		B01 F01 MW0	

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			－其他，包括肉類或雜碎肉製成之食用肉粉及粗肉粉：	- Other , including edible flours and meals of meat and meat offal :							
0210.91			靈長目	Of primates							
0210.91.00			鹹、浸鹹、乾或燻製之靈長目哺乳類動物肉及食用雜碎；及其肉或雜碎肉製成之食用肉粉及粗肉粉	Meat and edible offals of the order Primates of mammals, salted, in brine, dried or smoked; flours and meals thereof		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%			
	11	3	鹹、浸鹹或燻製之靈長目哺乳類動物肉	Meat of the order Primates of mammals, salted, in brine, or smoked	KGM					B01 F01 MW0	
	12	2	乾之靈長目哺乳類動物肉	Meat of the order Primates of mammals, dried	KGM					B01 F01 MW0	
	21	1	鹹、浸鹹或燻製之靈長目哺乳類動物食用雜碎	Edible offal of the order Primates of mammals, salted, in brine, or smoked	KGM					B01 F01 MW0	
	22	0	乾靈長目哺乳類動物食用雜碎	Edible offal of the order Primates of mammals, dried	KGM					B01 F01 MW0	
	30	0	靈長目哺乳類動物肉或雜碎肉製成之食用肉粉及粗肉粉	Edible flours and meals of meat and edible offal of the order Primates of mammals	KGM					B01 F01 MW0	
0210.92			鯨、海豚及鼠海豚（鯨目之哺乳類動物）；海牛及儒艮（海牛目之哺乳類動物）；海豹、海獅及海象（鰭腳亞目之哺乳類動物）	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)							
0210.92.00			鹹、浸鹹、乾或燻製之鯨、海豚、鼠海豚、海牛、儒艮、海豹、海獅及海象肉及食用雜碎；及其肉或雜碎肉製成之食用肉粉及粗肉粉	Meat and edible offals of whales, dolphin, porpoises, manatees, dugongs, seals, sea lions and walruses, salted, in brine, dried or smoked; flours and meals thereof		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%			
	11	2	鹹、浸鹹或燻製之鯨肉、海豚肉及鼠海豚肉	Meat of whales, dolphins and porpoises, salted, in brine, or smoked	KGM					F01 MW0	
	12	1	乾鯨肉、海豚肉及鼠海豚肉	Meat of whales, dolphins and porpoises, dried	KGM					F01 MW0	
	13	0	鹹、浸鹹或燻製之海牛肉及儒艮肉	Meat of manatees and dugongs, salted, in brine, or smoked	KGM					F01 MW0	
	14	9	乾海牛肉及儒艮肉	Meat of manatees and dugongs, dried	KGM					F01 MW0	
	15	8	鹹、浸鹹或燻製之海豹、海獅及海象肉	Meat of seals, sea lions and walruses, salted, in brine, or smoked	KGM					F01 MW0	
	16	7	乾海豹、海獅及海象肉	Meat of seals, sea lions and walruses, dried	KGM					F01 MW0	

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	21	0	鹹、浸鹹或燻製之鯨、海豚及鼠海豚食用雜碎	Edible offal of whales, dolphins and porpoises, salted, in brine or smoked	KGM					F01 MW0	
	22	9	乾鯨、海豚及鼠海豚食用雜碎	Edible offal of whales, dolphins and porpoises, dried	KGM					F01 MW0	
	23	8	鹹、浸鹹或燻製之海牛及儒艮食用雜碎	Edible offal of manatees and dugongs, salted, in brine or smoked	KGM					F01 MW0	
	24	7	乾海牛及儒艮食用雜碎	Edible offal of manatees and dugongs, dried	KGM					F01 MW0	
	25	6	鹹、浸鹹或燻製之海豹、海獅及海象食用雜碎	Edible offal of seals, sea lions and walruses, salted, in brine, or smoked	KGM					F01 MW0	
	26	5	乾海豹、海獅及海象食用雜碎	Edible offal of seals, sea lions and walruses, dried	KGM					F01 MW0	
	31	8	鯨、海豚及鼠海豚之肉或雜碎肉製成之食用肉粉及粗肉粉	Edible flours and meals of meat and offal of whales, dolphins, porpoises	KGM					F01 MW0	
	32	7	海牛及儒艮之肉或雜碎肉製成之食用肉粉及粗肉粉	Edible flours and meals of meat and offal of manatees and dugongs	KGM					F01 MW0	
	33	6	海豹、海獅及海象之肉或雜碎肉製成之食用肉粉及粗肉粉	Edible powder, flours and meals of seals, sea lions and walruses	KGM					F01 MW0	
0210.93			爬蟲類（包括蛇及龜）	Of reptiles (including snakes and turtles)							
0210.93.00			鹹、浸鹹、乾或燻製之爬蟲類（包括蛇及龜）及食用雜碎；及其肉或雜碎肉製成之食用肉粉及粗肉粉	Meat and edible offals of reptiles (including snakes and turtles) , salted , in brine , dried or smoked ； flours and meals thereof		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%			
	11	1	鹹、浸鹹或燻製之蛇肉	Meat of snakes,salted, in brine or smoked	KGM					F01 MW0	
	14	8	鹹、浸鹹或燻製之龜肉	Meat of turtles, salted, in brine or smoked	KGM					F01 MW0	
	19	3	鹹、浸鹹或燻製之其他爬蟲類肉	Meat of other reptiles, salted, in brine or smoked	KGM					F01 MW0	
	23	7	乾蛇肉	Meat of snakes, dried	KGM						
	24	6	乾龜肉	Meat of turtles, dried	KGM					F01 MW0	
	29	1	其他乾爬蟲類肉	Meat of other reptiles, dried	KGM					F01 MW0	
	31	7	鹹、浸鹹或燻製之蛇食用雜碎	Edible offal of snakes, salted, in brine or smoked	KGM					F01 MW0	
	32	6	鹹、浸鹹或燻製之龜食用雜碎	Edible offal of turtles, salted, in brine or smoked	KGM					F01 MW0	

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	39	9	鹹、浸鹹或燻製之其他爬蟲類食用雜碎	Edible offal of other reptiles, salted, in brine or smoked	KGM					F01 MW0	
	41	5	乾蛇食用雜碎	Edible offal of snakes, dried	KGM					F01 MW0	
	42	4	乾龜食用雜碎	Edible offal of turtles, dried	KGM					F01 MW0	
	49	7	乾其他爬蟲類食用雜碎	Edible offal of other reptiles, dried	KGM					F01 MW0	
	51	2	蛇肉或其雜碎肉製成之食用肉粉及粗肉粉	Edible flours and meals of meat and offal of snakes	KGM					F01 MW0	
	52	1	龜肉或其雜碎肉製成之食用肉粉及粗肉粉	Edible flours and meals of meat and offal of turtles	KGM					F01 MW0	
	59	4	其他爬蟲類之肉或雜碎肉製成之食用肉粉及粗肉粉	Edible flours and meals of meat and edible offal of other reptiles	KGM					F01 MW0	
0210.99			其他	Other							
0210.99.11	00	5	鹹、浸鹹、乾或燻製之雞肝	Livers of fowls of the species Gallus domesticus, salted, in brine, dried or smoked	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 F01 MW0	
0210.99.12	00	4	鹹、浸鹹、乾或燻製之雞腿（包括棒棒腿及骨腿）及雞翅	Drumsticks (including leg and leg quarters) and wings of fowls of the species Gallus domesticus, salted, in brine, dried or smoked	KGM	20%	免稅Free (NZ,SG) 20% (PA,GT,NI,SV,HN)	213%	G	B01 F01 MW0	
0210.99.13	00	3	鹹、浸鹹、乾或燻製之雞心及雞腳	Hearts and feet of fowls of the species Gallus domesticus, salted, in brine, dried or smoked	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%		B01 F01 MW0	
0210.99.19	00	7	其他部位雞肉，鹹、浸鹹、乾或燻製	Other cuts of fowls of the species Gallus domesticus, salted, in brine, dried or smoked	KGM	20%	免稅Free (NZ,SG) 20% (PA,GT,NI,SV,HN)	95%	G	B01 F01 MW0	
0210.99.21	00	3	鹹、浸鹹、乾或燻製之其他家禽肝	Other poultry livers, salted, in brine, dried or smoked	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 F01 MW0	
0210.99.29			鹹、浸鹹、乾或燻製之其他食用家禽雜碎（肝除外）；其他家禽雜碎製成之食用肉粉及粗肉粉	Other edible poultry offal , salted , in brine , dried or smoked (other than poultry livers) ; flours and meals thereof		25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	400%			
	11	2	鹹、浸鹹、乾或燻製之家禽砂囊（肫）	Poultry gizzards, salted, in brine, dried or smoked	KGM				G	B01 F01 MW0	
	19	4	鹹、浸鹹、乾或燻製之其他食用家禽雜碎（肝除外）	Other edible poultry offal, salted, in brine, dried, or smoked (other than poultry livers)	KGM				G	B01 F01 MW0	
	20	1	其他家禽雜碎製成之食用肉粉及粗肉粉	Edible flours and meals of other poultry offal	KGM				G	B01 F01 MW0	

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
0210.99.30	00	2	乾蛤蚧	K'o Chiai (Gecko Gecko), dried	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		502	
0210.99.41	00	9	乾鹿鞭	Lu Pien (Cervi Penis), dried	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		514 B01 MW0	
0210.99.42	00	8	乾鹿腳筋	Tendons, deer, dried	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		B01 MW0	
0210.99.90			鹹、浸鹹、乾或燻製之其他肉類及食用雜碎；肉類或雜碎肉製成之食用肉粉及粗肉粉	Other meat and edible offals , salted , in brine , dried or smoked ; flours and meals thereof		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%			
	10	7	鹹、浸鹹、乾或燻製之其他家禽肉類	Other meat of poultry, salted, in brine, dried or smoked	KGM					B01 F01 MW0	
	20	5	鹹、浸鹹、乾或燻製之其他動物肉類及其食用雜碎	Other meat and edible offal of other animals, salted, in brine, dried or smoked	KGM					B01 F01 MW0	
	39	4	其他肉類或雜碎肉製成之食用肉粉及粗肉粉	Edible powder, flours and meals of other meat and offal	KGM					B01 F01 MW0	

第３章

魚類、甲殼類、軟體類及其他水產無脊椎動物

章註：

一、 本章不包括下列各項：

（甲） 第0106節之哺乳動物；

（乙） 第0106節之哺乳動物肉（第0208或0210節）；

（丙） 因品種或鮮度不適於人類食用之死魚（包括魚肝、魚卵及魚白）、死甲殼類、死軟體類或其他死水產無脊椎動物（第5章）；魚、甲殼類、軟體類或其他水產無脊椎動物之粉、粗粉或團粒，不適合人類食用者（第2301節）；或

（丁） 由魚卵調製之魚子醬或魚子醬代用品（第1604節）。

二、 本章「團粒」一詞係指產品經凝聚，係由直接壓縮或加入少量之黏合劑而成。

三、 第0305至0308節並不包括適於人類食用之粉、細粒及團粒（第0309節）。

增註：

一、 刪除

二、 輸入原產於巴拿馬共和國並歸屬於稅則第03024100、03024300、03035100、03035300、03048920、03048600、03048970、03054950、03055410、03055420、03055430、03055972、03055979、03056100、03056300號及第16章稅則第16041210、16041310、16041320、16041600號之沙丁魚、鱷魚、鯡魚、鯷魚及其調製品，適用第2欄稅率免稅者，以每年進口總數量未超過191公噸為限，超過該數量者依該等產品之第1欄稅率徵稅，適用上開免稅配額之管理由財政部依中華民國與巴拿馬自由貿易協定辦理公告。

三、 輸入原產於巴拿馬共和國並歸屬於稅則第03024400、03028985、03035400、03038985、03048940、03053910、03056940號及第16章稅則第16041510號之鯖屬類及其調製品，適用第2欄稅率免稅者，以每年進口總數量未超過377公噸為限，超過該數量者依該等產品之第1欄稅率徵稅，適用上開免稅配額之管理由財政部依中華民國與巴拿馬自由貿易協定辦理公告。

四、 輸入原產於巴拿馬共和國並歸屬於稅則第03024940、03028984、03035940、03038984、03048930號及第16章稅則第16041920號之鯵魚及其調製品，適用第2欄稅率免稅者，以每年進口總數量未超過164公噸為限，超過該數量者依該等產品之第1欄稅率徵稅，適用上開免稅配額之管理由財政部依中華民國與巴拿馬自由貿易協定辦理公告。

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER ACQUATIC INVERTEBRATES

Chapter Notes.

1.- This Chapter does not cover :

(a) Mammals of heading 01.06;

(b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);

(c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or

(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2.- In this Chapter the term " pellets " means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

3.- Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

Additional Notes.

1.- Deleted.

2.- The importation of herrings, sardines, anchovies and their preparations originating in the Republic of Panama covered by divisions 0302.41.00, 0302.43.00, 0303.51.00, 0303.53.00, 0304.89.20, 0304.86.00, 0304.89.70, 0305.49.50, 0305.54.10, 0305.54.20, 0305.54.30, 0305.59.72, 0305.59.79, 0305.61.00 and 0305.63.00, and divisions 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 divisions 0302.44.00, 0302.89.85, 0303.54.00, 0303.89.85, 0304.89.40, 0305.39.10 and 0305.69.40, and division 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 divisions 0302.49.40, 0302.89.84, 0303.59.40, 0303.89.84 and 0304.89.30, and division 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.

五、 輸入歸屬本章專供石斑魚用餌料，經漁業主管機關證明用途屬實者，按6%稅率徵稅。

5.- Imported feed under this Chapter, if covered by a certificate issued by the competent fishery authorities, certifying that it is used for feeding grouper only, the tariff rate applicable will be 6 %.

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0301		活魚 Live fish							
		—觀賞用魚： -Ornamental fish :							
0301.11		淡水 Freshwater							
0301.11.00		觀賞用魚，淡水 Ornamental fish, freshwater		10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,SZ)	10%			
	10 1	錦鯉 Ornamental carp	KGM					B01	
	20 9	保育類觀賞用魚類 Conservation ornamental fishes	KGM						
	31 6	巴格海鱨 Bagre bagre	KGM					111	
	32 5	銀高體鮅、施瓦氏四鬚魮、紅胸鯽、鱒鮅屬、石鮒屬、鱲屬、細鯽屬、倒刺鮅屬 Barbonymus gonionotus, Barbonymus schwanenfeldii, Systomus rubripinnis, Rhodeus spp., Tanakia spp., Zacco spp., Aphyocypris spp., Sinibarbus spp.	KGM					111 B01	
	33 4	印度雙線鱧、胸眼鱧、巴卡鱧、小點非洲攀鱸 Channa diplogramma, Channa pleurophthalma, Channa barca, Ctenopoma acutirostre	KGM					111	
	34 3	眼點麗魚、黑帶嬌麗魚、巴西珠母麗魚、達氏副麗魚、花身副麗魚、黃頰副麗魚、高眼麗體魚、布氏非鯽、雙斑半麗魚、點紋半麗魚、玫瑰半麗魚、多棘始麗魚、聖珠母麗魚、血鰭胭脂孔雀龍、雀斑矛麗魚、背斑矛麗魚、鬱矛麗魚、雷根氏矛麗魚、百合撒旦鱸、尖頭撒旦鱸、朱氏撒旦鱸、白斑撒旦鱸、肯氏雅麗魚、勒氏亮麗魚 Cichla ocellaris, Cryptoheros nigrofasciatus, Geophagus brasiliensis, Parachromis dovii, Parachromis managuensis, Parachromis motaguensis, Mayaheros urophthalmus, Tilapia buttikoferi, Hemichromis bimaculatus, Hemichromis guttatus, Hemichromis lifalili, Archocentrus multispinosus, Satanoperca daemon, Crenicichla strigata, Crenicichla lenticulata, Crenicichla notophthalmus, Crenicichla lugubris, Crenicichla regani, Satanoperca lilith, Satanoperca acuticeps, Satanoperca jurupari, Satanoperca leucisticta, Lepidiolamprologus kendalli, Lamprologus lemairii	KGM					111	

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	35	2	野翼甲鯰、豹紋翼甲鯰、紅尾護頭鱨、恆河鰋、黑體尖陶樂鯰、鮀、歐鯰、細齒短平口鯰、長鬚扁鯰、錐吻鯰、火鑽坦克假棘甲鯰、側吻銼甲鯰	Pterygoplichthys disjunctivus, Pterygoplichthys pardalis, Phractocephalus hemioliopterus, Mystus tengata, Oxydoras niger, Bagarius bagarius, Silurus glanis, Brachyplatystoma capapretum, Platysilurus malarmo, Conorhynchos conirostris, Pseudacanthicus sp. "Typhoon" LDA105, Rineloricaria latirostris	KGM					111 B01	
	36	1	大口小脂鯉、馬拉巴厘齒脂鯉、巨狗脂鯉、飾紋狗脂鯉、鈍吻鮭脂鯉、花斑鮑氏脂鯉、鱷脂鯉	Salminus brasiliensis, Hoplias malabaricus, Hydrocynus goliath, Hydrocynus vittatus, Ctenolucius hujeta, Boulengerella maculata, Hepsetus odoe	KGM					111 B01	
	37	0	斑駁尖塘鱧、飾妝鎧弓魚、小皮頦鱭、巨巴西骨舌魚、蒂爾裸胸鱔、三刺擬蟾魚、美洲狗魚、紡錘骨雀鱔、弓鰭魚、巴西直胸電鰻、朗登氏裸吻電鰻、葉狀新項鰭鮀	Oxyeleotris marmorata, Chitala ornata, Dermogenys pusillus, Arapaima gigas, Gymnothorax tile, Batrachomoeus trispinosus, Esox americanus, Atractosteus spatula, Amia calva, Orthosternarchus tamandua, Gymnorhamphichthys rondoni, Neovespicula depressifrons	KGM					111 B01	
	90	4	其他觀賞用魚，淡水	Other ornamental fish, freshwater	KGM					B01	
0301.19			其他	Other							
0301.19.00			其他觀賞用魚	Other ornamental fish		10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%			
	10	3	保育類熱帶魚類	Conservation tropical fishes	KGM						
	21	0	活海馬	Sea horse(Hippocampus spp.),live	KGM						
	90	6	其他觀賞用魚	Other ornamental fishes	KGM					B01	
			－其他活魚：	-Other live fish:							
0301.91			鱒（褐鱒、麥克鈎吻鱒、克氏鈎吻鱒、黃鈎吻鱒、吉利鈎吻鱒、阿帕契鈎吻鱒及金腹鈎吻鱒）	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)							
0301.91.00	00	6	活鱒	Trout, live	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%		B01 F01	443
0301.92			鰻魚（鰻鱺屬）	Eels (Anguilla spp.)							
0301.92.10			活鰻（鰻鱺屬）	Eels (Anguilla spp.), live		15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%			

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	10 1	活鰻（白鰻）	Eels, Anguilla japonica, live	KGM					465 B01 F01 MP1	440
	20 9	活鰻（鱸鰻）	Eels, Anguilla marmorata, live	KGM					465 B01 F01 MW0	
	30 7	澳洲活鰻	Live Australian eels (Anguilla australis)	KGM					B01 F01	
	90 4	其他活鰻（鰻鱺屬）	Other eels (Anguilla spp.), live	KGM					465 B01 F01 MW0	440
0301.92.20		鰻線、鰻苗、幼鰻	Glass eel, eel fry, young eel		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
	10 9	鰻線（白鰻線）（每公斤５０００尾以上）	Glass eel (elver) (over 5000 pcs per kg)	KGM						112
	20 7	鰻苗（白鰻苗）（每公斤５０１尾至５０００尾）	Eel fry (not less than 501 pcs, less than 5000 pcs per kg)	KGM						112
	30 5	幼鰻（幼白鰻）（每公斤１１尾至５００尾）	Young eel (ekver) (not less than 11 pcs, less than 500 pcs per kg)	KGM					B01	112
0301.93		鯉魚（鯉屬、鯽屬、草魚、鰱屬、鯁屬、青魚、真卡特拉鯉、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯉、魴屬）	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)							
0301.93.00	00 4	鯉魚	Carp, live	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		B01 F01	
0301.94		大西洋及太平洋黑鮪	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)							
0301.94.00	00 3	大西洋及太平洋黑鮪	Atlantic and Pacific bluefin tunas, live	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,SZ)	50%		442 F01 MW0	442
0301.95		南方黑鮪	Southern bluefin tunas (Thunnus maccoyii)							
0301.95.00	00 2	活南方黑鮪	Southern bluefin tunas (Thunnus maccoyii),live	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,SZ)	50%		442 F01 MW0	442
0301.99		其他	Other							
0301.99.10		其他魚苗	Other fish fry		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
	10 4	烏魚苗	Mullet fry	KGM					B01 MW0	
	20 2	虱目魚苗	Milkfish fry	KGM					B01 MW0	
	30 0	鯰魚苗	Catfish fry	KGM					B01	

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	40	8	石斑魚苗	Grouper fry	KGM					B01 MW0	
	51	4	七星鱸魚苗	SEA PERCH FRY	KGM					B01	
	52	3	紅目鱸魚苗	BLIND SEA BASS FRY	KGM					B01	
	62	1	保育類淡水魚苗	Conservation freshwater fish fry	KGM						
	63	0	保育類鹹水魚苗	Conservation seawater fish fry	KGM						
	64	9	大手多指馬鮫魚苗	Polydactylus macrochir fry	KGM					111	
	65	8	龍虎斑（雌棕點石斑ｘ雄鞍帶石斑）魚苗	Epinephelus fuscoguttatus Female x Epinephelus lanceolatus Male, fry	KGM					111 B01	
	66	7	眼斑擬石首魚苗	Sciaenops ocellatus fry	KGM					111 B01	
	70	1	海鱺魚苗	Cobia (Rachycentron canadum) fry	KGM					B01	
	80	9	吳郭魚苗	Tilapias fry	KGM					B01	
	91	6	其他淡水魚苗	Other freshwater fish fry	KGM					B01	
	92	5	其他鹹水魚苗	Other seawater fish fry	KGM					B01	
0301.99.21	00	3	活鱔魚	Live swamp eel	KGM	新臺幣10.8元/公斤或18% 從高徵稅 NT$10.8/KGM or 18% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣12元/公斤或20% 從高徵稅 NT$12/KGM or 20% whichever is higher		F01	
0301.99.22	00	2	其他鯉魚	Other carp, live	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	
0301.99.29			其他活魚	Other live fish		15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	50%			
	10	3	活鮠	Catfish, live	KGM					B01 F01	
	20	1	活櫻花鉤吻鮭（台灣鱒、梨山鱒）	Formosan land-lacked salmon, live	KGM					B01 F01	
	30	9	活泥鰍	Live loach	KGM					F01	
	41	6	活石斑魚	Grouper, live	KGM					B01 F01	
	42	5	活鱘魚	Sturgeon (acipenseriformes spp.), live	KGM					F01	
	43	4	大口黑鱸（美洲大嘴鱸）	Micropterus salmoides	KGM					111 F01 MW0	
	44	3	星點黑鱸	Hephaestus carbo	KGM					111 F01 MW0	
	45	2	玻璃魚	Parambassis ranga	KGM					111 F01 MW0	
	46	1	泰國鱧	Channa striata	KGM					111 F01 MW0	

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	47	0	魚虎	Channa micropeltes	KGM					111 F01 MW0	
	48	9	食人魚	Serrasalmus spp., Pygocentrus spp., Pristobrycon spp., Pygopristis spp.	KGM					111 MW0	111
	49	8	電鰻科（裸背電鰻科）	Electric eel (Electrophoridae spp.)	KGM					111 F01 MW0	111
	51	3	活鯨鯊	Whale shark (Rhincodon typus), live	KGM					111 F02 MW0	111
	52	2	活大白鯊	Great white shark (Carcharodon carcharias), live	KGM					F02 MW0	
	53	1	活象鮫	Basking shark (Cetorhinus maximus), live	KGM					F02 MW0	
	54	0	活巨口鯊	Megamouth shark (Megachasma pelagios), live	KGM					F02 MW0	
	55	9	活路易氏雙髻鯊	Scalloped hammerhead shark (Sphyrna lewini),live	KGM					MW0	
	56	8	活錘頭雙髻鯊	Smooth hammerhead shark (Sphyrna zygaena),live	KGM					MW0	
	57	7	活無溝雙髻鯊	Great hammerhead shark (Sphyrna mokarran),live	KGM					MW0	
	60	2	活鬼蝠魟（前口蝠鱝）屬	Manta spp., live	KGM					F02 MW0	
	71	9	活大手多指馬鮫	Polydactylus macrochir, live	KGM					111 F01 MW0	
	72	8	活龍虎斑（雌棕點石斑X雄鞍帶石斑）	Epinephelus fuscoguttatus Female x Epinephelus lanceolatus Male, live	KGM					111 B01 F01 MW0	
	73	7	活眼斑擬石首魚	Sciaenops ocellatus, live	KGM					111 B01 F01 MW0	
	91	5	其他活淡水魚類	Other freshwater fishes, live	KGM					B01 F01 MW0	
	92	4	其他活鹹水魚類	Other seawater fishes, live	KGM					B01 F01 MW0	
0302			生鮮或冷藏魚（第０３０４節之切片、及其他魚肉除外）	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04							
			－鮭鱒科，第０３０２９１至０３０２９９目之可食用魚雜碎除外：	- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99							

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0302.11			鱒（褐鱒、麥克鈎吻鱒、克氏鈎吻鱒、黃鈎吻鱒、吉利鈎吻鱒、阿帕契鈎吻鱒及金腹鈎吻鱒）	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)							
0302.11.00	00	2	鱒，生鮮或冷藏	Trout, fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		B01 F01	443
0302.13			太平洋鮭（紅鈎吻鮭、細鱗鈎吻鮭、鈎吻鮭、大鱗鈎吻鮭、銀鈎吻鮭、馬蘇鈎吻鮭及玫瑰鈎吻鮭）	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)							
0302.13.00	00	0	太平洋鮭，生鮮或冷藏	Pacific salmon, fresh or chilled	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01	443
0302.14			大西洋鮭及多瑙河鮭	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)							
0302.14.00	00	9	大西洋鮭及多瑙河鮭，生鮮或冷藏	Atlantic salmon and Danube salmon, fresh or chilled	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01	443
0302.19			其他	Other							
0302.19.00	00	4	其他鮭鱒科，生鮮或冷藏	Other salmonidae, fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01	443
			－扁魚類（鰈科、鮃科、舌鰨科、鰨科、菱鮃科、棘鮃科），第０３０２９１至０３０２９９目之可食用魚雜碎除外：	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99 :							
0302.21			大比目魚（北大西洋大比目魚、大西洋大比目魚、太平洋大比目魚）	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)							
0302.21.00	00	0	大比目魚（北大西洋大比目魚、大西洋大比目魚、太平洋大比目魚），生鮮或冷藏	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis), fresh or chilled	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01	
0302.22			鰈魚（大西洋有棘鰈魚）	Plaice (Pleuronectes platessa)							
0302.22.00	00	9	鰈魚（大西洋有棘鰈魚），生鮮或冷藏	Plaice (Pleuronectes platessa), fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01	
0302.23			鰨魚（牛舌魚）	Sole (Solea spp.)							
0302.23.00	00	8	鰨魚（牛舌魚），生鮮或冷藏	Sole (Solea spp.), fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	
0302.24			比目魚（瘤棘鮃）	Turbots (Psetta maxima)							

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0302.24.00	00	7	比目魚，生鮮或冷藏	Turbots, fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	
0302.29			其他	Other							
0302.29.00	00	2	其他扁魚類，生鮮或冷藏	Other flat fishes, fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	
			－鮪魚（鮪屬）、正鰹，第０３０２９１至０３０２９９目之可食用魚雜碎除外：	- Tunas (of the genus Thunnus), skipjack tuna (stripebellied bonito)(Katsuwonus pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99 :							
0302.31			長鰭鮪	Albacore or longfinned tunas (Thunnus alalunga)							
0302.31.00	00	8	長鰭鮪，生鮮或冷藏	Albacore or longfinned tunas (Thunnus alalunga), fresh or chilled	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		F01	
0302.32			黃鰭鮪	Yellowfin tunas (Thunnus albacares)							
0302.32.00	00	7	黃鰭鮪，生鮮或冷藏	Yellowfin tunas (Thunnus albacares), fresh or chilled	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		442 F01	
0302.33			正鰹	Skipjack or stripe-bellied bonito							
0302.33.00	00	6	正鰹，生鮮或冷藏	Skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	
0302.34			大目鮪	Bigeye tunas (Thunnus obesus)							
0302.34.00	00	5	大目鮪，生鮮或冷藏	Bigeye tuna (Thunnus obesus), fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01	
0302.35			大西洋及太平洋黑鮪	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)							
0302.35.00	00	4	大西洋及太平洋黑鮪，生鮮或冷藏	Atlantic and Pacific bluefin tunas, fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		442 F01	442
0302.36			南方黑鮪	Southern bluefin tunas (Thunnus maccoyii)							
0302.36.00	00	3	南方黑鮪，生鮮或冷藏	Southern bluefin tuna (Thunnus maccoyii), fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		442 F01	442
0302.39			其他	Other							
0302.39.00	00	0	其他鮪魚（鮪屬），生鮮或冷藏	Other tunas (of genus Thunnus), fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	25%		F01	

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		－鯡魚（大西洋鯡、正鯡）、鯷魚（鯷屬）、沙丁魚（沙丁魚、擬沙丁魚屬）、小沙丁魚（小沙丁魚屬）、正鰮、鯖魚（正鯖、花腹鯖、白腹鯖）、印度鯖魚（金帶花鯖屬）、馬加鰆（馬加鰆屬）、竹筴魚（竹筴魚屬）、鯵（鯵屬）、海鱸、銀鯧（鯧屬）、秋刀魚、圓鯵（圓鯵屬）、毛鱗魚、劍旗魚、巴鰹、齒鰆（齒鰆屬）、旗魚（旗魚科），第０３０２９１至０３０２９９目之可食用魚雜碎除外：	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0302.91 to 0302.99 :						
0302.41		鯡魚（大西洋鯡、正鯡）	Herrings (Clupea harengus, Clupea pallasii)							
0302.41.00	00	6 鯡魚，生鮮或冷藏	Herrings, fresh or chilled	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	42.5%		F01 MW0	
0302.42		鯷魚（鯷屬）	Anchovies (Engraulis spp.)							
0302.42.00	00	5 鯷魚，生鮮或冷藏	Anchovies, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		F01	
0302.43		沙丁魚（沙丁魚、擬沙丁魚屬）、小沙丁魚（小沙丁魚屬）、正鰮	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)							
0302.43.00	00	4 沙丁魚、小沙丁魚、正鰮，生鮮或冷藏	Sardines, sardinella, brisling or sprats, fresh or chilled	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	37.5%		F01 MW0	
0302.44		鯖魚（正鯖、花腹鯖、白腹鯖）	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)							
0302.44.00	00	3 鯖魚，生鮮或冷藏	Mackerel, fresh or chilled	KGM	新臺幣9.3元/公斤或30% 從高徵稅 NT$9.3/KGM or 30% whichever is higher	新臺幣9.3元/公斤或30% 從高徵稅 NT$9.3/KGM or 30% whichever is higher (GT,NI,SV,HN) 免稅Free (PA,NZ,SG,SZ)	45%		F01 MW0	
0302.45		竹筴魚（竹筴魚屬）	Jack and horse mackerel (Trachurus spp.)							
0302.45.00	00	2 竹筴魚，生鮮或冷藏	Jack and horse mackerel, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%		F01	

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0302.46		海鱸	Cobia (Rachycentron canadum)							
0302.46.00	00 1	海鱸，生鮮或冷藏	Cobia, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	42.5%		F01	
0302.47		劍旗魚	Swordfish (Xiphias gladius)							
0302.47.00	00 0	劍旗魚，生鮮或冷藏	Swordfish, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		442 F01 MW0	442
0302.49		其他	Other							
0302.49.10	00 6	秋刀魚，生鮮或冷藏	Pacific saury, fresh or chilled	KGM	27%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
0302.49.20	00 4	毛鱗魚，生鮮或冷藏	Capelin, fresh or chilled	KGM	新臺幣9元/公斤或17.5% 從高徵稅 NT$9/KGM or 17.5% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣9元/公斤或17.5% 從高徵稅 NT$9/KGM or 17.5% whichever is higher		F01	
0302.49.30	00 2	巴鰹，生鮮或冷藏	Kawakawa, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	
0302.49.40	00 0	鯵及圓鯵，生鮮或冷藏	Jacks, crevalles and scads, fresh or chilled	KGM	42.5%	免稅Free (PA,NZ,SG) 42.5% (GT,NI,SV,HN)	63.8%		F01 MW0	
0302.49.90		其他魚類，生鮮或冷藏	Other fish, fresh or chilled		25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%			
	10 7	白鯧，生鮮或冷藏	Pampus argenteus, fresh or chilled	KGM					F01	
	90 0	其他魚類，生鮮或冷藏	Other fish, fresh or chilled	KGM					B01 F01	
		－海鰗鰍科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類，第０３０２９１至０３０２９９目之可食用魚雜碎除外：	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99 :							
0302.51		鱈魚（大西洋鱈、格陵蘭鱈、大頭鱈）	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)							
0302.51.00	00 3	鱈魚，生鮮或冷藏	Cod, fresh or chilled	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
0302.52		黑線鱈	Haddock (Melanogrammus aeglefinus)							
0302.52.00	00 2	黑線鱈，生鮮或冷藏	Haddock, fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01	
0302.53		綠青鱈（維納斯青鱈）	Coalfish (Pollachius virens)							
0302.53.00	00 1	綠青鱈，生鮮或冷藏	Coalfish, fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	

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0302.54			無鬚鱈、長鰭鱈（無鬚鱈屬、長鰭鱈屬）	Hake (Merluccius spp., Urophycis spp.)							
0302.54.00	00	0	無鬚鱈、長鰭鱈，生鮮或冷藏	Hake, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0302.55			阿拉斯加狹鱈	Alaska Pollock (Theragra chalcogramma)							
0302.55.00	00	9	阿拉斯加狹鱈，生鮮或冷藏	Alaska Pollock, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0302.56			藍鱈、南藍鱈	Blue whitings (Micromesistius poutassou, Micromesistius australis)							
0302.56.00	00	8	藍鱈、南藍鱈，生鮮或冷藏	Blue whitings, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0302.59			其他	Other							
0302.59.00	00	5	其他魚類，生鮮或冷藏	Other fish, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		B01 F01	
			－吳郭魚（口孵非鯽屬）、鮠魚（巨鮠屬、鮠屬、鬍鮠屬、真鮰屬）、鯉魚（鯉屬、鯽屬、草魚、鰱屬、鯁屬、青魚、真卡特拉鯉、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯉、魴屬）、鰻魚（鰻鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬），第０３０２９１至０３０２９９目之可食用魚雜碎除外：	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0302.91 to 0302.99 :							
0302.71			吳郭魚（口孵非鯽屬）	Tilapias (Oreochromis spp.)							
0302.71.00	00	9	吳郭魚，生鮮或冷藏	Tilapias, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	42.5%		F01	
0302.72			鮠魚（巨鮠屬、鮠屬、鬍鮠屬、真鮰屬）	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)							
0302.72.00	00	8	鮠魚，生鮮或冷藏	Catfish, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0302.73			鯉魚（鯉屬、鯽屬、草魚、鰱屬、鯁屬、青魚、真卡特拉鯉、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯉、魴屬）	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)							

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0302.73.00	00 7	鯉魚，生鮮或冷藏	Carp, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		B01 F01	
0302.74		鰻魚（鰻鱺屬）	Eels (Anguilla spp.)							
0302.74.00	00 6	鰻魚，生鮮或冷藏	Eels, fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		465 F01 MW0	440
0302.79		其他	Other							
0302.79.00	00 1	其他魚類，生鮮或冷藏	Other fish, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		B01 F01	
		－其他魚，第０３０２９１至０３０２９９目之可食用魚雜碎除外：	- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99 :							
0302.81		角鯊及其他鯊魚	Dogfish and other sharks							
0302.81.00		角鯊及其他鯊魚，生鮮或冷藏	Dogfish and other sharks, fresh or chilled		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%			
	10 5	鯨鯊，生鮮或冷藏	Whale shark (Rhincodon typus), fresh or chilled	KGM					111 F01 MW0	111
	20 3	生鮮或冷藏大白鯊	Great white shark (Carcharodon carcharias), fresh or chilled	KGM					F01	
	30 1	生鮮或冷藏象鮫	Basking shark (Cetorhinus maximus), fresh or chilled	KGM					F01	
	40 9	生鮮或冷藏巨口鯊	Megamouth shark (Megachasma pelagios), fresh or chilled	KGM					F01	
	51 5	路易氏雙髻鯊、錘頭雙髻鯊及無溝雙髻鯊，生鮮或冷藏	Scalloped hammerhead shark (Sphyrna lewini), Smooth hammerhead shark (Sphyrna zygaena), Great hammerhead shark (Sphyrna mokarran), fresh or chilled	KGM					F01	
	52 4	鋸峰齒鯊，生鮮或冷藏	Blue shark (Prionace glauca), fresh or chilled	KGM					F01	
	53 3	馬加鯊，生鮮或冷藏	Shortfin mako shark (Isurus oxyrinchus), fresh or chilled	KGM					F01	
	54 2	污斑白眼鮫，生鮮或冷藏	Oceanic whitetip shark (Carcharhinus longimanus), fresh or chilled	KGM					F01	
	55 1	平滑白眼鮫，生鮮或冷藏	Silky shark (Carcharhinus falciformis), fresh or chilled	KGM					F01	
	56 0	淺海狐鯊、狐鯊及深海狐鯊，生鮮或冷藏	Pelagic thresher shark (Alopias pelagicus), Thresher shark (Alopias vulpinus), Bigeye thresher shark (Alopias superciliosus) fresh or chilled	KGM					F01	

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	90	8	其他鯊魚，生鮮或冷藏	Dogfish and other sharks, fresh or chilled	KGM					F01	
0302.82			鰩及魟（鰩科）	Rays and skates (Rajidae)							
0302.82.00	00	6	鰩及魟，生鮮或冷藏	Rays and skates, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0302.83			美露鱈（犬牙南極魚屬）	Toothfish (Dissostichus spp.)							
0302.83.00	00	5	美露鱈，生鮮或冷藏	Toothfish, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		442 F01	
0302.84			鱸魚（舌齒鱸屬）	Seabass (Dicentrarchus spp.)							
0302.84.00	00	4	鱸魚，生鮮或冷藏	Seabass, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		B01 F01	
0302.85			鯛魚（鯛科）	Seabream (Sparidae)							
0302.85.00	00	3	鯛魚，生鮮或冷藏	Seabream, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0302.89			其他	Other							
0302.89.10	00	7	烏魚，生鮮或冷藏	Mullet, fresh or chilled	KGM	新臺幣30元/公斤 NT$30/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣45元/公斤 NT$45/KGM		F01 MW0	
0302.89.20	00	5	黃魚，生鮮或冷藏	Yellow croaker (Larimichthys crocea), fresh or chilled	KGM	26%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
0302.89.30	00	3	香魚（鮭），生鮮或冷藏	Sweetfish (Ayu), fresh or chilled	KGM	新臺幣23元/公斤或17.5% 從高徵稅 NT$23/KGM or 17.5% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣23元/公斤或17.5% 從高徵稅 NT$23/KGM or 17.5% whichever is higher		F01	
0302.89.51	00	7	鱔魚，生鮮或冷藏	Rice-field eel, fresh or chilled	KGM	新臺幣10.8元/公斤或18% 從高徵稅 NT$10.8/KGM or 18% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣12元/公斤或20% 從高徵稅 NT$12/KGM or 20% whichever is higher		F01	
0302.89.52	00	6	海鰻，生鮮或冷藏	Muraenesocidae eels and congridae eels, fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
0302.89.60	00	6	柳葉魚，生鮮或冷藏	Shishamo smelt (Spirinchus lanceolatus)(HIKKITA). Lake smelt (Osmerus eperlanus mordax), fresh or chilled	KGM	新臺幣9元/公斤或17.5% 從高徵稅 NT$9/KGM or 17.5% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣9元/公斤或17.5% 從高徵稅 NT$9/KGM or 17.5% whichever is higher		F01	
0302.89.70	00	4	鮟鱇魚、太平洋長身鱈魚、銀鱈，生鮮或冷藏	Monk fish, pacific linglods, sablefish, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01	
0302.89.81	00	1	短擬鱸（藍色鱈魚），生鮮或冷藏	Blue cod (Parapercis colias), fresh or chilled	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	

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0302.89.82	00	0	灰海荷鱷（丁香魚），生鮮或冷藏	Silver anchovy(Spratelloides gracilis), fresh or chilled	KGM	37.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	37.5%		F01	
0302.89.84			其他鯵魚，生鮮或冷藏	Other carangidae fishes, fresh or chilled		42.5%	免稅Free (PA,NZ,SG) 42.5% (GT,NI,SV,HN)	63.8%			
	10	6	烏鯧，生鮮或冷藏	Parastromateus niger, fresh or chilled	KGM					F01 MW0	
	90	9	其他鯵魚，生鮮或冷藏	Other carangidae fishes, fresh or chilled	KGM					F01 MW0	
0302.89.85	00	7	其他鯖魚，生鮮或冷藏	Other mackerel (Scomber spp.), fresh or chilled	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	42.5%		F01 MW0	
0302.89.89			其他魚類，生鮮或冷藏	Other fish, fresh or chilled		25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%			
	10	1	其他鯡類，生鮮或冷藏	Other herrings, fresh or chilled	KGM					F01	
	21	8	刺鯧（肉鯽），生鮮或冷藏	Psenopsis anomala, fresh or chilled	KGM					F01	
	22	7	白帶魚，生鮮或冷藏	Trichiurus lepturus, fresh or chilled	KGM					F01	441
	23	6	金線魚，生鮮或冷藏	Nemipterus virgatus, fresh or chilled	KGM					F01	
	25	4	午仔魚，生鮮或冷藏	Threadfins(Eleutheronema spp., Polydactylus spp.), fresh or chilled	KGM					F01	
	30	7	鱘魚，生鮮或冷藏	Sturgeon (acipenseriformes spp.), fresh or chilled	KGM					F01	
	41	4	石斑魚，生鮮或冷藏	Grouper, fresh or chilled	KGM					F01	
	42	3	虱目魚，生鮮或冷藏	Milkfish, fresh or chilled	KGM					F01	
	50	2	河魨（豚），生鮮或冷藏	Puffer fish, fresh or chilled	KGM					111 F01	
	60	0	其他鱸魚，生鮮或冷藏	Other sea bass, fresh or chilled	KGM					B01 F01	
	70	8	其他鮠魚，生鮮或冷藏	Other catfish, fresh or chilled	KGM					F01	
	80	6	生鮮或冷藏鬼蝠魟（前口蝠鱝）屬	Manta spp., fresh or chilled	KGM					F01	
	91	3	其他淡水魚類，生鮮或冷藏	Other freshwater fish, fresh or chilled	KGM					F01	
	92	2	其他鹹水魚類，生鮮或冷藏	Other seawater fish, fresh or chilled	KGM					B01 F01	
			－魚肝、魚卵、魚白、魚鰭、魚頭、魚尾、魚鰾及其他可食用魚雜碎：	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :							

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0302.91			魚肝、魚卵及魚白	Livers, roes and milt							
0302.91.10	00	3	魚肝，生鮮或冷藏	Livers of fish, fresh or chilled	KGM	27%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01	
0302.91.20	00	1	魚卵及魚白，生鮮或冷藏	Roes and milt of fish, fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	22.5%		B01 F01	
0302.92			鯊魚翅	Shark fins							
0302.92.00	00	4	鯊魚翅，生鮮或冷藏	Shark fins, fresh or chilled	KGM	17.5%	免稅Free (PA,GT,NI,SV,HN,NZ) 5.8% (SG)	17.5%		442 F01	
0302.99			其他	Other							
0302.99.10	00	5	魚皮，生鮮或冷藏	Skins of fish, fresh or chilled	KGM	17.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	22.5%		F01	
0302.99.20			魚尾及魚骨，生鮮或冷藏	Tails and bones of fish, fresh or chilled		12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	22.5%			
	10	1	鯊魚尾，生鮮或冷藏	Shark’ s tail, fresh or chilled	KGM					442 F01	
	90	4	其他魚尾及魚骨，生鮮或冷藏	Other tails and bones of fish, fresh or chilled	KGM					F01	
0302.99.90			魚頭、魚唇、魚鰾及其他魚雜碎，生鮮或冷藏	Heads, lips, maws and other offal of fish, fresh or chilled		12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
	10	6	鰻魚雜碎，生鮮或冷藏	Offals of eel, fresh or chilled	KGM					F01	440
	20	4	鯊魚尾鰭上半部，生鮮或冷藏	Upper lobe of shark’ s caudal fin, fresh or chilled	KGM					442 F01	
	90	9	其他魚頭、魚唇、魚鰾及其他魚雜碎，生鮮或冷藏	Other heads, lips, maws and other offal of fish, fresh or chilled	KGM					B01 F01	
0303			冷凍魚（第０３０４節之切片及其他魚肉除外）	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04							
			－鮭鱒科，第０３０３９１至０３０３９９目之可食用魚雜碎除外：	- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99 :							
0303.11			紅鉤吻鮭	Sockeye salmon (red salmon) (Oncorhynchus nerka)							
0303.11.00	00	1	冷凍紅鉤吻鮭	Sockeye salmon (red salmon), frozen	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01	443
0303.12			其他太平洋鮭（細鱗鉤吻鮭、鉤吻鮭、大鱗鉤吻鮭、銀鉤吻鮭、馬蘇鉤吻鮭及玫瑰鉤吻鮭）	Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)							
0303.12.00	00	0	其他冷凍太平洋鮭	Other Pacific salmon, frozen	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01	443

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0303.13		太西洋鮭及多瑙河鮭	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)							
0303.13.00	00 9	冷凍大西洋鮭及多瑙河鮭	Atlantic salmon and Danube salmon, frozen	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01	443
0303.14		鱒（褐鱒、麥克鈎吻鱒、克氏鈎吻鱒、黃鈎吻鱒、吉利鈎吻鱒、阿帕契鈎吻鱒及金腹鈎吻鱒）	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)							
0303.14.00	00 8	冷凍鱒	Trout, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		B01 F01	443
0303.19		其他	Other							
0303.19.00	00 3	其他冷凍鮭鱒類	Other salmonidae, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		B01 F01	443
		－吳郭魚（口孵非鯽屬）、鮠魚（巨鮠屬、鮠屬、鬍鮠屬、真鮰屬）、鯉魚（鯉屬、鯽屬、草魚、鱎屬、鯁屬、青魚、真卡特拉鯉、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯉、魴屬）、鰻魚（鰻鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬），第０３０３９１至０３０３９９目之可食用魚雜碎除外：	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99 :							
0303.23		吳郭魚（口孵非鯽屬）	Tilapias (Oreochromis spp.)							
0303.23.00	00 7	冷凍吳郭魚	Tilapias, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	50%		465 F01 MW0	
0303.24		鮠魚（巨鮠屬、鮠屬、鬍鮠屬、真鮰屬）	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)							
0303.24.00	00 6	冷凍鮠魚	Catfish, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
0303.25		鯉魚（鯉屬、鯽屬、草魚、鱎屬、鯁屬、青魚、真卡特拉鯉、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯉、魴屬）	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)							
0303.25.00	00 5	冷凍鯉魚	Carp, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01	

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0303.26			鰻魚（鰻鱺屬）	Eels (Anguilla spp.)							
0303.26.00	00	4	冷凍鰻魚	Eels, frozen	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		465 F01 MW0	440
0303.29			其他	Other							
0303.29.00	00	1	其他冷凍魚類	Other fish, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		B01 F01	
			－扁魚類（鰈科、鮃科、舌鰨科、鰨科、菱鮃科、棘鮃科），第０３０３９１至０３０３９９目之可食用魚雜碎除外：	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99 :							
0303.31			大比目魚（北大西洋大比目魚、大西洋大比目魚、太平洋大比目魚）	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)							
0303.31.00	00	7	冷凍大比目魚（北大西洋大比目魚、大西洋大比目魚、太平洋大比目魚）	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis), frozen	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		F01	
0303.32			鰈魚（大西洋有棘鰈魚）	Plaice (Pleuronectes platessa)							
0303.32.00	00	6	冷凍鰈魚（大西洋有棘鰈魚）	Plaice (Pleuronectes platessa), frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%		F01	
0303.33			鰨魚（牛舌魚）	Sole (Solea spp.)							
0303.33.00	00	5	冷凍鰨魚（牛舌魚）	Sole (Solea spp.), frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
0303.34			比目魚（瘤棘鮃）	Turbots (Psetta maxima)							
0303.34.00	00	4	冷凍比目魚	Turbots, frozen	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%		F01	
0303.39			其他	Other							
0303.39.00	00	9	其他冷凍扁魚類	Other flat fishes, frozen	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%		F01	
			－鮪魚（鮪屬）、正鰹，第０３０３９１至０３０３９９目之可食用魚雜碎除外：	- Tunas (of the genus Thunnus), skipjack tuna (stripebellied bonito) (Katsuwonus pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99 :							
0303.41			長鰭鮪	Albacore or longfinned tunas (Thunnus alalunga)							
0303.41.00	00	5	冷凍長鰭鮪	Albacore or Longfinned tunas (Thunnus alalunga), frozen	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		F01	
0303.42			黃鰭鮪	Yellowfin tunas (Thunnus albacares)							

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0303.42.00	00	4	冷凍黃鰭鮪	Yellowfin tunas (Thunnus albacares), frozen	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		442 F01	
0303.43			正鰹	Skipjack or stripe-bellied bonito							
0303.43.00	00	3	冷凍正鰹	Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis), frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	37.5%		F01 MW0	
0303.44			大目鮪	Bigeye tunas (Thunnus obesus)							
0303.44.00	00	2	冷凍大目鮪	Bigeye tuna (Thunnus obesus), frozen	KGM	17.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		442 F01	442
0303.45			大西洋及太平洋黑鮪	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)							
0303.45.00	00	1	冷凍大西洋及太平洋黑鮪	Atlantic and Pacific bluefin tunas, frozen	KGM	17.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		442 F01	442
0303.46			南方黑鮪	Southern bluefin tunas (Thunnus maccoyii)							
0303.46.00	00	0	冷凍南方黑鮪	Southern bluefin tuna (Thunnus maccoyii), frozen	KGM	17.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		442 F01	442
0303.49			其他	Other							
0303.49.00	00	7	其他冷凍鮪魚（鮪屬）	Other tunas (of genus thunnus), frozen	KGM	17.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		F01	
			－鯡魚（大西洋鯡、正鯡）、鯷魚（鯷屬）、沙丁魚（沙丁魚、擬沙丁魚屬）、小沙丁魚（小沙丁魚屬）、正鰮、鯖魚（正鯖、花腹鯖、白腹鯖）、印度鯖魚（金帶花鯖屬）、馬加鰆（馬加鰆屬）、竹筴魚（竹筴魚屬）、鯵（鯵屬）、海鱸、銀鯧（鯧屬）、秋刀魚、圓鯵（圓鯵屬）、毛鱗魚、劍旗魚、巴鰹、齒鰆（齒鰆屬）、旗魚（旗魚科），第０３０３９１至０３０３９９目之可食用魚雜碎除外：	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99 :							
0303.51			鯡魚（大西洋鯡、正鯡）	Herrings (Clupea harengus, Clupea pallasii)							
0303.51.00	00	2	冷凍鯡魚	Herrings, frozen	KGM	25%	免稅Free (PA,NZ,SG) 25% (GT,NI,SV,HN)	37.5%		F01 MW0	

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0303.53			沙丁魚（沙丁魚、擬沙丁魚屬）、小沙丁魚（小沙丁魚屬）、正鰮	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)							
0303.53.00	00	0	冷凍沙丁魚、小沙丁魚、正鰮	Sardines, sardinella, brisling or sprats, frozen	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	37.5%		F01 MW0	
0303.54			鯖魚（正鯖、花腹鯖、白腹鯖）	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)							
0303.54.00			冷凍鯖魚	Mackerel, frozen		新臺幣7.3元/公斤或25% 從高徵稅 NT$7.3/KGM or 25% whichever is higher	新臺幣7.3元/公斤或25% 從高徵稅 NT$7.3/KGM or 25% whichever is higher (GT,NI,SV,HN) 免稅Free (PA,NZ,SG)	37.5%			
	10	7	石斑魚用餌料之冷凍鯖魚（正鯖、花腹鯖、白腹鯖）	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), frozen, for grouper feeding	KGM					442 MW0	
	90	0	其他冷凍鯖魚	Other mackerel, frozen	KGM					F01 MW0	
0303.55			竹莢魚（竹篶魚屬）	Jack and horse mackerel (Trachurus spp.)							
0303.55.00	00	8	冷凍竹篶魚	Jack and horse mackerel, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%		F01	
0303.56			海鱸	Cobia (Rachycentron canadum)							
0303.56.00	00	7	冷凍海鱸	Cobia, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01	
0303.57			劍旗魚	Swordfish (Xiphias gladius)							
0303.57.00	00	6	冷凍劍旗魚	Swordfish, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		442 F01 MW0	442
0303.59			其他	Other							
0303.59.10	00	2	冷凍秋刀魚	Pacific saury, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
0303.59.20	00	0	冷凍毛鱗魚	Capelin, frozen	KGM	新臺幣6.42元/公斤或12.5% 從高徵稅 NT$6.42/KGM or 12.5% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣9元/公斤或17.5% 從高徵稅 NT$9/KGM or 17.5% whichever is higher		F01	
0303.59.30	00	8	冷凍巴鰹	Kawakawa, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	37.5%		F01	
0303.59.40	00	6	冷凍鯵及圓鯵	Jacks, crevalles and scads, frozen	KGM	50%	免稅Free (PA,NZ,SG) 50% (GT,NI,SV,HN)	75%		F01 MW0	

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0303.59.90			其他冷凍魚類	Other fish, frozen		25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%			
	10	3	冷凍白鯧魚	Pampus argenteus, frozen	KGM					F01	
	20	1	冷凍旗魚	Marlins, sailfishes, spearfish, frozen	KGM					F01	
	90	6	其他冷凍魚類	Other fish, frozen	KGM					B01 F01	
			－海鰍鰍科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類，第０３０３９１至０３０３９９目之可食用魚雜碎除外：	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99 :							
0303.63			鱈魚（大西洋鱈、格陵蘭鱈、大頭鱈）	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)							
0303.63.00	00	8	冷凍鱈魚	Cod, frozen	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
0303.64			黑線鱈	Haddock (Melanogrammus aeglefinus)							
0303.64.00	00	7	冷凍黑線鱈	Haddock, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	
0303.65			綠青鱈（維納斯青鱈）	Coalfish (Pollachius virens)							
0303.65.00	00	6	冷凍綠青鱈	Coalfish, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
0303.66			無鬚鱈、長鰭鱈（無鬚鱈屬、長鰭鱈屬）	Hake (Merluccius spp., Urophycis spp.)							
0303.66.00	00	5	冷凍無鬚鱈、長鰭鱈	Hake, frozen	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
0303.67			阿拉斯加狹鱈	Alaska Pollock (Theragra chalcogramma)							
0303.67.00	00	4	冷凍阿拉斯加狹鱈	Alaska Pollock, frozen	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
0303.68			藍鱈、南藍鱈	Blue whitings (Micromesistius poutassou, Micromesistius australis)							
0303.68.00	00	3	冷凍藍鱈、南藍鱈	Blue whitings, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
0303.69			其他	Other							
0303.69.10	00	0	其他冷凍明太鱈（青鱈、挪威狹鱈）	Other pollock (Pollachius pollachius, Theragra finn marchica), frozen	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
0303.69.90	00	3	其他冷凍海鰍鰍科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類	Other frozen fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	

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			－其他魚，第０３０３９１至０３０３９９目之可食用魚雜碎除外：	- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99 :							
0303.81			角鯊及其他鯊魚	Dogfish and other sharks							
0303.81.00			冷凍角鯊及其他鯊魚	Dogfish and other sharks, frozen		25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%			
	10	4	冷凍鯨鯊	Whale shark (Rhincodon typus), frozen	KGM					111 F01 MW0	111
	20	2	冷凍大白鯊	Great white shark (Carcharodon carcharias), frozen	KGM					F01	
	30	0	冷凍象鮫	Basking shark (Cetorhinus maximus), frozen	KGM					F01	
	40	8	冷凍巨口鯊	Megamouth shark (Megachasma pelagios), frozen	KGM					F01	
	51	4	冷凍路易氏雙髻鯊、錘頭雙髻鯊及無溝雙髻鯊	Scalloped hammerhead shark (Sphyrna lewini), Smooth hammerhead shark (Sphyrna zygaena), Great hammerhead shark (Sphyrna mokarran), frozen	KGM					F01	
	52	3	冷凍鋸峰齒鯊	Blue shark (Prionace glauca), frozen	KGM					F01	
	53	2	冷凍馬加鯊	Shortfin mako shark (Isurus oxyrinchus), frozen	KGM					F01	
	54	1	冷凍污斑白眼鮫	Oceanic whitetip shark (Carcharhinus longimanus), frozen	KGM					F01	
	55	0	冷凍平滑白眼鮫	Silky shark (Carcharhinus falciformis), frozen	KGM					F01	
	56	9	冷凍淺海狐鯊、狐鯊及深海狐鯊	Pelagic thresher shark (Alopias pelagicus), Thresher shark (Alopias vulpinus), Bigeye thresher shark (Alopias superciliousus), frozen	KGM					F01	
	90	7	其他冷凍鯊魚	Dogfish and other sharks, frozen	KGM					F01	
0303.82			鰩及魟（鰩科）	Rays and skates (Rajidae)							
0303.82.00	00	5	冷凍鰩及魟	Rays and skates, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
0303.83			美露鱈（犬牙南極魚屬）	Toothfish (Dissostichus spp.)							
0303.83.00	00	4	冷凍美露鱈	Toothfish, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		442 F01	
0303.84			鱸魚（舌齒鱸屬）	Seabass (Dicentrarchus spp.)							

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0303.84.00	00 3	冷凍鱸魚	Seabass, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		B01 F01	
0303.89		其他	Other							
0303.89.10	00 6	冷凍烏魚	Mullet, frozen	KGM	新臺幣25元/公斤 NT$25/KGM	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣40元/公斤 NT$40/KGM		F01	
0303.89.20	00 4	冷凍黃魚	Yellow croaker (Larimichthys crocea), frozen	KGM	27%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	40%		F01	
0303.89.30	00 2	冷凍香魚（鰷）	Sweetfish (Ayu), frozen	KGM	新臺幣23元/公斤或17.5% 從高徵稅 NT$23/KGM or 17.5% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣23元/公斤或17.5% 從高徵稅 NT$23/KGM or 17.5% whichever is higher		F01	
0303.89.51	00 6	冷凍鱔	Rice-field eel, frozen	KGM	新臺幣10.8元/公斤或18% 從高徵稅 NT$10.8/KGM or 18% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣12元/公斤或20% 從高徵稅 NT$12/KGM or 20% whichever is higher		F01	
0303.89.52	00 5	冷凍海鰻	Muraenesocidae eels and congridae eels, frozen	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		F01	
0303.89.60	00 5	冷凍柳葉魚	Shishamo smelt (Spirinchus lanceolatus)(HIKKITA). Lake smelt (Osmerus eperlanus mordax), frozen	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣9元/公斤或17.5% 從高徵稅 NT$9/KGM or 17.5% whichever is higher		F01	
0303.89.70	00 3	冷凍鮫鰊魚、太平洋長身鱈魚、銀鱈	Monk fish, pacific linglods, sablefish, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%		F01	
0303.89.81	00 0	冷凍短擬鱸（藍色鱈魚）	Blue cod (Parapercis colias), frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01	
0303.89.82	00 9	冷凍灰海荷鰛（丁香魚）	Silver anchovy(Spratelloides gracilis), frozen	KGM	37.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	37.5%		F01	
0303.89.84		其他冷凍鯵魚	Other carangidae fishes, frozen		50%	免稅Free (PA,NZ,SG) 50% (GT,NI,SV,HN)	75%			
	10 5	冷凍烏鯧	Parastromateus niger, frozen	KGM					F01 MW0	
	20 3	石斑魚用飼料之其他冷凍鯵魚	Other carangidae fishes, frozen, for grouper feeding	KGM					442 MW0	
	90 8	其他冷凍鯵魚	Other carangidae fishes, frozen	KGM					F01 MW0	
0303.89.85		其他冷凍鯖魚	Other scomber spp. fishes, frozen		30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	50%			

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	10	4	石斑魚用餌料之其他冷凍鯖屬魚	Other mackerel (Scomber spp.), frozen, for grouper feeding	KGM					442 MW0	
	90	7	其他冷凍鯖屬魚	Other mackerel (Scomber spp.), frozen	KGM					F01 MW0	
0303.89.89			其他冷凍魚類	Other fish, frozen		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%			
	10	0	其他冷凍鯡類	Other herrings, frozen	KGM					F01	
	20	8	冷凍河魨（豚）	Puffer fish, frozen	KGM					111 F01	
	31	5	冷凍刺鯧（肉鯽）	Psenopsis anomala, frozen	KGM					F01	
	32	4	冷凍白帶魚	Trichiurus lepturus, frozen	KGM					F01	441
	33	3	冷凍金線魚	Nemipterus virgatus, frozen	KGM					F01	
	35	1	冷凍午仔魚	Threadfins (Eleutheronema spp., Polydactylus spp.), frozen	KGM					F01	
	42	2	冷凍鱶魚	Dorado, frozen	KGM					F01	
	43	1	冷凍虱目魚	Milkfish, frozen	KGM					F01	
	44	0	其他冷凍鱸魚	Other sea bass, frozen	KGM					B01 F01	
	50	1	冷凍鱘魚	Sturgeon (acipenseriformes spp.), frozen	KGM					F01	
	60	9	冷凍石斑魚	Grouper, frozen	KGM					F01	
	70	7	其他冷凍鯰魚	Other catfish, frozen	KGM					F01	
	80	5	冷凍鬼蝠魟（前口蝠鱝）屬	Manta spp., frozen	KGM					F01	
	90	3	其他冷凍魚類	Other fish, frozen	KGM					B01 F01	
			－魚肝、魚卵、魚白、魚鰭、魚頭、魚尾、魚鰾及其他可食用魚雜碎：	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :							
0303.91			魚肝、魚卵及魚白	Livers, roes and milt							
0303.91.10	00	2	冷凍魚肝	Livers of fish, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		B01 F01	
0303.91.20			冷凍魚卵及魚白	Roes and milt of fish, frozen		11%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%			
	10	8	冷凍鱘魚魚卵及魚白	Roes and milt, sturgeon (acipenseriformes spp.), frozen	KGM					F01	
	90	1	其他冷凍魚卵及魚白	Other roes and milt of fish, frozen	KGM					B01 F01	
0303.92			鯊魚翅	Shark fins							

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0303.92.00	00 3	冷凍鯊魚翅	Shark fins, frozen	KGM	17.5%	免稅Free (PA,GT,NI,SV,HN, NZ) 5.8% (SG)	17.5%		442 F01	
0303.99		其他	Other							
0303.99.10	00 4	冷凍魚皮	Skins of fish, frozen	KGM	17.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	22.5%		F01	
0303.99.20		冷凍魚尾及魚骨	Tails and bones of fish, frozen		12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	22.5%			
	10 0	冷凍鯊魚尾	Shark’ s tail, frozen	KGM					442 F01	
	90 3	其他冷凍魚尾及魚骨	Other tails and bones of fish, frozen	KGM					F01	
0303.99.90		冷凍魚頭、魚唇、魚鰾及其他魚雜碎	Heads, lips, maws and other offal of fish, edible, frozen		12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%			
	10 5	鰻魚雜，冷凍	Offals of eel, frozen	KGM					F01	440
	20 3	冷凍鯊魚尾鰭上半部	Upper lobe of shark’ s caudal fin, frozen	KGM					442 F01	
	90 8	其他冷凍魚頭、魚唇、魚鰾及其他魚雜碎	Other heads, lips, maws and other offal of fish, frozen	KGM					B01 F01	
0304		生鮮、冷藏或冷凍之切片及其他魚肉（不論是否經剁細）	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen							
		－生鮮或冷藏魚片，吳郭魚（口孵非鯽屬）、鯰魚（巨鯰屬、鯰屬、鬚鯰屬、真鮰屬)、鯉魚（鯉屬、鯽屬、草魚、鰱屬、鰋屬、青魚、真卡特拉鯉、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯉、魴屬）、鰻魚（鰻鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬）：	- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) :							
0304.31		吳郭魚（口孵非鯽屬）	Tilapias (Oreochromis spp.)							
0304.31.00	00 6	生鮮或冷藏吳郭魚片	Tilapia fillets, fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	35%		F01	
0304.32		鯰魚（巨鯰屬、鯰屬、鬚鯰屬、真鮰屬）	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)							
0304.32.00	00 5	生鮮或冷藏鯰魚片	Catfish fillets, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0304.33		尼羅河鱸（尼羅尖吻鱸）	Nile Perch (Lates niloticus)							

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0304.33.00	00	4	生鮮或冷藏尼羅河鱸魚片	Nile Perch fillets, fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
0304.39			其他	Other							
0304.39.00			其他魚片，生鮮或冷藏	Other fish fillets, fresh or chilled		24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%			
	10	6	生鮮或冷藏鰻魚片	Ell fillets , fresh or chilled	KGM					F01	440
	90	9	其他魚片，生鮮或冷藏	Other fish fillets, fresh or chilled	KGM					F01	
			—生鮮或冷藏其他魚片：	-Fresh or chilled fillets of other fish :							
0304.41			太平洋鮭（紅鉤吻鮭、細鱗鉤吻鮭、鉤吻鮭、大鱗鉤吻鮭、銀鉤吻鮭、馬蘇鉤吻鮭及玫瑰鉤吻鮭），大西洋鮭及多瑙河鮭	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)							
0304.41.00	00	4	生鮮或冷藏太平洋鮭、大西洋鮭及多瑙河鮭魚片	Pacific salmon, Atlantic salmon and Danube salmon fillets, fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	443
0304.42			鱒（褐鱒、麥克鉤吻鱒、克氏鉤吻鱒、黃鉤吻鱒、吉利鉤吻鱒、阿帕契鉤吻鱒及金腹鉤吻鱒）	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)							
0304.42.00	00	3	生鮮或冷藏鱒魚片	Trout fillets, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	443
0304.43			扁魚類（鰈科、鮃科、舌鰨科、鰨科、菱鮃科、棘鮃科）	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)							
0304.43.00	00	2	生鮮或冷藏扁魚類魚片	Flat fish fillets, fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
0304.44			海鰗鰍科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae							
0304.44.00	00	1	生鮮或冷藏海鰗鰍科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科魚片	Fresh or chilled fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
0304.45			劍旗魚	Swordfish (Xiphias gladius)							

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0304.45.00	00 0	生鮮或冷藏劍旗魚片	Swordfish fillets, fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		442 F01 MW0	442
0304.46		美露鱈（犬牙南極魚屬）	Toothfish (Dissostichus spp.)							
0304.46.00	00 9	生鮮或冷藏美露鱈魚片	Toothfish fillets, fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		442 F01	
0304.47		角鯊及其他鯊魚	Dogfish and other sharks							
0304.47.00		生鮮或冷藏角鯊及其他鯊魚片	Dogfish and other sharks fillets, fresh or chilled		24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%			
	10 6	生鮮或冷藏鯨鯊魚片	Whale shark (Rhincodon typus) fillets, fresh or chilled	KGM					111 F01 MW0	111
	21 3	生鮮或冷藏路易氏雙髻鯊、錘頭雙髻鯊及無溝雙髻鯊魚片	Scalloped hammerhead shark (Sphyrna lewini) fillets, Smooth hammerhead shark (Sphyrna zygaena) fillets, Great hammerhead shark (Sphyrna mokarran) fillets, fresh or chilled	KGM					F01	
	90 9	生鮮或冷藏角鯊及其他鯊魚片	Dogfish and other sharks fillets, fresh or chilled	KGM					F01	
0304.48		鰩及魟（鰩科）	Rays and skates (Rajidae)							
0304.48.00	00 7	生鮮或冷藏鰩及魟魚片	Rays and skates fillets, fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
0304.49		其他	Other							
0304.49.10	00 4	生鮮或冷藏鱔魚魚片	Swamp eel fillets, fresh or chilled	KGM	新臺幣12元/公斤或20%從高徵稅 NT$12/KGM or 20% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣12元/公斤或20%從高徵稅 NT$12/KGM or 20% whichever is higher		F01	
0304.49.20	00 2	其他鯰魚片，生鮮或冷藏	Other catfish fillets, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
0304.49.30	00 0	其他鮭鱒魚片，生鮮或冷藏	Other salmonidae fillets, fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	443
0304.49.90		其他魚片，生鮮或冷藏	Other fish fillets, fresh or chilled		24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%			
	11 4	生鮮或冷藏大西洋及太平洋黑鮪魚片	Atlantic and Pacific bluefin tunas (Thunnus thynnus,Thunnus orientalis) fillets or steaks (whether or not minced), fresh or chilled	KGM					442 F01	442
	12 3	生鮮或冷藏南方黑鮪魚片	Southern bluefin tuna (thunnus maccoyii) fillets (whether or not minced), fresh or chilled	KGM					442 F01	442

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	13	2	生鮮或冷藏大目鮪魚片	Bigeye tuna (Thunnus obesus) fillets (whether or not minced), fresh or chilled	KGM					F01	
	14	1	生鮮或冷藏長鰭鮪魚片	Albacore or longfinned tunas (Thunnus alalunga) fillets, fresh or chilled	KGM					F01	
	15	0	生鮮或冷藏黃鰭鮪魚片	Yellowfin tunas (Thunnus albacares) fillets, fresh or chilled	KGM					F01	
	19	6	其他生鮮或冷藏鮪魚（鮪屬）魚片	Other tunas (of genus thunnus) fillets, fresh or chilled	KGM					F01	
	30	1	生鮮或冷藏鱸魚片	Sea bass fillets (whether or not minced), fresh or chilled	KGM					F01	
	40	9	生鮮或冷藏河魨（豚）魚片	Puffer fish fillets (whether or not minced), fresh or chilled	KGM					111 F01	
	50	6	生鮮或冷藏石斑魚片	Grouper fillets (whether or not minced), fresh or chilled	KGM					F01	
	60	4	生鮮或冷藏虱目魚片	Milkfish fillets (whether or not minced), fresh or chilled	KGM					F01	
	71	1	生鮮或冷藏大白鯊魚片	Great white shark (Carcharodon carcharias) fillets, fresh or chilled	KGM					F01	
	72	0	生鮮或冷藏象鮫魚片	Basking shark (Cetorhinus maximus) fillets, fresh or chilled	KGM					F01	
	73	9	生鮮或冷藏巨口鯊魚片	Megamouth shark (Megachasma pelagios) fillets, fresh or chilled	KGM					F01	
	80	0	生鮮或冷藏鬼蝠魟（前口蝠鱝）屬魚片	Manta spp. fillets, fresh or chilled	KGM					F01	
	91	7	生鮮或冷藏正鰹魚片	Skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) fillets, fresh or chilled	KGM					F01	
	99	9	其他魚片，生鮮或冷藏	Other fish fillets, fresh or chilled	KGM					F01	
			—其他，生鮮或冷藏：	-Other, fresh or chilled :							

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0304.51			吳郭魚（口孵非鯽屬）、鯰魚（巨鯰屬、鯰屬、鬍鯰屬、真鮰屬）、鯉魚（鯉屬、鯽屬、草魚、鰱屬、鯁屬、青魚、真卡特拉鯉、 野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯉、魴屬）、鰻魚（鰻鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬）	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)						
0304.51.10	00	9	生鮮或冷藏鯰魚肉（不論是否經剁細）	Catfish meat (whether or not minced), fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	35%		F01	
0304.51.90			其他魚肉，生鮮或冷藏（不論是否經剁細）	Other fish meat (whether or not minced), fresh or chilled		24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	35%			
	10	0	生鮮或冷藏鰻魚肉（不論是否經剁細）	Ell meat (whether or not minced) , fresh or chilled	KGM					F01	440
	90	3	其他魚肉，生鮮或冷藏（不論是否經剁細）	Other fish meat (whether or not minced), fresh or chilled	KGM					F01	
0304.52			鮭鱒類	Salmonidae							
0304.52.10	00	8	生鮮或冷藏鱒魚肉（不論是否經剁細）	Trout meat (whether or not minced), fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	443
0304.52.90	00	1	其他鮭魚肉，生鮮或冷藏（不論是否經剁細）	Other salmonidae fish meat (whether or not minced), fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	443
0304.53			海鰍鰍科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae							
0304.53.00	00	9	生鮮或冷藏海鰍鰍科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科魚肉（不論是否經剁細）	Fresh or chilled meat (whether or not minced) of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
0304.54			劍旗魚	Swordfish (Xiphias gladius)							
0304.54.00	00	8	生鮮或冷藏劍旗魚肉（不論是否經剁細）	Swordfish meat (whether or not minced), fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		442 F01 MW0	442
0304.55			美露鱈（犬牙南極魚屬）	Toothfish (Dissostichus spp.)							
0304.55.00	00	7	生鮮或冷藏美露鱈魚肉（不論是否經剁細）	Toothfish meat (whether or not minced), fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		442 F01	

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0304.56			角鯊及其他鯊魚	Dogfish and other sharks							
0304.56.00			生鮮或冷藏角鯊及其他鯊魚肉（不論是否經剁細）	Dogfish and other sharks meat (whether or not minced), fresh or chilled		24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%			
	11	3	生鮮或冷藏路易氏雙髻鯊、錘頭雙髻鯊及無溝雙髻鯊肉（不論是否經剁碎）	Scalloped hammerhead shark (Sphyrna lewini) meat (whether or not minched), Smooth hammerhead shark (Sphyrna zygaena) meat (whether or not minched), Great hammerhead shark (Sphyrna mokarran) meat (whether or not minched), fresh or chilled	KGM					F01	
	90	7	其他生鮮或冷藏角鯊及其他鯊魚肉（不論是否經剁細）	Other Dogfish and other sharks meat (whether or not minced), fresh or chilled	KGM					F01	
0304.57			鰩及魟（鰩科）	Rays and skates (Rajidae)							
0304.57.00	00	5	生鮮或冷藏鰩及魟魚肉（不論是否經剁細）	Rays and skates meat (whether or not minced), fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
0304.59			其他	Other							
0304.59.10	00	1	生鮮或冷藏鱔魚魚肉（不論是否經剁細）	Swamp eel meat (whether or not minced), fresh or chilled	KGM	新臺幣12元/公斤或20%從高徵稅 NT$12/KGM or 20% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣12元/公斤或20%從高徵稅 NT$12/KGM or 20% whichever is higher		F01	
0304.59.20	00	9	其他鯰魚肉，生鮮或冷藏（不論是否經剁細）	Other catfish meat (whether or not minced), fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
0304.59.90			其他魚肉，生鮮或冷藏（不論是否經剁細）	Other fish meat (whether or not minced), fresh or chilled		24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%			
	11	1	生鮮或冷藏大西洋及太平洋黑鮪魚肉（不論是否經剁細）	Atlantic and Pacific bluefin tunas (Thunnus thynnus,Thunnus orientalis) meat (whether or not minced), fresh or chilled	KGM					442 F01	442
	12	0	生鮮或冷藏南方黑鮪魚肉（不論是否經剁細）	Southern bluefin tuna (thunnus maccoyii) meat (whether or not minced), fresh or chilled	KGM					442 F01	442
	13	9	生鮮或冷藏大目鮪魚肉（不論是否經剁細）	Bigeye tuna (Thunnus obesus) meat (whether or not minced), fresh or chilled	KGM					F01	
	14	8	生鮮或冷藏長鰭鮪魚肉（不論是否經剁細）	Albacore or longfinned tunas (Thunnus alalunga) meat (whether or not minced), fresh or chilled	KGM					F01	

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	15	7	生鮮或冷藏黃鰭鮪魚肉（不論是否經剁細）	Yellowfin tunas (Thunnus albacares) meat (whether or not minced), fresh or chilled	KGM					F01	
	19	3	其他生鮮或冷藏鮪魚（鮪屬）魚肉（不論是否經剁細）	Other tunas (of genus thunnus) meat (whether or not minced), fresh or chilled	KGM					F01	
	20	0	生鮮或冷藏鯨鯊魚肉（不論是否經剁細）	Whale shark (Rhincodon typus) meat (whether or not minced), fresh or chilled	KGM					111 F01 MW0	111
	30	8	生鮮或冷藏鱸魚肉（不論是否經剁細）	Sea bass meat (whether or not minced), fresh or chilled	KGM					F01	
	40	6	生鮮或冷藏河魨（豚）魚肉（不論是否經剁細）	Puffer fish meat (whether or not minced), fresh or chilled	KGM					111 F01	
	50	3	生鮮或冷藏石斑魚肉（不論是否經剁細）	Grouper meat (whether or not minced), fresh or chilled	KGM					F01	
	60	1	生鮮或冷藏虱目魚肉（不論是否經剁細）	Milkfish meat (whether or not minced), fresh or chilled	KGM					F01	
	71	8	生鮮或冷藏大白鯊肉（不論是否經剁碎）	Great white shark (Carcharodon carcharias) meat (whether or not minched), fresh or chilled	KGM					F01	
	72	7	生鮮或冷藏象鮫肉（不論是否經剁碎）	Basking shark (Cetorhinus maximus) meat (whether or not minched), fresh or chilled	KGM					F01	
	73	6	生鮮或冷藏巨口鯊肉（不論是否經剁碎）	Megamouth shark (Megachasma pelagios) meat (whether or not minched), fresh or chilled	KGM					F01	
	80	7	生鮮或冷藏鬼蝠魟（前口蝠鱝）屬肉（不論是否經剁碎）	Manta spp. meat (whether or not minched), fresh or chilled	KGM					F01	
	91	4	生鮮或冷藏正鰹魚肉（不論是否經剁細）	Skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) meat (whether or not minced), fresh or chilled	KGM					F01	
	99	6	其他魚肉，生鮮或冷藏(不論是否經剁細	Other fish meat (whether or not minced), fresh or chilled	KGM					F01	

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		－冷凍魚片，吳郭魚（口孵非鯽屬）、鯰魚（巨鯰屬、鯰屬、鬍鯰屬、真鮰屬）、鯉魚（鯉屬、鯽屬、草魚、鰱屬、鰱屬、青魚、真卡特拉鯉、 野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯉、魴屬）、鰻魚（鰻鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬）：	- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) :						
0304.61		吳郭魚（口孵非鯽屬）	Tilapias (Oreochromis spp.)							
0304.61.00	00	9 冷凍吳郭魚片	Tilapias fillets, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	35%		465 F01 MW0	
0304.62		鯰魚（巨鯰屬、鯰屬、鬍鯰屬、真鮰屬）	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)							
0304.62.00	00	8 冷凍鯰魚片	Catfish fillets, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0304.63		尼羅河鱸（尼羅尖吻鱸）	Nile Perch (Lates niloticus)							
0304.63.00	00	7 冷凍尼羅河鱸魚片	Nile Perch fillets, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0304.69		其他	Other							
0304.69.00		其他冷凍魚片	Other fish fillets, frozen		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%			
	10	9 冷凍鰻魚片	Eel fillets , frozen	KGM					465 F01 MP1	440
	90	2 其他冷凍魚片	Other fish fillets, frozen	KGM					F01	
		—冷凍魚片，海鰍鰍科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科：	-Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :							
0304.71		鱈魚（大西洋鱈、格陵蘭鱈、大頭鱈）	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)							
0304.71.00	00	7 冷凍鱈魚片	Cod fillets, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0304.72		黑線鱈	Haddock (Melanogrammus aeglefinus)							
0304.72.00	00	6 冷凍黑線鱈魚片	Haddock fillets, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0304.73		綠青鱈（維納斯青鱈）	Coalfish (Pollachius virens)							

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0304.73.00	00	5	冷凍綠青鱈魚片	Coalfish fillets, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0304.74			無鬚鱈、長鰭鱈（無鬚鱈屬、長鰭鱈屬）	Hake (Merluccius spp., Urophycis spp.)							
0304.74.00	00	4	冷凍無鬚鱈、長鰭鱈魚片	Hake fillets, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0304.75			阿拉斯加狹鱈	Alaska Pollock (Theragra chalcogramma)							
0304.75.00	00	3	冷凍阿拉斯加狹鱈魚片	Alaska Pollock fillets, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0304.79			其他	Other							
0304.79.00	00	9	其他冷凍海鰱鰍科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科魚片	Other frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
			—其他冷凍魚片：	-Frozen fillets of other fish :							
0304.81			太平洋鮭（紅鈎吻鮭、細鱗鈎吻鮭、鈎吻鮭、大鱗鈎吻鮭、銀鈎吻鮭、馬蘇鈎吻鮭及玫瑰鈎吻鮭），大西洋鮭及多瑙河鮭	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)							
0304.81.00	00	5	冷凍太平洋鮭、大西洋鮭及多瑙河鮭魚片	Pacific salmon, Atlantic salmon and Danube salmon fillets, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	443
0304.82			鱒（褐鱒、麥克鈎吻鱒、克氏鈎吻鱒、黃鈎吻鱒、吉利鈎吻鱒、阿帕契鈎吻鱒及金腹鈎吻鱒）	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)							
0304.82.00	00	4	冷凍鱒魚片	Trout fillets, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	443
0304.83			扁魚類（鰈科、鮃科、舌鰨科、鰨科、菱鮃科、棘鮃科）	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)							
0304.83.10	00	1	冷凍比目魚片（瘤棘鮃）	Turbot (Psetta maxima) fillets, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0304.83.90	00	4	其他冷凍扁魚類魚片	Other flat fish fillets, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0304.84			劍旗魚	Swordfish (Xiphias gladius)							
0304.84.00	00	2	冷凍劍旗魚片	Swordfish fillets, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		442 F01 MW0	442

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0304.85			美露鱈（犬牙南極魚屬）	Toothfish (Dissostichus spp.)							
0304.85.00	00	1	冷凍美露鱈魚片	Toothfish fillets, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		442 F01	
0304.86			鯡魚（大西洋鯡、正鯡）	Herrings (Clupea harengus, Clupea pallasii)							
0304.86.00	00	0	冷凍鯡魚片	Herring fillets, frozen	KGM	25%	免稅Free (PA,NZ,SG) 25% (GT,NI,SV,HN)	35%		F01	
0304.87			鮪魚（鮪屬）、正鰹	Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)							
0304.87.00			冷凍鮪魚、正鰹魚片	Tuna fillets, skipjack or stripe-bellied bonito fillets, frozen		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%			
	10	7	冷凍大西洋及太平洋黑鮪魚片	Atlantic and Pacific bluefin tunas (Thunnus thynnus,Thunnus orientalis), fillets or steaks, frozen	KGM					442 F01	442
	20	5	冷凍南方黑鮪魚片	Southern bluefin tuna (thunnus maccoyii), fillets or steaks, frozen	KGM					442 F01	442
	30	3	冷凍大目鮪魚片	Bigeye tuna (thunnus obesus), fillets or steaks, frozen	KGM					442 F01	442
	40	1	冷凍長鰭鮪魚片	Albacore or Longfinned tunas (Thunnus alalunga) fillets, frozen	KGM					F01	
	50	8	冷凍黃鰭鮪魚片	Yellowfin tunas (Thunnus albacares) fillets, frozen	KGM					F01	
	60	6	冷凍正鰹魚片	Skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) fillets, frozen	KGM					F01	
	99	1	其他冷凍鮪魚魚片	Other tunas (of genus thunnus) fillets, frozen	KGM					F01	
0304.88			角鯊、其他鯊魚、鰩及魟（鰩科）	Dogfish, other sharks, rays and skates (Rajidae)							
0304.88.00			冷凍角鯊、其他鯊魚、鰩及魟魚片	Dogfish, other sharks, rays and skates fillets, frozen		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%			
	11	5	冷凍鯨鯊魚片	Whale shark (Rhincodon typus), fillets or steaks, frozen	KGM					111 F01 MW0	111
	12	4	冷凍路易氏雙髻鯊、錘頭雙髻鯊及無溝雙髻鯊魚片	Scalloped hammerhead shark (Sphyrna lewini), Smooth hammerhead shark (Sphyrna zygaena), Great hammerhead shark (Sphyrna mokarran), fillets, frozen	KGM					F01	

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	13	3	冷凍鋸峰齒鯊魚片	Blue shark (Prionace glauca), fillets, frozen	KGM					F01	
	14	2	冷凍馬加鯊魚片	Shortfin mako shark (Isurus oxyrinchus), fillets, frozen	KGM					F01	
	15	1	冷凍污斑白眼鮫魚片	Oceanic whitetip shark (Carcharhinus longimanus), fillets, frozen	KGM					F01	
	16	0	冷凍平滑白眼鮫魚片	Silky shark (Carcharhinus falciformis), fillets, frozen	KGM					F01	
	17	9	冷凍淺海狐鯊、狐鯊及深海狐鯊魚片	Pelagic thresher shark (Alopias pelagicus), Thresher shark (Alopias vulpinus), Bigeye thresher shark (Alopias superciliosus), fillets, frozen	KGM					F01	
	19	7	冷凍角鯊及其他鯊魚魚片	Dogfish, other sharks, rays and skates fillets, frozen	KGM					F01	
	20	4	冷凍鰩及魟魚片	Dogfish, other sharks, rays and skates fillets, frozen	KGM					F01	
0304.89			其他	Other							
0304.89.10	00	5	冷凍鱔魚片	Swamp eel fillets, frozen	KGM	新臺幣12元/公斤或20%從高徵稅 NT$12/KG M or 20% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣12元/公斤或20%從高徵稅 NT$12/KG M or 20% whichever is higher		F01	
0304.89.20	00	3	冷凍鰛（包括沙丁魚）魚片	Sardine fillets, frozen	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	35%		F01 MW0	
0304.89.30	00	1	冷凍鯵魚片	Carangidae fillets, frozen	KGM	40%	免稅Free (PA,NZ,SG) 40% (GT,NI,SV,HN)	60%		F01 MW0	
0304.89.40	00	9	冷凍鯖屬魚片	Mackerel (Scomber spp.) fillets, frozen	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	35%		F01 MW0	
0304.89.50	00	6	其他冷凍鯰魚片	Other catfish fillets, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0304.89.60	00	4	其他冷凍鮭魚片及鱒魚片	Other salmonidae fillets, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	443
0304.89.70	00	2	其他冷凍鯡魚片	Other herring fillets, frozen	KGM	25%	免稅Free (PA,NZ,SG) 25% (GT,NI,SV,HN)	35%		F01	
0304.89.90			其他冷凍魚片	Other fish fillets, frozen		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	35%			
	21	3	冷凍旗魚片（正旗魚科）	Marlins (Istiophoridae family), fillets or steaks, frozen	KGM					F01 MW0	
	22	2	冷凍鯧魚片	Pomfret, fillets or steaks, frozen	KGM					F01	

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	23	1	冷凍鱰魚片	Dorado, fillets or steaks, frozen	KGM					F01	
	24	0	冷凍虱目魚片	Milkfish, fillets or steaks, frozen	KGM					F01	
	25	9	冷凍鱘魚片	Sturgeon (acipenseriformes spp.), fillets, frozen	KGM					F01	
	40	0	冷凍海鱺魚片	Cobia (Rachycentron canadum), fillets or steaks, frozen	KGM					F01	
	50	7	冷凍河魨（豚）魚片	Puffer fish fillets and its meat (whether or not minced), frozen	KGM					111 F01	
	60	5	冷凍石斑魚片	Grouper,fillets or steaks, frozen	KGM					F01	
	70	3	冷凍鱸魚片	Sea bass fillets or steaks, frozen	KGM					F01	
	81	0	冷凍大白鯊魚片	Great white shark (Carcharodon carcharias), fillets or steaks, frozen	KGM					F01	
	82	9	冷凍象鮫魚片	Basking shark (Cetorhinus maximus), fillets or steaks, frozen	KGM					F01	
	83	8	冷凍巨口鯊魚片	Megamouth shark (Megachasma pelagios), fillets or steaks, frozen	KGM					F01	
	91	8	冷凍鬼蝠魟（前口蝠鱝）屬魚片	Manta spp., fillets or steaks, frozen	KGM					F01	
	99	0	其他冷凍魚片	Other fish fillets, frozen	KGM					F01	
			—其他，冷凍：	- Other, frozen :							
0304.91			劍旗魚	Swordfish (Xiphias gladius)							
0304.91.10	00	1	冷凍劍旗魚漿	Frozen Swordfish (Xiphias gladius),minced (surimi)	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%		442 F01	442
0304.91.90	00	4	冷凍之其他劍旗魚肉（不論是否經剁細）	Other swordfish (Xiphias gladius) meat (whether or not minced), frozen	KGM	24%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		442 F01	442
0304.92			美露鱈（犬牙南極魚屬）	Toothfish (Dissostichus spp.)							
0304.92.10	00	0	冷凍美露鱈魚漿	Frozen Toothfish (Dissostichus spp.), minced (surimi)	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%		442 F01	
0304.92.90	00	3	冷凍之其他美露鱈魚肉（不論是否經剁細）	Other toothfish (Dissostichus spp.) meat (whether or not minced), frozen	KGM	24%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		442 F01	

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0304.93			吳郭魚（口孵非鯽屬）、鯰魚（巨鯰屬、鯰屬、鬍鯰屬、真鮰屬）、鯉魚（鯉屬、鯽屬、草魚、鰱屬、鯁屬、青魚、真卡特拉鯉、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯉、魴屬）、鰻魚（鰻鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬）	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)							
0304.93.10			冷凍魚漿	Fish, minced (surimi), frozen		10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	25%			
	10	7	冷凍鰻魚漿	Frozen eel, minced (surimi)	KGM					F01	440
	90	0	其他冷凍魚漿	Other fish, minced (surimi), frozen	KGM					F01	
0304.93.20	00	7	冷凍魚肉（不論是否經剁細）	Fish meat (whether or not minced), frozen	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	50%		F01	
0304.94			阿拉斯加狹鱈	Alaska Pollock (Theragra chalcogramma)							
0304.94.10	00	8	冷凍阿拉斯加狹鱈魚漿	Alaska Pollock, minced (surimi), frozen	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
0304.94.20	00	6	冷凍阿拉斯加狹鱈魚肉（不論是否經剁細）	Alaska Pollock meat (whether or not minced), frozen	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
0304.95			海鯽鰍科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類，阿拉斯加狹鱈除外	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (Theragra chalcogramma)							
0304.95.10	00	7	冷凍鱈魚漿	Frozen minced (surimi) of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01	
0304.95.20	00	5	冷凍鱈魚肉（不論是否經剁細）	Frozen meat (whether or not minced) of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
0304.96			角鯊及其他鯊魚	Dogfish and other sharks							

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0304.96.10	00	6	冷凍角鯊及其他鯊魚漿	Frozen dogfish and other sharks, minced (surimi)	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01	
0304.96.90			冷凍角鯊及其他鯊魚肉（不論是否經剁細）	Dogfish and other sharks meat (whether or not minced), frozen		24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%			
	11	6	冷凍鋸峰齒鯊肉（不論是否經剁碎）	Blue shark (Prionace glauca) meat (whether or not minced), frozen	KGM					F01	
	12	5	冷凍馬加鯊肉（不論是否經剁碎）	Shortfin mako shark (Isurus oxyrinchus) meat (whether or not minced), frozen	KGM					F01	
	13	4	冷凍污斑白眼鮫肉（不論是否經剁碎）	Oceanic whitetip shark (Carcharhinus longimanus) meat (whether or not minced), frozen	KGM					F01	
	14	3	冷凍平滑白眼鮫肉（不論是否經剁碎）	Silky shark (Carcharhinus falciformis) meat (whether or not minced), frozen	KGM					F01	
	15	2	冷凍淺海狐鯊、狐鯊及深海狐鯊肉（不論是否經剁碎）	Pelagic thresher shark (Alopias pelagicus), Thresher shark (Alopias vulpinus), Bigeye thresher shark (Alopias superciliosus) meat (whether or not minced), frozen	KGM					F01	
	90	0	冷凍角鯊及其他鯊魚肉（不論是否經剁細）	Dogfish and other sharks meat (whether or not minced), frozen	KGM					F01	
0304.97			鰩及魟（鰩科）	Rays and skates (Rajidae)							
0304.97.10	00	5	冷凍鰩及魟魚漿	Frozen rays and skates, minced (surimi)	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01	
0304.97.90	00	8	冷凍鰩及魟魚肉（不論是否經剁細）	Rays and skates meat (whether or not minced), frozen	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
0304.99			其他	Other							
0304.99.10			其他冷凍魚漿	Other fish, minced (surimi), frozen		10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%			
	10	1	冷凍河魨（豚）魚漿	Puffer fish, minced (surimi), frozen	KGM					111 F01	
	90	4	其他冷凍魚漿	Other fish, minced (surimi), frozen	KGM					F01	
0304.99.90			其他冷凍魚肉（不論是否經剁細）	Other fish meat (whether or not minced), frozen		24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%			
	21	1	冷凍之大西洋及太平洋黑鮪魚肉（不論是否經剁細）	Atlantic and Pacific bluefin tunas (Thunnus thynnus,Thunnus orientalis) meat (whether or not minced), frozen	KGM					442 F01	442

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	22 0	冷凍之南方黑鮪魚肉（不論是否經剁細）	Southern bluefin tuna (Thunnus maccoyii) meat (whether or not minced), frozen	KGM					442 F01	442
	23 9	冷凍大目鮪魚肉（不論是否經剁細）	Bigeye tuna (Thunnus obesus) meat (whether or not minced), frozen	KGM					442 F01	442
	24 8	冷凍長鰭鮪魚肉（不論是否經剁細）	Albacore or Longfinned tunas (Thunnus alalunga) meat (whether or not minced), frozen	KGM					F01	
	25 7	冷凍黃鰭鮪魚肉（不論是否經剁細）	Yellowfin tunas (Thunnus albacares) meat (whether or not minced), frozen	KGM					F01	
	29 3	其他冷凍鮪魚魚肉（不論是否經剁細）	Other tunas (of genus thunnus) meat (whether or not minced), frozen	KGM					F01	
	30 0	冷凍正鰹魚肉（不論是否經剁細）	Skipjack or stripe-bellied bonito meat (whether or not minced), frozen	KGM					F01	
	99 8	其他冷凍魚肉(不論是否經剁細	Other fish meat (whether or not minced), frozen	KGM					F01	
0305		乾魚、鹹魚、浸鹹魚；燻魚，不論是否係在燻製前或燻製時烹煮	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process							
0305.20		乾、燻、鹹或浸鹹之魚肝、魚卵及魚白	Livers, roes and milt of fish, dried, smoked, salted or in brine							
0305.20.10	00 6	乾、燻、鹹或浸鹹之魚肝	Livers, dried, smoked, salted or in brine	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
0305.20.20		乾、燻、鹹或浸鹹之魚卵及魚白	Roes and milt, dried, smoked, salted or in brine		17.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	17.5%			
	10 2	乾、燻、鹹或浸鹹之烏魚卵（烏魚子）及魚白	Roes and milt, dried, smoked, salted or in brine	KGM					F01	
	90 5	其他乾、燻、鹹或浸鹹之魚卵及魚白	Other roes and milt, dried, smoked, salted or in brine	KGM					F01	
		—乾、鹹或浸鹹魚之切片，但未燻製：	-Fish fillets, dried, salted or in brine, but not smoked :							

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0305.31			吳郭魚（口孵非鯽屬）、鯰魚（巨鯰屬、鯰屬、鬍鯰屬、真鮰屬）、鯉魚（鯉屬、鯽屬、草魚、鰱屬、鯁屬、青魚、真卡特拉鯉、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯉、魴屬）、鰻魚（鰻鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬）	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)						
0305.31.00			乾、鹹或浸鹹吳郭魚、鯰魚、鯉魚、鰻魚、尼羅河鱸及鱧魚之切片，但未燻製	Tilapia fillets, catfish fillets, carp fillets, eel fillets, Nile Perch fillets and snakeheads fillets, dried, salted or in brine, but not smoked		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	37.5%			
	10	3	乾、鹹或浸鹹鯰魚之切片，但未燻製	Catfish fillets, dried, salted or in brine, but not smoked	KGM					F01	
	20	1	乾、鹹或浸鹹吳郭魚、鯉魚、鰻魚、尼羅河鱸及鱧魚之切片，但未燻製	Tilapia fillets, carp fillets, eel fillets, Nile Perch fillets and snakeheads fillets, dried, salted or in brine, but not smoked	KGM					F01	
0305.32			海鰗鰍科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae							
0305.32.00	00	4	乾、鹹或浸鹹海鰗鰍科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類切片，但未燻製	Dried, salted or in brine, fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, but not smoked	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	37.5%		F01	
0305.39			其他	Other							
0305.39.10	00	5	乾、鹹或浸鹹鯖屬魚之切片，但未燻製	Mackerel (Scomber spp.) fillets, dried, salted or in brine, but not smoked	KGM	30%	免稅Free (NZ,SG) 30% (PA,GT,NI,SV,HN)	37.5%		F01 MW0	
0305.39.90			其他乾、鹹或浸鹹魚之切片，但未燻製	Other fish fillets, dried, salted or in brine, but not smoked		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	37.5%			
	10	6	乾、鹹或浸鹹鰯魚（包括沙丁魚）之切片，但未燻製	Sardines fillets, dried, salted or in brine, but not smoked	KGM					F01	
	20	4	乾、鹹或浸鹹鮭鱒之切片，但未燻製	Salmon and trouts fillets, dried, salted or in brine, but not smoked	KGM					F01	443

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	30	2	乾、鹹或浸鹹河豚之切片，但未燻製	Ball puffer fillets, dried, salted or in brine, but not smoked	KGM					111 F01	
	40	0	乾、鹹或浸鹹秋刀魚之切片，但未燻製	Saury fillets, dried, salted or in brine, but not smoked	KGM					F01	
	50	7	乾、鹹或浸鹹鯰魚之切片，但未燻製	Carangidae fishes fillets, dried, salted or in brine, but not smoked	KGM					F01	
	60	5	其他乾、鹹或浸鹹鮠魚之切片，但未燻製	Other catfish fillets, dried, salted or in brine, but not smoked	KGM					F01	
	90	9	其他乾、鹹或浸鹹魚之切片，但未燻製	Other fish fillets, dried, salted or in brine, but not smoked	KGM					F01	
			—燻魚，包括切片，可食用魚雜碎除外：	-Smoked fish, including fillets, other than edible fish offal :							
0305.41			太平洋鮭（紅鉤吻鮭、細鱗鉤吻鮭、鉤吻鮭、大鱗鉤吻鮭、銀鉤吻鮭、馬蘇鉤吻鮭及玫瑰鉤吻鮭），大西洋鮭及多瑙河鮭	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)							
0305.41.00	00	3	燻製太平洋鮭，大西洋鮭及多瑙河鮭	Pacific salmon, Atlantic salmon and Danube salmon fillets, smoked	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	443
0305.42			鯡魚（太平洋鯡、正鯡）	Herrings (Clupea harengus, Clupea pallasii)							
0305.42.00	00	2	燻製鯡魚	Herrings, smoked	KGM	35%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0305.43			鱒（褐鱒、麥克鉤吻鱒、克氏鉤吻鱒、黃鉤吻鱒、吉利鉤吻鱒、阿帕契鉤吻鱒及金腹鉤吻鱒）	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)							
0305.43.00	00	1	燻製鱒魚	Trout, smoked	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	443

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0305.44			吳郭魚(口孵非鯽屬)、鯰魚(巨鯰屬、鯰屬、鬍鯰屬、真鮰屬)、鯉魚(鯉屬、鯽屬、草魚、鰱屬、鯪屬、青魚、真卡特拉鯉、 野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯉、魴屬)、鰻魚(鰻鱺屬)、尼羅河鱸(尼羅尖吻鱸)及鱧魚(鱧屬)	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)						
0305.44.10	00	8	燻製鯰魚	Catfish, smoked	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
0305.44.90	00	1	其他燻製魚類	Other fish, smoked	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	40%		F01	
0305.49			其他	Other							
0305.49.20	00	1	其他燻製鯰魚	Other catfish, smoked	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
0305.49.30	00	9	其他燻製鱒魚	Other trout, smoked	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	443
0305.49.40	00	7	燻製灰海荷鰛（丁香魚）	Silver anchovy (spratelloides gracilis), smoked	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
0305.49.50	00	4	其他燻製鰛類（包括沙丁魚）	Other sardines, smoked	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	40%		F01 MW0	
0305.49.90			其他燻製魚類	Other fish, smoked		30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%			
	30	0	燻製秋刀魚	Saury, smoked	KGM					F01	
	90	7	其他燻製魚類	Other fish, smoked	KGM					F01	
			—乾魚，可食用魚雜碎除外，不論是否為鹹者（但未燻製）：	-Dried fish, other than edible fish offal, whether or not salted but not smoked :							
0305.51			鱈魚（大西洋鱈、格陵蘭鱈、大頭鱈）	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)							
0305.51.00	00	0	乾鱈魚	Cod, dried	KGM	18%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	

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0305.52		吳郭魚（口孵非鯽屬）、鯰魚（巨鯰屬、鯰屬、鬚鯰屬、真鮰屬）、鯉魚（鯉屬、鯽屬、草魚、鰱屬、鯁屬、青魚、真卡特拉鯉、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯉、魴屬）、鰻魚（鰻鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬）	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)							
0305.52.00	00	9 乾吳郭魚、鯰魚、鯉魚、鰻魚、尼羅河鱸及鱧魚	Tilapias, catfish, carp, eels, nile perch and snakeheads, dried	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0305.53		海鰧鰍科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類，鱈魚（大西洋鱈、格陵蘭鱈、大頭鱈）除外	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)							
0305.53.10	00	6 乾明太鱈	Pollock (Pollachius pollachius, Pollachius virens, Theragra chalcogramma, Theragra finnmarchica), dried	KGM	17.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	22.5%		F01	
0305.53.90	00	9 其他乾魚類	Other fish, dried	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0305.54		鯡魚（大西洋鯡、正鯡）、鯷魚（鯷屬）、沙丁魚（沙丁魚、擬沙丁魚屬）、小沙丁魚（小沙丁魚屬）、正鰮、鯖魚（正鯖、花腹鯖、白腹鯖）、印度鯖魚（金帶花鯖屬）、馬加鰆（馬加鰆屬）、竹筴魚（竹筴魚屬）、鯵（鯵屬）、海鱷、銀鯧（鯧屬）、秋刀魚、圓鯵（圓鯵屬）、毛鱗魚、劍旗魚、巴鰹、齒鰆（齒鰆屬）、旗魚（旗魚科）	Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)							
0305.54.10	00	5 乾鯡魚及鯷魚	Herrings and anchovies, dried	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	42.5%		F01 MW0	

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0305.54.20	00	3	乾沙丁魚及小沙丁魚	Sardines and sardinella, dried	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	42.5%		F01 MW0	
0305.54.30	00	1	乾正鰮	Brisling or sprats, dried	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	42.5%		F01 MW0	
0305.54.90	00	8	其他乾魚	Other fish, dried	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0305.59			其他	Other							
0305.59.60			乾海龍及乾海馬	Hai Lung (Syngnathus) and Hai Ma (Hippocampus) , dried		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
	10	7	乾海龍	Hai lung (Syngnathus), dried	KGM					502	
	20	5	乾海馬	Hai Ma (Hippocampus), dried	KGM					502	
0305.59.71	00	6	乾灰海荷鰮（丁香魚）	Silver anchovy (Spratelloides gracilis), dried	KGM	新臺幣47.6元/公斤或25% 從高徵稅 NT$47.6/KGM or 25% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣81元/公斤或42.5% 從高徵稅 NT$81/KGM or 42.5% whichever is higher		F01	
0305.59.72	00	5	乾鰮魚	Sprats (Sprattus spp.), other than brisling or sprats(Sprattus sprattua), dried	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	42.5%		F01 MW0	
0305.59.79	00	8	其他乾鯷魚及鯷魚	Other clupeidae and engraulidae, dried	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	42.5%		F01 MW0	
0305.59.90			其他乾魚	Other fish, dried		25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%			
	30	7	乾河魨（豚）	Puffer fish, dried	KGM					111 F01	
	40	5	乾鯰魚	Catfish, dried	KGM					F01	
	50	2	乾美露鱈	Toothfish (Dissostichus spp.), dried	KGM					442 F01	
	90	4	其他乾魚	Other fish, dried	KGM					F01	
			—鹹魚（乾及燻製者除外），浸鹹魚，可食用魚雜碎除外：	-Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :							
0305.61			鯡魚（大西洋鯡、正鯡）	Herrings (Clupea harengus, Clupea pallasii)							
0305.61.00	00	8	鹹鯡魚	Herrings, salted or in brine	KGM	25%	免稅Free (PA,NZ,SG) 25% (GT,NI,SV,HN)	42.5%		F01 MW0	
0305.62			鱈魚（大西洋鱈、格陵蘭鱈、大頭鱈）	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)							
0305.62.00	00	7	鹹鱈魚	Cod, salted or in brine	KGM	18%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	

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0305.63			鯷魚（鯷屬）	Anchovies (Engraulis spp.)							
0305.63.00	00	6	鹹鯷魚	Anchovies, salted or in brine	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	40%		F01 MW0	
0305.64			吳郭魚（口孵非鯽屬）、鮠魚（巨鮠屬、鮠屬、鬚鮠屬、真鮰屬）、鯉魚（鯉屬、鯽屬、草魚、鱮屬、鯁屬、青魚、真卡特拉鯉、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯉、魴屬）、鰻魚（鰻鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬）	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)							
0305.64.00			鹹吳郭魚、鮠魚、鯉魚、鰻魚、尼羅河鱸及鱧魚	Tilapias, catfish, carp, eels, Nile perch and snakeheads, salted or in brine		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%			
	10	3	鹹鮠魚	Catfish, salted or in brine	KGM					F01	
	20	1	鹹吳郭魚、鯉魚、鰻魚、尼羅河鱸及鱧魚	Tilapias, carp, eels, Nile perch and snakeheads, salted or in brine	KGM					F01	
0305.69			其他	Other							
0305.69.10	00	8	鹹薩門魚	Fish, salmon, salted or in brine	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		F01	443
0305.69.40	00	2	鹹鯖屬魚	Mackerel (Scomber spp.), salted or in brine	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	42.5%		F01 MW0	
0305.69.90			其他鹽醃魚類	Other fish, salted or in brine		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	42.5%			
	20	7	鹹鯪類	Carangidae fishes, salted or in brine	KGM					F01	
	30	5	其他鹹鮠魚	Other catfish, salted or in brine	KGM					F01	
	40	3	鹹秋刀魚	Saury, salted or in brine	KGM					F01	
	50	0	鹹美露鱈	Toothfish (Dissostichus spp.), salted or in brine	KGM					442 F01	
	90	2	其他鹽醃魚類	Other fish, salted or in brine	KGM					F01	
			—魚鰭、魚頭、魚尾、魚鰾及其他可食用魚雜碎：	-Fish fins, heads, tails, maws and other edible fish offal :							
0305.71			鯊魚翅	Shark fins							

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0305.71.10	00	4	燻魚翅	Shark fins, smoked	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		442 F01	
0305.71.20	00	2	乾魚翅	Shark fins, dried	KGM	7%	免稅Free (PA,GT,NI,SV,HN,NZ) 2.3% (SG)	9%		442 F01	
0305.71.30	00	0	鹹魚翅	Shark fins, salted or in brine	KGM	9%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		442 F01	
0305.72			魚頭、魚尾、魚鰾	Fish heads, tails and maws							
0305.72.00			可食用之魚頭、魚尾、魚鰾	Edible fish heads, tails and maws		12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
	10	3	燻、乾、鹹之鯊魚尾	Sharks tail, smoked, dried, or salted	KGM					442 F01	
	90	6	其他可食用之魚頭、魚尾、魚鰾	Other edible fish heads, tails and maws	KGM					F01	
0305.79			其他	Other							
0305.79.00			其他可食用魚雜碎	Other edible fish offal		12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
	10	6	燻、乾、鹹之鯊魚尾鰭上半部	Upper lobe of sharks caudal fin, smoked, dried, or salted	KGM					442 F01	
	90	9	其他可食用魚雜碎	Other edible fish offal	KGM					F01	
0306			活、生鮮、冷藏、冷凍、乾、鹹或浸鹹甲殼類動物，不論是否帶殼；燻製甲殼類動物，不論是否帶殼，亦不論是否係在燻製前或燻製時烹煮；蒸煮過或用水煮過之帶殼甲殼類動物，不論是否為冷藏、冷凍、乾、鹹或浸鹹	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine							
			－冷凍者：	-Frozen:							
0306.11			龍蝦（真龍蝦屬、龍蝦屬、靜龍蝦屬）	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)							
0306.11.11	00	5	燻製龍蝦，冷凍	Smoked rock lobster and other sea crawfish, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	42.5%		F01	
0306.11.12	00	4	未燻製龍蝦，冷凍	Rock lobster and other sea crawfish, not smoked, frozen	KGM	新臺幣33.7元/公斤或15% 從高徵稅 NT$33.7/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣79元/公斤或35% 從高徵稅 NT$79/KGM or 35% whichever is higher		F01	
0306.12			巨螯蝦（巨螯蝦屬）	Lobster (Homarus spp.)							
0306.12.11	00	4	燻製巨螯蝦，冷凍	Smoked lobster, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	22.5%		F01	

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
0306.12.12	00	3	未燻製巨螯蝦，冷凍	Lobster, not smoked, frozen	KGM	新臺幣33.7元/公斤或15%從高徵稅 NT$33.7/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣79元/公斤或35%從高徵稅 NT$79/KGM or 35% whichever is higher		F01	
0306.14			蟹類	Crabs							
0306.14.10			燻製蟹類，冷凍	Smoked crabs, frozen		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	42.5%			
	10	1	燻製蝻，冷凍	Smoked swamp crabs (Scylla spp), frozen	KGM					F01	
	20	9	燻製中華絨螯蟹〔大閘蟹〕，冷凍	Smoked eriochier sinensis, frozen	KGM					F01	
	90	4	其他燻製蟹類，冷凍	Other smoked crabs, frozen	KGM					F01	
0306.14.21	00	0	未燻製蝻，冷凍	Swamp crabs (Scylla spp.), not smoked, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣68元/公斤或50%從高徵稅 NT$68/KGM or 50% whichever is higher		F01	
0306.14.29			其他未燻製蟹類，冷凍	Other crabs, not smoked, frozen		15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	42.5%			
	10	0	未燻製中華絨螯蟹〔大閘蟹〕，冷凍	Eriochier sinensis, not smoked, frozen	KGM					F01	
	90	3	其他未燻製蟹類，冷凍	Other crabs, not smoked, frozen	KGM					F01	
0306.15			挪威海螯蝦	Norway lobsters (Nephrops norvegicus)							
0306.15.00	00	4	冷凍挪威海螯蝦，包括燻製	Norway lobsters, frozen, smoked included	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0306.16			北極甜蝦及蝦（長額劍蝦屬、褐蝦）	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)							
0306.16.00	00	3	冷凍北極甜蝦及蝦，包括燻製	Cold-water shrimps and prawns, frozen, smoked included	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	22.5%		F01	
0306.17			其他蝦類	Other shrimps and prawns							
0306.17.00			其他冷凍蝦類，包括燻製	Other shrimps and prawns, frozen, smoked included		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	22.5%			
	10	0	冷凍班節蝦，包括燻製	Striped prawm (kuruma prawn), frozen, smoked included	KGM					F01	
	20	8	冷凍草蝦，包括燻製	Grass shrimp, (Giant tiger prawn), frozen, smoked included	KGM					F01	

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	30	6	冷凍沙蝦，包括燻製	Sand Shrimp, (Speekled shrimp), frozen, smoked included	KGM					F01	
	40	4	冷凍蝦仁，包括燻製	Shrimp, peeled, frozen, smoked included	KGM					F01	
	51	0	冷凍白蝦，包括燻製	Whiteleg shrimp (Penaeus vannamei), frozen, smoked included	KGM					F01	
	52	9	冷凍淡水長臂大蝦，包括燻製	Giant freshwater prawn (Macrobrachium rosenbergii), frozen, smoked included	KGM					F01	
	90	3	其他冷凍蝦類，包括燻製	Other shrimps and prawns, frozen, smoked included	KGM					F01	
0306.19			其他	Other							
0306.19.10	00	8	冷凍海螯蝦及蝲蛄，包括燻製	Sea crawfish and crawfish, frozen, smoked included	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	42.5%		F01	
0306.19.20	00	6	其他冷凍水產甲殼類（含燻製）動物	Other crustaceans, frozen (smoked included)	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	42.5%		F01	
			－活、生鮮或冷藏：	- Live, fresh or chilled :							
0306.31			龍蝦（真龍蝦屬、龍蝦屬、靜龍蝦屬）	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)							
0306.31.00			活、生鮮或冷藏龍蝦	Rock lobster and other sea crawfish, live, fresh or chilled		新臺幣33.7元/公斤或15% 從高徵稅 NT$33.7/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	新臺幣96元/公斤或42.5% 從高徵稅 NT$96/KGM or 42.5% whichever is higher			
	10	2	活龍蝦	Rock lobster and other sea crawfish, live	KGM					F01	
	20	0	生鮮或冷藏龍蝦	Rock lobster and other sea crawfish, fresh or chilled	KGM					F01	
0306.32			巨螯蝦（巨螯蝦屬）	Lobsters (Homarus spp.)							
0306.32.00			活、生鮮或冷藏巨螯蝦	Lobster, live, fresh or chilled		新臺幣33.7元/公斤或15% 從高徵稅 NT$33.7/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	新臺幣79元/公斤或35% 從高徵稅 NT$79/KGM or 35% whichever is higher			
	10	1	活巨螯蝦	Lobster, live	KGM					F01	
	20	9	生鮮或冷藏巨螯蝦	Lobster, fresh or chilled	KGM					F01	
0306.33			蟹類	Crabs							
0306.33.10			蟳、蟹苗	Crabs, fry		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			

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	10	8	中華絨螯蟹（大閘蟹）苗（殼長3公分以下）	Eriocheir sinensis, fry (carapace width below 3 cm)	KGM					442	
	90	1	其他蟳、蟹苗	Other crabs, fry	KGM						
0306.33.21			活、生鮮或冷藏蟳	Swamp crabs (Scylla spp.), live, fresh or chilled		新臺幣47.6元/公斤或35%從高徵稅 NT$47.6/KGM or 35% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣68元/公斤或50%從高徵稅 NT$68/KGM or 50% whichever is higher			
	10	5	活蟳	Swamp crabs (Scylla spp.), live	KGM					F01	
	90	8	生鮮或冷藏蟳	Swamp crabs (Scylla spp.), fresh or chilled	KGM					F01	
0306.33.29			其他活、生鮮或冷藏蟹類	Other crabs, live, fresh or chilled		25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%			
	11	6	活中華絨螯蟹〔大閘蟹〕	Eriochier sinensis, live	KGM					F01	
	19	8	其他活蟹類	Other crabs, live	KGM					F01	
	91	9	生鮮或冷藏中華絨螯蟹〔大閘蟹〕	Eriochier sinensis, fresh or chilled	KGM					F01	
	99	1	其他生鮮或冷藏蟹類	Other crabs, fresh or chilled	KGM					F01	
0306.34			挪威海螯蝦	Norway lobsters (Nephrops norvegicus)							
0306.34.00	00	1	活、生鮮或冷藏挪威海螯蝦	Norway lobsters, live, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		F01	
0306.35			北極甜蝦及蝦（長額劍蝦屬、褐蝦）	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)							
0306.35.10	00	8	北極甜蝦及蝦，苗	Cold-water shrimps and prawns, fry	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
0306.35.20	00	6	活、生鮮或冷藏北極甜蝦及蝦	Cold-water shrimps and prawns, live, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	22.5%		F01	
0306.36			其他蝦類	Other shrimps and prawns							
0306.36.10	00	7	其他蝦類，苗	Other shrimps and prawns, fry	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01	
0306.36.20			其他活、生鮮或冷藏蝦類	Other shrimps and prawns, live, fresh or chilled		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	22.5%			
	11	2	活班節蝦	Striped prawn , live	KGM					B01 F01	
	12	1	生鮮或冷藏班節蝦	Striped prawn, (kuruma prawn), fresh or chilled	KGM					F01	
	21	0	活草蝦	Grass shrimp , live	KGM					B01 F01	

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	22	9	生鮮或冷藏草蝦	Grass shrimp, fresh or chilled	KGM					F01	
	31	8	活沙蝦	Sand shrimp (speekled shrimp), live	KGM					B01 F01	
	32	7	生鮮或冷藏沙蝦	Sand shrimp (speekled shrimp), fresh or chilled	KGM					F01	
	41	6	活白蝦	Whiteleg shrimp (Penaeus vannamei), live	KGM					B01 F01	
	42	5	生鮮或冷藏白蝦	Whiteleg shrimp (Penaeus vannamei), fresh or chilled	KGM					F01	
	51	3	活淡水長臂大蝦	Giant freshwater prawn (Macrobrachium rosenbergii), live	KGM					B01 F01	
	52	2	生鮮或冷藏淡水長臂大蝦	Giant freshwater prawn (Macrobrachium rosenbergii), fresh or chilled	KGM					F01	
	60	2	觀賞用活蝦（擬匙指蝦屬、米蝦屬、新米蝦屬、蝎蝦屬、鞭腕蝦屬、活額蝦屬、膜角蝦屬、岩蝦屬、掃帚蝦屬及托蝦屬）	Ornamental shrimps and prawns, live (Atyopsis spp., Caridina spp., Neocaridina spp., Stenopus spp., Lysmata spp., Rhynchocinetes spp., Hymenocera spp., Periclimenes spp., Saron spp., Thor spp.)	KGM					B01	
	81	7	繁殖用草蝦種蝦	Grass shrimp spawner	KGM					B01	
	82	6	繁殖用班節蝦種蝦	Striped prawn (kuruma prawn), spawner	KGM					B01	
	83	5	繁殖用大正蝦種蝦	Oriental prawns, spawner	KGM					B01	
	84	4	繁殖用淡水長臂大蝦種蝦	Giant freshwater prawn (Macrobrachium rosenbergii) spawner	KGM					B01	
	89	9	其他繁殖用蝦類種蝦	Other prawns, spawner	KGM					B01	
	91	5	其他活蝦	Other shrimps and prawns, live	KGM					B01 F01	
	92	4	其他生鮮或冷藏蝦	Other shrimps and prawns, fresh or chilled	KGM					F01	
0306.39			其他	Other							
0306.39.10	00	4	水產甲殼類種苗	Crustaceans, fry	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01	
0306.39.20			活、生鮮或冷藏海螯蝦及蝲蛄	Other sea crawfish or crawfish, live, fresh or chilled		25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	42.5%			
	10	0	活海螯蝦或蝲蛄	Sea crawfish , live	KGM					B01 F01	
	20	8	生鮮或冷藏海螯蝦或蝲蛄	Sea crawfish or crawfish, fresh or chilled	KGM					F01	

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0306.39.90			其他活、生鮮或冷藏水產甲殼類動物	Other crustaceans, live, fresh or chilled		25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	45%			
	11	4	螯蝦（歐洲螯蝦屬，太平洋螯蝦屬）	Crawfish(Astacus spp., Pacifastacus spp.)	KGM					111 B01 F01	
	12	3	破壞者螯蝦、四脊滑螯蝦、美國螯蝦、大理石紋螯蝦、龍紋螯蝦、淡水小龍蝦	Cherax destructor, Cherax quadricarinatus, Procambarus clarkii, Procambarus fallax virginalis, Procambarus fallax, Cherax pulcher	KGM					111 B01 F01	
	20	3	其他生鮮或冷藏水產甲殼類動物	Other crustaceans, fresh or chilled	KGM					F01	
	90	8	其他活水產甲殼類動物	Other crustaceans, live	KGM					B01 F01	
			－其他：	- Other :							
0306.91			龍蝦（真龍蝦屬、龍蝦屬、靜龍蝦屬）	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)							
0306.91.10	00	9	乾、鹹或浸鹹龍蝦，但未燻製	Rock lobster and other sea crawfish, dried, salted or in brine, but not smoked	KGM	新臺幣33.7元/公斤或15% 從高徵稅 NT$33.7/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣79元/公斤或35% 從高徵稅 NT$79/KGM or 35% whichever is higher		F01	
0306.91.20	00	7	燻製龍蝦	Rock lobster and other sea crawfish, smoked	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	42.5%		F01	
0306.92			巨螯蝦（巨螯蝦屬）	Lobsters (Homarus spp.)							
0306.92.10	00	8	乾、鹹或浸鹹巨螯蝦，但未燻製	Lobster, dried, salted or in brine, but not smoked	KGM	新臺幣33.7元/公斤或15% 從高徵稅 NT$33.7/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣79元/公斤或35% 從高徵稅 NT$79/KGM or 35% whichever is higher		F01	
0306.92.20	00	6	燻製巨螯蝦	Lobster, smoked	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	22.5%		F01	
0306.93			蟹類	Crabs							
0306.93.10	00	7	乾、鹹或浸鹹蟹類，但未燻製	Crabs, dried, salted or in brine, but not smoked	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		F01	
0306.93.20	00	5	燻製蟹類	Crabs, smoked	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0306.94			挪威海螯蝦	Norway lobsters (Nephrops norvegicus)							
0306.94.00	00	8	乾、鹹或浸鹹挪威海螯蝦，包括燻製	Norway lobsters, dried, salted or in brine, smoked included	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		F01	

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0306.95			蝦類	Shrimps and prawns							
0306.95.11	00	4	乾蝦皮（櫻蝦科），但未燻製	Shrimp skin (Sergestidae), dried , but not smoked	KGM	新臺幣5.36元/公斤或24% 從高徵稅 NT$5.36/KG M or 24% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	新臺幣8.7元/公斤或39% 從高徵稅 NT$8.7/KG M or 39% whichever is higher		F01	
0306.95.19			其他乾、鹹或浸鹹蝦類，但未燻製	Other shrimps and prawns, dried, salted or in brine, but not smoked		新臺幣48元/公斤或25% 從高徵稅 NT$48/KG M or 25% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	新臺幣72元/公斤或37.5% 從高徵稅 NT$72/KG M or 37.5% whichever is higher			
	10	4	乾、鹹或浸鹹北極甜蝦及蝦，但未燻製	Cold-water shrimps and prawns, dried, salted or in brine, but not smoked	KGM					F01	
	90	7	其他乾、鹹或浸鹹蝦類，但未燻製	Other shrimps and prawns, dried, salted or in brine, but not smoked	KGM					F01	
0306.95.20			燻製蝦類	Shrimps and prawns, smoked		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%			
	10	1	燻製北極甜蝦及蝦	Cold-water shrimps and prawns, smoked	KGM					F01	
	90	4	其他燻製蝦類	Other shrimps and prawns, smoked	KGM					F01	
0306.99			其他	Other							
0306.99.10	00	1	燻製海螯蝦或蝲蛄	Sea crawfish or crawfish, smoked	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	42.5%		F01	
0306.99.90			其他乾、鹹或浸鹹水產甲殼類（含燻製）動物	Other crustaceans, dried, salted or in brine (smoked included)		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	45%			
	10	2	其他乾水產甲殼類（含燻製）動物	Other crustaceans, dried (smoked included),	KGM					F01	
	20	0	其他鹹或浸鹹水產甲殼類（含燻製）動物	Other crustaceans, salted or in brine (smoked included),	KGM					F01	
0307			活、生鮮、冷藏、冷凍、乾、鹹或浸鹹軟體類動物，不論是否帶殼；燻製軟體類動物，不論是否帶殼，亦不論是否係在燻製前或燻製時烹煮	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process							
			—牡蠣（蠔、蚵）：	-Oysters :							
0307.11			活、生鮮或冷藏	Live, fresh or chilled							
0307.11.10	00	5	牡蠣（蠔、蚵）苗	Oysters, fry	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			

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0307.11.90			其他活、生鮮或冷藏牡蠣（蠔、蚵）	Other oysters, live, fresh or chilled		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	42.5%			
	10	6	歐洲牡蠣	Ostrea edulis	KGM					111 465 F01 MW0	
	90	9	其他活、生鮮或冷藏牡蠣（蠔、蚵）	Other oysters, live, fresh or chilled	KGM					465 F01 MW0	
0307.12			冷凍	Frozen							
0307.12.00	00	6	冷凍牡蠣（蠔、蚵），但未燻製	Oysters, frozen, but not smoked	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		465 F01 MW0	
0307.19			其他	Other							
0307.19.20	00	5	乾牡蠣（蠔、蚵），但未燻製	Oysters, dried, but not smoked	KGM	新臺幣50元/公斤或25%從高徵稅 NT$50/KGM or 25% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣90元/公斤或45%從高徵稅 NT$90/KGM or 45% whichever is higher		F01	
0307.19.30	00	3	鹹或浸鹹牡蠣（蠔、蚵），但未燻製	Oysters, salted or in brine, but not smoked	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		F01	
0307.19.40	00	1	燻製牡蠣（蠔、蚵）	Oysters, smoked	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	22.5%		F01	
			－海扇貝及其他海扇蛤科之軟體類動物：	-Scallops and other molluscs of the family Pectinidae :							
0307.21			活、生鮮或冷藏	Live, fresh or chilled							
0307.21.00	00	5	活、生鮮或冷藏海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物	Scallops (include full shell fish and compoy) and other molluscs of the family Pectinidae, live, fresh or chilled	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣25.8元/公斤或15% 從高徵稅 NT$25.8/KGM or 15% whichever is higher		F01	
0307.22			冷凍	Frozen							
0307.22.00	00	4	冷凍海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物，但未燻製	Scallops (include full shell fish and conpoy) and other molluscs of the family Pectinidae, frozen, but not smoked	KGM	8%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣25.8元/公斤或15% 從高徵稅 NT$25.8/KGM or 15% whichever is higher		F01	
0307.29			其他	Other							
0307.29.20			乾、鹹或浸鹹海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物，但未燻製	Scallops (include full shell fish and compoy)and other molluscs of the family Pectinidae,dired,salted or in brine, but not smoked		6.3%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣221.4元/公斤或15% 從高徵稅 NT$221.4/KGM or 15% whichever is higher			

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	10	1	乾海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物，但未燻製	Scallops (include full shell fish and compoy) and other molluscs of the family Pectinidae, dired, but not smoked	KGM					F01	
	20	9	鹹或浸鹹海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物，但未燻製	Scallops (include full shell fish compoy) and other molluscs of the family Pectinidae, salted or in brine, but not smoked	KGM					F01	
0307.29.30	00	1	燻製海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物	Scallops (include full shell fish and conpoy) and other molluscs of the family Pectinidae, smoked	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		F01	
			－貽貝（淡菜）：	-Mussels (Mytilus spp., Perna spp.):							
0307.31			活、生鮮或冷藏	Live, fresh or chilled							
0307.31.00			活、生鮮或冷藏貽貝（淡菜）	Mussels (Mytilus spp., Perna spp.), live, fresh or chilled		15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%			
	11	0	活紫貽貝（淡菜）	Mytilus galloprovincialis, live	KGM					111 F01	
	19	2	其他活貽貝（淡菜）	Other mussels (Mytilus spp., Perna spp.), live	KGM					F01	
	21	8	鮮或冷藏紫貽貝（淡菜）	Mytilus galloprovincialis, fresh or chilled	KGM					111 F01	
	29	0	其他鮮或冷藏貽貝（淡菜）	Other mussels (Mytilus spp., Perna spp.), fresh or chilled	KGM					F01	
0307.32			冷凍	Frozen							
0307.32.00	00	2	冷凍貽貝（淡菜），但未燻製	Mussels (Mytilus spp., Perna spp.), frozen, but not smoked	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
0307.39			其他	Other							
0307.39.21	00	0	乾貽貝（淡菜），但未燻製	Mussels (Mytilus spp., Perna spp.), dried, but not smoked	KGM	新臺幣40.5元/公斤或27% 從高徵稅 NT$40.5/KG M or 27% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣60元/公斤或40% 從高徵稅 NT$60/KG M or 40% whichever is higher		F01	
0307.39.29	00	2	鹹或浸鹹貽貝（淡菜），但未燻製	Mussels (Mytilus spp. Perna spp.), salted or in brine, but not smoked	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
0307.39.30	00	9	燻製貽貝（淡菜）	Mussels (Mytilus spp. Perna spp.), smoked	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	22.5%		F01	
			－墨魚及魷魚：	- Cuttle fish and squid :							
0307.42			活、生鮮或冷藏	Live, fresh or chilled							

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0307.42.10		活、生鮮或冷藏墨魚	Cuttle fish, live, fresh or chilled		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	42.5%			
10	6	活墨魚	Cuttle fish, live	KGM					F01	
20	4	生鮮或冷藏墨魚	Cuttle fish, fresh or chilled	KGM					F01	
0307.42.20		活、生鮮或冷藏魷魚	Squid, live, fresh or chilled		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣15元/公斤或50%從高徵稅 NT$15/KGM or 50% whichever is higher			
10	4	活、生鮮或冷藏鎖管（軟翅仔屬、尾鎖管屬、擬鎖管屬）	Neritic squid (Sepioteuthis spp., Uroteuthis spp., Loliolus spp.), live, fresh or chilled	KGM					F01	
90	7	其他活、生鮮或冷藏魷魚	Other squid, live, fresh or chilled	KGM					F01	
0307.43		冷凍	Frozen							
0307.43.10	00	7 冷凍墨魚，但未燻製	Cuttle fish, frozen, but not smoked	KGM	18%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0307.43.20		冷凍魷魚，但未燻製	Squid, frozen, but not smoked		22%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣15元/公斤或50%從高徵稅 NT$15/KGM or 50% whichever is higher			
10	3	冷凍鎖管（軟翅仔屬、尾鎖管屬、擬鎖管屬），但未燻製	Neritic squid (Sepioteuthis spp., Uroteuthis spp., Loliolus spp.), frozen, but not smoked	KGM					F01	
90	6	其他冷凍魷魚，但未燻製	Other squid, frozen, but not smoked	KGM					F01	
0307.49		其他	Other							
0307.49.21	00	8 乾、鹹或浸鹹墨魚，但未燻製	Cuttle fish, dried, salted or in brine, but not smoked	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0307.49.24	00	5 乾、鹹或浸鹹魷魚，但未燻製	Squid, dried, salted or in brine, but not smoked	KGM	新臺幣219元/公斤或50%從高徵稅 NT$219/KGM or 50% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣219元/公斤或50%從高徵稅 NT$219/KGM or 50% whichever is higher		F01	
0307.49.31	00	6 燻製墨魚	Cuttle, smoked	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0307.49.34		燻製魷魚	Squid, smoked		40%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%			
10	1	燻製魷魚（赤魷屬、鎖管屬、太平洋魷屬、軟翅仔屬）	Squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.), smoked	KGM					F01 MW0	

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	90	4	其他燻製魷魚	Other squid, smoked	KGM					F01	
			－章魚：	-Octopus (Octopus spp.):							
0307.51			活、生鮮或冷藏	Live, fresh or chilled							
0307.51.00	00	8	活、生鮮或冷藏章魚	Octopus, live, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		F01	
0307.52			冷凍	Frozen							
0307.52.00	00	7	冷凍章魚，但未燻製	Octopus, frozen, but not smoked	KGM	18%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		F01	
0307.59			其他	Other							
0307.59.10			乾、鹹或浸鹹章魚，但未燻製	Octopus, dried, salted or in brine, but not smoked		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%			
	20	4	乾、鹹或浸鹹章魚，但未燻製	Octopus, dried, salted, in brine, but not smoked	KGM					F01	
0307.59.20	00	6	燻製章魚	Octopus, smoked	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		F01	
0307.60			螺，（海螺除外）	Snails, other than sea snails							
0307.60.10			活、生鮮或冷藏螺（海螺除外）	Snails, live, fresh or chilled, other than sea snails		30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%			
	11	2	福壽螺	Apple snail(Pomacea canaliculata, Pomacea insularum)	KGM					111 B01 F01	
	12	1	觀賞用活螺（石蜑螺屬、河蜑螺屬、蘇拉威西兔螺屬）	Ornamental snail, live (Clithon spp., Neritina spp., Tylomelania spp.)	KGM						
	13	0	非洲虎紋大蝸牛	Achatina panthera	KGM					111 B01	
	14	9	淡水峨螺	Anentome helena	KGM					111	
	19	4	其他活螺（海螺除外）	Other snail, live, other than sea snails	KGM					B01 F01	
	20	1	鮮或冷藏螺（海螺除外）	Snail, fresh or chilled, other than sea snails	KGM					F01	
0307.60.20	00	3	冷凍螺（海螺除外），但未燻製	Snails, frozen, other than sea snails, but not smoked	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		F01	
0307.60.30	00	1	乾、鹹或浸鹹螺（海螺除外），但未燻製	Snails, dried, salted or in brine, other than sea snails, but not smoked	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		F01	
0307.60.40	00	9	燻製螺（海螺除外）	Snails, smoked, other than sea snails	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		F01	
			—蛤、鳥蛤及赤貝（魁蛤科、北極蛤科、鳥尾蛤科、斧蛤科、縫棲蛤科、馬珂蛤科、尖峰蛤科、海螂蛤科、唱片蛤科、毛蟶科、竹蟶科、硨磲蛤科及簾蛤科）：	-Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) :							

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0307.71		活、生鮮或冷藏	Live, fresh or chilled							
0307.71.10	00 2	蛤、鳥蛤及赤貝，苗	Clams, cockles and ark shells, fry	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	免稅Free			
0307.71.20	00 0	活、生鮮或冷藏海瓜子	Ruditapes philippinarum, live, fresh or chilled	KGM	新臺幣34元/公斤或30%從高徵稅 NT$34/KG M or 30% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣51元/公斤或45%從高徵稅 NT$51/KG M or 45% whichever is higher		F01	
0307.71.30		活、生鮮或冷藏蛤蜊	Hard clam (Meretrix lusoria, Ruditapes variegatus, Paphia amabilis, Tapes literatus), live, fresh or chilled		30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%			
	10 6	活蛤蜊	Hard clam, (Meretrix lusoria, Ruditapes variegatus, Paphia amabilis, Tapes literatus), live	KGM					465 F01 MP1	
	20 4	生鮮或冷藏蛤蜊	Hard clam, (Meretrix lusoria, Ruditapes variegatus, Paphia amabilis, Tapes literatus), fresh or chilled	KGM					465 F01 MP1	
0307.71.90		其他活、生鮮或冷藏蛤、鳥蛤及赤貝	Other clams, cockles and ark shells, live, fresh or chilled		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%			
	10 3	活蛤（含鳥蛤及赤貝）	Clams (include cockles and ark shells), live	KGM					465 F01 MW0	
	21 0	活硨磲貝	Giant clams (tridacnidae spp.), live	KGM					F02	
	22 9	生鮮或冷藏硨磲貝	Giant clams (tridacnidae spp.), fresh or chilled	KGM					F01	
	90 6	生鮮或冷藏蛤（含鳥蛤及赤貝）	Clams (include cockles and ark shells), fresh or chilled	KGM					F01	
0307.72		冷凍	Frozen							
0307.72.10	00 1	冷凍海瓜子，但未燻製	Ruditapes philippinarum, frozen, but not smoked	KGM	新臺幣34元/公斤或30%從高徵稅 NT$34/KG M or 30% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣51元/公斤或45%從高徵稅 NT$51/KG M or 45% whichever is higher		F01	
0307.72.20	00 9	冷凍蚶子(魁蛤科)，但未燻製	Arcoida (Acridae), frozen, but not smoked	KGM	新臺幣11.7元/公斤或25%從高徵稅 NT$11.7/KG M or 25% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣21元/公斤或45%從高徵稅 NT$21/KG M or 45% whichever is higher		F01	

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0307.72.30	00	7	冷凍蟶(毛蟶科、 竹蟶科)，但未燻製	Clams (Solenidae, Solecurtidae), frozen, but not smoked	KGM	新臺幣22.6元/公斤或20% 從高徵稅 NT$22.6/KGM or 20% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣48元/公斤或42.5% 從高徵稅 NT$48/KGM or 42.5% whichever is higher		F01	
0307.72.40	00	5	冷凍蛤蜊，但未燻製	Hard clam (Meretrix lusoria, Ruditapes variegatus, Paphia amabilis, Tapes literatus), frozen, but not smoked	KGM	35%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		465 F01 MP1	
0307.72.90			其他冷凍蛤、鳥蛤及赤貝，但未燻製	Other clams, cockles and ark shells, frozen, but not smoked		22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%			
	10	2	冷凍硨磲貝，但未燻製	Giant clams (tridacnidae spp.), frozen, but not smoked	KGM					F01	
	90	5	其他冷凍蛤、鳥蛤及赤貝，但未燻製	Other clams, cockles and ark shells, frozen, but not smoked	KGM					F01	
0307.79			其他	Other							
0307.79.00			乾、鹹或浸鹹蛤、鳥蛤及赤貝，包括燻製	Clams, cockles and ark shells, dried, salted or in brine, smoked included		22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%			
	11	3	乾硨磲貝，但未燻製	Giant clams (tridacnidae spp.), dried, frozen, but not smoked	KGM					F01	
	12	2	鹹或浸鹹硨磲貝，但未燻製	Giant clams (tridacnidae spp.), salted or in brine, frozen, but not smoked	KGM					F01	
	90	7	其他乾、鹹或浸鹹蛤、鳥蛤及赤貝，包括燻製	Other clams, cockles and ark shells, dried, salted or in brine, smoked included	KGM					514	
			－鮑魚（鮑螺屬）及鳳凰螺（鳳凰螺屬）：	- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.) :							
0307.81			活、生鮮或冷藏鮑魚（鮑螺屬）	Live, fresh or chilled abalone (Haliotis spp.)							
0307.81.10	00	0	鮑魚苗，包括九孔	Abalone, fry	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01 F02	
0307.81.21	00	7	其他活、生鮮或冷藏鮑魚（九孔除外）	Other abalone, live, fresh or chilled, other than Haliotis diversicolor	KGM	新臺幣30元/公斤或7.5% 從高徵稅 NT$30/KGM or 7.5% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣60元/公斤或15% 從高徵稅 NT$60/KGM or 15% whichever is higher		465 B01 F01 MP1	

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0307.81.22		其他活、生鮮或冷藏九孔	Other Haliotis diversicolor, live, fresh or chilled		新臺幣66.4元/公斤或20% 從高徵稅 NT$66.4/KGM or 20% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣166元/公斤或50% 從高徵稅 NT$166/KGM or 50% whichever is higher			
	10 4	活九孔	Abalones (Haliotis diversicolor), live	KGM					465 B01 F01 MW0	
	20 2	生鮮或冷藏九孔	Abalones (Haliotis diversicolor), fresh or chilled	KGM					465 F01 MW0	
0307.82		活、生鮮或冷藏鳳凰螺（鳳凰螺屬）	Live, fresh or chilled stromboid conchs (Strombus spp.)							
0307.82.00	00 1	活、生鮮或冷藏鳳凰螺	Stromboid conchs, live, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0307.83		冷凍鮑魚（鮑螺屬）	Frozen abalone (Haliotis spp.)							
0307.83.10	00 8	冷凍鮑魚(九孔除外)，但未燻製	Abalone, frozen, other than Haliotis diversicolor, but not smoked	KGM	新臺幣30元/公斤或7.5% 從高徵稅 NT$30/KGM or 7.5% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣60元/公斤或15% 從高徵稅 NT$60/KGM or 15% whichever is higher		F01	
0307.83.20	00 6	冷凍九孔，但未燻製	Haliotis diversicolor, frozen, but not smoked	KGM	新臺幣83元/公斤或25% 從高徵稅 NT$83/KGM or 25% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣166元/公斤或50% 從高徵稅 NT$166/KGM or 50% whichever is higher		465 F01 MW0	
0307.84		冷凍鳳凰螺（鳳凰螺屬）	Frozen stromboid conchs (Strombus spp.)							
0307.84.00	00 9	冷凍鳳凰螺，但未燻製	Stromboid conchs, frozen, but not smoked	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣64元/公斤或42.5% 從高徵稅 NT$64/KGM or 42.5% whichever is higher		F01	
0307.87		其他鮑魚（鮑螺屬）	Other abalone (Haliotis spp.)							
0307.87.10	00 4	鹹或浸鹹鮑魚(九孔除外)，但未燻製	Abalone, salted or in brine, other than Haliotis diversicolor, but not smoked	KGM	22%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	
0307.87.20	00 2	乾鮑魚(九孔除外)，但未燻製	Abalone, dried, other than Haliotis diversicolor, but not smoked	KGM	新臺幣225元/公斤或15% 從高徵稅 NT$225/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣225元/公斤或15% 從高徵稅 NT$225/KGM or 15% whichever is higher		F01	

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0307.87.30	00	0	乾、鹹或浸鹹九孔，但未燻製	Haliotis diversicolor, dried, salted or in brine, but not smoked	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0307.87.40	00	8	燻製鮑魚，包括九孔	Abalone, including Haliotis diversicolor, smoked	KGM	新臺幣36元/公斤或9%從高徵稅 NT$36/KGM or 9% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣49.6元/公斤或12.5% 從高徵稅 NT$49.6/KGM or 12.5% whichever is higher		F01	
0307.88			其他鳳凰螺（鳳凰螺屬）	Other stromboid conchs (Strombus spp.)							
0307.88.10	00	3	乾、鹹或浸鹹鳳凰螺，但未燻製	Stromboid conchs, dried, salted or in brine, but not smoked	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0307.88.20	00	1	燻製鳳凰螺	Stromboid conchs, smoked	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
			—其他：	-Other:							
0307.91			活、生鮮或冷藏	Live, fresh or chilled							
0307.91.10	00	8	其他軟體類動物之種苗	Other molluscs, fry	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01	
0307.91.30			活、生鮮或冷藏鐘螺	Top shell, live, fresh or chilled		30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣64元/公斤或42.5% 從高徵稅 NT$64/KGM or 42.5% whichever is higher			
	10	2	活鐘螺	Top shell, live	KGM					F01	
	20	0	生鮮或冷藏鐘螺	Top shell, fresh or chilled	KGM					F01	
0307.91.70			活、生鮮或冷藏南美貝	Locos, live, fresh or chilled		新臺幣26.6元/公斤或14% 從高徵稅 NT$26.6/KGM or 14% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣38元/公斤或20% 從高徵稅 NT$38/KGM or 20% whichever is higher			
	10	3	活南美貝	Locos, live	KGM					F01	
	20	1	生鮮或冷藏南美貝	Locos, fresh or chilled	KGM					F01	
0307.91.90			其他活、生鮮或冷藏軟體類動物	Other molluscs, live, fresh or chilled		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	42.5%			
	10	9	三角帆蚌	Hyriopsis cumingii	KGM					111	
	90	2	其他活、生鮮或冷藏軟體類動物	Other molluscs, live, fresh or chilled	KGM					F01	
0307.92			冷凍	Frozen							

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0307.92.10	00	7	冷凍蚶子(蚶蜊科、笠蚶科)，但未燻製	Arcoida (Glycymerididae, Limopsidae), frozen, but not smoked	KGM	新臺幣11.7元/公斤或25% 從高徵稅 NT$11.7/KGM or 25% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣21元/公斤或45% 從高徵稅 NT$21/KGM or 45% whichever is higher		F01	
0307.92.20	00	5	冷凍蟶(刀蟶科)，但未燻製	Clams (Cutellidae), frozen, but not smoked	KGM	新臺幣22.6元/公斤或20% 從高徵稅 NT$22.6/KGM or 20% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣48元/公斤或42.5% 從高徵稅 NT$48/KGM or 42.5% whichever is higher		F01	
0307.92.30	00	3	冷凍鐘螺，但未燻製	Top shell, frozen, but not smoked	KGM	新臺幣30元/公斤或20% 從高徵稅 NT$30/KGM or 20% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣64元/公斤或42.5% 從高徵稅 NT$64/KGM or 42.5% whichever is higher		F01	
0307.92.40	00	1	冷凍南美貝，但未燻製	Locos, frozen, but not smoked	KGM	新臺幣19元/公斤或10% 從高徵稅 NT$19/KGM or 10% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣38元/公斤或20% 從高徵稅 NT$38/KGM or 20% whichever is higher		F01	
0307.92.90	00	0	其他冷凍軟體類動物，但未燻製	Other molluscs, frozen, but not smoked	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0307.99			其他	Other							
0307.99.51			乾、鹹或浸鹹鐘螺，但未燻製	Top shell, dried, salted or in brine, but not smoked		新臺幣45.2元/公斤或30% 從高徵稅 NT$45.2/KGM or 30% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣64元/公斤或42.5% 從高徵稅 NT$64/KGM or 42.5% whichever is higher			
	10	8	乾鐘螺，但未燻製	Top shell, dried, but not smoked	KGM					F01	
	20	6	鹹或浸鹹鐘螺，但未燻製	Top shell, salted or in brine, but not smoked	KGM					F01	
0307.99.59			其他乾、鹹或浸鹹軟體類動物，但未燻製	Other molluscs, dried, salted or in brine, but not smoked		30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	42.5%			
	10	0	其他乾軟體類動物，但未燻製	Other molluscs, dried ,but not smoked	KGM					F01	
	20	8	其他鹹或浸鹹軟體類動物，但未燻製	Other molluscs, salted or in brine, but not smoked	KGM					F01	
0307.99.61	00	8	燻製鐘螺	Top shell, smoked	KGM	18%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	22.5%		F01	
0307.99.62	00	7	燻製蚶子（蚶蜊科、笠蚶科）及蟶（刀蟶科）	Arcoida (Glycymerididae, Limopsidae) and clams (Cutellidae), smoked	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	

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0307.99.63	00	6	燻製南美貝	Locos, smoked	KGM	新臺幣17元/公斤或10%從高徵稅 NT$17/KGM or 10% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣17元/公斤或10%從高徵稅 NT$17/KGM or 10% whichever is higher		F01	
0307.99.69	00	0	其他燻製軟體類動物	Other molluscs, smoked	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0308			活、生鮮、冷藏、冷凍、乾、鹹或浸鹹水產無脊椎動物（甲殼類及軟體類動物除外）；燻製水產無脊椎動物（甲殼類及軟體類動物除外），不論是否係在燻製前或燻製時烹煮	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process							
			—海參：	- Sea cucumbers (Stichopus japonicus, Holothuroidea) :							
0308.11			活、生鮮或冷藏	Live, fresh or chilled							
0308.11.10	00	4	海參苗	Sea cucumbers, fry	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	免稅Free			
0308.11.90	00	7	其他活、生鮮或冷藏海參	Other sea cucumbers, live, fresh or chilled	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
0308.12			冷凍	Frozen							
0308.12.00	00	5	冷凍海參，但未燻製	Sea cucumbers, frozen, but not smoked	KGM	9%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
0308.19			其他	Other							
0308.19.21	00	3	乾刺參，但未燻製	Sea cucumbers, spiky, dried, but not smoked	KGM	新臺幣100元/公斤或10% 從高徵稅 NT$100/KGM or 10% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣200元/公斤或20% 從高徵稅 NT$200/KGM or 20% whichever is higher		F01	
0308.19.22	00	2	乾光參，但未燻製	Sea cucumbers, not spiky, dried, but not smoked	KGM	10%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	新臺幣50元/公斤或20%從高徵稅 NT$50/KGM or 20% whichever is higher		F01	
0308.19.30			其他乾、鹹或浸鹹海參，但未燻製	Other sea cucumbers, dried, salted or in brine, but not smoked		10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣32元/公斤或20%從高徵稅 NT$32/KGM or 20% whichever is higher			
	10	0	其他乾海參	Other sea-cucumber, dried	KGM					F01	
	20	8	其他鹹或浸鹹海參	Other sea-cucumber salted or in brine	KGM					F01	
0308.19.40	00	0	燻製海參	Sea cucumbers, smoked	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	

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			—海膽（球海膽屬、擬正海膽、拉文海膽、食用正海膽）：	- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) :							
0308.21			活、生鮮或冷藏	Live, fresh or chilled							
0308.21.11	00	1	海膽苗	Sea urchins, fry	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
0308.21.19	00	3	其他活、生鮮或冷藏海膽	Other sea urchins, live, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0308.22			冷凍	Frozen							
0308.22.00	00	3	冷凍海膽，但未燻製	Sea urchins, frozen, but not smoked	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0308.29			其他	Other							
0308.29.00	00	6	乾、鹹或浸鹹海膽，包括燻製	Sea urchins, dried, salted or in brine, smoked included	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0308.30			水母（海蜇屬）	Jellyfish (Rhopilema spp.)							
0308.30.11	00	0	海蜇苗	Jellyfish, fry	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
0308.30.19	00	2	其他活、生鮮或冷藏海蜇	Other jellyfish, live, fresh or chilled	KGM	14%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
0308.30.20	00	9	冷凍海蜇，但未燻製	Jellyfish, frozen, but not smoked	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
0308.30.30			乾、鹹或浸鹹海蜇，但未燻製	Jellyfish, dried, salted or in brine, but not smoked		新臺幣8.4元/公斤或12% 從高徵稅 NT$8.4/KGM or 12% whichever is higher	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	新臺幣14元/公斤或20% 從高徵稅 NT$14/KGM or 20% whichever is higher			
	10	5	乾海蜇皮，但未燻製	Sea blubber, dried	KGM					F01	
	20	3	鹹或浸鹹海蜇，但未燻製	Jellyfish, dried, salted or in brine, but not smoked	KGM					F01	
0308.30.40	00	5	燻製海蜇	Jellyfish, smoked	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0308.90			其他	Other							
0308.90.11	00	7	其他水產無脊椎動物之種苗	Other aquatic invertebrates, fry	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
0308.90.19			其他活、生鮮或冷藏水產無脊椎動物	Other aquatic invertebrates, live, fresh or chilled		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%			
	10	7	活海蟲	Sea worm, live	KGM						
	21	4	活石珊瑚	Hard coral(Scleractinia spp.),live	KGM						
	22	3	活軟珊瑚	Soft coral(Alcyonacea spp.),live	KGM						

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	90	0	其他活、生鮮或冷藏水產無脊椎動物	Other aquatic invertebrates, live, fresh or chilled	KGM					F02	
0308.90.20	00	6	其他冷凍水產無脊椎動物，但未燻製	Other aquatic invertebrates, frozen, but not smoked	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0308.90.30	00	4	其他乾、鹹或浸鹹水產無脊椎動物，但未燻製	Other aquatic invertebrates, dried, salted or in brine, but not smoked	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0308.90.40	00	2	其他燻製水產無脊椎動物	Other aquatic invertebrates, smoked	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0309			適於人類食用之魚類、甲殼類、軟體類及其他水產無脊椎動物之粉、細粒及團粒	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption							
0309.10			魚類	Of fish							
0309.10.00	00	6	適於人類食用之魚粉、細粒及團粒	Flours, meals and pellets of fish, fit for human consumption	KGM	27%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
0309.90			其他	Other							
0309.90.10	00	7	適於人類食用之甲殼類動物粉、細粒及團粒	Flours, meals and pellets of crustaceans, fit for human consumption	KGM	23%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		F01	
0309.90.20	00	5	適於人類食用之軟體類動物粉、細粒及團粒	Flours, meals and pellets of molluscs, fit for human consumption	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
0309.90.30	00	3	適於人類食用之水產無脊椎動物（甲殼類及軟體類動物除外）粉、細粒及團粒	Flours, meals and pellets of aquatic invertebrates, other than crustaceans and molluscs, fit for human consumption	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	

第４章

乳製品；禽蛋；天然蜜；未列名食用動物產品

章註：

一、 本章所稱「乳」係指全脂或部分或完全脫脂乳。

二、 第0403節所稱酸酪乳可為濃縮或調味，並且可以添加糖或其他甜味料、水果、堅果、可可、巧克力、香料、咖啡或咖啡萃取物、植物、植物之一部分、穀類或烘製食品，但前揭添加物不得全部或部分取代任何乳品成分，並且該產品仍保有酸酪乳之主要特性。

三、 第0405節所稱：

（甲）「乳酪」係指純粹從乳取得之天然乳酪、乳清乳酪或重組乳酪（鮮、加鹽或酸敗者，包括罐裝乳酪），含乳脂重量為80%或以上但不超過95%，無脂乳固形物重量不超過2%，含水重量不超過16%。乳酪不含添加的乳化劑，但得含氯化鈉、食用色素、中性鹽及產生乳酸之無害細菌培養物。

（乙）「乳製品塗醬」係指可塗抹之油中水型乳化液，所含之脂肪以乳脂為限，含乳脂重量為39%或以上但低於80%。

四、 以濃縮乳清且添加乳或乳脂製成之產品，如具有下列三種特性，則歸列第0406節乾酪項下：

（甲）乳脂所含乾體重量在5%或以上者；

（乙）乾物量至少達70%但未逾85%；及

（丙）塑造者或能塑造者。

五、 本章不包括下列各項：

（甲）不適於人類食用之非活體昆蟲（第0511節）；

（乙）從乳清製成之產品，其所含乳糖以無水乳糖乾重計超過95%者（第1702節）；

（丙）以其他物質（例如，油酸脂）取代乳中一種或多種天然成分（例如，丁酸脂）而製成之產品（第1901或2106節）；或

（丁）白蛋白（包括二種或以上之乳清蛋白質之濃縮物，

CHAPTER 4

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

Chapter Notes.

1.- The expression “ milk ” means full cream milk or partially or completely skimmed milk.

2.- For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

3.- For the purposes of heading 04.05 :

(a) The term " butter " means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

(b) The expression " dairy spreads " means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.

4.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics :

(a) a milkfat content, by weight of the dry matter, of 5 % or more;

(b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and

(c) they are moulded or capable of being moulded.

5.- This Chapter does not cover :

(a) Non-living insects, unfit for human consumption (heading 05.11);

(b) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02);

(c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or

(d) Albumins (including concentrates of two or more whey

其所含乳清蛋白質以乾重計超過80%者）（第3502節）或球蛋白（第3504節）。

六、 第0410節所稱「昆蟲」係指全部或部分可食用之非活體昆蟲，不論生鮮、冷藏、冷凍、乾、燻製、鹹或浸鹹，以及適於人類食用昆蟲之粉、細粒。但不包括以其他方式調製或保存之可食用非活體昆蟲（通常為第4類）。

proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

6.- For the purposes of heading 04.10, the term “insects” means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

目註：

一、 第040410目所稱「改質乳清」意指由乳清成分組成之產品，即全部或部分去除乳糖、蛋白質或礦物質之乳清，加入天然乳清成分之乳清，以及由混合天然乳清成分製成之產品。

二、 第040510目所稱「乳酪」不包括脫水乳酪及水牛酪油（第040590目）。

Subheading Notes.

1.- For the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2.- For the purposes of subheading 0405.10 the term “butter” does not include dehydrated butter or ghee (subheading 0405.90).

增註：

一、 輸入原產於巴拿馬共和國並歸屬於稅則第04011010、04011020、04012010、04012020、04014010、04014020、04015010、04015020、04029910、04029920及04029992號之液態乳產品，適用第2欄稅率免稅者，以每年進口總數量未超過3000公噸且由中華民國管理該等產品之核配為限；其每年進口總數量未超過3000公噸而由巴拿馬共和國管理該等產品之核配者，依第98章該等產品所屬稅則號別所訂稅率徵稅。超過該數量者依該等產品之第1欄稅率徵稅。

Additional Notes.

1.- The importation of liquid milk products originating in the Republic of Panama covered by divisions 0401.10.10, 0401.10.20, 0401.20.10, 0401.20.20, 0401.40.10, 0401.40.20, 0401.50.10, 0401.50.20, 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.

二、 輸入原產於紐西蘭並歸屬於稅則第04011010、04011020、04012010、04012020、04014010、04014020、04015010及04015020號之液態乳產品，其每年進口之數量未超過財政部每年依中華民國與紐西蘭經濟合作協定規定公告之數量者，適用第2欄稅率免稅，超過該數量者按新臺幣14元/公斤徵稅。

2.- The importation of liquid milk originating in New Zealand covered by divisions 0401.10.10, 0401.10.20, 401.20.10, 0401.20.20, 0401.40.10, 0401.40.20, 0401.50.10 and 0401.50.20, not exceeding the annual quota quantity promulgated by the Ministry of Finance according to the provisions of the Agreement between the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu and New Zealand on Economic Cooperation, shall be subject to the duty rate in the second column and be exempted from customs duty. Any importation exceeding that amount shall be subject to the customs duty of NT$14 /Kg.

三、 輸入原產於史瓦帝尼王國並歸屬於稅則第04090000號之天然蜜，依據中華民國（臺灣）政府與史瓦帝尼王國政府經濟合作協定規定，每年自史瓦帝尼王國進口之總數量未超過250公噸者免稅，超過該數量者，依該等產品之第2欄稅率徵稅。

3.- Imported natural honey originated from the Kingdom of Eswatini, falling under tariff code 0409.00.00, with a total volume not exceeding 250MT is, pursuant to the Economic Cooperation Agreement between the Republic of China (Taiwan) and the Kingdom of Eswatini, exempted from customs duty. For imports above the aforesaid quantity limit, however, Column II rate shall apply.

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0401			乳及乳油，未濃縮且未加糖及未含其他甜味料者	Milk and cream, not concentrated nor containing added sugar or other sweetening matter							
0401.10			含脂重量不超過１％者	Of a fat content, by weight, not exceeding 1%							
0401.10.10	00	1	未濃縮且未加糖及未含其他甜味料之鮮乳（生乳及羊乳除外），含脂重量不超過１％者	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣15.6元/公斤 NT$15.6/KGM (GT,NI,SV,HN,SG) 免稅Free (PA,NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	B01 F01 MW0	
0401.10.20	00	9	未濃縮且未加糖及未含其他甜味料之保久乳（生乳及羊乳除外），含脂重量不超過１％者	Longlife milk (excluding milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣5.2元/公斤 NT$5.2/KGM (SG) 新臺幣15.6元/公斤 NT$15.6/KGM (GT,NI,SV,HN) 免稅Free (PA,NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	F01 MW0	
0401.10.90	00	4	未濃縮且未加糖及未含其他甜味料之乳油及其他乳，含脂重量不超過１％者	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	
0401.20			含脂重量超過１％，但不超過６％者	Of a fat content, by weight, exceeding 1% but not exceeding 6%							
0401.20.10	00	9	未濃縮且未加糖及未含其他甜味料之鮮乳（生乳及羊乳除外），含脂重量超過１％但不超過６％者	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 1% but not exceeding 6%	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣15.6元/公斤 NT$15.6/KGM (GT,NI,SV,HN,SG) 免稅Free (PA,NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	B01 F01 MW0	
0401.20.20	00	7	未濃縮且未加糖及未含其他甜味料之保久乳（生乳及羊乳除外），含脂重量超過１％但不超過６％者	Longlife milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 1% but not exceeding 6%	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣15.6元/公斤 NT$15.6/KGM (GT,NI,SV,HN,SG) 免稅Free (PA,NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	F01 MW0	
0401.20.90	00	2	未濃縮且未加糖及未含其他甜味料之乳油及其他乳，含脂重量超過１％但不超過６％者	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, exceeding 1% but not exceeding 6%	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	
0401.40			含脂重量超過６％，但不超過１０％者	Of a fat content, by weight, exceeding 6 % but not exceeding 10%							
0401.40.10	00	5	未濃縮且未加糖及未含其他甜味料之鮮乳（生乳及羊乳除外），含脂重量超過6%，但不超過10%者	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 6% but not exceeding 10%	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣5.2元/公斤 NT$5.2/KGM (SG) 新臺幣15.6元/公斤 NT$15.6/KGM (GT,NI,SV,HN) 免稅Free (PA,NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	B01 F01 MW0	

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0401.40.20	00	3	未濃縮且未加糖及未含其他甜味料之保久乳（生乳及羊乳除外），含脂重量超過6%，但不超過10%者	Longlife milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 6% but not exceeding 10%	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣5.2元/公斤 NT$5.2/KGM (SG) 新臺幣15.6元/公斤 NT$15.6/KGM (GT,NI,SV,HN) 免稅Free (PA,NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	F01 MW0	
0401.40.90	00	8	未濃縮且未加糖及未含其他甜味料之乳油及其他乳，含脂重量超過6%，但不超過10%者	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, exceeding 6% but not exceeding 10%	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		B01 F01 MW0	
0401.50			含脂重量超過１０％者	Of a fat content, by weight, exceeding 10 %							
0401.50.10	00	2	未濃縮且未加糖及未含其他甜味料之鮮乳（生乳及羊乳除外），含脂重量超過10%者	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 10%	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣5.2元/公斤 NT$5.2/KGM (SG) 新臺幣15.6元/公斤 NT$15.6/KGM (GT,NI,SV,HN) 免稅Free (PA,NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	B01 F01 MW0	
0401.50.20	00	0	未濃縮且未加糖及未含其他甜味料之保久乳（生乳及羊乳除外），含脂重量超過10%者	Longlife milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 10%	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣5.2元/公斤 NT$5.2/KGM (SG) 新臺幣15.6元/公斤 NT$15.6/KGM (GT,NI,SV,HN) 免稅Free (PA,NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	F01 MW0	
0401.50.90	00	5	未濃縮且未加糖及未含其他甜味料之乳油及其他乳，含脂重量超過10%者	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, exceeding 10%	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		B01 F01 MW0	
0402			乳及乳油（濃縮或加糖或含其他甜味料者）	Milk and cream, concentrated or containing added sugar or other sweetening matter							
0402.10			粉狀、粒狀或其他固狀，含脂重量不超過１．５％者	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%							
0402.10.00			粉狀，粒狀或其他固狀乳及乳油，含脂重量不超過１．５％者	Milk and cream, in powder, granules or other solid form, of a fat content, by weight, not exceeding 1.5%		10%	免稅Free (NI,HN,NZ,SG) 10% (PA,GT,SV)	15%			
	10	0	羊乳粉，含脂重量不超過１．５% 者	Milk, goat's and sheep's, in powder, of a fat content, by weight, not exceeding 1.5%	KGM					F01	
	90	3	其他粉狀、粒狀或其他固狀乳及乳油，含脂重量不超過１．５% 者	Other milk and cream, in powder, granule or other solid form, of a fat content, by weight, not exceeding 1.5%	KGM					F01	
			－粉狀、粒狀或其他固狀，含脂重量超過１．５％者：	-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:							
0402.21			未加糖或未含其他甜味料者	Not containing added sugar or other sweetening matter							

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0402.21.00		粉狀，粒狀或其他固狀乳及乳油，含脂重量超過１．５％，未加糖或未含其他甜味料者	Milk and cream, in powder, granules or other solid form, of a fat content, by weight, exceeding 1.5%, not containing added sugar or other sweetening matter		10%	免稅Free (NI,HN,NZ,SG,PY) 10% (PA,GT,SV)	15%			
	10 7	羊乳粉，含脂重量超過１．５％ ，未加糖或未含其他甜味料者	Milk, goat's and sheep's, in powder, of a fat content, by weight, exceeding 1.5%, not containing added sugar or other sweetening matter	KGM					F01	
	90 0	其他粉狀，粒狀或其他固狀乳及乳油，含脂重量超過１．５％ ，未加糖或未含其他甜味料者	Other milk and cream, in powder, granule or other solid form, of a fat content, by weight, exceeding 1.5%, not containing added sugar or other sweetening matter	KGM					F01	
0402.29		其他	Other							
0402.29.00		粉狀，粒狀或其他固狀乳及乳油，含脂重量超過１．５％，加糖或含其他甜味料者	Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, containing added sugar or other sweetening matter		10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%			
	10 9	羊乳粉，含脂重量超過１．５％ ，加糖或含其他甜味料者	Milk, goat's and sheep's, in powder, of a fat content, by weight, exceeding 1.5%, containing added sugar or other sweetening matter	KGM					F01	
	90 2	其他粉狀，粒狀或其他固狀乳及乳油，含脂重量超過１．５％，加糖或含其他甜味料者	Other Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, containing added sugar or other sweetening matter	KGM					F01	
		－其他：	-Other:							
0402.91		未加糖或未含其他甜味料者	Not containing added sugar or other sweetening matter							
0402.91.10	00 2	煉乳，未加糖或未含其他甜味料者	Condensed milk, not containing added sugar or other sweetening matter	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01 MW0	
0402.91.20	00 0	乳水，未加糖或未含其他甜味料者	Milk, evaporated, not containing added sugar or other sweetening matter	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01 MW0	
0402.91.30	00 8	乳皮，未加糖或未含其他甜味料者	Cream, evaporated or sterilized, not containing added sugar, or other sweetening matter	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%	R	F01 MW0	
0402.91.90	00 5	其他乳及乳油，未加糖或未含其他甜味料者	Other milk and cream, not containing added sugar or other sweetening matter	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	32.5%		F01 MW0	
0402.99		其他	Other							

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0402.99.10	00	4	鮮乳，加糖或其他甜味料者	Fresh milk,containing added sugar or other sweetening matter	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣15.6元/公斤 NT$15.6/KGM (GT,NI,SV,HN,SG) 免稅Free (PA,NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	B01 F01 MW0	
0402.99.20	00	2	乳水，加糖或其他甜味料者	Milk, evaporated or sterilized, containing added sugar or other sweetening matter	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣15.6元/公斤 NT$15.6/KGM (GT,NI,SV,HN,SG) 免稅Free (PA,NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	F01 MW0	
0402.99.30	00	0	乳皮，加糖或其他甜味料者	Cream, evaporated or sterilized, containing added sugar or other sweetening matter	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01 MW0	
0402.99.40	00	8	煉乳，加糖或其他甜味料者	Condensed milk, containing added sugar or other sweetening matter	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
0402.99.91	00	6	羊乳，加糖或含其他甜味料者	Milk of goat and sheep, containing added sugar or other sweetening matter	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	32.5%		F01 MW0	
0402.99.92	00	5	其他乳，加糖或含其他甜味料者	Other milk, containing added sugar or other sweetening matter	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣15.6元/公斤 NT$15.6/KGM (GT,NI,SV,HN,SG) 免稅Free (PA,NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	F01 MW0	
0402.99.99	00	8	其他乳油，加糖或含其他甜味料者	Other cream, containing added sugar or other sweetening matter	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	32.5%		F01	
0403			酸酪乳；酪乳、凝固乳及乳油、酸乳酒及其他經發酵或酸化之乳及乳油，不論是否濃縮或加糖或含其他甜味料或香料，或添加水果、堅果或可可者	Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa							
0403.20			酸酪乳	Yogurt							
0403.20.00	00	9	酸酪乳	Yogurt	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	32.5%		F01 MW0	
0403.90			其他	Other							
0403.90.10	00	2	酪乳粉	Buttermilk, dry, powder	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		F01	
0403.90.21	00	9	鮮或煉酪乳，不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Fresh or condensed buttermilk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01 MW0	
0403.90.22	00	8	乾、塊或其他固狀酪乳，不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Buttermilk, dry, in block or other solid form, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	

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0403.90.29	00 1	其他酪乳，不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Other buttermilk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣15.6元/公斤 NT$15.6/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ,SG)	新臺幣18.4元/公斤 NT$18.4/KGM	G	F01	
0403.90.30	00 8	酵母乳及發酵乳粉，不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Yeast milk and fermented milk powder, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		F01 MW0	
0403.90.40	00 6	凝固乳，不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Curdled milk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣15.6元/公斤 NT$15.6/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ,SG)	新臺幣18.4元/公斤 NT$18.4/KGM	G	F01 MW0	
0403.90.51	00 2	酸調味、改質或發酵之乳，不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Flavoured, modified, or fermented milk, sour, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		F01 MW0	
0403.90.59	00 4	其他調味、改質或發酵之乳（包含酸乳酒），不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Other flavoured, modified, or fermented milk (including kephir), whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣15.6元/公斤 NT$15.6/KGM (PA,GT,NI,SV,HN, SG) 免稅Free (NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	F01 MW0	
0403.90.60	00 1	酸乳油	Cream, sour	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		F01	
0403.90.90	00 5	其他乳油，不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Other cream, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣15.6元/公斤 NT$15.6/KGM (PA,GT,NI,SV,HN, SG) 免稅Free (NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	F01	
0404		乳清，不論是否濃縮或加糖或含其他甜味料者；其他未列名天然乳品不論是否加糖或含其他甜味料者	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included							
0404.10		乳清及改質乳清，不論是否濃縮或加糖或含其他甜味料者	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter							
0404.10.00		乳清及改質乳清，不論是否濃縮或加糖或含其他甜味料者	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%			

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	10	8	未濃縮乳清及改質乳清，不論是否加糖或含其他甜味料者	Whey and modified whey, not concentrated, whether or not containing added sugar or other sweetening matter	KGM					F01	
	21	5	濃縮乳清及改質乳清，不論是否加糖或含其他甜味料者，飼料用	Whey and modified whey, concentrated, whether or not containing added sugar or other sweetening matter, for feeding	KGM					404 A01	
	29	7	其他濃縮乳清及改質乳清，不論是否加糖或含其他甜味料者	Whey and modified whey, concentrated, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	KGM					F01	
0404.90			其他	Other							
0404.90.00			其他天然乳品，不論是否加糖或含其他甜味料者	Products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included		27.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%			
	10	1	其他天然乳品，不論是否加糖或含其他甜味料者，飼料用	Products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included,for feeding	KGM					A01 MW0	
	90	4	其他天然乳品，不論是否加糖或含其他甜味料者	Products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	KGM					F01 MW0	
0405			乳品衍生之乳酪及其他油脂；乳製品塗醬	Butter and other fats and oils derived from milk; dairy spreads							
0405.10			乳酪	Butter							
0405.10.00	00	9	乳酪	Butter	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		F01	
0405.20			乳製品塗醬	Dairy spreads							
0405.20.10	00	5	乳製品塗醬，含乳脂重量７５％（含）以上，但低於８０％者	Dairy spreads, with a milkfat content of 75% or more but less than 80% by weight	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%		F01	
0405.20.20	00	3	乳製品塗醬，含乳脂重量３９％（含）以上，但低於７５％者	Dairy spreads, with a milkfat content of 39% or more but less than 75% by weight	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0405.90			其他	Other							
0405.90.10	00	0	無水乳脂肪	Milk fat, anhydrous	KGM	8%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		F01	

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0405.90.90	00	3	乳品衍生之其他油脂	Other fats and oils derived from milk	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%		F01	
0406			乾酪及凝乳	Cheese and curd							
0406.10			鮮（未熟成）乾酪，包括乳清乾酪及凝乳	Fresh (unripened or uncured) cheese, including whey cheese, and curd							
0406.10.00	00	8	鮮（未熟成）乾酪，包括乳清乾酪及凝乳	Fresh (unripened or uncured) cheese, including whey cheese, and curd	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%	R	F01	
0406.20			磨碎或粉狀之各類乾酪	Grated or powdered cheese, of all kinds							
0406.20.00			磨碎或粉狀之各類乾酪	Grated or powdered cheese, of all kinds		5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	20%			
	10	4	磨碎或粉狀之各類乾酪，飼料用	Grated or powdered cheese, of all kind, for feeding	KGM				R	A01	
	90	7	其他磨碎或粉狀之各類乾酪	Grated or powdered cheese, of all kind,not elsewhere specified or included	KGM				R	F01	
0406.30			加工乾酪，非磨碎或非粉狀者	Processed cheese, not grated or powdered							
0406.30.00	00	4	加工乾酪，非磨碎或非粉狀者	Processed cheese, not grated or powdered	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	20%	R	F01	
0406.40			由藍酪黴菌產製之藍黴乾酪及其他含條紋乾酪	Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti							
0406.40.00	00	2	由藍酪黴菌產製之藍黴乾酪及其他含條紋乾酪	Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%	R	F01	
0406.90			其他乾酪	Other cheese							
0406.90.00	00	1	其他乾酪	Other cheese	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	20%	R	F01	
0407			帶殼禽蛋，鮮、保藏或煮熟	Birds' eggs, in shell, fresh, preserved or cooked							
			—孵化用受精卵：	-Fertilised eggs for incubation :							
0407.11			雞	Of fowls of the species Gallus domesticus							
0407.11.10	00	4	無特異病原菌雞種蛋	Fertilised eggs of specific pathogen free of fowls of the species Gallus domesticus for incubation	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		B01 MW0	B01
0407.11.90	00	7	其他雞種蛋	Other fertilised eggs of fowls of the species Gallus domesticus for incubation	KGM	10%	免稅Free (NI,NZ,SG) 10% (PA,GT,SV,HN)	25%		B01 MW0	441 B01

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
0407.19			其他	Other							
0407.19.10	00	6	無特異病原菌其他禽種蛋	Other fertilised birds' eggs of specific pathogen free for incubation	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01 MW0	B01
0407.19.90			其他禽種蛋	Other fertilised birds' eggs for incubation		10%	免稅Free (NI,NZ,SG) 10% (PA,GT,SV,HN)	25%			
	10	7	第０１０５節及第０１０６．３３目所列物種之禽種蛋（不包括雞種蛋）	Fertilised birds' eggs for incubation of heading 0105 and subheading 0106.33(excluding fertilised eggs of fowls of the species Gallus domesticus for incubation)	KGM					B01 MW0	441 B01
	90	0	其他禽種蛋	Other fertilised birds' eggs for incubation	KGM					B01 MW0	B01
			—其他鮮蛋：	-Other fresh eggs :							
0407.21			雞	Of fowls of the species Gallus domesticus							
0407.21.00	00	4	雞之帶殼蛋，鮮	Eggs of fowls of the species Gallus domesticus, in shell, fresh	KGM	30%	免稅Free (NZ,SG) 30% (PA,GT,NI,SV,HN)	50%		B01 F01 MW0	
0407.29			其他	Other							
0407.29.00	00	6	其他帶殼禽蛋，鮮	Other birds' eggs, in shell, fresh	KGM	30%	免稅Free (NZ,SG) 30% (PA,GT,NI,SV,HN)	50%		B01 F01 MW0	
0407.90			其他	Other							
0407.90.00	00	0	帶殼禽蛋，保藏或煮熟	Birds' eggs, in shell, preserved or cooked	KGM	30%	免稅Free (NZ,SG) 30% (PA,GT,NI,SV,HN)	50%		B01 F01 MW0	
0408			去殼禽蛋及蛋黃（鮮、乾燥、已蒸煮或水煮、塑製、冷凍或其他方法保藏，不論是否加糖或其他甜味料者）	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter							
			－蛋黃：	-Egg yolks:							
0408.11			乾燥	Dried							
0408.11.00	00	5	蛋黃粉	Egg yolks powder	KGM	30%	免稅Free (NZ,SG) 30% (PA,GT,NI,SV,HN)	50%		F01 MW0	
0408.19			其他	Other							
0408.19.10	00	5	冷凍蛋黃	Egg yolks, frozen	KGM	30%	免稅Free (NZ,SG) 30% (PA,GT,NI,SV,HN)	50%		B01 F01 MW0	
0408.19.90	00	8	其他類似品	Other similar articles	KGM	20%	免稅Free (NZ,SG) 20% (PA,GT,NI,SV,HN)	50%		F01 MW0	
			－其他：	-Other:							

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0408.91		乾燥 Dried							
0408.91.10 00	6	全蛋粉 Whole egg powder	KGM	30%	免稅Free (NZ,SG) 30% (PA,GT,NI,SV,HN)	50%		F01 MW0	
0408.91.90 00	9	其他乾燥去殼禽蛋 Other birds' eggs, not in shell, dried	KGM	30%	免稅Free (NZ,SG) 30% (PA,GT,NI,SV,HN)	50%		B01 F01	
0408.99		其他 Other							
0408.99.10 00	8	冷凍蛋液 Whole eggs, frozen	KGM	30%	免稅Free (NZ,SG) 30% (PA,GT,NI,SV,HN)	50%		B01 F01 MW0	
0408.99.90 00	1	其他類似品 Other similar articles	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%		B01 F01 MW0	
0409		天然蜜 Natural honey							
0409.00		天然蜜 Natural honey							
0409.00.00 00	7	天然蜜 Natural honey	KGM	35%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ) 14% (SZ)	45%		F01 MW0	
0410		昆蟲及其他未列名食用動物產品 Insects and other edible products of animal origin, not elsewhere specified or included							
0410.10		昆蟲 Insects							
0410.10.00 00	2	昆蟲 Insects	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		B01 F02 MP1	
0410.90		其他 Other							
0410.90.10		燕窩 Salanganes' nests (birds' nests)		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
10	1	燕窩，不論是否經清洗或裁切，但未進一步加工者 Salanganes' nests (birds' nests)whether or not with clean or cut, but not further worked	KGM					B01 F01	
90	4	其他燕窩 Other Salanganes' nests (birds' nests)	KGM					F01	
0410.90.91		蜂王漿及其他蜂產品 Royal jelly and other bee products		35%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%			
10	3	蜂王漿 Royal jelly	KGM					F01 MW0	
90	6	其他蜂產品 Other bee products	KGM					514 MW0	
0410.90.99		其他未列名食用動物產品 Other edible products of animal origin, not elsewhere specified or included		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%			
10	5	生鮮鱉（甲魚）蛋 Soft-shell turtle (terrapin) egg, fresh	KGM					F01	

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	90	8	其他未列名食用動物產品	Other edible products of animal origin, not elsewhere specified or included	KGM					F01	

第5章
未列名動物產品

章註：

一、 本章不包括下列各項：

（甲）食用產品（整個或切塊之動物腸、膀胱、胃以及液態或乾的動物血除外）；

（乙）生皮（包括毛皮）（第41或43章），但列入第0505節之貨品及第0511節之生皮削片及類似廢品仍歸入本章；

（丙）馬毛或廢馬毛以外之動物性紡織材料（第11類）；或

（丁）供製帚或刷之結或束（第9603節）。

二、 僅按長度而未依髮根和髮梢整理之人髮，視為未加工品，歸入第0501節。

三、 本分類所稱「象牙」包括象、河馬、海象、角鯨、野豬等之牙齒，犀牛角或其他動物之牙齒。

四、 本分類所稱「馬毛」係指馬族或牛族動物之鬃毛或尾毛。第0511節主要包括馬毛及廢馬毛，不論是否有夾層支持物在內。

增註：

一、 輸入歸屬稅則第05119199號專供石斑魚用餌料，經漁業主管機關證明用途屬實者，按6%稅率徵稅。

二、 輸入原產於紐西蘭並歸屬於稅則第05079020號之鹿茸產品，其每年進口之數量未超過財政部每年依中華民國與紐西蘭經濟合作協定規定公告之數量者，適用第2欄稅率免稅，超過該數量者依下列配額外稅率徵稅。

（一）協定生效年至協定生效後之第3年，適用500%。

（二）協定生效後之第4年至第7年，適用400%。

（三）協定生效後之第8年至第11年，適用300%。

CHAPTER 5
PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Chapter Notes.

1.- This Chapter does not cover :

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);

(c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) Prepared knots or tufts for broom or brush making (heading 96.03).

2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3.- Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as “ivory”.

4.- Throughout the Nomenclature, the expression “horsehair” means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

Additional Notes.

1.- Imported feed under division 05119199, if covered by a certificate issued by the competent fishery authorities, certifying that it is used for feeding grouper only, the tariff rate applicable will be 6 %.

2.- The importation of deer velvet originating in New Zealand covered by division 0507.90.20, not exceeding the annual quota quantity promulgated by the Ministry of Finance according to the provisions of the Agreement between the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu and New Zealand on Economic Cooperation, shall be subject to the duty rate in the second column and be exempted from customs duty. Any importation exceeding that amount shall be subject to the over-quota duty rate as follows.

(1) The duty rate of 500 % is applicable, from the year of entry into force of the Agreement to the third year following the year of entry into force of the Agreement.

(2) The duty rate of 400 % is applicable, from the fourth year following the year of entry into force of the Agreement to the seventh year following the year of entry into force of the Agreement.

(3) The duty rate of 300 % is applicable, from the eighth year following the year of entry into force of the Agreement to the eleventh year following the year of entry into force of the Agreement.

中華民國輸出入貨品分類號列 C C C Code		檢查號碼 CD	貨　　名	Description of Goods	單位 Unit	國定稅率 Tariff Rate			稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations	
稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
0501			未加工之已淨或未淨人髮；人髮廢料	Human hair, unworked, whether or not washed or scoured; waste of human hair							
0501.00			未加工之已淨或未淨人髮；人髮廢料	Human hair, unworked whether or not washed or scoured; waste of human hair							
0501.00.10	00	2	未加工之已淨或未淨人髮	Human hair, unworked, whether or not washed or scoured	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
0501.00.20	00	0	人髮廢料	Human hair, waste	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
0502			豬鬃、豬毛；獾毛及其他製刷用毛；廢鬃、廢毛	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair							
0502.10			豬鬃、豬毛及其廢鬃、廢毛	Pigs', hogs' or boars' bristles and hair and waste thereof							
0502.10.10	00	9	豬鬃或豬毛	Pigs', hogs' and boars' bristles or hair	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		B01	
0502.10.20	00	7	豬鬃或豬毛之廢料	Pigs', hogs' and boars' bristle or hair, waste	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		B01	
0502.90			其他	Other							
0502.90.11	00	1	獾毛	Badger hair	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		B01	
0502.90.19	00	3	其他製刷用毛	Other brush making hair	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		B01	
0502.90.20	00	0	獾毛或其他製刷用毛之廢料	Badger hair and other brush making hair, waste	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		B01	
0504			動物腸、膀胱及胃（魚類者除外），整個或切開者均在內，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.							
0504.00			動物腸、膀胱及胃（魚類者除外），整個或切開者均在內，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.							
0504.00.11	00	8	豬腸衣	Casings of swine	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%	R	B01 F01 MW0	
0504.00.12	00	7	羊腸衣	Casings of sheep, lambs and goats	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		B01 F01 MW0	
0504.00.19	00	0	其他動物腸衣	Other casings of animals	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%		B01 F01 MW0	
0504.00.21			豬腸（包括大腸、小腸及直腸）及胃（肚），整個或切開者均在內，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Guts (including intestines and rectum) and stomachs of swine, whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked		15%	免稅Free (NZ,SG) 15% (PA,GT,NI,SV,HN)	310%			

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	11	3	豬腸（包括大腸、小腸及直腸），整個或切開者均在內，生鮮或冷藏	Guts (including intestines and rectum) of swine, whole and pieces thereof, fresh or chilled	KGM				G	B01 F01 MW0	
	12	2	豬腸（包括大腸、小腸及直腸），整個或切開者均在內，冷凍	Guts (including intestines and rectum) of swine, whole and pieces thereof, frozen	KGM				G	B01 F01 MW0	
	13	1	豬腸（包括大腸、小腸及直腸），整個或切開者均在內，鹹、浸鹹、乾或燻製	Guts (including intestines and rectum) of swine, whole and pieces thereof, salted, in brine, dried or smoked	KGM				G	B01 F01 MW0	
	21	1	豬胃（肚），整個或切開者均在內，生鮮或冷藏	Stomachs of swine, whole and pieces thereof, fresh or chilled	KGM				G	B01 F01 MW0	
	22	0	豬胃（肚），整個或切開者均在內，冷凍	Stomachs of swine, whole and pieces thereof, frozen	KGM				G	B01 F01 MW0	
	23	9	豬胃（肚），整個或切開者均在內，鹹、浸鹹、乾或燻製	Stomachs of swine, whole and pieces thereof, salted, in brine, dried or smoked	KGM				G	B01 F01 MW0	
0504.00.22	00	5	家禽之腸、膀胱及胃，整個或切開者均在內，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Guts, bladders and stomachs of poultry, whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	400%	G	B01 F01 MW0	
0504.00.23			牛腸、膀胱及胃(肚)，整個或切開者均在內，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Guts, bladders and stomachs of bovine animals, whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked		15%	免稅Free (NI,NZ,SG,PY) 15% (PA,GT,SV,HN)	30%			
	11	1	牛腸（包括大腸、小腸及直腸），整個或切開者均在內，生鮮或冷藏	Guts (including intestines and rectum) of bovine animals, whole and pieces thereof, fresh or chilled	KGM					B01 F01 MW0	
	12	0	牛腸（包括大腸、小腸及直腸），整個或切開者均在內，冷凍	Guts (including intestines and rectum) of bovine animals, whole and pieces thereof, frozen	KGM					B01 F01 MW0	
	13	9	牛腸（包括大腸、小腸及直腸），整個或切開者均在內，鹹、浸鹹、乾或燻製	Guts (including intestines and rectum) of bovine animals, whole and pieces thereof, salted, in brine, dried or smoked	KGM					B01 F01 MW0	
	21	9	牛胃（肚），整個或切開者均在內，生鮮或冷藏	Stomachs of bovine animals, whole and pieces thereof, fresh or chilled	KGM					B01 F01 MW0	
	22	8	牛胃（肚），整個或切開者均在內，冷凍	Stomachs of bovine animals, whole and pieces thereof, frozen	KGM					B01 F01 MW0	

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
	23	7	牛胃（肚），整個或切開者均在內，鹹、浸鹹、乾或燻製	Stomachs of bovine animals, whole and pieces thereof, salted, in brine, dried or smoked	KGM					B01 F01 MW0	
	31	7	牛膀胱，整個或切開者均在內，生鮮或冷藏	Bladders of bovine animals, whole and pieces thereof, fresh or chilled	KGM					B01 F01 MW0	
	32	6	牛膀胱，整個或切開者均在內，冷凍	Bladders of bovine animals, whole and pieces thereof, frozen	KGM					B01 F01 MW0	
	33	5	牛膀胱，整個或切開者均在內，鹹、浸鹹、乾或燻製	Bladders of bovine animals, whole and pieces thereof, salted, in brine, dried or smoked	KGM					B01 F01 MW0	
0504.00.29			豬膀胱；其他動物之腸、膀胱及胃（魚類者除外），整個或切開者均在內，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Bladders of swine, guts, bladders and stomachs of other animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked		15%	免稅Free (NZ,SG) 15% (PA,GT,NI,SV,HN)	30%			
	91	8	豬膀胱，整個或切開者均在內，生鮮或冷藏	Bladders of swine, whole and pieces thereof, fresh or chilled	KGM					B01 F01 MW0	
	92	7	豬膀胱，整個或切開者均在內，冷凍	Bladders of swine, whole and pieces thereof, frozen	KGM					B01 F01 MW0	
	93	6	豬膀胱，整個或切開者均在內，鹹、浸鹹、乾或燻製	Bladders of swine, whole and pieces thereof, salted, in brine, dried or smoked	KGM					B01 F01 MW0	
	99	0	其他動物之腸、膀胱及胃（魚類者除外），整個或切開者均在內，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製	Guts, bladders and stomachs of other animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	KGM					B01 F01 MW0	
0505			帶羽毛或羽絨之鳥皮及鳥之其他部分、羽毛暨其片段（不論已否修剪）及羽絨，僅經潔淨、消毒或保藏處理而未進一步加工者；及其粉末或廢料	Skins and other parts of birds, with their feathers or down, feather and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers							
0505.10			填充用之羽毛及羽絨	Feathers of a kind used for stuffing; down							
0505.10.00	00	8	填充用之羽毛及羽絨	Feathers of a kind used for stuffing; down	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		B01	
0505.90			其他	Other							

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0505.90.10	00	9	帶羽毛或羽絨之鳥皮及鳥之其他部分，僅經潔淨、消毒或保藏處理而未進一步加工者	Skins and other parts of birds, with their feathers or down, not further worked than cleaned, disinfected or treated for preservation	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
0505.90.20			羽粉及羽毛廢料	Powder and waste of feathers		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
	10	5	羽毛粉	Feathers powder	KGM					404 B01	
	20	3	羽毛廢料	Feathers waste	KGM					B01	
0505.90.30	00	5	非填充用之羽毛及羽絨	Feathers and down,not for stuffing	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		B01	
0506			未經加工之骨及角髓，但已去脂經簡單處理（未切成形）、經酸處理或除膠者；及其粉末與廢料	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products							
0506.10			經用酸處理之軟骨及骨	Ossein and bones treated with acid							
0506.10.00	00	7	經用酸處理之軟骨及骨	Ossein and bones treated with acid	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		B01	
0506.90			其他	Other							
0506.90.11	00	7	虎骨（包括中藥用）	Hu Ku (Tigris Os) (incl. for Chinese drugs)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%	R	502 B01	
0506.90.12	00	6	熊骨（包括中藥用）	Hsiung Ku (Ursi Os) (incl. for Chinese drugs)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%	R	502 B01	
0506.90.19			其他骨類	Other bones		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
	10	7	魚介類之骨（適合人類食用者列入第３章）	Fishery bones (bones suitable for human comsuption are classified under chapter 3)	KGM				R		
	20	5	豹骨（包括中藥用）	Bau ku (leopard os) (incl. for chinese drugs)	KGM				R	502 B01	
	90	0	其他骨類	Other bones	KGM				R	B01	
0506.90.20	00	6	角髓	Horn-cores	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%	R	B01	
0506.90.30	00	4	骨及角髓之粉末與廢料	Powder and waste of bones and horn-cores	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%	R	B01 F02	
0507			象牙，龜殼，鯨鬚及鯨鬚髮，獸角，鹿角，蹄，甲，爪，喙之未經加工者，或經簡單處理，但未切成形者；及其粉末與廢料	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these product							
0507.10			象牙；象牙粉末及廢料	Ivory; ivory powder and waste							

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0507.10.11	00	3	象牙，經簡單處理，未加工亦未切割成形	Ivory, unworked or simply prepared but not cut to shape	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	L* R	B01	
0507.10.12	00	2	火犀角（包括中藥用）	Rhinoceros horns, superior quality (incl. for Chinese drugs)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	502 B01	
0507.10.13	00	1	水犀角（包括中藥用）	Rhinoceros horns, inferior quality (incl. for Chinese drugs)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	502 B01	
0507.10.19	00	5	其他動物牙	Other animals teeth	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	B01	
0507.10.21	00	1	象牙粉	Ivory powder	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	L* R		
0507.10.22	00	0	犀角粉	Rhinoceros horns powder	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	502	
0507.10.29	00	3	其他動物牙粉	Other animals teeth powder	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R		
0507.10.31	00	9	象牙廢料	Ivory, waste	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	B01	
0507.10.32	00	8	犀角廢料	Rhinoceros horns, waste	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	502 B01	
0507.10.39	00	1	其他動物牙廢料	Other animal teeth powder, waste	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	B01	
0507.90			其他	Other							
0507.90.11	00	6	玳瑁殼（包括中藥用）	Dia Mou K'o (Eretmochelytis carapax) (incl. for Chinese drugs)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	L* R		
0507.90.12	00	5	鱉甲殼（包括中藥用）	Pieh Chia K'o (Amydae carapax) (incl. for Chinese drugs)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	513	
0507.90.13	00	4	龜殼，龜板（包括中藥用）	Tortoise shell, Terrapin plastron (incl. for Chinese drugs)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	L* R	502	
0507.90.14	00	3	龜爪	Tortoise claws	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%	R		
0507.90.15	00	2	龜鱗	Tortoise scales	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%	R		
0507.90.16	00	1	鯨鬚、鯨鬚髮	Whalebone, whalebone hair	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R		
0507.90.17	00	0	鯨鬚、鯨鬚髮廢料	Whalebone, whalebone hair, waste	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R		
0507.90.18	00	9	鹿角（包括中藥用）	Antlers (incl, for Chinese drugs)	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		513 B01 F02	
0507.90.19	00	8	乾鹿茸（包括中藥用）	Lu Jung (Cervi parvum cornu) (incl. for Chinese drugs)	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		502 B01 F02	
0507.90.20	00	5	其他鹿茸（包括中藥用）	Other deer velvet [Lu jung (cervi parvum cornu) (incl. for Chinese drugs)]	KGM	500%	免稅Free (NZ) 500% (PA,GT,NI,SV,HN,SG)	800%		B01 F02 MW0	

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0507.90.21	00	4	鹿角霜（包括中藥用）	Lu Chiao Shuang (Cornu cervi degelatimatum) (incl. for Chinese drugs)	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	12.5%		502	
0507.90.22	00	3	鹿角碎（包括中藥用）	Lu Chiao Ts'uei (Cervi cornus fragmenta) (incl. for Chinese drugs)	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		502 B01	
0507.90.23	00	2	牛角	Buffalo and cow horns	KGM	免稅Free	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	B01 MW0	
0507.90.24	00	1	羚羊角（包括中藥用）	Antelope horns (incl. for Chinese drugs)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	513 B01	
0507.90.25	00	0	山羊角（包括中藥用）	Goat horns (incl. for Chinese drugs)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	B01	
0507.90.26	00	9	穿山甲片（包括中藥用）	Chuan Shan Chia (Manidis squama) (incl. for Chinese drugs)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	501	
0507.90.27	00	8	鱷魚鱗	Crocodile scales	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%	R		
0507.90.31	00	2	鹿角粉（包括中藥用）	Antlers powder (incl. for Chinese drug)	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	12.5%		502	
0507.90.32	00	1	羚羊角粉（包括中藥用）	Antelope horn powder (incl. for Chinese drugs)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	502	
0507.90.91	00	9	其他動物角、蹄、甲、爪、喙（包括中藥用）	Other animal horns, hooves, nails, claws and beaks (incl. for Chinese drugs)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	513 B01	
0507.90.92	00	8	其他動物角、蹄、甲、爪、喙之粉（包括中藥用）	Other animal horn, hooves, nails, claws and beaks, powder (incl. for Chinese drugs)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	513 B01	
0507.90.93	00	7	其他動物角、蹄、甲、爪、喙之廢料（包括中藥用）	Other animal horn, hooves, nails, claws and beaks, waste (incl. for Chinese drugs)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	513 B01	
0508			珊瑚或類似物質，未經加工，或經簡單處理但未另行加工者；軟體水產動物，甲殼類或棘皮動物之介殼和墨魚骨，未經加工或經簡單處理但未切成形者，粉及其廢料	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof							
0508.00			珊瑚或類似物質，未經加工，或經簡單處理但未另行加工者；軟體水產動物，甲殼類或棘皮動物之介殼和墨魚骨，未經加工或經簡單處理但未切成形者，粉及其廢料	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof							
0508.00.11			珊瑚及其類似物質	Coral and similar material		3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	3%			

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	10 2	寶石紅珊瑚科原料	Precious red coral (Family Coralliidae)materials	KGM				L* R		
	90 5	其他珊瑚及其類似物質	Other coral and similar material	KGM				L* R		
0508.00.12		珊瑚及其類似物質之粉及其廢料（包括中藥用）	Powder and waste of coral and similar material (incl. for Chinese drugs)		3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	3%			
	10 1	寶石紅珊瑚科原料之粉及其廢料（包括中藥用）	Powder and waste of precious red coral (Family Coralliidae)materials(incl. for Chinese drugs)	KGM				L* R		
	90 4	其他珊瑚及其類似物質之粉及其廢料（包括中藥用）	Other powder and waste of coral and similar material (incl. for Chinese drugs)	KGM				L* R		
0508.00.20	00 3	軟體水產動物，甲殼類或棘皮動物之介殼和墨魚骨，未經加工或經簡單處理但未切成形者	Shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	513 F02	
0508.00.30	00 1	介殼粉	Shell meal	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	513 F02	
0508.00.40	00 9	介殼廢料	Shell waste	KGM	免稅Free	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	2.5%	R		
0510		龍涎香、海狸香、麝狸香及麝香；斑蝥；膽汁（乾鮮在內）；分泌腺及其他動物產品之鮮、冷藏、冷凍或暫時保存供製藥之用者	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved							
0510.00		龍涎香、海狸香、麝狸香及麝香；斑蝥；膽汁（乾鮮在內）；分泌腺及其他動物產品之鮮、冷藏、冷凍或暫時保存供製藥之用者	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved							
0510.00.11	00 0	龍涎香	Ambergris	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%	R	502	
0510.00.12	00 9	海狸香	Castoreum	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%	R		
0510.00.13	00 8	麝狸香	Civet	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%	R		
0510.00.14	00 7	麝香粒（包括中藥用）	Musk of granules (incl. for Chinese drugs)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	501	
0510.00.15	00 6	麝香枝（包括中藥用）	Musk of powder in bottle (1 gm.) (incl. for Chinese drugs)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%	R	501	
0510.00.16	00 5	黃藥（牛黃、猴棗在內）（包括中藥用）	Bezoar (incl. cow bezoar and monkey bezoar) (incl. for Chinese drugs)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		502 B01	

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0510.00.21	00	8	全蠍	Chen Hsieh (Bathus)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		502	
0510.00.22	00	7	九香蟲	Chiu Hsiang Chung (Coridius)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		502	
0510.00.23	00	6	五穀蟲（蛆）	Wu Ko Chung (Chrysomyiae Larva)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		502	
0510.00.29	00	0	其他節肢動物類藥材	Other arthropoda drugs	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		502	
0510.00.31	00	6	水蛭	Shui Chih (Hirudo)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		502	
0510.00.32	00	5	地龍（地龍干）	Ti Lung (Lumbricus)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		502	
0510.00.33	00	4	中藥用珍珠	Pearls for medical use	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		502	
0510.00.34	00	3	中藥用珍珠碎或珍珠末	Pearls crushed or powder, for medical use	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		502	
0510.00.39	00	8	其他無脊椎動物類藥材	Other invertebrates drugs	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		502	
0510.00.44	00	1	熊膽	Hsiung Tan (Ursi Fel)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		B01	
0510.00.49	00	6	其他脊椎動物類藥材	Other vertebrates drugs	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		502 B01	
0511			未列名動物產品；第一章或第三章所列不適於人類食用之死動物	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption							
0511.10			牛精液	Bovine semen							
0511.10.00	00	0	牛精液	Bovine semen	DOS KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		401 B01 MW0	441
			－其他：	-Other:							
0511.91			魚或甲殼類，軟體類水產動物或其他水產無脊椎動物產品；第三章所列死動物	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3							
0511.91.10			孵化用魚卵	Spawn, fish, fertile		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	11	7	孵化用虹鱒卵	Spawn, rainbow trout, fertile	KGM					B01	
	19	9	其他淡水孵化用魚卵	Other spawn, freshwater fishes, fertile	KGM					B01	
	30	4	鹹水孵化用魚卵	spawn, seawater, fertile	KGM					B01	
0511.91.20	00	8	魚廢料	Fish waste	KGM	9%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F02	
0511.91.91	00	2	蝦卵	Spawn, shrimp	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	3%			

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0511.91.99			其他魚或甲殼類，軟體類水產動物或其他水產無脊椎動物產品；第三章所列死動物	Other products of crustaceans, molluscs or other aquatic invertebrates;dead animals of Chapter 3		12%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
	10	2	石斑魚用餌料之冷凍鯖屬魚及冷凍鯵魚（大西洋竹筴魚及烏鰂除外）	Mackerel and carangidae fishes (other than Atlantic blue fish and Parastromateus niger), frozen, for grouper feeding	KGM					442	
	90	5	其他魚或甲殼類，軟體類水產動物或其他水產無脊椎動物產品；第三章所列死動物	Other products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	KGM						
0511.99			其他	Other							
0511.99.10	00	2	蠶卵，蠶砂	Eggs, silkworm and silkworm dung	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01	
0511.99.20	00	0	皮屑及皮廢料	Parings and waste of raw mides or skins	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		551	531
0511.99.30	00	8	供飼養魚類用之蠶蛹	Chrysalis of silkworm for feeding fish	KGM	4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		B01	
0511.99.40	00	6	馬鬃、馬尾毛或馬鬃廢料，不論是否有夾層支持物在內	Horsehair,horse tail hair and horsehair waste, whether or not put up as a layer with or without supporting material	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01	
0511.99.50	00	3	牛族動物毛、毛廢料，不論是否有夾層支持物在內	Bovine animal hair and Bovine animal hair waste, whether or not put up as a layer with or without supporting material	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01 MW0	
0511.99.60	00	1	動物性天然海棉	Natural sponges of animal origin	KGM	9%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%			
0511.99.91			其他動物精液	Other animal semen		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	2	人類精液	Human semen	DOS KGM					501 MW0	524
	20	0	種畜禽精液	Semen for livestock and poultry breeding	DOS KGM					401 B01 MW0	441
	90	5	其他動物精液	Other animal semen	DOS KGM					B01 MW0	
0511.99.92			動物胚胎	Animal embryo		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	1	人類胚胎	Human embryos	KGM					501 MW0	524
	20	9	種畜禽胚胎	Embryos for livestock and poultry breeding	KGM					401 B01 MW0	441
	90	4	其他動物胚胎	Other animal embryos	KGM					B01 MW0	
0511.99.99			其他動物產品；第一章所列不適於人類食用之死動物	Other animal products; dead animals of Chapter 1, unfit for human consumption		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			

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	21	1	殭蠶（包括中藥用）	Silkworm (incl. for Chinese drugs)	KGM					502	
	23	9	蟲餌（釣魚用）	Worm baits (for fishing)	KGM					B01	
	24	8	蟲餌（熱帶魚飼餌）	Worm baits (for tropical fish feeding)	KGM					B01	
	31	9	蝴蝶，供標本用	Butterflies, for art works	KGM					B01	
	39	1	未列名昆蟲類，供標本用	Insects, n.e.s.,for art works	KGM					B01	
	40	8	種畜禽卵子	Ovum for livestock and poultry breeding	KGM					401 B01 MW0	441
	90	7	其他動物產品，第一章所列不適於人類食用之死動物	Other animal products;dead animals of Chapter 1, unfit for human consumption	KGM					B01	

第２類

植物產品

類註：

一、 本類「團粒」一詞係指產品經凝聚係由直接壓縮或由加入重量未超過3%之黏合劑而成。

SECTION II

VEGETABLE PRODUCTS

Section Notes.

1.- In this Section the term “ pellets ” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

第６章

活樹及其他植物；球莖、根及類似品；切花及裝飾用葉

章註：

一、 除須符合第0601節第二部份規定外，本章僅係指通常由苗圃或花店供應作種植或裝飾用之各種活樹及活植物（包括植物苗）；但不包括馬鈴薯、洋蔥、分蔥、蒜頭（大蒜）及其他第7章之產品。

二、 列入第0603或0604節之貨品應包括全部或部分，以該貨物所製成之花束、花籃、花圈或類似品、不論是否有其他材料所製成之附件。但不包括歸列第9701節之美術拼貼或類似之裝飾板。

CHAPTER 6

LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

Chapter Notes.

1.- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

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0601		鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，在休眠中、生長中、或開花中；菊苣及根，不包括第１２１２節之根	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12							
0601.10		鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，休眠中者	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, dormant							
0601.10.00		鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，休眠中者	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, dormant		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
	10 9	一葉蘭球莖，休眠中者	Pleione Corms, dormant	KGM					B01	
	20 7	鬱金香鱗莖，休眠中者	Tulip bulbs, dormant	KGM					B01	
	30 5	水仙鱗莖，休眠中者	Narcissus bulbs, dormant	KGM					B01	
	40 3	葉蘭匍匐莖，休眠中者	Microstylis arianenis hayata rhizomes, dormant	KGM					B01	
	50 0	黃根節蘭，休眠中者	Calanthe striata R. BR. VAR, dormant	KGM					B01 MW0	
	61 7	唐菖蒲球莖，休眠中者	Gladiolus corms, dormant	KGM					B01 MW0	
	62 6	百合鱗莖，休眠中者	Lily bulbs, dormant	KGM					B01 MW0	
	63 5	風信子鱗莖，休眠中者	Hyacinth bulbs, dormant	KGM					B01	
	64 4	海芋塊莖，休眠中者	Calla tubers, dormant	KGM					B01 MW0	
	65 3	金花石蒜鱗莖，休眠中者	Golden spider bulbs, dormant	KGM					B01 MW0	
	66 2	晚香玉鱗莖，休眠中者	Tuberosa bulbs, dormant	KGM					B01 MW0	
	67 1	孤挺花鱗莖，休眠中者	Hippeastrum bulbs, dormant	KGM					B01 MW0	
	90 2	其他鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，休眠中者	Other blubs, tubers, tuberous roots, corms, crowns, and rhizomes, dormant	KGM					B01 MW0	
0601.20		鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，生長中或開花中；菊苣及根	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in growth or in flower; chicory plants and roots							
0601.20.10		鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，生長中	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in growth		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
	10 5	一葉蘭球莖，生長中者	Pleione corms, in growth	KGM					B01 MW0	

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	20	3	鬱金香鱗莖，生長中者	Tulip bulbs, in growth	KGM					B01	
	30	1	水仙鱗莖，生長中者	Narcissus bulbs, in growth	KGM					B01	
	40	9	葉蘭匍匐莖，生長中者	Microstylis arianensis hayata rhizomes, in growth	KGM					B01	
	50	6	黃根節蘭，生長中者	Calanthe striate R. BR. VAR, in growth	KGM					B01	
	61	3	唐菖蒲球莖，生長中者	Gladiolus corms, in growth	KGM					B01 MW0	
	62	2	百合鱗莖，生長中者	Lily bulbs, in growth	KGM					B01 MW0	
	63	1	風信子鱗莖，生長中者	Hyacinth bulbs, in growth	KGM					B01	
	64	0	海芋塊莖，生長中者	Calla tubers, in growth	KGM					B01 MW0	
	65	9	金花石蒜鱗莖，生長中者	Golden spider bulbs, in growth	KGM					B01 MW0	
	66	8	晚香玉鱗莖，生長中者	Tuberosa bulbs, in growth	KGM					B01 MW0	
	67	7	孤挺花鱗莖，生長中者	Hippeastrum bulbs, in growth	KGM					B01 MW0	
	68	6	鳳梨冠芽，生長中者	Pineapple crowns, in growth	KGM					B01 MW0	441
	70	2	香蕉，球莖	Banana, corms	KGM					B01 MW0	441
	90	8	其他鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，生長中	Other bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in growth	KGM					B01 MW0	
0601.20.20			鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，開花中	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in flower		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%			
	10	3	一葉蘭球莖，開花中者	Pleione corms, in flower	PCE KGM					B01 MW0	
	20	1	鬱金香鱗莖，開花中者	Tulip bulbs, in flower	PCE KGM					B01	
	30	9	水仙鱗莖，開花中者	Narcissus bulbs, in flower	PCE KGM					B01	
	40	7	葉蘭匍匐莖，開花中者	Microstylis arianensis hayata rhizomes, in flower	PCE KGM					B01	
	50	4	黃根節蘭，開花中者	Calanthe striate R. BR. VAR, in flower	PCE KGM					B01	
	61	1	唐菖蒲球莖，開花中者	Gladiolus corms, in flower	PCE KGM					B01 MW0	
	62	0	百合鱗莖，開花中者	Lily bulbs, in flower	PCE KGM					B01 MW0	
	63	9	風信子鱗莖，開花中者	Hyacinth bulbs, in flower	PCE KGM					B01	

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	64	8	海芋塊莖，開花中者	Calla tubers, in flower	PCE KGM					B01 MW0	
	65	7	金花石蒜鱗莖，開花中者	Golden spider bulbs, in flower	PCE KGM					B01 MW0	
	66	6	晚香玉鱗莖，開花中者	Tuberosa bulbs, in flower	PCE KGM					B01 MW0	
	67	5	孤挺花鱗莖，開花中者	Hippeastrum bulbs, in flower	PCE KGM					B01 MW0	
	90	6	其他鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，開花中	Other bulbs, tubers, tuberous roots, corms, crowns, and rhizomers, in flower	PCE KGM					B01 MW0	
0601.20.30	00	3	菊苣及根	Chicory plants and roots	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01	
0602			其他活植物（包括根），插穗及裔芽；菇類菌種	Other live plants (including their roots) cuttings and slips; mushroom spawn							
0602.10			未長根插穗及裔芽	Unrooted cuttings and slips							
0602.10.10	00	8	梨，未長根插穗及裔芽	Pear, unrooted cuttings and slips	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01 MW0	
0602.10.90			其他未長根插穗及裔芽	Other unrooted cuttings and slips		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%			
	10	9	香蕉，吸芽	Banana, suckers	KGM					B01 MW0	441
	20	7	甘蔗，未長根插穗	Sugar-cane, unrooted cuttings	KGM					B01 MW0	
	30	5	茶樹枝條	Tea tree branch	KGM					B01 MW0	441
	40	3	番石榴枝條	Guava branch	KGM					B01 MW0	441
	51	9	番荔枝枝條	Sweet sop (Annona squamosa L.) branch	KGM					B01 MW0	441
	52	8	鳳梨釋迦枝條	Atemoya (Annona squamosa Annona cherimola hybrids.) branch	KGM					B01 MW0	441
	53	7	紅龍果枝條	Dragon Fruit branch	KGM					B01 MW0	441
	54	6	芒果枝條	Mango branch	KGM					B01 MW0	441
	55	5	棗枝條	Jujube branch	KGM					B01 MW0	441
	56	4	蓮霧枝條	Wax apple branch	KGM					B01 MW0	441
	57	3	楊桃枝條	Carambola (starfruit) branch	KGM					B01 MW0	441
	58	2	荔枝枝條	Lychee branch	KGM					B01 MW0	441
	59	1	鳳梨，吸芽或裔芽	Pineapple, suckers or slips	KGM					B01 MW0	441
	90	2	其他未長根插穗及裔芽	Other unrooted cuttings and slips	KGM					B01 MW0	

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0602.20			食用果實及堅果之樹，灌木及矮叢樹，已否接枝均在內	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts							
0602.20.00			食用果實及堅果之樹，灌木及矮叢樹，已否接枝均在內	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		17%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%			
	11	5	杏樹，已否接枝均在內	Apricot tree, grafted or not	KGM					B01	
	12	4	櫻桃樹，已否接枝均在內	Cherry tree, grafted or not	KGM					B01	
	13	3	栗樹，已否接枝均在內	Chestnut tree, grafted or not	KGM					B01	
	14	2	李樹，已否接枝均在內	Plum tree, grafted or not	KGM					B01 MW0	
	15	1	胡桃樹，已否接枝均在內	Walnut tree, grafted or not	KGM					B01	
	16	0	柿樹，已否接枝均在內	Persimmon tree, grafted or not	KGM					B01 MW0	
	17	9	棗樹，已否接枝均在內	Jujube tree, grafted or not	KGM					B01 MW0	441
	18	8	蘋果樹，已否接枝均在內	Apple tree, grafted or not	KGM					B01 MW0	
	21	3	桃樹，已否接枝均在內	Peach tree, grafted or not	KGM					B01 MW0	
	22	2	梨樹，已否接枝均在內	Pear tree, grafted or not	KGM					B01 MW0	
	23	1	椰子樹，已否接枝均在內	Coconut tree, grafted or not	KGM					B01 MW0	
	24	0	枇杷樹，已否接枝均在內	Loquat tree, grafted or not	KGM					B01 MW0	
	25	9	檸檬樹，已否接枝均在內	Lemon tree, grafted or not	KGM					B01 MW0	
	26	8	葡萄樹，已否接枝均在內	Grape inie, grafted or not	KGM					B01 MW0	
	27	7	番石榴樹，已否接枝均在內	Guavas tree, grafted or not	KGM					B01 MW0	441
	28	6	番荔枝樹，已否接枝均在內	Sweet sop (Annona squamosa L.) tree, grafted or not	KGM					B01 MW0	441
	29	5	鳳梨釋迦樹，已否接枝均在內	Atemoya (Annona squamosa Annona cherimola hybrids.) tree, grafted or not	KGM					B01 MW0	441
	30	2	香蕉，組織培養苗	Banana, tissue culture seedling	KGM					B01 MW0	441

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	41	9	紅龍果樹，已否接枝均在內	Dragon Fruit tree, grafted or not	KGM					B01 MW0	441
	42	8	芒果樹，已否接枝均在內	Mango tree, grafted or not	KGM					B01 MW0	441
	43	7	蓮霧樹，已否接枝均在內	Wax apple tree, grafted or not	KGM					B01 MW0	441
	44	6	楊桃樹，已否接枝均在內	Carambola (starfruit) tree, grafted or not	KGM					B01 MW0	441
	45	5	荔枝樹，已否接枝均在內	Lychee tree, grafted or not	KGM					B01 MW0	441
	46	4	鳳梨植株（苗）	Pineapple plant (seedling)	KGM					B01 MW0	441
	90	9	其他食用果樹及堅果之樹、灌木及矮樹叢，已否接枝均在內	Other edible fruit or nut trees, shrubs and bushes, grafted or not	KGM					B01 MW0	
0602.30			山杜鵑及杜鵑，已否接枝均在內	Rhododendrons and azaleas, grafted or not							
0602.30.00	00	6	山杜鵑及杜鵑，已否接枝均在內	Rhododendrons and azaleas, grafted or not	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		B01	
0602.40			玫瑰，已否接枝均在內	Rose, grafted or not							
0602.40.00	00	4	玫瑰，已否接枝均在內	Rose, grafted or not	KGM	17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		B01 MW0	
0602.90			其他	Other							
0602.90.10			菇類菌種	Mushroom spawn		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	9	含有毒品成分之菇類菌種（其成分係指行政院依「毒品危害防制條例」第二條第三項公告之各級毒品）	Mushroom spawn, containing narcotics (the composition of which is as set forth in article 2.3 of Executive Yuan "Statute for Narcotics Hazard Control")	KGM					111 B01	111 S01 S03
	90	2	其他菇類菌種	Other mushroom spawn	KGM					B01 MP1	441
0602.90.91			其他活植物苗	Other plant seedlings		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	1	茶苗	Tea seedling	KGM					B01 MW0	441
	21	8	胡蘆竹苗	Bamboo planting stock with ball-shaped intermade	KGM					B01 MW0	
	29	0	其他竹苗	Other bamboo planting stock	KGM					B01	441
	30	7	蘭科植物瓶苗	Flasked culture orchid seedling	KGM					B01 MW0	
	41	4	蝴蝶蘭苗	Phalaenopsis seedling	KGM					B01 MW0	
	42	3	石斛蘭苗	Dendrobium seedling	KGM					B01 MW0	
	43	2	文心蘭苗	Oncidium seedling	KGM					B01 MW0	

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	44	1	東洋蘭苗	Cymbidium hybridum hort seedling	KGM					B01 MW0	
	45	0	國蘭苗	Other cymbidium seedling	KGM					B01 MW0	
	46	9	仙履蘭苗	Lady slipper orchid seedling	KGM					B01	
	47	8	嘉德麗雅蘭苗	Cattleya seedling	KGM					B01 MW0	
	49	6	其他蘭科植物苗	Other orchid seedling	KGM					B01 MW0	
	51	1	馬拉巴栗苗	Pachira seedling	KGM					B01 MW0	
	52	0	蘇鐵苗	Sago cycad seedling	KGM					B01 MW0	
	53	9	巴西鐵樹苗	Fragrant dracaena seedling	KGM					B01 MW0	
	54	8	袖珍椰子苗	Chamaedorea seedling	KGM					B01 MW0	
	55	7	白鶴芋苗	Zantedeschia seedling	KGM					B01 MW0	
	56	6	粗肋草苗	Aglaonema seedling	KGM					B01 MW0	
	57	5	蔓綠絨苗	Philodendron seedling	KGM					B01 MW0	
	58	4	黛粉葉苗	Dieffonbachia seedling	KGM					B01 MW0	
	61	9	火鶴苗	Anthurium seedling	KGM					B01 MW0	
	70	8	甘蔗，組織培養苗	Sugar-cane, tissue culture seedling	KGM					B01 MW0	
	90	4	其他活植物苗	Other plant seedling	KGM					B01 MW0	
0602.90.99			其他活植物	Other live plants		24%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%			
	11	2	蝴蝶蘭	Phalaenopsis, live	KGM					B01 MW0	
	12	1	石斛蘭	Dendrobium, live	KGM					B01 MW0	
	13	0	文心蘭	Oncidium, live	KGM					B01 MW0	
	14	9	東洋蘭	Cymbidium hybridum hort, live	KGM					B01 MW0	
	15	8	國蘭	Other cymbidium, live	KGM					B01 MW0	
	16	7	仙履蘭	Lady slipper orchid, live	KGM					B01	
	17	6	嘉德麗雅蘭	Cattleya,live	KGM					B01 MW0	
	19	4	其他蘭科植物	Other orchid, live	KGM					B01 MW0	
	21	0	馬拉巴栗	Pachira, live	KGM					B01 MW0	
	22	9	蘇鐵	Sago cycad, live	KGM					B01 MW0	
	23	8	巴西鐵樹	Fragrant dracaena, live	KGM					B01 MW0	
	24	7	袖珍椰子	Chamaedorea, live	KGM					B01 MW0	
	25	6	白鶴芋	Zantedeschia, live	KGM					B01 MW0	

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	26	5	粗肋草	Aglaonema, live	KGM					B01 MW0	
	27	4	蔓綠絨	Philodendron, live	KGM					B01 MW0	
	28	3	黛粉葉	Dieffonbachia, live	KGM					B01 MW0	
	31	8	火鶴	Anthurium, live	KGM					B01 MW0	
	90	6	其他活植物	Other live plants	KGM					B01 MW0	
0603			花束用或裝飾用之切花及花蕾，鮮、乾、染色、漂白、塗裝或其他方式處理者	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared							
			－鮮：	Fresh							
0603.11			玫瑰	Roses							
0603.11.00	00	8	玫瑰，鮮	Roses,fresh	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 F02 MW0	
0603.12			康乃馨	Carnations							
0603.12.00	00	7	康乃馨，鮮	Carnations,fresh	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 MW0	
0603.13			蘭花	Orchids							
0603.13.00			蘭花，鮮	Orchids,fresh		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%			
	10	4	文心蘭，鮮	Oncidium, fresh	KGM					B01 MW0	
	20	2	蝴蝶蘭，鮮	Phalaenopsis, fresh	KGM					B01 MW0	
	30	0	石斛蘭，鮮	Dendrobium, fresh	KGM					B01 MW0	
	40	8	東洋蘭，鮮	Cymbidium hybridum hort, fresh	KGM					B01 MW0	
	50	5	仙履蘭，鮮	Lady slipper orchid, fresh	KGM					B01 MW0	
	60	3	嘉德麗雅蘭，鮮	Cattleya, fresh	KGM					B01 MW0	
	90	7	其他蘭花，鮮	Other orchid, fresh	KGM					B01 MW0	
0603.14			菊花	Chrysanthemums							
0603.14.00	00	5	菊花，鮮	Chrysanthemums,fresh	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 F02 MW0	
0603.15			百合（百合屬）	Lilies (Lilium spp.)							
0603.15.00	00	4	百合，鮮	Lilies, fresh	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 MW0	
0603.19			其他	Other							
0603.19.10	00	8	鴉片罌粟花，鮮	Opium poppier, fresh	KGM	22%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		522 B01	522

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0603.19.90			其他花束用或裝飾用之切花及花蕾，鮮	Other cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%			
	11	8	唐菖蒲，鮮	Gladiolus, fresh	KGM					B01 MW0	
	12	7	火鶴花，鮮	Anthurium, fresh	KGM					B01 MW0	
	14	5	海芋，鮮	Calla, fresh	KGM					B01 MW0	
	15	4	金花石蒜，鮮	Golden spider, fresh	KGM					B01 MW0	
	16	3	洋桔梗，鮮	Lisianthus, fresh	KGM					B01 MW0	
	17	2	晚香玉，鮮	Tuberosa, fresh	KGM					B01 MW0	
	18	1	鬱金香，鮮	Tulip, fresh	KGM					B01 MW0	
	90	2	其他花束用或裝飾用之切花及花蕾，鮮	Other cut flower and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh	KGM					B01 F02 MW0	
0603.90			其他	Other							
0603.90.10	00	0	鴉片罌粟花，乾製或經其他處理	Opium poppier, dried or otherwise prepared	KGM	22%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		522 B01	522
0603.90.90	00	3	其他花束用或裝飾用之切花及花蕾，乾、染色、漂白，塗裝或用其他方式處理者	Other cut flower and flower buds of a kind suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared	KGM	18%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%			
0604			花束用或裝飾用之各種植物之枝葉及其他部分（花朵及花蕾除外）、苔蘚蘚、地衣及草，不論鮮、乾、染色、漂白，塗裝或用其他方式處理者	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared							
0604.20			鮮	Fresh							
0604.20.11	00	3	水苔，鮮	Sphagnum moss, fresh	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01	
0604.20.19	00	5	其他苔蘚蘚及地衣，鮮	Other mosses and lichens, fresh	KGM	17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		B01	
0604.20.20	00	2	聖誕樹，針葉樹類	Christmas trees (coniferous), fresh	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 MW0	
0604.20.30	00	0	花束用或裝飾用之各種植物之枝葉及其他部分，花朵及花蕾除外，鮮	Foliage, branches and other parts of plants, without flowers or flower buds, being goods of a kind suitable for bouquets or ornamental purposes, fresh	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		B01 MW0	
0604.20.41	00	7	韓國草皮，鮮	Mascareen grass, fresh	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		B01 MW0	

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0604.20.49	00	9	其他觀賞用草皮，鮮	Other ornamental grass, fresh	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		B01 MW0	
0604.90			其他	Other							
0604.90.11	00	8	其他水苔	Other sphagnum moss	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01	
0604.90.19	00	0	其他苔蘚及地衣	Other mosses and lichens	KGM	17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		B01	
0604.90.90	00	2	其他花束用或裝飾用之各種植物之枝葉及其他部份，花朵及花蕾除外，乾、染色、漂白、塗裝或用其他方式處理者	Other foliage, branches and other parts of plants, without flowers or flower buds, being goods of a kind suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		B01	

第７章

食用蔬菜及部分根菜與塊莖菜類

章註：

一、 本章不包括第1214節所列芻秣產品。

二、 第0709、0710、0711及0712節內所稱「蔬菜」包括食用磨菇、松露、橄欖、續隨子、葫蘆、南瓜、茄子、甜玉米、蕃椒類或甜椒類果實、茴香、芫荽菜、蛇床子、茵陳蒿、水芹及香薄荷（歐亞產芳香薄荷）。

三、 除了以下所列之外，第0712節包括從第0701至0711節所含全部乾蔬菜：

（甲）去殼之乾豆類蔬菜（第0713節）；

（乙）第1102至1104節各式甜玉米；

（丙）馬鈴薯粉、細粒、細粉、細片、顆粒及團粒（第1105節）；

（丁）第0713節之乾豆類蔬菜之粉、細粒及細粉（第1106節）。

四、 本章不包括乾、壓或磨碎之蕃椒類或甜椒類（第0904節）。

五、 第0711節適用於使用前僅為在運輸或貯藏過程中確保品質所進行暫時保藏處理（例如，使用二氧化硫氣體、鹽水、硫磺水或其他保藏用溶液），但不適合直接食用之蔬菜。

增註：

一、 為應付因颱風或豪雨等不可抗力之災害，致蔬菜供應短缺，而有緊急進口以調節國內供需之必要時，於行政院農業委員會會商財政部、經濟部後函請財政部公告之一定期間內，輸入稅則第0702節至0709節（稅則號別第07031010、07032010、07032090及07061000等4款除外）之貨品，按原稅率減半徵稅。

二、 輸入稅則第07032010號之蒜球，經行政院農業委員會證明確供種植用者免稅。

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Chapter Notes.

1.- This Chapter does not cover forage products of heading 12.14.

2.- In headings 07.09, 07.10, 07.11 and 07.12 the word " vegetables " includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (Zea mays var. saccharata), fruits of the genus Capsicum or of the genus Pimenta, fennel, parsley, chervil, tarragon, cress and sweet marjoram (Majorana hortensis or Origanum majorana).

3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :

(a) dried leguminous vegetables, shelled (heading 07.13);

(b) sweet corn in the forms specified in headings 11.02 to 11.04;

(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);

(d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).

4.- However, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta are excluded from this Chapter (heading 09.04).

5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

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 headings 0702 to 0709 (other than divisions 0703.10.10, 0703.20.10, 0703.20.90 and 0706.10.00) shall be half exempted if imported within a certain period of time publicly notified by the Ministry of Finance.

2.- Imported garlic bulb under division 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.

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0701			馬鈴薯，生鮮或冷藏	Potatoes, fresh or chilled							
0701.10			種薯	Seed							
0701.10.00	00	0	種薯	Seed	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		B01 MW0	
0701.90			其他	Other							
0701.90.00	00	3	馬鈴薯（種薯除外），生鮮或冷藏	Potatoes (other than seed), fresh or chilled	KGM	15%	免稅Free (NI,NZ,SG) 15% (PA,GT,SV,HN)	25%		B01 F01 MW0	
0702			番茄，生鮮或冷藏	Tomatoes, fresh or chilled							
0702.00			番茄，生鮮或冷藏	Tomatoes, fresh or chilled							
0702.00.00	00	1	番茄，生鮮或冷藏	Tomatoes, fresh or chilled	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%		B01 F01 MW0	
0703			洋蔥、分蔥、大蒜、韮蔥及其他蔥屬蔬菜，生鮮或冷藏	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled							
0703.10			洋蔥及分蔥	Onions and shallots							
0703.10.10	00	6	洋蔥，生鮮或冷藏	Onions, fresh or chilled	KGM	25%	免稅Free (GT,NI,SV,HN,NZ, SG) 25% (PA)	42.5%		B01 F01 MW0	
0703.10.20	00	4	分蔥，生鮮或冷藏	Shallots, fresh or chilled	KGM	20%	免稅Free (GT,NI,SV,HN,NZ, SG) 20% (PA)	40%		465 B01 F01 MW0	
0703.20			大蒜	Garlic							
0703.20.10	00	4	種植用蒜球	Garlic bulb for planting	KGM	新臺幣27元/公斤 NT$27/KGM	新臺幣27元/公斤 NT$27/KGM (PA,GT,NI,SV,HN, SG) 免稅Free (NZ)	新臺幣32元/公斤 NT$32/KGM	G	114 465 B01 MW0	
0703.20.90	00	7	其他大蒜，生鮮或冷藏	Other garlic, fresh or chilled	KGM	新臺幣27元/公斤 NT$27/KGM	新臺幣27元/公斤 NT$27/KGM (PA,GT,NI,SV,HN, SG) 免稅Free (NZ)	新臺幣32元/公斤 NT$32/KGM	G	114 465 B01 F01 MW0	
0703.90			韮蔥及其他蔥屬蔬菜	Leeks and other alliaceous vegetables							
0703.90.00	00	1	韮蔥及其他蔥屬蔬菜，生鮮或冷藏	Leeks and other alliaceous vegetables, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,SZ)	40%		B01 F01 MW0	
0704			白菜類、花椰菜、球莖甘藍、無頭甘藍及類似可供食用蕓苔屬蔬菜，生鮮或冷藏	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled							
0704.10			花椰菜及青花菜	Cauliflowers and broccoli							
0704.10.00	00	7	花椰菜及青花菜，生鮮或冷藏	Cauliflowers and broccoli, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	36%		465 B01 F01 MW0	
0704.20			抱子甘藍	Brussels sprouts							
0704.20.00	00	5	抱子甘藍，生鮮或冷藏	Brussels sprouts, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		B01 F01 MW0	

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0704.90			其他	Other							
0704.90.10	00	8	白菜，生鮮或冷藏	Chinese cabbage or PE-TSAI (Pak Choi), fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	
0704.90.90			球莖甘藍、無頭甘藍及類似可供食用蕓苔屬蔬菜，生鮮或冷藏	Kohlrabi, kale and similar edible brassica, fresh or chilled		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	32.5%			
	11	8	基因改造油菜，生鮮或冷藏	Genetically modified Colza (Brassica napus), fresh or chilled	KGM					B01 F01 MW0	
	12	7	非基因改造油菜，生鮮或冷藏	Non-genetically modified Colza, fresh or chilled	KGM					B01 F01 MW0	
	90	2	其他球莖甘藍、無頭甘藍及類似可供食用蕓苔屬蔬菜，生鮮或冷藏	Other Kohlrabi, kale and similar edible brassica, fresh or chilled	KGM					465 B01 F01 MW0	
0705			萵苣及菊苣，生鮮或冷藏	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled							
			－萵苣：	-Lettuce:							
0705.11			結球萵苣	Cabbage lettuce (head lettuce)							
0705.11.00	00	5	結球萵苣，生鮮或冷藏	Cabbage lettuce (head lettuce), fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	27%		B01 F01 MW0	
0705.19			其他	Other							
0705.19.00	00	7	其他萵苣，生鮮或冷藏	Other lettuce, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		B01 F01 MW0	
			－野苦苣：	-Chicory:							
0705.21			野苦苣	Witloof chicory (Cichorium intybus var. foliosum)							
0705.21.00	00	3	野苦苣，生鮮或冷藏	Witloof chicory (Cichorium intybus var. foliosum), fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01	
0705.29			其他	Other							
0705.29.00	00	5	其他野苦苣，生鮮或冷藏	Other chicory, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01	
0706			胡蘿蔔、蕪菁、火焰菜、婆羅門參、根芹菜、蘿蔔及類似可供食用根菜，生鮮或冷藏	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled							
0706.10			胡蘿蔔及蕪菁	Carrots and turnips							
0706.10.00	00	5	胡蘿蔔及蕪菁，生鮮或冷藏	Carrots and turnips, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	40%		B01 F01 MW0	
0706.90			其他	Other							

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0706.90.00		火焰菜、婆羅門參、根芹菜、蘿蔔及類似可供食用根菜，生鮮或冷藏	Salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%			
10	6	蘿蔔，生鮮或冷藏	Radishes, fresh or chilled	KGM					B01 F01	
90	9	火焰菜、婆羅門參、根芹菜及其他類似可供食用根菜，生鮮或冷藏	Salad beetroot, salsify, celeriac and other similar edible roots, fresh or chilled	KGM					B01 F01	
0707		胡瓜及小胡瓜，生鮮或冷藏	Cucumbers and gherkins, fresh or chilled							
0707.00		胡瓜及小胡瓜，生鮮或冷藏	Cucumbers and gherkins, fresh or chilled							
0707.00.00	00	6 胡瓜及小胡瓜，生鮮或冷藏	Cucumbers and gherkins, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	
0708		豆類蔬菜，去殼或帶殼，生鮮或冷藏	Leguminous vegetables, shelled or unshelled, fresh or chilled							
0708.10		豌豆	Peas (Pisum sativum)							
0708.10.00	00	3 豌豆，生鮮或冷藏	Peas (Pisum sativum), fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	40%		B01 F01 MW0	
0708.20		豇豆、菜豆	Beans (Vigna spp., Phaseolus spp.)							
0708.20.00	00	1 豇豆、菜豆，生鮮或冷藏	Beans (Vigna spp., Phaseolus spp.), fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	40%		B01 F01 MW0	
0708.90		其他豆類蔬菜	Other leguminous vegetables							
0708.90.00		其他豆類蔬菜，生鮮或冷藏	Other leguminous vegetables, fresh or chilled		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	40%			
10	4	毛豆	Vegetable soybean	KGM					B01 F01 MW0	
90	7	其他豆類植物，生鮮或冷藏	Other leguminous vegetables, fresh or chilled	KGM					B01 F01 MW0	
0709		其他蔬菜，生鮮或冷藏	Other vegetables, fresh or chilled							
0709.20		蘆筍	Asparagus							
0709.20.00		蘆筍，生鮮或冷藏	Asparagus, fresh or chilled		5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
10	8	白蘆筍，生鮮或冷藏	White asparagus, fresh or chilled	KGM					B01 F01 MW0	
20	6	綠蘆筍，生鮮或冷藏	Green asparagus, fresh or chilled	KGM					B01 F01 MW0	
0709.30		茄子	Aubergines (egg-plants)							
0709.30.00	00	8 茄子，生鮮或冷藏	Aubergines (egg-plants), fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
0709.40			芹菜（根芹菜除外）	Celery other than celeriac							
0709.40.00	00	6	芹菜（根芹菜除外），生鮮或冷藏	Celery other than celeriac, fresh or chilled	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	24%		B01 F01 MW0	
			－菇類及麥蕈：	-Mushrooms and truffles:							
0709.51			蘑菇屬之菇類	Mushrooms of the genus Agaricus							
0709.51.10	00	0	洋菇，生鮮或冷藏	Mushroom, fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	
0709.51.90	00	3	其他蘑菇屬之菇類，生鮮或冷藏	Other mushrooms of the genus Agaricus, fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0709.52			牛肝菌屬之菇類	Mushrooms of the genus Boletus							
0709.52.00	00	1	牛肝菌屬之菇類，生鮮或冷藏	Mushrooms of the genus Boletus, fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0709.53			雞油菌屬之菇類	Mushrooms of the genus Cantharellus							
0709.53.00	00	0	雞油菌屬之菇類，生鮮或冷藏	Mushrooms of the genus Cantharellus, fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0709.54			香菇	Shiitake (Lentinus edodes)							
0709.54.00	00	9	香菇，生鮮或冷藏	Shiitake (Lentinus edodes) , fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0709.55			松茸	Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum)							
0709.55.00	00	8	松茸，生鮮或冷藏	Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum), fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0709.56			松露（塊菌屬）	Truffles (Tuber spp.)							
0709.56.00	00	7	松露（塊菌屬），生鮮或冷藏	Truffles (Tuber spp.), fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	
0709.59			其他	Other							
0709.59.20	00	0	草菇，生鮮或冷藏	Straw mushroom (Volvariella volvacea) , fresh or chilled	KGM	24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0709.59.90			其他食用菇類，生鮮或冷藏	Other edible mushrooms , fresh or chilled		24%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%			
	10	3	杏鮑菇，生鮮或冷藏	King oyster mushrooms, fresh or chilled	KGM					B01 F01 MW0	
	20	1	金針菇，生鮮或冷藏	Golden mushrooms, fresh or chilled	KGM					B01 F01 MW0	

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	90	6	其他食用菇類，生鮮或冷藏	Other edible mushrooms, fresh or chilled	KGM					B01 F01 MW0	
0709.60			辣椒及甜椒類果實	Fruits of the genus Capsicum or of the genus Pimenta							
0709.60.00	00	1	辣椒及甜椒類果實，生鮮或冷藏	Fruits of the genus Capsicum or of the genus Pimenta, fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		B01 F01	
0709.70			菠菜、番杏（毛菠菜）及山菠菜	Spinach, New Zealand spinach and orache spinach (garden spinach)							
0709.70.00	00	9	菠菜、番杏（毛菠菜）及山菠菜，生鮮或冷藏	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		B01 F01 MW0	
			—其他：	-Other :							
0709.91			朝鮮薊（球狀）	Globe artichokes							
0709.91.00	00	4	朝鮮薊，生鮮或冷藏	Globe artichokes, fresh or chilled	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		B01 F01	
0709.92			橄欖	Olives							
0709.92.00	00	3	橄欖，生鮮或冷藏	Olives, fresh or chilled	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		B01 F01	
0709.93			南瓜（南瓜屬）	Pumpkins, squash and gourds (Cucurbita spp.)							
0709.93.00	00	2	南瓜（南瓜屬），生鮮或冷藏	Pumpkins, squash and gourds, fresh or chilled	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,SZ)	40%		B01 F01	
0709.99			其他	Other							
0709.99.10			甜玉米，生鮮或冷藏	Sweet corn(Zea mays var. saccharata), fresh or chilled		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%			
	10	2	基因改造甜玉米，生鮮或冷藏	Genetically modified sweet corn, fresh or chilled	KGM					B01 F01 MW0	
	20	0	非基因改造甜玉米，生鮮或冷藏	Non-genetically modified sweet corn, fresh or chilled	KGM					B01 F01 MW0	
0709.99.90			其他蔬菜，生鮮或冷藏	Other vegetables, fresh or chilled		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	40%			
	11	4	竹筍，生鮮或冷藏	Bamboo shoots, fresh or chilled	KGM					B01 F01 MW0	
	12	3	慈菇，生鮮或冷藏	Arrowhead, fresh or chilled	KGM					B01 F01	
	13	2	冬瓜，生鮮或冷藏	Waxgourd, fresh or chilled	KGM					B01 F01	
	14	1	扁蒲（蒲瓜、匏子），生鮮或冷藏	Calabash gourd, fresh or chilled	KGM					B01 F01	
	15	0	絲瓜，生鮮或冷藏	Vegetable sponge (lufla), fresh or chilled	KGM					B01 F01 MW0	

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	16	9	隼人瓜，生鮮或冷藏	Chayote, fresh or chilled	KGM					B01 F01	
	18	7	越瓜，生鮮或冷藏	Oriental pickling melon, fresh or chilled	KGM					B01 F01	
	21	2	苦瓜，生鮮或冷藏	Balsam pear, fresh or chilled	KGM					B01 F01	
	22	1	金針菜，生鮮或冷藏	Day-lily, fresh or chilled	KGM					B01 F01 MW0	
	23	0	山葵（山蒿菜），生鮮或冷藏	Wasabi Japanese horse-radish (Wasabia japonica), fresh or chilled	KGM					B01 F01	
	24	9	基因改造之玉米筍，非屬甜玉米品種，生鮮或冷藏	Genetically modified baby corn,other than sweet corn(Zea mays var. saccharata), fresh or chilled	KGM					B01 F01 MW0	
	25	8	非基因改造之玉米筍，非屬甜玉米品種，生鮮或冷藏	Non-genetically modified baby corn,other than sweet corn(Zea mays var. saccharata), fresh or chilled	KGM					B01 F01 MW0	
	26	7	滁油菜，生鮮或冷藏	Chengiopanax sciadophylloides, fresh or chilled	KGM					B01 F01 MW0	
	90	8	其他蔬菜，生鮮或冷藏	Other vegetable, fresh or chilled	KGM					B01 F01 MP1	
0710			冷凍蔬菜（未煮或蒸煮或水煮）	Vegetables (uncooked or cooked by steaming or boiling in water), frozen							
0710.10			馬鈴薯	Potatoes							
0710.10.00	00	9	冷凍馬鈴薯	Potatoes, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	28%		F01 MW0	
			－豆類蔬菜，帶殼或去殼：	-Leguminous vegetables, shelled or unshelled:							
0710.21			豌豆	Peas (Pisum sativum)							
0710.21.00	00	6	冷凍豌豆	Peas (Pisum sativum), frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	27%		F01	
0710.22			菜豆、豇豆	Beans (Vigna spp., Phaseolus spp.)							
0710.22.00	00	5	冷凍菜豆、豇豆	Beans (Vigna spp., Phaseolus spp.), frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	27%		F01	
0710.29			其他	Other							
0710.29.10	00	6	冷凍紅豆（包括海紅豆、赤小豆、紅竹豆）	Frozen red beans (incl. Adzuki bean, all varieties, and red long bean)	KGM	新臺幣22元/公斤 NT$22/KGM	新臺幣7.3元/公斤 NT$7.3/KGM (SG) 新臺幣22元/公斤 NT$22/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣27元/公斤 NT$27/KGM	G	465 F01 MW0	
0710.29.90			其他冷凍豆類蔬菜	Other leguminous vegetables, frozen		25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%			

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	11	6	冷凍毛豆仁	Vegetable soybean, shelled, frozen	KGM					F01 MW0	454
	19	8	冷凍帶莢毛豆	Vegetable soybean, in shell, frozen	KGM					F01 MW0	454
	90	0	其他冷凍豆類蔬菜	Other leguminous vegetables, frozen	KGM					F01	
0710.30			菠菜、番杏（毛菠菜）及山菠菜	Spinach, New Zealand spinach and orache spinach (garden spinach)							
0710.30.00	00	5	冷凍菠菜、番杏（毛菠菜）及山菠菜	Spinach, New Zealand spinach and orache spinach (garden spinach), frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%		F01	
0710.40			甜玉米	sweet corn(Zea mays var. saccharata)							
0710.40.00			冷凍甜玉米	sweet corn(Zea mays var. saccharata), frozen		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%			
	10	1	基因改造甜玉米，冷凍	Genetically modified sweet corn, frozen	KGM					F01 MW0	
	20	9	非基因改造甜玉米，冷凍	Non-genetically modified sweet corn, frozen	KGM					F01 MW0	
0710.80			其他蔬菜	Other vegetables							
0710.80.10			冷凍蘆筍	Asparagus, frozen		5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%			
	10	0	冷凍白蘆筍	White asparagus, frozen	KGM					F01	
	20	8	冷凍綠蘆筍	Green asparagus, frozen	KGM					F01 MP1	
0710.80.20	00	0	冷凍胡蘿蔔	Carrots, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0710.80.30	00	8	冷凍青花菜	Broccoli, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%		F01	
0710.80.90			其他冷凍蔬菜	Other vegetables, frozen		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%			
	10	3	冷凍竹筍	Bamboo shoots, frozen	KGM					F01 MW0	
	22	9	冷凍花椰菜	Cauliflower, frozen	KGM					F01	
	31	8	冷凍洋菇	Mushroom, frozen	KGM					F01 MP1	
	32	7	冷凍草菇	Straw mushroom, frozen	KGM					F01	
	41	6	基因改造油菜，冷凍	Genetically modified Colza (Brassica napus), frozen	KGM					F01	
	42	5	非基因改造油菜，冷凍	Non-genetically modified Colza, frozen	KGM					F01	
	43	4	基因改造之冷凍玉米筍，非屬甜玉米品種	Genetically modified baby corn,other than sweet corn(Zea mays var. saccharata),frozen	KGM					F01	

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	44	3	非基因改造之冷凍玉米筍，非屬甜玉米品種	Non-genetically modified baby corn,other than sweet corn(Zea mays var. saccharata),frozen	KGM					F01	
	45	2	滁油菜，冷凍	Chengiopanax sciadophylloides, frozen	KGM					F01	
	90	6	其他冷凍蔬菜	Other vegetables, frozen	KGM					F01 MP1	
0710.90			混合蔬菜	Mixtures of vegetables							
0710.90.00	00	2	冷凍混合蔬菜	Mixtures of vegetables, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0711			暫時保藏之蔬菜，但不適合直接食用者	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption							
0711.20			橄欖	Olives							
0711.20.00	00	6	暫時保藏之橄欖	Olives, provisionally preserved	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%		F01	
0711.40			胡瓜及小黃瓜	Cucumbers and gherkins							
0711.40.00	00	2	暫時保藏之胡瓜及小黃瓜	Cucumbers and gherkins, provisionally preserved	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
			－菇類及麥蕈：	-Mushrooms and truffles :							
0711.51			蘑菇屬之菇類	Mushrooms of the genus Agaricus							
0711.51.00			暫時保藏之蘑菇屬菇類	Mushrooms of the genus Agaricus , provisionally preserved		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%			
	10	6	暫時保藏之洋菇	Mushroom, provisionally preserved	KGM					F01	
	90	9	其他暫時保藏之蘑菇屬菇類	Other mushrooms of the genus Agaricus , provisionally preserved	KGM					F01	
0711.59			其他	Other							
0711.59.00	00	0	暫時保藏之其他食用菇類及麥蕈	Other edible mushrooms and truffles , provisionally preserved	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
0711.90			其他蔬菜；混合蔬菜	Other vegetables; mixtures of vegetables							
0711.90.10	00	9	暫時保藏之蕃茄	Tomatoes, provisionally preserved	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%		F01	
0711.90.20	00	7	暫時保藏之洋蔥	Onions, provisionally preserved	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01	
0711.90.30	00	5	暫時保藏之續隨子（山柑仔屬）	Capers (Capparis ssp.), provisionally preserved	KGM	17%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%		F01	
0711.90.90			暫時保藏之其他蔬菜；混合蔬菜	Other vegetables ; mixtures of vegetables , provisionally preserved		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%			

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	11	9	暫時保藏之大頭菜	Large rooted mustard, provisionally preserved	KGM					F01	
	14	6	暫時保藏之竹筍	Bamboo shoots, provisionally preserved	KGM					F01 MW0	
	90	3	其他暫時保藏之蔬菜	Other vegetables, provisionally preserved	KGM					B01 F01	
0712			乾蔬菜，整粒（株）、切塊、切片、切碎或粉狀，但未經進一步處理	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared							
0712.20			洋蔥	Onions							
0712.20.00	00	5	乾洋蔥	Onions, dried	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		B01 F01	
			－菇類、木耳（木耳屬）、銀耳（銀耳屬）及麥蕈：	-Mushrooms , wood ears (Auricularia spp.) , jelly fungi (Tremella spp.) and truffles :							
0712.31			蘑菇屬之菇類	Mushrooms of the genus Agaricus							
0712.31.10	00	0	乾洋菇	Mushrooms (Agaricus bisporus), dried	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%		F01	
0712.31.90			其他蘑菇屬之乾菇類	Other mushrooms of the genus Agaricus , dried		30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			
	11	0	乾巴西蘑菇	Agaricus Blazei Murril (Agaricus subrufescens), dried	KGM					F01	
	90	4	其他蘑菇屬之乾菇類	Other mushrooms of the genus Agaricus , dried	KGM					F01	
0712.32			木耳（木耳屬）	Wood ears (Auricularia spp.)							
0712.32.00	00	1	乾木耳〔木耳屬〕	Wood ears (Auricularia spp.) , dried	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		465 F01 MW0	
0712.33			銀耳（銀耳屬）	Jelly fungi (Tremella spp.)							
0712.33.00	00	0	乾銀耳〔銀耳屬〕	Jelly fungi (Tremella spp.) , dried	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01	
0712.34			香菇	Shiitake (Lentinus edodes)							
0712.34.00	00	9	乾香菇	Shiitake (Lentinus edodes) , dried	KGM	新臺幣369元/公斤 NT$369/KGM	新臺幣369元/公斤 NT$369/KGM (PA,GT,NI,SV,HN, SG) 免稅Free (NZ)	新臺幣434元/公斤 NT$434/KGM	G	465 F01 MW0	
0712.39			其他	Other							
0712.39.10	00	2	乾草菇	Straw mushroom (Volvariella volvacea) , dried	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01	
0712.39.90			其他乾菇類及乾麥蕈	Other mushrooms and truffles , dried		30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			
	11	2	乾茶樹菇	Tea Tree Mushroom (Agrocybe aegerita) , dried	KGM					F01	

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	12	1	乾猴頭菇	Tree Hedgehog (Hericium erinaceus), dried	KGM					F01	
	13	0	乾竹蓀	Long net Stinkhorn (Phallus indusiatus), dried	KGM					F01	
	14	9	乾牛肝蕈菇	Porcini Mushroom (Boletaceae), dried	KGM					F01	
	15	8	乾杏鮑菇	Abalone Mushroom (Pleurotus eryngii), dried	KGM					F01	
	16	7	乾北蟲草／蛹蟲草	Cordyceps militaris (Cordyceps militaris), dried	KGM					F01	
	90	6	其他乾菇類及乾麥蕈	Other mushrooms and truffles , dried	KGM					F01	
0712.90			其他蔬菜；混合蔬菜	Other vegetables; mixtures of vegetables							
0712.90.10	00	8	乾百合	Lily bulb dried	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	17.5%		F01	
0712.90.21	00	5	乾甜玉米種子	Sweet corn seed, dried	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		402 B01	
0712.90.29			其他乾甜玉米	Other sweet corn(Zea mays var. saccharata), dried		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%			
	10	5	基因改造其他乾甜玉米	Genetically modified other sweet corn, dried	KGM					B01 F01 MW0	
	20	3	非基因改造其他乾甜玉米	Non-genetically modified other sweet corn, dried	KGM					B01 F01 MW0	
0712.90.30	00	4	乾馬鈴薯，不論切塊或切片，但未經進一步處理	Potatoes whether or not cut or sliced but not further prepared, dried	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01 MW0	
0712.90.40	00	2	乾蒜球，整粒、切塊、切片、切碎或粉	Dried garlic bulb, whole, cut, sliced, broken or in powder	KGM	新臺幣27元/公斤 NT$27/KGM	新臺幣27元/公斤 NT$27/KGM (PA,GT,NI,SV,HN, SG) 免稅Free (NZ)	新臺幣32元/公斤 NT$32/KGM	G	114 465 B01 F01 MW0	
0712.90.50	00	9	乾金針菜	Day lily, dried	KGM	新臺幣58元/公斤 NT$58/KGM	新臺幣58元/公斤 NT$58/KGM (PA,GT,NI,SV,HN, SG) 免稅Free (NZ)	新臺幣68元/公斤 NT$68/KGM	G	F01 MW0	
0712.90.90			其他乾蔬菜；混合乾蔬菜	Other vegetables, dried; mixtures of vegetables, dried		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	37.5%			
	30	5	乾分蔥	Shallot, dried	KGM					B01 F01	
	40	3	混合乾蔬菜	Mixtures of vegetables, dried	KGM					F01 MW0	
	50	0	乾漉油菜	Chengiopanax sciadophylloides, dried	KGM					F01	
	90	2	其他乾蔬菜	Other vegetables, dried	KGM					F01	
0713			去莢之乾豆類蔬菜，不論已否去皮或剖開	Dried leguminous vegetables, shelled, whether or not skinned or split							

中華民國輸出入貨品分類號列 C C C Code 稅則號別 Tariff No.	檢查號碼 CD	貨名	Description of Goods	單位 Unit	國定稅率 Tariff Rate 第一欄 Column I	第二欄 Column II	第三欄 Column III	稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations 輸入 Imp.	輸出 Exp.
0713.10		豌豆	Peas (Pisum sativum)							
0713.10.10	00 4	豌豆種子	Pea seed	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
0713.10.90	00 7	其他乾豌豆，不論已否去皮或剖開	Other dried peas (Pisum sativum),whether or not skinned or split	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01	
0713.20		雞豆（回回豆）	Chickpeas (garbanzos)							
0713.20.00		乾雞豆（回回豆），不論已否去皮或剖開	Dried chickpeas (Garbanzos), whether or not skinned or split		8.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
	10 2	乾雞豆（回回豆）種子，種植用	Dried chickpea (Garbanzos) seed, for planting	KGM					402 B01	
	90 5	其他乾雞豆（回回豆），不論已否去皮或剖開	Other Dried chickpeas (Garbanzos), whether or not skinned or split	KGM					B01 F01	
		－菜豆、豇豆類：	-Beans (Vigna spp., Phaseolus spp.):							
0713.31		小黑豆或綠豆	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek							
0713.31.10		乾綠豆	Dried mung bean (Vigna radiata (L.) Wilczek)		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	32%			
	10 7	乾綠豆種子，種植用	Drid mung bean (Vigna radiata (L.) Wilczek) seed, for planting	KGM					402 B01	
	90 0	其他乾綠豆	Other Dried mung bean (Vigna radiata (L.) Wilczek)	KGM					B01 F01	
0713.31.20		乾小黑豆	Dried black gram (Vigna mungo (L.) Hepper)		8.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
	10 5	乾小黑豆種子，種植用	Dried black gram (Vigna mungo (L.) Hepper) seed, for planting	KGM					402 B01	
	90 8	其他乾小黑豆	Other Dried black gram (Vigna mungo (L.) Hepper)	KGM					B01 F01	
0713.32		小紅豆（紅豆）	Small red (Adzuki) beans (Phaseolus or Vigna angularis)							
0713.32.00		乾紅豆（包括海紅豆、赤小豆、紅竹豆）	Dried red beans (Phaseolus or Vigna angularis), (incl. adzuki bean, all varieties and red long bean)		新臺幣22元/公斤 NT$22/KGM	新臺幣22元/公斤 NT$22/KGM (PA,GT,NI,SV,HN,SG) 免稅Free (NZ)	新臺幣26元/公斤 NT$26/KGM			
	10 8	乾紅豆（包括海紅豆、赤小豆、紅竹豆）種子，種植用	Dried red beans (Phaseolus or Vigna angularis), (incl. Adzuki bean, all varieties and red long bean)seed, for planting	KGM				G	402 465 B01 MW0	

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	90	1	其他乾紅豆（包括海紅豆、赤小豆、紅竹豆）	Other Dried red beans (Phaseolus or Vigna angularis), (incl. Adzuki bean, all varieties and red long bean)	KGM				G	465 B01 F01 MW0	
0713.33			菜豆（四季豆、敏豆），包括白豆	Kidney beans, including white pea beans (Phaseolus vulgaris)							
0713.33.10	00	7	菜豆（四季豆、敏豆）種子，包括白豆種子	Kidney beans seed, including white pea beans seed	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
0713.33.90	00	0	其他乾菜豆（四季豆、敏豆），包括白豆	Other kidney beans, including white pea beans (phaseolus vulgaris), dried	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	20%		B01 F01	
0713.34			斑巴拉豆	Bambara beans (Vigna subterranea or Voandzeia subterranea)							
0713.34.10	00	6	斑巴拉豆種子	Bambara bean seed	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
0713.34.90	00	9	其他斑巴拉豆	Other bambara beans	KGM	8.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01	
0713.35			豇豆	Cow peas (Vigna unguiculata)							
0713.35.10	00	5	豇豆種子	Cow pea seed	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
0713.35.90	00	8	其他豇豆	Other cow peas	KGM	8.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01	
0713.39			其他	Other							
0713.39.20	00	9	其他菜豆、豇豆種子	Other bean seed(vigna spp., phaseolus spp.)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
0713.39.90	00	4	其他菜豆、豇豆類	Other beans (Vigna spp., Phaseolus spp.)	KGM	8.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	20%		B01 F01	
0713.40			洋扁豆	Lentils							
0713.40.00			乾金麥豌（洋扁豆）	Lentils, dried		5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
	10	8	乾金麥豌（洋扁豆）種子，種植用	Dried lentils seed, for planting	KGM					402 B01	
	90	1	其他乾金麥豌（洋扁豆）	Other Lentils, dried	KGM					B01 F01	
0713.50			蠶豆（大種蠶豆）及馬豆（中及小種蠶豆）	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)							
0713.50.10	00	5	蠶豆種子	Broad bean seed	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
0713.50.90	00	8	其他乾蠶豆（大種蠶豆）及乾馬豆（中及小種蠶豆）	Other broad beans (Vicia faba var. major), dried, and horse beans (Vicia faba var. equina and Vicia faba var. minor), dried	KGM	8.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01	

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0713.60			樹豆	Pigeon peas (Cajanus cajan)							
0713.60.10	00	3	樹豆種子	Pigeon pea seed	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
0713.60.90	00	6	其他樹豆	Other pigeon peas	KGM	8.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01	
0713.90			其他	Other							
0713.90.10	00	7	其他乾豆類蔬菜種子	Other dried leguminous vegetable seeds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
0713.90.90	00	0	其他乾豆類蔬菜	Other dried leguminous vegetable	KGM	8.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01	
0714			樹薯、葛根、草蘭球根、菊芋、甘藷及其他富含澱粉或菊糖成分之類似根莖、塊莖，生鮮、冷藏、冷凍或乾燥，不論是否切片或為團粒狀者均在內；西穀莖髓	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith							
0714.10			樹薯	Manioc (Cassava)							
0714.10.10	00	3	樹薯（木薯），生鮮、冷藏或乾	Manioc (Cassava), fresh, chilled or dried	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	12%		B01 F01	
0714.10.20	00	1	冷凍樹薯（木薯）	Manioc (Cassava), frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
0714.20			甘藷	Sweet potatoes							
0714.20.10	00	1	甘藷，生鮮、冷藏或乾	Sweet potatoes, fresh, chilled or dried	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	10%		B01 F01 MW0	
0714.20.20	00	9	冷凍甘藷	Sweet potatoes, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	50%		F01 MW0	
0714.30			山藥（薯蕷屬）	Yams (Dioscorea spp.)							
0714.30.10	00	9	山藥，乾	Yam, dried	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		F01	
0714.30.20	00	7	山藥，生鮮或冷藏	Yam, fresh or chilled	KGM	12%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	
0714.30.30	00	5	山藥，冷凍	Yam, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01 MW0	
0714.40			芋頭（芋屬）	Taro (Colocasia spp.)							
0714.40.10	00	7	芋頭，生鮮、冷藏或乾	Taro, fresh, chilled or dried	KGM	16%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	
0714.40.20	00	5	芋頭，冷凍	Taro, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01 MW0	
0714.50			箭葉黃體芋（千年芋屬）	Yautia (Xanthosoma spp.)							
0714.50.10	00	4	箭葉黃體芋，生鮮、冷藏或乾	Yautia, fresh, chilled or dried	KGM	16%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
0714.50.20	00	2	箭葉黃體芋，冷凍	Yautia, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01 MW0	
0714.90			其他	Other							
0714.90.11	00	5	荸薺，生鮮、冷藏或乾	Water chestnuts,fresh, chilled or dried	KGM	16%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		B01 F01	
0714.90.12	00	4	冷凍荸薺	Water chestnuts,frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
0714.90.21	00	3	葛根，生鮮、冷藏或乾	Arrowroot, fresh, chilled or dried	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		502 B01	
0714.90.22	00	2	冷凍葛根	Arrowroot, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
0714.90.91			其他屬第０７１４節之貨品，生鮮、冷藏或乾	Other articles of heading 07.14,fresh, chilled or dried		16%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%			
	10	6	蓮藕，生鮮、冷藏或乾	Lotus roots, fresh, chilled or dried	KGM					514 B01 MP1	
	90	9	其他屬第０７１４節之貨品，生鮮、冷藏或乾	Other articles of heading 07.14, fresh, chilled or dried	KGM					B01 F01 MP1	
0714.90.92	00	7	其他屬第０７１４節之貨品，冷凍	Other articles of heading 07.14, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01 MW0	

第８章

食用果實及堅果；柑橘屬果實或甜瓜之外皮

章註：

一、 本章不包括非食用堅果及果實。

二、 冷藏之果實及堅果應按與其相當之新鮮果實及堅果作同樣分類。

三、 本章之乾果實或乾堅果可以部分復水，或為下列目的而加以處理：

（甲）為保藏或保持其穩定性（例如經適當熱處理、燻硫處理、添加山梨酸或山梨酸鉀）；

（乙）為改善或保持其外觀（例如添加植物油或少量之葡萄糖漿），

但必須保持乾果實或乾堅果之特性。

四、 第0812節適用於使用前僅為在運輸或貯藏過程中確保品質所進行暫時保藏處理（例如，使用二氧化硫氣體、鹽水、硫磺水或其他保藏用溶液），但不適合直接食用之果實及堅果。

增註：

一、 刪除

二、 輸入原產於巴拿馬共和國並歸屬於稅則第08031010、08031020、08039010及08039020號之香蕉，適用第2欄稅率免稅者，以每年進口總數量未超過1500公噸且由中華民國管理該等產品之核配為限；其每年進口總數量未超過1500公噸而由巴拿馬共和國管理該等產品之核配者，依第98章該等產品所屬稅則號別所訂稅率徵稅。超過該數量者依該等產品之第1欄稅率徵稅。

三、 輸入原產於巴拿馬共和國並歸屬於稅則第08043010及08043020號之鳳梨，適用第2欄稅率免稅者，以每年進口總數量未超過2000公噸且由中華民國管理該等產品之核配為限；其每年進口總數量未超過2000公噸而由巴拿馬共和國管理該等產品之核配者，依第98章該等產品所屬稅則號別所訂稅率徵稅。超過該數量者依該等產品之第1欄稅率徵稅。

四、 輸入原產於薩爾瓦多共和國並歸屬於稅則第08031020、08039020、08043020及08045022號之乾芭蕉、乾香蕉、乾鳳梨及乾芒果，依據中華民國與薩爾瓦多共和國及宏都拉斯共和國自由貿易協定規定，每年自薩爾瓦多共和國進口之總數量未超過1000公斤，適用第2欄稅率免稅，超過該數量者依該等產品之第1欄稅率徵稅。

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

Chapter Notes.

1.- This Chapter does not cover inedible nuts or fruits.

2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes :

(a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

(b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),

provided that they retain the character of dried fruit or dried nuts.

4.- Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

Additional Notes.

1.- Deleted.

2.- Imported bananas of Panamanian origin, falling under tariff code 0803.10.10, 0803.10.20,0803.90.10 or 0803.90.20, with a total volume not exceeding the set annual tariff quota of 1,500 MT, are eligible for the preferential rate list in column 2 (duty-free treatment), provide that the allocation of quota is administered by the ROC government. However, if the tariff quota for bananas is allocated by the government of the Republic of Panama as it requested, the tariff rate specified in the corresponding tariff line under Chapter 98 shall apply to in-quota imports, while out-of-quota imports shall be subject to column 1 rates specified in relevant tariff codes of this Chapter.

3.- Imported pineapples of Panamanian origin, falling under tariff code 0804.30.10 or 0804.30.20, with a total volume not exceeding the set annual tariff quota of 2,000 MT, are eligible for the preferential rate list in column 2 (duty-free treatment), provide that the allocation of quota is administered by the ROC government. However, if the quota for pineapples is allocated by the government of the Republic of Panama as it requested, the tariff rate specified in the corresponding tariff line under Chapter 98 shall apply to in-quota imports, while out-of-quota imports shall be subject to column 1 rates specified in relevant tariff codes of this Chapter.

4.- Pursuant to the Free Trade Agreement between the Republic of China (Taiwan), the Republic of El Salvador and the Republic of Honduras, imported dried plantains, bananas, pineapples and mangoes originated from El Salvador, falling under tariff code 0803.10.20, 0803.90.20, 0804.30.20 and 0804.50.22 respectively, with a total volume not exceeding the set annual tariff quota of 1,000 kg, are eligible for the preferential rate list in column II (duty-free treatment). For out-of-quota imports,on the other hand, column I rates specified in relevant tariff codes shall apply.

五、 輸入原產於史瓦帝尼王國並歸屬於稅則第08044000號之酪梨，依據中華民國（臺灣）政府與史瓦帝尼王國政府經濟合作協定規定，每年自史瓦帝尼王國進口之總數量未超過30公噸者免稅，超過該數量者，依該等產品之第2欄稅率徵稅。

5. - Imported avocados originated from the Kingdom of Eswatini, falling under tariff code 0804.40.00, with a total volume not exceeding 30MT are, pursuant to the Economic Cooperation Agreement between the Republic of China (Taiwan) and the Kingdom of Eswatini, exempted from customs duty. For imports above the aforesaid quantity limit, however, Column II rate shall apply.

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
0801			椰子、巴西栗及腰果，鮮或乾，不論是否去殼或去皮	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled							
			－椰子：	-Coconuts:							
0801.11			脫水者	Desiccated							
0801.11.00	00	8	脫水椰子	Desiccated coconuts	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		F01	
0801.12			剝殼者	In the inner shell (endocarp)							
0801.12.00	00	7	剝殼椰子	Coconuts, shelled	KGM	120%	免稅Free (NZ) 120% (PA,GT,NI,SV,HN,SG)	161%		B01 F01 MW0	
0801.19			其他	Other							
0801.19.00			其他椰子	Other coconuts		120%	免稅Free (NZ) 120% (PA,GT,NI,SV,HN,SG)	161%			
	10	8	其他椰子，帶殼者	Other coconuts, whole	KGM					B01 F01 MW0	
	90	1	其他椰子	Other coconuts	KGM					B01 F01 MW0	
			—巴西栗：	-Brazil nuts:							
0801.21			帶殼者	In shell							
0801.21.10	00	4	鮮巴西栗，帶殼者	Brazil nuts, in shell, fresh	KGM	16%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01	
0801.21.20	00	2	乾巴西栗，帶殼者	Brazil nuts, in shell, dried	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
0801.22			去殼者	Shelled							
0801.22.10	00	3	鮮巴西栗，去殼者	Brazil nuts, shelled, fresh	KGM	16%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01	
0801.22.20	00	1	乾巴西栗，去殼者	Brazil nuts, shelled, dried	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
			－腰果：	-Cashew nuts:							
0801.31			帶殼者	In shell							
0801.31.10	00	2	鮮腰果，帶殼者	Fresh cashew nuts, in shell	KGM	16%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		B01 F01	
0801.31.20	00	0	乾腰果，帶殼者	Dried cashew nuts, in shell	KGM	新臺幣26.2元/公斤或16% 從高徵稅 NT$26.2/KGM or 16% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣41元/公斤或25% 從高徵稅 NT$41/KGM or 25% whichever is higher		F01	
0801.32			去殼者	Shelled							
0801.32.10	00	1	鮮腰果，去殼者	Fresh cashew nuts, shelled	KGM	16%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		B01 F01	

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0801.32.20	00	9	乾腰果，去殼者	Dried cashew nuts, shelled	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣41元/公斤或25%從高徵稅 NT$41/KGM or 25% whichever is higher		F01	
0802			其他鮮、乾堅果，不論是否去殼或去皮	Other nuts, fresh or dried, whether or not shelled or peeled							
			－扁桃仁：	-Almonds:							
0802.11			帶殼者	In shell							
0802.11.10	00	5	帶殼甜扁桃仁，鮮或乾	Sweet almonds, in shell, fresh or dried	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		B01 F01	
0802.11.20	00	3	帶殼苦扁桃仁，鮮或乾	Bitter almonds, in shell, fresh or dried	KGM	新臺幣4元/公斤或10%從高徵稅 NT$4/KGM or 10% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣4元/公斤或10%從高徵稅 NT$4/KGM or 10% whichever is higher		514 B01	
0802.12			去殼者	Shelled							
0802.12.10	00	4	去殼甜扁桃仁，鮮或乾	Sweet almonds, shelled, fresh or dried	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		B01 F01	
0802.12.20	00	2	去殼苦扁桃仁，鮮或乾	Bitter almonds, shelled, fresh or dried	KGM	新臺幣4元/公斤或10%從高徵稅 NT$4/KGM or 10% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣4元/公斤或10%從高徵稅 NT$4/KGM or 10% whichever is higher		514 B01	
			－榛實或榛子（榛屬）：	-Hazelnuts or filberts (Corylus spp.):							
0802.21			帶殼者	In shell							
0802.21.00	00	5	帶殼榛實或榛子（榛屬），鮮或乾	Hazelnuts or filberts (Corylus spp.), in shelled, fresh or dried	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		B01 F01	
0802.22			去殼者	Shelled							
0802.22.00	00	4	去殼榛實或榛子（榛屬），鮮或乾	Hazelnuts or filberts (Corylus spp.), shelled, fresh or dried	KGM	7%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		B01 F01	
			－胡桃：	-Walnuts:							
0802.31			帶殼者	In shell							
0802.31.00	00	3	帶殼胡桃，鮮或乾	Walnuts, in shell, fresh or dried	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		B01 F01	
0802.32			去殼者	Shelled							
0802.32.00	00	2	去殼胡桃，鮮或乾	Walnuts, shelled, fresh or dried	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		B01 F01	
			—栗子（栗屬）：	-Chestnuts (Castanea spp.) :							
0802.41			帶殼者	In shell							

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0802.41.10	00	9	鮮栗子，帶殼者	Fresh chestnuts, in shell	KGM	新臺幣5.8元/公斤或16% 從高徵稅 NT$5.8/KGM or 16% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣9元/公斤或25% 從高徵稅 NT$9/KGM or 25% whichever is higher		B01 F01	
0802.41.20	00	7	乾栗子，帶殼者	Dried chestnuts, in shell	KGM	新臺幣10.2元/公斤或16% 從高徵稅 NT$10.2/KGM or 16% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣16元/公斤或25% 從高徵稅 NT$16/KGM or 25% whichever is higher		F01	
0802.42			去殼者	Shelled							
0802.42.10	00	8	鮮栗子，去殼者	Fresh chestnuts, shelled	KGM	新臺幣5.8元/公斤或16% 從高徵稅 NT$5.8/KGM or 16% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣9元/公斤或25% 從高徵稅 NT$9/KGM or 25% whichever is higher		B01 F01	
0802.42.20	00	6	乾栗子，去殼者	Dried chestnuts, shelled	KGM	新臺幣10.2元/公斤或16% 從高徵稅 NT$10.2/KGM or 16% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣16元/公斤或25% 從高徵稅 NT$16/KGM or 25% whichever is higher		F01	
			—開心果：	-Pistachios :							
0802.51			帶殼者	In shell							
0802.51.00	00	8	開心果，帶殼者，鮮或乾	Pistachios, in shell, fresh or dried	KGM	3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		B01 F01	
0802.52			去殼者	Shelled							
0802.52.00	00	7	開心果，去殼者，鮮或乾	Pistachios, shelled, fresh or dried	KGM	3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		B01 F01	
			—夏威夷果：	-Macadamia nuts :							
0802.61			帶殼者	In shell							
0802.61.00	00	6	夏威夷果，帶殼者，鮮或乾	Macadamia nuts, in shell, fresh or dried	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	10%		B01 F01	
0802.62			去殼者	Shelled							
0802.62.00	00	5	夏威夷果，去殼者，鮮或乾	Macadamia nuts, shelled, fresh or dried	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	10%		B01 F01	
0802.70			可樂果（可樂果屬）	Kola nuts (Cola spp.)							
0802.70.00	00	5	可樂果，無論是否去殼或去果皮，鮮或乾	Kola nuts, whether or not shelled or peeled, fresh or dried	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	40%		B01 F01	
0802.80			檳榔	Areca nuts							

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0802.80.00	00	3	檳榔，鮮或乾	Areca(betel) nuts, fresh or dried	KGM	新臺幣810元/公斤 NT$810/KGM	新臺幣810元/公斤 NT$810/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ,SG)	新臺幣950元/公斤 NT$950/KGM	G	B01 MW0	
			－其他：	-Other：							
0802.91			帶殼松子	Pine nuts, in shell							
0802.91.00	00	0	帶殼松子，鮮或乾	Pine nuts, in shell, fresh or dried	KGM	16%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		B01 F01	
0802.92			去殼松子	Pine nuts, shelled							
0802.92.00	00	9	去殼松子，鮮或乾	Pine nuts, shelled, fresh or dried	KGM	16%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		B01 F01	
0802.99			其他	Other							
0802.99.10	00	0	白果（銀杏），鮮或乾	Ginkgo (white nuts), fresh or dried	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		513 B01 F02	
0802.99.20	00	8	大胡桃，鮮或乾	Pecans, fresh or dried	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		B01 F01	
0802.99.30	00	6	蓮子，鮮或乾	Lotus seeds, fresh or dried	KGM	16%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MP1	
0802.99.90	00	3	其他食用堅果，無論是否去殼或去果皮，鮮或乾	Other edible nuts, whether or not shelled or peeled, fresh or dried	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	40%		B01 F01	
0803			鮮或乾香蕉，包括芭蕉	Bananas, including plantains, fresh or dried							
0803.10			芭蕉	Plantains							
0803.10.10	00	5	鮮芭蕉	Fresh plantains	KGM	100%	免稅Free (PA,NZ) 33.3% (SG) 100% (GT,NI,SV,HN)	134%		B01 F01 MW0	446
0803.10.20	00	3	乾芭蕉	Dried plantains	KGM	100%	免稅Free (PA,SV,NZ) 33.3% (SG) 100% (GT,NI,HN)	134%		F01	
0803.90			其他	Other							
0803.90.10	00	8	其他鮮香蕉	Other fresh bananas	KGM	100%	免稅Free (PA,NZ) 33.3% (SG) 100% (GT,NI,SV,HN)	134%		B01 F01 MW0	446
0803.90.20	00	6	其他乾香蕉	Other dried bananas	KGM	100%	免稅Free (PA,SV,NZ) 33.3% (SG) 100% (GT,NI,HN)	134%		F01	
0804			鮮或乾椰棗(海棗)、無花果、鳳梨、酪梨、番石榴、芒果及山竹果	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens,fresh or dried							
0804.10			椰棗(海棗)	Dates							
0804.10.00			椰棗(海棗)，鮮或乾	Dates, fresh or dried		27%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%			
	10	4	椰棗(海棗)，鮮	Dates, fresh	KGM					B01 F01 MW0	
	20	2	椰棗(海棗)，乾	Dates, dried	KGM					F01	

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0804.20			無花果	Figs							
0804.20.10	00	2	鮮無花果	Fresh figs	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		B01 F01	
0804.20.20	00	0	乾無花果	Dried figs	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
0804.30			鳳梨	Pineapples							
0804.30.10	00	0	鮮鳳梨	Fresh pineapples	KGM	173%	免稅Free (PA,NZ) 173% (GT,NI,SV,HN,SG)	204%		B01 F01 MW0	
0804.30.20	00	8	乾鳳梨	Dried pineapples	KGM	173%	免稅Free (PA,SV,NZ) 173% (GT,NI,HN,SG)	204%		F01 MW0	
0804.40			酪梨	Avocados							
0804.40.00	00	0	酪梨，鮮或乾	Avocados, fresh or dried	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	28%		B01 F01 MW0	
0804.50			番石榴、芒果及山竹果	Guavas, mangoes and mangosteens							
0804.50.10	00	5	番石榴，鮮或乾	Guavas, fresh or dried	KGM	35%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0804.50.21	00	2	鮮芒果	Fresh mangoes	KGM	60%	免稅Free (NZ) 60% (PA,GT,NI,SV,HN,SG)	71%		B01 F01 MW0	445
0804.50.22	00	1	乾芒果	Dried mangoes	KGM	60%	免稅Free (SV,NZ) 60% (PA,GT,NI,HN,SG)	71%		F01 MW0	445
0804.50.30	00	1	山竹果（鳳果），鮮或乾	Mangosteens, fresh or dried	KGM	17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	47.5%		B01 F01	
0805			鮮或乾之柑橘類果實	Citrus fruit, fresh or dried							
0805.10			橙	Oranges							
0805.10.20	00	1	鮮橙（每年３月１日起至同年９月３０日止進口者）	Fresh oranges (Imported from lst March to 30th September each year)	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	40%		B01 F01 MW0	
0805.10.30	00	9	乾橙（每年３月１日起至同年９月３０日止進口者）	Dried oranges (Imported from lst March to 30th September each year)	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	40%		F01 MW0	
0805.10.91	00	5	其他鮮橙	Other fresh oranges	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	
0805.10.92	00	4	其他乾橙	Other dried oranges	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01 MW0	
			－寬皮柑類（包括寬皮柑、溫州蜜柑）；地中海早橘、螺柑及其他同類雜交果實：	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :							
0805.21			寬皮柑類（包括寬皮柑、溫州蜜柑）	Mandarins (including tangerines and satsumas)							

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0805.21.10		溫洲蜜柑，鮮或乾	Satsumas, fresh or dried		15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%			
10	8	鮮溫洲蜜柑	Satsumas, fresh	KGM					B01 F01 MW0	
20	6	乾溫洲蜜柑	Satsumas, dried	KGM					F01 MW0	
0805.21.90		其他寬皮柑類，鮮或乾	Other mandarins, fresh or dried		35%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%			
10	1	鮮椪柑	Ponkan, Chinese honey orange (or Nagpur suntara) ; Citrus reticulata Blanco (or Citrus poonensis Hort.)	KGM					B01 F01 MW0	
90	4	其他寬皮柑類，鮮或乾	Other mandarins, fresh or dried	KGM					B01 F01 MW0	
0805.22		地中海早橘	Clementines							
0805.22.00		地中海早橘，鮮或乾	Clementines, fresh or dried		30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%			
10	9	鮮地中海早橘	Clementines, fresh	KGM					B01 F01 MW0	
20	7	乾地中海早橘	Clementines, dried	KGM					F01 MW0	
0805.29		其他	Other							
0805.29.00		螺柑及其他同類雜交果實，鮮或乾	Wilkings and similar citrus hybrids, fresh or dried		35%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%			
10	2	鮮茂谷柑	Murcott, Honey tangerine, Honey murcott; Citrus reticulate cv.murcott, fresh	KGM					B01 F01 MW0	
90	5	螺柑及其他同類雜交果實，鮮或乾	Wilkings and similar citrus hybrids, fresh or dried	KGM					B01 F01 MW0	
0805.40		葡萄柚及柚	Grapefruit and pomelos							
0805.40.20	00	5 鮮或乾柚	Pomelos, fresh or dried	KGM	184%	免稅Free (NZ) 61.3% (SG) 184% (PA,GT,NI,SV,HN)	216%	G	B01 F01 MW0	
0805.40.91		其他葡萄柚（每年１月１日起至同年９月３０日止進口者），鮮或乾	Other grapefruit, fresh or dried (Imported from 1st January to 30th September each year)		15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	40%			
10	7	其他鮮葡萄柚（每年１月１日起至同年９月３０日止進口者）	Other grapefruit, fresh (Imported from 1st January to 30th September each year)	KGM					B01 F01 MW0	
20	5	其他乾葡萄柚（每年１月１日起至同年９月３０日止進口者）	Other grapefruit, dried (Imported from 1st January to 30th September each year)	KGM					F01 MW0	
0805.40.92		其他葡萄柚（每年１０月１日起至同年１２月３１日止進口者），鮮或乾	Other grapefruit, fresh or dried (Imported from 1st October to 31st December each year)		30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%			

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	10 6	其他鮮葡萄柚（每年１０月１日起至同年１２月３１日止進口者）	Other grapefruit, fresh (Imported from 1st October to 31st December each year)	KGM					B01 F01 MW0	
	20 4	其他乾葡萄柚（每年１０月１日起至同年１２月３１日止進口者）	Other grapefruit, dried (Imported from 1st October to 31st December each year)	KGM					F01 MW0	
0805.50		檸檬及萊姆	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)							
0805.50.10	00 4	檸檬及萊姆（每年一月一日起至同年九月三十日止進口者），鮮或乾	Lemons and limes, fresh or dried (imported from lst January to 30th September each year)	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	
0805.50.90	00 7	其他檸檬及萊姆，鮮或乾	Other lemons and limes, fresh or dried	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	
0805.90		其他	Other							
0805.90.00	00 8	其他鮮或乾柑橘類果實	Other citrus fruit, fresh or dried	KGM	42.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		B01 F01 MW0	
0806		鮮或乾葡萄	Grapes, fresh or dried							
0806.10		鮮	Fresh							
0806.10.00	00 4	鮮葡萄	Grapes, fresh	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0806.20		乾	Dried							
0806.20.10	00 0	葡萄乾，散裝	Grapes, dried (raisin), in bulk	KGM	新臺幣2元/公斤 NT$2/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣5.5元/公斤或20% 從高徵稅 NT$5.5/KGM or 20% whichever is higher		F01	
0806.20.20	00 8	葡萄乾，盒裝	Grapes, dried (raisin), packed in boxes	KGM	新臺幣2元/公斤 NT$2/KGM	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣5.5元/公斤或20% 從高徵稅 NT$5.5/KGM or 20% whichever is higher		F01	
0807		鮮瓜（包括西瓜）及木瓜	Melons (including watermelons) and papaws (papayas), fresh							
		－瓜（包括西瓜）：	-Melon (including watermelons):							
0807.11		西瓜	Watermelons							
0807.11.00		鮮西瓜	Fresh watermelons		25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%			
	10 0	鮮無子西瓜	Fresh watermelon, seedless	KGM					B01 F01 MW0	

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	90	3	其他鮮西瓜	Other fresh watermelons	KGM					B01 F01 MW0	
0807.19			其他	Other							
0807.19.10	00	2	鮮蜜瓜	Fresh honey dew melon	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0807.19.90	00	5	其他鮮瓜類	Other fresh melons	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	50%		B01 F01 MW0	
0807.20			木瓜	Papaws (papayas)							
0807.20.00	00	1	鮮木瓜	Fresh papaws (papayas)	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	445
0808			鮮蘋果，梨及榲桲	Apples, pears and quinces, fresh							
0808.10			蘋果	Apples							
0808.10.00	00	2	鮮蘋果	Fresh apples	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0808.30			梨	Pears							
0808.30.10	00	6	鮮西洋梨	European pears (Pyrus communis), fresh	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01	
0808.30.90	00	9	其他鮮梨	Other pears, fresh	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣16.3元/公斤 NT$16.3/KGM (SG) 新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣58元/公斤 NT$58/KGM	G	B01 F01 MW0	
0808.40			榲桲	Quinces							
0808.40.00	00	6	鮮榲桲	Quinces, fresh	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	
0809			鮮杏、櫻桃、桃子（包括油桃）、李子及黑刺李	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh							
0809.10			杏	Apricots							
0809.10.00	00	1	鮮杏	Fresh apricots	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		B01 F01	
			—櫻桃：	-Cherries :							
0809.21			酸櫻桃	Sour cherries (Prunus cerasus)							
0809.21.00	00	8	酸櫻桃，鮮	Sour cherries, fresh	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01	
0809.29			其他	Other							
0809.29.00	00	0	其他鮮櫻桃	Other cherries, fresh	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01	
0809.30			桃（包括油桃）	Peaches, including nectarines							
0809.30.00			鮮桃（包括油桃）	Fresh peaches, including nectarines		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%			

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10	5	鮮桃	Fresh peaches	KGM					B01 F01 MW0	
20	3	鮮油桃	Fresh nectarines	KGM					B01 F01 MW0	
0809.40		李子及黑刺李	Plums and sloes							
0809.40.10	00	3 鮮李子	Fresh plums	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		B01 F01 MW0	
0809.40.20	00	1 鮮黑刺李	Fresh sloes	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		B01 F01	
0810		其他鮮果實	Other fruit, fresh							
0810.10		草莓	Strawberries							
0810.10.00	00	8 鮮草莓	Fresh strawberries	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01 MW0	
0810.20		紅刺莓，黑刺莓，桑椹及洛干莓	Raspberries, blackberries, mulberries and loganberries							
0810.20.00	00	6 鮮紅刺莓、黑刺莓、桑椹、洛干莓	Raspberries, blackberries, mulberries and loganberries, fresh	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		B01 F01 MP1	
0810.30		黑醋栗、白醋栗、紅醋栗及醋栗	Black, white or red currants and gooseberries							
0810.30.00		鮮黑醋栗、白醋栗、紅醋栗及醋栗	Black, white, or red currants and gooseberries, fresh		15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%			
10	2	鮮黑醋栗、白醋栗、紅醋栗及醋栗	Black, white, or red currants and gooseberries, fresh	KGM					B01 F01	
0810.40		越橘，鳥嘴莓及其他越橘屬果實	Cranberries, bilberries and other fruits of the genus Vaccinium							
0810.40.10	00	0 鮮藍莓	Blueberries, fresh	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		B01 F01	
0810.40.90	00	3 鮮越橘、鳥嘴莓及其他越橘屬果實	Cranberries, bilberries and other fruits of the genus vaccinium, fresh	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	23%		B01 F01	
0810.50		奇異果	Kiwifruit							
0810.50.00	00	9 鮮奇異果	Kiwifruits, fresh	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01 F01	
0810.60		榴槤	Durians							
0810.60.00	00	7 鮮榴槤	Durians, fresh	KGM	17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01	
0810.70		柿子	Persimmons							
0810.70.00	00	5 鮮柿子	Persimmons, fresh	KGM	35%	免稅Free (NZ,SG) 35% (PA,GT,NI,SV,HN)	50%	G	B01 F01 MW0	
0810.90		其他	Other							

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0810.90.10			鮮荔枝，桂圓	Litchis, longans, fresh		17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
	10	7	鮮荔枝	Litchis, fresh	KGM					B01 F01 MW0	445
	20	5	鮮桂圓	Lungngans, fresh	KGM					B01 F01 MW0	
0810.90.20	00	7	鮮紅毛丹果	Rambutan, fresh	KGM	17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0810.90.40	00	3	鮮楊桃	Carambolas (starfruit), fresh	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0810.90.60	00	8	鮮釋迦	Sweet Sop	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
0810.90.80			鮮棗	Jujubes, fresh		27%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%			
	10	2	蜜棗，鮮	Jujube(Ziziphus mauritiana), fresh	KGM					B01 F01 MW0	
	90	5	其他棗類，鮮	Other Jujube, fresh	KGM					B01 F01 MW0	
0810.90.99			其他鮮果	Other fruits, fresh		30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%			
	10	1	鮮蓮霧	Wax apple, fresh	KGM					B01 F01 MW0	
	20	9	鮮山楂	Medlars, fresh	KGM					B01 F01	
	30	7	鮮梅（日本杏）	Mei(Prunus mume)(Japanese apricot), fresh	KGM					B01 F01 MW0	
	50	2	鮮紅龍果	Dragon fruits, fresh	KGM					B01 F01 MW0	
	90	4	其他鮮果	Other fruits, fresh	KGM					B01 F01 MP1	
0811			冷凍之果實及堅果，未以水蒸煮或已蒸煮，不論是否添加糖或其他甜味料者	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter							
0811.10			草莓	Strawberries							
0811.10.00	00	7	冷凍草莓	Strawberries, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		F01	
0811.20			紅刺莓、黑刺莓、桑椹及洛干莓、黑醋栗、白醋栗、紅醋栗及醋栗	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries							
0811.20.00	00	5	冷凍紅刺莓、黑刺莓、桑椹及洛干莓、黑醋栗、白醋栗、紅醋栗及醋栗	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
0811.90			其他	Other							

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0811.90.11	00	7	加糖或加甜味料之冷凍果實及堅果	Frozen fruit and nuts, containing added sugar or other sweetening matter.	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
0811.90.21	00	5	未加糖或未加甜味料之冷凍番石榴	Frozen guava, not containing added sugar or other sweetening matter.	KGM	26%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		F01	
0811.90.22	00	4	未加糖或未加甜味料之冷凍荔枝	Frozen litchis, not containing added sugar or other sweetening matter.	KGM	26%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	445
0811.90.23	00	3	未加糖或未加甜味料之冷凍香蕉	Frozen banana, not containing added sugar or other sweetening matter.	KGM	26%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		F01 MW0	
0811.90.24	00	2	未加糖或未加甜味料之冷凍芒果	Frozen mango, not containing added sugar or other sweetening matter.	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01 MW0	445
0811.90.25	00	1	未加糖或未加甜味料之冷凍橙類	Frozen orange, not containing added sugar or other sweetening matter.	KGM	26%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01 MW0	
0811.90.26	00	0	未加糖或未加甜味料之冷凍鳳梨	Frozen pineapple, not containing added sugar or other sweetening matter.	KGM	26%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01 MW0	
0811.90.27	00	9	未加糖或未加甜味料之冷凍木瓜	Frozen papaya, not containing added sugar or other sweetening matter.	KGM	26%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		F01 MW0	445
0811.90.28	00	8	未加糖或未加甜味料之冷凍櫻桃	Frozen cherries, not containing added sugar or other sweetening matter.	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
0811.90.29	00	7	未加糖或未加甜味料之冷凍紅莓，藍莓，桃子	Frozen cranberries, blueberries, peaches, not containing added sugar or other sweetening matter.	KGM	8%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
0811.90.31	00	3	未加糖或未加甜味料之冷凍蘋果	Frozen apple, not containing added sugar or other sweetening matter.	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%		F01	
0811.90.32	00	2	未加糖或未加甜味料之冷凍鱷梨	Frozen avocado, not containing added sugar or other sweetening matter.	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
0811.90.39			其他未加糖或未加甜味料之冷凍果實及堅果	Other frozen fruits and nuts, not containing added sugar or other sweetening matter.		10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	40%			
	10	3	未加糖或未加甜味料之冷凍釋迦（不包括果泥及果糊）	Frozen sweet sop, not containing added sugar or other sweetening matter (excluding fruit puree and fruit pastes)	KGM					F01 MW0	
	90	6	其他未加糖或未加甜味料之冷凍果實及堅果	Other frozen fruits and nuts, not containing added sugar or other sweetening matter	KGM					F01	
0812			暫時保藏之果實及堅果，但不適合直接食用者	Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption							

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0812.10			櫻桃	Cherries							
0812.10.00	00	6	暫時保藏之櫻桃	Cherries, provisionally preserved	KGM	新臺幣10元/公斤或20%從高徵稅 NT$10/KGM or 20% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣16.25元/公斤或32.5%從高徵稅 NT$16.25/KGM or 32.5% whichever is higher		F01	
0812.90			其他	Other							
0812.90.10	00	7	暫時保藏之草莓	Strawberries, provisionally preserved	KGM	26%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
0812.90.90	00	0	其他果實與堅果，暫時保藏而不適於即時食用者	Other fruits and nuts provisionally preserved, but unsuitable in that state for immediate consumption	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01 MP1	
0813			第０８０１至０８０６節以外之乾果；本章內堅果或乾果實之混合物	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter							
0813.10			杏	Apricots							
0813.10.00	00	5	杏乾	Apricots, dried	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	
0813.20			梅	Prunes							
0813.20.10	00	1	梅乾，盒裝	Prunes, dried, packed in boxes	KGM	6%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01 MW0	
0813.20.20			梅乾，散裝	Prunes, dried, in bulk		6%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%			
	10	7	烏梅乾，散裝	Wu Mei (Fructus Mume Praeparatus), dried, in bulk	KGM					F01	
	90	0	其他梅乾，散裝	Other prunes, dried, in bulk	KGM					F01 MW0	
0813.30			蘋果	Apples							
0813.30.00	00	1	蘋果乾	Apples, dried	KGM	26%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
0813.40			其他水果	Other fruit							
0813.40.10	00	7	桂圓，桂圓肉	Longans, dried and longan pulp	KGM	新臺幣88元/公斤 NT$88/KGM	新臺幣88元/公斤 NT$88/KGM (PA,GT,NI,SV,HN,SG) 免稅Free (NZ)	新臺幣103元/公斤 NT$103/KGM		F01 MW0	
0813.40.20	00	5	山楂	Crataegi Fructus, dried	KGM	26%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
0813.40.31	00	2	紅棗乾（包括中藥用者）	Chinese jujubes (red), dried. (incl. for Chinese drugs)	KGM	27%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		513 F02 H02	
0813.40.32	00	1	黑棗乾	Chinese jujubes (black), dried	KGM	27%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
0813.40.39	00	4	其他乾棗類	Other jujubes, dried	KGM	27%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	

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0813.40.90			其他乾果	Other dried fruits		26%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	40%			
	10	8	柿子乾	Persimmons, dried	KGM					F01	
	90	1	其他乾果	Other dried fruits	KGM					F01	
0813.50			本章內堅果或乾果實之混合物	Mixtures of nuts or dried fruits of this Chapter							
0813.50.00	00	6	本章內堅果或乾果實之混合物	Mixtures of nuts or dried fruits of this Chapter	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		B01 F01	
0814			柑橘或瓜（包括西瓜）之外皮，鮮、冷凍、乾或暫時漬存於鹽水、硫磺水或其他浸漬溶液者均在內	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions							
0814.00			柑橘或瓜（包括西瓜）之外皮，鮮、冷凍、乾或暫時漬存於鹽水、硫磺水或其他浸漬溶液者均在內	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions							
0814.00.00			柑橘或瓜（包括西瓜）之外皮，鮮、冷凍、乾或暫時漬存於鹽水、硫磺水或其他浸漬溶液者均在內	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions		15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	15%			
	10	4	廣橘皮	Tangerine peel (Citri reticulatae pericarpium)	KGM					513 F02 H02	
	90	7	其他柑橘或瓜（包括西瓜）之外皮，鮮、冷凍、乾或暫時漬存於鹽水、硫磺水或其他浸漬溶液者均在內	Other peel of citrus fruit or melons (including watermelons) , fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	KGM					B01 F02	

第９章
咖啡、茶、馬黛茶及香料

章註：

一、 第0904至0910節所列產品之混合物，應按下列原則分類：

（甲）同一節之兩種或兩種以上產品之混合物仍應歸入該節；

（乙）不同節之兩種或兩種以上產品之混合物應歸入第0910節。

如添加其他物質到第0904至0910節之產品〔或前述（甲）或（乙）項之混合物〕，只要所得之混合物仍保有這些節產品之基本特性，應不影響其分類。否則此類混合物應不歸入本章；構成混合調味料者，應歸入第2103節。

二、 本章不包括乾爪哇椒或第1211節之其他產品。

CHAPTER 9
COFFEE, TEA, MATE AND SPICES

Chapter Notes.

1.- Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows :

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2.- This Chapter does not cover Cubeb pepper (Piper cubeba) or other products of heading 12.11.

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0901			咖啡，不論是否焙製或去咖啡鹼者；咖啡荳殼與荳皮；含任何咖啡成分之咖啡代替品	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion							
			－未焙製咖啡：	-Coffee, not roasted:							
0901.11			未抽除咖啡鹼者	Not decaffeinated							
0901.11.00	00	7	未焙製咖啡，未抽除咖啡鹼者	Coffee, not roasted, not decaffeinated	KGM	免稅Free	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	10%		B01 F01	
0901.12			已抽除咖啡鹼者	Decaffeinated							
0901.12.00	00	6	未焙製咖啡，已抽除咖啡鹼者	Coffee, not roasted, decaffeinated	KGM	免稅Free	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	10%		F01	
			－已焙製咖啡：	-Coffee, roasted:							
0901.21			未抽除咖啡鹼者	Not decaffeinated							
0901.21.00	00	5	已焙製咖啡，未抽除咖啡鹼者	Coffee, roasted, not decaffeinated	KGM	免稅Free	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	7.5%		F01	
0901.22			已抽除咖啡鹼者	Decaffeinated							
0901.22.00	00	4	已焙製咖啡，已抽除咖啡鹼者	Coffee, roasted, decaffeinated	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		F01	
0901.90			其他	Other							
0901.90.10	00	9	咖啡荳殼與荳皮	Coffee husks and skins	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		F02	
0901.90.20	00	7	含咖啡之咖啡代替品	Coffee substitutes containing coffee	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		F01	
0902			茶葉，不論是否添加香料	Tea, whether or not flavoured							
0902.10			綠茶（未發酵），每包不超過３公斤	Green tea (not fermented), in immediate packings of a content not exceeding 3 kg							
0902.10.00	00	7	綠茶（未發酵），每包不超過３公斤	Green tea (not fermented), in immediate packings of a content not exceeding 3 kg	KGM	17%	免稅Free (NZ,SG) 17% (PA,GT,NI,SV,HN)	25%		465 F01 MW0	447
0902.20			其他綠茶（未發酵）	Other green tea (not fermented)							
0902.20.00			綠茶（未發酵），每包超過３公斤	Green tea (not fermented), in immediate packing of a content exceeding 3 kg		17%	免稅Free (NZ,SG) 17% (PA,GT,NI,SV,HN)	25%			
	10	3	薰芬綠茶，每包超過３公斤	Green tea scented, in immediate packing of a content exceeding 3 kg	KGM					465 F01 MW0	447
	90	6	其他綠茶（未發酵），每包超過３公斤	Other green tea (not fermented), in immediate packing of a content exceeding 3 kg	KGM					465 F01 MW0	447

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
0902.30			紅茶（發酵）及部分發酵茶，每包不超過３公斤	Black tea (fermented) and partly fermented tea, in immediate packing of a content not exceeding 3 kg							
0902.30.10	00	1	普洱茶，每包不超過３公斤	Pu-erh tea, in immediate packing of a content not exceeding 3 kg	KGM	17%	免稅Free (NZ,SG) 17% (PA,GT,NI,SV,HN)	25%		F01	447
0902.30.20	00	9	部分發酵茶，每包不超過３公斤	Partly fermented tea, in immediate packing of a content not exceeding 3 kg	KGM	25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	25%		465 F01 MW0	447
0902.30.90	00	4	其他紅茶（發酵），每包不超過３公斤	Other black tea (fermented), in immediate packing of a content not exceeding 3 kg	KGM	17%	免稅Free (NZ,SG) 17% (PA,GT,NI,SV,HN)	25%		465 F01 MW0	447
0902.40			其他紅茶（發酵）及部分發酵茶	Other black tea (fermented) and other partly fermented tea							
0902.40.10	00	9	普洱茶，每包超過３公斤	Pu-erh tea, in immediate packing of a content exceeding 3 kg	KGM	17%	免稅Free (NZ,SG) 17% (PA,GT,NI,SV,HN)	25%		F01	447
0902.40.20	00	7	部分發酵茶，每包超過３公斤	Partly fermented tea, in immediate packing of a content exceeding 3 kg	KGM	22%	免稅Free (NZ,SG) 22% (PA,GT,NI,SV,HN)	25%		465 F01 MW0	447
0902.40.90	00	2	其他紅茶（發酵），每包超過３公斤	Other black tea (fermented), in immediate packing of a content exceeding 3 kg	KGM	17%	免稅Free (NZ,SG) 17% (PA,GT,NI,SV,HN)	25%		465 F01 MW0	447
0903			馬黛茶類	Mate							
0903.00			馬黛茶類	Mate							
0903.00.00	00	8	馬黛茶類	Mate	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY)	42.5%		F01	
0904			胡椒屬之胡椒；乾、壓碎或研磨之番椒或丁子屬果實	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta							
			－胡椒：	-Pepper:							
0904.11			未壓碎或研磨者	Neither crushed nor ground							
0904.11.10	00	2	黑胡椒，未壓碎或未研磨者	Black pepper, neither crushed nor ground	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣16.5元/公斤或30% 從高徵稅 NT$16.5/KGM or 30% whichever is higher		F01	
0904.11.20	00	0	白胡椒，未壓碎或未研磨者	White pepper, neither crushed nor ground	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣21元/公斤或30% 從高徵稅 NT$21/KGM or 30% whichever is higher		F01	
0904.12			已壓碎或研磨者	Crushed or ground							

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0904.12.00	00	3	胡椒，已壓碎或研磨者	Pepper, crushed or ground	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	
			—蕃椒屬或丁子屬之果實：	-Fruits of the genus Capsicum or of the genus Pimenta :							
0904.21			乾燥，未壓碎或未研磨者	Dried, neither crushed nor ground							
0904.21.10	00	0	種植用之番椒屬或丁子屬之種子	Seeds of the genus Capsicum or of the genus Pimenta, for planting	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
0904.21.90	00	3	其他番椒屬或丁子屬之果實，乾燥，未壓碎或未研磨者	Other fruits of the genus Capsicum or of the genus Pimenta, dried, neither crushed nor ground	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	36%		B01 F01	
0904.22			壓碎或研磨者	Crushed or ground							
0904.22.00	00	1	番椒屬或丁子屬之果實，壓碎或研磨者	Fruits of the genus Capsicum or of the genus Pimenta, crushed or ground	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	36%		F01	
0905			香草	Vanilla							
0905.10			未壓碎或未研磨者	Neither crushed nor ground							
0905.10.00	00	4	香草，未壓碎或未研磨者	Vanilla, neither crushed nor ground	KGM	12%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		B01 F01	
0905.20			壓碎或研磨者	Crushed or ground							
0905.20.00	00	2	香草，壓碎或研磨者	Vanilla, crushed or ground	KGM	12%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
0906			肉桂及肉桂花	Cinnamon and cinnamon-tree flowers							
			－未壓碎或未研磨者：	Neither crushed nor ground							
0906.11			錫蘭肉桂	Cinnamon (Cinnamomum zeylanicum Blume)							
0906.11.00	00	2	錫蘭肉桂，未壓碎或未研磨者	Cinnamon (Cinnamomum zeylanicum Blume), neither crushed nor ground	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		513 F02 H02	
0906.19			其他	Other							
0906.19.00	00	4	肉桂花及其他肉桂，未壓碎或未研磨者	Cinnamon-tree flowers and other cinnamon, neither crushed nor ground	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		513 F02 H02	
0906.20			已壓碎或研磨者	Crushed or ground							
0906.20.00	00	1	肉桂及肉桂花，已壓碎或研磨者	Cinnamon and cinnamon-tree flowers, crushed or ground	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		513 F02 H02	
0907			丁香（全果、花苞及果柄）	Cloves (whole fruit, cloves and stems)							
0907.10			未壓碎或未研磨者	Neither crushed nor ground							

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0907.10.00	00	2	丁香（全果、花苞及果柄），未壓碎或未研磨者	Cloves (whole fruit, cloves and stems), neither crushed nor ground	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		513 F02	
0907.20			壓碎或研磨者	Crushed or ground							
0907.20.00	00	0	丁香（全果、花苞及果柄），壓碎或研磨者	Cloves (whole fruit, cloves and stems), crushed or ground	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		513 F02	
0908			肉荳蔻、荳蔻乾皮、荳蔻	Nutmeg, mace and cardamoms							
			—肉荳蔻：	-Nutmeg :							
0908.11			未壓碎或未研磨者	Neither crushed nor ground							
0908.11.00	00	0	肉荳蔻，未壓碎或未研磨者	Nutmegs, neither crushed nor ground	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		F01	
0908.12			壓碎或研磨者	Crushed or ground							
0908.12.00	00	9	肉荳蔻，壓碎或研磨者	Nutmegs, crushed or ground	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		F01	
			—肉荳蔻乾皮：	-Mace :							
0908.21			未壓碎或未研磨者	Neither crushed nor ground							
0908.21.00	00	8	肉荳蔻乾皮，未壓碎或未研磨者	Mace, neither crushed nor ground	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		F01	
0908.22			壓碎或研磨者	Crushed or ground							
0908.22.00	00	7	肉荳蔻乾皮，壓碎或研磨者	Mace, crushed or ground	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		F01	
			—荳蔻：	-Cardamoms :							
0908.31			未壓碎或未研磨者	Neither crushed nor ground							
0908.31.00			荳蔻，未壓碎或未研磨者	Cardamoms, neither crushed nor ground		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	4	草荳蔻，未壓碎或未研磨者	Cardamoms, brown, neither crushed nor ground	KGM					F01	
	20	2	砂仁（殼砂仁），未壓碎或未研磨者	Cardamoms(Amomi Fructus), inferior, neither crushed nor ground	KGM					F01	
	90	7	其他荳蔻，未壓碎或未研磨者	Other cardamoms, neither crushed nor ground	KGM					F02	
0908.32			壓碎或研磨者	Crushed or ground							
0908.32.00			荳蔻，壓碎或研磨者	Cardamoms, crushed or ground		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	3	草荳蔻，壓碎或研磨者	Cardamoms, brown, crushed or ground	KGM					F01	
	20	1	砂仁（殼砂仁），壓碎或研磨者	Cardamoms(Amomi Fructus), inferior, crushed or ground	KGM					F01	

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	90	6	其他荳蔻，壓碎或研磨者	Other cardamoms, crushed or ground	KGM					F01	
0909			大茴香子、胡荽子、小茴香子、芫荽子、葛縷子；杜松子	Seeds of anise, badian, fennel, coriander, cumin or caraway ;juniper berries							
			—胡荽子（芫荽子）：	-Seeds of coriander :							
0909.21			未壓碎或未研磨者	Neither crushed nor ground							
0909.21.00	00	7	胡荽子（芫荽子），未壓碎或未研磨者	Seeds of coriander, neither crushed nor ground	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		B01 F01	
0909.22			壓碎或研磨者	Crushed or ground							
0909.22.00	00	6	胡荽子（芫荽子），壓碎或研磨者	Seeds of coriander, crushed or ground	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		B01 F01	
			—小茴香子：	-Seeds of cumin :							
0909.31			未壓碎或未研磨者	Neither crushed nor ground							
0909.31.00	00	5	小茴香子，未壓碎或未研磨者	Seeds of cumin, neither crushed nor ground	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		B01 F01	
0909.32			壓碎或研磨者	Crushed or ground							
0909.32.00	00	4	小茴香子，壓碎或研磨者	Seeds of cumin, crushed or ground	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		F01	
			—大茴香子、八角茴香、葛縷子或茴香子；杜松子：	-Seeds of anise, badian, caraway or fennel; juniper berries :							
0909.61			未壓碎或未研磨者	Neither crushed nor ground							
0909.61.00			大茴香子、八角茴香、葛縷子或茴香子、杜松子，未壓碎或未研磨者	Seeds of anise, badian, caraway or fennel, juniper berries, neither crushed nor ground		2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
	10	6	大茴香子，未壓碎或未研磨者	Seeds of anise, neither crushed nor ground	KGM					513 F02	
	20	4	八角茴香，未壓碎或未研磨者	Star anise fructus, neither crushed nor ground	KGM					F01	
	30	2	葛縷子（藏茴香），未壓碎或未研磨者	Seeds of caraway, neither crushed nor ground	KGM					B01 F02	
	40	0	茴香子，未壓碎或未研磨者；杜松子，未壓碎或未研磨者	Seeds of fennel; juniper berries, neither crushed nor ground	KGM					B01 F02	
0909.62			壓碎或研磨者	Crushed or ground							
0909.62.00			大茴香子、八角茴香、葛縷子或茴香子、杜松子，壓碎或研磨者	Seeds of anise, badian, caraway or fennel, juniper berries, crushed or ground		2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
	10	5	大茴香子，壓碎或研磨者	Seeds of anise, crushed or ground	KGM					513 F02	

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	20	3	八角茴香，壓碎或研磨者	Star anise fructus, crushed or ground	KGM					F01	
	30	1	葛縷子（藏茴香），壓碎或研磨者	Seeds of caraway, crushed or ground	KGM					F02	
	40	9	茴香子，壓碎或研磨者；杜松子，壓碎或研磨者	Seeds of fennel; juniper berries, crushed or ground	KGM					F02	
0910			薑、番紅花、薑黃（鬱金）、麝香草、月桂葉、咖哩及其他香辛料	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices							
			—薑：	-Ginger :							
0910.11			未壓碎或未研磨者	Neither crushed nor ground							
0910.11.00			薑，未壓碎或未研磨者	Ginger, neither crushed nor ground		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
	10	4	暫時保藏之薑，未壓碎或未研磨者	Ginger, provisionally preserved, neither crushed nor ground	KGM					B01 F01 MW0	
	90	7	其他薑，未壓碎或未研磨者	Other gingers, neither crushed nor ground	KGM					513 B01 F02 MP1	
0910.12			壓碎或研磨者	Crushed or ground							
0910.12.00			薑，壓碎或研磨者	Ginger, crushed or ground		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
	10	3	暫時保藏之薑，壓碎或研磨者	Ginger, provisionally preserved, crushed or ground	KGM					F01 MW0	
	90	6	其他薑，壓碎或研磨者	Other gingers, crushed or ground	KGM					513 F02 MP1	
0910.20			番紅花	Saffron							
0910.20.00	00	5	番紅花	Saffron	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		513 F02	
0910.30			薑黃（鬱金）	Turmeric (curcuma)							
0910.30.00	00	3	薑黃（鬱金）	Turmeric (curcuma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		513 F02	
			－其他香辛料：	-Other spices:							
0910.91			本章註－（乙）所提及之混合物	Mixtures referred to in Note 1 (b) to this Chapter							
0910.91.00	00	9	本章註－（乙）所提及之混合物	Mixtures referred to in Note 1 (b) to this Chapter	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F02	
0910.99			其他	Other							
0910.99.10	00	9	麝香草、月桂葉	Thyme, Bay leaves	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		F02	
0910.99.20	00	7	咖哩	Curry	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		F01	

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稅則號別 Tariff No.					第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
0910.99.90	00	2	其他香辛料 Other spices	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		B01 F02	

第１０章
穀類

章註：

一、

（甲）本章各節，所指之產品必須是帶有穀粒，不論其是否成穗或帶柄莖。

（乙）本章不包括去殼或另行加工之穀類，惟經去殼、碾、精碾、略煮，轉製或碾碎之稻子，仍列入第1006節。同樣，為分離皂苷而脫除全部或部分果皮，但未經任何其他加工之藜麥，仍列入第1008節。

二、 第1005節不包括甜玉米（第7章）。

目註：

一、 所稱「硬麥」一詞指硬粒小麥及具有相同染色體（28個）硬粒麥類間互相雜交而成之麥類之總稱。

增註：

一、 糧政主管機關依糧食管理法，以專案核准方式輸入歸屬本章第10061000、10062000、10063000及10064000號之食米，適用第98章所訂稅率徵稅。

CHAPTER 10
CEREALS

Chapter Notes.

1.-

(a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.

2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Notes.

1.- The term “durum wheat” means wheat of the Triticum durum species and the hybrids derived from the inter-specific crossing of Triticum durum which have the same number (28) of chromosomes as that species.

Additional Notes.

1.- According to Food Administration Act, When food administration authorities specially, grants rice imports under divisions 1006.10.00, 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.

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1001			小麥或雜麥（墨斯林）	Wheat and meslin							
			—硬粒小麥：	-Durum wheat :							
1001.11			種子	Seed							
1001.11.00	00	4	硬粒小麥種子	Seed of durum wheat	TNE	6.5%	免稅Free (NZ,SG) 6.5% (PA,GT,NI,SV,HN)	10%		402 B01 MW0	
1001.19			其他	Other							
1001.19.00			其他硬粒小麥	Other durum wheat		6.5%	免稅Free (NZ,SG) 6.5% (PA,GT,NI,SV,HN)	10%			
	10	4	其他硬粒小麥，飼料用	Other durum wheat, for feeding	TNE					B01 MW0	
	90	7	其他硬粒小麥	Other durum wheat	TNE					B01 F01 MW0	
			—其他：	-Other :							
1001.91			種子	Seed							
1001.91.00	00	7	其他小麥種子	Seed of other wheat	TNE	6.5%	免稅Free (NZ,SG) 6.5% (PA,GT,NI,SV,HN)	10%		402 B01 MW0	
1001.99			其他	Other							
1001.99.00			其他小麥或雜麥（墨斯林）	Other wheat and meslin		6.5%	免稅Free (NZ,SG) 6.5% (PA,GT,NI,SV,HN)	10%			
	10	7	未碾軟粒小麥，飼料用	Soft wheat, unmilled, for feeding	TNE					B01 MW0	
	90	0	其他小麥或雜麥（墨斯林）	Other wheat and meslin	TNE					B01 F01 MW0	
1002			黑麥（裸麥）	Rye							
1002.10			種子	Seed							
1002.10.00	00	4	黑麥（裸麥）種子	Seed of rye	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		402 B01	
1002.90			其他	Other							
1002.90.00	00	7	其他黑麥（裸麥）	Other rye	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		B01 F01	
1003			大麥	Barley							
1003.10			種子	Seed							
1003.10.00	00	3	大麥種子	Seed of barley	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2%		402 B01	
1003.90			其他	Other							
1003.90.00	00	6	其他大麥	Other barley	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2%		B01 F01	
1004			燕麥	Oats							

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
1004.10			種子	Seed							
1004.10.00	00	2	燕麥種子	Seed of oats	TNE	2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	4%		402 B01	
1004.90			其他	Other							
1004.90.00	00	5	其他燕麥	Other oats	TNE	2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	4%		B01 F01	
1005			玉蜀黍	Maize (corn)							
1005.10			種子	Seed							
1005.10.00	00	1	玉蜀黍種子	Seed of maize (corn)	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01 MW0	
1005.90			其他	Other							
1005.90.00			其他玉蜀黍	Other maize (corn)		免稅Free	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	2.5%			
	11	1	飼料用基因改造玉蜀黍	Genetically modified maize (corn), for feeding	TNE					A01 B01 MW0	
	12	0	飼料用非基因改造玉蜀黍	Non-genetically modified maize (corn), for feeding	TNE					A01 B01 MW0	
	91	4	其他基因改造玉蜀黍	Other genetically modified maize(corn)	TNE					B01 F01 MW0	
	92	3	其他非基因改造玉蜀黍	Other non-genetically modified maize(corn)	TNE					B01 F01 MW0	
1006			稻米	Rice							
1006.10			稻穀	Rice in the husk (paddy or rough)							
1006.10.00	00	0	稻穀	Rice in the husk (paddy or rough)	TNE	新臺幣45元/公斤 NT$45/KGM	新臺幣45元/公斤 NT$45/KGM (PA,GT,NI,SV,HN,NZ,SG)	新臺幣45元/公斤 NT$45/KGM	G	451 B01 MW0	441
1006.20			糙米	Husked (brown) rice							
1006.20.00	00	8	糙米	Husked (brown) rice	TNE	新臺幣45元/公斤 NT$45/KGM	新臺幣45元/公斤 NT$45/KGM (PA,GT,NI,SV,HN,NZ,SG)	新臺幣45元/公斤 NT$45/KGM	G	451 B01 F01 MW0	441
1006.30			半碾或全碾白米，不論是否磨光	Semi-milled or wholly milled rice, whether or not polished or glazed							
1006.30.00			半碾或全碾白米，不論是否磨光	Semi-milled or wholly milled rice, whether or not polished or glazed		新臺幣45元/公斤 NT$45/KGM	新臺幣45元/公斤 NT$45/KGM (PA,GT,NI,SV,HN,NZ,SG)	新臺幣45元/公斤 NT$45/KGM			
	10	4	糯米	Glutinous rice	TNE				G	454 B01 F01 MW0	450
	90	7	其他半碾或全碾白米，不論是否磨光	Other semi-milled or wholly milled rice, whether or not polished or glazed	TNE				G	454 B01 F01 MW0	450

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
1006.40			碎米	Broken rice							
1006.40.00	00	4	碎米	Broken rice	TNE	新臺幣45元/公斤 NT$45/KGM	新臺幣45元/公斤 NT$45/KGM (PA,GT,NI,SV,HN,NZ,SG)	新臺幣45元/公斤 NT$45/KGM	G	451 F01 MW0	441
1007			高粱（蜀黍）	Grain sorghum							
1007.10			種子	Seed							
1007.10.00	00	9	高粱（蜀黍）種子	Seed of grain sorghum	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		B01	
1007.90			其他	Other							
1007.90.00	00	2	其他高粱（蜀黍）	Other grain sorghum	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		B01 F01	
1008			蕎麥、小米及雀粟；其他穀類	Buckwheat, millet and canary seeds; other cereals							
1008.10			蕎麥	Buckwheat							
1008.10.00			蕎麥	Buckwheat		4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
	10	6	蕎麥種子，種植用	Seed of buckwheat, for planting	TNE					402 B01	
	90	9	其他蕎麥	Other Buckwheat	TNE					B01 F01	
			—小米：	-Millet :							
1008.21			種子	Seed							
1008.21.00	00	5	小米種子	Seed of millet	TNE	3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		B01	
1008.29			其他	Other							
1008.29.00	00	7	其他小米	Other millet	TNE	3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		B01 F01	
1008.30			雀粟	Canary seeds							
1008.30.00	00	4	雀粟	Canary seeds	TNE	3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		B01	
1008.40			西非小米屬	Fonio (Digitaria spp.)							
1008.40.00	00	2	西非小米	Fonio	TNE	4%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	5%		B01 F02 MW0	
1008.50			藜麥	Quinoa (Chenopodium quinoa)							
1008.50.00	00	9	藜麥	Quinoa	TNE	4%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	5%		B01 F01 MW0	
1008.60			黑小麥	Triticale							
1008.60.00	00	7	黑小麥	Triticale	TNE	4%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	5%		B01 F01 MW0	
1008.90			其他穀類	Other cereals							

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
1008.90.00			其他穀類	Other cereals		4%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	5%			
	20	7	其他穀類	Other cereals	TNE					B01 F01 MW0	

第１１章

製粉工業產品；麥芽；澱粉；菊糖；麵筋

章註：

一、 本章不包括下列各項：

（甲）作咖啡代用品之已焙製麥芽（第0901或2101節）；

（乙）第1901節之已調製穀類粉、碎粒、細粒及澱粉；

（丙）第1904節之玉米片或其他產品；

（丁）第2001、2004或2005節之調製或保藏蔬菜；

（戊）藥品（第30章）；或

（己）含有香水、化粧或盥洗用品特性之澱粉（第33章）。

二、

（甲）下表所列雜糧磨成之製品，如按照乾燥時之重量計算，有下列情形者，歸入本章：

（1）澱粉成分（由經修改之優爾氏偏極計測定）超過第2欄所列數量；及

（2）灰分含量（扣除任何添加之礦物質）不超過第3欄所列數量。

否則應歸入第2302節。惟整粒、滾壓、製成片或磨粉之穀類胚芽歸入第1104節。

（乙）按照上述規定而歸入本章之物品，如其通過第4欄及第5欄所規定之金屬紡織物篩目之百分比（以重量計）不少於表內所列有關穀類之百分比，則應歸入第1101或1102節。

否則應歸入第1103或1104節。

穀類 (1)	澱粉含量 (2)	灰含量 (3)	通過篩目之數量	
			315 篩孔 (4)	500 篩孔 (5)
小麥及裸麥	45%	2.5%	80%	-
大麥	45%	3%	80%	-
燕麥	45%	5%	80%	-
玉米及蜀黍	45%	2%	-	90%
稻米	45%	1.6%	80%	-
蕎麥	45%	4%	80%	-

三、 第1103節所稱，粗碾去殼之穀類及「細粒」係指粗碾穀粒而所得之下列條件之產品：

（甲）玉米產品按重量百分比計算至少95%通過篩目2公厘之金屬紡織物篩；

（乙）其他穀類產品按重量百分比計算至少95%通過篩目1.25公厘之金屬紡織物篩。

CHAPTER 11

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

Chapter Notes.

1.- This Chapter does not cover :

(a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);

(b) Prepared flours, groats, meals or starches of heading 19.01;

(c) Corn flakes or other products of heading 19.04;

(d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;

(e) Pharmaceutical products (Chapter 30); or

(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.-

(a) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :

(1) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(2) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading 11.04.

(b) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned. Otherwise, they fall in heading 11.03 or 11.04.

Cereal (1)	Starch Content (2)	Ash Content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)(4)	500 micrometers (microns)(5)
Wheat and rye	45%	2.5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) and grain sorghum	45%	2%	-	90%
Rice	45%	1.6%	80%	-
Buckwheat	45%	4%	80%	-

3.- For the purposes of heading 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which :

(a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with

an aperture of 1.25 mm.

增註：

一、 適用稅則第11090010號徵稅之「飼料用麵筋」，以經漁業主管機關證明屬實者為限。

Additional Notes.

1.- Wheat gluten for feeding animals under division 1109.00.10, applies only as certified by the competent fishery authorities.

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1101			小麥粉或雜麥粉	Wheat or meslin flour							
1101.00			小麥粉或雜麥粉	Wheat or meslin flour							
1101.00.10	00	4	小麥粉	Wheat flour	KGM	17.5%	免稅Free (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	30%		F01 MW0	
1101.00.20	00	2	雜麥粉	Meslin flour	KGM	20%	免稅Free (NZ,SG) 20% (PA,GT,NI,SV,HN)	30%		F01 MW0	
1102			其他穀粉（小麥粉及雜麥粉除外）	Cereal flours other than of wheat or meslin							
1102.20			玉米粉	Maize (corn) flour							
1102.20.00			玉米粉	Maize (corn) flour		6%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
	10	9	基因改造玉米粉	Genetically modified maize(corn) flour	KGM					404 F01 MW0	
	20	7	非基因改造玉米粉	Non-genetically modified maize(corn) flour	KGM					404 F01 MW0	
1102.90			其他	Other							
1102.90.11	00	3	糯米粉	Glutinous rice flour	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN, NZ,SG)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
1102.90.19	00	5	其他稻米粉	Other rice flour	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN, NZ,SG)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
1102.90.90	00	7	其他穀粉	Other cereal flour	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01 MW0	
1103			穀類之細粒及團粒	Cereal groats, meal and pellets							
			－粗碾去殼之穀類及細粒：	-Groats and meal:							
1103.11			小麥	Of wheat							
1103.11.00			粗碾去殼之小麥及其細粒	Groats, meal of wheat		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%			
	10	9	粗碾去殼之小麥	Groats of wheat	KGM					B01 F01 MW0	
	20	7	小麥細粒	Meal of wheat	KGM					F01 MW0	
1103.13			玉米	Of maize (corn)							
1103.13.00			粗碾去殼之玉米及其細粒	Groats and meal of corn (maize)		10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	30%			
	10	7	粗碾去殼之基因改造玉米及其細粒	Groats and meal of genetically modified corn (maize)	KGM					F01 MW0	

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	20	5	粗碾去殼之非基因改造玉米及其細粒	Groats and meal of non-genetically modified corn (maize)	KGM					F01 MW0	
1103.19			其他穀類	Of other cereals							
1103.19.10	00	1	粗碾去殼之薏仁及其細粒	Groats and meal of coix	KGM	新臺幣5.7元/公斤或20% 從高徵稅 NT$5.7/KGM or 20% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣7.1元/公斤或25% 從高徵稅 NT$7.1/KGM or 25% whichever is higher		F01 MW0	
1103.19.20	00	9	粗碾去殼之燕麥及其細粒	Groats, meal of oats	KGM	11%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01	
1103.19.30	00	7	粗碾去殼之米及其細粒	Groats, meal of rice	TNE	新臺幣45元/公斤 NT$45/KGM	新臺幣45元/公斤 NT$45/KGM (PA,GT,NI,SV,HN,NZ,SG)	新臺幣45元/公斤 NT$45/KGM	G	F01 MW0	
1103.19.90	00	4	未列名其他粗碾去殼之穀類及其細粒	Groats and meal of other cereal, n.e.s.	KGM	17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01 MP1	
1103.20			團粒	Pellets							
1103.20.10	00	8	米團粒	Pellets of rice	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣16.3元/公斤 NT$16.3/KGM (SG) 新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN,NZ)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
1103.20.20	00	6	小麥團粒	Pellets of wheat	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01 MW0	
1103.20.90	00	1	其他穀類團粒	Pellets of other cereals	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01 MW0	
1104			其他方式加工之雜糧穀粒（如去殼、滾壓、製成片、製成珍珠狀、切片或粗磨者），但第１００６節之稻米除外；整粒、滾壓、製成片或磨粉之穀類胚芽	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground							
			－滾壓或製成細片之穀粒：	-Rolled or flaked grains:							
1104.12			燕麥	Of oats							
1104.12.00	00	9	滾壓或製成細片之燕麥	Rolled or flaked oats	KGM	17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
1104.19			其他穀類	Of other cereals							
1104.19.10	00	0	滾壓或製成細片之米	Rolled of flaked rice	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN,NZ,SG)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
1104.19.20	00	8	滾壓或製成細片之大麥	Rolled or flaked barley	KGM	17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01 MW0	
1104.19.90			其他滾壓或製成細片之穀類	Other rolled or flaked cereals		17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%			

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	10	1	滾壓或製成細片之小麥	Rolled or flaked wheat	KGM					F01 MW0	
	90	4	其他滾壓或製成細片之穀類	Other rolled or flaked cereals	KGM					F01 MW0	
			－其他加工穀粒（如去殼、製成珍珠狀、切片或粗磨者）：	-Other worked grains (for example, hulled, pearled, sliced or kibbled):							
1104.22			燕麥	Of oats							
1104.22.10	00	5	去殼未脫皮之燕麥	Oats from which the husk but not the pericarp has been removed	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		F01	
1104.22.90	00	8	其他加工之燕麥	Other worked oats	KGM	17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
1104.23			玉米	Of maize (corn)							
1104.23.00			其他加工之玉米	Other worked maize (corn)		17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	35%			
	10	4	其他加工之基因改造玉米	Other worked genetically modified maize(corn)	KGM					F01 MW0	
	20	2	其他加工之非基因改造玉米	Other worked non-genetically modified maize(corn)	KGM					F01 MW0	
1104.29			其他穀類	Of other cereals							
1104.29.10	00	8	其他加工之小麥	Other worked wheat	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01 MW0	
1104.29.20	00	6	其他加工米	Other worked rice	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN,NZ,SG)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
1104.29.30	00	4	其他加工之大麥	Other worked barley	KGM	17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01 MW0	
1104.29.90	00	1	未列名其他加工之穀類	Other worked cereals, n.e.s.	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01 MW0	
1104.30			整粒、滾壓、製成片或磨粉之穀類胚芽	Germ of cereals, whole, rolled, flaked or ground							
1104.30.00	00	7	整粒、滾壓、製成片或磨粉之穀類胚芽	Germ of cereals, whole, rolled, flaked or ground	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01 MW0	
1105			馬鈴薯粉、細粒、細粉、細片、顆粒及團粒	Flour, meal, powder, flakes, granules and pellets of potatoes							
1105.10			粉、細粒及細粉	Flour, meal and powder							
1105.10.10	00	8	馬鈴薯粉及細粉	Flour and powder of potatoes	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		F01 MW0	
1105.10.20	00	6	馬鈴薯細粒	Meal of potatoes	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01 MW0	
1105.20			細片、顆粒及團粒	Flakes, granules and pellets							

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1105.20.00	00	8	馬鈴薯片、顆粒及團粒	Flakes, granules and pellets of potatoes	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01 MP1	
1106			第０７１３節之各種乾豆類蔬菜、西穀米或第０７１４節之根莖、塊莖或第八章產品製成之粉、細粒及細粉	Flour and meal of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8							
1106.10			第０７１３節之各種乾豆類蔬菜製成者	Of the dried leguminous vegetables of heading 07.13							
1106.10.10	00	7	紅豆（包括海紅豆、赤小豆、紅竹豆）之粉及細粒	Red bean (incl. Adzuki bean, all varieties, and red long bean) flour, meal and powder	KGM	新臺幣22元/公斤 NT$22/KGM	新臺幣7.3元/公斤 NT$7.3/KGM (SG) 新臺幣22元/公斤 NT$22/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣27元/公斤 NT$27/KGM	G	465 F01 MW0	
1106.10.90	00	0	其他第０７１３節之乾豆類蔬菜之粉及細粒	Other flour, meal and powder of the dried leguminous vegetables of heading 07.13	KGM	17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
1106.20			西穀米或第０７１４節之根莖或塊莖製成者	Of sago or of roots or tubers of heading 07.14							
1106.20.10	00	5	樹薯粉、細粒及細粉	Flour, meal and powder of manioc	TNE	6%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	新臺幣1094元/公噸或15.5%從高徵稅 NT$1094/TNE or 15.5% whichever is higher		F01	
1106.20.90	00	8	其他西穀米或第０７１４節之根莖或塊莖製成之粉、細粒及細粉	Other flour, meal and powder of sago or of roots or tubers of heading 07.14	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
1106.30			第八章產品製成者	Of the products of Chapter 8							
1106.30.10	00	3	椰子粉，細粒及細粉	Flour, meal and powder of coconut	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		F01	
1106.30.90	00	6	其他第八章產品製成之粉、細粒及細粉	Flour, meal and powder of other products of Chapter 8	KGM	18.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		F01	
1107			麥芽，已否烘製者均在內	Malt, whether or not roasted							
1107.10			未烘製者	Not roasted							
1107.10.00	00	8	未烘製麥芽	Malt, not roasted	TNE	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
1107.20			已烘製者	Roasted							
1107.20.00	00	6	烘製麥芽	Malt, roasted	TNE	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
1108			澱粉；菊糖	Starches; inulin							
			－澱粉：	-Starches:							
1108.11			小麥澱粉	Wheat starch							

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1108.11.00	00	6	小麥澱粉	Wheat starch	TNE	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	18.5%		F02 MW0	
1108.12			玉米澱粉	Maize (corn) starch							
1108.12.00	00	5	玉米澱粉	Maize (corn) starch	TNE	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	18.5%		F02	
1108.13			馬鈴薯澱粉	Potato starch							
1108.13.00	00	4	馬鈴薯澱粉	Potato starch	TNE	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	18.5%		F01	
1108.14			樹薯澱粉	Manioc (cassava) starch							
1108.14.10	00	1	食用樹薯澱粉	Manioc (cassava) starch, for edible use	TNE	7%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	新臺幣1094元/公噸或15.5%從高徵稅 NT$1094/TNE or 15.5% whichever is higher		F01	
1108.14.20	00	9	非食用樹薯澱粉	Manioc (cassava) starch, for non-edible use	TNE	7%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	新臺幣1094元/公噸或15.5%從高徵稅 NT$1094/TNE or 15.5% whichever is higher		F01	
1108.19			其他澱粉	Other starches							
1108.19.10	00	6	米澱粉	Rice starch	TNE	新臺幣49元/公斤 NT$49/KGM	新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN,NZ,SG)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
1108.19.90	00	9	其他澱粉	Other starches	TNE	15%	免稅Free (LDCs,NZ,SG) 15% (PA,GT,NI,SV,HN)	18.5%		F01	
1108.20			菊糖	Inulin							
1108.20.00	00	5	菊糖	Inulin	TNE	12%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01	
1109			麵筋，不論是否乾燥	Wheat gluten, whether or not dried							
1109.00			麵筋，不論是否乾燥	Wheat gluten, whether or not dried							
1109.00.10	00	6	飼料用麵筋，不論是否乾燥	Wheat gluten for feeding animals, whether or not dried	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%	N	MW0	
1109.00.90	00	9	其他麵筋，不論是否乾燥	Other wheat gluten, whether or not dried	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣13元/公斤或40%從高徵稅 NT$13/KGM or 40% whichever is higher		F01 MW0	

第１２章

油料種子及含油質果實；雜項穀粒、種子及果實；工業用或藥用植物；芻草及飼料

章註：

一、 第1207節包括棕櫚果實及子仁、棉子、蓖麻子、芝麻、芥子、紅花子、罌粟子、及榭樹子（榭油樹核果）。本節不包括第0801或0802節之產品或橄欖（第7或20章）。

二、 第1208節不但包括未脫脂之粉及細粒且涵蓋部份脫脂之粉及細粒及脫脂後再全部或部份以其原油加脂之粉及細粒，但不包括第2304至2306節之殘渣。

三、 第1209節之甜菜子、草子及其他牧草子、裝飾用花種子、菜子、林樹種子、果樹種子、大巢菜子（不包括Vicia faba種）或羽扁豆子，應視為供種植用。

惟下列物品即使供種植用，亦不歸入第1209節：

（甲）豆類蔬菜及甜玉米（第7章）；

（乙）第9章之香辛料及其他產品；

（丙）穀類（第10章）；或

（丁）第1201至1207或1211節之物品。

四、 第1211節包括下列植物或該植物之一部分：羅勒、琉璃苣、人參、牛膝草、甘草、各種薄荷香料、迷迭香、芸香、山艾及茵陳。

惟第1211節不包括下列各項：

（甲）屬於第30章之藥品製劑；

（乙）屬於第33章之香水、化粧品或盥洗用品；或

（丙）屬於第3808節之殺蟲劑、殺菌劑、除草劑、消毒劑或類似品。

五、 第1212節所稱之「海藻及其他藻類」不包括：

（甲）第2102節之已死單細胞微生物；

（乙）第3002節之微生物培養物；或

（丙）第3101或3105節之肥料。

目註：

一、 第120510目所稱「低芥子酸之油菜子」係指其產出固定性油之芥子酸含量小於2%（按重量計），及其產出固態化合物之含硫配醣體含量，每公克小於30微摩耳之油菜子。

增註：

一、 輸入原產於尼加拉瓜共和國並歸列稅則第12023010、12023020、12024100及12024200號之花生；第15章稅則第15081000及15089000號之花生油；第20章稅則第20081111、20081112、20081191及20081192號之調製或保藏之帶殼、去殼花生，適用第2欄稅率免稅者，以每年進口總數量未超過250公噸為限，超過該數量者依該等產品之第1欄稅率徵稅。輸入去殼花生及花生油，應分別換算為帶殼花生以計算配額數量。去殼花生及花生油對帶殼花生之換算比例分別為1.5及3.8。

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICAL PLANTS; STRAW AND FODDER

Chapter Notes.

1.- Heading 12.07 applies, inter alia, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.

3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species Vicia faba) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing :

(a) Leguminous vegetables or sweet corn (Chapter 7);

(b) Spices or other products of Chapter 9;

(c) Cereals (Chapter 10); or

(d) Products of headings 12.01 to 12.07 or 12.11.

4.- Heading 12.11 applies, inter alia, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to :

(a) Medicaments of Chapter 30;

(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or

(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include :

(a) Dead single-cell micro-organisms of heading 21.02;

(b) Cultures of micro-organisms of heading 30.02; or

(c) Fertilisers of heading 31.01 or 31.05.

Subheading Notes.

1.- For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Additional Notes.

1.- The importation of ground-nuts (peanuts), in shell and shelled, originating in the Republic of Nicaragua covered by divisions 1202.30.10, 1202.30.20, 1202.41.00 and 1202.42.00; ground-nut（peanut）oil falling under divisions 1508.10.00 and 1508.90.00 of Chapter 15; ground-nuts (peanuts), prepared or preserved falling under divisions 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.

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
1201			大豆，不論是否破碎	Soya beans, whether or not broken							
1201.10			種子	Seed							
1201.10.00			大豆，種子	Seed of soybeans		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	1	供生產毛豆用大豆種子，每百粒重量超過３０公克以上者	Vegetable soybeans seeds , whether or not broken , hundred seeds weight over 30g	TNE					402 B01 F01 MW0	441
	90	4	其他大豆，種子	Seed of other soybeans	TNE					402 B01 MW0	
1201.90			其他	Other							
1201.90.00			其他大豆，不論是否破碎	Other soybeans, whether or not broken		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	4	黑豆，不論是否破碎	Black soybeans, whether or not broken	TNE					B01 F01	
	21	1	飼料用基因改造大豆，不論是否破碎	Genetically modified soybeans,for feeding,whether or not broken	TNE					A01 B01 MW0	
	22	0	飼料用非基因改造大豆，不論是否破碎	Non-genetically modified soybeans,for feeding ,whether or not broken	TNE					A01 B01 MW0	
	91	6	其他基因改造大豆，不論是否破碎	Other genetically modified soybeans, whether or not broken	TNE					B01 F01 MW0	
	92	5	其他非基因改造大豆，不論是否破碎	Other non-genetically modified soybeans, whether or not broken	TNE					B01 F01 MW0	
1202			花生，未烘焙或烹煮，不論是否去殼或破碎	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken							
1202.30			種子	Seed							
1202.30.10	00	6	帶殼花生，種子	Seed of ground-nuts, in shell	TNE	新臺幣42元/公斤 NT$42/KGM	新臺幣14元/公斤 NT$14/KGM (SG) 新臺幣42元/公斤 NT$42/KGM (PA,GT,SV,HN) 免稅Free (NI,NZ)	新臺幣49元/公斤 NT$49/KGM	G	402 465 B01 MW0	
1202.30.20	00	4	去殼花生，種子	Seed of ground-nuts, shelled	TNE	新臺幣64元/公斤 NT$64/KGM	新臺幣64元/公斤 NT$64/KGM (PA,GT,SV,HN,SG) 免稅Free (NI,NZ)	新臺幣75元/公斤 NT$75/KGM	G	402 465 B01 MW0	
			—其他：	-Other :							
1202.41			帶殼	In shell							
1202.41.00	00	5	帶殼花生	Ground-nuts, in shell	TNE	新臺幣42元/公斤 NT$42/KGM	新臺幣14元/公斤 NT$14/KGM (SG) 新臺幣42元/公斤 NT$42/KGM (PA,GT,SV,HN) 免稅Free (NI,NZ)	新臺幣49元/公斤 NT$49/KGM	G	465 B01 F01 MW0	

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1202.42			去殼，不論是否破碎	Shelled, whether or not broken							
1202.42.00	00	4	去殼花生，不論是否破碎	Ground-nuts, shelled, whether or not broken	TNE	新臺幣64元/公斤 NT$64/KGM	新臺幣64元/公斤 NT$64/KGM (PA,GT,SV,HN,SG) 免稅Free (NI,NZ)	新臺幣75元/公斤 NT$75/KGM	G	465 B01 F01 MW0	
1203			乾椰子肉	Copra							
1203.00			乾椰子肉	Copra							
1203.00.00	00	3	乾椰子肉	Copra	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		F02	
1204			亞麻子（仁），不論是否破碎	Linseed, whether or not broken							
1204.00			亞麻子（仁），不論是否破碎	Linseed, whether or not broken							
1204.00.00			亞麻子（仁），不論是否破碎	Linseed, whether or not broken		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
	10	0	亞麻子，種子，種植用	Seed of linseed, for planting	TNE					402 B01	
	90	3	其他亞麻子（仁），不論是否破碎	Other Linseed, whether or not broken	TNE					B01 F01	
1205			油菜子，不論是否破碎	Rape or colza seeds, whether or not broken							
1205.10			低芥子酸之油菜子，不論是否破碎	Low erucic acid rape or colza seeds , whether or not broken							
1205.10.00			低芥子酸之油菜子，不論是否破碎	Low erucic acid rape or colza seeds , whether or not broken		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	9%			
	10	7	基因改造之低芥子酸之油菜子，不論是否破碎	Genetically modified low erucic acid rape or colza (Brassica napus) seeds, whether or not broken	TNE					B01 F01	
	20	5	非基因改造之低芥子酸之油菜子，不論是否破碎	Non-genetically modified low erucic acid rape or colza seeds, whether or not broken	TNE					B01 F01	
1205.90			其他	Other							
1205.90.00			其他油菜子，不論是否破碎	Other rape or colza seeds , whether or not broken		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	9%			
	10	0	基因改造之其他油菜子，不論是否破碎	Other genetically modified rape or colza (Brassica napus) seeds, whether or not broken	TNE					B01 F01	
	21	7	非基因改造之其他油菜子，種子，種植用	Seed of other non-genetically modified rape or colza seeds, for planting	TNE					402 B01	
	29	9	其他非基因改造之油菜子，不論是否破碎	Other non-genetically modified rape or colza seeds, whether or not broken	TNE					B01 F01	

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1206			葵花子，不論是否破碎	Sunflower seeds, whether or not broken							
1206.00			葵花子，不論是否破碎	Sunflower seeds, whether or not broken							
1206.00.00			葵花子，不論是否破碎	Sunflower seeds, whether or not broken		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	21%			
	10	8	葵花子，種子，種植用	Seed of sunflower seeds, for planting	TNE					402 B01	
	90	1	其他葵花子，不論是否破碎	Other Sunflower seeds, whether or not broken	TNE					B01 F01	
1207			其他油料種子及含油質之果實，不論是否破碎	Other oil seeds and oleaginous fruits, whether or not broken							
1207.10			棕櫚類核果與子仁	Palm nuts and kernels							
1207.10.00			棕櫚類核果與子仁	Palm nuts and kernels		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
	30	1	棕櫚類核果與子仁	Palm nuts and kernels	TNE					B01	
			—棉子：	-Cotton seeds :							
1207.21			種子	Seed							
1207.21.00	00	4	棉子，種子	Seed of cotton seeds	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	1.5%		402 B01	
1207.29			其他	Other							
1207.29.00	00	6	其他棉子	Other cotton seeds	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	1.5%		825 A01 B01	
1207.30			蓖麻子	Castor oil seeds							
1207.30.00			蓖麻子	Castor oil seeds		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
	11	0	蓖麻子，種子，種植用	Seed of castor oil seeds, for planting	TNE					402 B01	
	19	2	其他蓖麻子	Other Castor oil seeds	TNE					502 B01	
1207.40			芝麻	Sesamum seeds							
1207.40.00			芝麻	Sesamum seeds		12%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	20%			
	10	9	芝麻，種子，種植用	Seed of sesamum seeds, for planting	TNE					402 B01	
	90	2	其他芝麻	Other Sesamum seeds	TNE					B01 F01	
1207.50			芥子	Mustard seeds							
1207.50.00			芥子	Mustard seeds		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	17.5%			
	10	6	芥子，種子，種植用	Seed of mustard seeds, for planting	TNE					402 B01	

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	90	9	其他芥子	Other Mustard seeds	TNE					514 B01	
1207.60			紅花子	Safflower (Carthamus tinctorius) seeds							
1207.60.00			紅花子	Safflower (Carthamus tinctorius) seeds		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	12.5%			
	10	4	紅花子	Safflower seeds	TNE					B01 F02	
1207.70			瓜子	Melon seeds							
1207.70.10	00	2	瓜子，供種植用種子	Melon seeds, for planting	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%		402 B01	
1207.70.90			其他瓜子	Other melon seeds		10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			
	10	3	瓜子（包括西瓜子）	Melon seeds (including watermelon seed)	KGM					B01 F01	
	20	1	瓜子仁（包括西瓜子仁）	Melon seeds kernel (including watermelon seed kernel)	KGM					F01	
			－其他：	-Other:							
1207.91			罌粟子	Poppy seeds							
1207.91.00	00	9	罌粟子	Poppy seeds	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%		522 B01	522
1207.99			其他	Other							
1207.99.10	00	9	中藥用之大麻子、仁（火麻子、仁），不具發芽活性者	Huo Ma Jen (Cannabis Fructus) for Chinese medicine use, without germinative activeness	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1207.99.20			其他大麻子、仁（火麻子、仁）	Other Huo Ma Jen (Cannabis Fructus)		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%			
	10	5	其他大麻子、仁（火麻子、仁），不具發芽活性者	Other Huo Ma Jen (Cannabis Fructus), without germinative activeness	TNE						
	90	8	其他大麻子、仁（火麻子、仁）	Other Huo Ma Jen (Cannabis Fructus)	TNE					111 B01	
1207.99.30	00	5	榭油樹核果	Shea nuts (karite nuts)	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		B01	
1207.99.90	00	2	其他油料種子及含油質之果實，不論是否破碎	Other oil seeds and oleaginous fruits, whether or not broken	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%		B01 F02	
1208			油料種子或含油質果實之粉及細粒，芥末除外	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard							
1208.10			大豆（黃豆）	Of soya beans							
1208.10.00			大豆（黃豆）粉及細粒	Flours and meals of soya beans		3%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	3%			

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	10	4	基因改造大豆（黃豆）粉及細粒	Flours and meals of genetically modified soya beans	KGM					F01 MW0	
	20	2	非基因改造大豆（黃豆）粉及細粒	Flours and meals of non-genetically modified soya beans	KGM					F01 MW0	
1208.90			其他	Other							
1208.90.11	00	6	食用花生粉及細粒	Flours and meals of ground-nuts, edible	KGM	新臺幣64元/公斤 NT$64/KGM	新臺幣21.3元/公斤 NT$21.3/KGM (SG) 新臺幣64元/公斤 NT$64/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣75元/公斤 NT$75/KGM	G	465 F01 MW0	
1208.90.19	00	8	其他供食用之油料種子或含油質果實之粉及細粒，芥末除外	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard, edible	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		F01	
1208.90.21	00	4	非供食用花生粉及細粒	Flours and meals of ground-nuts, inedible	KGM	新臺幣64元/公斤 NT$64/KGM	新臺幣21.3元/公斤 NT$21.3/KGM (SG) 新臺幣64元/公斤 NT$64/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣75元/公斤 NT$75/KGM	G	MW0	
1208.90.22	00	3	非供食用可樂娜油籽粉及細粒	Flours and meals of canola seed, inedible	KGM	3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
1208.90.29	00	6	其他非供食用之油料種子或含有油質果實之粉及細粒，芥末除外	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard, inedible	KGM	6%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
1209			種植用種子、果實及孢子	Seeds, fruit and spores, of a kind used for sowing							
1209.10			甜菜子	Sugar beet seeds							
1209.10.00	00	5	甜菜子	Sugar beet seeds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
			－糧秣植物之種子：	-Seeds of forage plants:							
1209.21			紫苜蓿種子	Lucerne (alfalfa) seeds							
1209.21.00	00	2	紫苜蓿種子	Lucerne (alfalfa) seeds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01 F02	
1209.22			苜蓿（三葉草）種子	Clover (Trifolium spp.) seeds							
1209.22.00	00	1	苜蓿（三葉草）種子	Clover (Trifolium spp.) seeds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
1209.23			羊茅屬種子	Fescue seeds							
1209.23.00	00	0	羊茅屬種子	Fescue seeds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
1209.24			肯塔基藍草種子	Kentucky blue grass (Poa pratensis L.) seeds							
1209.24.00	00	9	肯塔基藍草種子	Kentucky blue grass (Poa pratensis L.) seeds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	

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1209.25			黑麥草種子	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds							
1209.25.00	00	8	黑麥草種子	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
1209.29			其他	Other							
1209.29.00	00	4	其他糧秣植物之種子	Seeds of other forage plants	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
1209.30			草本花卉植物之種子	Seeds of herbaceous plants cultivated principally for their flowers							
1209.30.00	00	1	草本花卉植物之種子	Seeds of herbaceous plants cultivated principally for their flowers	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		402 B01	
			－其他：	-Other :							
1209.91			蔬菜種子	Vegetable seeds							
1209.91.00			蔬菜種子	Vegetable seeds		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	5	南瓜子	Pumpkin or squash seed	KGM					402 B01	
	20	3	蘆筍種子	Asparagus seed	KGM					402 B01	
	30	1	洋蔥種子	Seeds of onion	KGM					402 B01	
	81	9	蕃茄種子	Tomato seed	KGM					402 B01	
	82	8	茄子種子	Aubergine (egg plant) seed	KGM					402 B01	
	83	7	甜椒種子	Sweet pepper seed	KGM					402 B01	
	90	8	其他蔬菜種子	Other vegetable seeds	KGM					402 B01	
1209.99			其他	Other							
1209.99.00			其他種植用種子、果實及孢子	Other seeds, fruits and spores, of a kind used for planting		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	7	種植用西瓜（包括瓜子瓜）種子	Watermelon seeds (incl. seedy watermelon seeds), for planting	KGM					402 B01	
	20	5	果樹種子	Seeds of fruit tree	KGM					402 B01	
	30	3	馬拉巴栗種子	Pachira seeds	KGM					402 B01	
	40	1	馬拉巴栗果實	Pachira fruits	KGM					402 B01	441
	90	0	未列名種植用種子、果實及孢子	Seeds, fruits and spores, of a kind used for planting, n.e.s.	KGM					402 B01	
1210			新鮮或乾燥霍布花（蛇麻毬果），不論是否研磨或製粉或呈團粒狀者；啤酒花精	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets ; lupulin							

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1210.10			霍布花（蛇麻毬果），未經研磨或製粉或呈團粒狀者	Hop cones, neither ground nor powdered nor in the form of pellets							
1210.10.00	00	2	霍布花（蛇麻毬果），未經研磨或製粉或呈團粒狀者	Hop cones, neither ground nor powdered nor in the form of pellets	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%			
1210.20			霍布花（蛇麻毬果），已研磨或製粉或呈團粒狀者；啤酒花精	Hop cones, ground, powdered or in the form of pellets ; lupulin							
1210.20.00	00	0	霍布花（蛇麻毬果），已研磨或製粉或呈團粒狀者；啤酒花精	Hop cones, ground, powdered or in the form of pellets ; lupulin	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		F02	
1211			植物或植物之一部分（包括種子及果實），主要用於香料、藥用、殺蟲、殺菌或類似用途，新鮮、冷藏、冷凍或乾燥，不論是否已切割、壓碎或製粉	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered							
1211.20			人參根	Ginseng roots							
1211.20.10	00	7	吉林人參	Chie Lin ginseng	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		840 B01	
1211.20.20	00	5	高麗紅參、白參	Ginseng rubra and ginseng alba radix (Korea)	KGM	1.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		502 H01	
1211.20.30	00	3	東洋紅參、白參	Ginseng rubra and ginseng alba radix (Japan)	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		502 H01	
1211.20.40	00	1	西洋參	American ginseng (Panacis quinquefolii)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	6.25%		513 B01 F02 H02	
1211.20.50	00	8	三七（田七）	Notoginseng root (Notoginseng radix)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		502	
1211.20.90	00	0	其他人參根	Other ginseng roots	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		840 B01	
1211.30			古柯葉	Coca leaf							
1211.30.00	00	7	古柯葉	Coca leaf	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		522	522
1211.40			罌粟草	Poppy straw							
1211.40.00	00	5	罌粟草	Poppy straw	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		522	522
1211.50			麻黃	Ephedra							
1211.50.00	00	2	麻黃	Ephedra	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		502	
1211.60			非洲櫻桃木（李樹）皮	Bark of African cherry (Prunus africana)							
1211.60.00			非洲櫻桃木（李樹）皮	Bark of African cherry (Prunus africana)		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			

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	10	8	新鮮、冷藏或冷凍非洲櫻桃木（李樹）皮	Bark of African cherry (Prunus africana), fresh, chilled or frozen	KGM					B01	
	20	6	乾燥非洲櫻桃木（李樹）皮	Bark of African cherry (Prunus africana), dried	KGM						
1211.90			其他	Other							
1211.90.11	00	1	檀香	Sandalwood (Santali lignum)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		513	
1211.90.12	00	0	沉香	Chinese eaglewood (Aquilariae resinatum lignum)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		513	
1211.90.13	00	9	杜仲	Eucommia bark (Eucommiae cortex)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502 H01	
1211.90.16	00	6	番瀉葉	Senna leaf (Sennae folium)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.17	00	5	三七葉	Notoginseng leaf (Notoginseng folium)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
1211.90.18	00	4	排草	Agastaches leaf (Agastaches folium)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502 B01	
1211.90.19	00	3	土茯苓	Smooth greenbrier rhizome (Smilacis glabrae rhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.23	00	7	大黃	Rhubarb (Rhei radix et rhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502 H01	
1211.90.24	00	6	黃連	Coptis rhizome (Coptidis rhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502 H01	
1211.90.25	00	5	川芎（芎藭）	Chuanxiong rhizome (Chuanxiong rhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502 H01	
1211.90.29	00	1	浙貝母	Thunberg fritillary bulb (Fritillariae thunbergii bulbus)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.30	00	8	白朮	White atractylodes rhizome (Atractylodismacrocephalae rhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502 H01	
1211.90.31	00	7	天雄	Slender root of common monkshood or kusnezoff monkshood (Typhonii rhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.34	00	4	莪朮	Zedoaria rhizome (Curcumae rhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.35	00	3	高良薑	Galangal rhizome (Alpiniae officinarirhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.36	00	2	胡黃連	Picrorhiza rhizome (Picrorhizae rhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502 H01	
1211.90.37	00	1	半夏	Pinellia tuber (Pinelliae rhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502 H01	
1211.90.38	00	0	天麻	Gastrodia tuber (Gastrodiae rhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	

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1211.90.39	00	9	知母	Anemarrhena rhizome (Anemarrhenae rhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.40	00	6	黃精	Solomonseal rhizome (Polygonati rhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		F01	
1211.90.41			牛膝（懷牛膝）、川牛膝（杜牛膝）	Twotooth achyranthes root (Achyranthis bidentatae radix), cyathula root (Cyathulae radix)		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
	10	3	牛膝（懷牛膝）	Twotooth achyranthes root (Achyranthis bidentatae radix)	KGM					502 H01	
	20	1	川牛膝（杜牛膝）	Cyathula root (Cyathulae radix)	KGM					502 H01	
1211.90.42	00	4	銀柴胡	Starwort root (Stellariae radix)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.43	00	3	柴胡	Bupleurum root (Bupleuri radix)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502 H01	
1211.90.44			芍藥	Peony root (Paeoniae alba radix, Paeoniae rubra radix)		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
	10	0	白芍	White peony root (Paeoniae alba radix)	KGM					502 H01	
	20	8	赤芍	Red peony root (Paeoniae rubra radix)	KGM					502	
1211.90.45	00	1	大戟	Euphorbiae radix	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.46	00	0	黃芩	Scutellaria root (Scutellariae radix)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502 H01	
1211.90.47	00	9	丹參	Red sage root and rhizome (Salviae miltiorrhizae radix et rhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.48	00	8	玄參（元參）	Scrophularia root (Scrophulariae radix)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.49	00	7	地黃	Rehmannia root (Rehmanniae radix)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502 H01	
1211.90.50	00	3	黃耆、紅耆	Astragalus root (Astragali radix), hedysarum root (Hedysari radix)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502 H01	
1211.90.51	00	2	一條根	I T'iao Ken (Radix Moghaniae)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		513 F02	
1211.90.52	00	1	防風	Saposhnikovia root (Saposhnikoviae radix)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502 H01	
1211.90.53	00	0	北沙參、南沙參	Coastal glehnia rooot (Glehniae radix), ladtbell root (Adenophorae radix)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.54	00	9	當歸	Chinese angelica root (Angelicae sinensis radix)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502 H01	

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1211.90.57	00	6	黨參	Pilose asiabell root (Codonopsis radix)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.59	00	4	木香	Costus root (Aucklandiae radix)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.60	00	1	青木香	Slender dutchmanspipe (Aristolochia debilis radix)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		501	111
1211.90.62	00	9	雞冠花	Celosiae cristatae flos	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.63	00	8	辛夷	Magnolia flower (Magnoliae flos)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.64	00	7	酸棗仁	Jujube seed (Ziziphi spinosae semen)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.65	00	6	兒茶	Catechu	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.67	00	4	羅漢果	Grosvenor momordica fruit(Momordicae fructus)	PCE KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		514	
1211.90.68	00	3	大腹皮	Areca husk (Arecae pericarpium)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.69	00	2	乾榔榔（大腹子）	Areca nut (Arecae semen)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.70	00	9	甘草	Liquorice root and rhizome (Glycyrrhizae radix et rhizoma)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		513 F02 H02	
1211.90.71	00	8	厚朴、厚朴根、厚朴花	Magnolia bark (Magnoliae cortex), Magnolia root (Magnoliae radix), Magnolia flower (Magnoliae fols)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.72			茯苓、茯神	Indian bread, indian bread with pine (poria)		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
	10	5	茯苓	Indian bread (Poria)	KGM					502 H01	
	20	3	茯神	Indian bread with pine (Poria cum radix pini)	KGM					502 H01	
1211.90.73	00	6	川貝母	Tendrilleaf fritillary bulb (Bulbus fritillariae cirrhosae)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.74	00	5	附子、烏頭	Monkshood daughter root (Aconiti lateralis radix), common monkshood mother root (Aconiti radix)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		502	
1211.90.91			其他藥用植物及植物之一部分（包括種子及果實），新鮮、冷藏、冷凍或乾燥，不論是否已切割壓碎或製粉	Other plants and parts of plants (including seeds and fruits), used for pharmacy, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
	10	2	枸杞子	Wolfberry Fruit (LYCII FRUCTUS: Lycium chinense Mill., Lycium barbarum L.)	KGM					F01	

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	20	0	涼粉草（仙草）	Herba mesonae	KGM					F01	
	30	8	花椒	Hua chiao (zantoxyli fructus)	KGM					F01	
	41	5	廣防己	Southern Fangchi Root (Aristolochiae Fangchi Radix)	KGM					501	111
	42	4	關木通	Stem of manchurian dutchmanspipe (Aristolochiae manshuriensis caulis)	KGM					501	111
	43	3	馬兜鈴	Dutchmanspipe fruit (Aristolochiae Fructus)	KGM					501	111
	44	2	天仙藤	Dutchmanspipe vine (Aristolochiae Caulis)	KGM					501	111
	50	3	菊花，乾燥	Chrysanthemum morifolium Ramat, dried	KGM					F01	
	61	0	薄荷，新鮮或乾燥	Peppermint,fresh or dried.	KGM					B01 F01	
	62	9	芡實，新鮮或乾燥	Euryales,fresh or dried.	KGM					B01 F01	
	63	8	韭菜子、萊服子（蘿蔔子）、菟絲子、地膚子、牛蒡子、決明子、車前子、冬瓜子	Chinese chive, Chinese leek, Tuber onion (Allium tuberosum Rottl. ex Spreng.) seeds,Chinese radish (Raphanus sativus Linn.) seeds,Cuscuta, Chinese dodder (Cuscuta chinensis Lam.) seeds,Belvedere (Kochia scoparia (L.) Schrad.) seeds,Great burdock, burdock (Arctium lappa Linn.) seeds,Cassia (Cassia tora Linn.) seeds, Plantain (Plantago asiatica Linn.) seeds, Wax ground, Winter melon (Benincasa hispida (Thunb.) Cogn.) seeds	KGM					528 B01	
	70	9	乾燥黑果枸杞（包括種子及果實），不論是否已切割壓碎或製粉	Lycium ruthenicum Murr (including seeds and fruits), whether or not cut, crushed or powdered, dried	KGM						
	91	4	其他新鮮、冷藏或冷凍藥用植物及植物之一部分（包括種子及果實），不論是否已切割壓碎或製粉	Other plants and parts of plants (including seeds and fruits), used for pharmacy, fresh, chilled or frozen, whether or not cut, crushed or powdered	KGM					B01 F02	
	92	3	其他乾燥藥用植物及植物之一部份（包括種子及果實），不論是否已切割壓碎或製粉	Other plants and parts of plants (including seeds and fruits), used for pharmacy, whether or not cut, crushed or powdered, dried	KGM					502 F02	

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1211.90.92		香料用植物及植物之一部分（包括種子及果實），新鮮、冷藏、冷凍或乾燥，不論是否已切割壓碎或製粉	Other plants and parts of plants (including seeds and fruits) used for perfumery, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered		15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%			
	10 1	香料用新鮮、冷藏或冷凍植物及植物之一部分（包括種子及果實），不論是否已切割壓碎或製粉	Plants and parts of plants (including seeds and fruits) used for perfumery, fresh, chilled or frozen , whether or not cut, crushed or powdered	KGM					B01 F01	
	21 8	乾燥玫瑰花，不論是否已切割壓碎或製粉	Rose flowers(Rosa spp.) whether or not cut, crushed or powdered, dried	KGM					F01	
	29 0	其他香料用乾燥植物及植物之一部分（包括種子及果實），不論是否已切割壓碎或製粉	Other plants and parts of plants (including seeds and fruits) used for perfumery, whether or not cut, crushed or powdered,dried	KGM					F01	
1211.90.93		殺蟲用，殺菌用植物及植物之一部分（包括種子及果實），新鮮、冷藏、冷凍或乾燥，不論是否已切割壓碎或製粉	Plants and parts of plants (including seeds and fruits), used for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered		7.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
	10 0	殺蟲用，殺菌用新鮮、冷藏或冷凍，植物及植物之一部分（包括種子及果實），不論是否已切割壓碎或製粉	Plants and parts of plants (including seeds and fruits), used for insecticidal, fungicidal or similar purposes, fresh, chilled or frozen, whether or not cut, crushed, or powdered	KGM					B01	
	20 8	殺蟲用，殺菌用乾燥植物及植物之一部份（包括種子及果實），不論是否已切割壓碎或製粉	Other plants and parts of plants (including seeds and fruits), used for insecticidal, fungicidal or similar purposes, whether or not cut, crushed or powdered, dried	KGM						
1212		刺槐豆、海草及其他藻類、甜菜及甘蔗，生鮮、冷藏、冷凍或乾燥，不論是否研磨者；未列名果實核與子仁及其他植物產品（包括未焙製之各種菊苣根），主要供人類食用者	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or diried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included							
		—海草及其他藻類：	-Seaweeds and other algae :							
1212.21		適於人類食用	Fit for human consumption							
1212.21.11		海帶（昆布），生鮮、冷藏或乾燥	Laminaria seaweed, fresh, chilled or dried		5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%			

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	10	2	海帶（昆布），生鮮或冷藏	Laminaria seaweed, fresh or chilled	KGM					F01	
	20	0	乾海帶（昆布）	Laminaria seaweed, dried	KGM					F01	
1212.21.12	00	3	冷凍海帶（昆布）	Laminaria seaweed, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
1212.21.21			海苔及紫菜，生鮮、冷藏或乾燥	Sea laver and edible seaweed, fresh, chilled or dried		10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%			
	10	0	海苔及紫菜，生鮮或冷藏	Sea laver and edible seaweed, fresh or chilled	KGM					F01	
	20	8	乾海苔及乾紫菜	Sea laver and edible seaweed, dried	KGM					F01	
1212.21.22	00	1	冷凍海苔及紫菜	Sea laver and edible seaweed, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
1212.21.31			髮菜，生鮮、冷藏或乾燥	Black moss, fresh, chilled or dried		9%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%			
	10	8	髮菜，生鮮或冷藏	Black moss, fresh or chilled	KGM					F01	
	20	6	乾髮菜	Black moss, dried	KGM					F01	
1212.21.32	00	9	冷凍髮菜	Black moss, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
1212.21.41			麒麟菜，生鮮、冷藏或乾燥	Eucheuma, fresh, chilled or dried		3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
	10	6	麒麟菜，生鮮或冷藏	Eucheuma, fresh or chilled	KGM					F01	
	20	4	乾麒麟菜	Eucheuma, dried	KGM					F01	
1212.21.42	00	7	冷凍麒麟菜	Eucheuma, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
1212.21.91			其他海草及其他藻類，生鮮、冷藏或乾燥	Other seaweeds and other algae, fresh, chilled or dried		7%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
	10	5	其他海草及其他藻類，生鮮或冷藏	Other seaweeds and other algae, fresh or chilled	KGM					F01	
	20	3	其他乾海草及其他乾藻類	Other seaweeds and other algae, dried	KGM					F01	
1212.21.99	00	9	冷凍其他海草及其他藻類	Other seaweeds and other algae, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
1212.29			其他	Other							
1212.29.11	00	6	其他海帶（昆布），生鮮、冷藏或乾燥	Other laminaria seaweed, fresh, chilled or dried	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		F01	
1212.29.12	00	5	其他冷凍海帶（昆布）	Other laminaria seaweed, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
1212.29.21	00	4	其他海苔及紫菜，生鮮、冷藏或乾燥	Other sea laver and edible seaweed, fresh, chilled or dried	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		F01	

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1212.29.22	00	3	其他冷凍海苔及紫菜	Other sea laver and edible seaweed, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
1212.29.31	00	2	其他髮菜，生鮮、冷藏或乾燥	Other black moss, fresh, chilled or dried	KGM	9%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		F01	
1212.29.32	00	1	其他冷凍髮菜	Other black moss, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
1212.29.41	00	0	其他麒麟菜，生鮮、冷藏或乾燥	Other eucheuma, fresh, chilled or dried	KGM	3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		F01	
1212.29.42	00	9	其他冷凍麒麟菜	Other eucheuma, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
1212.29.91	00	9	其他海草及藻類，生鮮、冷藏或乾燥	Other seaweeds and other algae, fresh, chilled or dried	KGM	7%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
1212.29.99	00	1	其他冷凍海草及藻類	Other seaweeds and other algae, frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
			－其他：	-Other:							
1212.91			甜菜	Sugar beet							
1212.91.00			甜菜	Sugar beet		16%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%			
	10	0	基因改造甜菜	Genetically modified sugar beet	KGM					B01 F01	
	20	8	非基因改造甜菜	Non-genetically modified sugar beet	KGM					B01 F01	
1212.92			刺槐豆	Locust beans (carob)							
1212.92.00	00	1	刺槐豆，包括刺槐豆種子	Locust beans (carob)	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		402 B01 F02	
1212.93			甘蔗	Sugar cane							
1212.93.00	00	0	甘蔗	Sugar cane	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		B01 F01 MW0	
1212.94			菊苣根	Chicory roots							
1212.94.00	00	9	菊苣根	Chicory roots	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		B01 F01	
1212.99			其他	Other							
1212.99.40			南瓜子	Pumpkin or squash seed		10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%			
	10	4	去殼南瓜子，不論是否研磨	Pumpkin or squash seeds kernel,shelled, whether or not ground	KGM					F01	
	90	7	其他南瓜子	Other pumpkin or squash seeds	KGM					B01 F01	
1212.99.51	00	2	甜杏核及仁	Sweet apricot stones and kernels	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		F02	

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1212.99.52	00	1	苦杏核及仁	Bitter apricot stones and kernels	KGM	新臺幣4元/公斤或10%從高徵稅 NT$4/KGM or 10% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣4元/公斤或10%從高徵稅 NT$4/KGM or 10% whichever is higher		513	
1212.99.80	00	7	桃（包括油桃）或李之核及仁	Peach (including nectarine) or plum stones and kernels	KGM	16%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		513 F02	
1212.99.90			其他果實核與子仁及其他植物產品，主要供人類食用者	Other fruit stones and kernels and other vegetable products, primarily for human consumption		16%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%			
	10	3	絞股藍（七葉膽、五葉參）	Fiveleaf gynostemma	KGM					B01 F01	
	20	1	其他果實核與子仁，壓碎或研磨，主要供人類食用者	Other fruit stones and kernels ,crushed or ground, primarily for human consumption	KGM					F01	
	90	6	其他果實核與子仁及其他植物產品，主要供人類食用者	Other fruit stones and kernels and other vegetable products, primarily for human consumption	KGM					B01 F01	
1213			穀類之藁及外殼，未經加工，不論是否已切碎、研磨、壓製或呈團粒狀者	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets							
1213.00			穀類之藁及外殼，未經加工，不論是否已切碎、研磨、壓製或呈團粒狀者	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets							
1213.00.00	00	1	穀類之藁及外殼，未經加工，不論是否已切碎、研磨、壓製或呈團粒狀者	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01 F02	
1214			瑞典蕪菁、飼料蔞菜，飼料用根菜，飼料用乾草，紫花目蓿，三葉草，紅豆草，飼料用甘藍、羽扁豆、野豌豆及類似芻秣飼料，不論是否為團粒狀	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets							
1214.10			紫花苜蓿細粒及團粒	Lucerne (Alfalfa) meal and pellets							
1214.10.00	00	8	紫花苜蓿細粒及團粒	Lucerne (Alfalfa) meal and pellets	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01 MW0	
1214.90			其他	Other							
1214.90.00			其他飼料用之植物產品	Other vegetable materials for forage		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	9	羽扁豆	Lupines	KGM					B01	
	90	2	未列名飼料用之植物產品	Vegetable materials for forage, n.e.s.	KGM					B01 MW0	

第１３章

蟲漆；植物膠、樹脂、其他植物汁液及萃取物

章註：

一、 第1302節包括甘草萃取物、除蟲菊萃取物、霍布花萃取物、蘆薈及鴉片萃取物。

本節不包括下列各項：

（甲）含蔗糖重量超過10%之甘草萃取物或作為糖食之甘草萃取物（第1704節）；

（乙）麥芽精萃取物（第1901節）；

（丙）咖啡精、茶精或馬黛茶精（第2101節）；

（丁）構成含有酒精成分飲料之植物汁液或萃取物（第22章）；

（戊）樟腦、經化學製煉之甘草萃取物或第2914及2938節之其他物品；

（己）罌粟草膏，其生物鹼含量（按重量計）不少於50%（第2939節）者；

（庚）屬於第3003或3004節之藥品或血型分類試劑（第3822節）；

（辛）鞣革或染色用之萃取物（第3201或3203節）；

（壬）精油、浸膏、淨油、樹脂狀物質、萃取含油樹脂、精油之水餾液或水溶液或以芳香物質為基料供飲料製造用之調製品（第33章）；或

（癸）天然橡膠、西印度樹膠、馬來樹膠、怪有力樹膠、奇克樹膠或類似天然樹膠（第4001節）。

CHAPTER 13

LACS; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Chapter Notes.

1.- Heading 13.02 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to :

(a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);

(b) Malt extract (heading 19.01);

(c) Extracts of coffee, tea or maté (heading 21.01);

(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

(e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;

(f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);

(g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 38.22);

(h) Tanning or dyeing extracts (heading 32.01 or 32.03);

(ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

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1301			蟲漆；天然膠、樹脂、膠脂及含油樹脂（例如香膠）	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)							
1301.20			阿拉伯膠	Gum Arabic							
1301.20.00	00	0	阿拉伯膠	Gum Arabic	KGM	2.5%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	5%		F01	
1301.90			其他	Other							
1301.90.10	00	3	天然松香	Rosin (colophony), nature	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
1301.90.21	00	0	沒藥	Myrrh gum	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		502	
1301.90.22	00	9	乳香	Olibanum gum	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		502	
1301.90.30	00	9	鳳仙花（香脂）	Balsamine	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
1301.90.40	00	7	蟲漆	lacs	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		508	
1301.90.90			其他天然膠、樹脂、膠脂及含油樹脂（例如香膠）	Other natural gums, resins, gum-resins and oleoresins (for example, balsams)		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	4	安息香膠	Benzoin gum	KGM					502	
	20	2	阿魏	Gum asafoetida	KGM					502	
	30	0	血竭	Dragon's-blood gum	KGM					502	
	90	7	其他天然膠、樹脂、膠脂及含油樹脂（例如香膠）	Other natural gums, resins, gum-resins, and oleoresins (for example, balsams)	KGM					F02	
1302			植物汁液及萃取物；果膠質，果膠脂及果膠酸鹽類；洋菜（石菜花）膠及其他不論是否改質之植物黏膠及增稠劑	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products							
			－植物汁液及萃取物：	-Vegetable saps and extracts:							
1302.11			鴉片	Opium							
1302.11.00	00	0	鴉片汁液及萃取物（萃取含油樹脂除外）	Saps and extracts of opium (Other than extracted oleoresins)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		522	522
1302.12			甘草	Of liquorice							
1302.12.00	00	9	甘草汁液及萃取物（萃取含油樹脂除外）	Saps and extracts of liquorice (other than extracted oleoresins)	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		509	
1302.13			霍布花（蛇麻花）	Of hops							
1302.13.00	00	8	霍布花（蛇麻花）汁液及萃取物（萃取含油樹脂除外）	Saps and extracts of hops (other than extracted oleoresins)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		F02	

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1302.14		麻黃	Of ephedra							
1302.14.00	00 7	麻黃汁液及萃取物（萃取含油樹脂除外）	Saps and extracts of ephedra (other than extracted oleoresins)	KGM	5%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	20%		505	
1302.19		其他	Other							
1302.19.10	00 0	蘆薈汁液及萃取物（萃取含油樹脂除外）	Saps and extracts of aloes (other than extracted oleoresins)	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F02	
1302.19.20	00 8	生漆	Natural lacquer	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
1302.19.30	00 6	除蟲菊或含魚藤酮植物根之汁液及萃取物（萃取含油樹脂除外）	of pyrethrum or of the roots of plants containing rotenone (other than extracted oleoresins)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		801	
1302.19.90	00 3	其他植物汁液及萃取物（萃取含油樹脂除外）	Other vegetable saps and extracts (other than extracted oleoresins)	KGM	5%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
1302.20		果膠質、果膠脂、果膠酸鹽類	Pectic substances, pectinates and pectates							
1302.20.00	00 9	果膠質、果膠脂、果膠酸鹽類	Pectic substances, pectinates and pectates	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	7.5%		508	
		－由植物提煉之黏膠與增稠劑，不論是否改質：	-Mucilages and thickeners, whether or not modified, derived from vegetable products :							
1302.31		洋菜（石花菜）	Agar-agar							
1302.31.00	00 6	洋菜（石花菜）膠	Agar-agar	KGM	3.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		F01	
1302.32		植物黏膠及增稠劑，由刺槐豆，刺槐豆種子或枯亞籽子所提煉者，不論是否改質	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds							
1302.32.10	00 3	植物黏膠及增稠劑，由刺槐豆或刺槐豆種子所提煉者，不論是否改質	Mucilages and thickeners, whether or not modified, derived from locust beans or locust bean seeds	KGM	3.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		508	
1302.32.20	00 1	植物黏膠及增稠劑，由枯亞籽子所提煉者，不論是否改質	Mucilages and thickeners, whether or not modified, derived from guar seeds	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		508	
1302.39		其他	Other							
1302.39.10	00 6	鹿角菜膠	Carrageenan extracted form carrageen	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		508	
1302.39.90	00 9	其他植物黏膠及增稠劑，不論是否改質	Other mucilages and thickeners, whether or not modified, derived from vegetable products	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		F02	

第１４章

編結用植物性材料；未列名植物產品

章註：

一、 本章並不包括歸入第11類之下列物品：主要供製造紡織品之植物性材料或植物纖維，不論已如何處理，或已經加工處理，然僅適於作紡織材料之其他植物材料。

二、 第1401節適用於竹類（不論是否劈開，縱鋸，或截成一定長度均在內）末端為圓形、漂白、塗布、非燃性、拋光或染色，劈開之柳條，蘆草及類似物，籐心及已抽或劈開之藤條，但不包括小木片（第4404節）。

三、 第1404節不包括木絲（第4405節）及供製掃帚及刷子用之結或束（第9603節）。

增註：

一、 適用稅則第1404節之有機質栽培介質，經行政院農業委員會核發肥料登記證，證明確供農業使用者免稅。

二、 輸入歸屬本章第1404節專供生質燃料用之棕櫚仁殼，經經濟部證明用途屬實者免稅。

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Chapter Notes.

1.- This Chapter does not cover the following products which are to be classified in Section XI : vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2.- Heading 14.01 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).

3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

Additional Notes.

1.- Plant growing media under heading 1404, if verified of the Fertilizer Registration Certificate issued by the Council of Agriculture, Executive Yuan, certifying that it is used for agriculture, is exempt from duty.

2.- Imported palm kernel shell under heading 1404, used solely for production of biofuel, as certified by the Ministry of Economic Affairs, is exempt from duty.

中華民國輸出入貨品分類號列 C C C Code 稅則號別 Tariff No.	檢查號碼 CD	貨名	Description of Goods	單位 Unit	國定稅率 Tariff Rate 第一欄 Column I	第二欄 Column II	第三欄 Column III	稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations 輸入 Imp.	輸出 Exp.
1401		主要作為編結用植物性材料（例如，竹、籐、蘆葦、燈心草、柳條、棕櫚，已淨、漂白或染色之穀類稈及菩提樹皮）	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)							
1401.10		竹	Bamboos							
1401.10.00	00 1	竹（竹竿、竹片、竹皮、竹根在內）	Bamboos (including canes, split, skin and root)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		B01 MP1	
1401.20		籐	Rattans							
1401.20.00	00 9	籐條、籐心、籐絲、籐皮、籐片	Rattan whole, core, fibre, skin, split	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
1401.90		其他	Other							
1401.90.00		其他編結用植物材料	Other vegetable materials for plaiting		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
	10 2	穀類藁	Cereal straw	KGM					B01	
	20 0	燈心草（圓藺草）	Mat-rush	KGM					B01	
	30 8	大甲藺	Tachia grass	KGM					B01	
	50 3	竹葉、竹鞘	Bamboo leaves, bamboo sheaths	KGM					B01 F02	
	90 5	其他編結用植物材料	Other vegetable materials for plaiting	KGM					B01	
1404		未列名植物產品	Vegetable products not elsewhere specified or included							
1404.20		棉籽絨	Cotton linters							
1404.20.00	00 6	棉籽絨	Cotton linters	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
1404.90		其他	Other							
1404.90.10	00 9	絲瓜絡	Fibrous skeleton of luffa	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%			
1404.90.20	00 7	植物殼粉	Vegetable shell flour	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		F02	
1404.90.30	00 5	蛇木及蛇木屑	Tree fern and scrap of cyatheaceae	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		B01	
1404.90.40	00 3	椰殼（整粒、片、碎屑）及其碎片之壓縮塊	Coconut shells (whole, piece, broken residue) and compressed block of broken pieces	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		B01	
1404.90.50	00 0	腐化松樹皮，作為植物生長介質用	Aged pinus radiata bark,for plant growing media use	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		B01 MW0	
1404.90.51	00 9	木棉、植物性絨毛	Kapok ,Vegetable hair	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		B01	
1404.90.59	00 1	其他主要供作填充及襯墊之植物性材料	Other vegetable materials of a kind used primarily as stuffing or as padding	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		B01	

中華民國輸出入貨品分類號列 C C C Code		檢查號碼 CD	貨名	Description of Goods	單位 Unit	國定稅率 Tariff Rate			稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations	
稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
1404.90.60	00	8	製刷及掃帚用之植物性材料（例如帚高粱、巴西棕櫚纖維、茅草及熱帶植物纖維），不論是否包裝成綑或成紮者	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
1404.90.70	00	6	植物性原料，主要用於染色或鞣製之用	Raw vegetable materials of a kind used primarily in dyeing or tanning	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01	
1404.90.80	00	4	栽培介質用水苔	Sphagnum moss, for plant growing media use	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		B01	
1404.90.91			微生物產品	Products of micro-organism		5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%			
	90	2	其他微生物產品	Other products of micro-organism	KGM					B01	
1404.90.99			其他未列名植物產品	Other vegetable products not elsewhere specified or included		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%			
	40	5	荖葉、荖花	Betel leaves, betel peper	KGM					B01 MW0	
	50	2	含有毒品成分之菇類產品（其成分係指行政院依「毒品危害防制條例」第二條第三項公告之各級毒品）	Mushroom products, containing narcotics (the composition of which is as set forth in article 2.3 of Executive Yuan "Statute for Narcotics Hazard Control".)	KGM					111 B01	111
	90	4	其他未列名植物產品	Other vegetable products, not elsewhere specified or included	KGM					B01 F02 MP1	

第３類

動植物或微生物油脂及其分解物；調製食用油脂；動植物蠟

SECTION III

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

第１５章

動植物或微生物油脂及其分解物；調製食用油脂；動植物蠟

CHAPTER 15

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

章註：

一、 本章不包括下列各項：

（甲） 第0209節之豬脂及禽脂肪；

（乙） 可可脂、脂及油（第1804節）；

（丙） 含第0405節物品之重量在15%以上之調製食品（通常歸類於第21章）；

（丁） 油渣（第2301節），或第2304至2306節之殘渣；

（戊） 已製成蠟、藥品、油漆、凡立水、肥皂、香水、化粧品、或盥洗用品、磺化油類之脂肪酸或第6類之其他貨品；或

（己） 由油製造之法提斯（第4002節）。

二、 第1509節不適用於以溶劑萃取之橄欖油（第1510節）。

三、 第1518節不包括僅經變性之脂或油或其區分物，此類物品應與其相當之非變性脂及油及其區分物，作同樣分類。

四、 製肥皂用油脂料、油類渣滓、油脂肪、甘油渣滓及羊毛脂等渣滓均歸入第1522節。

Chapter Notes.

1.- This Chapter does not cover :

(a) Pig fat or poultry fat of heading 02.09;

(b) Cocoa butter, fat or oil (heading 18.04);

(c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);

(d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;

(e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

(f) Factice derived from oils (heading 40.02).

2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).

3.- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

目註：

一、 第150930目所稱「初榨橄欖油」，其游離酸度以油酸表示不超過2.0 公克 / 100 公克，且可根據食品法典標準33-1981中所示特徵與其他初榨橄欖油區別。

二、 第151411及151419目所稱「低芥子酸之油菜子油」係指芥子酸的含量小於2%（按重量計）之固定性油。

Subheading Notes.

1.- For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/ 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.

2.- For the purposes of subheadings 1514.11 and 1514.19, the expression “ low erucic acid rape or colza oil ” means the fixed oil which has an erucic acid content of less than 2 % by weight.

增註：

一、 輸入原產於尼加拉瓜共和國並歸列稅則第15081000及15089000號之花生油；第12章稅則第12023010、12023020、12024100及12024200號之花生；第20章稅則第20081111、20081112、20081191及20081192號之調製或保藏之帶殼花生、去殼花生，適用第2欄稅率免稅者，以每年進口總數量未超過250公噸為限，超過該數量者依該等產品之第1欄稅率徵稅。輸入去殼花生及花生油，應分別換算為帶殼花生以計算配額數量。去殼花生及花生油對帶殼花生之換算比例分別為1.5及3.8。

Additional Notes.

1.- The importation of ground-nut (peanut) oil, originating in the Republic of Nicaragua covered by divisions 1508.10.00 and 1508.90.00; ground-nuts (peanuts), falling under divisions 1202.30.10, 1202.30.20, 1202.41.00 and 1202.42.00 of Chapter 12; ground-nuts (peanuts), in shell and shelled, prepared or preserved falling under divisions 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.

中華民國輸出入貨品分類號列 C C C Code		檢查號碼 CD	貨　　名	Description of Goods	單位 Unit	國定稅率 Tariff Rate			稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations	
稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
1501			第０２０９或１５０３節除外之豬脂（包括熟豬油）及禽脂	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03							
1501.10			熟豬油	Lard							
1501.10.00	00	0	第0209或1503節除外之熟豬油	Pig lard, other than that of heading 02.09 or 15.03	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		827 A02	
1501.20			其他豬脂	Other pig fat							
1501.20.00	00	8	第0209或1503節除外之其他豬脂	Other pig fat, other than that of heading 02.09 or 15.03	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		829 A02	
1501.90			其他	Other							
1501.90.00	00	3	第０２０９節除外之禽脂	Poultry fat, other than that of heading 02.09	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		827 A02	
1502			第１５０３節除外之牛、羊脂	Fats of bovine animals, sheep or goats, other than those of heading 15.03							
1502.10			已熬製之牛、羊脂	Tallow							
1502.10.10	00	7	第1503節除外之牛、羊脂，已熬製，酸價不超過1	Fats of bovine animals, sheep or goats, rendered, acid value not exceeding 1, other than those of heading 15.03	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		827 A02	
1502.10.20	00	5	第1503節除外之牛、羊脂，已熬製，酸價超過1	Fats of bovine animals, sheep or goats, rendered, acid value exceeding 1, other than those of heading 15.03	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		827 A02	
1502.90			其他	Other							
1502.90.00	00	2	第1503節除外之牛、羊脂，未熬製	Fats of bovine animals, sheep or goats, unrender, other than those of heading 15.03	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		827 A02 B01	
1503			豬、牛、羊硬脂及脂油，未經乳化混合或調製者	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared							
1503.00			豬、牛、羊硬脂及脂油，未經乳化混合或調製者	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared							
1503.00.11	00	7	豬、牛、羊硬脂，酸價不超過１	Lard stearin, oleostearin and tallow stearin, acid value not exceeding 1	KGM	13%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		827 A02	
1503.00.12	00	6	豬、牛、羊硬脂，酸價超過１	Lard stearin, oleostearin and tallow stearin, acid value exceeding 1	KGM	4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		827 A02	
1503.00.21	00	5	豬、牛、羊脂油，酸價不超過１	Lard oil, oleo oil and tallow oil, acid value not exceeding 1	KGM	13%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		827 A02	
1503.00.22	00	4	豬、牛、羊脂油，酸價超過１	Lard oil, oleo oil and tallow oil, acid value exceeding 1	KGM	4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		827 A02	

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1504		魚類及水產哺乳動物之油脂及其餾分物，不論是否精煉，但未經化學改質者	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified							
1504.10		魚肝油及其餾分物	Fish-liver oils and their fractions							
1504.10.00	00 7	魚肝油及其餾分物	Fish-liver oils and their fractions	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%		827 A02	
1504.20		魚類油脂及其餾分物（魚肝油除外）	Fats and oils and their fractions, of fish, other than liver oils							
1504.20.00	00 5	魚類油脂及其餾分物（魚肝油除外）	Fats and oils and their fractions, of fish, other than liver oils	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%		827 A02	
1504.30		水產哺乳動物之油脂及其餾分物	Fats and oils and their fractions, of marine mammals							
1504.30.00	00 3	水產哺乳動物之油脂及其餾分物	Fats and oils and their fractions, of marine mammals	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	12.5%		827 A02	
1505		羊毛脂及其衍生之脂肪質（包括純淨羊毛脂）	Wool grease and fatty substances derived therefrom (including lanolin)							
1505.00		羊毛脂及其衍生之脂肪質（包括純淨羊毛脂）	Wool grease and fatty substances derived therefrom(including lanolin)							
1505.00.10	00 6	純淨羊毛脂	Lanolin	KGM	2%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
1505.00.90	00 9	其他羊毛脂及其衍生之脂肪質	Other wool grease and fatty substances derived therefrom	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
1506		其他動物油脂及其餾分物，不論是否精煉，但未經化學改質者	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified							
1506.00		其他動物油脂及其餾分物，不論是否精煉，但未經化學改質者	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified							
1506.00.10	00 5	蛋黃油	Oil, egg-yolk	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		827 A02	
1506.00.20	00 3	骨髓油	Bone-marrow oil	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%		827 A02	
1506.00.90		其他動物油及脂	Other animal oils and fats,		10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%			
	10 6	鱉（甲魚）脂肪	Fat of soft-shell turtle (terrapin)	KGM					827 A02	
	90 9	其他動物油及脂	Other animal oils and fats	KGM					827 A02 B01	

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1507			黃豆油及其餾分物，不論是否精煉，但未經化學改質者	Soya-bean oil and its fractions, whether or not refined, but not chemically modified							
1507.10			粗製油，不論是否去膠質者	Crude oil, whether or not degummed							
1507.10.00	00	4	粗製大豆（黃豆）油，不論是否去膠質者	Crude soy-bean oil ,whether or not degummed	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	8%		827 A02 MW0	
1507.90			其他	Other							
1507.90.00	00	7	精製大豆（黃豆）油及其餾分物	Refined soybean oil and its fractions	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	8%		827 A02 MW0	
1508			花生油及其餾分物，不論是否精煉，但未經化學改質者	Ground-nut oil and its fractions, whether or not refined, but not chemically modified							
1508.10			粗製油	Crude oil							
1508.10.00	00	3	粗製花生油	Crude ground-nut (peanut) oil	KGM	338%	免稅Free (NI,NZ) 112.6% (SG) 338% (PA,GT,SV,HN)	398%	G	827 A02 MW0	
1508.90			其他	Other							
1508.90.00	00	6	精製花生油及其餾分物	Refined ground-nut (peanut) oil and its fractions	KGM	338%	免稅Free (NI,NZ) 112.6% (SG) 338% (PA,GT,SV,HN)	398%	G	827 A02 MW0	
1509			橄欖油及其餾分物，不論是否精煉，但未經化學改質者	Olive oil and its fractions, whether or not refined, but not chemically modified							
1509.20			特級初榨橄欖油	Extra virgin olive oil							
1509.20.00	00	0	特級初榨橄欖油	Extra virgin olive oil	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		827 A02	
1509.30			初榨橄欖油	Virgin olive oil							
1509.30.00	00	8	初榨橄欖油	Virgin olive oil	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		827 A02	
1509.40			其他初榨橄欖油	Other virgin olive oils							
1509.40.00	00	6	其他初榨橄欖油	Other virgin olive oils	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		827 A02	
1509.90			其他	Other							
1509.90.00	00	5	精製橄欖油及其餾分物	Refined olive oil and its fractions	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		827 A02	
1510			其他油類及其餾分物，僅由橄欖所提煉，不論是否精煉但未經化學改質，包括本節與第１５０９節之油類或其餾分物混合者	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09							
1510.10			粗製橄欖果渣油	Crude olive pomace oils							

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1510.10.00	00	9	粗製橄欖果渣油	Crude olive pomace oils	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		827 A02	
1510.90			其他	Other							
1510.90.00	00	2	其他油類及其餾分物，僅由橄欖所提煉，不論是否精煉但未經化學改質，包括本節與第１５０９節之油類或其餾分物混合者	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15. 09	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		827 A02	
1511			棕櫚油及其餾分物，不論是否精煉，但未經化學改質者	Palm oil and its fractions, whether or not refined, but not chemically modified							
1511.10			粗製油	Crude oil							
1511.10.00	00	8	粗製棕櫚油	Crude palm oil	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		827 A02	
1511.90			其他	Other							
1511.90.00	00	1	精製棕櫚油及其餾分物	Refined palm oil and its fractions	KGM	免稅Free	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	5%		827 A02	
1512			葵花子、紅花子或棉子油及其餾分物，不論是否精煉，但未經化學改質者	Sunflower-seed,safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified							
			－葵花子或紅花子油及其餾分物：	-Sunflower-seed or safflower oil and fractions thereof:							
1512.11			粗製油	Crude oil							
1512.11.10	00	4	粗製葵花子油	Crude sunflower-seed oil	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	24%		827 A02	
1512.11.20	00	2	粗製紅花子油	Crude safflower oil	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		827 A02	
1512.19			其他	Other							
1512.19.10	00	6	精製葵花子油及其餾分物	Refined sunflower-seed oil and its fractions	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	24%		827 A02	
1512.19.20	00	4	精製紅花子油及其餾分物	Refined safflower oil and its fractions	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		827 A02	
			－棉子油及其餾分物：	-Cotton-seed oil and its fractions:							
1512.21			粗製油，不論是否去除棉子醇者	Crude oil, whether or not gossypol has been removed							
1512.21.00	00	4	粗製棉子油，不論是否去除棉子醇者	Crude cotton-seed oil, whether or not gossypol has been removed	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		827 A02	
1512.29			其他	Other							
1512.29.00	00	6	精製棉子油及其餾分物	Refined cotton-seed oil and its fractions	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		827 A02	

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1513			椰子（乾椰子肉）、棕櫚仁或巴巴樹油及其餾分物，不論是否精煉，但未經化學改質者	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified							
			－椰子（乾椰子肉）油及其餾分物：	-Coconut (copra) oil and its fractions:							
1513.11			粗製油	Crude oil							
1513.11.00	00	5	粗製椰子（乾椰子肉）油	Crude coconut (copra) oil	KGM	免稅Free	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	4%		827 A02	
1513.19			其他	Other							
1513.19.00	00	7	精製椰子（乾椰子肉）油及其餾分物	Refined coconut (copra) oil and its fractions	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	4%		827 A02	
			－棕櫚仁或巴巴樹油及其餾分物：	-Palm kernel or babassu oil and fractions thereof:							
1513.21			粗製油	Crude oil							
1513.21.10	00	1	粗製棕櫚仁油	Crude palm kernel oil	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		827 A02	
1513.21.20	00	9	粗製巴巴樹油	Crude babassu oil	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	12.5%		827 A02	
1513.29			其他	Other							
1513.29.10	00	3	精製棕櫚仁油及其餾分物	Refined palm kernel oil and its fractions	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		827 A02	
1513.29.20	00	1	精製巴巴樹油及其餾分物	Refined babassu oil and its fractions	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	12.5%		827 A02	
1514			油菜子油、芥子油及其餾分物，不論是否精煉，但未經化學改質者	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified							
			-低芥子酸之油菜子油及其餾分物：	-Low erucic acid rape or colza oil and its fractions:							
1514.11			粗製油	Crude oil							
1514.11.00			低芥子酸之粗製油菜子油	Crude rape or colza oil of low erucic acid		4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%			
	10	2	低芥子酸之粗製油菜子油	Crude rape or colza oil of low erucic acid	KGM					827 A02	
1514.19			其他	Other							
1514.19.00	00	6	低芥子酸之精製油菜子油及其餾分物	Refined rape or colza oil and its fractions of low erucic acid	KGM	4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		827 A02	
			-其他：	-Other:							
1514.91			粗製油	Crude oil							
1514.91.10	00	5	其他粗製之油菜子油	Other crude rape or colza oil	KGM	4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		827 A02	

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1514.91.20	00	3	粗製芥子油	Crude mustard oil	KGM	4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		827 A02	
1514.99			其他	Other							
1514.99.10	00	7	其他精製油菜子油及其餾分物	Other refined rape or colza oil and its fractions	KGM	4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		827 A02	
1514.99.20	00	5	精製芥子油及其餾分物	Refined mustard oil and fractions thereof	KGM	4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		827 A02	
1515			其他固定性植物或微生物油脂（包括荷荷巴油）及其餾分物，不論是否精煉，但未經化學改質者	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified							
			－亞麻仁油及其餾分物：	-Linseed oil and its fractions:							
1515.11			粗製油	Crude oil							
1515.11.00	00	3	粗製亞麻仁油	Crude linseed oil	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	3.25%		827 A02	
1515.19			其他	Other							
1515.19.00	00	5	精製亞麻仁油及其餾分物	Refined linseed oil and its fractions	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	3.25%		827 A02	
			－玉米油及其餾分物：	-Maize (corn) oil and its fractions:							
1515.21			粗製油	Crude oil							
1515.21.00	00	1	粗製玉米油	Crude maize (corn) oil	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		827 A02 MW0	
1515.29			其他	Other							
1515.29.00	00	3	精製玉米油及其餾分物	Maize (corn) oil and its fractions	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		827 A02 MW0	
1515.30			蓖麻油及其餾分物	Castor oil and its fractions							
1515.30.00	00	0	蓖麻油及其餾分物	Castor oil and its fractions	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		828 A02	
1515.50			芝麻油及其餾分物	Sesame oil and its fractions							
1515.50.00	00	5	芝麻油及其餾分物	Sesame oil and its fractions	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		827 A02	
1515.60			微生物油脂及其餾分物	Microbial fats and oils and their fractions							
1515.60.00	00	3	微生物油脂及其餾分物	Microbial fats and oils and their fractions	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	22.5%		827 A02	
1515.90			其他	Other							
1515.90.10	00	5	荷荷巴油及其餾分物	Jojoba oil and its fractions	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	12.5%		829 A02	
1515.90.20	00	3	桐油及其餾分物	Tung oil and its fractions	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		829 A02	

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1515.90.90			其他固定性植物油脂及其餾分物	Other fixed vegetable fats and oils and fractions thereof		5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY)	22.5%			
	10	6	罌粟子油及其餾分物	Poppy-seed oil and their fractions	KGM					829 A02 MW0	
	90	9	其他固定性植物油脂及其餾分物	Other fixed vegetable fats and oils and their fractions	KGM					827 A02	
1516			動植物或微生物油脂及其餾分物，部分或全部氫化、互酯化、再酯化或反油酸化，不論是否精煉，但未進一步調製	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared							
1516.10			動物油脂及其餾分物	Animal fats and oils and their fractions							
1516.10.11	00	0	動物油脂及其餾分物，酸價不超過１	Animal fats and oils and their fractions, acid value not exceeding 1	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		827 A02	
1516.10.12	00	9	魚油，酸價不超過１	Fish oil, acid value not exceeding 1	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%		827 A02	
1516.10.21	00	8	動物油脂及其餾分物，酸價超過１	Animal fats and oils and their fractions, acid value exceeding 1	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		827 A02	
1516.10.22	00	7	魚油，酸價超過１	Fish oil, acid value exceeding 1	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%		827 A02	
1516.20			植物油脂及其餾分物	Vegetable fats and oils and their fractions							
1516.20.11	00	8	植物油脂及其餾分物，酸價不超過０．６	Vegetable fats and oils and their fractions, acid value not exceeding 0.6	KGM	6%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		827 A02	
1516.20.12	00	7	棕櫚油及棕櫚核油，酸價不超過０．６	Palm oil and palm kernel oil, acid value not exceeding 0.6	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		827 A02	
1516.20.20	00	7	植物油脂及其餾分物，酸價超過０．６	Vegetable fats and oils and their fractions, acid value exceeding 0.6	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%		827 A02	
1516.30			微生物油脂及其餾分物	Microbial fats and oils and their fractions							
1516.30.00	00	9	微生物油脂及其餾分物	Microbial fats and oils and their fractions	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%		827 A02	
1517			人造奶油；本章各種動植物或微生物油脂或其餾分物製成之可食用混合品或調製品，第１５１６節食用油脂或其餾分物除外	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16							
1517.10			人造奶油，液態人造奶油除外	Margarine, excluding liquid margarine							

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1517.10.00	00	2	人造奶油，液態人造奶油除外	Margarine, excluding liquid margarine	KGM	8%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		830	
1517.90			其他	Other							
1517.90.10	00	3	液態人造奶油	Liquid margarine	KGM	8%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		830	
1517.90.20	00	1	酥脆油	Shortening	KGM	8%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		830	
1517.90.90	00	6	本章其他各種動植物或微生物油脂或其餾分物製成之可食用混合品或調製品，第１５１６節食用油脂或其餾分物除外	Other edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16	KGM	9%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		830	
1518			沸製、氧化、脫水、硫化、吹製，在真空中或惰性氣體中行聚合化或經其他化學方法改質之動植物或微生物油脂及其餾分物，但不包括第１５１６節所列產品；本章各種動植物或微生物油脂或其餾分物製成之未列名非食用混合品或調製品	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included							
1518.00			沸製、氧化、脫水、硫化、吹製，在真空中或惰性氣體中行聚合化或經其他化學方法改質之動植物或微生物油脂及其餾分物，但不包括第１５１６節所列產品；本章各種動植物或微生物油脂或其餾分物製成之未列名非食用混合品或調製品	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included							
1518.00.10	00	1	沸製亞麻仁油	Boiled linseed oil	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		830	
1518.00.20	00	9	脫水蓖麻油	Dehydrated castor oil	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		831	
1518.00.30	00	7	氧化亞麻仁油	Linoxyn	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		830	
1518.00.40	00	5	環氧大豆（黃豆）油	Epoxy soy-bean oil	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	3.75%		830	
1518.00.50	00	2	本章各種動植物或微生物油脂或其餾分物製成之未列名非食用混合品或調製品	Inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	KGM	6%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		111	

中華民國輸出入貨品分類號列 C C C Code		檢查號碼 CD	貨　　名	Description of Goods	單位 Unit	國定稅率 Tariff Rate			稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations	
稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
1518.00.90	00	4	其他沸製、氧化、脫水、硫化、吹製，在真空中或惰性氣體中行聚合化或經其他化學方法改質之動植物或微生物油脂及其餾分物，但不包括第１５１６節所列產品	Other animal ,vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16	KGM	8%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		830	
1520			粗製甘油；甘油水溶液及甘油鹼液	Glycerol, crude; glycerol waters and glycerol lyes							
1520.00			粗製甘油；甘油水溶液及甘油鹼液	Glycerol, crude; glycerol waters and glycerol lyes							
1520.00.00	00	9	粗製甘油；甘油水溶液及甘油鹼液	Glycerol, crude; glycerol waters and glycerol lyes	KGM	3.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	3.5%		831	
1521			植物蠟（三甘油脂除外）、蜂蠟，其他蟲臘及鯨蠟，不論是否精製或著色	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured							
1521.10			植物蠟	Vegetable waxes							
1521.10.00	00	6	植物蠟，不論已否精製或著色	Vegetable waxes, whether or not refined or coloured	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		831	
1521.90			其他	Other							
1521.90.10	00	7	蜂蠟（黃蠟），無論已否精製或著色	Bees wax (yellow wax), whether or not refined or coloured	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%		830 MW0	
1521.90.20	00	5	鯨蠟，不論已否精製或著色	Spermaceti, whether or not refined or coloured	KGM	4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	4%			
1521.90.90	00	0	其他蟲蠟，無論已否精製或著色	Other insect waxes, whether or not refined or coloured	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
1522			鞣革餘油；油脂及動植物蠟經加工處理後所餘之殘	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes							
1522.00			鞣革餘油；油脂及動植物蠟經加工處理後所餘之殘	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes							
1522.00.10	00	5	鞣革餘油	Degras	KGM	3.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%		832	
1522.00.20	00	3	其他油脂及動植物蠟經加工處理後所餘之殘渣	Other residues resulting from the treatment of fatty substances or animal or vegetable waxes	KGM	3.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	3.5%		832	

第４類

調製食品；飲料；酒類及醋；菸類及已製菸類代用品；以非燃燒方式吸入之產品，無論是否含尼古丁；其他供人攝入尼古丁之含尼古丁產品

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOTCONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

類註：

一、 本類「團粒」一詞係經直接壓縮或添加未超過3%重之粘合劑製成之產品。

Section Notes.

1.- In this Section the term “ pellets ” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

第１６章

肉、魚類、甲殼類、軟體類、其他水產無脊椎動物或昆蟲等之調製品

CHAPTER 16

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

章註：

一、 本章不包括依第2、3章、第4章章註六或第0504節所定方式調製處理或保存之肉、雜碎、魚類、甲殼類、軟體類或其他水產無脊椎動物及昆蟲。

二、 臘腸、肉、雜碎、血、昆蟲、魚類、甲殼類、軟體類或其他水產無脊椎動物，及其組合物之重量如逾該調製食品之20%時，即列入本章，當調製食品內含有上述二種或二種以上產品時，其稅則應依第16章內按其相關之組成成分或成分中重量大者分類，上述規定不適用於第1902節之填塞產品或第2103或2104節之調製品。

Chapter Notes.

1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.

2.- Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

目註：

一、 第160210目所稱「均質調製品」係指以極均勻之肉、雜碎、血或昆蟲所製成之調製品，供零售用，且適合作為嬰兒或幼童食品或醫療食品，在容器內淨重不超過250公克，採用此定義時對因調味，保存或其他目的而加入之任何少許成分可不予計較，此類調製品可能含有少量可見之碎肉、肉類雜碎或昆蟲，本目比第1602節之任何其他目優先適用。

二、 僅以普通名稱列入第1604或1605節各目之魚、甲殼類、軟體類及其他水產無脊椎動物，與以同樣名稱列入第3章之魚、甲殼類、軟體類及其他水產無脊椎動物屬同類。

Subheading Notes.

1.- For the purposes of subheading 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.

2.- The fish, crustaceans, molluscs and other aquatic invertebratesspecified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

增註：

一、 刪除

二、 輸入歸屬本章之貨品，其含米量不低於30%者，應歸列稅則第21069098號項下。

三、 輸入原產於巴拿馬共和國並歸屬於稅則第16023210及16023220號之已調製或保藏之雞腿、雞翅及其他已調製或保藏之雞肉，適用第2欄稅率免稅者，以每年進口總數量未超過1200公噸為限，超過該數量者依稅率10%徵稅，適用上開免稅配額之管理由財政部依中華

Additional Notes.

1.- Deleted.

2.- Imported goods of this chapter containing not less than 30 % of rice shall be classified under division 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 divisions 1602.32.10 and 1602.32.20, not exceeding the annual total importation quantity 1200 MT, shall be in

民國與巴拿馬自由貿易協定辦理公告。

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.

四、 刪除

4.- Deleted.

五、 輸入原產於巴拿馬共和國並歸屬於稅則第16041210、16041310、16041320、16041600號及第3章稅則第03024100、03024300、03035100、03035300、03048920、03048600、03048970、03054950、03055941、03055950、03056100、03056300號之沙丁魚、鰛魚、鯡魚、鯷魚及其調製品，適用第2欄稅率免稅者，以每年進口總數量未超過191公噸為限，超過該數量者依該等產品之第1欄稅率徵稅，適用上開免稅配額之管理由財政部依中華民國與巴拿馬自由貿易協定辦理公告。

5.- The importation of sardines, herrings and anchovies originating in the Republic of Panama covered by divisions 1604.12.10, 1604.13.10, 1604.13.20 and 1604.16.00, and divisions 0302.41.00, 0302.43.00, 0303.51.00, 0303.53.00, 0304.89.20, 0304.86.00,0304.89.70, 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 I 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.

六、 輸入原產於巴拿馬共和國並歸屬於稅則第16041510號及第3章稅則第03024400、03028985、03035400、03038985、03048940、03053910、03056940號之鯖屬類及其調製品，適用第2欄稅率免稅者，以每年進口總數量未超過377公噸為限，超過該數量者依該等產品之第1欄稅率徵稅，適用上開免稅配額之管理由財政部依中華民國與巴拿馬自由貿易協定辦理公告。

6.- The importation of mackerels and their preparations originating in Panama covered by the division 1604.15.10, and divisions 0302.44.00, 0302.89.85, 0303.54.00, 0303.89.85, 0304.89.40, 0305.39.10 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 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.

七、 輸入原產於巴拿馬共和國並歸屬於稅則第16041920及第3章稅則第03028984、03038984、03048930號之鯵魚及其調製品，適用第2欄稅率免稅者，以每年進口總數量未超過164公噸為限，超過該數量者依該等產品之第1欄稅率徵稅，適用上開免稅配額之管理由財政部依中華民國與巴拿馬自由貿易協定辦理公告。

7.- The importation of carangids and its preparations originating in Panama covered by division 1604.19.20 and divisions 0302.89.84, 0303.89.84 and 0304.89.30 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 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.

中華民國輸出入貨品分類號列 C C C Code 稅則號別 Tariff No.		檢查號碼 CD	貨名	Description of Goods	單位 Unit	國定稅率 Tariff Rate 第一欄 Column I	第二欄 Column II	第三欄 Column III	稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations 輸入 Imp.	輸出 Exp.
1601			肉、雜碎、血或昆蟲製成之臘腸及其類似品；以上述產品製成之調製食品	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products							
1601.00			肉、雜碎、血或昆蟲製成之臘腸及其類似品；以上述產品製成之調製食品	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products							
1601.00.10	00	9	火雞肉製成之臘腸及其類似品	Sausages and similar products, of turkey meat	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		B01 F01 MW0	
1601.00.90	00	2	其他肉、雜碎、血或昆蟲製成之臘腸及其類似品；以上述產品製成之調製食品	Other sausages and similar products, of meat, meat offal , blood or insects; food preparations based on these products	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	45%		B01 F01 MW0	
1602			其他已調製或保藏之肉、雜碎、血或昆蟲	Other prepared or preserved meat, meat offal, blood or insects							
1602.10			均質調製品	Homogenised preparations							
1602.10.10	00	6	肉類調製之嬰兒、幼童或病人均質食品	Homogenised preparations of meat, used as infants or young children food or for dietetic culinary purposes	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	12.5%		F01	
1602.10.90	00	9	其他均質調製品	Other homogenised preparations	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
1602.20			任何動物之肝調製品	Of liver of any animal							
1602.20.10			已調製或保藏之雞肝	Prepared or preserved liver of fowls		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			
	10	2	已調製或保藏之雞肝，冷凍者	Prepared or preserved livers of fowls, frozen	KGM					B01 F01 MW0	
	20	0	已調製或保藏之雞肝，罐頭	Prepared or preserved livers of fowls, canned	KGM					F01	
	90	5	其他已調製或保藏之雞肝	Other prepared or preserved livers of fowls	KGM					B01 F01	
1602.20.20			已調製或保藏之牛肝及豬肝	Prepared or preserved liver of bovine and swine		15%	免稅Free (NZ,SG) 15% (PA,GT,NI,SV,HN)	50%			
	11	9	已調製或保藏之牛肝，冷凍	Prepared or preserved livers of bovine, frozen	KGM					B01 F01 MW0	
	12	8	已調製或保藏之豬肝，冷凍	Prepared or preserved livers of swine, frozen	KGM					B01 F01 MW0	
	21	7	已調製或保藏之牛肝，罐頭	Prepared or preserved livers of bovine, canned	KGM					F01	
	22	6	已調製或保藏之豬肝，罐頭	Prepared or preserved livers of swine, canned	KGM					F01	
	91	2	其他已調製或保藏之牛肝	Other prepared or preserved livers of bovine	KGM					B01 F01	

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
	92	1	其他已調製或保藏之豬肝	Other prepared or preserved livers of swine	KGM					B01 F01	
1602.20.30			已調製或保藏之鵝肝	Prepared or preserved liver of geese		17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%			
	10	8	已調製或保藏之鵝肝，冷凍者	Prepared or preserved livers of geese, frozen	KGM					B01 F01 MW0	
	20	6	已調製或保藏之鵝肝，罐頭	Prepared or preserved livers of geese, canned	KGM					F01	
	90	1	其他已調製或保藏之鵝肝	Other prepared or preserved livers of geese	KGM					B01 F01	
1602.20.90			其他已調製或保藏之動物肝	Other prepared or preserved livers of animal		30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%			
	10	5	其他已調製或保藏之動物肝，冷凍者	Other prepared or preserved livers of animals, frozen	KGM					B01 F01 MW0	
	20	3	其他已調製或保藏之動物肝，罐頭	Other prepared or preserved livers of animals, canned	KGM					F01	
	90	8	其他已調製或保藏之動物肝	Other prepared or preserved livers of animals	KGM					B01 F01	
			－第０１０５節之家禽製品：	-Of poultry of heading 01.05:							
1602.31			火雞	Of turkeys							
1602.31.10			已調製或保藏之火雞肉	Prepared or preserved meat of turkeys		15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%			
	10	9	已調製或保藏之火雞肉，冷凍者	Prepared or preserved meat of turkeys, frozen	KGM					B01 F01 MW0	
	30	5	已調製或保藏之火雞肉，罐頭	Prepared or preserved meat of turkeys, canned	KGM					F01 MW0	
	90	2	其他已調製或保藏之火雞肉	Other prepared or preserved meat of turkeys	KGM					B01 F01 MW0	
1602.31.20			已調製或保藏之火雞雜碎	Prepared or preserved meat offal of turkeys		25%	免稅Free (PA,NZ,SG) 25% (GT,NI,SV,HN)	400%			
	10	7	已調製或保藏之火雞雜碎，冷凍者	Prepared or preserved meat offal of turkeys, frozen	KGM				G	B01 F01 MW0	
	20	5	已調製或保藏之火雞雜碎，罐頭	Prepared or preserved meat offal of turkeys, canned	KGM				G	F01 MW0	
	90	0	其他已調製或保藏之火雞雜碎	Other prepared or preserved meat offal of turkeys	KGM				G	B01 F01 MW0	
1602.32			飼養之雞	Of fowls of the species gallus domesticus							
1602.32.10			已調製或保藏之雞腿（包括棒棒腿及骨腿）及雞翅	Prepared or preserved drum sticks (including legs and leg quarters) and wing of fowls (of the species Gallus domesticus)		20%	免稅Free (PA,NZ,SG) 20% (GT,NI,SV,HN)	213%			

中華民國輸出入貨品分類號列 C C C Code 稅則號別 Tariff No.		檢查號碼 CD	貨名	Description of Goods	單位 Unit	國定稅率 Tariff Rate 第一欄 Column I	第二欄 Column II	第三欄 Column III	稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations 輸入 Imp.	輸出 Exp.
	10	8	已調製或保藏之雞腿（包括棒棒腿及骨腿）及雞翅，冷凍者	Prepared or preserved drum sticks (including legs and leg quarters) and wings of fowls of the species Gallus domesticus, frozen	KGM				G	B01 F01 MW0	
	20	6	已調製或保藏之雞腿（包括棒棒腿及骨腿）及雞翅，罐頭	Prepared or preserved drum sticks of fowls(including legs and leg quarters) and wings of fowls of the species Gallus domesticus, canned	KGM				G	F01 MW0	
	90	1	其他已調製或保藏之雞腿（包括棒棒腿及骨腿）及雞翅	Other prepared or preserved drum sticks (including legs and leg quarters) and wings of fowls of the species Gallus domesticus	KGM				G	B01 F01 MW0	
1602.32.20			其他已調製或保藏之雞肉	Other prepared or preserved meat of fowls		20%	免稅Free (PA,NZ,SG) 20% (GT,NI,SV,HN)	95%			
	10	6	其他已調製或保藏之雞肉，冷凍者	Other prepared or preserved meat of fowls, frozen	KGM				G	B01 F01 MW0	
	20	4	其他已調製或保藏之雞肉，罐頭	Other prepared or preserved meat of fowls, canned	KGM				G	F01 MW0	
	90	9	其他已調製或保藏之雞肉	Other prepared or preserved meat of fowls	KGM				G	B01 F01 MW0	
1602.32.30			已調製或保藏之雞腳及雞心	Prepared or preserved feet and heart of fowls		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			
	10	4	已調製或保藏之雞腳及雞心，冷凍者	Prepared or preserved feet and hearts of fowls, frozen	KGM					B01 F01 MW0	
	20	2	已調製或保藏之雞腳及雞心，罐頭	Prepared or preserved feet and hearts of fowls, canned	KGM					F01 MW0	
	90	7	其他已調製或保藏之雞腳及雞心	Other prepared or preserved feet and hearts of fowls	KGM					B01 F01 MW0	
1602.32.90			其他調製或保藏之雞雜碎	Other prepared or preserved meat offal of fowls		25%	免稅Free (PA,NZ,SG) 25% (GT,NI,SV,HN)	400%			
	10	1	其他已調製或保藏之雞雜碎，冷凍者	Other prepared or preserved meat offal of fowls, frozen	KGM				G	B01 F01 MW0	
	20	9	其他已調製或保藏之雞雜碎，罐頭	Other prepared or preserved meat offal of fowls, canned	KGM				G	F01 MW0	
	90	4	其他已調製或保藏之雞雜碎	Other prepared or preserved meat offal of fowls	KGM				G	B01 F01 MW0	
1602.39			其他	Other							
1602.39.11	00	2	已調製或保藏之全鴨，冷凍者	Prepared or preserved whole ducks, frozen	KGM	34%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		B01 F01 MW0	
1602.39.12	00	1	已調製或保藏之鴨塊，冷凍者	Prepared or preserved meat of ducks, cut in pieces, frozen	KGM	40%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		B01 F01 MW0	

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1602.39.19			其他第０１０５節家禽之已調製或保藏肉	Other prepared or preserved meat of poultry of heading 01.05		34%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%			
	10	2	其他第０１０５節家禽之已調製或保藏肉，冷凍者	Other prepared or preserved meat of poultry of heading 01.05, frozen	KGM					B01 F01 MW0	
	20	0	其他第０１０５節家禽之已調製或保藏肉，罐頭	Other prepared or preserved meat of poultry of heading 01.05, canned	KGM					F01 MW0	
	90	5	其他第０１０５節家禽之已調製或保藏肉	Other prepared or preserved meat of poultry of heading 01.05	KGM					B01 F01 MW0	
1602.39.20			第０１０５節其他家禽之已調製或保藏雜碎	Prepared or preserved meat offal of other poultry of heading 01.05		25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	400%			
	10	9	第０１０５節其他家禽之已調製或保藏雜碎，冷凍者	Prepared or preserved meat offal of other poultry of heading 01.05, frozen	KGM				G	B01 F01 MW0	
	20	7	第０１０５節其他家禽之已調製或保藏雜碎，罐頭	Prepared or preserved meat offal of other poultry of heading 01.05, canned	KGM				G	F01 MW0	
	90	2	第０１０５節其他家禽之已調製或保藏雜碎	Other prepared or preserved meat offal of other poultry of heading 01.05	KGM				G	B01 F01 MW0	
			－豬：	-Of swine:							
1602.41			火腿及已切割者	Hams and cuts thereof							
1602.41.00			已調製或保藏之火腿及已切割者	Prepared or preserved hams and cuts thereof		32%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	47.5%			
	10	9	已調製或保藏之火腿及已切割者，冷凍者	Prepared or preserved hams and cuts thereof, frozen	KGM					B01 F01 MW0	
	20	7	已調製或保藏之火腿及已切割者，罐頭	Prepared or preserved hams and cuts thereof, canned	KGM					F01 MW0	
	90	2	其他已調製或保藏之火腿及已切割者	Other prepared or preserved hams and cuts thereof	KGM					B01 F01 MW0	
1602.42			肩及已切割之肩	Shoulders and cuts thereof							
1602.42.00			已調製或保藏之豬肩肉及已切割者	Prepared or preserved swine meat of shoulders and cuts thereof		33%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%			
	10	8	已調製或保藏之豬肩肉及其已切割者，冷凍者	Prepared or preserved meat of shoulders and cuts thereof, swine, frozen	KGM					B01 F01 MW0	
	20	6	已調製或保藏之豬肩肉及其已切割者，罐頭	Prepared or preserved meat of shoulders and cuts thereof, swine, canned	KGM					F01 MW0	

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90	1	其他已調製或保藏之豬肩肉及其已切割者	Other prepared or preserved meat of shoulders and cuts thereof, swine	KGM					B01 F01 MW0	
1602.49		其他，包括混合者	Other, including mixtures							
1602.49.10		已調製或保藏之豬腹脇肉（包括腩排）	Prepared or preserved pork belly (including spare ribs)		40%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%			
10	9	已調製或保藏之豬腹脇肉（包括腩排），冷凍者	Prepared or preserved pork belly (including spare ribs), frozen	KGM					B01 F01 MW0	
20	7	已調製或保藏之豬腹脇肉（包括腩排），罐頭	Prepared or preserved pork belly (including spare ribs), canned	KGM					F01 MW0	
90	2	其他已調製或保藏之豬腹脇肉（包括腩排）	Other prepared or preserved pork belly (including spare ribs)	KGM					B01 F01 MW0	
1602.49.20		其他已調製或保藏之豬肉	Other prepared or preserved meat of swine		30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			
10	7	已調製或保藏帶頭、皮、耳、尾及腳（不含內臟），重量不超過８公斤之整隻屠體豬肉	Prepared or preserved whole carcasses (including the head, skin, ears, tail and feet, no entrails) of swine, weighing not more than 8 kg	KGM					B01 F01 MW0	
91	9	其他已調製或保藏之豬肉，冷凍者	Other prepared or preserved meat of swine, frozen	KGM					B01 F01 MW0	
92	8	其他已調製或保藏之豬肉，罐頭	Other prepared or preserved meat of swine, canned	KGM					F01 MW0	
99	1	其他已調製或保藏之豬肉	Other prepared or preserved meat of swine	KGM					B01 F01 MW0	
1602.49.30		已調製之豬腳（包括前、後腿蹄膀及腱子肉）、橫膈膜、豬腸（包括大腸、小腸及直腸）及胃（肚）	Prepared feet, (including hocks of the front and hind leg, shank muscle) skirts, guts (including large intestine, small intestine and rectum) and stomachs of swine		15%	免稅Free (NZ,SG) 15% (PA,GT,NI,SV,HN)	310%			
11	4	已調製之豬橫膈膜、豬腸（包括大腸、小腸及直腸）及胃（肚），冷凍	Prepared skirts, guts (including large intestine, small intestine and rectum) and stomachs of swine, frozen	KGM				G	B01 F01 MW0	
12	3	已調製之豬腳（包括前、後腿蹄膀及腱子肉），冷凍	Prepared feet (including hocks of the front and hind leg, shank muscle) of swine, frozen	KGM				G	B01 F01 MW0	
21	2	已調製之豬橫膈膜、豬腸（包括大腸、小腸及直腸）及胃（肚），罐頭	Prepared skirts, guts (including large intestine, small intestine and rectum) and stomachs of swine, canned	KGM				G	F01 MW0	

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	22	1	已調製之豬腳（包括前、後腿蹄膀及腱子肉），罐頭	Prepared feet (including hocks of the front and hind leg, shank muscle) of swine, canned	KGM				G	F01 MW0	
	91	7	其他已調製之豬橫膈膜、豬腸（包括大腸、小腸及直腸）及胃（肚）	Other prepared skirts, guts (including large intestine, small intestine and rectum) and stomachs of swine	KGM				G	B01 F01 MW0	
	92	6	其他已調製之豬腳（包括前、後腿蹄膀及腱子肉）	Other prepared feet (including hocks of the front and hind leg,shank muscle) of swine	KGM				G	B01 F01 MW0	
1602.49.90			其他已調製或保藏之豬雜碎	Other prepared or preserved meat offal of swine		15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%			
	11	1	已調製或保藏豬腎臟，冷凍	Prepared or preserved kidneys of swine, frozen	KGM					B01 F01 MW0	
	12	0	已調製或保藏豬內臟（包括心臟、肺臟、脾臟、胰臟、膀胱、子宮），冷凍	Prepared or preserved internal organ (including hearts, lungs, spleens, pancreas, bladders, uteri) of swine, frozen	KGM					B01 F01 MW0	
	13	9	已調製或保藏之豬眼、腦、脊髓及頭顱，冷凍	Prepared or preserved eyes, brains, spinal cords and scull of swine, frozen	KGM					B01 F01 MW0	
	19	3	其他已調製或保藏之豬雜碎，冷凍	Other prepared or preserved meat offal of swine, frozen	KGM					B01 F01 MW0	
	21	9	已調製或保藏豬腎臟，罐頭	Prepared or preserved kidneys of swine, canned	KGM					F01 MW0	
	22	8	已調製或保藏豬內臟（包括心臟、肺臟、脾臟、胰臟、膀胱、子宮），罐頭	Prepared or preserved internal organ (including hearts, lungs, spleens, pancreas, bladders, uteri) of swine, canned	KGM					F01 MW0	
	23	7	已調製或保藏豬眼、腦、脊髓及頭顱，罐頭	Prepared or preserved eyes, brains, spinal cords and scull of swine, canned	KGM					F01 MW0	
	29	1	其他已調製或保藏之豬雜碎，罐頭	Other prepared or preserved meat offal of swine, canned	KGM					F01 MW0	
	91	4	其他已調製或保藏豬腎臟	Other prepared or preserved kidneys of swine	KGM					B01 F01 MW0	
	92	3	其他已調製或保藏豬內臟（包括心臟、肺臟、脾臟、胰臟、膀胱、子宮）	Other prepared or preserved internal organ (including hearts, lungs, spleens, pancreas, bladders, uteri) of swine	KGM					B01 F01 MW0	
	93	2	其他已調製或保藏豬眼、腦、脊髓及頭顱	Other prepared or preserved eyes, brains, spinal cords and scull of swine	KGM					B01 F01 MW0	
	99	6	其他已調製或保藏之豬雜碎	Other prepared or preserved meat offal of swine	KGM					B01 F01 MW0	

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1602.50		牛 Of bovine animals							
1602.50.10		已調製或保藏之牛肉 Prepared or preserved meat of bovine animals		20%	免稅Free (PA,NZ,SG,PY) 20% (GT,NI,SV,HN)	50%			
	10 5	已調製或保藏之牛肉，冷凍者 Prepared or preserved meat of bovine animals, frozen	KGM					B01 F01 MW0	
	20 3	已調製或保藏之牛肉，罐頭 Prepared or preserved meat of bovine animals, canned	KGM					F01 MW0	
	90 8	其他已調製或保藏之牛肉 Other prepared or preserved meat of bovine animals	KGM					B01 F01 MW0	
1602.50.20		已調製或保藏之牛雜碎 Prepared or preserved meat offal of bovine animal		15%	免稅Free (PA,NZ,SG) 15% (GT,NI,SV,HN)	50%			
	11 2	已調製或保藏之牛內臟（包括心臟、肺臟、肝臟、大腸、小腸、脾臟、胃、腎臟、胰臟、膀胱、子宮），冷凍者 Prepared or preserved internal organ (including hearts, lungs, livers, large intestine, small intestine, spleens, stomachs, kidneys, pancreas, bladders, uteri) of bovine animals, frozen	KGM					B01 F01 MW0	
	12 1	已調製或保藏之牛眼、腦、脊髓及頭顱，冷凍者 Prepared or preserved eyes, brains, sinal cords and scull of bovine animals, frozen	KGM					B01 F01 MW0	
	19 4	其他已調製或保藏之牛雜碎，冷凍者 Other prepared or preserved meat offal of bovine animals, frozen	KGM					113 B01 F01 MW0	
	21 0	已調製或保藏牛內臟（包括心臟、肺臟、肝臟、大腸、小腸、脾臟、胃、腎臟、胰臟、膀胱、子宮），罐頭 Prepared or preserved internal organ(including hearts, lungs, livers, large intestine, small intestine, spleens, stomachs, kidneys, pancreas, bladders, uteri) of bovine animals, canned	KGM					F01 MW0	
	22 9	已調製或保藏牛眼、腦、脊髓及頭顱，罐頭 Prepared or preserved eyes, brains, sinal cords and scull of bovine animals, canned	KGM					F01 MW0	
	29 2	其他已調製或保藏牛雜碎，罐頭 Other prepared or preserved meat offal of bovine animals, canned	KGM					113 F01 MW0	
	91 5	其他已調製或保藏牛內臟（包括心臟、肺臟、肝臟、大腸、小腸、脾臟、胃、腎臟、胰臟、膀胱、子宮 Other prepared or preserved internal organ (including hearts, lungs, livers, large intestine, small intestine, spleens, stomachs, kidneys, pancreas, bladders, uteri) of bovine animals	KGM					B01 F01 MW0	
	92 4	其他已調製或保藏牛眼、腦、脊髓、及頭顱 Other prepared or preserved eyes, brains, sinal cords and scull of bovine animals	KGM					B01 F01 MW0	
	99 7	其他已調製或保藏牛雜碎 Other prepared or preserved meat offal of bovine animals	KGM					113 B01 F01 MW0	

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1602.90			其他，包括已調製任何動物之血	Other, including preparations of blood of any animal							
1602.90.20			已調製或保藏之其他動物肉或昆蟲	Prepared or preserved meat of other animals or insects		23%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%			
	10	5	已調製或保藏之其他動物肉或昆蟲，冷凍者	Prepared or preserved meat of other animals or insects, frozen	KGM					B01 F01 MW0	
	20	3	已調製或保藏之其他動物肉或昆蟲，罐頭	Prepared or preserved meat of other animals or insects, canned	KGM					F01 MW0	
	90	8	其他已調製或保藏之其他動物肉或昆蟲	Other prepared or preserved meat of other animals or insects	KGM					B01 F01 MW0	
1602.90.30	00	5	已調製任何動物之血	Preparations of blood of any animal	KGM	23%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		B01 F01	
1602.90.40			已調製或保藏之家禽雜碎（第１６０２節除外）	Prepared or preserved meat offal of poultry (other than goods of heading 1602)		25%	免稅Free (NZ,SG) 25% (PA,GT,NI,SV,HN)	400%			
	10	1	其他已調製或保藏之家禽雜碎，冷凍者	Other prepared or preserved meat offal of poultry, frozen	KGM				G	B01 F01 MW0	
	20	9	其他已調製或保藏之家禽雜碎，罐頭	Other prepared or preserved meat offal of poultry, canned	KGM				G	F01 MW0	
	90	4	其他已調製或保藏之家禽雜碎	Other prepared or preserved meat offal of poultry	KGM				G	B01 F01 MW0	
1602.90.90			已調製或保藏之其他動物雜碎	Prepared or preserved meat offal of other animal		40%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%			
	10	0	已調製或保藏之其他動物雜碎，冷凍者	Prepared or preserved meat offal of other animals, frozen	KGM					B01 F01 MW0	
	20	8	已調製或保藏之其他動物雜碎，罐頭	Prepared or preserved meat offal of other animals, canned	KGM					F01 MW0	
	90	3	其他已調製或保藏之其他動物雜碎	Other prepared or preserved meat offals of other animals	KGM					B01 F01 MW0	
1603			肉、魚類、甲殼類、軟體類或其他水產無脊椎動物之抽出物及液汁	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates							
1603.00			肉、魚類、甲殼類、軟體類或其他水產無脊椎動物之抽出物及液汁	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates							
1603.00.00	00	9	肉、魚類、甲殼類、軟體類或其他水產無脊椎動物之抽出物及液汁	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	KGM	17%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	

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1604		已調製或保藏之魚類；魚子醬及由魚卵調製之魚子醬代替品	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs							
		－整條或片塊之魚（剁碎者除外）：	-Fish, whole or in pieces, but not minced:							
1604.11		鮭魚	Salmon							
1604.11.00		已調製或保藏之鮭魚，整條或片塊（剁碎者除外）	Salmon, whole or in pieces, but not minced, prepared or preserved		15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	20%			
	10 3	已調製或保藏之鮭魚，整條或片塊（剁碎者除外），冷凍者	Salmon, whole or in pieces, but not minced, prepared or preserved, frozen	KGM					F01	443
	20 1	已調製或保藏之鮭魚，整條或片塊（剁碎者除外），罐頭	Salmon, whole or in pieces, but not minced, prepared or preserved, canned	KGM					F01	443
	90 6	其他已調製或保藏之鮭魚，整條或片塊（剁碎者除外）	Other salmon, whole or in pieces, but not minced, prepared or preserved	KGM					F01	443
1604.12		鯡魚	Herrings							
1604.12.10	00 2	已調製或保藏之鯡魚，整條或片塊（剁碎者除外）,冷凍者	Herrings, whole or in pieces, but not minced, prepared or preserved, frozen	KGM	25%	免稅Free (PA,NZ,SG) 25% (GT,NI,SV,HN)	40%		F01 MW0	
1604.12.90		其他已調製或保藏之鯡魚，整條或片塊（剁碎者除外）	Other herrings, whole or in pieces, but not minced, prepared or preserved		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%			
	10 3	已調製或保藏之鯡魚，整條或片塊（剁碎者除外），罐頭	Herrings, whole or in pieces, but not minced, prepared or preserved, canned	KGM					F01	
	90 6	其他已調製或保藏之鯡魚，整條或片塊（剁碎者除外）	Other herrings, whole or in pieces, but not minced, prepared or preserved	KGM					F01	
1604.13		沙丁魚、小沙丁魚、正鰮	Sardines, sardinella and brisling or sprats							
1604.13.10		已調製或保藏之沙丁魚、小沙丁魚，整條或片塊（剁碎者除外）	Sardines, sardinella, whole or in pieces, but not minced, prepared and preserved		30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	45%			
	10 9	已調製或保藏之沙丁魚、小沙丁魚，整條或片塊（剁碎者除外），冷凍者	Sardines, sardinella, whole or in pieces, but not minced, prepared and preserved, frozen	KGM					F01 MW0	
	20 7	已調製或保藏之沙丁魚、小沙丁魚，整條或片塊（剁碎者除外），罐頭	Sardines, sardinella, whole or in pieces, but not minced, prepared and preserved, canned	KGM					F01 MW0	

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	90 2	其他已調製或保藏之沙丁魚、小沙丁魚，整條或片塊（剁碎者除外）	Other sardines, sardinella, whole or in pieces, but not minced, prepared and preserved	KGM					F01 MW0	
1604.13.20		已調製或保藏之正鰮，整條或片塊（剁碎者除外）	Brisling or sprats, whole or in pieces, but not minced, prepared or preserved		30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	40%			
	10 7	已調製或保藏之正鰮，整條或片塊（剁碎者除外），冷凍者	Brisling or sprats, whole or in pieces, but not minced, prepared or preserved, frozen	KGM					F01 MW0	
	20 5	已調製或保藏之正鰮，整條或片塊（剁碎者除外），罐頭	Brisling or sprats, whole or in pieces, but not minced, prepared or preserved, canned	KGM					F01 MW0	
	90 0	其他已調製或保藏之正鰮，整條或片塊（剁碎者除外）	Other brisling or sprats, whole or in pieces, but not minced, prepared or preserved	KGM					F01 MW0	
1604.14		鮪魚、正鰹及齒鰆（齒鰆屬）	Tunas, skipjack tuna and bonito (Sarda spp.)							
1604.14.10		已調製或保藏之鮪魚，整條或片塊（剁碎者除外）	Tunas, whole or in pieces, but not minced, prepared or preserved		15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%			
	10 8	已調製或保藏之鮪魚，整條或片塊（剁碎者除外），冷凍者	Tunas, whole or in pieces, but not minced, prepared or preserved, frozen	KGM					F01	
	20 6	已調製或保藏之鮪魚，整條或片塊（剁碎者除外），罐頭	Tunas, whole or in pieces, but not minced, prepared or preserved, canned	KGM					F01	
	90 1	其他已調製或保藏之鮪魚，整條或片塊（剁碎者除外）	Other tunas, whole or in pieces, but not minced, prepared or preserved	KGM					F01	
1604.14.20		已調製或保藏之正鰹及齒鰆，整條或片塊（剁碎者除外）	Skipjack and bonito, whole or in pieces, but not minced, prepared or preserved		14%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	27.5%			
	10 6	已調製或保藏之正鰹及齒鰆，整條或片塊（剁碎者除外)，冷凍者	Skipjack and bonito, whole or in pieces, but not minced, prepared or preserved, frozen	KGM					F01	
	20 4	已調製或保藏之正鰹及齒鰆，整條或片塊（剁碎者除外)，罐頭	Skipjack and bonito, whole or in pieces, but not minced, prepared or preserved, canned	KGM					F01	
	90 9	其他已調製或保藏之正鰹及齒鰆，整條或片塊（剁碎者除外）	Other skipjack and bonito, whole or in pieces, but not minced, prepared or preserved	KGM					F01 MW0	
1604.15		鯖魚	Mackerel							

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1604.15.10	00 9	已調製或保藏之鯖魚，整條或片塊（剁碎者除外），冷凍者	Mackerel, whole or in pieces, but not minced, prepared or preserved, frozen	KGM	30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	40%		F01 MW0	
1604.15.90		其他已調製或保藏之鯖魚，整條或片塊（剁碎者除外）	Other mackerel, whole or in pieces, but not minced, prepared or preserved		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%			
	10 0	已調製或保藏之鯖魚，整條或片塊（剁碎者除外），罐頭	Mackerel, whole or in pieces, but not minced, prepared or preserved, canned	KGM					F01	
	90 3	其他已調製或保藏之鯖魚，整條或片塊（剁碎者除外）	Other mackerel, whole or in pieces, but not minced, prepared or preserved	KGM					F01	
1604.16		鯷魚	Anchovies							
1604.16.00		已調製或保藏之鯷魚，整條或片塊（剁碎者除外）	Anchovies, whole or in pieces, but not minced, prepared or preserved		30%	免稅Free (PA,NZ,SG) 30% (GT,NI,SV,HN)	40%			
	10 8	已調製或保藏鯷魚，整條或片塊（剁碎者除外），冷凍者	Anchovies, whole or in pieces, but not minced, prepared or preserved, frozen	KGM					F01 MW0	
	20 6	已調製或保藏鯷魚，整條或片塊（剁碎者除外），罐頭	Anchovies, whole or in pieces, but not minced, prepared or preserved, canned	KGM					F01 MW0	
	90 1	其他已調製或保藏鯷魚，整條或片塊（剁碎者除外）	Other anchovies, whole or in pieces, but not minced, prepared or preserved	KGM					F01	
1604.17		鰻魚	Eels							
1604.17.00		已調製或保藏之鰻魚，整條或片塊（剁碎者除外）	Eels, whole or in picecs, but not minced, prepared or preserved		17%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	27.5%			
	11 6	已調製或保藏之鰻魚，整條或片塊（剁碎者除外），冷凍者	Eels, whole or in picecs, but not minced, prepared or preserved, frozen	KGM					465 F01 MW0	440
	12 5	已調製或保藏之白燒鰻，整條或片塊（剁碎者除外），冷凍者	Roasted eels, whole or in picecs, but not minced, prepared or preserved, frozen	KGM					465 F01 MP1	440
	20 5	已調製或保藏鰻魚，整條或片塊（剁碎者除外），罐頭	Eels, whole or in picecs, but not minced, prepared or preserved, canned	KGM					F01	
	90 0	其他已調製或保藏鰻魚，整條或片塊（剁碎者除外）	Other eels, whole or in picecs, but not minced, prepared or preserved	KGM					465 F01	440
1604.18		鯊魚翅	Shark fins							
1604.18.00		已調製或保藏之鯊魚翅	Shark fins, prepared or preserved		7%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%			

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	10	6	已調製或保藏之鯊魚翅，冷凍者	Shark fins, prepared or preserved, frozen	KGM					442 F01	
	20	4	已調製或保藏之鯊魚翅，罐頭	Shark fins, prepared or preserved, canned	KGM					442 F01	
	90	9	其他已調製或保藏之鯊魚翅	Other shark fins, prepared or preserved	KGM					442 F01	
1604.19			其他	Other							
1604.19.10			已調製或保藏之海鰻，整條或片塊（剁碎者除外）	Muraenesocidae eels and congridae eels, whole or in picecs, but not minced, prepared or preserved		17%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	27.5%			
	12	1	已調製或保藏之海鰻，整條或片塊（剁碎者除外），冷凍者	Muraenesocidae eels and congridae eels, whole or in picecs, but not minced, prepared or preserved, frozen	KGM					F01	
	20	1	已調製或保藏之海鰻，整條或片塊（剁碎者除外），罐頭	Muraenesocidae eels and congridae eels, whole or in picecs, but not minced, prepared or preserved, canned	KGM					F01	
	92	4	其他已調製或保藏之海鰻，整條或片塊（剁碎者除外）	Other muraenesocidae eels and congridae eels, whole or in picecs, but not minced, prepared or preserved	KGM					F01	
1604.19.20	00	3	已調製或保藏鯵類，整條或片塊（剁碎者除外），冷凍者	Prepared or preserved carangidae fishes, whole or in pieces, but not minced, frozen	KGM	40%	免稅Free (PA,NZ,SG) 40% (GT,NI,SV,HN)	60%		F01 MW0	
1604.19.30	00	1	已調製或保藏灰海荷鱸（丁香魚），整條或片塊（剁碎者除外），冷凍者	Prepared or preserved silver anchovy (spratelloides gracilis), whole or in pieces, but not minced, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
1604.19.40			其他已調製或保藏之魚鰭	Other fins, prepared or preserved		7%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%			
	10	7	其他已調製或保藏之魚鰭，冷凍者	Other fins, prepared or preserved, frozen	KGM					442 F01	
	20	5	其他已調製或保藏之魚鰭，罐頭	Other fins, prepared or preserved, canned	KGM					442 F01	
	90	0	其他已調製或保藏之魚鰭	Other fins, prepared or preserved	KGM					442 F01	
1604.19.90			其他已調製或保藏之整條或片塊魚（剁碎者除外）	Other prepared or preserved fish, whole or in pieces, but not minced		15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%			
	11	5	已調製或保藏鯰魚，整條或片塊（剁碎者除外），冷凍者	Catfish, whole or in pieces, but not minced, prepared or preserved, frozen	KGM					F01	

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	12	4	已調製或保藏鯰魚，整條或片塊（剁碎者除外），罐頭	Catfish, whole or in pieces, but not minced, prepared or preserved, canned	KGM					F01	
	19	7	其他已調製或保藏鯰魚，整條或片塊（剁碎者除外）	Other catfish, whole or in pieces, but not minced, prepared or preserved	KGM					F01	
	21	3	已調製或保藏鱒魚，整條或片塊（剁碎者除外），冷凍者	Trouts, whole or in pieces, but not minced, prepared or preserved, frozen	KGM					F01	443
	22	2	已調製或保藏鱒魚，整條或片塊（剁碎者除外），罐頭	Trouts, whole or in pieces, but not minced, prepared or preserved, canned	KGM					F01	443
	29	5	其他已調製或保藏鱒魚，整條或片塊（剁碎者除外）	Other trouts, whole or in pieces, but not minced, prepared or preserved	KGM					F01	443
	31	1	已調製或保藏河豚魚，整條或片塊（剁碎者除外），冷凍者	Ball puffer fish, whole or in pieces, but not minced, prepared or preserved, frozen	KGM					111 F01	
	32	0	已調製或保藏河豚魚，整條或片塊（剁碎者除外），罐頭	Ball puffer fish, whole or in pieces, but not minced, prepared or preserved, canned	KGM					111 F01	
	39	3	其他已調製或保藏河豚魚，整條或片塊（剁碎者除外）	Other ball puffer fish, whole or in pieces, but not minced, prepared or preserved	KGM					111 F01	
	41	9	已調製或保藏秋刀魚，整條或片塊（剁碎者除外），冷凍者	Saury, whole or in pieces, but not minced, prepared or preserved, frozen	KGM					F01	
	42	8	已調製或保藏秋刀魚，整條或片塊（剁碎者除外），罐頭	Saury, whole or in pieces, but not minced, prepared or preserved, canned	KGM					F01	
	49	1	其他已調製或保藏秋刀魚，整條或片塊（剁碎者除外）	Other saury, whole or in pieces, but not minced, prepared or preserved	KGM					F01	
	52	5	已調製或保藏鯵類，整條或片塊（剁碎者除外），罐頭	Carangidae fishes, whole or in pieces, but not minced, prepared or preserved, canned	KGM					F01	
	59	8	其他已調製或保藏鯵類，整條或片塊（剁碎者除外）	Other carangidae fishes, whole or in pieces, but not minced, prepared or preserved	KGM					F01	
	61	4	已調製或保藏美露鱈，整條或片塊（剁碎者除外），冷凍者	Toothfish (Dissostichus spp.), whole or in piece, but not minced, prepared or preserved, frozen	KGM					442 F01	
	62	3	已調製或保藏美露鱈，整條或片塊（剁碎者除外），罐頭	Toothfish (Dissostichus spp.), whole or in piece, but not minced, prepared or preserved, canned	KGM					442 F01	

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	63	2	其他已調製或保藏美露鱈，整條或片塊（剁碎者除外）	Other toothfish (Dissostichus spp.), whole or in pieces, but not minced, prepared or preserved	KGM					442 F01	
	64	1	已調製或保藏路易氏雙髻鯊、錘頭雙髻鯊及無溝雙髻鯊，整條或片塊（剁碎者除外），冷凍者	Scalloped hammerhead shark (Sphyrna lewini), Smooth hammerhead shark (Sphyrna zygaena), Great hammerhead shark (Sphyrna mokarran), whole or in pieces, but not minced, prepared or preserved, frozen	KGM					F01	
	65	0	已調製或保藏路易氏雙髻鯊、錘頭雙髻鯊及無溝雙髻鯊，整條或片塊（剁碎者除外），罐頭	Scalloped hammerhead shark (Sphyrna lewini), Smooth hammerhead shark (Sphyrna zygaena), Great hammerhead shark (Sphyrna mokarran), whole or in pieces, but not minced, prepared or preserved, canned	KGM					F01	
	66	9	其他已調製或保藏路易氏雙髻鯊、錘頭雙髻鯊及無溝雙髻鯊，整條或片塊（剁碎者除外）	Other scalloped hammerhead shark (Sphyrna lewini), Smooth hammerhead shark (Sphyrna zygaena), Great hammerhead shark (Sphyrna mokarran), whole or in pieces, but not minced, prepared or preserved	KGM					F01	
	71	2	已調製或保藏鯨鯊，整條或片塊（剁碎者除外），冷凍者	Whale shark (Rhincodon typus), whole or in pieces, but not minced, prepared or preserved, frozen	KGM					111 F01 MW0	111
	72	1	已調製或保藏鯨鯊，整條或片塊（剁碎者除外），罐頭	Whale shark (Rhincodon typus), whole or in pieces, but not minced, prepared or preserved, canned	KGM					111 F01 MW0	111
	79	4	其他已調製或保藏鯨鯊，整條或片塊（剁碎者除外）	Other whale shark (Rhincodon typus), whole or in pieces, but not minced, prepared or preserved	KGM					111 F01 MW0	111
	82	9	已調製或保藏之灰海荷鱷（丁香魚），整條或片塊（剁碎者除外），罐頭	Prepared or preserved silver anchovy (spratelloides gracilis), whole or in pieces, but not minced, canned	KGM					F01	
	89	2	其他已調製或保藏之灰海荷鱷（丁香魚），整條或片塊（剁碎者除外）	Other prepared or preserved silver anchovy (spratelloides gracilis), whole or in pieces, but not minced	KGM					F01	

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	91	8	其他已調製或保藏魚類，整條或片塊（剁碎者除外），冷凍者	Other fish, whole or in pieces, but not minced, prepared or preserved, frozen	KGM					F01	
	92	7	其他已調製或保藏魚類，整條或片塊（剁碎者除外），罐頭	Other fish, whole or in pieces, but not minced, prepared or preserved, canned	KGM					F01	
	99	0	其他已調製或保藏魚類，整條或片塊（剁碎者除外）	Other fish, whole or in pieces, but not minced, prepared or preserved	KGM					F01	
1604.20			其他已調製或保藏之魚	Other prepared or preserved fish							
1604.20.10			調製或保藏之魚子	Fish roe, prepared or preserved		18.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	22.5%			
	11	9	調製或保藏魚子，冷凍者	Fish roe, prepared or preserved, frozen	KGM					F01	
	12	8	調製或保藏魚子，罐頭	Fish roe, prepared or preserved, canned	KGM					F01	
	19	1	其他調製或保藏魚子	Other fish roe, prepared or preserved	KGM					F01	
1604.20.30			已調製或保藏之魚漿	Prepared or preserved surimi (fish mince)		17.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%			
	10	6	已調製或保藏之魚漿，冷凍者	Prepared or preserved surimi, frozen	KGM					F01	
	20	4	已調製或保藏之魚漿，罐頭	Prepared or preserved surimi, canned	KGM					F01	
	90	9	其他已調製或保藏之魚漿	Other prepared or preserved surimi	KGM					F01	
1604.20.90			其他已調製或保藏之魚	Other prepared or preserved fish		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%			
	11	2	其他已調製或保藏之魚，冷凍者	Other prepared or preserved fish, frozen	KGM					F01	
	12	1	其他已調製或保藏之魚，罐頭	Other prepared or preserved fish, canned	KGM					F01	
	19	4	其他已調製或保藏之魚	Other prepared or preserved fish	KGM					F01	
	21	0	其他已調製或保藏鰻魚雜，冷凍者	Other offals of eel prepared or preserved,frozen	KGM					F01	440
	29	2	其他已調製或保藏鰻魚雜	Other offals of eel prepared or preserved	KGM					F01	440
			—魚子醬及魚子醬代替品	-Caviar and caviar substitutes :							
1604.31			魚子醬	Caviar							

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1604.31.00			魚子醬	Caviar		12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
	10	9	鱘魚魚子醬	Caviar of sturgeon (acipenseriformes spp.)	KGM					F01	
1604.32			魚子醬代替品	Caviar substitutes							
1604.32.00	00	0	魚子醬代替品	Caviar substitutes	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
1605			甲殼類、軟體類及其他水產無脊椎動物之調製或保藏品	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved							
1605.10			螃蟹	Crab							
1605.10.00			已調製或保藏之螃蟹	Prepared or preserved crab		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%			
	10	3	調製或保藏螃蟹，冷凍者	Prepared or preserved crab, frozen	KGM					F01	
	20	1	調製或保藏螃蟹，罐頭	Prepared or preserved crab, canned	KGM					F01	
	90	6	其他調製或保藏螃蟹	Other prepared or preserved crab	KGM					F01	
			—蝦類：	-Shrimps and prawns :							
1605.21			未裝入氣密容器者	Not in airtight container							
1605.21.00			已調製或保藏之蝦類，未裝入氣密容器者	Shrimps and prawns, not in airtight container, prepared or preserved		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
	11	9	已調製或保藏草蝦，未裝入氣密容器者，冷凍者	Grass shrimp, not in airtight container, prepared or preserved, frozen	KGM					F01	
	19	1	其他已調製或保藏草蝦，未裝入氣密容器者	Other grass shrimp, not in airtight container, prepared or preserved	KGM					F01	
	21	7	已調製或保藏斑節蝦，未裝入氣密容器者，冷凍者	Striped prawn, not in airtight container, prepared or preserved, frozen	KGM					F01	
	29	9	其他已調製或保藏斑節蝦，未裝入氣密容器者	Other striped prawn, not in airtight container, prepared or preserved	KGM					F01	
	91	2	其他已調製或保藏蝦及對蝦，未裝入氣密容器者，冷凍者	Other shrimps and prawns, not in airtight container, prepared or preserved, frozen	KGM					F01	
	99	4	其他已調製或保藏蝦及對蝦，未裝入氣密容器者	Other shrimps and prawns, not in airtight container, prepared or preserved	KGM					F01	
1605.29			其他	Other							

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1605.29.00		其他已調製或保藏之蝦類	Other shrimps and prawns, prepared or preserved		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	20%			
11	1	已調製或保藏草蝦，冷凍者	Grass shrimp, prepared or preserved, frozen	KGM					F01	
12	0	已調製或保藏草蝦，罐頭	Grass shrimp, prepared or preserved, canned	KGM					F01	
19	3	其他已調製或保藏草蝦	Other grass shrimp, prepared or preserved	KGM					F01	
21	9	已調製或保藏斑節蝦，冷凍者	Striped prawn, prepared or preserved, frozen	KGM					F01	
22	8	已調製或保藏斑節蝦，罐頭	Striped prawn, prepared or preserved, canned	KGM					F01	
29	1	其他已調製或保藏斑節蝦	Other striped prawn, prepared or preserved	KGM					F01	
91	4	其他已調製或保藏蝦及對蝦，冷凍者	Other shrimps and prawns, prepared or preserved, frozen	KGM					F01	
92	3	其他已調製或保藏蝦及對蝦，罐頭	Other shrimps and prawns, prepared or preserved, canned	KGM					F01	
99	6	其他已調製或保藏蝦及對蝦	Other shrimps and prawns, prepared or preserved	KGM					F01	
1605.30		巨螯蝦	Lobster							
1605.30.00		已調製或保藏之巨螯蝦	Lobster, prepared or preserved		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	22.5%			
10	9	已調製或保藏之巨螯蝦，冷凍者	Lobster, prepared or preserved, frozen	KGM					F01	
20	7	已調製或保藏之巨螯蝦，罐頭	Lobster, prepared or preserved, canned	KGM					F01	
90	2	其他已調製或保藏之巨螯蝦	Other lobster, prepared or preserved	KGM					F01	
1605.40		其他甲殼類動物	Other crustaceans							
1605.40.00		其他甲殼類動物之調製或保藏品	Other crustaceans, prepared or preserved		30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%			
10	7	其他甲殼類動物之調製或保藏品，冷凍者	Other crustaceans, prepared or preserved, frozen	KGM					F01	
20	5	其他甲殼類動物之調製或保藏品，罐頭	Other crustaceans, prepared or preserved, canned	KGM					F01	
90	0	其他甲殼類動物之調製或保藏品	Other crustaceans, prepared or preserved	KGM					F01	
		—軟體類動物：	-Molluscs :							
1605.51		牡蠣（蠔、蚵）	Oysters							

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1605.51.10	00	3	已調製或保藏之牡蠣（蠔、蚵），罐頭	Oysters, prepared or presedved, canned	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	22.5%		F01	
1605.51.90			其他已調製或保藏之牡蠣（蠔、蚵）	Other oysters, prepared or preserved		15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	22.5%			
	10	4	已調製或保藏之牡蠣（蠔、蚵），冷凍者	oysters, prepared or preserved, frozen	KGM					F01	
	90	7	其他已調製或保藏之牡蠣（蠔、蚵）	Other oysters, prepared or preserved	KGM					F01	
1605.52			海扇貝，包括大海扇貝、日月貝及月貝	Scallops, including queen scallops							
1605.52.10			已調製或保藏之干貝	Conpoy, prepared or preserved		18%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
	10	0	已調製或保藏之干貝，冷凍者	Conpoy, prepared or preserved, frozen	KGM					F01	
	20	8	已調製或保藏之干貝，罐頭	Conpoy, prepared or preserved, canned	KGM					F01	
	90	3	其他已調製或保藏之干貝	Other conpoy, prepared or preserved	KGM					F01	
1605.52.90			其他已調製或保藏之海扇貝（干貝除外）	Scallops, other than conpoy, prepared or preserved		22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%			
	10	3	其他已調製或保藏之海扇貝（干貝除外），冷凍者	Scallops, other than conpoy, prepared or preserved, frozen	KGM					F01	
	20	1	其他已調製或保藏之海扇貝（干貝除外），罐頭	Scallops, other than conpoy, prepared or preserved, canned	KGM					F01	
	60	2	其他已調製或保藏之海扇貝（干貝除外）	Other scallops, other than conpoy, prepared or preserved	KGM					F01	
1605.53			貽貝（淡菜）	Mussels							
1605.53.10	00	1	已調製或保藏之貽貝（淡菜），罐頭	Mussels, prepared or preserved, canned	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	22.5%		F01	
1605.53.90			其他已調製或保藏之貽貝（淡菜）	Other mussels, prepared or preserved		15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	22.5%			
	10	2	已調製或保藏之貽貝（淡菜），冷凍者	Mussels, prepared or preserved, frozen	KGM					F01	
	90	5	其他已調製或保藏之貽貝（淡菜）	Other mussels, prepared or preserved	KGM					F01	
1605.54			墨魚及魷魚	Cuttle fish and squid							
1605.54.10			已調製或保藏之魷魚	Squid, prepared or presedved		40%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%			
	10	8	已調製或保藏之魷魚，冷凍者	Squid, prepared or preserved, frozen	KGM					F01 MW0	

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	20	6	已調製或保藏之魷魚，罐頭	Squid, prepared or preserved, canned	KGM					F01	
	90	1	其他已調製或保藏之魷魚	Other squid, prepared or preserved	KGM					F01 MW0	
1605.54.20			已調製或保藏之墨魚	Cuttle fish, prepared or presedved		27.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%			
	10	6	已調製或保藏之墨魚，冷凍者	Cuttle fish, prepared or preserved, frozen	KGM					F01	
	20	4	已調製或保藏之墨魚，罐頭	Cuttle fish, prepared or preserved, canned	KGM					F01	
	90	9	其他已調製或保藏之墨魚	Other cuttle fish, prepared or preserved	KGM					F01	
1605.55			章魚	Octopus							
1605.55.00			已調製或保藏之章魚	Octopus, prepared or presedved		22.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%			
	10	9	已調製或保藏之章魚，冷凍者	Octopus, prepared or preserved, frozen	KGM					F01	
	20	7	已調製或保藏之章魚，罐頭	Octopus, prepared or preserved, canned	KGM					F01	
	90	2	其他已調製或保藏之章魚	Other octopus, prepared or preserved	KGM					F01	
1605.56			蛤、鳥蛤及赤貝	Clams, cockles and arkshells							
1605.56.10			已調製或保藏之蛤蜊、蚶子（魁蛤科）、蟶（毛蟶科、竹蟶科）	Hard clams, arcoida(Arcidae) and clams(Solecurtidae, Solenidae), prepared or presedved		30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			
	10	6	已調製或保藏之蛤蜊、蚶子（魁蛤科）、蟶（毛蟶科、竹蟶科），冷凍者	Hard clams, arcoida(Arcidae) and clams(Solecurtidae, Solenidae), prepared or preserved, frozen	KGM					F01	
	20	4	已調製或保藏之蛤蜊、蚶子（魁蛤科）、蟶（毛蟶科、竹蟶科），罐頭	Hard clams, arcoida(Arcidae) and clams(Solecurtidae, Solenidae), prepared or preserved, canned	KGM					F01	
	90	9	其他已調製或保藏之蛤蜊、蚶子（魁蛤科）、蟶（毛蟶科、竹蟶科）	Other hard clams, arcoida(Arcidae) and clams(Solecurtidae, Solenidae), prepared or preserved	KGM					F01	
1605.56.90			其他已調製或保藏之蛤、鳥蛤及赤貝	Other clams, cockles and arkshells, prepared or presedved		22.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%			
	10	9	其他已調製或保藏之蛤、鳥蛤及赤貝，冷凍者	Other clams, cockles and arkshells, prepared or preserved, frozen	KGM					F01	

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	20 7	其他已調製或保藏之蛤、鳥蛤及赤貝，罐頭	Other clams, cockles and arkshells, prepared or preserved, canned	KGM					F01	
	90 2	其他已調製或保藏之蛤、鳥蛤及赤貝	Other clams, cockles and arkshells, prepared or preserved	KGM					F01	
1605.57		鮑魚	Abalone							
1605.57.00		已調製或保藏之鮑魚，包括九孔	Abalones, including Haliotis diversicolor, prepared or preserved		9%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣49.6元/公斤或12.5% 從高徵稅 NT$49.6/KGM or 12.5% whichever is higher			
	10 7	已調製或保藏之鮑魚，包括九孔，冷凍者	Abalones, including Haliotis diversicolor, prepared or preserved, frozen	KGM					F01	
	20 5	已調製或保藏之鮑魚，包括九孔，罐頭	Abalones, including Haliotis diversicolor, prepared or preserved, canned	KGM					F01	
	90 0	其他已調製或保藏之鮑魚，包括九孔	Other abalones, including Haliotis diversicolor, prepared or preserved	KGM					F01	
1605.58		螺,海螺除外	Snails, other than sea snails							
1605.58.00		已調製或保藏之螺，海螺除外	Snails, other than sea snails, prepared or preserved		22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%			
	10 6	已調製或保藏之螺，海螺除外，冷凍者	Snails, other than sea snails, prepared or preserved, frozen	KGM					F01	
	20 4	已調製或保藏之螺，海螺除外，罐頭	Snails, other than sea snails, prepared or preserved, canned	KGM					F01	
	90 9	已調製或保藏之螺，海螺除外	Other snails, other than sea snails, prepared or preserved	KGM					F01	
1605.59		其他	Other							
1605.59.10		已調製或保藏之鐘螺	Top shell, prepared or preserved		18%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	22.5%			
	10 3	已調製或保藏之鐘螺，冷凍者	Top shell, prepared or preserved, frozen	KGM					F01	
	20 1	已調製或保藏之鐘螺，罐頭	Top shell, prepared or preserved, canned	KGM					F01	
	90 6	其他已調製或保藏之鐘螺	Other top shell, prepared or preserved	KGM					F01	

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
1605.59.20			已調製或保藏之南美貝	Locos, prepared or preserved		10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣17元/公斤或10%從高徵稅 NT$17/KGM or 10% whichever is higher			
	10	1	已調製或保藏之南美貝，冷凍者	Locos, prepared or preserved, frozen	KGM					F01	
	20	9	已調製或保藏之南美貝，罐頭	Locos, prepared or preserved, canned	KGM					F01	
	90	4	其他已調製或保藏之南美貝	Other locos, prepared or preserved	KGM					F01	
1605.59.30			已調製或保藏之蚶子（蚶蜊科、笠蚶科）及蟶（刀蟶科）	Arcoida(Glycymerididae, Limopsidae) and clams(Cutellidae), prepared or preserved		30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			
	10	9	已調製或保藏之蚶子（蚶蜊科、笠蚶科）及蟶（刀蟶科），冷凍者	Arcoida(Glycymerididae, Limopsidae) and clams(Cutellidae), prepared or preserved, frozen	KGM					F01	
	20	7	已調製或保藏之蚶子（蚶蜊科、笠蚶科）及蟶（刀蟶科），罐頭	Arcoida(Glycymerididae, Limopsidae) and clams(Cutellidae), prepared or preserved, canned	KGM					F01	
	90	2	其他已調製或保藏之蚶子（蚶蜊科、笠蚶科）及蟶（刀蟶科）	Other arcoida(Glycymerididae, Limopsidae) and clams(Cutellidae), prepared or preserved	KGM					F01	
1605.59.90			其他軟體類動物之調製或保藏品	Other mulluscs, prepared or preserved		22.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	42.5%			
	11	5	已調製或保藏硨磲貝，冷凍者	Giant clams (tridacnidae spp.), prepared or preserved, frozen	KGM					F01	
	19	7	其他軟體類動物之已調製或保藏品，冷凍者	Other mulluscs, prepared or preserved, frozen	KGM					F01	
	20	4	其他軟體類動物之已調製或保藏品，罐頭	Other mulluscs, prepared or preserved, canned	KGM					F01	
	90	9	其他軟體類動物之已調製或保藏品	Other mulluscs, prepared or preserved	KGM					F01	
			—其他水產無脊椎動物：	-Other aquatic invertebrates :							
1605.61			海參	Sea cucumbers							
1605.61.00			已調製或保藏之海參	Sea cucumbers, prepared or presedved		22.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%			
	10	1	已調製或保藏之海參，冷凍者	Sea cucumbers, prepared or preserved, frozen	KGM					F01	

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
	20	9	已調製或保藏之海參，罐頭	Sea cucumbers, prepared or preserved, canned	KGM					F01	
	90	4	其他已調製或保藏之海參	Other sea cucumbers, prepared or preserved	KGM					F01	
1605.62			海膽	Sea urchins							
1605.62.00			已調製或保藏之海膽	Sea urchins, prepared or presedved		22.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%			
	10	0	已調製或保藏之海膽，冷凍者	Sea urchins, prepared or preserved, frozen	KGM					F01	
	20	8	已調製或保藏之海膽，罐頭	Sea urchins, prepared or preserved, canned	KGM					F01	
	90	3	其他已調製或保藏之海膽	Other sea urchins, prepared or preserved	KGM					F01	
1605.63			海蜇	Jellyfish							
1605.63.00			已調製或保藏之海蜇	Jellyfish, prepared or presedved		22.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%			
	10	9	已調製或保藏之海蜇，冷凍者	Jellyfish, prepared or preserved, frozen	KGM					F01	
	20	7	已調製或保藏之海蜇，罐頭	Jellyfish, prepared or preserved, canned	KGM					F01	
	90	2	其他已調製或保藏之海蜇	Other jellyfish, prepared or preserved	KGM					F01	
1605.69			其他	Other							
1605.69.00			其他水產無脊椎動物之調製或保藏品	Other aquatic invertebrates, prepared or preserved		22.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	42.5%			
	10	3	其他水產無脊椎動物之已調製或保藏品，冷凍者	Other aquatic invertebrates, prepared or preserved, frozen	KGM					F01	
	20	1	其他水產無脊椎動物之已調製或保藏品，罐頭	Other aquatic invertebrates, prepared or preserved, canned	KGM					F01	
	90	6	其他水產無脊椎動物之已調製或保藏品	Other aquatic invertebrates, prepared or preserved	KGM					F01	

第１７章
糖及糖果

章註：

一、 本章不包括下列各項：

（甲） 含有可可之糖果（第1806節）；

（乙） 化學級純糖類（不包括蔗糖、乳糖、麥芽糖、葡萄糖及果糖）或第2940節之其他物品；或

（丙） 第30章之醫藥品或其他物品。

目註：

一、 第170112、170113及170114目「粗製糖」指在乾燥狀況以重量計蔗糖含量在偏光計讀數少於99.5°者。

二、 第170113目係指未經離心製得之甘蔗糖，在乾燥狀況以重量計蔗糖含量在偏光計讀數係69°或以上且少於93°者。該貨品僅含不規則形狀之天然微結晶物，且無法以肉眼觀察到周圍殘留糖蜜及其他成分之甘蔗糖。

增註：

一、 刪除

二、 輸入原產於巴拿馬共和國並歸屬於稅則第17011300、17011400、17019110、17019120、17019910、17019920及17019990號之粗製糖及精製糖，其每年進口數量未超過財政部每年依中華民國與巴拿馬自由貿易協定規定公告之數量者，適用第2欄稅率免稅，超過該數量者依該等產品之第1欄稅率徵稅。上開免稅配額之管理，由財政部依該協定辦理公告。

三、 輸入原產於瓜地馬拉共和國並歸列稅則第17011300、17011400、17019110、17019120、17019910、17019920及17019990號所屬之粗製糖及精製糖，其每年進口總數量未超過財政部每年依中華民國（臺灣）與瓜地馬拉共和國自由貿易協定規定公告之數量者，適用第2欄稅率免稅，超過該數量者依該等產品之第1欄稅率徵稅。

四、 輸入原產於尼加拉瓜共和國並歸列稅則第17011300、17011400、17019110、17019120、 17019910、17019920及17019990號所屬之粗製糖及精製糖，其每年進口總數量未超過財政部每年依中華民國（臺灣）與尼加拉瓜共和國自由貿易協定規定公告之數量者，適用第2欄稅率免稅，超過該數量者依該等產品之第1欄稅率徵稅。

CHAPTER 17
SUGARS AND SUGAR CONFECTIONERY

Chapter Notes.

1.- This Chapter does not cover :

(a) Sugar confectionery containing cocoa (heading 18.06);

(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or

(c) Medicaments or other products of Chapter 30.

Subheading Notes.

1.- For the purposes of subheadings 1701.12, 1701.13 and 1701.14, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Additional Notes.

1.- Deleted.

2.- The importation of raw sugar and refined sugar originating in the Republic of Panama covered by divisions 1701.13.00, 1701.14.00, 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 divisions 1701.13.00, 1701.14.00, 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.- Imported raw and refined sugar originated from Nicaragua, falling under tariff code 1701.13.00, 1701.14.00, 1701.91.10, 1701.91.20, 1701.99.10, 1701.99.20 or 1701.99.90, with a total volume not exceeding the yearly quantity limit published by the Ministry of Finance pursuant to the Free Trade Agreement between the Republic of China (Taiwan) and the Republic of Nicaragua, are eligible for preferential rates listed in column II (duty-free treatment). For imports above the established quantity limit, on the other hand, column I rates specified in respective tariff lines shall apply.

五、 輸入原產於薩爾瓦多共和國及宏都拉斯共和國並歸列稅則第17011300、17011400、17019110、17019120、17019910、17019920及17019990號所屬之粗製糖及精製糖，其每年進口總數量未超過財政部每年依中華民國（臺灣）與薩爾瓦多共和國暨宏都拉斯共和國自由貿易協定規定公告之數量者，適用第2欄稅率免稅，超過該等數量者依該等產品之第1欄稅率徵稅。

5.- Imported raw and refined sugar originated from El Salvador or Honduras, falling under tariff code 1701.13.00, 1701.14.00, 1701.91.10, 1701.91.20, 1701.99.10, 1701.99.20 or 1701.99.90, with a total volume not exceeding the yearly quantity limit published by the Ministry of Finance pursuant to the Free Trade Agreement between the Republic of China (Taiwan), the Republic of El Salvador and the Republic of Honduras, are eligible for preferential rates listed in column II (duty-free treatment). For imports above the established quantity limit, on the other hand, column I rates specified in respective tariff lines shall apply.

六、 輸入原產於史瓦帝尼王國並歸屬於稅則第17011400及17019990號之粗製糖及精製糖，其每年進口總數量未超過財政部每年依中華民國（臺灣）政府與史瓦帝尼王國政府經濟合作協定規定公告之數量者，適用第2欄稅率免稅，超過該數量者依該等產品之第1欄稅率徵稅。

6.- Imported raw and refined sugar originated from the Kingdom of Eswatini, falling under tariff code 1701.14.00 or 1701.99.90, with a total volume not exceeding the yearly quantity limit published by the Ministry of Finance is pursuant to the Economic Cooperation Agreement between the Republic of China (Taiwan) and the Kingdom of Eswatini, eligible for preferential rates listed in Column II (duty-free treatment). For imports above the aforesaid quantity limit, however, Column I rates specified in the respective tariff lines shall apply.

七、 輸入原產於巴拉圭共和國並歸屬於稅則第17011300、17011400、17019110、17019120、 17019910、17019920及17019990號之粗製糖及精製糖，其每年進口總數量未超過財政部每年依中華民國（臺灣）與巴拉圭共和國經濟合作協定規定公告之數量者，適用第2欄稅率免稅，超過該數量者依該等產品之第1欄稅率徵稅。

7.- Imported raw and refined sugar originated from Paraguay, falling under tariff code 1701.13.00, 1701.14.00, 1701.91.10, 1701.91.20, 1701.99.10, 1701.99.20 or 1701.99.90, respectively, with a total volume not exceeding the yearly quantity limit published by the Ministry of Finance pursuant to the Economic Cooperation Agreement between the Republic of China (Taiwan) and the Republic of Paraguay, are eligible for preferential rates listed in column II (duty-free treatment). For imports above the established quantity limit, on the other hand, column I rates specified in respective tariff lines shall apply.

八、 輸入原產於貝里斯並歸屬於稅則第17011300、17011400、17019110及17019990號之粗製糖及精製糖，其每年進口總數量未超過財政部每年依中華民國（臺灣）政府與貝里斯政府經濟合作協定規定公告之數量者，適用第2欄稅率免稅，超過該數量者依該等產品之第1欄稅率徵稅。

8.- Imported raw and refined sugar originating from Belize, falling under tariff code 1701.14.00 or 1701.99.90, with a total volume not exceeding the yearly quantity limit published by the Ministry of Finance is pursuant to the Economic Cooperation Agreement between the Republic of China (Taiwan) and Belize, eligible for preferential rates listed in Column II (duty-free treatment). For imports above the aforesaid quantity limit, however, Column I rates specified in the respective tariff lines shall apply.

中華民國輸出入貨品分類號列 C C C Code 稅則號別 Tariff No.	檢查號碼 CD	貨名	Description of Goods	單位 Unit	國定稅率 Tariff Rate 第一欄 Column I	第二欄 Column II	第三欄 Column III	稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations 輸入 Imp.	輸出 Exp.
1701		固體甘蔗糖或甜菜糖及化學級純蔗糖	Cane or beet sugar and chemically pure sucrose, in solid form							
		－不含添加香料或色素之粗製糖：	-Raw sugar not containing added flavouring or colouring matter:							
1701.12		甜菜糖	Beet sugar							
1701.12.00	00 6	甜菜糖，不含添加香料或色素者	Beet sugar, not containing added flavouring or colouring matter	TNE	6.25%	免稅Free (NZ,SG,SZ) 6.25% (PA,GT,NI,SV,HN)	6.25%		F01	
1701.13		符合本章目註２規定之甘蔗糖	Cane sugar specified in Subheading Note 2 to this Chapter							
1701.13.00		符合本章目註２規定之甘蔗糖	Cane sugar specified in Subheading Note 2 to this Chapter		6.25%	免稅Free (GT,NI,SV,HN,NZ, SG,PY,SZ,BZ) 6.25% (PA)	6.25%			
	10 3	紅糖	Brown sugar	TNE					F01 MW0	
	90 6	其他符合本章目註2規定之甘蔗糖	Other cane sugar specified in Subheading Note 2 to this Chapter	TNE					F01	
1701.14		其他甘蔗糖	Other cane sugar							
1701.14.00	00 4	其他甘蔗糖，不含添加香料或色素者	Other cane sugar, not containing added flavouring or colouring matter	TNE	6.25%	免稅Free (GT,NI,SV,HN,NZ, SG,PY,SZ,BZ) 6.25% (PA)	6.25%		F01	
		－其他：	-Other:							
1701.91		含有添加香料或色素者	Containing added flavouring or colouring matter							
1701.91.10		粗製糖，含有添加香料或色素者	Raw sugar, containing added flavouring or colouring matter		6.25%	免稅Free (GT,NI,SV,HN,NZ, SG,PY,BZ) 6.25% (PA)	6.25%			
	10 6	紅糖，含有添加之香料或色素者	Brown sugar, containing added flavouring or colouring matter	TNE					F01 MW0	
	90 9	其他粗製糖，含有添加之香料或色素者	Other raw sugar, containing added flavouring or colouring matter	TNE					F01 MW0	
1701.91.20	00 6	精製糖，含有添加香料或色素者	Refined sugar, containing added flavouring or colouring matter	TNE	17.5%	免稅Free (GT,NI,SV,HN,NZ, SG,PY) 17.5% (PA)	17.5%		F01 MW0	
1701.99		其他	Other							
1701.99.10	00 0	方糖	Sugar, cube and loaf	TNE	17.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,SZ)	17.5%		F01 MW0	
1701.99.20	00 8	冰糖	Rock sugar	TNE	17.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,SZ)	17.5%		F01 MW0	

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1701.99.90			其他精製糖	Other sugar, refined		17.5%	免稅Free (PA,GT,NI,SV,HN, NZ,PY,SZ,BZ) 17.5% (SG)	17.5%			
	10	1	化學級純蔗糖（糖度至少99．99%）	Chemically pure sucrose(polarisation not less than 99.99%)	TNE					MW0	
	90	4	其他精製糖	Other sugar, refined	TNE					F01	
1702			其他糖類，包括固態之化學級純乳糖、麥芽糖、葡萄糖及果糖；不含有添加香料或色素之糖漿；不論是否攙有天然蜂蜜之人造蜂蜜；焦糖	Other sugars, including chemically pure lactose, maltose, glucose and, fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel							
			－乳糖及乳糖漿：	Lactose and lactose syrup:							
1702.11			含乳糖以乾基計，以無水乳糖表示，重量在９９％及以上者	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter							
1702.11.10	00	4	乳糖，含乳糖以乾基計，以無水乳糖表示，重量在９９％及以上者	Lactose, containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%		F02	
1702.11.20	00	2	乳糖漿，含乳糖以乾基計，以無水乳糖表示，重量在９９％ 及以上者	Lactose syrup, containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
1702.19			其他	Other							
1702.19.91	00	8	其他乳糖	Other lactose	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%		F02	
1702.19.92	00	7	其他乳糖漿	Other lactose syrup	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
1702.20			楓糖及楓糖漿	Maple sugar and maple syrup							
1702.20.00	00	5	楓糖及楓糖漿	Maple sugar and maple syrup	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01	
1702.30			葡萄糖及葡萄糖漿，未含果糖或在乾燥狀況下含果糖重量不超過２０％	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose							
1702.30.00	00	3	葡萄糖及葡萄糖漿，未含果糖或在乾燥狀況下含果糖重量不超過２０％	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01	
1702.40			葡萄糖及葡萄糖漿，在乾燥狀態下含果糖重量至少20%，但不超過50%者，轉化糖除外	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar							

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1702.40.00	00	1 葡萄糖及葡萄糖漿，在乾燥狀態下含果糖重量至少２０％，但不超過５０％者，轉化糖除外	Glucose and glucose syrup, containing in the dry state at least 20 percent but less than 50 percent by weight of fructose, excluding invert sugar	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
1702.50		化學級純果糖	Chemically pure fructose							
1702.50.00	00	8 化學級純果糖	Chemically pure fructose	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		F01	
1702.60		其他果糖及果糖漿，在乾燥狀態下含果糖重量超過50%者，轉化糖除外	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar							
1702.60.00	00	6 其他果糖及果糖漿，在乾燥狀態下含果糖重量超過５０％者，轉化糖除外	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
1702.90		其他，包括轉化糖與其他糖及糖漿混合物，在乾燥狀態下含果糖重量50%者	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose							
1702.90.11	00	7 麥芽糖	Maltose	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	50%		F01	
1702.90.12	00	6 化學級純麥芽糖	Chemically pure maltose	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	15%			
1702.90.20	00	6 焦糖	Caramel	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	30%		F01	
1702.90.30	00	4 人造蜂蜜	Artificial honey	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	50%		F01 MW0	
1702.90.40	00	2 化學級純葡萄糖，糖度至少達９９．５％者	Chemically pure glucose (polarisation not less than 99.5%)	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	50%			
1702.90.90	00	1 其他，包括轉化糖與其他糖及糖漿混合物，在乾燥狀態下含果糖重量５０％者	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	50%		F01	
1703		由提煉或精製糖而取得之糖蜜	Molasses resulting from the extraction or refining of sugar							
1703.10		甘蔗糖蜜	Cane molasses							
1703.10.10	00	4 甘蔗糖蜜，已加香料或著色者	Cane molasses, flavoured or coloured	TNE	18.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	40%		F01	
1703.10.90	00	7 其他甘蔗糖蜜	Other cane molasses	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	6%		F02	

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1703.90			其他	Other							
1703.90.10	00	7	其他糖蜜，已加香料或著色者	Other molasses, flavoured or coloured	TNE	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
1703.90.90	00	0	其他糖蜜	Other molasses	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	6%		F01	
1704			糖食（包括白色巧克力），不含可可者	Sugar confectionery (including white chocolate), not containing cocoa							
1704.10			口香糖，不論是否外包糖衣	Chewing gum, whether or not sugar-coated							
1704.10.00	00	5	口香糖，不論是否外包糖衣	Chewing gum, whether or not sugar-coated	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	30%		F01 MW0	
1704.90			其他	Other							
1704.90.00			其他糖食（包括白色巧克力），不含可可者	Other sugar confectionery (including white chocolate), not containing cocoa		27.5%	免稅Free (NZ,SG,PY,SZ) 27.5% (PA,GT,NI,SV,HN)	32%			
	10	6	花生糖	Peanut candy	KGM					F01 MW0	
	90	9	其他糖食（包括白色巧克力），不含可可者	Other sugar confectionery (including white chocolate), not containing cocoa	KGM					F01 MP1	

第１８章
可可及可可製品

章註：

一、 本章不包括下列各項：

（甲） 含重量超過20%之臘腸、肉、雜碎、血、昆蟲、魚類、甲殼類、軟體類或其他水產無脊椎動物，及其組合物之調製食品（第16章）；

（乙） 第0403、1901、1902、1904、1905、2105、2202、2208、3003或3004節之製品。

二、 第1806節包括含有可可之糖食，及本章註一規定以外之其他含有可可之食品。

CHAPTER 18
COCOA AND COCOA PREPARATIONS

Chapter Notes.

1.- This Chapter does not cover :

(a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
1801			生或焙製之全粒或碎粒可可豆	Cocoa beans, whole or broken, raw or roasted							
1801.00			生或焙製之全粒或碎粒可可豆	Cocoa beans, whole or broken, raw or roasted							
1801.00.10	00	7	生可可豆，全粒或碎粒	Cocoa beans, whole or broken, raw	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		B01 F01	
1801.00.20	00	5	焙製可可豆，全粒或碎粒	Cocoa beans, whole or broken, roasted	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		F01	
1802			可可外殼，莢皮及其他可可廢料	Cocoa shells, husks, skins and other cocoa waste							
1802.00			可可外殼、莢皮及其他可可廢料	Cocoa shells, husks, skins and other cocoa waste							
1802.00.00	00	8	可可外殼，莢皮及其他可可廢料	Cocoa shells, husks, skins and other cocoa waste	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		B01	
1803			可可膏，不論是否脫脂	Cocoa paste, whether or not defatted							
1803.10			未脫脂	Not defatted							
1803.10.00	00	5	未脫脂可可膏，散裝或整塊	Cocoa paste, not defatted, in bulk or in block	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		F01	
1803.20			全部或部份脫脂	Wholly or partly defatted							
1803.20.00	00	3	全部或部份脫脂可可膏，散裝或整塊	Cocoa paste, wholly or partly defatted, in bulk or in block	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		F01	
1804			可可脂，脂及油	Cocoa butter, fat and oil							
1804.00			可可脂，脂及油	Cocoa butter, fat and oil							
1804.00.00	00	6	可可脂，脂及油	Cocoa butter, fat and oil	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		F01	
1805			可可粉，未加糖或未含其他甜味料者	Cocoa powder, not containing added sugar or other sweetening matter							
1805.00			可可粉，未加糖或未含其他甜味料者	Cocoa powder, not containing added sugar or other sweetening matter							
1805.00.00	00	5	可可粉，未加糖或未含其他甜味料者	Cocoa powder, not containing added sugar or other sweetening matter	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		F01	
1806			巧克力及其他含有可可之食品	Chocolate and other food preparations containing cocoa							
1806.10			可可粉，加糖或其他甜味料者	Cocoa powder, containing added sugar or other sweetening matter							
1806.10.00	00	2	可可粉，加糖或其他甜味料者	Cocoa powder, containing added sugar or other sweetening matter	KGM	2%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	17.5%		F01	

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1806.20		其他調製品成塊狀、板狀或棒狀重量超過２公斤者或液狀、膏狀、粉狀、粒狀或其他散裝在其容器內或內包裝內之容量超過２公斤者	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg							
1806.20.00	00 0	其他調製品成塊狀、板狀或棒狀重量超過２公斤者或液狀、膏狀、粉狀、粒狀或其他散裝在其容器內或內包裝內之容量超過２公斤者	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings of a content exceeding 2 kg	KGM	12.5%	免稅Free (GT,SV,HN,NZ,SG,BZ) 12.5% (PA,NI)	17.5%		F01 MW0	
		－其他，呈塊狀、板狀或棒狀者：	-Other, in blocks, slabs or bars:							
1806.31		有填塞物者	Filled							
1806.31.00	00 7	其他巧克力調製品，呈塊、條狀或棒狀，重量不超過２公斤，有填塞物	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, filled	KGM	10%	免稅Free (GT,NI,SV,HN,NZ,SG,BZ) 10% (PA)	17.5%		F01 MW0	
1806.32		無填塞物者	Not filled							
1806.32.00	00 6	其他巧克力調製品，呈塊、條狀、或棒狀，重量不超過２公斤，無填塞物	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, not filled	KGM	10%	免稅Free (GT,NI,SV,HN,NZ,SG,BZ) 10% (PA)	17.5%		F01	
1806.90		其他	Other							
1806.90.10	00 3	以可可為基礎之製冰淇淋用的混合料及基料	Mixes and bases with a basis of cocoa, for making ice cream	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	27.5%		F01	
1806.90.20	00 1	嬰兒或幼童調製品，供零售用－由粉、細粒、澱粉或麥芽精製成者，含可可重量（以完全脫脂可可為基礎計算）在４０％或以上但低於５０％；或以第０４０１至０４０４節物品製成者，含可可重量（以完全脫脂可可為基礎計算）在５％或以上但低於１０％	Preparations for infants or young children use, put up for retail sale - of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis; or of goods of heading No.04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	7.5%		F01	
1806.90.30	00 9	供製作第１９０５節烘製食品用之混合料及麵糰，含可可重量（以完全脫脂可可為基礎計算）在４０％或以上但低於５０％者	Mixed and doughs for the preparation of bakers' wares of heading 19.05, containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	25%		F01	

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1806.90.40	00 7	麥芽精調製品（好立克、阿華田及類似品在內），含可可重量（以完全脫脂可可為基礎計算）在４０％或以上但低於５０％者	Preparations of malt extract (Horlick's malted milk, Ovaltine and the like), containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	15%		F01	
1806.90.51	00 3	調製奶粉，含可可重量（以完全脫脂可可為基礎計算）在５％或以上但低於１０％者	Milk powder, prepared, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	KGM	12%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	15%		F01	
1806.90.52	00 2	調製奶皮，含可可重量（以完全脫脂可可為基礎計算）在５％或以上但低於１０％者	Cream, evaporated or sterilized, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	20%		F01 MW0	
1806.90.53	00 1	調製奶水，含可可重量（以完全脫脂可可為基礎計算）在５％或以上但低於１０％者，加糖或含其他甜味料者	Prepared milk, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis, containing added sugar or other sweetening matter	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣5.2元/公斤 NT$5.2/KGM (SG) 新臺幣15.6元/公斤 NT$15.6/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	F01 MW0	
1806.90.54	00 0	調製奶水，含可可重量（以完全脫脂可可為基礎計算）在５％或以上但低於１０％者，未加糖或未含其他甜味料者	Prepared milk, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis, not containing added sugar or other sweetening matter	KGM	26%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	32.5%		F01 MW0	
1806.90.55	00 9	調味乳，含可可重量（以完全脫脂可可為基礎計算）在５％或以上但低於１０％者	Flavoured milk, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣5.2元/公斤 NT$5.2/KGM (SG) 新臺幣15.6元/公斤 NT$15.6/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	F01 MW0	
1806.90.59	00 5	其他調製奶品，含可可重量（以完全脫脂可可為基礎計算）在５％或以上但低於１０％者	Other milk, prepared, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	32.5%		F01 MW0	
1806.90.61	00 1	預煮或以其他方式調製之粒狀、片狀或其他加工（粉及細粒除外）之未列名穀類〔玉蜀黍（玉米）除外〕產品，含米量不低於３０％，含可可重量（以完全脫脂可可為基礎計算）超過６％但未逾８％者	Cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included, containing not less than 30% of rice, containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣16.3元/公斤 NT$16.3/KGM (SG) 新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	

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1806.90.69	00	3	其他預煮或以其他方式調製之粒狀、片狀或其他加工（粉及細粒除外）之未列名穀類〔玉蜀黍（玉米）除外〕產品，含可可重量（以完全脫脂可可為基礎計算）超過６％但未逾８％者	Other cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included, containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	45%		F01 MW0	
1806.90.71	00	9	膨潤或焙製之穀類調製食品（例如：玉米片），含米量不低於３０％，含可可重量（以完全脫脂可可為基礎計算）超過６％但未逾８％者	Prepared foods obtained by swelling or roasting of cereals or cereal products (for example, corn flakes), containing not less than 30% of rice, containing more then 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣16.3元/公斤 NT$16.3/KGM (SG) 新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
1806.90.79	00	1	其他膨潤或焙製之穀類調製食品（例如：玉米片），含可可重量（以完全脫脂可可為基礎計算）超過６％但未逾８％者	Other prepared foods obtained by swelling or roasting of cereals or cereal products (for example, corn flakes), containing more then 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	45%		F01 MW0	
1806.90.91	00	5	其他由粉、細粒、澱粉或麥芽精製成之未列名調製食品，含可可重量（以完全脫脂可可為基礎計算）在４０％或以上低於５０％；其他以第０４０１至０４０４節物品製成之未列名調製食品，含可可重量（以完全脫脂可可為基礎計算）在５％或以上但低於１０％	Other food preparations of flour, meal, strach or malt extract, containing 40% or more but less than 50% by weight of cocoa calculated on a defatted basis, not elsewhere specified or included; other food preparations of goods of heading Nos.04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa calculated on a defatted basis	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	40%		F01 MW0	
1806.90.92	00	4	其他由粉、細粒、澱粉或麥芽精製成之調製食品，含米量不低於３０％，含可可重量（以完全脫脂可可為基礎計算）在４０％或以上低於５０％	Other food preparations of flour, meal, starch or malt extract, containing not less than 30% of rice, containing 40% or more but less than 50% by weight of cocoa calculated on a defatted basis	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣16.3元/公斤 NT$16.3/KGM (SG) 新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
1806.90.99	00	7	其他第１８０６節所屬之貨品	Other articles of heading 18.06	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	25%		F01	

第１９章

穀類、粉、澱粉或奶之調製食品；糕餅類食品

章註：

一、 本章不包括下列各項：

（甲）除第1902節之填塞產品外，含重量超過20％之臘腸、肉、雜碎、血、昆蟲、魚類、甲殼類、軟體類或其他水產無脊椎動物，及其組合物之調製食品（第16章）；

（乙）粉或澱粉製之餅乾或其他產品，專供動物飼料用者（第2309節）；或

（丙）第30章之藥品或其他貨品。

二、 第1901節為：

（甲）所稱「碎粒」係指第11章穀類粗碾去殼之顆粒；

（乙）所稱「粉」及「細粒」係指：

（1） 第11章穀類及細粒，及

（2） 任何一章之植物性粉、細粒及細粉，但不包括乾蔬菜粉、細粒及細粉（第0712節），馬鈴薯粉、細粒及細粉（第1105節），乾豆類蔬菜之粉、細粒及細粉（第1106節）。

三、 第1904節不包括含可可重量（以完全脫脂可可為基礎計算）超過6％或整體裹以巧克力之調製品或第1806節之其他含可可調製食品（第1806節）。

四、 第1904節「其他調製」指調製處理過程超出第10或11章章註或其各稅號所規定者。

增註：

一、 輸入歸屬本章之混合穀粉或澱粉（含改質者），其成分如來自食米製得，經換算其食米含量不低於30％，依稅則第19019091號徵稅，如取得關稅配額證明者，則適用第98章關稅配額內稅率。

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

Chapter Notes.

1.- This Chapter does not cover :

(a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates , or any combination thereof (Chapter 16);

(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or

(c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01 :

(a) The term “ groats ” means cereal groats of Chapter 11;

(b) The terms “ flour ” and “ meal ” mean :

(1) Cereal flour and meal of Chapter 11, and

(2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3.- Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4.- For the purposes of heading 19.04, the expression “ otherwise prepared ” means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

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 1901.90.91, if certified by the tariff quota, shall be subject to the tariff rate of Chapter 98.

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1901		麥芽精；由粉、碎粒、細粒、澱粉或麥芽精製成之未列名調製食品，未含可可或含可可重量（以完全脫脂可可為基礎計算）低於４０％者；以第０４０１至０４０４節物品製成之未列名調製食品，未含可可或含可可重量（以完全脫脂可可為基礎計算）低於５％者	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos.04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included						
1901.10		嬰兒或幼童調製品，供零售用	Preparations suitable for infants or young children, put up for retail sale							
1901.10.00		嬰兒或幼童調製品，供零售用	Preparations for infants or young children use, put up for retail sale		5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	7.5%			
	11 3	嬰兒奶粉（含較大嬰兒奶粉），供零售用	Milk powder for infant use (incl. follow up formula), put up for retail sale	KGM					501 F01	
	12 2	嬰兒奶水（含較大嬰兒奶水），供零售用	Milk for infant use (incl. follow up formula), put up for retail sale	KGM					501 F01	
	90 7	其他嬰兒或幼童調製品，供零售用	Other preparations for infants or young children use, put up for retail sale	KGM					F01	
1901.20		供製作第１９０５節烘製食品用之混合料及麵糰	Mixes and doughs for the preparation of bakers' wares of heading 19.05							
1901.20.00	00 4	供製作第１９０５節烘製食品用之混合料及麵糰	Mixes and doughs for the preparation of bakers' wares of heading 19.05	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	25%		F01 MW0	
1901.90		其他	Other							
1901.90.11	00 6	麥芽精	Malt extract	KGM	3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		F01	
1901.90.12	00 5	麥芽精調製品（好立克、阿華田及類似品在內）	Preparations of malt extract (Horlick's malted milk, Ovaltine and the like)	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		F01	
1901.90.21	00 4	調製奶粉，供零售用５磅及以下包裝者	Prepared milk powder, milk food canned or packaged 5 lbs and under for retail	KGM	12%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		F01	
1901.90.22	00 3	其他調製奶粉	Other milk powder, prepared	KGM	12%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		F01	
1901.90.24	00 1	調製奶皮	Cream, evaporated or sterilized	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01 MW0	

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1901.90.25	00	0	調製奶水，加糖或含其他甜料者	Milk, prepared, containing added sugar or other sweetening matter	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣5.2元/公斤 NT$5.2/KGM (SG) 新臺幣15.6元/公斤 NT$15.6/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	F01 MW0	
1901.90.26	00	9	調製奶水，未加糖或未含其他甜料者	Milk, prepared, not containing added sugar or other sweetening matter	KGM	26%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	32.5%		F01 MW0	
1901.90.27	00	8	調味乳	Flavoured milk	KGM	新臺幣15.6元/公斤 NT$15.6/KGM	新臺幣5.2元/公斤 NT$5.2/KGM (SG) 新臺幣15.6元/公斤 NT$15.6/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣18.4元/公斤 NT$18.4/KGM	G	F01 MW0	
1901.90.29	00	6	其他調製奶品	Other milk, prepared	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	32.5%		F01 MP1	
1901.90.30	00	3	以牛奶為基礎之製冰淇淋用的混合料及基料	Mixes and bases with a basis of milk, for making ice cream	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	27.5%		F01 MW0	
1901.90.40	00	1	粉絲	Starch thread	KGM	17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
1901.90.91	00	9	其他第１９０１節所屬之含米量不低於３０%調製品	Other preparations of heading 19.01 containing not less than 30% of rice	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣16.3元/公斤 NT$16.3/KGM (SG) 新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
1901.90.99	00	1	其他第１９０１節所屬之調製品	Other preparations of heading 19.01	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01 MW0	
1902			粉條，不論是否烹飪或夾餡（帶肉或其他物質）或調製，例如不論是否調製之西式麵條、通心麵、中式麵條、寬平麵條、煎餅、餃子、春捲；北非粉條	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli cannelloni; couscous, whether or not prepared							
			－未烹飪之粉條，未夾餡或未調製者:	-Uncooked pasta, not stuffed or otherwise prepared:							
1902.11			未烹飪之粉條，未夾餡或未調製，含蛋者	Containing eggs							
1902.11.10	00	2	未烹飪之米粉條，未夾餡或未調製，含蛋者	Uncooked rice pasta, not stuffed or otherwise prepared, containing eggs	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣16.3元/公斤 NT$16.3/KGM (SG) 新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
1902.11.90	00	5	其他未烹飪之粉條，未夾餡或未調製，含蛋者	Other uncooked pasta, not stuffed or otherwise prepared, containing eggs	KGM	22%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01 MW0	
1902.19			其他	Other							

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1902.19.10	00	4	未烹飪之米粉條，未夾餡或未調製，未含蛋者	Uncooked rice pasta, not stuffed or otherwise prepared, not containing eggs	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣16.3元/公斤 NT$16.3/KGM (SG) 新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
1902.19.90	00	7	其他未烹飪之粉條，未夾餡或未調製，未含蛋者	Other uncooked pasta, not stuffed or otherwise prepared, not containing eggs	KGM	21%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01 MW0	
1902.20			夾餡粉條，不論是否烹飪或調製者	Stuffed pasta, whether or not cooked or otherwise prepared							
1902.20.10			其他夾餡米粉條，不論是否烹飪或調製者	Other stuffed rice pasta, whether or not cooked or otherwise prepared		新臺幣49元/公斤 NT$49/KGM	新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN, SG) 免稅Free (NZ)	新臺幣49元/公斤 NT$49/KGM			
	10	9	其他夾餡米粉條，不論是否烹飪或調製，含肉者	Other stuffed rice pasta, whether or not cooked or otherwise prepared, containing meat	KGM				G	B01 F01 MW0	
	20	7	其他夾餡米粉條，不論是否烹飪或調製，不含肉者	Other stuffed rice pasta, whether or not cooked or otherwise prepared, not containing meat	KGM				G	F01 MW0	
1902.20.90			其他夾餡粉條，不論是否烹飪或調製者	Other stuffed pasta, whether or not cooked or otherwise prepared		22%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			
	10	2	其他夾餡粉條，不論是否烹飪或調製，含肉者	Other stuffed pasta, whether or not cooked or otherwise prepared, containing meat	KGM					B01 F01 MW0	
	20	0	其他夾餡粉條，不論是否烹飪或調製，不含肉者	Other stuffed pasta, whether or not cooked or otherwise prepared, not containing meat	KGM					F01 MW0	
1902.30			其他粉條	Other pasta							
1902.30.10			速食麵	Instant noodles		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%			
	10	7	速食麵，含肉者	Instant noodles, containing meat	KGM					F01 MW0	
	20	5	速食麵，不含肉者	Instant noodles, not containing meat	KGM					F01 MW0	
1902.30.20	00	7	其他米粉條	Other rice pasta	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣16.3元/公斤 NT$16.3/KGM (SG) 新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
1902.30.90	00	2	其他粉條	Other pasta	KGM	24%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01 MW0	
1902.40			北非粉條	Couscous							
1902.40.00	00	9	北非粉條	Couscous	KGM	22%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01 MW0	

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1903			由澱粉製成之粉片狀、粒狀、珍珠狀，經篩濾之粉狀或類似形狀之樹薯粉及其代用品	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms							
1903.00			由澱粉製成之粉片狀、粒狀、珍珠狀，經篩濾之粉狀或類似形狀之樹薯粉及其代用品	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms							
1903.00.10	00	4	樹薯澱粉製品，片狀、粒狀、珍珠狀或其類似形狀者	Products prepared from manioc starch (tapioca), in the form of flakes, grains, pearls, or in similar forms	TNE	7%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	新臺幣1206元/公噸或15.5%從高徵稅 NT$1206/TNE or 15.5% whichever is higher		F01	
1903.00.20	00	2	粉粽（西穀米）澱粉製品，片狀、粒狀、珍珠狀或其類似形狀者	Products prepared from sago starch (sago), in the form of flakes, grains, pearls, or in similar forms	KGM	14%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%		F01	
1903.00.30	00	0	其他１９０３節所屬之代用品	Other substitutes of heading 19.03	KGM	17%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	17%		F01	
1904			膨潤或焙製穀類或穀類產品之調製食品（例如：玉米片）；預煮或以其他方式調製之粒狀、片狀或其他加工（粉、碎粒及細粒除外）之未列名穀類〔玉蜀黍（玉米）除外〕產品	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form, or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included							
1904.10			膨潤或焙製穀類或穀類產品之調製食品	Prepared foods obtained by the swelling or roasting of cereals or cereal products							
1904.10.20			膨潤或焙製之含米量不低於３０%穀類或穀類產品之調製食品	Prepared foods obtained by the swelling or roasting of cereals or cereal products, containing not less than 30% of rice		新臺幣49元/公斤 NT$49/KGM	新臺幣16.3元/公斤 NT$16.3/KGM (SG) 新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣49元/公斤 NT$49/KGM			
	11	6	速食粥，含肉者	Instant rice gruel, containing meat	KGM				G	F01 MW0	
	12	5	速食粥，不含肉者	Instant rice gruel, not containing meat	KGM				G	F01 MW0	
	91	9	其他膨潤或焙製之含米量不低於３０%穀類或穀類產品之調製食品，含肉者	Other prepared foods obtained by the swelling or roasting of cereals or cereal products, containing not less than 30% of rice, containing meat	KGM				G	B01 F01 MW0	
	92	8	其他膨潤或焙製之含米量不低於３０%穀類或穀類產品之調製食品，不含肉者	Other prepared foods obtained by the swelling or roasting of cereals or cereal products, containing not less than 30% of rice, not containing meat	KGM				G	F01 MW0	

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1904.10.90		其他膨潤或焙製之穀類調製食品	Other prepared foods obtained by swelling or roasting of cereals or cereal products		20%	免稅Free (GT,NI,SV,HN,NZ, SG) 20% (PA)	45%			
10	2	其他膨潤或焙製之穀類調製食品，含肉者	Other prepared foods obtained by swelling or roasting of cereals or cereal products, containing meat	KGM					B01 F01 MP1	
20	0	其他膨潤或焙製之穀類調製食品，不含肉者	Other prepared foods obtained by swelling or roasting of cereals or cereal products, not containing meat	KGM					F01 MP1	
1904.20		未經焙製穀類片之調製食品或未經焙製穀類片及經焙製之穀類片或膨潤穀類混合而成之調製食品	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals							
1904.20.11	00	8 未經焙製穀類片之調製食品，含米量不低於３０％	Prepared foods obtained from unroasted cereal flakes, containing not less than 30% of rice	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣16.3元/公斤 NT$16.3/KGM (SG) 新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
1904.20.19	00	0 其他未經焙製穀類片之調製食品	Other prepared foods obtained from unroasted cereal flakes	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01 MW0	
1904.20.21	00	6 未經焙製穀類片及經焙製之穀類片或膨潤穀類混合而成之調製食品，含米量不低於３０％	Prepared foods obtained from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, containing not less than 30% of rice	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣16.3元/公斤 NT$16.3/KGM (SG) 新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
1904.20.29	00	8 其他未經焙製穀類片及經焙製之穀類片或膨潤穀類混合而成之調製食品	Other prepared foods obtained from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	KGM	20%	免稅Free (NZ,SG) 20% (PA,GT,NI,SV,HN)	45%		F01 MW0	
1904.30		布格麥食	Bulgur wheat							
1904.30.00	00	9 布格麥食	Bulgur wheat	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		F01 MW0	
1904.90		其他	Other							
1904.90.10		預煮或以其他方式調製之粒狀、片狀或其他加工（粉、碎粒及細粒除外）之未列名穀類（玉蜀黍（玉米）除外）產品，含米量不低於３０％	Cereals (other than corn (maize)) in grain form or in the form of flakes or other worked grains (except flour , groats and meal) , pre-cooked or otherwise prepared , not elsewhere specified or included , containing not less than 30% of rice		新臺幣49元/公斤 NT$49/KGM	新臺幣16.3元/公斤 NT$16.3/KGM (SG) 新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣49元/公斤 NT$49/KGM			

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10	2	預煮或以其他方式調製之粒狀、片狀或其他加工（粉、碎粒及細粒除外）之未列名穀類（玉蜀黍（玉米）除外）產品，含米量不低於３０％，含肉者	Cereals (other than corn (maize)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included, containing not less than 30% of rice, containing meat	KGM				G	B01 F01 MW0	
20	0	預煮或以其他方式調製之粒狀、片狀或其他加工（粉、碎粒及細粒除外）之未列名穀類（玉蜀黍（玉米）除外）產品，含米量不低於３０％，不含肉者	Cereals (other than corn (maize)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal, pre-cooked or otherwise prepared, not elsewhere specified or included, containing not less than 30% of rice, not containing meat	KGM				G	F01 MW0	
1904.90.90		預煮或以其他方式調製之粒狀、片狀或其他加工（粉、碎粒及細粒除外）之未列名穀類（玉蜀黍（玉米）除外）產品	Cereals (other than corn (maize)) in grain form or in the form of flakes or other worked grains (except flour , groats and meal) , pre-cooked or otherwise prepared , not elsewhere specified or included		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%			
10	5	預煮或以其他方式調製之粒狀、片狀或其他加工（粉、碎粒及細粒除外）之未列名穀類（玉蜀黍（玉米）除外）產品，含肉者	Cereals (other than corn (maize)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included, containing meat	KGM					B01 F01 MW0	
20	3	預煮或以其他方式調製之粒狀、片狀或其他加工（粉、碎粒及細粒除外）之未列名穀類（玉蜀黍（玉米）除外）產品，不含肉者	Cereals (other than corn (maize)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal) , pre-cooked or otherwise prepared, not elsewhere specified or included, not containing meat	KGM					F01 MW0	
1905		麵包、糕餅、蛋糕、餅乾及其他烘製食品，不論是否含有可可；聖餐餅、盛裝藥物用之空囊、封緘糯米紙、米紙及其類似產品	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products							
1905.10		脆麵包	Crispbread							
1905.10.00	00 2	脆麵包	Crispbread	KGM	10%	免稅Free (NZ,SG) 10% (PA,GT,NI,SV,HN)	30%		F01 MW0	

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1905.20			薑餅及其類似品	Gingerbread and the like							
1905.20.00	00	0	薑餅及其類似品	Gingerbread and the like	KGM	21%	免稅Free (NZ,SG) 21% (PA,GT,NI,SV,HN)	30%		F01 MW0	
			－甜餅乾；鬆餅及薄餅：	-Sweet biscuits ; waffles and wafers :							
1905.31			甜餅乾	Sweet biscuits							
1905.31.00	00	7	甜餅乾	Sweet biscuits	KGM	25%	免稅Free (GT,NI,SV,HN,NZ, SG,PY) 25% (PA)	40%		F01 MW0	
1905.32			鬆餅及薄餅	Waffles and wafers							
1905.32.00	00	6	鬆餅及薄餅	Waffles and wafers	KGM	17.5%	免稅Free (NI,NZ,SG) 17.5% (PA,GT,SV,HN)	30%		F01 MW0	
1905.40			乾麵包，烘焙麵包及類似烘焙製品	Rusks, toasted bread and similar toasted products							
1905.40.00			乾麵包，烘焙麵包及類似烘焙製品	Rusks, toasted bread and similar toasted products		20%	免稅Free (GT,SV,HN,NZ,SG) 20% (PA,NI)	35%			
	10	4	乾麵包，烘焙麵包及類似烘焙製品，含肉者	Rusks, toasted bread and similar toasted products, containing meat	KGM					B01 F01 MW0	
	20	2	乾麵包，烘焙麵包及類似烘焙製品，不含肉者	Rusks, toasted bread and similar toasted products, not containing meat	KGM					F01 MW0	
1905.90			其他	Other							
1905.90.10	00	3	盛裝藥物用之空囊	Empty cachets of a kind suitable for pharmaceutical use	KGM	5%	免稅Free (NI,NZ,SG) 5% (PA,GT,SV,HN)	30%		821	
1905.90.20	00	1	米紙	Rice paper	KGM	17.5%	免稅Free (NZ,SG,PY) 17.5% (PA,GT,NI,SV,HN)	30%		F01	
1905.90.30	00	9	專供嬰兒或幼童用餅乾	Bakers' ware for infants or young children	KGM	5%	免稅Free (NZ,SG) 5% (PA,GT,NI,SV,HN)	10%		F01 MW0	
1905.90.40	00	7	專供病患用餅乾	Biscuits solely for patients	KGM	5.5%	免稅Free (NZ,SG) 5.5% (PA,GT,NI,SV,HN)	10%		F01 MW0	
1905.90.50	00	4	米菓	Rice cracker	KGM	20%	免稅Free (NZ,SG) 20% (PA,GT,NI,SV,HN)	50%		F01 MW0	
1905.90.60	00	2	船用餅乾	Ships' biscuits	KGM	13.5%	免稅Free (GT,SV,HN,NZ,SG) 13.5% (PA,NI)	20%		F01 MW0	
1905.90.70	00	0	甜甜圈及薄煎餅或其混合物	Doughnats and pancakes or their mixture	KGM	10%	免稅Free (NZ,SG) 10% (PA,GT,NI,SV,HN)	25%		F01 MW0	
1905.90.90	00	6	其他第１９０５節所屬之貨品	Other articles of heading 19.05	KGM	20%	免稅Free (GT,SV,HN,NZ,SG, PY) 20% (PA,NI)	35%		F01 MW0	

第２０章

蔬菜、果實、堅果或植物其他部分之調製品

章註：

一、 本章不包括下列各項：

（甲）以第7、8及11章所規定方法調製或保存之蔬菜、水果或堅果；

（乙）植物油脂（第15章）；

（丙）含重量超過20%之臘腸、肉、雜碎、血、昆蟲、魚類、甲殼類、軟體類或其他水產無脊椎動物，及其組合物之調製食品（第16章）；

（丁）烘製食品及其他第1905節之產品；或

（戊）第2104節之均質混合調製食品。

二、 第2007及2008節不適用於果凍、果糊、糖衣杏仁或其他類似品製成之糖食（第1704節）或巧克力糖果（第1806節）。

三、 第2001、2004及2005節視情況而定包括第7章或第1105或1106節以註一（甲）所規定外之方法調製或保藏之產品，不包括第8章產品之粉、細粒及細粉。

四、 番茄汁所含蕃茄之乾重量在7%或以上者，列於第2002節。

五、 第2007節所稱「經熬煮所得」係指在大氣壓或減壓下熱處理，藉由減少水分或其他方法，增加產品之粘度者。

六、 第2009節所稱「未經發酵及未加酒精之果汁」係指果汁之酒精強度（以容積計）（第22章章註二），不超過0.5%vol者。

目註：

一、 第200510目所稱「均質蔬菜」指調製品由極均勻之蔬菜調製而成，供零售用適合作為嬰兒或幼童食品或醫療食物者，在容器內之淨重不超過250公克，採用此定義時即使為調味、保藏或其他目的而添加任何少量配料均不予計較，此類調製品亦可能含有少量可見之碎蔬菜，第200510目較第2005節下其他各目優先適用。

二、 第200710目所稱「均質調製品」係指調製品由極均勻之水果調製而成，供零售用適合作為嬰兒或幼童食品或醫療食物者，在容器內之淨重不超過250公克，採用此定義時即使為調味、保藏或其他目的而添加任何少量配料均不予計較，此類調製品亦可能含有少量可見之碎水果，第200710目較第2007節下其他各目優先適用。

CHAPTER 20

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

Chapter Notes.

1.- This Chapter does not cover :

(a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) Vegetable fats and oils (Chapter 15);

(c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(d) Bakers' wares and other products of heading 19.05; or

(e) Homogenised composite food preparations of heading 21.04.

2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4.- Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.

5.- For the purposes of heading 20.07, the expression " obtained by cooking " means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6.- For the purposes of heading 20.09, the expression " juices, unfermented and not containing added spirit " means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

Subheading Notes.

1.- For the purposes of subheading 2005.10, the expression " homogenised vegetables " means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

2.- For the purposes of subheading 2007.10, the expression " homogenised preparations " means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

三、 第200912、200921、200931、200941、200961及200971目所稱「糖度值」係指由糖度比重計直接讀取之糖度或由折射計測得之折射率，表示蔗糖含量百分比，其測試溫度應在20℃，如非在20℃測出者應予校正。

3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression “Brix value” means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 ˚C or corrected for 20 ˚C if the reading is made at a different temperature.

增註：

Additional Notes.

一、 輸入歸屬本章之貨品，其含米量不低於30%者，應歸列稅則第21069098號項下。

1.- Imported goods of this chapter containing not less than 30 % of rice shall be classified under division 2106.90.98.

二、 輸入歸屬本章之調製或保藏整粒、切絲、切片之乾香菇，醃漬或油炸者除外，依稅則第7章乾香菇所定稅率徵稅。

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.

三、 輸入原產於尼加拉瓜共和國並歸列稅則第20081111、20081112、20081191及20081192號之調製或保藏之帶殼、去殼花生；第12章稅則第12023010、12023020、12024100及12024200號之帶殼、去殼花生；第15章稅則第15081000及15089000號之花生油，適用第2欄稅率免稅者，以每年進口總數量未超過250公噸為限，超過該數量者依該等產品之第1欄稅率徵稅。輸入去殼花生及花生油，應分別換算為帶殼花生以計算配額數量。去殼花生及花生油對帶殼花生之換算比例分別為1.5及3.8。

3.- The importation of ground-nuts (peanut), in shell and shelled, prepared or preserved ,originating in the Republic of Nicaragua covered by divisions 2008.11.11, 2008.11.12, 2008.11.91 and 2008.11.92; ground-nuts (peanut), in shell and shelled falling under divisions 1202.30.10, 1202.30.20, 1202.41.00 and 1202.42.00 of Chapter 12; ground-nuts oil falling under divisions 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.

中華民國輸出入貨品分類號列 C C C Code		檢查號碼 CD	貨　　名	Description of Goods	單位 Unit	國定稅率 Tariff Rate			稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations	
稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
2001			以醋或醋酸調製或保藏之蔬菜、果實、堅果及其他植物可食部分	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid							
2001.10			黃（胡）瓜及小黃瓜	Cucumbers and gherkins							
2001.10.00			以醋或醋酸調製或保藏之黃（胡）瓜及小黃瓜	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	30%			
	10	1	以醋或醋酸調製或保藏之黃（胡）瓜及小黃瓜罐頭	Cucumbers and gherkins, canned, prepared or preserved by vinegar or acetic acid	KGM					F01 MW0	
	90	4	其他以醋或醋酸調製或保藏之黃（胡）瓜及小黃瓜	Other cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	KGM					F01	
2001.90			其他	Other							
2001.90.11			以醋或醋酸調製或保藏之蒜球（整粒、切塊、切片、切碎或粉狀）	Garlic bulb(whole, cut, sliced, broken, or in powder), prepared or preserved by vinegar or acetic acid		25.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%			
	10	1	以醋或醋酸調製或保藏之蒜球（整粒、切塊、切片、切碎或粉狀）罐頭	Garlic bulb(whole, cut, sliced, broken or in powder), canned, prepared or preserved by vinegar or acetic acid	KGM					F01 MW0	
	90	4	其他以醋或醋酸調製或保藏之蒜球（整粒、切塊、切片、切碎或粉狀）	Other garlic bulb (whole, cut, sliced, broken or in powder), prepared or preserved by vinegar or acetic acid	KGM					F01 MW0	
2001.90.12			以醋或醋酸調製或保藏之洋蔥	Onions, prepared or preserved by vinegar or acetic acid		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	30%			
	10	0	以醋或醋酸調製或保藏之洋蔥罐頭	Onions, canned, prepared or preserved by vinegar or acetic acid	KGM					F01	
	90	3	其他以醋或醋酸調製或保藏之洋蔥	Other onions, prepared or preserved by vinegar or acetic acid	KGM					F01	
2001.90.19			其他以醋或醋酸調製或保藏之蔬菜	Other vegetables, prepared or preserved by vinegar or acetic acid		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	30%			
	10	3	其他以醋或醋酸調製或保藏之蔬菜罐頭	Other vegetables, canned, prepared or preserved by vinegar or acetic acid	KGM					F01	
	90	6	其他以醋或醋酸調製或保藏之蔬菜	Other vegetables, prepared or preserved by vinegar or acetic acid	KGM					F01	
2001.90.20			以醋或醋酸調製或保藏之果實及堅果	Fruits and nuts, prepared or preserved by vinegar or acetic acid		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%			

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10	0	以醋或醋酸調製或保藏之果實及堅果罐頭	Fruits and nuts, canned, prepared or preserved by vinegar or acetic acid	KGM					F01 MP1	
90	3	其他以醋或醋酸調製或保藏之果實及堅果	Other fruits and nuts, prepared or preserved by vinegar or acetic acid	KGM					F01 MP1	
2001.90.90		以醋或醋酸調製或保藏之其他植物可食用部分	Other edible parts of plants, prepared or preserved by vinegar or acetic acid		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%			
10	5	以醋或醋酸調製或保藏之其他植物可食用部分罐頭	Other edible parts of plants, canned, prepared or preserved by vinegar or acetic acid	KGM					F01 MP1	
90	8	以醋或醋酸調製或保藏之其他植物可食用部分	Other edible parts of plants, prepared or preserved by vinegar or acetic acid	KGM					F01 MP1	
2002		酸漬除外之調製或保藏番茄	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid							
2002.10		番茄，整粒或片塊	Tomatoes, whole or in pieces							
2002.10.00		酸漬除外之調製或保藏番茄，整粒或片塊	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid, whole or in pieces		10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	30%			
10	0	酸漬除外之調製或保藏番茄罐頭，整粒或片塊	Tomatoes, canned, prepared or preserved otherwise than by vinegar or acetic acid, whole or in pieces	KGM					F01	
90	3	酸漬除外之其他調製或保藏番茄，整粒或片塊	Other tomatoes prepared or preserved otherwise than by vinegar or acetic acid, whole or in pieces	KGM					F01	
2002.90		其他	Other							
2002.90.00		酸漬除外之其他調製或保藏番茄	Other tomatoes prepared or preserved otherwise than by vinegar or acetic acid		10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%			
10	3	酸漬除外之其他調製或保藏番茄罐頭	Other Tomatoes, canned, prepared or preserved otherwise than by vinegar or acetic acid	KGM					F01 MP1	
90	6	酸漬除外之其他調製或保藏番茄	Other tomatoes prepared or preserved otherwise than by vinegar or acetic acid	KGM					F01	
2003		酸漬除外之調製或保藏菇類及麥蕈	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid							
2003.10		蘑菇屬之菇類	Mushrooms of the genus Agaricus							

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2003.10.00		酸漬除外之調製或保藏之蘑菇屬菇類	Mushrooms of the genus Agaricus , prepared or preserved otherwise than by vinegar or acetic acid		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%			
10	9	酸漬除外之調製或保藏之蘑菇屬菇類罐頭	Mushrooms of the genus Agaricus, canned, prepared or preserved otherwise than by vinegar or acetic acid	KGM					F01	
90	2	其他酸漬除外之調製或保藏之蘑菇屬菇類	Other Mushrooms of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid	KGM					F01	
2003.90		其他	Other							
2003.90.10		酸漬除外之調製或保藏香菇	Forest mushrooms , prepared or preserved otherwise than by vinegar or acetic acid		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%			
10	0	酸漬除外之調製或保藏香菇罐頭	Forest mushrooms, canned, prepared or preserved otherwise than by vinegar or acetic acid	KGM					F01 MW0	
90	3	其他酸漬除外之調製或保藏香菇	Other forest mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	KGM					F01 MW0	
2003.90.20		酸漬除外之調製或保藏麥蕈	Truffles, prepared or preserved otherwise than by vinegar or acetic acid		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%			
10	8	酸漬除外之已調製或保藏麥蕈，罐頭	Truffles, prepared or preserved otherwise than by vinegar or acetic acid, canned	KGM					F01	
90	1	其他酸漬除外之已調製或保藏麥蕈	Other truffles, prepared or preserved otherwise than by vinegar or acetic acid	KGM					F01	
2003.90.90		酸漬除外之調製或保藏之其他菇類	Other mushrooms , prepared or preserved otherwise than by vinegar or acetic acid		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	40%			
10	3	酸漬除外之調製或保藏之其他菇類罐頭	Other mushrooms, canned, prepared or preserved otherwise than by vinegar or acetic acid	KGM					F01	
90	6	其他酸漬除外之調製或保藏菇類	Other mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	KGM					F01	
2004		酸漬除外之其他調製或保藏蔬菜，冷凍，第２００６節之產品除外	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06							
2004.10		馬鈴薯	Potatoes							

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2004.10.11	00 7	酸漬除外之調製或保藏馬鈴薯條，內包裝每包重量在１．５公斤以上者，冷凍	Potato sticks per immediate packing of 1.5 kg or more, prepared or preserved otherwise than by vinegar or acetic acid, frozen	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01 MW0	
2004.10.19	00 9	酸漬除外之調製或保藏其他馬鈴薯片、條，冷凍	Other potato chips and sticks, prepared or preserved otherwise than by vinegar or acetic acid, frozen	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01 MW0	
2004.10.90	00 1	酸漬除外之調製或保藏其他馬鈴薯，冷凍	Other potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen	KGM	18%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		F01 MW0	
2004.90		其他蔬菜及蔬菜混合品	Other vegetables and mixtures of vegetables							
2004.90.10		酸漬除外之調製或保藏紅豆（包括海紅豆、赤紅豆、紅竹豆），冷凍，第２００６節之產品除外	Red beans (including Adzuki bean, all varieties and red long bean), prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06		新臺幣22元/公斤 NT$22/KGM	新臺幣22元/公斤 NT$22/KGM (PA,GT,NI,SV,HN,SG) 免稅Free (NZ)	新臺幣26元/公斤 NT$26/KGM			
	10 9	紅豆餡（包括海紅豆、赤紅豆、紅竹豆），冷凍	Red bean (including Adzuki bean, all varieties and long bean) paste, frozen	KGM				G	F01 MW0	
	90 2	其他酸漬除外之調製或保藏紅豆（包括海紅豆、赤紅豆、紅竹豆），冷凍，第２００６節之產品除外	Other red beans (incl. adzuki bean, all varieties and red long bean), prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06	KGM				G	F01 MW0	
2004.90.20	00 9	蒜球（整粒、切塊、切片、切碎或粉），冷凍，第２００６節之產品除外	Garlic bulb (whole, cut, sliced, broken or in powder), frozen, other than products of heading 20.06	KGM	38.2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01 MW0	
2004.90.90		酸漬除外之其他調製或保藏蔬菜及蔬菜混合品，冷凍，第２００６節之產品除外	Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06		25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%			
	11 1	酸漬除外之調製或保藏毛豆仁，冷凍，第２００６節之產品除外	Green soybean, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06	KGM					F01 MW0	454
	12 0	酸漬除外之調製或保藏帶莢毛豆，冷凍，第２００６節之產品除外	Green soybean with pods, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06	KGM					F01 MW0	454

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13	9	酸漬除外之調製或保藏洋菇，冷凍，第２００６節之產品除外	Cultivated with mushroom, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06	KGM					F01	
14	8	酸漬除外之調製或保藏白蘆筍，冷凍，第２００６節之產品除外	White asparagus, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06	KGM					F01	
15	7	酸漬除外之調製或保藏綠蘆筍，冷凍，第２００６節之產品除外	Asparagus or green asparagus, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06	KGM					F01	
16	6	酸漬除外之調製或保藏竹筍，冷凍，第２００６節之產品除外	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06	KGM					F01 MP1	
19	3	酸漬除外之調製或保藏其他蔬菜，冷凍，第２００６節之產品除外	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen, Other than products of heading 20.06	KGM					F01 MW0	
20	0	酸漬除外之其他調製或保藏蔬菜混合品，冷凍，第２００６節之產品除外	Mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06	KGM					F01 MW0	
2005		酸漬除外之其他調製或保藏蔬菜，未冷凍，第２００６節之產品除外	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06							
2005.10		均質蔬菜	Homogenised vegetables							
2005.10.10	00 7	酸漬除外之調製或保藏均質蔬菜，未冷凍	Homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01	
2005.10.20	00 5	供嬰兒或幼童食用酸漬除外之調製或保藏均質蔬菜，未冷凍	Homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, for use as infants or young children food, not frozen	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	12.5%		F01	
2005.20		馬鈴薯	Potatoes							
2005.20.10	00 5	酸漬除外之調製或保藏馬鈴薯條，內包裝每包重量在１．５公斤以上者，未冷凍	Potato sticks prepared or preserved otherwise than by vinegar or acetic acid in a package of 1.5 kg or more, not frozen	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%		F01 MW0	

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2005.20.20	00	3	酸漬除外之調製或保藏馬鈴薯片及其他馬鈴薯條，未冷凍	Potato chips and other potato sticks, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	25%		F01 MW0	
2005.20.90	00	8	酸漬除外之調製或保藏其他馬鈴薯，未冷凍	Other potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	KGM	18%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		F01 MP1	
2005.40			豌豆（黑花紋蠶豆）	Peas (Pisum sativum)							
2005.40.00	00	3	酸漬除外之調製或保藏豌豆，未冷凍，第２００６節之產品除外	Peas, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01	
			－豆類：	-Beans (Vigna spp., Phaseolus spp.):							
2005.51			去殼豆類	Beans, shelled							
2005.51.10			酸漬除外之調製或保藏去殼紅豆（包括海紅豆、赤紅豆、紅竹豆），未冷凍，第２００６節之產品除外	Red beans (including Adzuki bean, all varieties and red long bean), shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06		新臺幣22元/公斤 NT$22/KGM	新臺幣22元/公斤 NT$22/KGM (PA,GT,NI,SV,HN, SG) 免稅Free (NZ)	新臺幣27元/公斤 NT$27/KGM			
	10	5	紅豆餡（包括海紅豆、赤紅豆、紅竹豆），未冷凍	Red bean (including Adzuki bean, all varieties and long bean) paste, not frozen	KGM				G	F01 MW0	
	90	8	其他酸漬除外之調製或保藏去殼紅豆（包括海紅豆、赤紅豆、紅竹豆），未冷凍，第２００６節之產品除外	Other red beans (incl. Adzuki bean, all varieties and red long bean), shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06	KGM				G	F01 MW0	
2005.51.90	00	0	酸漬除外之調製或保藏其他去殼豆類，未冷凍，第２００６節之產品除外	Other beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01	
2005.59			其他	Other							
2005.59.10	00	9	酸漬除外之調製或保藏帶殼紅豆（包括海紅豆、赤紅豆、紅竹豆），未冷凍，第２００６節之產品除外	Red beans (incl. Adzuki bean, all varieties and red long bean), in shell, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	KGM	新臺幣22元/公斤 NT$22/KGM	新臺幣7.3元/公斤 NT$7.3/KGM (SG) 新臺幣22元/公斤 NT$22/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣27元/公斤 NT$27/KGM	G	F01 MW0	
2005.59.90	00	2	酸漬除外之調製或保藏其他帶殼豆類，未冷凍，第２００６節之產品除外	Other beans, in shell, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01	

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2005.60		蘆筍	Asparagus							
2005.60.00		酸漬除外之調製或保藏蘆筍，未冷凍，第２００６節之產品除外	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06		10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
	10 6	酸漬除外之調製或保藏蘆筍罐頭，第２００６節之產品除外	Asparagus, canned, prepared or preserved otherwise than by vinegar or acetic acid, other than products of heading 20.06	KGM					F01	
	90 9	其他酸漬除外之調製或保藏蘆筍，未冷凍，第２００６節之產品除外	Other asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	KGM					F01	
2005.70		橄欖	Olives							
2005.70.00	00 6	酸漬除外之調製或保藏橄欖，未冷凍，第２００６節之產品除外	Olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	
2005.80		甜玉米	Sweet corn (Zea mays var. saccharata)							
2005.80.10	00 2	甜玉米罐頭	Canned sweet corn	KGM	13%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01	
2005.80.90	00 5	酸漬除外之其他調製或保藏甜玉米，未冷凍，第２００６節之產品除外	Other sweet corn, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		F01 MW0	
		－其他蔬菜及蔬菜混合品：	- Other vegetables and mixtures of vegetables :							
2005.91		竹筍	Bamboo shoots							
2005.91.00		酸漬除外之調製或保藏竹筍，未冷凍，第２００６節之產品除外	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06		25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%			
	11 8	酸漬除外之調製或保藏麻竹筍罐頭，第２００６節之產品除外	Ma bamboo shoot, canned, prepared or preserved otherwise than by vinegar or acetic acid, other than products of heading No. 20.06	KGM					F01 MW0	
	12 7	酸漬除外之調製或保藏綠竹筍罐頭，第２００６節之產品除外	Green bamboo shoot, canned, prepared or preserved otherwise than by vinegar or acetic acid, other than products of heading No. 20.06	KGM					F01 MW0	

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13	6	酸漬除外之調製或保藏桂竹筍罐頭，第２００６節之產品除外	Makino (kuei) bamboo shoot, canned, prepared or preserved otherwise than by vinegar or acetic acid, other than products of heading No. 20.06	KGM					F01 MW0	
14	5	酸漬除外之調製或保藏孟宗竹筍罐頭，第２００６節之產品除外	Maso (meng chung) bamboo shoot, canned, prepared or preserved otherwise than by vinegar or acetic acid, other than products of heading No. 20.06	KGM					F01 MW0	
19	0	酸漬除外之調製或保藏其他竹筍罐頭，第２００６節之產品除外	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid, other than products of heading 20.06	KGM					F01	
90	2	其他酸漬除外之調製或保藏竹筍，未冷凍，第２００６節之產品除外	Other bamboo shoot, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06	KGM					F01 MP1	
2005.99		其他	Other							
2005.99.10	00	1 酸漬除外之調製或保藏泡包心菜，未冷凍，第２００６節之產品除外	Sauerkraut, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01 MW0	
2005.99.20		酸漬除外之調製或保藏蒜球（整粒、切塊、切片、切碎或粉），未冷凍，第２００６節之產品除外	Garlic bulb (whole, cut, sliced, broken or in powder), prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06		38.2%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			
10	7	酸漬除外之調製或保藏蒜球（整粒、切塊、切片、切碎或粉狀）罐頭，第２００６節之產品除外	Garlic bulb (whole, cut, sliced, broken or in powder), canned, prepared or preserved otherwise than by vinegar or acetic acid, other than products of heading No. 20.06	KGM					F01 MW0	
90	0	其他酸漬除外之調製或保藏蒜球（整粒、切塊、切片、切碎或粉），未冷凍，第２００６節之產品除外	Other garlic bulb (whole, cut, sliced, broken or in powder), prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	KGM					F01 MW0	
2005.99.31		酸漬除外之調製或保藏蔬菜混合品，未冷凍，第２００６節之產品除外，每包重量在１８公斤及以上者	Mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than product of heading 20.06, in a package of 18 kg or more		22.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			

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	10	4	酸漬除外之調製或保藏混合蔬菜罐頭，第２００６節之產品除外，每包重量在１８公斤及以上者	Mixtures of vegetables, canned, prepared or preserved otherwise than by vinegar or acetic acid, other than products of heading No. 20.06, in a package of 18 kg or more	KGM					F01	
	90	7	其他酸漬除外之調製或保藏蔬菜混合品，第２００６節之產品除外，每包重量在１８公斤及以上者	Other mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, other than products of heading No. 20.06, in a package of 18 kg or more	KGM					F01 MP1	
2005.99.32			酸漬除外之調製或保藏蔬菜混合品，未冷凍，第２００６節之產品除外，每包重量在１８公斤以下者	Mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06, in a package less than 18 kg		30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			
	10	3	酸漬除外之調製或保藏混合蔬菜罐頭，第２００６節之產品除外，每包重量在１８公斤以下者	Mixtures of vegetables, canned, prepared or preserved otherwise than by vinegar or acetic acid, other than products of heading No. 20.06, in a package less than 18 kg	KGM					F01	
	90	6	其他酸漬除外之調製或保藏蔬菜混合品，未冷凍，第２００６節之產品除外，每包重量在１８公斤以下者	Other mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06, in a package less than 18 kg	KGM					F01 MP1	
2005.99.90			酸漬除外之調製或保藏其他蔬菜，未冷凍，第２００６節之產品除外	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06		25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			
	10	2	蔥仔酥	Shallot, fried	KGM					465 F01 MW0	
	91	4	其他酸漬除外之調製或保藏蔬菜罐頭，第２００６節之產品除外	Other vegetables, canned, prepared or preserved otherwise than by vinegar or acetic acid, other than products of heading No. 20.06	KGM					F01 MP1	
	99	6	其他酸漬除外之調製或保藏蔬菜，未冷凍，第２００６節之產品除外	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06	KGM					F01 MP1	
2006			糖漬蔬菜、果實、堅果、果皮及植物之其他部分（瀝乾、套以糖衣、糖霜者均在內）	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)							

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2006.00		糖漬蔬菜、果實、堅果、果皮及植物之其他部分（瀝乾、套以糖衣、糖霜者均在內）	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)							
2006.00.11	00 7	第２００４．９０目之紅豆（包括海紅豆、赤紅豆、紅竹豆），冷凍，糖漬者（瀝乾、套以糖衣、糖霜者均在內）	Red beans (including Adzuki bean, all varieties and red long bean), of subheading 2004.90, preserved by sugar (drained, glace or crystallised), frozen	KGM	新臺幣22元/公斤 NT$22/KGM	新臺幣7.3元/公斤 NT$7.3/KGM (SG) 新臺幣22元/公斤 NT$22/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣26元/公斤 NT$26/KGM	G	F01 MW0	
2006.00.12	00 6	第２００４．９０目之蒜球（整粒、切塊、切片、切碎或粉），冷凍，糖漬者（瀝乾、套以糖衣、糖霜者均在內）	Garlic bulb (whole, cut, sliced, broken or in powder), of subheading 2004.90, preserved by sugar (drained, glace or crystallised), frozen	KGM	38.2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01 MW0	
2006.00.19	00 9	第２００４．９０目之其他蔬菜及蔬菜混合合品，冷凍，糖漬者（瀝乾、套以糖衣、糖霜者均在內）	Other vegetables and mixtures of vegetables, of subheading 2004.90, preserved by sugar (drained, glace or crystallised), frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01 MW0	
2006.00.22	00 4	糖漬蘆筍，未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Asparagus, preserved by sugar (drained, glace or crystallised), not frozen	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		F01	
2006.00.23	00 3	糖漬橄欖，未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Olives, preserved by sugar (drained, glace or crystallised), not frozen	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	
2006.00.24	00 2	糖漬甜玉米，未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Sweet corn (zea mays var. saccharata), preserved by sugar (drained, glace or crystallised), not frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		F01	
2006.00.25	00 1	糖漬紅豆（包括海紅豆、赤紅豆、紅竹豆），未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Red beans (Phaseplus or Vigna angularis, including Adzuki bean, all varieties and red long bean), preserved by sugar (drained, glace or crystallised), not frozen	KGM	新臺幣22元/公斤 NT$22/KGM	新臺幣22元/公斤 NT$22/KGM (PA,GT,NI,SV,HN,SG) 免稅Free (NZ)	新臺幣27元/公斤 NT$27/KGM	G	F01 MW0	
2006.00.26	00 0	糖漬帶殼豆類，未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Other beans, in shell, preserved by sugar (drained, glace or crystallised), not frozen	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
2006.00.27	00 9	糖漬去殼豆類，未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Other beans, shelled, preserved by sugar (drained, glace or crystallised), not frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
2006.00.28	00 8	糖漬豌豆，未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Peas preserved by sugar (drained, glace or crystallised), not frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01 MW0	
2006.00.31	00 3	糖漬蒜球（整粒、切塊、切片、切碎或粉），未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Garlic bulb (whole, cut, sliced, broken or in powder), preserved by sugar (drained, glace or crystallised), not frozen	KGM	38.2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01 MW0	

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2006.00.32	00 2	糖漬蔬菜混合品，未冷凍（瀝乾、套以糖衣、糖霜者均在內），每包重量在１８公斤及以上者	Mixtures of vegetables, preserved by sugar (drained, glace or crystallised), not frozen, in a package of 18 kg or more	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
2006.00.33	00 1	糖漬蔬菜混合品，未冷凍（瀝乾、套以糖衣、糖霜者均在內），每包重量在１８公斤以下者	Mixtures of vegetables, preserved by sugar (drained, glace or crystallised), not frozen in a package less than 18 kg	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
2006.00.39	00 5	糖漬其他蔬菜，未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Other vegetables, preserved by sugar (drained, glace or crystallised), not frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
2006.00.90		糖漬果實、堅果、果皮及植物之其他部分（瀝乾、套以糖衣、糖霜者均在內）	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%			
	10 9	糖漬梅（日本杏）（瀝乾、套以糖衣、糖霜者均在內）	Mei(Prunus mume)(Japanese apricot), preserved by sugar (drained, glace or crystallized)	KGM					F01 MW0	
	90 2	其他糖漬果實、堅果、果皮及植物之其他部分（瀝乾、套以糖衣、糖霜者均在內）	Other fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallized)	KGM					F01 MP1	
2007		經熬煮所得之果醬、果凍、橘皮果凍、果實或堅果果泥及果實或堅果果糊，不論是否加糖或含其他甜味料	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter							
2007.10		均質調製品	Homogenised preparations							
2007.10.00	00 7	均質調製品	Homogenised preparations	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%		F01	
		－其他：	-Other :							
2007.91		柑橘類水果	Citrus fruit							
2007.91.10	00 7	橘子果醬	Orange jam and marmalade	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%		F01	
2007.91.90	00 0	其他柑橘類之水果經熬煮所得之果醬、果凍、橘皮果凍、果泥及果糊	Other citrus fruit jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	45%		F01	
2007.99		其他	Other							
2007.99.10	00 9	檽樹果醬	Morinda citrifolia jam	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	50%		F01	
2007.99.90	00 2	其他屬第２００７節之貨品	Other articles of heading No. 20.07	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	50%		F01	

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2008			未列名經其他方式調製或保藏之果實、堅果及其他植物可食部分，不論是否加糖或含其他甜味料或酒	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included							
			－堅果、花生及其他種子，不論是否混合：	-Nuts, ground-nuts and other seeds, whether or not mixed together:							
2008.11			花生	Ground-nuts							
2008.11.11	00	2	帶殼烘焙花生	Ground-nuts, roasted, in shell	KGM	新臺幣42元/公斤 NT$42/KGM	新臺幣14元/公斤 NT$14/KGM (SG) 新臺幣42元/公斤 NT$42/KGM (PA,GT,SV,HN) 免稅Free (NI,NZ)	新臺幣49元/公斤 NT$49/KGM	G	465 F01 MW0	
2008.11.12	00	1	去殼烘焙花生	Ground-nuts, roasted, shelled	KGM	新臺幣64元/公斤 NT$64/KGM	新臺幣64元/公斤 NT$64/KGM (PA,GT,SV,HN,SG) 免稅Free (NI,NZ)	新臺幣75元/公斤 NT$75/KGM	G	465 F01 MW0	
2008.11.20	00	1	花生醬	Peanut butter	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%		F01	
2008.11.91	00	5	其他方式調製或保藏之帶殼花生，不論是否加糖或含其他甜味料或酒者	Ground-nuts, in shell, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit	KGM	新臺幣42元/公斤 NT$42/KGM	新臺幣14元/公斤 NT$14/KGM (SG) 新臺幣42元/公斤 NT$42/KGM (PA,GT,SV,HN) 免稅Free (NI,NZ)	新臺幣49元/公斤 NT$49/KGM	G	F01 MW0	
2008.11.92	00	4	其他方式調製或保藏之去殼花生，不論是否加糖或含其他甜味料或酒者	Ground-nuts, shelled, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit	KGM	新臺幣64元/公斤 NT$64/KGM	新臺幣64元/公斤 NT$64/KGM (PA,GT,SV,HN,SG) 免稅Free (NI,NZ)	新臺幣75元/公斤 NT$75/KGM	G	F01 MW0	
2008.19			其他，包括混合者	Other, including mixtures							
2008.19.10	00	5	其他方式調製或保藏之扁桃仁	Almond, otherwise prepared or preserved	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%		F01	
2008.19.20	00	3	其他方式調製或保藏之開心果	Pistachios, otherwise prepared or preserved	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%		F01	
2008.19.30	00	1	其他方式調製或保藏之大胡桃，澳洲胡桃	Pecans, macadamia nuts, otherwise prepared or preserved	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%		F01	
2008.19.41	00	8	其他方式調製或保藏之混合堅果或種子，花生含量以重量計不超過２０%者	Mixtures of nuts and seeds, of a ground-nut content, by weight, not exceeding 20%, otherwise prepared or preserved	KGM	34%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01 MW0	
2008.19.42	00	7	其他方式調製或保藏之混合堅果或種子，花生含量以重量計超過２０%者	Mixtures of nuts and seeds, of a ground-nut content, by weight, exceeding 20%, otherwise prepared or preserved	KGM	新臺幣64元/公斤 NT$64/KGM	新臺幣64元/公斤 NT$64/KGM (PA,GT,NI,SV,HN, SG) 免稅Free (NZ)	新臺幣75元/公斤 NT$75/KGM	G	F01 MW0	

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2008.19.43	00	6	供製爆玉米花用之玉米調製品	Corn preparation for making pop-corn	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01	
2008.19.90			其他方式調製或保藏之其他堅果及種子，包括混合者	Other nuts and seeds, including mixtures, otherwise prepared or preserved		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%			
	10	6	其他方式調製或保藏之西瓜子，包括混合者	Watermelon seeds,including mixtures, otherwise prepared or preserved	KGM					F01	
	90	9	其他方式調製或保藏之其他堅果及種子，包括混合者（不含花生）	Other nuts and seeds, including mixtures, not containing ground-nuts, otherwise prepared or preserved	KGM					F01	
2008.20			鳳梨	Pineapples							
2008.20.00			其他方式調製或保藏之鳳梨	Pineapples, otherwise prepared or preserved		15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	40%			
	10	2	其他方式調製或保藏之鳳梨罐頭	Pineapple, canned, otherwise prepared or preserved	KGM					F01	
	90	5	其他方式調製或保藏之鳳梨	Pineapples, otherwise prepared or preserved	KGM					F01	
2008.30			柑橘類水果	Citrus fruit							
2008.30.00	00	2	其他方式調製或保藏之柑橘類水果	Citrus fruit, otherwise prepared or preserved	KGM	26%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	50%		F01 MP1	
2008.40			梨	Pears							
2008.40.00	00	0	其他方式調製或保藏之梨	Pears, otherwise prepared or preserved	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
2008.50			杏子	Apricots							
2008.50.00	00	7	其他方式調製或保藏之杏子	Apricots, otherwise prepared or preserved	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	
2008.60			櫻桃	Cherries							
2008.60.00	00	5	其他方式調製或保藏之櫻桃	Cherries, otherwise prepared or preserved	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	30%		F01	
2008.70			桃子（包括油桃）	Peaches, including nectarines							
2008.70.00	00	3	其他方式調製或保藏之桃子（包括油桃）	Peaches, including nectarines, otherwise prepared or preserved	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
2008.80			草莓	Strawberries							
2008.80.00	00	1	其他方式調製或保藏之草莓	Strawberries, otherwise prepared or preserved	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
			－其他，包括混合者，第２００８．１９目除外：	-Other, including mixtures other than those of subheading 2008.19:							

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2008.91		棕櫚樹芯 Palm hearts							
2008.91.00 00	8	棕櫚樹芯 Palm hearts	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
2008.93		蔓越莓（越橘） Cranberries(Vaccinium macrocarpan, Vaccinium oxycoccos)；lingoberries (Vaccinium vitis-idaea)							
2008.93.00 00	6	其他方式調製或保藏之蔓越莓（越橘） Cranberries,lingonberries, otherwise prepared or preserved	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01 MW0	
2008.97		混合品 Mixtures							
2008.97.00 00	2	第200819目除外之混合品 Mixtures, other than those of subheading 2008.19	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01 MP1	
2008.99		其他 Other							
2008.99.10		其他方式調製或保藏之荔枝 Litchis, otherwise prepared or preserved		10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
10	6	其他方式調製或保藏之荔枝罐頭 Litchis, canned, otherwise prepared or preserved	KGM					F01	
90	9	其他方式調製或保藏之荔枝 Litchis, otherwise prepared or preserved	KGM					F01	
2008.99.20		其他方式調製或保藏之龍眼 Longans, otherwise prepared or preserved		10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%			
10	4	其他方式調製或保藏之龍眼罐頭 Longans, canned, otherwise prepared or preserved	KGM					F01	
90	7	其他方式調製或保藏之龍眼 Longan, otherwise prepared or preserved	KGM					F01 MW0	
2008.99.30		其他方式調製或保藏之芒果 Mangoes, otherwise prepared or preserved		25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	45%			
10	2	其他方式調製或保藏之芒果罐頭 Mangoes, canned, otherwise prepared or preserved	KGM					F01	
90	5	其他方式調製或保藏之芒果 Mangoes, otherwise prepared or preserved	KGM					F01 MW0	
2008.99.40 00	2	其他方式調製或保藏之酪梨 Avocados, otherwise prepared or preserved	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01 MW0	
2008.99.50 00	9	經烘烤或調味之乾海苔及紫菜 Edible dried lavers , roasted or seasoned	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01 MW0	
2008.99.60 00	7	大豆調製品 Preparations of soybeans	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%		F01	
2008.99.91		未列名經其他方式調製或保藏之果實及植物其他可食之部分，不論是否加糖或含其他甜味料 Fruit, and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	50%			

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	10	8	未列名經其他方式調製或保藏之果實及其他植物可食部分罐頭	Fruit and other edible parts of plants, canned, otherwise prepared or preserved	KGM					F01 MP1	
	20	6	經鹽漬或其他方式調製或保藏之梅（日本杏），不論是否加糖或含其他甜味料者	Mei(Prunus mume)(Japanese apricot), salted or otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter	KGM					F01 MW0	
	30	4	其他方式調製或保藏之薑	gingers, otherwise prepared or preserved	KGM					B01 F01 MW0	
	90	1	未列名經其他方式調製或保藏之果實及植物其他可食之部分，不論是否加糖或含其他甜味料	Fruit, and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter	KGM					F01 MP1	
2008.99.92			供嬰兒或幼童食用之調製或保存之果實及植物其他可食之部分，不論是否加糖或其他甜味料或酒者	Fruit and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, for use as infants or young children food		5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%			
	10	7	供嬰兒或幼童食用之調製或保存之果實及植物其他可食之部分罐頭，不論是否加糖或其他甜味料或酒者	Fruit and other edible parts of plants, prepared or preserved, canned, whether or not containing added sugar or other sweetening matter or spirit, for use as infants or young children food	KGM					F01	
	90	0	供嬰兒或幼童食用之調製或保存之果實及植物其他可食之部分，不論是否加糖或其他甜味料或酒者	Fruit and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, for use as infants or young children food	KGM					F01	
2008.99.93	00	8	味噌	Fermented soy and rice mixtures (miso)	KGM	15%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	45%		F01 MW0	
2009			未發酵及未加酒精之果汁或堅果汁（包括葡萄汁及椰子汁在內）及蔬菜汁，不論是否加糖或含其他甜味料者	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter							
			－柑橘汁：	-Orange juice:							
2009.11			冷凍者	Frozen							
2009.11.10	00	2	未發酵及未加酒精之天然柑橘汁，冷凍者	Orange juice, unfermented and not containing added spirit, nature, frozen	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	50%	T*	F01 MW0	

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2009.11.21	00 9	未發酵及未加酒精之濃縮柑橘汁，冷凍者，每包重量在１８公斤及以上	Orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	50%	T*	F01	
2009.11.22	00 8	未發酵及未加酒精之濃縮柑橘汁，冷凍者，每包重量在１８公斤以下	Orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg, frozen	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	50%	T*	F01	
2009.12		未冷凍者，糖度值不超過２０	Not frozen, of a Brix value not exceeding 20							
2009.12.10	00 1	未發酵及未加酒精之天然柑橘汁，未冷凍者，糖度值不超過２０	Orange juice, unfermented and not containing added spirit, nature, not frozen, of a Brix value not exceeding 20	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	50%	T*	F01 MW0	
2009.12.21	00 8	未發酵及未加酒精之濃縮柑橘汁，未冷凍者，糖度值不超過２０，每包重量在１８公斤及以上者	Orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, not frozen, Brix value not exceeding 20	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	50%	T*	F01	
2009.12.22	00 7	未發酵及未加酒精之濃縮柑橘汁，未冷凍者，糖度值不超過２０，每包重量在１８公斤以下者	Orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg, not frozen, of a Brix value not exceeding 20	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	50%	T*	F01	
2009.19		其他	Other							
2009.19.10	00 4	其他未發酵及未加酒精之天然柑橘汁，未冷凍者	Other orange juice, unfermented and not containing added spirit, nature, not frozen	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	50%	T*	F01 MW0	
2009.19.21	00 1	其他未發酵及未加酒精之濃縮柑橘汁，未冷凍者，每包重量在１８公斤及以上者	Other orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, not frozen	KGM	22.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%	T*	F01	
2009.19.22	00 0	其他未發酵及未加酒精之濃縮柑橘汁，未冷凍者，每包重量在１８公斤以下者	Other orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg, not frozen	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%	T*	F01	
		－葡萄柚汁；柚汁：	- Grapefruit juice; pomelo juice :							
2009.21		糖度值不超過２０	Of a Brix value not exceeding 20							
2009.21.11		未發酵及未加酒精之葡萄柚汁及柚汁，糖度值不超過２０，每包重量在１８公斤及以上者	Grapefruit juice or pomelo juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18 kg or more		22.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	50%			

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	10 7	未發酵及未加酒精之天然葡萄柚汁及柚汁，糖度值不超過２０，每包重量在１８公斤及以上者	Grapefruit juice or pomelo juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20, in a package of 18 kg or more	KGM				T*	F01 MW0	
	20 5	未發酵及未加酒精之濃縮葡萄柚汁及柚汁，糖度值不超過２０，每包重量在１８公斤及以上者	Grapefruit juice or pomelo juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package of 18 kg or more	KGM				T*	F01	
2009.21.12		未發酵及未加酒精之葡萄柚汁及柚汁，糖度值不超過２０，每包重量在１８公斤以下者	Grapefruit juice or pomelo juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package less than 18 kg		30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	50%			
	10 6	未發酵及未加酒精之天然葡萄柚汁及柚汁，糖度值不超過２０，每包重量在１８公斤以下者	Grapefruit juice or pomelo juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20, in a package less than 18 kg	KGM				T*	F01 MW0	
	20 4	未發酵及未加酒精之濃縮葡萄柚汁及柚汁，糖度值不超過２０，每包重量在１８公斤以下者	Grapefruit juice or pomelo juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package less than 18 kg	KGM				T*	F01	
2009.29		其他	Other							
2009.29.11		其他未發酵及未加酒精之葡萄柚汁及柚汁，每包重量在１８公斤及以上者	Other grapefruit juice or pomelo juice, unfermented and not containing added spirit, in a package of 18 kg or more		22.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	50%			
	10 9	其他未發酵及未加酒精之天然葡萄柚汁及柚汁，每包重量在１８公斤及以上者	Other grapefruit juice or pomelo juice, unfermented and not containing added spirit, nature, in a package of 18 kg or more	KGM				T*	F01 MW0	
	20 7	其他未發酵及未加酒精之濃縮葡萄柚汁及柚汁，每包重量在１８公斤及以上者	Other grapefruit juice or pomelo juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	KGM				T*	F01	
2009.29.12		其他未發酵及未加酒精之葡萄柚汁及柚汁，每包重量在１８公斤以下者	Other grapefruit juice or pomelo juice, unfermented and not containing added spirit, in a package less than 18 kg		30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	50%			
	10 8	其他未發酵及未加酒精之天然葡萄柚汁及柚汁，每包重量在１８公斤以下者	Other grapefruit juice or pomelo juice, unfermented and not containing added spirit, nature, in a package less than 18 kg	KGM				T*	F01 MW0	

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	20 6	其他未發酵及未加酒精之濃縮葡萄柚汁及柚汁，每包重量在１８公斤以下者	Other grapefruit juice or pomelo juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	KGM				T*	F01	
		－其他任何單一柑橘類果汁：	-Juice of any other single citrus fruit :							
2009.31		糖度值不超過２０	Of a Brix value not exceeding 20							
2009.31.11		其他未發酵及未加酒精之任何單一柑橘類果汁，糖度值不超過２０，每包重量在１８公斤及以上者	Juice of any other single citrus fruit, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18 kg or more		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	50%			
	10 5	其他未發酵及未加酒精之任何單一柑橘類天然果汁，糖度值不超過２０，每包重量在１８公斤及以上者	Juice of any other single citrus fruit, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20, in a package of 18 kg or more	KGM				T*	F01 MW0	
	20 3	其他未發酵及未加酒精之任何單一柑橘類濃縮果汁，糖度值不超過２０，每包重量在１８公斤及以上者	Juice of any other single citrus fruit, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package of 18 kg or more	KGM				T*	F01	
2009.31.12		其他未發酵及未加酒精之任何單一柑橘類果汁，糖度值不超過２０，每包重量在１８公斤以下者	Juice of any other single citrus fruit, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package less than 18 kg		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	50%			
	10 4	其他未發酵及未加酒精之任何單一柑橘類天然果汁，糖度值不超過２０，每包重量在１８公斤以下者	Juice of any other single citrus fruit, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20, in a package less than 18 kg	KGM				T*	F01 MW0	
	20 2	其他未發酵及未加酒精之任何單一柑橘類濃縮果汁，糖度值不超過２０，每包重量在１８公斤以下者	Juice of any other single citrus fruit, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package less than 18 kg	KGM				T*	F01 MP1	
2009.39		其他	Other							
2009.39.11		其他未發酵及未加酒精之任何單一柑橘類果汁，每包重量在１８公斤及以上者	Other juice of any other single citrus fruit, unfermented and not containing added spirit, in a package of 18 kg or more		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%			

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	10 7	其他未發酵及未加酒精之任何單一柑橘類天然果汁，每包重量在１８公斤及以上者	Other juice of any other single citrus fruit, unfermented and not containing added spirit, nature, in a package of 18 kg or more	KGM				T*	F01 MW0	
	20 5	其他未發酵及未加酒精之任何單一柑橘類濃縮果汁，每包重量在１８公斤及以上者	Other juice of any other single citrus fruit, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	KGM				T*	F01	
2009.39.12		其他未發酵及未加酒精之任何單一柑橘類果汁，每包重量在１８公斤以下者	Other juice of any other single citrus fruit, unfermented and not containing added spirit, in a package less than 18 kg		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%			
	10 6	其他未發酵及未加酒精之任何單一柑橘類天然果汁，每包重量在１８公斤以下者	Other juice of any other single citrus fruit, unfermented and not containing added spirit, nature, in a package less than 18 kg	KGM				T*	F01 MW0	
	20 4	其他未發酵及未加酒精之任何單一柑橘類濃縮果汁，每包重量在１８公斤以下者	Other juice of any other single citrus fruit, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	KGM				T*	F01 MP1	
		－鳳梨汁：	-Pineapple juice :							
2009.41		糖度值不超過２０	Of a Brix value not exceeding 20							
2009.41.10	00 6	未發酵及未加酒精之天然鳳梨汁，糖度值不超過２０	Pineapple juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%	T*	F01	
2009.41.21	00 3	未發酵及未加酒精之濃縮鳳梨汁，糖度值不超過２０，每包重量在１８公斤及以上者	Pineapple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package of 18 kg or more	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%	T*	F01	
2009.41.22	00 2	未發酵及未加酒精之濃縮鳳梨汁，糖度值不超過２０，每包重量在１８公斤以下者	Pineapple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package less than 18 kg	KGM	25%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%	T*	F01	
2009.49		其他	Other							
2009.49.10	00 8	其他未發酵及未加酒精之天然鳳梨汁	Other pineapple juice, unfermented and not containing added spirit, nature	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%	T*	F01	

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2009.49.21	00 5	其他未發酵及未加酒精之濃縮鳳梨汁，每包重量在１８公斤及以上者	Other pineapple juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	50%	T*	F01	
2009.49.22	00 4	其他未發酵及未加酒精之濃縮鳳梨汁，每包重量在１８公斤以下者	Other pineapple juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	50%	T*	F01	
2009.50		番茄汁	Tomato juice							
2009.50.10	00 4	未發酵及未加酒精之天然番茄汁	Tomato juice, unfermented and not containing added spirit, nature	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	50%	T*	F01 MW0	
2009.50.20	00 2	未發酵及未加酒精之濃縮番茄汁	Tomato juice, unfermented and not containing added spirit, concentrated	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	50%	T*	F01 MW0	
		－葡萄汁（包括未發酵之葡萄醪）：	-Grape juice (including grape must) :							
2009.61		糖度值不超過３０	Of a Brix value not exceeding 30							
2009.61.10	00 1	未發酵及未加酒精之天然葡萄汁，糖度值不超過３０	Grape juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 30	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01 MW0	
2009.61.21	00 8	未發酵及未加酒精之濃縮葡萄汁，糖度值不超過３０，每包重量在１８公斤及以上者	Grape juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 30, in a package of 18 kg or more	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01	
2009.61.22	00 7	未發酵及未加酒精之濃縮葡萄汁，糖度值不超過３０，每包重量在１８公斤以下者	Grape juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 30, in a package less than 18 kg	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01	
2009.69		其他	Other							
2009.69.10	00 3	其他未發酵及未加酒精之天然葡萄汁	Other grape juice, unfermented and not containing added spirit, nature	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01 MW0	
2009.69.21	00 0	其他未發酵及未加酒精之濃縮葡萄汁，每包重量在１８公斤及以上者	Other grape juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01	
2009.69.22	00 9	其他未發酵及未加酒精之濃縮葡萄汁，每包重量在１８公斤以下者	Other grape juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01	
		－蘋果汁：	- Apple juice:							

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
2009.71			糖度值不超過２０	Of a Brix value not exceeding 20							
2009.71.10	00	9	未發酵及未加酒精之天然蘋果汁，糖度值不超過２０	Apple juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01	
2009.71.21	00	6	未發酵及未加酒精之濃縮蘋果汁，糖度值不超過２０，每包重量在１８公斤及以上者	Apple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package of 18 kg or more	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01	
2009.71.22	00	5	未發酵及未加酒精之濃縮蘋果汁，糖度值不超過２０，每包重量在１８公斤以下者	Apple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package less than 18 kg	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01	
2009.79			其他	Other							
2009.79.10	00	1	其他未發酵及未加酒精之天然蘋果汁	Other apple juice, unfermented and not containing added spirit, nature	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	50%	T*	F01	
2009.79.21	00	8	其他未發酵及未加酒精之濃縮蘋果汁，每包重量在１８公斤及以上者	Other apple juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	50%	T*	F01	
2009.79.22	00	7	其他未發酵及未加酒精之濃縮蘋果汁，每包重量在１８公斤以下者	Other apple juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	50%	T*	F01	
			－其他任何單一之果汁、堅果汁或蔬菜汁：	- Juice of any other single fruit, nut or vegetable :							
2009.81			蔓越莓汁（越橘汁）	Cranberries(Vaccinium macrocarpan, Vaccinium oxycoccos) juice；lingoberries (Vaccinium vitis-idaea) juice							
2009.81.00	00	9	蔓越莓汁（越橘汁）	Cranberry juice; lingonberries juice	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01	
2009.89			其他	Other							
2009.89.10			芒果汁	Mango juice		35%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	40%			
	10	7	未發酵及未加酒精之天然芒果汁	Mango juice, unfermented and not containing added spirit, nature	KGM				T*	F01 MW0	
	20	5	未發酵及未加酒精之濃縮芒果汁	Mango juice, unfermented and not containing added spirit, concentrated	KGM				T*	F01 MW0	
2009.89.20	00	7	椰子汁	Coconut juice	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01	

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2009.89.30	00	5	檳榔果汁	Morinda citrifolia juice	KGM	25%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01	
2009.89.40	00	3	供嬰兒或幼童食用之未發酵及未加酒精之任何單一果汁	Juice of any single fruit or vegetable unfermented and not containing added spirit for use as infants or young children food	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	12.5%	T*	F01	
2009.89.90	00	2	其他未發酵及未加酒精之其他任何單一果汁、堅果汁或蔬菜汁	Other juice of any other single fruit, nut or vegetable, unfermented and not containing added spirit	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	50%	T*	F01 MP1	
2009.90			混合汁	Mixtures of juices							
2009.90.20	00	4	供嬰兒或幼童食用之混合汁	Mixtures of juices for use as infants or young children food	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	12.5%	T*	F01	
2009.90.30	00	2	檳榔果汁之混合汁	Mixture of juices of morinda citrifolia	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01 MW0	
2009.90.90			其他混合汁	Other mixtures of juices		25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	50%			
	10	7	未發酵及未加酒精之天然混合汁	Mixtures of juices, unfermented and not containing added spirit, nature	KGM				T*	F01 MW0	
	20	5	未發酵及未加酒精之濃縮混合汁	Mixtures of juices, unfermented and not containing added spirit, concentrated	KGM				T*	F01 MW0	

第２１章
雜項調製食品

章註：

一、 本章不包括下列各項：

（甲）第0712節之混合蔬菜；

（乙）含有任何咖啡成分之焙製咖啡代用品（第0901節）；

（丙）添加香料之茶（第0902節）；

（丁）第0904至0910節之香料及其他物品；

（戊）除第2103或2104節產品外，含有重量超過20%之臘腸、肉、雜碎、血、昆蟲、魚類、甲殼類、軟體類或其他水產無脊椎動物，及其組合物之調製食品（第16章）；

（己）第2404節之貨品；

（庚）第3003或3004節之醫療用酵母及其他貨品；或

（辛）第3507節之已調製酵素。

二、 本註一（乙）項之咖啡代用品精應列第2101節。

三、 第2104節所稱「均質混合調製食品」指供包括如肉、魚、蔬菜、水果或堅果等兩種或兩種以上調和極均勻之產品，供零售用，並適合作為嬰兒或幼童用食品或醫療食物容器內之淨重不超過250公克者，採用此定義時不必計較為調味，保藏或其他目的而添加任何少量成份。此類調製品亦可含有少量可見之原料碎片。

增註：

一、 適用稅則第21031010號免稅之「烤鰻用醬油」，以經濟部證明屬實者為限。

二、 輸入歸屬第16章、第20章及本章之貨品，其含米量不低30%者，應歸列稅則第21069098號項下。

CHAPTER 21
MISCELLANEOUS EDIBLE PREPARATIONS

Chapter Notes.

1.- This Chapter does not cover :

(a) Mixed vegetables of heading 07.12;

(b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);

(c) Flavoured tea (heading 09.02);

(d) Spices or other products of headings 09.04 to 09.10;

(e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates , or any combination thereof (Chapter 16);

(f) Products of heading 24.04;

(g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or

(h) Prepared enzymes of heading 35.07.

2.- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.

3.- For the purposes of heading 21.04, the expression " homogenised composite food preparations " means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Additional Notes.

1.- Soya sauce for baking eels under division 2103.10.10 with tariff rate free, applies only as certified by the Ministry of Economic Affairs.

2.- Imported goods of chapter 16, chapter 20 and this chapter containing not less than 30 % of rice shall be classified under division 2106.90.98.

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2101		咖啡、茶或馬黛茶之萃取物、精、濃縮物及以咖啡、茶或馬黛茶之萃取物、精、濃縮物，或以咖啡、茶或馬黛茶為主要成分之調製品；焙製菊苣及其他焙製咖啡代用品及菊苣、咖啡代用品之萃取物、精、濃縮物	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof							
		－咖啡之萃取物、精、濃縮物及以咖啡之萃取物、精、濃縮物或咖啡為主要成分之調製品：	-Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:							
2101.11		咖啡之萃取物、精、濃縮物	Extracts, essences and concentrates							
2101.11.00	00	1 咖啡之萃取物、精、濃縮物	Extracts, essences and concentrates	KGM	2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	12.5%		F01	
2101.12		以咖啡之萃取物、精、濃縮物或咖啡為主要成分之調製品	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee							
2101.12.00	00	0 以咖啡之萃取物、精、濃縮物或咖啡為主要成分之調製品	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	KGM	2%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	12.5%		F01	
2101.20		茶或馬黛茶之萃取物、精、濃縮物及以茶、馬黛茶之萃取物、精、濃縮物或以茶、馬黛茶為主要成分之調製品	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate							
2101.20.00	00	0 茶或馬黛茶之萃取物、精、濃縮物及以茶、馬黛茶之萃取物、精、濃縮物或以茶、馬黛茶為主要成分之調製品	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	KGM	27.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	35%		F01	
2101.30		焙製菊苣及其他焙製咖啡代用品及菊苣、咖啡代用品之萃取物、精、濃縮物	Roasted chicory and other roasted coffee substitutes, and extracts , essences and concentrates thereof							
2101.30.00	00	8 焙製菊苣及其他焙製咖啡代用品及菊苣、咖啡代用品之萃取物、精、濃縮物	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	KGM	26%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
2102		酵母（活性或非活性）；其他已死單細胞微生物（但不包括第３００２節之疫苗）；發粉	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders							
2102.10		活性酵母	Active yeasts							

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2102.10.00			活性酵母	Active yeasts		7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
	11	8	白麴、酒母	Peka (white koji), starter	KGM					F02	
	12	7	紅麴	Anka(red koji)	KGM					F01	
	20	7	神麴	Shen Chu	KGM					502	
	90	2	其他活性酵母	Other active yeasts	KGM					F02	
2102.20			非活性酵母；其他已死單細胞微生物	Inactive yeasts; other single-cell micro-organisms, dead							
2102.20.00	00	9	非活性酵母；其他已死單細胞微生物	Inactive yeasts; other single-cell micro-organisms, dead	KGM	5.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		F02	
2102.30			發粉	Prepared baking powders							
2102.30.00	00	7	發粉	Prepared baking powders	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		508	
2103			調味醬汁及其調製品；混合調味料	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard							
2103.10			醬油	Soya sauce							
2103.10.10	00	8	烤鰻用醬油	Soya sauce for baking eels	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free	N	F01 MW0	
2103.10.90	00	1	其他醬油	Other soya sauce	KGM	15%	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	25%		F01 MW0	
2103.20			番茄醬及其他番茄調味醬	Tomato ketchup and other tomato sauces							
2103.20.00	00	8	番茄醬及其他番茄調味醬	Tomato ketchup and other tomato sauces	KGM	12.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01 MW0	
2103.30			芥末粉、細粒及其調製品	Mustard flour and meal and prepared mustard							
2103.30.00	00	6	芥末粉、細粒及其調製品	Mustard flour and meal and prepared mustard	KGM	新臺幣9元/公斤或15%從高徵稅 NT$9/KGM or 15% whichever is higher	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	新臺幣12元/公斤或20%從高徵稅 NT$12/KGM or 20% whichever is higher		F01	
2103.90			其他	Other							
2103.90.10	00	1	蛋黃醬、沙拉醬	Mayonnaise, salad dressing	KGM	6.3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
2103.90.20	00	9	咖哩醬	Curry sauce	KGM	7.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
2103.90.40	00	5	桂花醬	Sweet osmanthus, paste	KGM	11.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	20%		F01	
2103.90.90			其他第２１０３節所屬之貨品	Other articles of heading 21.03		12%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	25%			

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10	2	一般料理酒，以穀類或其他含澱粉之植物性原料，經糖化後加入酒精製得產品為基酒，或直接以釀造酒、蒸餾酒、酒精為基酒，加入０．５％以上之鹽，添加或不添加其他調味料，調製而成供烹調用之酒	General cooking wine,alcoholic beverages utilizing liquor made from cereals or other starch-containing plants added with ethyl alcohol after saccharification as a base, or utilizing brewed alcoholic beverages, distilled spirits or ethyl alcohol directly as a base; with a salt content of more than 0.5% of the total volume, and with or without other flavors.	LTR KGM				B	463 MW0 W01	
20	0	料理米酒，以米類為原料，經糖化、發酵、蒸餾、調和或不調和食用酒精而製成之酒，其成品酒之酒精成分以容量計算不得超過２０％，且包裝標示專供烹調用酒之字樣者。	Cooking rice wine (Mijui):alcoholic products made from rice as raw material by saccharification, fermentation, distillation, and either blended or not blended with ethyl alcohol providing the alcohol content in no excess of 20% of the total volume. The labeling of 'exclusively used for cooking' on the package is required.	LTR KGM				B	463 MW0 W01	
30	8	味醂，以米類、米麴及酒精為原料，經混合、糖化、熟成製得，其酒精成分以容量計算不超過１５％，添加或不添加鹽或其他調味料，其專供烹調或調味用途且不適宜當作飲料飲用。	Mirin:the products made from rice, rice koji and ethyl alcohol as raw materials by blending, saccharification, and maturation, with the alcohol content in no excess of 15% of the total volume, and added with or without salt or other flavors. The products exclusively used for cooking or flavoring, and unsuitable for consumption as beverages.	LTR KGM					F01 MW0	
90	5	其他第２１０３節所屬之貨品	Other articles of heading 2103	KGM					F01	
2104		湯類及其調製品；均質混合調製品	Soups and broths and preparations therefor; homogenised composite food preparations							
2104.10		湯類及其調製品	Soups and broths and preparations therefor							
2104.10.11	00	6 液態湯類及其調製品，肉類	Meat soups and broths and preparations therefor, liquid	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		B01 F01	
2104.10.19	00	8 其他液態湯及其調製品	Other soups and broths and preparations therefor, liquid	KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	
2104.10.21	00	4 固態或粉狀之湯類及其調製品，肉類	Meat soups and broths and preparations therefor, solid or powder	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	35%		F01	

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2104.10.29	00	6	其他固態或粉狀之湯類及其調製品	Other soups and broths and preparations therefor, solid or powder	KGM	15%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
2104.20			均質混合調製食品	Homogenised composite food preparations							
2104.20.10			嬰兒、幼童或病人用均質混合調製食品	Homogenised composite food preparations, used as infants or young children food or for dietetic purposes		5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	12.5%			
	10	3	嬰兒、幼童用均質混合調製食品	Homogenised composite food preparations, used as infants or young children food purposes	KGM					F01	
	20	1	病人用均質混合調製食品	Homogenised composite food preparations, used as dietetic purposes	KGM					501 F01	
2104.20.90	00	8	其他均質混合調製食品	Other homogenised composite food preparations	KGM	17%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	35%		F01	
2105			冰淇淋及其他可食用冰，不論是否含可可者	Ice cream and other edible ice, whether or not containing cocoa							
2105.00			冰淇淋及其他可食用冰，不論是否含可可者	Ice cream and other edible ice, whether or not containing cocoa							
2105.00.10	00	8	冰淇淋，不論是否含可可者	Ice cream, whether or not containing cocoa	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	25%		F01	
2105.00.90	00	1	其他可食用冰，不論是否含可可者	Other edible ice, whether or not containing cocoa	KGM	16.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,BZ)	30%		F01	
2106			未列名食物調製品	Food preparations not elsewhere specified or included							
2106.10			濃縮蛋白質及組織化蛋白質	Protein concentrates and textured protein substances							
2106.10.10	00	5	濃縮蛋白質及組織化蛋白質，蛋白質含量未達５０％者	Protein concentrates and textured protein substances (containing less than 50% of protein)	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	42.5%		F01	
2106.10.20	00	3	濃縮蛋白質及組織化蛋白質，蛋白質含量５０％及以上者	Protein concentrates and textured protein substances (containing 50% or more of protein)	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		F01	
2106.90			其他	Other							
2106.90.10	00	8	糖漿（著色或加香料）	Syrups, coloured or flavoured	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
2106.90.20			專供病患用之合成甜食及特殊營養食品	Synthetic sweetening agent and special dietary foods solely for patients		10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
	10	4	專供病患用之合成甜食	Synthetic sweetening agent solely for patients	KGM					F01	

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	20	2	專供病患用之特殊營養食品	Special dietary foods solely for patients	KGM					501 F01	
2106.90.30	00	4	高蛋白質調配營養食品（蛋白質含量在５０％及以上者）	A nourishing food prepared with high protein (containing 50% or more of protein)	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		501 F01	
2106.90.40	00	2	嬰兒或幼童食品	Infants or young children food	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	12.5%		F01	
2106.90.51	00	8	供食品製造用，不攙酒精之化合配製品	Non-alcoholic compound preparations for making foodstuff	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	25%		F01	
2106.90.52	00	7	供飲料製造用，含酒精強度（以容積計）在０．５％及以下之化合配製品（以芳香物質為基料者除外）	Compound preparations for making beverages, with an alcoholic strength by volume of 0.5% vol or lower (other than those based on ordoriferous substances)	KGM	1%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		F01	
2106.90.53	00	6	供食品製造用，芳香物質混合物之調製品	Preparations of mixtures of odoriferous substances, for making foodstuff	KGM	1%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		508	
2106.90.54	00	5	用以調製飲料之酒精製品，含酒精強度（以容積計）超過０．５％者（以芳香物質為基料者除外）	Compound alcoholic preparations of a kind used for the manufacture of beverages, with an alcoholic strength by vloume exceeding 0.5% vol (other than those based on ordoriferous substances)	LTR KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%			
2106.90.55	00	4	檳榔茶	Morinda citrifolia tea	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01 MW0	
2106.90.56	00	3	檳榔膠囊	Morinda citrifolia in capsule form	KGM	30%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		511 F01	
2106.90.60	00	7	製冰淇淋用之混合料及基料，但以可可或牛奶為基料者除外	Mixes and bases for making ice cream , without a basis of milk or cocoa	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	27.5%		F01	
2106.90.70	00	5	不屬稅則第２００９節，供飲料製造用之濃縮果汁精	Concentrated fruit juice for drinking maker use, not including falling within heading 20.09	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	45%	T*	F01 MP1	
2106.90.80	00	3	花粉	Bee pollen	KGM	35%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		B01 F01 MW0	
2106.90.91			咖啡乳劑；大豆蛋白質食物調製品	Coffee creamer; preparations of soybeans and protein thereof		10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%			
	10	8	咖啡乳劑	Coffee creamer	KGM					F01	
	20	6	大豆蛋白質食物調製品	Preparations of soybeans protein	KGM					F01	
2106.90.93	00	8	椰漿粉	Coconut milk powder	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	
2106.90.95	00	6	蛋白質水解物	Protein hydrolysates	KGM	25%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%		F01	

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
2106.90.96	00	5	以合成甜味劑替代糖之糖食、口香糖及類似品	Confectionery, gums and the like containing synthetic sweetening agents instead of sugar	KGM	30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		F01 MW0	
2106.90.98	00	3	其他食物調製品，含米量不低於３０%者	Other food preparation containing not less than 30% of rice	KGM	新臺幣49元/公斤 NT$49/KGM	新臺幣16.3元/公斤 NT$16.3/KGM (SG) 新臺幣49元/公斤 NT$49/KGM (PA,GT,NI,SV,HN) 免稅Free (NZ)	新臺幣49元/公斤 NT$49/KGM	G T*	F01 MW0	
2106.90.99			其他未列名食物調製品	Other food preparations, n.e.s.		30%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY)	50%			
	20	8	錠劑、膠囊狀食物製品	Food preparations, in capsule or tablet form	KGM					511 F01	
	90	3	其他未列名食物調製品	Other food preparations, n. e. s.	KGM				T*	F01 MP1	

第２２章
飲料、酒類及醋

章註：

一、 本章不包括下列各項：

（甲）本章產品（第2209節除外）調製供作烹飪用途因而不適宜當作飲料飲用者（通常列入第2103節）；

（乙）海水（第2501節）；

（丙）蒸餾水、導電水及類似純度之水（第2853節）；

（丁）按重量計算濃度超過10%之醋酸（第2915節）；

（戊）第3003或3004節之藥品；或

（己）香水或盥洗用品（第33章）。

二、 本章及第20、21章所謂「以容積計之酒精強度」係決定於攝氏20度時。

三、 第2202節所稱「未含酒精飲料」，係指飲料含酒精強度（以容積計）不超過0.5%vol，至於含酒精飲料則應歸列第2203至2206或2208節。

目註：

一、 第220410目所稱「汽泡酒」係指酒在密封容器中保藏溫度在攝氏20度時，其超壓力不低於3巴。

增註：

一、 適用稅則第22071010及22072010號徵稅貨品，以經濟部證明係由符合工廠管理規定之製造業輸入且用途屬實者為限。

CHAPTER 22
BEVERAGES, SPIRITS AND VINEGAR

Chapter Notes.

1.- This Chapter does not cover :

(a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

(b) Sea water (heading 25.01);

(c) Distilled or conductivity water or water of similar purity (heading 28.53);

(d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);

(e) Medicaments of heading 30.03 or 30.04; or

(f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20 ℃.

3.- For the purposes of heading 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Notes.

1.- For the purposes of subheading 2204.10, the expression “sparkling wine” means wine which, when kept at a temperature of 20 ℃ in closed containers, has an excess pressure of not less than 3 bars.

Additional Notes.

1.- Divisions 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.

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2201		水，包括天然水或人造礦泉水及汽水（碳酸水），未含糖或其他甜味料及香料者;雪及冰	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow							
2201.10		礦泉水及汽水（碳酸水）	Mineral waters and aerated waters							
2201.10.10	00 9	礦泉水，未含糖或其他甜味料及香料者	Mineral waters, not containing added sugar or other sweetening matter nor flavoured	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	10%		F01	
2201.10.20	00 7	汽水（碳酸水），未含糖或其他甜味料及香料者	Aerated waters, not containing added sugar or other sweetening matter nor flavoured	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	10%	T*	F01	
2201.90		其他	Other							
2201.90.10	00 2	雪及冰	Snow and ice	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		F01	
2201.90.90		其他水，未含糖或其他甜味料及香料者	Other waters, not containing added sugar or other sweetening matter nor flavoured		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	免稅Free			
	10 3	未經澄清或淨化處理之天然水，以管線直接輸送者	Ordinary natural water, not clarified or purified, transported by pipelines	KGM					259	
	90 6	其他水，未含糖或其他甜味料及香料者	Other waters, not containing added sugar or other sweetening matter nor flavoured	KGM					F01	
2202		水，包括礦泉水及汽水（碳酸水），含糖或其他甜味料或香料及其他未含酒精飲料，但不包括第２００９節之果汁、堅果汁或蔬菜汁	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09							
2202.10		水，包括礦泉水及汽水（碳酸水），含糖或其他甜味料或香料及其他未含酒精飲料者	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured							
2202.10.00		水，包括礦泉水及汽水（碳酸水），含糖或其他甜味料或香料者	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	12.5%			
	10 8	汽水（碳酸水），含糖或其他甜味料或香料者	Aerated waters, containing added sugar or other sweetening matter or flavoured	KGM				T	F01	

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	20 6	礦泉水，含糖或其他甜味料或香料者	Mineral waters, containing added sugar or other sweetening matter or flavoured	KGM				T	F01	
	90 1	其他水，含糖或其他甜味料或香料者	Other waters, containing added sugar or other sweetening matter nor flavoured	KGM				T	F01	
		－其他：	- Other :							
2202.91		不含酒精之啤酒	Non-alcoholic beer							
2202.91.00	00 2	不含酒精之啤酒	Non-alcoholic beer	KGM	10%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	12.5%	T	F01	
2202.99		其他	Other							
2202.99.11	00 1	未發酵稀釋天然蜜柑橘汁	Orange juice drink, unfermented	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T	F01 MW0	
2202.99.12	00 0	未發酵稀釋天然葡萄柚汁	Grapefruit juice drink, unfermented	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T	F01 MW0	
2202.99.13	00 9	未發酵稀釋天然鳳梨汁	Pineapple juice drink, unfermented	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T	F01 MW0	
2202.99.14	00 8	未發酵稀釋天然番茄汁	Tomato juice drink, unfermented	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T	F01 MW0	
2202.99.15	00 7	未發酵稀釋天然葡萄汁	Grape juice drink, unfermented	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T	F01 MW0	
2202.99.16	00 6	未發酵稀釋天然蘋果汁	Apple juice drink, unfermented	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T	F01	
2202.99.17	00 5	未發酵稀釋天然橄欖果汁	Morinda citrifolia juice drink, unfermented	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T	F01 MW0	
2202.99.19	00 3	其他未發酵稀釋天然果汁	Other fruit juice drink, unfermented,	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	50%	T	F01 MW0	
2202.99.21	00 9	未發酵柑橘汁飲料	Orange juice drink, unfermented, soft	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01 MW0	
2202.99.22	00 8	未發酵葡萄柚汁飲料	Grapefruit juice drink, unfermented, soft	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01 MW0	
2202.99.23	00 7	未發酵鳳梨汁飲料	Pineapple juice drink, unfermented, soft	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01	
2202.99.24	00 6	未發酵番茄汁飲料	Tomato juice drink, unfermented, soft	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01 MW0	
2202.99.25	00 5	未發酵葡萄汁飲料	Grape juice drink, unfermented, soft	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01 MW0	
2202.99.26	00 4	未發酵蘋果汁飲料	Apple juice drink, unfermented, soft	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01	
2202.99.27	00 3	未發酵橄欖果汁飲料	Morinda citrifolia drink, unfermented, soft	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	T*	F01	

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2202.99.29	00	1	其他未發酵果汁飲料	Other fruit juice drink, unfermented, soft	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%	T*	F01 MP1	
2202.99.30	00	8	未發酵稀釋蔬菜汁及飲料	Vegetable juice and soft drink, unfermented	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%	T	F01 MP1	
2202.99.90			其他飲料，含糖或其他甜味料或香料及其他未含酒精飲料	Other waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages		10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,PY,BZ)	12.5%			
	10	3	麥芽飲料，不含酒精	Malt beverage, non-alcoholic	KGM				T*	F01	
	20	1	未發酵綜合蔬果汁及飲料	Fruit and vegetable juice drink,unfermented,mixed	KGM				T*	F01 MW0	
	30	9	含人參之飲料，不含酒精	Drinks, containing ginseng preparations, non-alcoholic	KGM				T*	F01	
	91	5	其他未含酒精飲料水，含糖或其他甜味料或香料者（含乳製品，其乳脂肪及非脂肪乳固形物之總含量低於６% 者）	Other non-alcoholic beverages water, containing added sugar or other sweetening matter or flavouring substances (containing dairy products, such as milk fat & non-fat milk solid less than 6%, by weight)	KGM				T*	F01	
	99	7	其他未含酒精飲料水，含糖或其他甜味料或香料者（不含乳製品）	Other non-alcoholic beverages water, containing added sugar or other sweetening matter or flavoured (not containing dairy products)	KGM				T*	F01	
2203			啤酒，麥芽釀造	Beer made from malt							
2203.00			啤酒，麥芽釀造	Beer made from malt							
2203.00.00	00	1	啤酒，麥芽釀造	Beer made from malt	LTR KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%	B	463 W01	
2204			鮮葡萄酒（包括加強酒）；葡萄醪，第２００９節所指之葡萄汁除外	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09							
2204.10			汽泡酒	Sparkling wine							
2204.10.10	00	6	香檳	Champagne	LTR KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%	B	463 W01	
2204.10.90	00	9	其他汽泡酒	Other sparkling wine	LTR KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%	B	463 W01	
			－其他酒；加酒精防止發酵或中斷發酵之葡萄醪：	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:							
2204.21			裝在２公升或以下之容器內者	In containers holding 2 liter or less							

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2204.21.00	00	5	其他鮮葡萄酒，裝在２公升或以下之容器內者	Other wine of fresh grapes, in containers holding 2 liter or less	LTR KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%	B	463 MW0 W01	
2204.22			裝在超過２公升但不超過１０公升之容器內者	In containers holding more than 2 liter but not more than 10 liter							
2204.22.00	00	4	其他鮮葡萄酒，裝在超過２公升但不超過１０公升之容器內者	Other wine of fresh grapes, In containers holding more than 2 liter but not more than 10 liter	LTR KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%	B	463 MW0 W01	
2204.29			其他	Other							
2204.29.00	00	7	其他鮮葡萄酒，裝在超過１０公升之容器內者	Other wine of fresh grapes, in containers over 10 liter	LTR KGM	10%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%	B	463 MW0 W01	
2204.30			其他葡萄醪	Other grape must							
2204.30.00	00	4	其他葡萄醪	Other grape must	LTR KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%	B	463 MW0 W01	
2205			威米酒（苦艾酒）及加香料之其他鮮葡萄酒	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances							
2205.10			裝在２公升或以下之容器內者	In containers holding 2 liter or less							
2205.10.00			威米酒（苦艾酒）及加香料之其他鮮葡萄酒，裝在２公升或以下之容器內者	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 liter or less		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			
	10	5	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，酒精強度（以容積計）在２０%及以下，裝在２公升或以下之容器內	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of an alcoholic strength by volume of 20% vol or less, in containers holding 2 liter or less	LTR KGM				B	463 MW0 W01	
	20	3	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，酒精強度（以容積計）超過２０%，裝在２公升或以下之容器內	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of an alcohol strength by volumn of exceeding 20% vol, in containers holding 2 liter or less	LTR KGM				B	463 MW0 W01	
2205.90			其他	Other							
2205.90.00			威米酒（苦艾酒）及加香料之其他鮮葡萄酒，裝在超過２公升之容器內者	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers over 2 liter		20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			

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	10	8	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，酒精強度（以容積計）在２０%及以下，裝在超過２公升之容器內者	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of an alcoholic strength by volume of 20% vol or less, in containers holding over 2 liter	LTR KGM				B	463 MW0 W01	
	20	6	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，酒精強度（以容積計）超過２０%，裝在超過２公升之容器內者	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of an alcoholic strength by volume of exceeding 20% vol, in containers holding over 2 liter	LTR KGM				B	463 MW0 W01	
2206			其他釀造飲料（例如蘋果酒、梨酒、蜂蜜酒、清酒）；未列名釀造飲料混合品或釀造飲料與未含酒精飲料之混合品	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included							
2206.00			其他釀造飲料（例如蘋果酒、梨酒、蜂蜜酒、清酒）；未列名釀造飲料混合品或釀造飲料與未含酒精飲料之混合品	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included							
2206.00.10	00	6	穀類酒	Fermented cereal beverages	LTR KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%	B	463 MW0 W01	
2206.00.20	00	4	果類酒	Fermented fruit beverages	LTR KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%	B	463 MW0 W01	
2206.00.30	00	2	蜂蜜酒	Mead	LTR KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%	B	463 MW0 W01	
2206.00.90	00	9	其他釀造飲料；未列名釀造飲料混合品或釀造飲料與未含酒精成分之飲料混合品	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	LTR KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG,BZ)	50%	B	463 MW0 W01	
2207			未變性之乙醇（酒精），酒精強度（以容積計）在８０%或以上者；已變性之乙醇（酒精）及其他酒精，任何酒精強度者	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength							
2207.10			未變性之乙醇（酒精），酒精強度（以容積計）在８０%或以上者	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher							

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2207.10.10		供化學反應合成製造化學產品之工業用未變性之乙醇（酒精），酒精強度（以容積計）在８０%或以上者	Industrial ethyl alcohol, undenatured, of an alcoholic strength by volume of 80% or higher, used for manufacture of chemical products through chemical synthetic reaction		3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	30%			
	10 1	供化學反應合成製造化學產品之工業用未變性之乙醇（酒精），酒精強度（以容積計）為８０%	Industrial ethyl alcohol, undenatured, of an alcoholic strength by volume of 80% vol, used for manufacture of chemical products through chemical synthetic reaction	LTR KGM				N	251	
	20 9	供化學反應合成製造化學產品之工業用未變性之乙醇（酒精），酒精強度（以容積計）超過８０%	Industrial ethyl alcohol, undenatured, of an alcoholic strength by volume of exceeding 80% vol, used for manufacture of chemical products through chemical synthetic reaction	LTR KGM				N	251	
2207.10.90		其他未變性之乙醇（酒精），酒精強度（以容積計）在８０%或以上者	Other undenatured ethyl alcohol, of an alcoholic strength by volume of 80% or higher		20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	30%			
	10 4	其他未變性之乙醇（酒精），酒精強度（以容積計）為８０%者	Other undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol	LTR KGM				B*	463 W01	
	21 1	其他未變性之乙醇（酒精），酒精強度（以容積計）超過８０%未超過９０%者	Other undenatured ethyl alcohol of an alcoholic strength by volume exceeding 80% not exceeding 90% vol	LTR KGM				B*	463 W01	
	22 0	其他未變性之乙醇（酒精），酒精強度（以容積計）超過９０%者	Other undenatured ethyl alcohol of an alcoholic strength by volume exceeding 90% vol	LTR KGM				B*	467 W01	
2207.20		已變性之乙醇（酒精）及其他酒精，任何酒精強度者	Ethyl alcohol and other spirits, denatured, of any strength							
2207.20.10	00 1	供化學反應合成製造化學產品之工業用已變性之乙醇（酒精），任何酒精強度者	Industrial ethyl alcohol, denatured, of any strength, used for manufacture of chemical products through chemical synthetic reaction	KGM	3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%	N		
2207.20.90	00 4	其他已變性之乙醇（酒精）及酒精，任何酒精強度者	Other ethyl alcohol and spirits, denatured, of any strength	KGM	20%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	40%			
2208		未變性之乙醇，其酒精強度以容積計低於８０%者；烈酒、利口酒及其他含酒精成分之飲料	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages							

中華民國輸出入貨品分類號列 C C C Code		檢查號碼 CD	貨　　名	Description of Goods	單位 Unit	國定稅率 Tariff Rate			稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations	
稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
2208.20			蒸餾葡萄酒或葡萄渣而得之酒	Spirits obtained by distilling grape wine or grape marc							
2208.20.10	00	0	葡萄白蘭地	Grape brandy	LTR KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	B	463 MW0 W01	
2208.20.90	00	3	蒸餾葡萄酒或葡萄渣而得之其他酒	Other spirits obtained by distilling grape wine or grape marc	LTR KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	B	463 MW0 W01	
2208.30			威士忌酒	Whiskies							
2208.30.00	00	0	威士忌酒	Whiskies	LTR KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	B	462 463 W01	
2208.40			蘭姆酒及蒸餾發酵甘蔗製品而得之其他酒	Rum and other spirits obtained by distilling fermented sugar-cane products							
2208.40.00	00	8	蘭姆酒及蒸餾發酵甘蔗製品而得之其他酒	Rum and other spirits obtained by distilling fermented sugar-cane products	LTR KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	50%	B	463 W01	
2208.50			琴酒及荷蘭杜松子酒	Gin and Geneva							
2208.50.00	00	5	琴酒及荷蘭杜松子酒	Gin and Geneva	LTR KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	B	463 W01	
2208.60			伏特加酒	Vodka							
2208.60.00	00	3	伏特加酒	Vodka	LTR KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	B	463 W01	
2208.70			利口酒及甘露酒	Liqueurs and cordials							
2208.70.00	00	1	利口酒及甘露酒	Liqueurs and cordials	LTR KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	B	463 MW0 W01	
2208.90			其他	Other							
2208.90.10	00	5	未變性之乙醇，其酒精強度以容積計低於８０％者	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol	LTR KGM	40%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	B*	463 W01	523
2208.90.20	00	3	水果白蘭地	Fruit brandy	LTR KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	B	463 MW0 W01	
2208.90.40	00	9	龍舌蘭酒（Ｔｅｑｕｉｌａ，Ｍｅｚｃａｌ）	Tequila, Mezcal	LTR KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	B	463 MW0 W01	
2208.90.50	00	6	茴香烈酒（Ｏｕｚｏ）	Ouzo	LTR KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	B	463 MW0 W01	
2208.90.60	00	4	寇恩酒（Ｋｏｒｎ）	Korn	LTR KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	B	463 MW0 W01	
2208.90.70	00	2	酒精強度以容積計不超過１０％之再製酒	Re-processed alcoholic beverages, of an alcoholic strength by volume of 10% vol or less	LTR KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	B	463 W01	
2208.90.80	00	0	檽樹酒	Morinda citrifolia alcoholic beverages	LTR KGM	40%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	50%	B	463 W01	

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2208.90.90		其他烈酒及其他含有酒精成分之飲料	Other spirits, liqueurs and other spirituous beverages		40%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%			
11	5	米酒，以米類為原料，採用酒麴或酵素，經液化、糖化、發酵及蒸餾而製成之蒸餾酒	Rice wine, distilled spirits made from rice as raw materials, using yeast or enzyme, by liquefaction, saccharification, fermentation, and distillation	LTR KGM				B	463 MW0 W01	
12	4	以米類為原料，採用酒麴或酵素，經液化、糖化、發酵、蒸餾及調和酒精而製成之酒	Alcoholic products made from rice as raw materials, using yeast or enzyme, by liquefaction, saccharification, fermentation, distillation, and blended with ethyl alcohol	LTR KGM				B	463 MW0 W01	
19	7	其他穀類酒	Other distilled cereal beverages	LTR KGM				B	463 MW0 W01	
20	4	其他果類酒	Other distilled fruit beverages	LTR KGM				B	463 MW0 W01	
35	7	其他再製酒，酒精強度（以容積計）在２０%及以下，但在１０%以上者	Other re-processed alcoholic beverages, of an alcoholic strength by volume of 20% vol or less, but more than 10% vol	LTR KGM				B	463 W01	
36	6	其他再製酒，酒精強度（以容積計）超過２０%者	Other re-processed alcoholic beverages, of an alcoholic strength by volume of exceeding 20% vol	LTR KGM				B	463 W01	
90	9	其他烈酒及其他含有酒精成分之飲料	Other spirits and other spirituous beverages	LTR KGM				B	463 W01	
2209		醋及以醋酸製成之醋代用品	Vinegar and substitutes for vinegar obtained from acetic acid							
2209.00		醋及以醋酸製成之醋代用品	Vinegar and substitutes for vinegar obtained from acetic acid							
2209.00.00	00	5	醋及以醋酸製成之醋代用品	Vinegar and substitutes for vinegar obtained from acetic acid	KGM	20%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	30%	T*	F01	

第２３章

食品工業產製過程之殘渣及廢品；調製動物飼料

章註：

一、 第2309節包括未列入其他號列，且經加工之動植物原料已失去原有特性，做為動物飼料用之產品，植物廢料殘渣及加工副產品除外。

目註：

一、 第230641目所稱「低芥子酸之油菜子」係指在第12章目註一界定之種子。

增註：

一、 輸入歸屬本章提煉黃豆油所產生之黃豆粉及細粒，依稅則第12081000號所定稅率課稅。

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Chapter Notes.

1.- Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Notes.

1.- For the purposes of subheading 2306.41, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading Note 1 to Chapter 12.

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 1208.10.00.

中華民國輸出入貨品分類號列 C C C Code 稅則號別 Tariff No.		檢查號碼 CD	貨名	Description of Goods	單位 Unit	國定稅率 Tariff Rate 第一欄 Column I	第二欄 Column II	第三欄 Column III	稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations 輸入 Imp.	輸出 Exp.
2301			不適於人類食用之肉、雜碎、魚、甲殼類、軟體動物或其他水產無脊椎動物粉、粗粉及團粒；油渣	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves							
2301.10			肉或雜碎之粉、粗粉及團粒；油渣	Flours, meals and pellets, of meat or meat offal; greaves							
2301.10.00			肉或雜碎之粉、粗粉及團粒；油渣	Flours, meals and pellets, of meat or meat offal; greaves		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	8	肉或雜碎之粉、粗粉及團粒	Flours, meals and pellets, of meat or meat offal	TNE					404 B01	
	20	6	油渣	Greaves	TNE						
2301.20			魚、甲殼類、軟體動物或其他水產無脊椎動物之粉、粗粉及團粒	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates							
2301.20.10	00	6	魚渣粉	Fish meal	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		404 A01	
2301.20.90	00	9	其他魚、甲殼類、軟體動物或其他水產無脊椎動物之粉、粗粉及團粒	Other flours, meals, and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		A01	
2302			穀類或豆類植物經輾製與篩分後所剩餘之糠、麩皮及殘渣，不論是否呈團粒狀	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants							
2302.10			玉蜀黍（玉米）	Of maize (corn)							
2302.10.00	00	9	玉蜀黍之糠、麩皮及殘渣	Bran, sharps and residues of maize (corn)	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		F02 MP1	
2302.30			小麥	Of wheat							
2302.30.00	00	5	小麥之糠、麩皮及殘渣	Bran, sharps and residues of wheat	TNE	0.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	1.25%		404 F02 MW0	
2302.40			其他穀類	Of other cereals							
2302.40.10	00	1	稻米之糠、麩皮及殘渣	Bran, sharps and residues of rice	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		404 F01	
2302.40.90	00	4	其他穀類之糠、麩皮及殘渣	Bran, sharps and residues of other cereals	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		F02	
2302.50			豆莢植物	Of leguminous plants							
2302.50.10	00	8	豆莢植物之糠、麩皮	Bran, sharps of leguminous plants	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		F02	
2302.50.20	00	6	豆莢植物之殘渣	Residues of leguminous plants	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		F02	

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
2303			澱粉製品之殘渣及類似殘渣、甜菜渣、甘蔗渣及製糖之其他殘渣、釀造或蒸餾之糟粕，不論是否呈團粒狀	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets							
2303.10			澱粉製品之殘渣及類似殘渣	Residues of starch manufacture and similar residues							
2303.10.00	00	8	澱粉製品之殘渣及類似殘渣	Residues of starch manufacture and similar residues	TNE	2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		F02	
2303.20			甜菜渣、甘蔗渣及製糖之其他殘渣	Beet-pulp, bagasse and other waste of sugar manufacture							
2303.20.10	00	4	甘蔗渣	Bagasse	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		F02	
2303.20.20	00	2	甜菜渣	Beet-pulp	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		F02	
2303.20.30	00	0	製糖之其他殘渣	Other waste of sugar manufacture	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2303.30			釀造或蒸餾之糟粕	Brewing or distilling dregs and waste							
2303.30.00	00	4	釀造或蒸餾之糟粕	Brewing or distilling dregs and waste	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		F02	
2304			提煉黃豆油所產之油渣餅及其他固體殘渣，無論是否磨碎或呈團粒狀	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil							
2304.00			提煉黃豆油所產之油渣餅及其他固體殘渣，無論是否磨碎或呈團粒狀	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil							
2304.00.10			豆渣餅（大豆餅）	Soybean cake		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	5	飼料用豆渣餅（大豆餅）	Soybean cake, for feed use	KGM				N	A01	
	90	8	其他豆渣餅（大豆餅）	Other soybean cake	KGM				N	F01	
2304.00.90			提煉黃豆油所產之其他固體殘渣，無論是否磨碎或呈團粒狀	Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	8	飼料用提煉黃豆油所產之其他固體殘渣，無論是否磨碎或呈團粒狀	Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil, for feed use	KGM				N	404 A01 MW0	

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
	90	1	其他提煉黃豆油所產之其他固體殘渣，無論是否磨碎或呈團粒狀	Other,other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	KGM				N	F01 MW0	
2305			提煉花生油所產之油渣餅及其他固體殘渣物，無論是否磨碎或呈團粒狀	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil							
2305.00			提煉花生油所產之油渣餅及其他固體殘渣物，無論是否磨碎或呈團粒狀	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil							
2305.00.10	00	6	花生餅，不論是否帶殼	Ground-nut cake, with or without shells	KGM	免稅Free	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	5%			
2305.00.90	00	9	提煉花生油所產之其他固體殘渣物，無論是否磨碎或呈團粒狀	Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	KGM	免稅Free	免稅Free (LDCs,PA,GT,NI,SV,HN,NZ,SG)	5%		404	
2306			提煉植物或微生物油脂所產之油渣餅及其他固體殘渣物，無論是否磨碎或呈團粒狀（第２３０４或２３０５節者除外）	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05							
2306.10			棉子	Of cotton seeds							
2306.10.00	00	5	棉子油渣餅及固體殘渣物	Oil-cake and solid residues of cotton seeds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		825 A02	
2306.20			亞麻仁	Of linseed							
2306.20.00	00	3	亞麻仁（亞麻子）油渣餅及固體殘渣物	Oil-cake and solid residues of linseed	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		F02	
2306.30			向日葵種子	Of sunflower seeds							
2306.30.00	00	1	向日葵子油渣餅及固體殘渣物	Oil-cake and solid residues of sunflower seeds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
			－油菜子：	- Of rape or colza seeds:							
2306.41			低芥子酸之油菜子	Of low erucic acid rape or colza seeds							
2306.41.00	00	8	低芥子酸之油菜子油渣餅及固體殘渣物	Oil-cake and solid residues of low euricic acid rape or colza seeds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		404	
2306.49			其他	Other							
2306.49.00	00	0	其他油菜子油渣餅及固體殘渣物	Other oil-cake and solid residues of rape or colza seeds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		404	
2306.50			椰子及乾椰子肉	Of coconut or copra							

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2306.50.00	00	6	椰子及乾椰子肉油渣餅及固體殘渣物	Oil-cake and solid residues of coconut or copra	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2306.60			棕櫚類核果及子仁	Of palm nuts or kernels							
2306.60.00	00	4	棕櫚類核果及子仁油渣餅及固體殘渣物	Oil-cake and solid residues of palm nuts or kernels	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2306.90			其他	Other							
2306.90.10	00	6	茶籽餅	Tea seed cake	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2306.90.90			其他提煉植物或微生物油脂所產之油渣餅及固體殘渣物	Other oil-cake and other solid residues, resulting from the extraction of vegetable or microbial fats or oils		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	7	玉蜀黍（玉米）胚芽油渣餅及固體殘渣物	Oil-cake and solid residues of maize (corn) germ	KGM					MP1	
	90	0	其他提煉植物或微生物油脂所產之油渣餅及固體殘渣物	Other oil-cake and other solid residues, resulting from the extraction of vegetable or microbial fats or oils	KGM						
2307			酒糟、酒石	Wine lees; argol							
2307.00			酒糟、酒石	Wine lees; argol							
2307.00.10	00	4	酒糟	Wine lees	KGM	3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2307.00.20	00	2	酒石	Argol	KGM	14%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	25%			
2308			作為動物飼料用之未列名植物材料與廢料、殘渣及副產品，無論是否呈團粒狀	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included							
2308.00			作為動物飼料用之其他未列名植物材料與廢料、殘渣及副產品，無論是否呈團粒狀	Vegetable materials and vegetable waste , vegetable residues and byproducts , whether or not in the form of pellets , of a kind used in animal feeding , not elsewhere specified or included							
2308.00.00	00	5	作為動物飼料用之其他未列名植物材料與廢料、殘渣及副產品，無論是否呈團粒狀	Vegetable materials and vegetable waste, vegetable residues and byproducts, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01 F02	
2309			調製動物飼料	Preparations of a kind used in animal feeding							
2309.10			供零售用之貓狗食品	Dog or cat food, put up for retail sale							

中華民國輸出入貨品分類號列 C C C Code 稅則號別 Tariff No.		檢查號碼 CD	貨名	Description of Goods	單位 Unit	國定稅率 Tariff Rate 第一欄 Column I	第二欄 Column II	第三欄 Column III	稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations 輸入 Imp.	輸出 Exp.
2309.10.00	00	2	供零售用之貓狗食品	Dog or cat food, put up for retail sale	KGM	2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY)	5%		B01 MP1	
2309.90			其他	Other							
2309.90.10	00	3	魚溶漿	Fish soluble	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	免稅Free		404 A01	
2309.90.21	00	0	飼料用乳粉（魚粉含量在５% 及以上，菜籽粕含量在８% 及以上，苜蓿草粉含量在３% 及以上），含脂重量不超過１・５% 者	Milk powder for feeding animals (containing 5% or more of fish meal, containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal), of a fat content by weight not exceeding 1.5%	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		404 A01	
2309.90.22	00	9	飼料用乳粉（魚粉含量在５% 及以上，菜籽粕含量在８% 及以上，苜蓿草粉含量在３% 及以上），含脂重量超過１・５% ，未加糖或未含甜味料者	Milk powder for feeding animals (containing 5% or more of fish meal, containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal), of a fat content, by weight, exceeding 1.5%, not containing added sugar or other sweetening matter	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		404 A01	
2309.90.23	00	8	飼料用乳粉（魚粉含量在５% 及以上，菜籽粕含量在８% 及以上，苜蓿草粉含量在３% 及以上），含脂重量超過１・５% ，加糖或含其他甜味料者	Milk powder for feeding animals (containing 5% or more of fish meal, containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal), of a fat content, by weight, exceeding 1.5%, containing added sugar or other sweetening matter	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		404 A01	
2309.90.30	00	9	飼料用乳清粉及改質乳清粉（魚粉含量在５% 及以上，菜籽粕含量在８% 及以上或苜蓿草粉含量在３% 及以上者）	Whey and modified whey powder for feeding animals (containing 5% or more of fish meal, containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		404 A01	
2309.90.90			其他調製動物飼料	Other preparation for animal feeding		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG,PY,SZ)	免稅Free			
	10	4	調製單味飼料	Preserved feeds ingredients	KGM					404 B01 MW0	
	21	1	犢牛人工乳	Calf milk replacer	KGM					404 B01 MW0	
	22	0	仔豬人工乳	Piglet milk replacer	KGM					404 B01 MW0	
	29	3	其他家畜飼料	Other stock feedstuff	KGM					404 B01 MW0	
	30	0	家禽飼料	Poultry feedstuff	KGM					404 B01 MW0	
	40	8	魚飼料	Fish feedstuff	KGM					404 B01 MW0	

中華民國輸出入貨品分類號列 C C C Code		檢查號碼 CD	貨　　名	Description of Goods	單位 Unit	國定稅率 Tariff Rate			稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations	
稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
	50	5	含維生素、胺基酸或礦物質之調製品（但不含動物性產品），供動物飼料用	Preparations, containing vitamins, amino acids or minerals (but not containing animal components), for animal feed use	KGM					404	
	60	3	含藥物飼料添加物	Medicated feed additives	KGM					406 MW0	525
	90	7	其他調製動物飼料	Other preparation for animal feeding	KGM					404 B01 MP1	

第２４章

菸類及已製菸類代用品；以非燃燒方式吸入之產品，無論是否含尼古丁；其他供人攝入尼古丁之含尼古丁產品

章註：

一、 本章不包括醫藥用紙菸（第30章）。

二、 可歸入第2404節及本章其他節之產品，應歸入第2404節。

三、 第2404節所稱「以非燃燒方式吸入」係指以非燃燒之加熱方式或其他方式吸入。

目註：

一、 第240311目所稱「水菸草」係指以水煙管吸用之菸草，其係含菸草和甘油的混合物，不論是否含有芳香油及萃取物，糖蜜或糖，以及不論是否以水果調味。但以水煙吸用之不含菸草產品則排除在本目之外。

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Chapter Notes.

1.- This Chapter does not cover medicinal cigarettes (Chapter 30).

2.- Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.

3.- For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

Subheading Notes.

1.- For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

中華民國輸出入貨品分類號列 C C C Code		檢查號碼 CD	貨　　名	Description of Goods	單位 Unit	國定稅率 Tariff Rate			稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations	
稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
2401			原料菸葉；菸葉下腳	Unmanufactured tobacco; tobacco refuse							
2401.10			菸葉，未除骨者	Tobacco, not stemmed/stripped							
2401.10.10	00	7	黃色種（維吉尼亞）未除骨菸葉	Flue-cured (Virginia) tobacco, not stemmed/stripped	KGM	13%	免稅Free (NZ,SG) 13% (PA,GT,NI,SV,HN)	20%			
2401.10.90	00	0	其他未除骨菸葉	Other tobacco, not stemmed/stripped	KGM	13%	免稅Free (NZ,SG) 13% (PA,GT,NI,SV,HN)	20%			
2401.20			菸葉，部分或全部除骨者	Tobacco, partly or wholly stemmed/stripped							
2401.20.10	00	5	黃色種（維吉尼亞）部分或全部除骨菸葉	Flue-cured (Virginia) tobacco, partly or wholly stemmed/stripped	KGM	13%	免稅Free (NZ,SG) 13% (PA,GT,NI,SV,HN)	20%			
2401.20.90	00	8	其他部分或全部除骨菸葉	Other tobacco, partly or wholly stemmed/stripped	KGM	13%	免稅Free (NZ,SG) 13% (PA,GT,NI,SV,HN)	20%			
2401.30			菸葉下腳	Tobacco refuse							
2401.30.00	00	5	菸葉下腳	Tobacco refuse	KGM	13%	免稅Free (NZ,SG) 13% (PA,GT,NI,SV,HN)	35%			
2402			菸葉或菸葉代用品所製之雪茄菸、呂宋菸、小雪茄菸及紙菸	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes							
2402.10			含菸葉之雪茄菸、呂宋菸及小雪茄菸	Cigars, cheroots and cigarillos, containing tobacco							
2402.10.00	00	8	含菸葉之雪茄菸、呂宋菸及小雪茄菸	Cigars, cheroots and cigarillos, containing tobacco	KSK KGM	20%	免稅Free (NZ) 16% (SG) 20% (PA,GT,NI,SV,HN)	50%	C	463	
2402.20			含菸葉之紙菸	Cigarettes containing tobacco							
2402.20.00	00	6	含菸葉之紙菸	Cigarettes containing tobacco	KSK KGM	27%	免稅Free (NZ) 21.6% (SG) 27% (PA,GT,NI,SV,HN)	50%	C	463	
2402.90			其他	Other							
2402.90.10	00	9	含菸葉代用品之雪茄菸、呂宋菸及小雪茄菸	Cigars, cheroots and cigarillos, containing tobacco substitutes	KSK KGM	20%	免稅Free (NZ) 16% (SG) 20% (PA,GT,NI,SV,HN)	50%	C	463	
2402.90.20	00	7	含菸葉代用品之紙菸	Cigarettes containing tobacco substitutes	KSK KGM	27%	免稅Free (NZ) 21.6% (SG) 27% (PA,GT,NI,SV,HN)	50%	C	463	
2403			其他加工菸葉及菸葉代用製品－包括「均質」或「複合」之菸葉；菸葉成分抽出物及菸精	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences							
			—吸菸，不論是否含有任何比例之菸葉代用品：	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion							

中華民國輸出入貨品分類號列 C C C Code 稅則號別 Tariff No.	檢查號碼 CD	貨名	Description of Goods	單位 Unit	國定稅率 Tariff Rate 第一欄 Column I	第二欄 Column II	第三欄 Column III	稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations 輸入 Imp.	輸出 Exp.
2403.11		符合本章目註一所述之水菸草	Water pipe tobacco specified in Subheading Note 1 to this Chapter							
2403.11.00	00 6	符合本章目註一所述之水菸草	Water pipe tobacco specified in Subheading Note 1 to this Chapter	KGM	15%	免稅Free (NZ) 12% (SG) 15% (PA,GT,NI,SV,HN)	50%	C	463	
2403.19		其他	Other							
2403.19.00	00 8	其他菸	Other smoking tobacco	KGM	15%	免稅Free (NZ) 12% (SG) 15% (PA,GT,NI,SV,HN)	50%	C	463	
		－其他：	-Other:							
2403.91		「均質」或「複合」菸葉	"Homogenised" or "reconstituted" tobacco							
2403.91.00	00 9	均質或複合菸葉	"Homogenised" or reconstituted tobacco	KGM	15%	免稅Free (NZ,SG) 15% (PA,GT,NI,SV,HN)	50%			
2403.99		其他	Other							
2403.99.10	00 9	菸葉成份抽出物及菸精	Tobacco extracts and essences	KGM	15%	免稅Free (NZ,SG) 15% (PA,GT,NI,SV,HN)	50%			
2403.99.90		其他加工菸葉及菸葉代用製品	Other manufactured tobacco and manufactured tobacco substitutes		15%	免稅Free (NZ,SG) 15% (PA,GT,NI,SV,HN)	50%			
	90 3	其他加工菸葉及菸葉代用製品	Other manufactured tobacco and manufactured tobacco substitutes	KGM KGM				C	463	
2404		含菸葉、複合菸葉、尼古丁、或菸葉、尼古丁代用品之產品，以非燃燒方式吸入；其他供人攝入尼古丁之含尼古丁產品	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body							
		－以非燃燒方式吸入產品：	- Products intended for inhalation without combustion :							
2404.11		含菸葉或複合菸葉	Containing tobacco or reconstituted tobacco							
2404.11.00	00 5	含菸葉或複合菸葉之以非燃燒方式吸入之產品	Products, containing tobacco or reconstituted tobacco, intended for inhalation without combustion	KSK KGM	15%	免稅Free (NZ,SG) 15% (PA,GT,NI,SV,HN)	50%	C	463 501	
2404.12		其他，含尼古丁者	Other, containing nicotine							
2404.12.00		其他含尼古丁之以非燃燒方式吸入產品	Other, containing nicotine		5%	免稅Free (PA,GT,NI,SV,HN, CN,NZ,SG,SZ)	5%			

中華民國輸出入貨品分類號列 C C C Code 稅則號別 Tariff No.		檢查號碼 CD	貨名	Description of Goods	單位 Unit	國定稅率 Tariff Rate 第一欄 Column I	第二欄 Column II	第三欄 Column III	稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations 輸入 Imp.	輸出 Exp.
	10	2	含尼古丁之以非燃燒方式吸入之戒菸輔助用產品	Preparations, containing nicotine, intended for inhalation without combustion and to assist smokers to stop smoking	KGM					503	
	90	5	其他含尼古丁之以非燃燒方式吸入產品	Other products, containing nicotine, intended for inhalation without combustion	KGM					111	
2404.19			其他	Other							
2404.19.00	00	7	其他，以非燃燒方式吸入者	Other products intended for inhalation without combustion	KGM	15%	免稅Free (NZ,SG) 15% (PA,GT,NI,SV,HN)	50%		111	
			－其他：	-Other :							
2404.91			以口服方式	For oral application							
2404.91.00	00	8	以口服方式攝入尼古丁之含尼古丁產品	Preparations containing nicotine, intended for the intake of nicotine into the human body by oral application	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	50%		503 MW0	
2404.92			以皮膚吸收方式	For transdermal application							
2404.92.00	00	7	以皮膚吸收方式攝入尼古丁之含尼古丁產品	Preparations, containing nicotine, intended for the intake of nicotine into the human body by transdermal application	KGM	5%	免稅Free (PA,GT,NI,SV,HN, CN,NZ,SG,SZ)	5%		503	
2404.99			其他	Other							
2404.99.00	00	0	其他供人攝入尼古丁之含尼古丁產品	Other nicotine containing products intended for the intake of nicotine into the human body	KGM	5%	免稅Free (PA,GT,NI,SV,HN, CN,NZ,SG,SZ)	5%		503	

第５類
礦產品

SECTION V
MINERAL PRODUCTS

第２５章
鹽；硫磺；泥土及石料；石膏料；石灰及水泥

CHAPTER 25
SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

章註：

Chapter Notes.

一、 除本章各節或註四另有規定者外，本章僅包括原產狀態下之礦產品或其業經洗滌（包括以化學品沈除雜質而未改變該產品結構者）、壓碎、研磨成粉、篩分及以浮選、磁選或其他機械或物理方法處理（不包括結晶法）之礦產品，但不包括經焙燒、煅燒、混合或超過各節所述加工者。

本章之礦產品可包含附加抗塵劑，但須不改變礦產品之用途，而係仍供一般用途使用。

1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added antidusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

二、 本章不包括下列各項：

（甲）昇華硫磺、沈澱硫磺或膠狀硫磺（第2802節）；

（乙）土色料其含量以三氧化二鐵計算其重量百分比在70以上者（第2821節）；

（丙）第30章之醫藥品或其他產品；

（丁）香水、化粧品或盥洗用品（第33章）；

（戊）白雲石搪爐料（第3816節）；

（己）長方砌石、邊緣石及扁平石（第6801節）；馬賽克磚塊及類似品（第6802節）；作屋頂、牆面或防濕用之板岩（第6803節）；

（庚）寶石或次寶石（第7102或7103節）；

（辛）第3824節氯化鈉或氧化鎂之培養晶體（不包括光學原體）每粒重量不低於2.5公克；氯化鈉或氧化鎂之光學元體（第9001節）；

（壬）撞球遊戲用粉塊（第9504節）；或

（癸）書寫或繪圖用粉筆，裁縫用粉塊（第9609節）。

2.- This Chapter does not cover :

(a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);

(b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe2O3 (heading 28.21);

(c) Medicaments or other products of Chapter 30;

(d) Perfumery, cosmetic or toilet preparations (Chapter 33);

(e) Dolomite ramming mix (heading 38.16);

(f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);

(g) Precious or semi-precious stones (heading 71.02 or 71.03);

(h) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);

(ij) Billiard chalks (heading 95.04); or

(k) Writing or drawing chalks or tailors' chalks (heading 96.09).

三、 任何產品既可歸第2517節內同時也可歸入本章其他號列者應歸列於第2517節。

3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

四、 第2530節亦包括：未膨脹之蛭石、珍珠岩及綠泥石；已否煅燒或是混合之土色料；天然雲母狀氧化鐵；海泡石（不論是否磨光）及琥珀；凝集之海泡石及琥珀，已為板、條、棒或類似形狀而未加工者；黑玉；碳酸鍶礦（不論是否煅燒），氧化鍶除外；碎陶器、碎磚塊或碎混凝土塊。

4.- Heading 25.30 applies, inter alia, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

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2501			鹽（包括食鹽及加工鹽）及純氯化納，不論是否為水溶液或添加抗結塊劑或暢流劑之鹽；海水	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.							
2501.00			鹽（包括食鹽及加工鹽）及純氯化納，不論是否為水溶液或添加抗結塊劑或暢流劑之鹽；海水	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.							
2501.00.10	00	8	粗鹽，以工業用者為限	Crude salt, solely for industrial use	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		F02	
2501.00.20	00	6	純氯化鈉（未加碘，純度９９．５％及以上）	Pure sodium chloride (noniodized purity 99.5% or more)	TNE	1%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		F02	
2501.00.90	00	1	其他鹽，不論是否為水溶液或添加抗結塊劑或暢流劑之鹽；海水	Other salt, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	TNE	1%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		F02	
2502			未焙燒硫化鐵礦	Unroasted iron pyrites							
2502.00			未焙燒硫化鐵礦	Unroasted iron pyrites							
2502.00.00	00	9	未焙燒硫化鐵礦石	Iron pyrites, unroasted	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2503			昇華、沈澱及膠狀硫磺以外之其他各種硫磺	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur							
2503.00			昇華、沈澱及膠狀硫磺以外之其他各種硫磺	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur							
2503.00.00	00	8	昇華、沈澱及膠狀硫磺以外之其他各種硫磺	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2504			天然石墨	Natural graphite							
2504.10			粉狀或細片狀	In powder or in flakes							
2504.10.00	00	5	天然石墨，粉狀或細片狀	Natural graphite, in powder or in flakes	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			S01 S03
2504.90			其他	Other							
2504.90.00	00	8	其他天然石墨	Other natural graphite	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			S01 S03
2505			各種天然砂（第二十六章之含金屬之砂除外），不論是否著色	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26							
2505.10			矽砂及石英砂	Silica sands and quartz sands							

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2505.10.00	00	4	矽砂及石英砂	Silica sands and quartz sands	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2505.90			其他	Other							
2505.90.00			其他各種天然砂（第２６章之含金屬之砂除外），不論是否著色	Other natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
	10	5	氯離子含量超過０．０１２%之其他天然砂	Other natural sands, chloride containing more than 0.012%	TNE					111	111
	90	8	其他各種天然砂（第２６章之含金屬之砂除外），不論是否著色	Other natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26	TNE						111
2506			石英（天然砂除外）；石英岩，不論是否用鋸或其他方法略加修整切割成長方型（包括方型）板塊	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape							
2506.10			石英	Quartz							
2506.10.00	00	3	石英	Quartz	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2506.20			石英岩	Quartzite							
2506.20.00	00	1	石英岩	Quartzite	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2507			高嶺土及其他高嶺土質黏土，不論已否煅燒	Kaolin and other kaolinic clays, whether or not calcined							
2507.00			高嶺土及其他高嶺土質黏土，不論已否煅燒	Kaolin and other kaolinic clays, whether or not calcined							
2507.00.10	00	2	高嶺土，不論已否煅燒	Kaolin, whether or not calcined	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2507.00.20	00	0	其他高嶺土質黏土，不論已否煅燒	Other kaolinic clays, whether or not calcined	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2508			其他黏土（不包括第６８０６節之已膨脹黏土），紅柱石，藍晶石及矽線石，已否煅燒者在內；富鋁紅柱石；燒磨土（燒粉）及第納斯土	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths							
2508.10			膨土（膨潤土或嫩土）	Bentonite							
2508.10.00	00	1	膨土（膨潤土或嫩土）（作活性劑用者列入３８０２）	Bentonite (artificial as activated agents are classified in 3802)	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		508	
2508.30			火黏土（耐火泥）	Fire-clay							
2508.30.00	00	7	火黏土（耐火泥）	Fire-clay	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			

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2508.40			其他黏土	Other clays							
2508.40.00	00	5	其他黏土	Other clays	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2508.50			紅柱石、藍晶石及矽線石	Andalusite, kyanite and sillimanite							
2508.50.00	00	2	紅柱石、藍晶石及矽線石	Andalusite, kyanite and sillimanite	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2508.60			富鋁紅柱石	Mullite							
2508.60.00	00	0	富鋁紅柱石	Mullite	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2508.70			燒磨土（燒粉）或第納斯土	Chamotte or dinas earths							
2508.70.00	00	8	燒磨土（燒粉）或第納斯土	Chamotte or dinas earths	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2509			白堊	Chalk							
2509.00			白堊	Chalk							
2509.00.00	00	2	白堊	Chalk	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2510			天然磷酸鈣、天然磷酸鋁鈣及磷酸鹽白堊	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk							
2510.10			未磨碎者	Unground							
2510.10.00	00	7	未磨碎之天然磷酸鈣，天然磷酸鋁鈣及磷酸鹽白堊（寶石列入第７１章）	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk (precious stones are classified in Chapter 71),unground	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2510.20			已磨碎者	Ground							
2510.20.00	00	5	已磨碎之天然磷酸鈣，天然磷酸鋁鈣及磷酸鹽白堊	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk, ground	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		508	
2511			天然硫酸鋇（重晶石），天然碳酸鋇（毒重石），不論是否煅燒，但第２８１６節之氧化鋇不在內	Natural barium sulphate (Barytes); natural barium carbonate (Witherite), whether or not calcined, other than barium oxide of heading 28.16							
2511.10			天然硫酸鋇（重晶石）	Natural barium sulphate (Barytes)							
2511.10.00	00	6	天然硫酸鋇（重晶石）	Natural barium sulphate (Barytes)	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2511.20			天然碳酸鋇（毒重石）	Natural barium carbonate (Witherite)							
2511.20.00	00	4	天然碳酸鋇（毒重石）	Natural barium carbonate (Witherite)	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
2512			矽質化石粉（例如矽藻土）及類似矽質土，不論是否煅燒，其視比重不超過1者	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less							
2512.00			矽質化石粉（例如矽藻土）及類似矽質土，不論是否煅燒，其視比重不超過1者	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less							
2512.00.10	00	5	矽藻土，已加工煅燒者，其視比重不超過1者	Diatomite, calcined, of an apparent specific gravity of 1 or less	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		508	
2512.00.91	00	7	原土	Crude earth	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2512.00.99	00	9	其他類似矽質土，不論是否煅燒者，其視比重不超過1者	Other similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2513			浮石；金剛砂；天然鋼玉（石）；天然柘榴石及其他天然研磨料，已否經熱處理者均在內	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated							
2513.10			浮石	Pumice stone							
2513.10.00	00	4	浮石	Pumice stone	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2513.20			金剛砂、天然鋼玉（石）、天然柘榴石及其他天然研磨料：	Emery, natural corundum, natural garnet and other natural abrasives:							
2513.20.10	00	0	金剛砂，原石或不規則塊	Emery, crude or in irregular pieces	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2513.20.20	00	8	天然鋼玉（石），原石或不規則塊	Natural corundum, crude or in irregular pieces	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2513.20.30	00	6	柘榴石，原石或不規則塊（寶石列入第71章）	Garnets (precious stones are classified in Chapter 71), crude or in irregular pieces	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2513.20.91	00	2	其他天然研磨料，原石或不規則塊	Other natural abrasives, crude or in irregular pieces	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2513.20.92	00	1	其他金剛砂	Other emery	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2513.20.93	00	0	其他天然鋼玉（石）；天然柘榴石及其他天然研磨料	Other natural corundum, natural garnet and other natural abrasives	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2514			板岩，不論是否用鋸或其他方法略加修整切割成長方形（包括方形）板塊	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape							

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2514.00			板岩，不論是否用鋸或其他方法略加修整切割成長方形（包括方形）板塊	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, in to blocks or slabs of a rectangular (including square) shape							
2514.00.11	00	2	板岩，不論是否用鋸或其他方法略加修整切割成長方形（包括方形）板塊，其長、寬、高均分別在１・５公尺、１公尺、０・５公尺或以上者	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m, and 0.5 m or more, respectively.	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2514.00.19	00	4	其他板岩，不論是否用鋸或其他方法略加修整切割成長方形（包括方形）板塊	Other slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	TNE	7.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
2515			大理石、石灰華、石灰石及其他石灰質紀念碑用或建築用石，其視比重為２・５或以上者，以及雪花石膏，不論是否用鋸或其他方法略加修整切割成長方形（包括方形）板塊	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape							
			－大理石及石灰華：	-Marble and travertine:							
2515.11			原石或略加修整	Crude or roughly trimmed							
2515.11.10	00	9	大理石（視比重２・５及以上），原石或略加修整	Marble (apparent specific gravity of 2.5 or more), crude or roughly trimmed	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2515.11.20	00	7	石灰華（視比重２・５及以上），原石或略加修整	Travertine (apparent specific gravity of 2.5 or more), crude or roughly trimmed	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2515.12			用鋸或其他方法僅粗切成長方形（包括方形）之板塊	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.							
2515.12.11	00	7	大理石粗石材（視比重２・５及以上），用鋸或其他方法僅粗切成長方形（包括方形）之板塊，其長、寬、高均分別在１・５公尺、１公尺、０・５公尺或以上者	Marble dimension stone (apparent specific gravity of 2.5 or more), merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			

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2515.12.19	00	9	其他大理石粗石材（視比重２．５及以上），用鋸或其他方法僅粗切成長方形（包括方形）之板塊	Other marble dimension stone (apparent specific gravity of 2.5 or more), merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	TNE	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		MW0	
2515.12.21	00	5	石灰華粗石材（視比重２．５及以上），用鋸或其他方法僅粗切成長方形（包括方形）之板塊，其長、寬、高均分別在１．５公尺、１公尺、０．５公尺或以上者	Travertine dimension stone (apparent specific gravity of 2.5or more), merely cut, by sawing or otherwise, into blocks orslabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2515.12.29	00	7	其他石灰華粗石材（視比重２．５及以上），用鋸或其他方法僅粗切成長方形（包括方形）之板塊	Other travertine dimension stone (apparent specific gravity of 2.5 or more), merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	TNE	7.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		MW0	
2515.20			石灰石及其他石灰質紀念碑用或建築用石；雪花石膏	Ecaussine and other calcareous monumental or building stone; alabaster							
2515.20.10	00	8	石灰石及其他石灰質紀念碑用或建築用石；雪花石膏，原石或略加修整	Ecaussine and other calcareous monumental or building stone; alabaster, crude or trimmed	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2515.20.21	00	5	石灰石及其他石灰質紀念碑用或建築用石；雪花石膏，用鋸或其他方法僅粗切成長方形（包括方形）之板塊，其長、寬、高均分別在１．５公尺、１公尺、０．５公尺或以上者	Ecaussine and other calcareous monumental or building stone;alabaster, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2515.20.29	00	7	其他石灰石及其他石灰質紀念碑用或建築用石；雪花石膏，用鋸或其他方法僅粗切成長方形（包括方形）之板塊	Other ecaussine and other calcareous monumental or building stone; alabaster, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	TNE	7.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		MW0	
2516			花崗岩、斑岩、玄武岩、砂岩及其他紀念碑或建築用石，不論是否用鋸或其他方法粗切成長方形（包括方形）之板塊	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.							
			－花崗岩：	-Granite:							
2516.11			原石或略加修整	Crude or roughly trimmed							

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2516.11.00	00	0	花崗岩，原石或略加修整	Granite, crude or roughly trimmed	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2516.12			用鋸或其他方法僅粗加切成長方形（包括方形）之板塊	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape							
2516.12.10	00	7	花崗岩，用鋸或其他方法僅粗加切成長方形（包括方形）板塊，其長、寬、高均分別在１．５公尺、１公尺、０．５公尺或以上者	Granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2516.12.90	00	0	其他花崗岩，用鋸或其他方法僅粗加切成長方形（包括方形）板塊	Other granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	TNE	6%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		MW0	
2516.20			砂岩	Sandstone							
2516.20.10	00	7	砂岩，原石或略加修整	Sandstone, crude or roughly trimmed	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2516.20.21	00	4	砂岩，用鋸或其他方法僅粗加切成長方形（包括方形）板塊，其長、寬、高均分別在１．５公尺、１公尺、０．５公尺或以上者	Sandstone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2516.20.29	00	6	其他砂岩，用鋸或其他方法僅粗加切成長方形（包括方形）板塊	Other sandstone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square)	TNE	7.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
2516.90			其他紀念碑或建築用石	Other monumental or building stone							
2516.90.10	00	2	其他紀念碑或建築用石，原石或略加修整	Other monumental or building stone, crude or roughly trimmed	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2516.90.21	00	9	其他紀念碑或建築用石，用鋸或其他方法僅粗加切成長方形（包括方形）之板塊，其長、寬、高均分別在１．５公尺、１公尺、０．５公尺或以上者	Other monumental or building stone, merely cut, by sawing orotherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 mand 0.5 m or more, respectively.	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2516.90.29	00	1	其他紀念碑或建築用石，用鋸或其他方法僅粗加切成長方形（包括方形）之板塊	Other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	TNE	7.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		MW0	

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2517		通常作混凝土集料、築路、鐵道路基或其他路基用卵石、礫石、碎石，海濱沙石（巨礫）及火石（燧石），不論是否經加熱處理；礦渣、熔渣或類似工業廢料，不論是否與本節第一部分所列之材料混合；加瀝青鋪路碎石；第２５１５或２５１６節所列各種石料之碎粒、碎屑及粉末，不論是否經加熱處理	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated							
2517.10		通常作混凝土集料、築路、鐵道路基或其他路基用卵石、礫石、碎石，海濱沙石（巨礫）及火石（燧石），不論是否經加熱處理	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated							
2517.10.10	00	8 海濱沙石（巨礫）及火石（燧石），不論是否經加熱處理	Shingle and flint (including flint pebbles), whether or not heat-treated	TNE	1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2517.10.90	00	1 其他通常作混凝土集料、築路、鐵道路基或其他路基用卵石、礫石、碎石，不論是否經加熱處理	Other pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, whether or not heat-treated	TNE	1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			111
2517.20		礦渣、熔渣或類似工業廢料，不論是否與第２５１７１０目所列之材料混合	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10							
2517.20.00	00	8 礦渣、熔渣或類似工業廢料，不論是否與第２５１７１０目所列之材料混合	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	TNE	1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2517.30		加瀝青鋪路碎石	Tarred macadam							
2517.30.00	00	6 加瀝青鋪路碎石	Tarred macadam	TNE	1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
		—第２５１５或２５１６節所列各種石料之碎粒、碎屑及粉末，不論是否經加熱處理：	-Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :							
2517.41		大理石	Of marble							
2517.41.00	00	3 大理石碎粒、碎屑及粉末，不論是否經加熱處理	Granules, chippings and powder, of marble, whether or not heat-treated	TNE	1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2517.49		其他	Other							

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2517.49.00	00	5	其他第２５１５或２５１６節所列各種石料之碎粒、碎屑及粉末，不論是否經加熱處理	Other granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2518			白雲石，不論其是否煅燒或燒結，其包括用鋸或其他方法略加修整切割成長方形（包括方形）板或塊狀之白雲石	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape							
2518.10			未煅燒或未燒結之白雲石	Dolomite not calcined							
2518.10.00	00	9	未煅燒或未燒結之白雲石	Dolomite not calcined	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		MW0	
2518.20			已煅燒或已燒結之白雲石	Calcined dolomite							
2518.20.00	00	7	已煅燒或已燒結之白雲石	Calcined dolomite	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		MW0	
2519			天然碳酸鎂（菱鎂礦）；熔結氧化鎂；僵燒（燒結）氧化鎂，不論燒結前是否加有少量其他氧化物；其他氧化鎂，不論是否純粹	Natural magnesium carbonate (Magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, wheteher or not pure							
2519.10			天然碳酸鎂（菱鎂礦）	Natural magnesium carbonate (Magnesite)							
2519.10.00	00	8	天然碳酸鎂（菱鎂礦）	Natural magnesium carbonate (Magnesite)	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2519.90			其他	Other							
2519.90.00	00	1	熔結氧化鎂；僵燒（燒結）氧化鎂，不論燒結前是否加有少量其他氧化物；其他氧化鎂，不論是否純粹	Fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		508	
2520			石膏；無水石膏（硬石膏）；熟石膏（由焙製石膏或硫酸鈣組成），不論是否著色或加入少量速凝劑或緩凝劑	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders							
2520.10			石膏；無水石膏（硬石膏）	Gypsum; anhydrite							
2520.10.10	00	3	石膏，不論是否著色	Gypsum, whether or not coloured	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		508	
2520.10.20	00	1	無水石膏（硬石膏），不論是否著色	Anhydrite, whether or not coloured	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			

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2520.20			熟石膏	Plasters							
2520.20.00	00	3	熟石膏	Plasters	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		508	
2521			助熔用石灰石；供製造石灰或水泥用石灰石及其他鈣質石	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement							
2521.00			助熔用石灰石；供製造石灰或水泥用石灰石及其他鈣質石	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacturre of lime or cement							
2521.00.00	00	6	助熔用石灰石；供製造石灰或水泥用石灰石及其他鈣質石	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		MW0	
2522			生石灰、熟石灰及水硬性石灰（第２８２５節之氧化鈣及氫氧化鈣除外）	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25							
2522.10			生石灰	Quicklime							
2522.10.00	00	3	生石灰	Quicklime	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2522.20			熟石灰	Slaked lime							
2522.20.00	00	1	熟石灰	Slaked lime	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2522.30			水硬性石灰	Hydraulic lime							
2522.30.00	00	9	水硬性石灰	Hydraulic lime	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2523			卜特蘭水泥、鋁質水泥、熔渣水泥、過硫酸水泥及其他類似之水硬性水泥，不論是否著色或呈熔滓狀	Portland cement, aluminous cement, slag cement, supersulphate cement and other similar hydraulic cements, whether or not coloured or in the form of clinkers							
2523.10			水泥熟料	Cement clinkers							
2523.10.10	00	0	白色水泥	Clinker, cement, white	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2523.10.90	00	3	其他水泥熟料	Other cement clinkers	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
			－卜特蘭水泥：	-Portland cement:							
2523.21			白水泥，不論是否人工著色	White cement, whether or not artificially coloured							
2523.21.00	00	9	白水泥，不論是否人工著色	White cement, whether or not artificially coloured	TNE	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%	T		
2523.29			其他	Other							

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2523.29.10	00	9	白色或染色卜特蘭水泥	Portland cement, white or coloured	TNE	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%	T		
2523.29.90	00	2	其他卜特蘭水泥	Other portland cement	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free	T	C02	
2523.30			鋁質水泥	Aluminous cement							
2523.30.00	00	8	鋁質水泥	Aluminous cement	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free	T		
2523.90			其他水硬性水泥	Other hydraulic cements							
2523.90.10	00	3	白色或染色水硬性水泥	Hydraulic cements, white or coloured	TNE	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%	T		
2523.90.90	00	6	其他水硬性水泥	Other hydraulic cements	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free	T	C02	
2524			石棉	Asbestos							
2524.10			青石棉	Of crocidolite							
2524.10.00	00	1	青石棉	Of crocidolite	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		553	533
2524.90			其他	Other							
2524.90.00	00	4	其他石棉	Other asbestos	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		553	533
2525			雲母，包括劈開片；廢雲母	Mica, including splittings; mica waste							
2525.10			未加工雲母及割開成薄片或劈開片	Crude mica and mica rifted into sheets or splittings							
2525.10.00	00	0	未加工雲母及割開成薄片或劈開片	Crude mica and mica rifted into sheets or splittings	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2525.20			雲母粉	Mica powder							
2525.20.00	00	8	雲母粉	Mica powder	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2525.30			廢雲母	Mica waste							
2525.30.00	00	6	廢雲母	Mica waste	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2526			天然皂石，不論是否用鋸或其他方法粗加切成長方形（包括方形）之板或塊；滑石	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc							
2526.10			未壓碎，未磨粉	Not crushed, not powdered							
2526.10.00	00	9	天然皂石及滑石，未壓碎，未磨粉	Natural steatite and talc, not crushed, not powdered	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2526.20			已壓碎或磨成粉者	Crushed or powdered							
2526.20.00	00	7	天然皂石及滑石，已壓碎或磨成粉	Natural steatite and talc, crushed or powdered	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		508	

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2528			天然硼酸鹽及其精礦（不論是否煅燒），但自其天然鹽水中析離之硼酸鹽除外；以乾重量計算其硼酸（Ｈ３ＢＯ３）成分在８５％及以下之天然硼酸	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight							
2528.00			天然硼酸鹽及其精礦（不論是否煅燒），但自其天然鹽水中析離之硼酸鹽除外；以乾重量計算其硼酸（Ｈ３ＢＯ３）成分在８５％及以下之天然硼酸	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight							
2528.00.00			天然硼酸鹽及其精礦（不論是否煅燒），但自其天然鹽水中析離之硼酸鹽除外；以乾重量計算其硼酸（Ｈ３ＢＯ３）成分在８５％及以下之天然硼酸	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
	10	7	天然硼砂及其精礦（不論是否煅燒）	Natural sodium borates and concentrates thereof (whether or not calcined)	TNE						
	90	0	其他天然硼酸鹽及其精礦（不論是否煅燒），但自其天然鹽水中析離之硼酸鹽除外；以乾重量計算其硼酸（Ｈ３ＢＯ３）成分在８５％及以下之天然硼酸	Other natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight	TNE						
2529			長石；白榴石；霞石及霞石正長嚴；螢石	Felspar; leucite; nepheline and nepheline syenite; fluorspar							
2529.10			長石	Felspar							
2529.10.00	00	6	長石	Felspar	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
			－螢石：	-Fluorspar:							
2529.21			含重量百分比９７％及以下之氟化鈣	Containing by weight 97% or less of calcium fluoride							
2529.21.00	00	3	螢石，含重量百分比９７％及以下之氟化鈣	Fluorspar, containing by weight 97% or less of calcium fluoride	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2529.22			含重量百分比超過９７％之氟化鈣	Containing by weight more than 97% of calcium fluoride							
2529.22.00	00	2	螢石，含重量百分比超過９７％之氟化鈣	Fluorspar, containing by weight more than 97% of calcium fluoride	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			

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2529.30			白榴石；霞石及霞石正長岩	Leucite; nepheline and nepheline syenite							
2529.30.00	00	2	白榴石；霞石及霞石正長岩	Leucite; nepheline and nepheline syenite	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2530			未列名礦物質	Mineral substances not elsewhere specified or included							
2530.10			未膨脹之蛭石、珍珠岩及綠泥石	Vermiculite, perlite and chlorites, unexpanded							
2530.10.10	00	1	未膨脹之蛭石（片狀蛭石列入第６８０６節）	Vermiculite (exfoliated vermiculite is classified in heading 68.06), unexpanded	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2530.10.20	00	9	未膨脹之珍珠岩及綠泥石	Perlite and chlorites, unexpanded	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	1%			
2530.20			硫鎂礬、瀉利鹽（天然硫酸鎂）	Kieserite, epsomite (natural magnesium sulphates)							
2530.20.00	00	1	硫鎂礬、瀉利鹽（天然硫酸鎂）	Kieserite, epsomite (natural magnesium sulphates)	TNE	1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	1%			
2530.90			其他	Other							
2530.90.10	00	4	海泡石（包括已凝集者）	Meerschaum or sepiolites (including agglomerated)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2530.90.20	00	2	天然硫化砷（石黃、雄黃）及國藥用琥珀碎等	Natural arsenic sulphides (hartall orpiment and realgar) and amber (including agglomerated), crushed, for medicinal use	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%		502	
2530.90.30	00	0	黑玉	Jet	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2530.90.40	00	8	微粒鋯石粉	Micronised zircon flour	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2530.90.50	00	5	琥珀碎（非國藥用）	Amber, crushed (not for medicinal use)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2530.90.60	00	3	土色料	Earth colours	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2530.90.71	00	0	天然冰晶石	Natural cryolite	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2530.90.72	00	9	天然錐冰晶石	Natural chiolite	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2530.90.80	00	9	天然雲母狀氧化鐵	Natural micaceous iron oxides	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2530.90.91	00	6	未列名粗製礦物質藥材	Medicinal substances, mineral, crude	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		502	
2530.90.99			其他未列名礦物質	Other mineral substances, n.e.s.		1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	1%			
	10	6	稀土礦石及其精砂	Rare earth ores and concentrates	TNE						541 S01 S03

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20	4	未加工土壤（包含花園土、荒澤土、沼澤土、泥灰土、沖積土、腐葉土等）或符合本章章註１之加工土壤（如赤玉土等）	Unworked soils (including garden soils, wetland soils, bog soils, marl soils, alluvial soils, leaf mold soils, etc.) or worked soils specified in Subheading note 1 to this chapter (for example,akadama soils,etc.)	TNE					B01	
90	9	其他未列名礦物質	Other mineral substances,n.e.s.	TNE					MP1	

第２６章
礦石、熔渣及礦灰

章註：

一、 本章不包括下列各項：

（甲）經處理供鋪路之熔渣或類似之工業廢渣（第2517節）；

（乙）天然碳酸鎂（菱鎂礦），不論是否已煅燒（第2519節）；

（丙）主要由此石油類組成之石油儲存槽的沈積物（第2710節）；

（丁）第31章之鹼性熔渣；

（戊）熔渣絨、岩石絨或類似之礦物絨（第6806節）；

（己）貴金屬或被覆貴金屬之金屬廢料或碎屑；其他含貴金屬或含貴金屬化合物之廢料或碎屑等主要係用於貴金屬之回收者（第7112節或8549節）；或

（庚）由任何熔煉方法所產生之銅、鎳或鈷礦泥（第15類）。

二、 第2601至2617節所稱「礦砂」係指礦物學上各種礦物在冶金工業上實際用以提煉水銀，第2844節之金屬或第14或15類之金屬，縱使該礦石擬作非冶金用者，但第2601至2617節並不包括冶金工業以非正常處理方法所用之各種礦物。

三、 第2620節僅適用於：

（甲）在工業上提煉金屬或作為產製金屬化合物基本原料的灰末及渣滓，但不包括都市廢棄物焚化後之熔渣、灰末及渣滓（第2621節）；及

（乙）用以提煉砷或金屬或製造其化合物之含砷熔渣、灰末及渣滓，不論其是否含有金屬。

目註：

一、 第262021目所稱「含鉛汽油沈積物與含鉛抗震化合物沈積物」意指來自含鉛汽油與含鉛抗震化合物（如四乙基鉛）儲存槽之沈積物，本質上其為由鉛、鉛化合物及氧化鐵組成。

二、 用以提煉砷或金屬或製造其化合物之含砷、汞、鉈或其混合物之熔渣、灰末及渣滓，歸列第262060目。

CHAPTER 26
ORES, SLAG AND ASH

Chapter Notes.

1.- This Chapter does not cover :

(a) Slag or similar industrial waste prepared as macadam (heading 25.17);

(b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);

(c) Sludges from the storage tanks of petroleum oils consisting mainly of such oils (heading 27.10);

(d) Basic slag of Chapter 31;

(e) Slag wool, rock wool or similar mineral wools (heading 68.06);

(f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12 or 85.49); or

(g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of headings 26.01 to 26.17, the term " ores " means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3.- Heading 26.20 applies only to :

(a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and

(b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

1.- For the purposes of subheading 2620.21, " leaded gasoline sludges and leaded anti-knock compound sludges " mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyllead), and consisting essentially of lead, lead compounds and iron oxide.

2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
2601			鐵礦石及其精砂，包括已焙燒之硫化鐵礦石	Iron ores and concentrates, including roasted iron pyrites							
			－鐵礦石及其精砂，已焙燒之硫化鐵礦石除外：	-Iron ores and concentrates, other than roasted iron pyrites :							
2601.11			未凝聚	Non-agglomerated							
2601.11.00	00	6	未凝聚之鐵礦石及其精砂，已焙燒之硫化鐵礦石除外	Iron ores and concentrates, other than roasted iron pyrites, non-agglomerated	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2601.12			已凝聚	Agglomerated							
2601.12.00	00	5	已凝聚之鐵礦石及其精砂，已焙燒之硫化鐵礦石除外	Iron ores and concentrates, other than roasted iron pyrites, agglomerated	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2601.20			已焙燒之硫化鐵礦石	Roasted iron pyrites							
2601.20.00	00	5	已焙燒之硫化鐵礦石	Roasted iron pyrites	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2602			錳礦石及其精砂，包括鐵錳礦石及其精砂以乾基重量計算含錳量在２０％及以上者	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight							
2602.00			錳礦石及其精砂，包括鐵錳礦石及其精砂以乾基重量計算含錳量在２０％及以上者	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight							
2602.00.00	00	8	錳礦石及其精砂，包括鐵錳礦石及其精砂以乾基重量計算含錳量在２０％及以上者	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2603			銅礦石及其精砂	Copper ores and concentrates							
2603.00			銅礦石及其精砂	Copper ores and concentrates							
2603.00.00	00	7	銅礦石及其精砂	Copper ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2604			鎳礦石及其精砂	Nickel ores and concentrates							
2604.00			鎳礦石及其精砂	Nickel ores and concentrates							
2604.00.00	00	6	鎳礦石及其精砂	Nickel ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			S01 S03
2605			鈷礦石及其精砂	Cobalt ores and concentrates							
2605.00			鈷礦石及其精砂	Cobalt ores and concentrates							
2605.00.00	00	5	鈷礦石及其精砂	Cobalt ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			

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稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
2606			鋁礦石及其精砂	Aluminium ores and concentrates							
2606.00			鋁礦石及其精砂	Aluminium ores and concentrates							
2606.00.10	00	2	三水鋁石	Gibbsite	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2606.00.20	00	0	水鋁土（勃姆鉛礦）	Bochmite	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2606.00.30	00	8	水鋁石	Diaspore, natural	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2606.00.90	00	5	其他鋁礦石及精砂	Other aluminium ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2607			鉛礦石及其精砂	Lead ores and concentrates							
2607.00			鉛礦石及其精砂	Lead ores and concentrates							
2607.00.00	00	3	鉛礦石及其精砂	Lead ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2608			鋅礦石及其精砂	Zinc ores and concentrates							
2608.00			鋅礦石及其精砂	Zinc ores and concentrates							
2608.00.00	00	2	鋅礦石及其精砂	Zinc ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2609			錫礦石及其精砂	Tin ores and concentrates							
2609.00			錫礦石及其精砂	Tin ores and concentrates							
2609.00.00	00	1	錫礦石及其精砂	Tin ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2610			鉻礦石及其精砂	Chromium ores and concentrates							
2610.00			鉻礦石及其精砂	Chromium ores and concentrates							
2610.00.00	00	8	鉻礦石及其精砂	Chromium ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			S01 S03
2611			鎢礦石及其精砂	Tungsten ores and concentrates							
2611.00			鎢礦石及其精砂	Tungsten ores and concentrates							
2611.00.00	00	7	鎢礦石及其精砂	Tungsten ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			S01 S03
2612			鈾或釷礦石及其精砂	Uranium or thorium ores and concentrates							
2612.10			鈾礦石及其精砂	Uranium ores and concentrates							
2612.10.00	00	4	鈾礦石及其精砂	Uranium ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		581	541 S01 S03
2612.20			釷礦石及其精砂	Thorium ores and concentrates							
2612.20.00	00	2	釷礦石及其精砂	Thorium ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		581	541

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2613			鉬礦石及其精砂	Molybdenum ores and concentrates							
2613.10			已焙燒	Roasted							
2613.10.00	00	3	已焙燒之鉬礦石及其精砂	Molybdenum ores and concentrates, roasted	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			S01 S03
2613.90			其他	Other							
2613.90.00	00	6	未焙燒之鉬礦石及其精砂	Molybdenum ores and concentrates, not roasted	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			S01 S03
2614			鈦礦石及其精砂	Titanium ores and concentrates							
2614.00			鈦礦石及其精砂	Titanium ores and concentrates							
2614.00.00	00	4	鈦礦石及其精砂	Titanium ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			S01 S03
2615			鈮、鉭、釩或鋯礦石及其精砂	Niobium, tantalum, vanadium or zirconium ores and concentrates							
2615.10			鋯礦石及其精砂	Zirconium ores and concentrates							
2615.10.00	00	1	鋯礦石及其精砂	Zirconium ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			S01 S03
2615.90			其他	Other							
2615.90.00			鈮、鉭、釩礦石及其精砂	Niobium, tantalum or vanadium ores and concentrates		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	2	釩鈾鉀礦石及其精砂	Carnotite ores and concentrates	TNE					581	541
	90	5	其他鈮、鉭、釩礦石及其精砂	Other niobium, tantalum or vanadium ores and concentrates	TNE						
2616			貴金屬礦石及其精砂	Precious metal ores and concentrates							
2616.10			銀礦石及其精砂	Silver ores and concentrates							
2616.10.00	00	0	銀礦石及其精砂	Silver ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2616.90			其他	Other							
2616.90.10	00	1	鉑礦石及其精砂	Platinum ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2616.90.20	00	9	金礦石及其精砂	Gold ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2616.90.90	00	4	其他貴金屬礦石及其精砂	Other precious metal ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2617			其他礦石及其精砂	Other ores and concentrates							
2617.10			銻礦石及其精砂	Antimony ores and concentrates							

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2617.10.00	00	9	銻礦石及其精砂	Antimony ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2617.90			其他	Other							
2617.90.11	00	9	辰砂、硃砂	Cinnabar blende, cinnabarite blende	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		501	
2617.90.19	00	1	其他汞礦（水銀礦）石及精砂	Other mercury ores and concentrates	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2617.90.90			未列名礦石及其精砂	Ores and concentrates, n.e.s.		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
	10	1	未列名放射性礦物之礦石及其精砂	Radioactive minerals ores, and concentrates, n.e.s.	TNE					581	541 S01 S03
	90	4	其他未列名礦石及其精砂	Other ores and concentrates, n.e.s.	TNE						
2618			冶煉鋼（鐵）所產生之粒狀熔渣（熔渣砂粒）	Granulated slag (slag sand) from the manufacture of iron or steel							
2618.00			冶煉鋼（鐵）所產生之粒狀熔渣（熔渣砂粒）	Granulated slag (slag sand) from the manufacture of iron or steel							
2618.00.00	00	0	冶煉鋼（鐵）所產生之粒狀熔渣（熔渣砂粒）	Granulated slag (slag sand) from the manufacture of iron or steel	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2619			冶煉鋼（鐵）所產生之熔渣、浮渣（粒狀熔渣除外）銹皮（鐵屑）及其他廢料	Slag, dross (other than granulated slag),scalings and other waste from the manufacture of iron or steel							
2619.00			冶煉鋼（鐵）所產生之熔渣、浮渣（粒狀熔渣除外）銹皮（鐵屑）及其他廢料	Slag, dross (other than granulated slag),scalings and other waste from the manufacture of iron or steel							
2619.00.00			冶煉鋼（鐵）所產生之熔渣、浮渣（粒狀熔渣除外）銹皮（鐵屑）及其他廢料	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
	10	7	電爐煉鋼製程污染控制之集塵灰或污泥	Electric arc furance dust or sludge produced by electric arc steelmaking process	TNE					551	531
	90	0	冶煉鋼（鐵）所產生之熔渣、浮渣（粒狀熔渣除外）銹皮（鐵屑）及其他廢料	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	TNE						
2620			含有金屬、砷或其化合物之熔渣、灰末及渣滓（煉製鋼鐵所產生的灰、渣除外）	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds							
			－含鋅為主：	-Containing mainly zinc:							
2620.11			粗鋅	Hard zinc spelter							

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2620.11.00	00 3	粗鋅	Hard zinc spelter	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2620.19		其他	Other							
2620.19.00		其他含鋅或鋅化合物之熔渣、灰末及渣滓（粗鋅列入第２６２０１１目）	Other slag, ash and residues, containing zinc or zinc compounds, (hard zinc spelter is classified in 2620.11)		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10 3	屬產業用料需求之事業廢棄物所列之廢鋅渣	Waste zinc dross (industrial wastes required as raw materials for industrial use)	TNE						
	90 6	其他含鋅或鋅化合物之熔渣、灰末及渣滓（粗鋅列入２６２０１１）	Other slag, ash and residues, containing zinc or zinc compounds, (hard zinc spelter is classified in 2620.11)	TNE						
		－含鉛為主：	-Containing mainly lead :							
2620.21		含鉛汽油沈積物及含鉛抗震化合物沈積物	Leaded gasoline sludges and leaded anti-knock compound sludges							
2620.21.00	00 1	含鉛汽油沉積物及含鉛抗震化合物成沉積物	Leaded gasoline sludges and leaded anti-knock compound sludges	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2620.29		其他	Other							
2620.29.00	00 3	其他含鉛或鉛化合物之熔渣、灰末及渣滓	Slag, ash and residues, containing lead or lead compounds	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2620.30		含銅為主	Containing mainly copper							
2620.30.00	00 0	含銅或銅化合物之熔渣、灰末及渣滓	Slag, ash and residues, containing copper or copper compounds	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2620.40		含鋁為主	Containing mainly aluminium							
2620.40.00	00 8	含鋁或鋁化合物之熔渣、灰末及渣滓	Slag, ash and residues, containing aluminium or aluminium compounds	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2620.60		含砷、汞、鉈或其混合物，屬供提煉砷或其金屬或供製造其化合物者	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds							
2620.60.00	00 3	含砷、汞、鉈或其混合物，屬供提煉砷或其金屬或供製造其化合物者	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
		－其他	-Other							

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2620.91			含銻、鈹、鎘、鉻或其混合物	Containing antimony, beryllium, cadmium, chromium or their mixtures							
2620.91.00	00	6	含銻、鈹、鎘、鉻或其混合物	Containing antimony, beryllium, cadmium, chromium or their mixtures	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2620.99			其他	Other							
2620.99.90			其他含有砷、金屬或金屬化合物之熔渣、灰末及渣滓（煉製鋼鐵所有者除外）	Other slag, ash and residues, containing arsenic, metals or metal compounds(other than from the manufacture of iron or steel)		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
	10	7	屬產業用料需求之事業廢棄物所列之廢鐵渣	Waste iron slag (industrial wastes required as raw materials for industrial use)	TNE						
	20	5	屬產業用料需求之事業廢棄物所列之廢鎂渣	Waste magnesium dross (industrial wastes required as raw materials for industrial use)	TNE						
	30	3	屬產業用料需求之事業廢棄物所列之廢錫渣	Waste tin dross (industrial wastes required as raw materials for industrial use)	TNE						
	90	0	其他含有砷、金屬或金屬化合物之熔渣、灰末及渣滓（煉製鋼鐵所有者除外）	Other slag, ash and residues, containing arsenic, metals or metal compounds(other than from the manufacture of iron or steel)	TNE						
2621			其他熔渣及灰末，包括海藻灰；都市廢棄物焚化後之灰末及渣滓。	Other slag and ash, including seaweed ash (kelp)							
2621.10			都市廢棄物焚化後之灰末及渣滓	Ash and residues from the incineration of municipal waste							
2621.10.00	00	3	都市廢棄物焚化後之灰末及渣滓	Ash and residues from the incineration of municipal waste	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		551	531
2621.90			其他	Other							
2621.90.10	00	4	骨灰	Ash, bone	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2621.90.90	00	7	其他熔渣及灰末，包括海藻灰	Other slag and ash, including seaweed ash (kelp)	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			

第２７章

礦物燃料、礦油及其蒸餾產品；含瀝青物質；礦蠟

章註：

一、 本章不包括下列各項：

（甲） 符合化學定義之個別有機化合物，但歸屬第2711節之純甲烷及丙烷除外；

（乙） 第3003或3004節之藥物；或

（丙） 第3301、3302或3805節之混合不飽和烴。

二、 第2710節所指「石油及得自瀝青質之油類」包括石油及得自瀝青質之油類及類似之油，以及以任何處理方法取得之以混合不飽和烴為主要成分之油類，但其非芳香族成分之重量須超過芳香族成分之重量。

本項規定不包括以減壓蒸餾法在壓力調整為1013毫巴後，於攝氏300度時所得蒸餾量以容積計少於60%之液體合成聚烯烴（第39章）。

三、 第2710節所指之「廢油」係指主要含石油類及得自瀝青質油類（如本章章註二所述者）之廢油，不論是否與水混合。這些包括：

（甲） 不再適合做為原產品使用之廢油（例如已使用過之潤滑油、液壓油及變壓器油）；

（乙） 來自石油儲存槽之油泥油，主要包含石油類及用於生產原產品所使用高濃度添加物（例如化學品）；及

（丙） 經水乳化或與水混合之油，諸如那些來自漏油、儲油槽的清洗物或機器運轉所使用過之切削油。

目註：

一、 第270111目所稱「無煙煤」係指含揮發物（以無礦物質乾基計算）不超過14%之煤。

二、 第270112目所稱「煙煤」係指含揮發物（以無礦物質乾基計算）超過14%及發熱值限度（以無礦物質濕基計算）等於或超過5,833kcal/kg之煤。

三、 第270710、270720、270730及270740目所稱「苯」「甲苯」「二甲苯」及「萘」係指以重量計分別含有超過50%之苯、甲苯、二甲苯或萘之產品。

四、 第271012目所稱之「輕油及其製品」係依ISO 3405方法（相當於ASTM D86方法），在210℃時所得蒸餾量按容積計達90%及以上（包括耗損）者。

五、 第2710節所稱「生質柴油」係指衍生自動植物或微生物油脂（不論是否使用過），供作燃料用之脂肪酸單烷基酯。

CHAPTER 27

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

Chapter Notes.

1.- This Chapter does not cover :

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;

(b) Medicaments of heading 30.03 or 30.04; or

(c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2.- References in heading 27.10 to “ petroleum oils and oils obtained from bituminous minerals ” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 ℃, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3.- For the purposes of heading 27.10, “ waste oils ” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include :

(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills or storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

1.- For the purposes of subheading 2701.11, “ anthracite ” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.

2.- For the purposes of subheading 2701.12, “ bituminous coal ” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms “ benzol (benzene) ”, “ toluol (toluene) ”, “ xylol (xylenes) ” and “ naphthalene ” apply to products which contain more than 50 % by weight of benzene, toluene, xylenes ornaphthalene respectively.

4.- For the purposes of subheading 2710.12, “light oils and preparations” are those of which 90 % or more by volume (including losses) distil at 210 ℃ according to the ISO 3405 method (equivalent to the ASTM D 86 method).

5.- For the purposes of the subheadings of heading 27.10, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal,

vegetable or microbial fats and oils whether or not used.

增註：

一、 適用稅則第27101941號之燃料油，經經濟部證明確供發電用者，按2.5%稅率徵稅。

二、 刪除

Additional Notes.

1.- For fuel oil for generating purpose under division 2710.19.41 covered by a certificate issued by the Ministry of Economic Affairs, the tariff rate applicable will be 2.5 %.

2.- Deleted.

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2701			煤；煤磚；煤球及煤製類似固體燃料	Coal; briquettes, ovoids and similar solid fuels manufactured from coal							
			－煤，不論是否粉碎，但未經結塊：	-Coal, whether or not pulverised, but not agglomerated:							
2701.11			無煙煤	Anthracite							
2701.11.00	00	5	無煙煤	Anthracite	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		466	
2701.12			煙煤	Bituminous coal							
2701.12.00	00	4	煙煤	Bituminous coal	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2701.19			其他煤	Other coal							
2701.19.00	00	7	其他煤	Other coal	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	免稅Free			
2701.20			煤磚、煤球及煤製類似固體燃料	Briquettes, ovoids and similar solid fuels manufactured from coal							
2701.20.00	00	4	煤磚、煤球及煤製類似固體燃料	Briquettes, ovoids and similar solid fuels manufactured from coal	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	免稅Free			
2702			褐煤（不論是否經結塊），煤玉礦除外	Lignite, whether or not agglomerated, excluding jet							
2702.10			褐煤，不論已否磨成粉狀，但未經結塊	Lignite, whether or not pulverised, but not agglomerated							
2702.10.00	00	5	褐煤，不論已否磨成粉狀，但未經結塊	Lignite, whether or not pulverised, but not agglomerated	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2702.20			經結塊褐煤	Agglomerated lignite							
2702.20.00	00	3	經結塊褐煤	Agglomerated lignite	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2703			泥煤（包括泥煤屑），不論是否經結塊	Peat (including peat litter), whether or not agglomerated							
2703.00			泥煤（包括泥煤屑），不論是否經結塊	Peat (including peat litter), whether or not agglomerated							
2703.00.00	00	6	泥煤（包括泥煤屑），不論是否經結塊	Peat (including peat litter), whether or not agglomerated	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		B01	
2704			煤、褐煤、或泥煤所製之焦炭、半焦炭不論是否經結塊；乾餾碳	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon							
2704.00			煤、褐煤或泥煤所製之焦炭、半焦炭，不論是否經結塊；乾餾碳	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon							

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2704.00.10	00	3	煤、褐煤或泥煤所製之焦炭、半焦炭，不論是否經結塊	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	1%			
2704.00.20	00	1	乾餾碳	Retort carbon	TNE	1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	1%			
2705			煤氣、水煤氣、發生爐煤氣及類似氣體，石油氣及其他氣態碳氫化合物除外	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons							
2705.00			煤氣、水煤氣、發生爐煤氣及類似氣體，石油氣及其他氣態碳氫化合物除外	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons							
2705.00.00	00	4	煤氣、水煤氣、發生爐煤氣及類似氣體，石油氣及其他氣態碳氫化合物除外	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	TNE	7.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
2706			煤、褐煤或泥煤蒸餾所得之焦油及其他礦物焦油，不論是否脫水或半蒸餾，包括再組成焦油	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars							
2706.00			煤、褐煤或泥煤蒸餾所得之焦油及其他礦物焦油，不論是否脫水或半蒸餾，包括再組成焦油	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars							
2706.00.00	00	3	煤、褐煤或泥煤蒸餾所得之焦油及其他礦物焦油，不論是否脫水或半蒸餾，包括再組成焦油	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2707			高溫蒸餾煤焦油所得之油類及其他產品；類似產品其芳香族成分之重量超過非芳香族成分之重量者	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents							
2707.10			苯	Benzole							
2707.10.00	00	0	苯	Benzole (Benzene)	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%	T*	553	533
2707.20			甲苯	Toluole							
2707.20.00	00	8	甲苯	Toluole (Toluene)	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%	T*		
2707.30			二甲苯	Xylole							
2707.30.00	00	6	二甲苯	Xylole (Xylene)	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%	T*		
2707.40			萘	Naphthalene							

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2707.40.00	00	4	萘	Naphthalene	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
2707.50			其他芳香烴混合物，依ＩＳＯ３４０５方法（相當於ＡＳＴＭＤ８６方法）蒸餾時，於２５０℃時所得蒸餾量以容積計達６５%及以上（包括耗損）者	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 ℃ by the ISO 3405 method (equivalent to the ASTM D 86 method)							
2707.50.00	00	1	其他芳香烴混合物，依ＩＳＯ３４０５方法（相當於ＡＳＴＭＤ８６方法）蒸餾時，於２５０℃時所得蒸餾量以容積計達６５%及以上（包括耗損）者	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250℃ by the ISO 3405 method (equivalent to the ASTM D 86 method)	LTR TNE	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%	T		
			－其他：	-Other :							
2707.91			雜酚油	Creosote oils							
2707.91.00	00	2	雜酚油	Creosote oils	TNE	1%	免稅Free (PA,GT,NI,SV,HN, CN,NZ,SG)	2.5%			
2707.99			其他	Other							
2707.99.11	00	1	酚	Phenol	TNE	1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2707.99.19	00	3	其他酚類	Other phenols	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2707.99.20	00	0	甲基萘	Methyl naphthalene	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2707.99.90	00	5	其他高溫蒸餾煤焦油所得之油類及其他產品；類似產品其芳香族成分之重量超過非芳香族成分之重量者	Other oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	6%	T*		
2708			由煤焦油或其他礦物性焦油所得之瀝青及瀝青焦	Pitch and pitch coke, obtained from coal tar or from other mineral tars							
2708.10			瀝青	Pitch							
2708.10.00	00	9	瀝青	Pitch	TNE	1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	1%			
2708.20			瀝青焦	Pitch coke							
2708.20.00	00	7	瀝青焦	Pitch coke	TNE	1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	1%			
2709			石油原油及自瀝青質礦物提出之原油	Petroleum oils and oils obtained from bituminous minerals, crude							
2709.00			石油原油及自瀝青質礦物提出之原油	Petroleum oils and oils obtained from bituminous minerals, crude							

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2709.00.10	00	8	供提煉用，於２０℃時比重在０．８３以上，蒸餾至１５０℃時所含輕質分餾液在３％以上及其黏度於２０℃時超過安氏黏度計２度者	For refining purposes with specific gravity over 0.83 at 20 degree c, more than 3% light fraction on distillation up to 150 degree c, and viscosity over 2 degree engler at 20 degree c	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		255	473
2709.00.90	00	1	其他石油原油及自瀝青質礦物提出之原油	Other petroleum oils and oils obtained from bituminous minerals, crude	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		255	473
2710			石油及提自瀝青礦物之油類，但原油除外；以石油或瀝青質礦物為基本成份之未列名製品，其含石油或提自瀝青質礦物之油以重量計達７０％及以上者；廢油	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils							
			—石油及提自瀝青礦物之油類（原油除外）及以上述油為基本成分之未列名製品，其含石油或提自瀝青礦物之油以重量計達70%及以上者，但含生質柴油及廢油者除外	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :							
2710.12			輕油及其配製品	Light oils and preparations							
2710.12.10	00	1	汽油	Gasoline	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%	T	255 C02	473
2710.12.20	00	9	石油腦	Naphtha	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		255	473
2710.12.30	00	7	汽油型噴射機燃油	Spirit type (gasoline type) jet fuel	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%	T	255	473
2710.12.90	00	4	其他輕油及其配製品	Other light oils and preparations	LTR TNE	3.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%	T*	255	473
2710.19			其他	Other							
2710.19.11	00	3	噴射機用煤油型燃油	Kerosene type jet fuel	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%	T	255 C02	473
2710.19.19	00	5	其他氣渦輪機或噴射機引擎用煤油型燃油	Other fuel of a kind used for gas turbines or jet engines	LTR TNE	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%	T	255 C01	473
2710.19.20	00	2	煤油	Kerosene	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%	T	255 C01	473
2710.19.31	00	9	柴油，溫度在１５℃，比重超過０．８５，但不高於０．９０之間	Diesel fuel, at 15 degrees C, over 0.85 but not over 0.90 specific gravity	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free	T	255 C01	473
2710.19.39	00	1	其他柴油	Other Diesel fuel	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%	T	255 C01	473

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2710.19.41	00 7	燃料油，溫度１５℃，比重超過０．９３	Fuel oil, at 15 degrees C, over 0.93 specific gravity	LTR TNE	5%	免稅Free (PA,GT,NI,SV,HN, CN,NZ,SG)	5%	T	255 C02	473
2710.19.49	00 9	其他燃料油	Other fuel oil	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%	T	255 C02	473
2710.19.51		潤滑油（所含礦物油不低於７０％）	Lubricating oil(containing mineral oil not less than 70%)		3.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7%			
	10 2	防銹油	Anti-rusting oil (rust-preventive or slushing oil)	TNE						
	21 9	含石油重量比７０％及以上之摻配油料（含多氯聯苯）	Blending oils containing 70% or more by weight of petroleum products (containing polychlorobiphenyls)	TNE					553	533
	29 1	其他含石油重量比７０％及以上之摻配油料	Blending oils containing 70% more by weight of petroleum products	TNE						
	90 5	其他潤滑油，其含石油重量比７０％及以上者	Other lubricating oil, containing 70% or more by weight of petroleum products	TNE						
2710.19.52	00 3	潤滑油膏（所含礦物油不低於７０％）	Grease, lubricating (containing mineral oil not less than 70%)	TNE	3.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
2710.19.61	00 2	燃料油渣	Residual fuel oils	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2710.19.62	00 1	變壓器油	Oil, of electric transformer	TNE	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
2710.19.63	00 0	電容器油	Oil, of electric condenser	TNE	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
2710.19.64	00 9	礦物質石油腦	Naphtha, mineral	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		255	473
2710.19.65	00 8	白臘油	Paraffin oil (liquid paraffin)	LTR TNE	3.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%	T*	508	
2710.19.66	00 7	低聚合度之混烯類	Mixed alkylenes with a very low degree of polymerization	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%	T*		
2710.19.67	00 6	半精煉石油，包括蒸餘之原油在內	Partly refined perroleum, including topped crudes	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	15%		255	473
2710.19.68	00 5	淬火油	Hot quenching oil	TNE	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
2710.19.90		其他第２７１０節所屬之貨品	Other articles of heading 27.10		3.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
	10 5	潤滑基礎油	Lubricating base oil	LTR TNE				T*		
	90 8	其他第２７１０節所屬之貨品	Other articles of heading 27.10	LTR TNE				T*		

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2710.20		石油、提自瀝青礦物之油類（原油除外）及以石油或瀝青質礦物為基本成分之未列名製品，其含石油或提自瀝青質礦物之油以重量計達７０%及以上，且含生質柴油者，但廢油除外	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils							
2710.20.10	00 1	輕油及其配製品，含生質柴油者	Light oils and preparations, containing biodiesel	LTR TNE	3.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%	T*	255	473
2710.20.21	00 8	噴射機用煤油型燃油，含生質柴油者	Kerosene type jet fuel, containing biodiesel	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%	T	255 C02	473
2710.20.29	00 0	其他氣渦輪機或噴射機引擎用煤油型燃油，含生質柴油者	Other fuel of a kind used for gas turbines or jet engines, containing biodiesel	LTR TNE	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%	T	255 C01	473
2710.20.30	00 7	柴油，含生質柴油者	Diesel fuel, containing biodiesel	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%	T	255 C01	473
2710.20.40	00 5	燃料油，含生質柴油者	Fuel oil, containing biodiesel	LTR TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%	T	255 C02	473
2710.20.90	00 4	其他第２７１０節所屬之貨品，含生質柴油者	Other articles of heading 27.10, containing biodiesel	LTR TNE	3.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%	T*		
		－廢油	-Waste oils:							
2710.91		含多氯聯苯、多氯三聯苯或多溴聯苯者	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)							
2710.91.10	00 5	變壓器油，含多氯聯苯、多氯三聯苯或多溴聯苯者	Oil, for electric transformer, containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	TNE	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		553	533
2710.91.20	00 3	電容器油，含多氯聯苯、多氯三聯苯或多溴聯苯者	Oil, for electric condenser, containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	TNE	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		553	533
2710.91.90	00 8	其他含多氯聯苯、多氯三聯苯或多溴聯苯者	Other oil containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	LTR TNE	3.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%	T*	553	533
2710.99		其他	Other							
2710.99.00	00 9	其他廢油	Other waste oils	LTR TNE	3.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%	T*	551	531

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2711		石油氣及其他氣態碳氫化合物	Petroleum gases and other gaseous hydrocarbons							
		－液化：	-Liquefied:							
2711.11		天然氣	Natural gas							
2711.11.00	00 3	液化天然氣	Liquefied natural gas	MTQ TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
2711.12		丙烷	Propane							
2711.12.00	00 2	液化丙烷	Liquefied propane	TNE TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%	T	255 C02	473
2711.13		丁烷	Butanes							
2711.13.00	00 1	液化丁烷	Liquefied butane	TNE TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%	T	255 C02	473
2711.14		乙烯、丙烯、丁烯及丁二烯	Ethylene, propylene, butylene and butadiene							
2711.14.00		乙烯、丙烯、丁烯及丁二烯	Ethylene, propylene, butylene and butadiene		免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
	10 8	液化乙烯	Liquefied ethylene	TNE TNE				T		
	20 6	液化丙烯	Liquefied propylene	TNE TNE				T		
	30 4	液化丁烯	Liquefied butylene	TNE TNE				T		
	40 2	液化丁二烯	Liquefied butadiene	TNE TNE				T		
2711.19		其他	Other							
2711.19.10	00 3	液化石油氣（混合液化丙丁烷）	Petroleum gases in the liquefied state (mixed liquefied propane and butane)	TNE TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%	T	255 C02	473
2711.19.90	00 6	其他液化碳化氫（烴）	Other liquefied gases hydrocarbons	TNE TNE	5%	免稅Free (PA,GT,NI,SV,HN, CN,NZ,SG)	7.5%	T		
		－氣態：	-In gaseous state:							
2711.21		天然氣	Natural gas							
2711.21.00	00 1	天然氣	Natural gas	MTQ TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
2711.29		其他	Other							
2711.29.10	00 1	氣態石油氣（煉油氣）	Petroleum gases (refinery gases), in the gaseous state	TNE TNE	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%	T	255	473
2711.29.90	00 4	其他氣態碳化氫（烴）	Other gaseous hydrocarbons, in the gaseous state	TNE	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%	T		

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2712			石油膠；石蠟、微結晶石油蠟、含油石蠟、地石蠟、褐煤蠟、泥煤蠟、其他礦物蠟，及以合成或其他方法所得之類似品，不論是否著色	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured							
2712.10			石油膠	Petroleum jelly							
2712.10.00	00	3	石油膠	Petroleum jelly	TNE	3.4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
2712.20			含油重量少於０．７５％之石蠟	Paraffin wax containint by weight less than 0.75% of oil							
2712.20.00	00	1	含油重量少於０．７５％之石蠟	Paraffin wax containing by weight less than 0.75% of oil	TNE	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2712.90			其他	Other							
2712.90.10	00	4	石蠟（油蠟）	Wax, paraffin	TNE	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%		508	
2712.90.90	00	7	其他第２７１２節所屬之貨品	Other articles of heading 27.12	TNE	3.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%			
2713			石油焦、石油瀝青及其他石油殘渣或得自瀝青質礦物之殘渣	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals							
			－石油焦：	-Petroleum coke :							
2713.11			未煅燒	Not calcined							
2713.11.00	00	1	石油焦，未煅燒	Petroleum coke, not calcined	TNE	1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	1%			
2713.12			已煅燒	Calcined							
2713.12.00	00	0	石油焦，已煅燒	Petroleum coke, calcined	TNE	1%	免稅Free (PA,GT,NI,SV,HN, CN,NZ,SG)	1%			
2713.20			石油瀝青（柏油）	Petroleum bitumen							
2713.20.00	00	0	石油瀝青（柏油）	Petroleum bitumen	TNE	1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	1%			
2713.90			其他石油殘渣或得自瀝青質礦物之殘渣	Other residues of petroleum oils or of oils obtained from bituminous minerals							
2713.90.00	00	5	其他石油殘渣得自瀝青質礦物之殘渣	Other residues of petroleum oils or of oils obtained from bituminous minerals	TNE	1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	1%			
2714			天然瀝青及天然柏油；瀝青或油頁岩及瀝青砂；柏油質及瀝青質岩石	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks							
2714.10			瀝青或油頁岩及瀝青砂	Bituminous or oil shale and tar sands							

中華民國輸出入貨品分類號列 C C C Code 稅則號別 Tariff No.		檢查號碼 CD	貨名	Description of Goods	單位 Unit	國定稅率 Tariff Rate 第一欄 Column I	第二欄 Column II	第三欄 Column III	稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations 輸入 Imp.	輸出 Exp.
2714.10.00	00	1	瀝青或油頁岩及瀝青砂	Bituminous or oil shale and tar sands	TNE	1%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	1%			
2714.90			其他	Other							
2714.90.00	00	4	天然瀝青及天然柏油；柏油質及瀝青質岩石	Bitumen and asphalt, natural; asphaltites and asphaltic rocks	TNE	1%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	1%			
2715			以天然柏油、天然瀝青、石油瀝青、軟瀝青或礦物焦油瀝青為基料之瀝青混合物（例如瀝青調和物）	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)							
2715.00			以天然柏油、天然瀝青、石油瀝青、軟瀝青或礦物焦油瀝青為基料之瀝青混合物（例如瀝青調和物）	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)							
2715.00.10	00	0	天然土瀝青	Mixtures of asphalt, natural	TNE	1%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	1%			
2715.00.20	00	8	焦油瀝青	Tar, mixtures of bituminous materials	TNE	1%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2715.00.90	00	3	其他第２７１５節所屬之貨品	Other articles of heading 27.15	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2716			電力（選擇性之稅則號別）	Electrical energy. (optional heading)							
2716.00			電力（選擇性之稅則號別）	Electrical energy (optional heading)							
2716.00.00	00	1	電力	Electric energy	KVA	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			

第６類

化學或有關工業的產品

類註：

一、

（甲）除放射性礦砂外，凡與第2844或2845節規定相符之物品，概應歸入第2844或2845節，而不歸入本稅則其他節。

（乙）除須符合前述（甲）段規定外，凡與第2843、2846或2852節規格相符之物品，概應歸入第2843、2846或2852節，而不歸入本稅則其他節。

二、 除須符合上述註一規定外，凡物品以具有劑量或零售為理由而歸入第3004、3005、3006、3212、3303、3304、3305、3306、3307、3506、3707或3808節者，概應歸入各該節，而不歸入本稅則其他節。

三、 物品由兩個或以上不同成分組合成套者，當該組合成分之部分或全部歸屬本類，且組合成為第6或7類之產品而該成分具有下列情形者，應歸入該產品應行歸屬之稅則號別：

（甲）參照組合方式顯能辨明，不須先經重新包裝即擬供組合用者；

（乙）同時進口者；及

（丙）根據其性質或申報時彼此間之比例，能辨明供互相調配用者。

四、 凡貨品符合本類各節所述之貨名或功能，亦同時符合第3827節者，概應依其貨名或功能歸列本類各節，而不歸入第3827節。

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes.

1.-

(a) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(b) Subject to paragraph (a) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.

2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

4.- Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

第２８章

無機化學品；貴金屬、稀土金屬、放射性元素及其同位素之有機及無機化合物

章註：

一、 除內容及本章之註另有規定者外，本章之節，僅適用於下列產品：

（甲）個別之化學元素及符合化學上之定義之個別化合物，不論其是否含有雜質；

（乙）上列（甲）項所述產品溶解於水者；

（丙）上列（甲）項所述產品之溶解於其他溶劑中者，但以該溶液係專為該項產品安全或運輸上理由所採正常必要方法，且其溶劑並不致使該項產品逾越其一般用途，而適合於特定用途者為限；

（丁）上列（甲）（乙）或（丙）項所述之產品為保存或運輸上所必須而加入之安定劑者（包括抗結塊劑）；

（戊）上列（甲）（乙）（丙）或（丁）所述產品為易於辨認或基於安全目的，經添加防塵劑或色素者，惟以添加結果，不致使該項產品逾越其一般性用途，

CHAPTER 28

INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

Chapter Notes.

1.- Except where the context otherwise requires, the headings of this Chapter apply only to :

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) The products mentioned in (a) above dissolved in water;

(c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;

(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons,

而適用於特定用途者為限。

provided that the additions do not render the product particularly suitable for specific use rather than for general use.

二、 除以有機物穩定之二亞磺酸鹽和硫氧酸鹽（第2831節），無機性基之碳酸鹽及過氧碳酸鹽（第2836節），無機性基之氰化物，氰氧化物及氰化物複鹽（第2837節），無機性基之雷酸鹽，氰酸鹽及硫氰酸鹽（第2842節），第2843至2846及2852節所包括有機產品，暨碳化物（第2849節）除外，僅下列的碳化合物歸入本章內：

2.- In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :

（甲）碳之氧化物、氰化氫及雷酸、異氰酸，硫氰酸及其他單或複氰酸（第2811節）；

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);

（乙）碳之氧鹵化物（第2812節）；

(b) Halide oxides of carbon (heading 28.12);

（丙）二硫化碳（第2813節）；

(c) Carbon disulphide (heading 28.13);

（丁）無機性基之硫碳酸鹽、硒碳酸鹽、碲碳酸鹽、硒氰酸鹽、碲氰酸鹽、四硫氰酸二胺基鉻酸鹽（reineckates）及其他複氰酸鹽（第2842節）；

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathio-cyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);

（戊）以尿素固化之過氧化氫（第2847節），氧硫化碳、硫碳醯鹵化物、氰、鹵化氰及氰胺與其金屬衍生物（第2853節），但氰胺化鈣（不論純否）除外（第31章）。

(e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

三、 依照第6類類註一之規定，本章不包括下列各項：

3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :

（甲）氯化鈉及氧化鎂（不論純否）及屬於第5類之其他產品；

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

（乙）上列註二所述以外之有機無機化合物；

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

（丙）第31章章註二、註三、註四或註五所述之產品；

(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

（丁）第3206節之用作發光物的無機產品；第3207節之玻璃熔塊及其他玻璃成粉、粒或細片狀者；

(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;

（戊）人造石墨（第3801節），第3813節之滅火器或滅火彈藥物，第3824節之零售包裝脫墨劑，第3824節之鹼金屬或鹼土金屬鹵化物培養晶體（光學原體除外），每顆重量在2.5公克以上者；

(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;

（己）寶石或次寶石（天然、人造或再造）及其粉屑（第7102至7105節），及第71章之貴金屬或貴金屬合金；

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;

（庚）屬於第15類之金屬（不論純否）或合金或瓷金，包括燒結金屬碳化物（與金屬熔結之金屬碳化物）；或

(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or

（辛）光學原體，例如鹼金屬或鹼土金屬鹵化物（第9001節）。

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

四、 符合化學上定義之複酸，含有屬於第2分章之非金屬酸及屬於第4分章之金屬性酸者，歸入第2811節。

4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

五、 第2826至2842節僅適用於金屬鹽或銨鹽或過氧鹽類。

除別有規定者外，複鹽或錯鹽均歸入第2842節。

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

六、 第2844節僅適用於下列各項：

6.- Heading 28.44 applies only to :

（甲）鎝（原子序數43）、鉕（原子序數61）、釷（原子

(a) Technetium (atomic No. 43), promethium (atomic No. 61),

序數84）及原子序數大於84之所有元素；

（乙）天然或人造放射性同位素（包括第14及15類貴金屬或卑金屬之同位素），不論是否混合與否；

（丙）前述元素或同位素之有機或無機化合物，不論其是否符合化學上定義，亦不論其混合與否；

（丁）合金，擴散劑（包括瓷金），陶瓷產品和混合物，含有前述元素或同位素，或其無機或有機化合物，其比放射性超過74Bq/g（0.002μCi/g）；

（戊）已用畢（受照射已放射）之核子反應器燃料元素（添裝藥）；

（己）不論是否可使用之放射性殘渣物。

本註及第2844及2845節所稱「同位素」係指：

—個別核種，但在自然界中以單一同位素狀態，存在者除外；

—由單一及同種元素所組成之同位素混合物，此種同位素內，至少有一種或數種被濃化。亦即元素中其天然之同位素成份，經人工加以改變。

七、 第2853節包括按重量計含磷超過15%之磷化銅（磷銅）。

八、 化學元素（例如矽及硒）經摻雜供電子工業用者如其為抽製時未經加工型態或呈圓柱狀或棒狀，應歸入本章；倘已經切成薄圓片、薄晶片，或類似形狀者，則歸入第3818節。

目註：

一、 第285210目所稱「符合化學定義者」係指符合第28章章註一（甲）至（戊）或第29章章註一（甲）至（辛）條件之所有汞之無機或有機化合物。

polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μCi/g);

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

The term “isotopes”, for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to :

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7.- Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Notes.

1.- For the purposes of subheading 2852.10, the expression “chemically defined” means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

中華民國輸出入貨品分類號列 C C C Code 稅則號別 Tariff No.		檢查號碼 CD	貨　　名	Description of Goods	單位 Unit	國定稅率 Tariff Rate 第一欄 Column I	第二欄 Column II	第三欄 Column III	稽徵特別規定 CR	輸出入規定 Imp. & Exp. Regulations 輸入 Imp.	輸出 Exp.
			第１分章 化學元素	I. chemical elements							
2801			氟、氯、溴、碘	Fluorine, chlorine, bromine and iodine							
2801.10			氯	Chlorine							
2801.10.00	00	5	氯	Chlorine	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		553	533
2801.20			碘	Iodine							
2801.20.00	00	3	碘	Iodine	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2801.30			氟；溴	Fluorine; bromine							
2801.30.10	00	9	氟	Fluorine	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		553	533 S01 S03
2801.30.20	00	7	溴	Bromine	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2802			硫（昇華或沈澱者均在內）；膠狀硫	Sulphur, sublimed or precipitated; colloidal sulphur							
2802.00			硫（昇華或沉澱者均在內）；膠狀硫	Sulphur, sublimed or precipitated; colloidal sulphur							
2802.00.00	00	6	硫（昇華或沉澱者均在內）；膠狀硫	Sulphur, sublimed or precipitated, colloidal sulphur	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2803			碳（碳烟及未列名其他形態碳）	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)							
2803.00			碳（碳烟及未列名其他形態碳）	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)							
2803.00.10	00	3	碳烟	Carbon black	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,CN,NZ,SG)	5%			
2803.00.90	00	6	其他碳	Other carbon	KGM	3.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	3.5%			
2804			氫，稀有氣體及其他非金屬元素	Hydrogen, rare gases and other non-metals							
2804.10			氫	Hydrogen							
2804.10.00	00	2	氫	Hydrogen	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
			－稀有氣體：	-Rare gases:							
2804.21			氬	Argon							
2804.21.00	00	9	氬	Argon	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2804.29			其他	Other							
2804.29.00	00	1	其他稀有氣體	Other rare gases	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			

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2804.30			氮	Nitrogen							
2804.30.00	00	8	氮	Nitrogen	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2804.40			氧	Oxygen							
2804.40.10	00	4	臭氧	Ozone	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2804.40.90	00	7	其他氧	Other oxygen	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2804.50			硼；碲	Boron; tellurium							
2804.50.10	00	1	硼	Boron	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			S01 S03
2804.50.20	00	9	碲	Tellurium	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
			－矽：	-Silicon:							
2804.61			含矽重量在９９．９９％及以上者	Containing by weight not less than 99.99% of silicon							
2804.61.10	00	8	矽多晶體	Poly-crystal of silicon	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
2804.61.20	00	6	矽晶棒	Bar of crystal silicon	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2804.61.90	00	1	其他矽	Other silicon	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2804.69			其他	Other							
2804.69.00	00	2	其他矽，含矽重量未達９９．９９％者	Other silicon, containing by weight less than 99.99% of silicon	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2804.70			磷	Phosphorus							
2804.70.00			磷	Phosphorus		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
	10	7	紅磷	Phosphorus, red	KGM						
	90	0	其他磷	Other phosphorus	KGM						
2804.80			砷	Arsenic							
2804.80.00	00	7	砷	Arsenic	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2804.90			硒	Selenium							
2804.90.00	00	5	硒	Selenium	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2805			鹼金屬或鹼土金屬；稀土金屬，鈧及釔，不論是否互相混合或合金；汞（水銀）	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury							
			－鹼金屬或鹼土金屬	-Alkali metals:							

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2805.11			鈉	Sodium							
2805.11.00	00	0	鈉	Sodium	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2805.12			鈣	Calcium							
2805.12.00	00	9	鈣	Calcium	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2805.19			其他	Other							
2805.19.00	00	2	其他鹼金屬或鹼土金屬	Other alkali or alkaline-earth metals	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			
2805.30			稀土金屬，鈧及釔，不論是否互相混合或合金	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed							
2805.30.10	00	5	鈧，不論是否互相混合或合金	Scandium, whether or not intermixed or interalloyed	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
2805.30.20	00	3	釔，不論是否互相混合或合金	Yttrium, whether or not intermixed or interalloyed	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
2805.30.90	00	8	其他稀土金屬，不論是否互相混合或合金	Other rare-earth metals, whether or not intermixed or interalloyed	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
2805.40			汞（水銀）	Mercury							
2805.40.00	00	5	汞（水銀）	Mercury	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		553	533
			第２分章 無機酸及非金屬元素之無機氧化合物	II. inorganic acids and inorganic oxygen compounds of non-metals							
2806			氯化氫（鹽酸）；氯磺酸	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid							
2806.10			氯化氫（鹽酸）	Hydrogen chloride (hydrochloric acid)							
2806.10.00			氯化氫（鹽酸）	Hydrogen chloride (hydrochloric acid)		2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
	10	8	比重達１．２或濃度達３９．１ｗ／ｗ％之氯化氫（鹽酸）	Hydrogen chloride (hydrochloric acid) having a specific gravity reach 1.2 or Concentration 39.1 w/w %	KGM					508	
	90	1	其他氯化氫（鹽酸）	Other hydrogen chloride (hydrochloric acid)	KGM					508	S01 S03
2806.20			氯磺酸	Chlorosulphuric acid							
2806.20.00	00	8	氯磺酸	Chlorosulphuric acid	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2807			硫酸；發烟硫酸	Sulphuric acid; oleum							
2807.00			硫酸；發烟硫酸	Sulphuric acid; oleum							
2807.00.10			硫酸	Sulphuric acid		2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			

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	10	7	比重達１．８４或濃度９５至９８ｗ／ｗ％之硫酸	Sulphuric acid having a specific gravity reach 1.84 or Concentration 95~98 w/w %	TNE					508	
	90	0	其他硫酸	Other sulphuric acid	TNE					508	
2807.00.20	00	7	發烟硫酸	Oleum (fuming sulphuric acid)	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2808			硝酸；磺硝酸	Nitric acid; sulphonitric acids							
2808.00			硝酸；磺硝酸	Nitric acid; sulphonitric acids							
2808.00.10	00	8	硝酸	Nitric acid	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			S01 S03
2808.00.20	00	6	磺硝酸	Sulphonitric acids	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2809			五氧化二磷；磷酸；聚磷酸，不論是否符合化學定義者	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids, whether or not chemically defined							
2809.10			五氧化二磷	Diphosphorus pentaoxide							
2809.10.00	00	7	五氧化二磷	Diphosphorus pentaoxide	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2809.20			磷酸及聚磷酸	Phosphoric acid and polyphosphoric acids							
2809.20.10	00	3	磷酸	Phosphoric acid	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2809.20.20	00	1	聚磷酸，不論是否符合化學定義者	Polyphosphoric acids, whether or not chemically defined	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2810			硼之氧化物；硼酸	Oxides of boron; boric acids							
2810.00			硼之氧化物；硼酸	Oxides of boron; boric acids							
2810.00.10	00	4	硼之氧化物	Oxides of boron	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2810.00.20	00	2	硼酸	Boric acids	KGM	1.3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2811			其他無機酸類及非金屬元素之其他無機氧化合物	Other inorganic acids and other inorganic oxygen compounds of non-metals							
			－其他無機酸類：	-Other inorganic acids:							
2811.11			氟化氫（氫氟酸）	Hydrogen fluoride (hydrofluoric acid)							
2811.11.00	00	2	氟化氫（氫氟酸）	Hydrogen fluoride (hydrofluoric acid)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		553	
2811.12			氰化氫（氫氰酸）	Hydrogen cyanide (hydrocyanic acid)							
2811.12.00	00	1	氰化氫（氫氰酸）	Hydrogen cyanide (hydrocyanic acid)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		553	S01 S03

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2811.19			其他	Other							
2811.19.10	00	2	氰酸	Cyanic acid	KGM	1%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2811.19.21	00	9	砷酸	Arsenic acid	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2811.19.22	00	8	亞砷酸	Arsenious acid	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2811.19.30	00	8	亞磷酸	Phosphorous acid	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
2811.19.40	00	6	氫溴酸	Hydrobromic acid	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2811.19.90			其他無機酸	Other inorganic acids		2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
	20	1	氫碘酸	Hydriodic acid	KGM						
	30	9	次磷酸	Hypophosphorous acid	KGM						
	90	6	其他無機酸	Other inorganic acids	KGM					508	
			－非金屬元素之其他無機氧化合物：	-Other inorganic oxygen compounds of non-metals:							
2811.21			二氧化碳	Carbon dioxide							
2811.21.10	00	8	乾冰（固體二氧化碳）	Dry ice (solid carbon dioxide)	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2811.21.90	00	1	其他二氧化碳	Other carbon dioxide	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2811.22			二氧化矽	Silicon dioxide							
2811.22.10	00	7	白烟	White carbon	KGM	2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2%			
2811.22.90	00	0	其他二氧化矽	Other silicon dioxide	KGM	2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2%		508	
2811.29			其他	Other							
2811.29.10	00	0	一氧化碳	Carbon monoxide	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2811.29.20	00	8	五氧化二砷（砷酸酐）	Arsenic pentoxide	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		553	533
2811.29.30	00	6	三氧化二砷（亞砷酸酐，砒石，白信石）	Arsenic trioxide (arsenic white)	KGM	3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		553	533
2811.29.40	00	4	二氧化硫（無水亞硫酸，亞硫酸酐）	Sulphur dioxide (sulphurous acid anhydride)	KGM	3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
2811.29.90			其他非金屬元素之無機氧化合物（不包括水）	Other inorganic oxygen compound of non-metals (excluding water)		5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
	10	1	一氧化二氮	Nitrous Oxide	KGM					838	
	90	4	其他非金屬元素之無機氧化合物（不包括水）	Other inorganic oxygen compound of non-metals (excluding water)	KGM					508	

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			第３分章 鹵素或硫之非金屬化合物	III. halogen or sulphur compounds of non-metals							
2812			非金屬之鹵化物及氧鹵化物	Halides and halide oxides of non-metals							
			－氯化物及氧氯化物：	- Chlorides and chloride oxides :							
2812.11			碳醯氯（光氣）	Carbonyl dichloride (phosgene)							
2812.11.00	00	1	碳醯氯（光氣）	Carbonyl dichloride (phosgene)	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%		553	533 S01 S03
2812.12			氧氯化磷（磷醯氯）	Phosphorus oxychloride							
2812.12.00	00	0	氧氯化磷（磷醯氯）	Phosphorus oxychloride	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			S01 S03
2812.13			三氯化磷	Phosphorus trichloride							
2812.13.00	00	9	三氯化磷	Phosphorus trichloride	KGM	5%	免稅Free (PA,GT,NI,SV,HN, CN,NZ,SG)	10%		553	533 S01 S03
2812.14			五氯化磷	Phosphorus pentachloride							
2812.14.00	00	8	五氯化磷	Phosphorus pentachloride	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			S01 S03
2812.15			氯化硫	Sulphur monochloride							
2812.15.00	00	7	氯化硫	Sulphur monochloride	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			S01 S03
2812.16			二氯化硫	Sulphur dichloride							
2812.16.00	00	6	二氯化硫	Sulphur dichloride	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			S01 S03
2812.17			亞硫醯氯（二氯氧硫）	Thionyl chloride							
2812.17.00	00	5	亞硫醯氯（二氯氧硫）	Thionyl chloride	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			S01 S03
2812.19			其他	Other							
2812.19.00			其他非金屬氯化物及氧氯化物	Other chlorides and oxychlorides of non-metals		5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
	10	1	三氯化砷	Arsenic trichloride	KGM						S01 S03
	90	4	其他非金屬氯化物及氧氯化物	Other chlorides and oxychlorides of non-metals	KGM						S01 S03
2812.90			其他	Other							
2812.90.10	00	3	三氟化硼	Boron fluoride	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		553	533
2812.90.90			其他非金屬之鹵化物及氧鹵化物	Other halides and halide oxides of non-metals		5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
	10	4	六氟化硫（ＳＦ６）	Sulfur hexafluoride	KGM						

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	90	7	其他非金屬之鹵化物及氧鹵化物	Other halides and halide oxides of non-metals	KGM						S01 S03
2813			非金屬硫化物；工業用三硫化磷	Sulphides of non-metals; commercial phosphorus trisulphide							
2813.10			二硫化碳	Carbon disulphide							
2813.10.00	00	1	二硫化碳	Carbon disulphide	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		553	533
2813.90			其他	Other							
2813.90.10	00	2	工業用三硫化磷	Commerical phosphorus trisulphide	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2813.90.90	00	5	其他非金屬硫化物	Other sulphides of non-metals	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			S01 S03
			第４分章 金屬之無機鹽基及其氧化物、氫氧化物及過氧化物	Iv. inorganic bases and oxides, hydroxides and peroxides of metal							
2814			無水氨或氨水溶液	Ammonia, anhydrous or in aqueous solution							
2814.10			無水氨（無水阿摩尼亞）	Anhydrous ammonia							
2814.10.00	00	0	無水氨（無水阿摩尼亞，液氨）	Ammonia, anhydrous (liquified ammonia)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			
2814.20			氨水溶液（阿摩尼亞溶液）	Ammonia in aqueous solution							
2814.20.00	00	8	氨水溶液（阿摩尼亞溶液）	Ammonia in aqueous solution	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2815			氫氧化鈉（燒碱）；氫氧化鉀（苛性鉀）；過氧化鈉或鉀	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium							
			－氫氧化鈉（燒碱）	-Sodium hydroxide (caustic soda):							
2815.11			固體	Solid							
2815.11.00	00	8	固態氫氧化鈉（燒碱）	Sodium hydroxide (caustic soda), solid	TNE	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%		508	
2815.12			水溶液（碱水或液碱）	In aqueous solution (soda lye or liquid soda)							
2815.12.00	00	7	氫氧化鈉水溶液（碱水或液碱）	Sodium hydroxide, in aqueous solution (soda lye or liquid soda)	TND TNE	2.5%	免稅Free (PA,GT,NI,SV,HN, CN,NZ,SG)	5%		508	
2815.20			氫氧化鉀（苛性鉀）	Potassium hydroxide (caustic potash)							
2815.20.00	00	7	氫氧化鉀（苛性鉀）	Potassium hydroxide (caustic potash)	TNE	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%		508	

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2815.30			過氧化鈉或鉀	Peroxides of sodium or potassium							
2815.30.10	00	3	過氧化鉀	Potassium peroxides	TNE	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2815.30.20	00	1	過氧化鈉	Sodium peroxides	TNE	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2816			鎂之氫氧化物及過氧化物；鍶或鋇之氧化物、氫氧化物及過氧化物	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium							
2816.10			鎂之氫氧化物及過氧化物	Hydroxide and peroxide of magnesium							
2816.10.10	00	6	氫氧化鎂	Magnesium hydroxide	KGM	5%	免稅Free (PA,GT,NI,SV,HN,CN,NZ,SG)	5%		508	
2816.10.20	00	4	過氧化鎂	Magnesium peroxide	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2816.40			鍶或鋇之氧化物、氫氧化物及過氧化物	Oxides, hydroxides and peroxides, of strontium or barium							
2816.40.10	00	0	鍶之氧化物、氫氧化物及過氧化物	Oxides, hydroxides and peroxides, of strontium	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2816.40.20	00	8	鋇之氧化物、氫氧化物及過氧化物	Oxides, hydroxides and peroxides, of barium	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2817			氧化鋅；過氧化鋅	Zinc oxide; zinc peroxide							
2817.00			氧化鋅；過氧化鋅	Zinc oxide; zinc peroxide							
2817.00.10	00	7	氧化鋅（鋅白）	Zinc oxide (zinc white)	KGM	2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	6%		508	
2817.00.20	00	5	過氧化鋅	Zinc peroxide	KGM	2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	6%			
2818			人造鋼玉，不論是否符合化學定義；氧化鋁；氫氧化鋁	Artificial corundum, whether or not chemically difined; aluminium oxide; aluminium hydroxide.							
2818.10			人造鋼玉，不論是否符合化學定義	Artificial corundum, whether or not chemically defined.							
2818.10.00	00	6	人造鋼玉，不論是否符合化學定義	Artificial corundum, whether or not chemically defined	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2818.20			氧化鋁，人造鋼玉除外	Aluminium oxide, other than artificial corundum							
2818.20.00	00	4	氧化鋁，人造鋼玉除外	Aluminium oxide, other than artificial corundum	TNE	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2818.30			氫氧化鋁	Aluminium hydroxide							
2818.30.00	00	2	氫氧化鋁	Aluminium hydroxide	TNE	3%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			

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2819			氧化鉻及氫氧化鉻	Chromium oxides and hydroxides							
2819.10			三氧化鉻	Chromium trioxide							
2819.10.00	00	5	三氧化鉻（鉻酸酐）	Chromium trioxide (chromic anhydride)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		553	533
2819.90			其他	Other							
2819.90.10	00	6	其他氧化鉻	Other chromium oxides	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2819.90.20	00	4	氫氧化鉻	Chromium hydroxides	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2820			氧化錳	Manganese oxides							
2820.10			二氧化錳	Manganese dioxide							
2820.10.00	00	2	二氧化錳	Manganese dioxide	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2820.90			其他	Other							
2820.90.00	00	5	其他氧化錳	Other manganese oxides	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2821			氧化鐵及氫氧化鐵；土色料，其鐵化合物含量以三氧化二鐵估算之重量比在７０％及以上者	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe2O3							
2821.10			氧化鐵及氫氧化鐵	Iron oxides and hydroxides							
2821.10.11	00	8	氧化鐵，三氧化二鐵含量純度９５％及以上者	Iron oxides, containing 95% or more by weight of Fe2O3	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		508	
2821.10.19	00	0	其他氧化鐵	Other iron oxides	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		508	
2821.10.21	00	6	氫氧化鐵，三氧化二鐵含量純度９５％及以上者	Iron hydroxides, containing 95% or more by weight of Fe2O3	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2821.10.29	00	8	其他氫氧化鐵	Other iron hydroxides	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2821.20			土色料	Earth colours							
2821.20.10	00	7	土色料，其鐵化合物含量以三氧化二鐵重量在９５％以上者	Earth colours, containing 95% or more by weight of combined iron evaluated as Fe2O3	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2821.20.90	00	0	其他土色料	Other earth colours	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
2822			氧化鈷及氫氧化鈷；工業用氧化鈷	Cobalt oxides and hydroxides; commercial cobalt oxides							
2822.00			氧化鈷及氫氧化鈷；工業用氧化鈷	Cobalt oxides and hydroxides; commercial cobalt oxides							
2822.00.10	00	0	氧化鈷（工業用氧化鈷在內）	Cobalt oxides (including commercial cobalt oxides)	KGM	1.2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			

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2822.00.20	00	8	氫氧化鈷	Cobalt hydroxides	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2823			氧化鈦	Titanium oxides							
2823.00			氧化鈦	Titanium oxides							
2823.00.10	00	9	粗製二氧化鈦粒	Crude titanium dioxide, in granule form	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%			
2823.00.90	00	2	其他氧化鈦	Other titanium oxides	KGM	2%	免稅Free (PA,GT,NI,SV,HN, CN,NZ,SG)	5%		508	
2824			氧化鉛；紅丹及黃丹	Lead oxides; red lead and orange lead							
2824.10			一氧化鉛（密陀僧，鉛黃）	Lead monoxide (litharge, massicot)							
2824.10.00	00	8	一氧化鉛（密陀僧，鉛黃）	Lead monoxide (litharge, massicot)	KGM	4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	6%			
2824.90			其他	Other							
2824.90.00	00	1	其他氧化鉛	Other lead oxides	KGM	4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	6%			
2825			肼（聯氨）及胲（羥胺）及其無機鹽；其他無機鹽基；其他金屬氧化物、氫氧化物及過氧化物	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides							
2825.10			肼（聯氨）及胲（羥胺）及其無機鹽	Hydrazine and hydroxylamine and their inorganic salts							
2825.10.00	00	7	肼（聯氨）及胲（羥胺）及其無機鹽	Hydrazine and hydroxylamine and their inorganic salts	KGM	1%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	2.5%		553	533
2825.20			氧化鋰及氫氧化鋰	Lithium oxide and hydroxide							
2825.20.10	00	3	氧化鋰	Lithium oxide	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2825.20.20	00	1	氫氧化鋰	Lithium hydroxide	KGM	1.2%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2825.30			氧化釩及氫氧化釩	Vanadium oxides and hydroxides							
2825.30.11	00	0	五氧化二釩	Vanadium pentoxide	KGM	1.2%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2825.30.19	00	2	其他氧化釩	Other vanadium oxides	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2825.30.20	00	9	氫氧化釩	Vanadium hydroxides	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2825.40			氧化鎳及氫氧化鎳	Nickel oxides and hydroxides							
2825.40.10	00	9	氧化鎳	Nickel oxides	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2825.40.20	00	7	氫氧化鎳	Nickel hydroxides	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			

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2825.50			氧化銅及氫氧化銅	Copper oxides and hydroxides							
2825.50.10	00	6	氧化銅（包括氧化亞銅）	Copper oxides (including cuprous oxide)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2825.50.20	00	4	氫氧化銅	Copper hydroxides	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2825.60			氧化鍺及二氧化鋯	Germanium oxides and zirconium dioxide							
2825.60.10	00	4	氧化鍺	Germanium oxides	KGM	1.2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2825.60.20	00	2	二氧化鋯	Zirconium dioxide	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2825.70			氧化鉬及氫氧化鉬	Molybdenum oxides and hydroxides							
2825.70.10	00	2	氧化鉬	Molybdenum oxides	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2825.70.20	00	0	氫氧化鉬	Molybdenum hydroxides	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2825.80			氧化銻	Antimony oxides							
2825.80.00	00	2	氧化銻	Antimony oxides	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,CN,NZ,SG)	25%			
2825.90			其他	Other							
2825.90.20	00	6	氧化鎘	Cadmium oxide	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		553	533
2825.90.30	00	4	氧化錫（氧化亞錫及二氧化錫）	Tin oxides (stannous oxides and stannic oxide)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2825.90.90	00	1	其他無機鹽基及其他金屬氧化物、氫氧化物及過氧化物	Other inorganic bases and inorganic metal oxides, hydroxides and peroxides	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		508	
			第５分章　無機酸之金屬鹽及過氧化鹽類	V. salts and peroxysalts, of inorganic acids and metals							
2826			氟化物；氟矽酸鹽，氟鋁酸鹽及其他氟錯鹽類	Fluorides; flurosilicates, fluoroaluminates and other complex fluorine salts							
			－氟化物：	-Fluorides:							
2826.12			鋁之氟化物	Of aluminium							
2826.12.00	00	4	鋁之氟化物	Fluorides of aluminium	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			S01 S03
2826.19			其他	Other							
2826.19.10			銨或鈉之氟化物	Fluoride of Ammonium or of sodium		2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
	10	3	氟化銨	Ammonium fluoride	KGM						
	20	1	氟化鈉	Sodium fluoride	KGM					508	S01 S03

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2826.19.90	00	8	其他氟化物	Other fluorides	KGM	3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		508	S01 S03
2826.30			六氟鋁酸鈉（合成冰晶石）	Sodium hexafluoroaluminate (synthetic cryolite)							
2826.30.00	00	2	六氟鋁酸鈉（合成冰晶石）	Sodium hexafluoroaluminate (synthetic cryolite)	KGM	1.2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			S01 S03
2826.90			其他	Other							
2826.90.10	00	7	氟矽酸鉀	Potassium fluorosilicate	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2826.90.90			其他氟矽酸鹽、氟鋁酸鹽及氟錯鹽	Other fluorosilicates, fluoroaluminates and other complex fluorine salts		3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
	10	8	氟矽酸鈉	Sodium fluorosilicate	KGM						
	90	1	其他氟矽酸鹽、氟鋁酸鹽及氟錯鹽	Other fluorosilicates, fluoroaluminates and other complex fluorine salts	KGM						S01 S03
2827			氯化物、氧氯化物、氫氧氯化物；溴化物及氧溴化物；碘化物及氧碘化物	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides							
2827.10			氯化銨	Ammonium chloride							
2827.10.00	00	5	氯化銨	Ammonium chloride	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		508	
2827.20			氯化鈣	Calcium chloride							
2827.20.00	00	3	氯化鈣	Calcium chloride	KGM	3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		508	
			－其他氯化物	-Other chlorides:							
2827.31			鎂之氯化物	Of magnesium							
2827.31.00	00	0	鎂之氯化物	Chlorides of magnesium	KGM	3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		508	
2827.32			鋁之氯化物	Of aluminium							
2827.32.00	00	9	鋁之氯化物	Chlorides of aluminium	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			S01 S03
2827.35			鎳之氯化物	Of nickel							
2827.35.00	00	6	鎳之氯化物	Chlorides of nickel	KGM	3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2827.39			其他	Other							
2827.39.10	00	0	三氯化鈦	Titanium trichloride	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2827.39.20	00	8	錫之氯化物	Chlorides of tin	KGM	1%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		508	
2827.39.30	00	6	鋇之氯化物	Chlorides of barium	KGM	1%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			

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2827.39.40	00	4	鐵之氯化物	Chlorides of iron	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		508	
2827.39.90			其他金屬氯化物（氯化鈉歸列第２５０１節）	Other metal chlorides (sodium chloride classified in heading 25.01)		3.4%	免稅Free (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%			
	20	9	氯化鎘	Cadmium chloride	KGM					553	533
	90	4	其他金屬氯化物（氯化鈉歸列２５０１）	Other metal chlorides (sodium chloride classified in 2501)	KGM					508	
			－氧氯化物及氫氧氯化物：	-Chloride oxides and chloride hydroxides:							
2827.41			銅之氧氯化物及氫氧氯化物	Of copper							
2827.41.00	00	8	銅之氧氯化物及氫氧氯化物	Chloride oxides and chloride hydroxides of copper	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2827.49			其他	Other							
2827.49.00	00	0	其他金屬之氧氯化物及氫氧氯化物	Other chloride oxides and oxychloride hydroxides of metal	KGM	3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
			－溴化物及氧溴化物：	-Bromides and bromide oxides:							
2827.51			鈉或鉀之溴化物	Bromides of sodiums or of potassium							
2827.51.10	00	3	溴化鉀	Potassium bromide	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2827.51.20	00	1	溴化鈉	Sodium bromide	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2827.59			其他	Other							
2827.59.00	00	7	其他金屬之溴化物及氧溴化物	Other bromides and bromide oxides of metal	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2827.60			碘化物及氧碘化物	Iodides and iodide oxides							
2827.60.10	00	2	金屬碘化物	Iodides of metal	KGM	3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		508	
2827.60.20	00	0	金屬氧碘化物	Iodide oxides of metal	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2828			次氯酸鹽；工業用次氯酸鈣；亞氯酸鹽；次溴酸鹽	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites							
2828.10			工業用次氯酸鈣及其他次氯酸鈣	Commercial calcium hypochlorite and other calcium hypochlorites							
2828.10.10	00	2	漂白粉	Bleaching powder (chlorinated lime)	KGM	5.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		508	
2828.10.20	00	0	漂白粉精	Bleaching powder (concentrated)	KGM	5.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%			

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2828.10.90	00	5	其他次氯酸鈣及工業用次氯酸鈣	Other calcium hypochlorites and commercial calcium hypochlorite	KGM	5.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
2828.90			其他	Other							
2828.90.10	00	5	次溴酸鹽	Hypobromites	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2828.90.90	00	8	其他次氯酸鹽，亞氯酸鹽	Other hypochlorites, chlorites	KGM	5.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
2829			氯酸鹽及過氯酸鹽；溴酸鹽及過溴酸鹽；碘酸鹽及過碘酸鹽	Chlorates and perchlorates; bromates and perbromates; iodates and periodates							
			－氯酸鹽：	-Chlorates:							
2829.11			鈉之氯酸鹽	Of sodium							
2829.11.00	00	2	氯酸鈉	Sodium chlorate	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2829.19			其他	Other							
2829.19.10	00	2	氯酸鉀	Potassium chlorate	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		367	
2829.19.90	00	5	其他氯酸鹽	Other chlorates	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2829.90			其他	Other							
2829.90.10			過氯酸鹽	Perchlorates		2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
	10	2	過氯酸鉀	Potassium perchlorate	KGM					367	
	90	5	其他過氯酸鹽	Other perchlorates	KGM						
2829.90.20			溴酸鹽及過溴酸鹽	Bromates and perbromates		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
	10	0	溴酸鉀	Potassium bromate	KGM					553	533
	90	3	其他溴酸鹽及過溴酸鹽	Other bromates and perbromates	KGM						
2829.90.30	00	0	碘酸鹽及過碘酸鹽	Iodates and periodates	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2830			硫化物；多硫化物，不論是否符合化學定義者	Sulphides; polysulphides							
2830.10			硫化鈉	Sodium sulphides							
2830.10.00	00	0	硫化鈉	Sodium sulphides	KGM	3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2830.90			其他	Other							
2830.90.10	00	1	硫化鋅	Zinc sulphide	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
2830.90.20	00	9	硫化鎘	Cadmium sulphide	KGM	2.7%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	6%		553	533

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2830.90.90			其他硫化物；多硫化物，不論是否符合化學定義者	Other sulphides; polysulphides, whether or not chemically defined		3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
	10	2	次硫化鎳	Trinickel disulfide	KGM					553	533
	90	5	其他硫化物；多硫化物，不論是否符合化學定義者	Other sulphides; polysulphides, whether or not chemically defined	KGM					508	
2831			二亞硫磺酸鹽及硫氧酸鹽	Dithionites and sulphoxylates							
2831.10			鈉之二亞硫磺酸鹽及硫氧酸鹽	Of sodium							
2831.10.10	00	7	二亞硫磺酸鈉（保險粉）	Sodium dithionite	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		508	
2831.10.20			硫氧酸鈉	Sodium sulphoxylate		3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
	10	3	甲醛次硫酸氫鈉（吊白塊）	Sodium hydroxymethanesulfinate	KGM					553	533
	90	6	其他硫氧酸鈉	Other sodium sulphoxylate	KGM						
2831.90			其他	Other							
2831.90.00	00	2	其他二亞硫磺酸鹽及硫氧酸鹽	Other dithionites, sulphoxylates	KGM	3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2832			亞硫酸鹽；硫代硫酸鹽	Sulphites; thiosulphates							
2832.10			亞硫酸鈉	Sodium sulphite							
2832.10.00	00	8	亞硫酸鈉	Sodium sulphite	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		508	
2832.20			其他亞硫酸鹽	Other sulphites							
2832.20.00	00	6	其他亞硫酸鹽	Other sulphites	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2832.30			硫代硫酸鹽	Thiosulphates							
2832.30.10	00	2	硫代硫酸鈉	Sodium thiosulphate	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2832.30.90	00	5	其他硫代硫酸鹽	Other thiosulphates	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2833			硫酸鹽；礬；過氧硫酸鹽（過硫酸鹽）	Sulphates; alums; peroxosulphates (persulphates)							
			－硫酸鈉：	-Sodium sulphates:							
2833.11			硫酸二鈉	Disodium sulphate							
2833.11.00	00	6	硫酸二鈉	Disodium sulphate	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2833.19			其他	Other							
2833.19.00	00	8	其他硫酸鈉	Other sodium sulphates	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			

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			－其他硫酸鹽：	-Other sulphates:							
2833.21			鎂之硫酸鹽	Of maganesium							
2833.21.00	00	4	鎂之硫酸鹽	Sulphates of maganesium	KGM	1.2%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%		508	
2833.22			鋁之硫酸鹽	Of aluminium							
2833.22.00	00	3	鋁之硫酸鹽	Sulphates of aluminium	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		508	S01 S03
2833.24			鎳之硫酸鹽	Of nickel							
2833.24.00	00	1	鎳之硫酸鹽	Sulphates of nickel	KGM	2.7%	免稅Free (PA,GT,NI,SV,HN, CN,NZ,SG)	6%		508	
2833.25			銅之硫酸鹽	Of copper							
2833.25.00	00	0	銅之硫酸鹽	Sulphates of copper	KGM	2.7%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	6%		508	
2833.27			鋇之硫酸鹽	Of barium							
2833.27.00	00	8	鋇之硫酸鹽	Sulphates of barium	KGM	3.4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%			
2833.29			其他	Other							
2833.29.10	00	4	硫酸鐵	Ferric sulphate	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2833.29.20	00	2	三鹽基硫酸鉛	Tribasic lead sulphate	KGM	4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
2833.29.30	00	0	鉻之硫酸鹽	Sulphates of chromium	KGM	4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	6%		508	
2833.29.40	00	8	鋅之硫酸鹽	Sulphates of zinc	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		508	
2833.29.90			其他硫酸鹽	Other sulphates		5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			
	10	5	硫酸鎘	Cadmium sulphate	KGM					553	533
	90	8	其他硫酸鹽	Other sulphates	KGM					508	
2833.30			礬	Alums							
2833.30.10	00	1	鉻礬	Chromium alums	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%		508	
2833.30.90	00	4	其他礬	Other alums	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		508	
2833.40			過氧硫酸鹽（過硫酸鹽）	Peroxosulphates (persulphates)							
2833.40.00	00	1	過氧硫酸鹽（過硫酸鹽）	Peroxosulphates (persulphates)	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%		508	
2834			亞硝酸鹽；硝酸鹽	Nitrites; nitrates							
2834.10			亞硝酸鹽	Nitrites							

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2834.10.10	00	4	亞硝酸鈉	Sodium nitrite	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2834.10.90	00	7	其他亞硝酸鹽	Other nitrites	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
			－硝酸鹽：	-Nitrates:							
2834.21			鉀之硝酸鹽	Of potassium							
2834.21.00	00	3	鉀之硝酸鹽	Nitrates of potassium	KGM	1%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	1%		508	
2834.29			其他	Other							
2834.29.10	00	3	硝酸鋁	Aluminium nitrate	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			S01 S03
2834.29.20	00	1	鉍之硝酸鹽	Nitrates of bismuth	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2834.29.90			其他硝酸鹽	Other nitrates		5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
	10	4	硝酸鎘	Cadmium nitrate	KGM					553	533
	90	7	其他硝酸鹽	Other nitrates	KGM					508	
2835			次磷酸鹽、亞磷酸鹽及磷酸鹽；聚磷酸鹽，不論是否符合化學定義者	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates, whether or not chemically defined							
2835.10			次磷酸鹽及亞磷酸鹽	Phosphinates (hypophosphites) and phosphonates (phosphites)							
2835.10.10	00	3	次磷酸鹽	Phosphinates (hypophosphites)	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2835.10.21	00	0	二鹽基性亞磷酸鉛	Dibasic lead phosphite	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
2835.10.29	00	2	其他亞磷酸鹽	Other phosphonates (phosphites)	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
			－磷酸鹽：	-Phosphates:							
2835.22			一或二鈉之磷酸鹽	Of mono- or disodium							
2835.22.00	00	1	一或二鈉之磷酸鹽	Phosphate of mono- or disodium	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2835.24			鉀之磷酸鹽	Of potassium							
2835.24.00	00	9	鉀之磷酸鹽	Phosphates of potassium	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2835.25			磷酸氫鈣（磷酸二鈣）	Calcium hydrogenorthophosphate ("dicalcium phosphate")							
2835.25.00	00	8	磷酸氫鈣（磷酸二鈣）	Calcium hydrogenorthophosphate ("dicalcium phosphate")	KGM	5%	免稅Free (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%		826 A02	
2835.26			其他鈣之磷酸鹽	Other phosphates of calcium							

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2835.26.10	00	5	去氟磷酸鈣（飼料用）	Deflourinated calcium phosphate (for fodder use)	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		404 A01	
2835.26.90			其他鈣之磷酸鹽	Other phosphates of calcium		5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
	10	6	鈣之磷酸鹽（飼料用）	Phosphates of calcium (for fodder use)	KGM					404 A01	
	90	9	其他鈣之磷酸鹽	Other phosphates of calcium	KGM					508	
2835.29			其他	Other							
2835.29.10	00	2	三銨之磷酸鹽	Phosphates of triammonium	KGM	4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	4%			
2835.29.90			其他磷酸鹽	Other phosphates		5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
	10	3	三鈉之磷酸鹽	Phosphate of trisodium	KGM					508	
	90	6	其他磷酸鹽	Other phosphates	KGM					508	S01 S03
			－聚磷酸鹽：	-Polyphosphates:							
2835.31			三磷酸鈉（三聚磷酸鈉）	Sodium triphosphate (sodium tripolyphosphate)							
2835.31.00	00	0	三磷酸鈉（三聚磷酸鈉），不論是否符合化學定義者	Sodium triphosphate (sodium tripolyphosphate), whether or not chemically defined	KGM	4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2835.39			其他	Other							
2835.39.00	00	2	其他聚磷酸鹽，不論是否符合化學定義者	Other polyphosphates, whether or not chemically defined	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2836			碳酸鹽；過氧碳酸鹽（過碳酸鹽）；含氨基甲酸銨之工業用碳酸銨	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate contaning ammonium carbamate							
2836.20			碳酸鈉（純鹼）	Disodium carbonate							
2836.20.10	00	0	晶鹼	Soda crystal (washing soda)	KGM	5.5%	免稅Free (PA,GT,NI,SV,HN,CN,NZ,SG)	15%			
2836.20.90	00	3	碳酸鈉（純鹼）	Disodium carbonate	KGM	3.5%	免稅Free (PA,GT,NI,SV,HN,CN,NZ,SG)	12.5%		508	
2836.30			碳酸氫鈉	Sodium hydrogencarbonate (sodium bicarbonate)							
2836.30.00	00	0	碳酸氫鈉（小蘇打）	Sodium hydrogencarbonate (sodium bicarbonate)	KGM	3.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG,SZ)	7.5%		508	
2836.40			碳酸鉀	Potassium carbonates							
2836.40.00	00	8	碳酸鉀	Potassium carbonates	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	15%		508	

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2836.50			碳酸鈣	Calcium carbonate							
2836.50.00	00	5	碳酸鈣	Calcium carbonate	KGM	4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	4%		508	
2836.60			碳酸鋇	Barium carbonate							
2836.60.00	00	3	碳酸鋇	Barium carbonate	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			
			－其他：	-Other:							
2836.91			碳酸鋰	Lithium carbonates							
2836.91.00	00	6	碳酸鋰	Lithium carbonates	KGM	3.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2836.92			碳酸鍶	Strontium carbonate							
2836.92.00	00	5	碳酸鍶	Strontium carbonate	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2836.99			其他	Other							
2836.99.20	00	4	碳酸鎂（輕碳酸鎂、重碳酸鎂及鎂白在內）	Magnesium carbonate (including light magnesium carbonate, heavy magnesium carbonate and magnesia alba)	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		508	
2836.99.30	00	2	碳酸鉍	Bismuth carbonate	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2836.99.90			其他碳酸鹽及過碳酸鹽	Other carbonates and percarbonates		5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
	10	7	碳酸鎘	Cadmium carbonate	KGM					553	533
	90	0	其他碳酸鹽及過碳酸鹽	Other carbonates and percarbonates	KGM					508	
2837			氰化物，氧氰化物及氰錯離子化合物	Cyanides, cyanide oxides and complex cyanides							
			－氰化物及氧氰化物：	-Cyanides and cyanide oxides:							
2837.11			鈉之氰化物及氧氰化物	Of sodium							
2837.11.10	00	0	氰化鈉	Sodium cyanide	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		553	533 S01 S03
2837.11.20	00	8	氧氰化鈉	Sodium cyanide oxide	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			S01 S03
2837.19			其他	Other							
2837.19.10	00	2	氰化鉀	Potassium cyanide	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		553	533 S01 S03
2837.19.90			其他氰化物及氧氰化物	Other cyanides and cyanide oxides		5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
	11	2	氰化亞銅	Copper(I) cyanide	KGM					553	533 S01 S03
	12	1	氰化銅	Copper(II) cyanide	KGM					553	533 S01 S03

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	20	1	氰化鎘	Cadmium cyanide	KGM					553	533 S01 S03
	30	9	氰化鋅	Zinc cyanide	KGM					553	533 S01 S03
	90	6	其他氰化物及氧氰化物	Other cyanides and cyanide oxides	KGM						S01 S03
2837.20			氰錯離子化合物	Complex cyanides							
2837.20.00			氰錯離子化合物	Complex cyanides		5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
	10	9	氰化銅鈉	Copper sodium cyanide	KGM					553	533 S01 S03
	20	7	氰化鉀銅	Copper(I) potassium cyanide	KGM					553	533 S01 S03
	90	2	其他氰錯離子化合物	Other complex cyanides	KGM					508	S01 S03
2839			矽酸鹽；工業用鹼金屬矽酸鹽	Silicates; commercial alkali metal silicates							
			－鈉之矽酸鹽：	-Of sodium:							
2839.11			偏矽酸鈉	Sodium metasilicates							
2839.11.00	00	0	偏矽酸鈉	Sodium metasilicates	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%		508	
2839.19			其他	Other							
2839.19.10	00	0	矽酸鈉（水玻璃）	Sodium silicates (water glass)	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2839.19.90	00	3	其他鈉之矽酸鹽	Other silicates of sodium	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2839.90			其他	Other							
2839.90.10	00	2	矽酸鋁	Aluminium silicate	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		508	
2839.90.20	00	0	矽酸鋯	Zirconium silicate	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2839.90.30	00	8	矽酸鎂	Magnesium silicate	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2839.90.40	00	6	鉀之矽酸鹽	Silicates of potassium	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
2839.90.90	00	5	其他矽酸鹽	Other silicates	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	6%		508	
2840			硼酸鹽；過氧硼酸鹽（過硼酸鹽）	Borates; peroxoborates (perborates)							
			－四硼酸二鈉（精製硼砂）：	-Disodium tetraborate (refined borax):							
2840.11			無水	Anhydrous							
2840.11.00	00	7	無水四硼酸二鈉	Disodium tetraborate, anhydrous	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			

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2840.19			其他	Other							
2840.19.00	00	9	其他四硼酸二鈉	Other disodium tetraborate	KGM	1.2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2840.20			其他硼酸鹽	Other borates							
2840.20.00	00	6	其他硼酸鹽	Other borates	KGM	1.2%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2840.30			過硼酸鹽	Peroxoborates (perborates)							
2840.30.00	00	4	過硼酸鹽	Peroxoborates (perborates)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2841			氧金屬或過氧金屬酸鹽	Salts of oxometallic or peroxometallic acids							
2841.30			二鉻酸鈉	Sodium dichromate							
2841.30.00	00	3	二鉻酸鈉	Sodium dichromate	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		553	533
2841.50			其他鉻酸鹽及重鉻酸鹽；過氧鉻酸鹽	Other chromates and dichromates; peroxochromates							
2841.50.10	00	6	二鉻酸鉀	Potassium dichromate	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%		553	533
2841.50.20	00	4	鉻酸鋅	Zinc chromate	KGM	3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		553	533
2841.50.30	00	2	鉻酸鉛	Lead chromate	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%		553	533
2841.50.90			其他鉻酸鹽及重鉻酸鹽；過氧鉻酸鹽	Other chromates and dichromates; peroxochromates		3.4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	10%			
	11	6	重鉻酸銨	Ammonium dichromate	KGM					553	533
	12	5	鉻酸銨	Ammonium chromate	KGM					553	533
	21	4	重鉻酸鈣	Calcium dichromate	KGM					553	533
	22	3	鉻酸鈣	Calcium chromate	KGM					553	533
	31	2	重鉻酸銅	Cupric dichromate	KGM					553	533
	32	1	鉻酸銅	Cupric chromate	KGM					553	533
	41	0	重鉻酸鋰	Lithium dichromate	KGM					553	533
	42	9	鉻酸鋰	Lithium chromate	KGM					553	533
	51	7	重鉻酸鋅	Zinc dichromate	KGM					553	533
	52	6	鉻酸鋇	Barium chromate	KGM					553	533
	53	5	鉻酸鐵	Ferric chromate	KGM					553	533
	54	4	鉻酸氧鉛	Lead chromate oxide	KGM					553	533
	55	3	鉻酸鉀	Potassium chromate	KGM					553	533
	56	2	鉻酸鈉	Sodium chromate	KGM					553	533

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	57	1	鉻酸錫	Stannic chromate	KGM					553	533
	58	0	鉻酸鍶	Strontium chromate	KGM					553	533
	90	0	其他鉻酸鹽及重鉻酸鹽；過氧鉻酸鹽	Other chromates and dichromates; peroxochromates	KGM						
			－亞錳酸鹽、錳酸鹽及過錳酸鹽：	-Manganites, manganates and permanganates:							
2841.61			過錳酸鉀	Potassium permanganate							
2841.61.00	00	5	過錳酸鉀	Potassium permanganate	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%			
2841.69			其他	Other							
2841.69.00	00	7	亞錳酸鹽、錳酸鹽及其他過錳酸鹽	Manganites, manganates and other permanganates	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%			
2841.70			鉬酸鹽	Molybdates							
2841.70.00	00	4	鉬酸鹽	Molybdates	KGM	3.4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%		508	
2841.80			鎢酸鹽	Tungstates (wolframates)							
2841.80.00	00	2	鎢酸鹽	Tungstates (wolframates)	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%			
2841.90			其他	Other							
2841.90.10	00	8	鈦酸鋇	Barium titanate	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2841.90.20	00	6	亞鐵酸鹽及鐵酸鹽	Ferrates and ferrites	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2841.90.30	00	4	鋁酸鹽	Aluminates	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%			
2841.90.90	00	1	其他氧金屬或過氧金屬酸鹽	Other salts of oxometallic or peroxometallic acids	KGM	5%	免稅Free (PA,GT,NI,SV,HN, CN,NZ,SG)	10%		508	
2842			其他無機酸或過氧酸之鹽類（包括鋁矽酸鹽水合物，不論是否符合化學定義者），但不包括疊氮化合物	Other salts of inorganic acids or peroxoacids, (including aluminosilicates whether of not chemically defined), other than azides							
2842.10			矽酸複鹽或錯鹽，包括鋁矽酸鹽水合物，不論是否符合化學定義者	Double or complex silicates, including aluminosilicates whether or not chemically defined							
2842.10.00	00	6	矽酸複鹽或錯鹽，包括鋁矽酸鹽水合物，不論是否符合化學定義者	Double or complex silicates, including aluminosilicates whether or not chemically defined	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%		508	S01 S03
2842.90			其他	Other							
2842.90.10	00	7	亞砷酸鹽及砷酸鹽	Arsenites and arsenates	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	7.5%			

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2842.90.20			雷酸鹽、氰酸鹽及硫氰酸鹽	Fulminates, cyanates and thiocyanates		4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	4%			
	21	0	氰酸銨	Ammonium cyanate	KGM						
	22	9	氰酸鉀	Potassium cyanate	KGM						
	23	8	氰酸鈉	Sodium cyanate	KGM						
	30	9	硫代氰酸鉀	Potassium thiocyanate	KGM						
	90	6	其他雷酸鹽，氰酸鹽及硫代氰酸鹽	Other fulminates, cyanates and thiocyanates	KGM						
2842.90.90	00	0	其他無機酸或過氧酸之鹽類，但不包括疊氮化合物	Other salts of inorganic acids or peroxoacids excluding azides	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
			第 6 分章 雜項	VI. miscellaneous							
2843			貴金屬之膠體物；貴金屬之無機或有機化合物，不論是否符合化學上定義者；貴金屬汞合金	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals							
2843.10			貴金屬之膠狀物	Colloidal precious metals							
2843.10.00	00	5	貴金屬之膠狀物	Colloidal precious metals	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
			－銀之化合物：	-Silver compounds:							
2843.21			硝酸銀	Silver nitrate							
2843.21.00	00	2	硝酸銀	Silver nitrate	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2843.29			其他	Other							
2843.29.10	00	2	氰化銀	Silver cyanide	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		553	533
2843.29.90			其他銀之化合物	Other silver compounds		2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
	10	3	鉻酸銀	Silver chromate	KGM					553	533
	90	6	其他銀之化合物	Other silver compounds	KGM						
2843.30			金之化合物	Gold compounds							
2843.30.10	00	9	金氰化鉀	Potassium gold cyanide	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2843.30.90	00	2	其他金之化合物	Other gold compounds	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2843.90			其他化合物；汞合金（汞齊）	Other compounds; amalgams							
2843.90.00			其他貴金屬化合物；貴金屬汞合金（汞齊）	Other compounds of precious metals ; amalgams of precious metals		免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
	10	6	氯化鈀	Palladium chloride	KGM						

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	90	9	其他貴金屬化合物；貴金屬汞合金（汞齊）	Other compounds of precious metals ; amalgams of precious metals	KGM						
2844			放射性化學元素及放射性同位素（包括分裂性及孳生性化學元素及同位素）及其化合物；含有前述產品之混合物及殘渣物	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products							
2844.10			天然鈾及其化合物；含有天然鈾或天然鈾化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds							
2844.10.10	00	2	天然鈾及其化合物	Natural uranium and its compounds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		581	541 S01 S03
2844.10.90	00	5	含有天然鈾或天然鈾化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		581	541 S01 S03
2844.20			濃縮鈾２３５及其化合物；鈽及化合物；含有濃縮鈾２３５，鈽或前述產品之化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products							
2844.20.00	00	2	濃縮鈾２３５及其化合物；鈽及其化合物；含有濃縮鈾２３５，鈽或前述產品之化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Uranium enriched in u 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in u 235, plutonium or compounds of these products	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		581	541 S01 S03
2844.30			已耗乏鈾２３５及其化合物；釷及其化合物；含有已耗乏２３５，釷或前述產品之化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products							
2844.30.00	00	0	已耗乏鈾２３５及其化合物；釷及其化合物；含有已耗乏鈾２３５，釷或前述產品之化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Uranium depleted in u 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in u 235, thorium or compounds of these products	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free		581	541 S01 S03

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		－第２８４４．１０、２８４４．２０、２８４４．３０目以外之放射性元素及同位素及其化合物；含有前述元素、同位素或化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物；放射性殘渣物：	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues :							
2844.41		氚及其化合物；含氚或其化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds							
2844.41.00	00	7 氚及其化合物；含氚或其化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		581	541 S01 S03
2844.42		錒２２５、錒２２７、鈈２５３、鋦２４０、鋦２４１、鋦２４２、鋦２４３、鋦２４４、鑀２５３、鑀２５４、釓１４８、釙２０８、釙２０９、釙２１０、鐳２２３、鈾２３０、鈾２３２及前述元素之化合物；含有前述元素或其化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Actinium-225, actinium-227, californium-253, curium-240, curium- 241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds							
2844.42.00	00	6 錒２２５、錒２２７、鈈２５３、鋦２４０、鋦２４１、鋦２４２、鋦２４３、鋦２４４、鑀２５３、鑀２５４、釓１４８、釙２０８、釙２０９、釙２１０、鐳２２３、鈾２３０、鈾２３２及前述元素之化合物；含有前述元素或其化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Actinium 225, Actinium 227, Californium 253, Curium 240, Curium 241, Curium 242, Curium 243, Curium 244, Einsteinium 253, Einsteinium 254, Gadolinium 148, Polonium 208, Polonium 209, Polonium 210, Radium 223, Uranium 230, Uranium 232 And compounds of the foregoing elements; alloys, dispersions (including cermets), ceramic products and mixtures containing the foregoing elements or their compounds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		581	541 S01 S03
2844.43		其他放射性元素及同位素及其化合物；含有其他放射性元素、同位素或其化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds							

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2844.43.00	00	5	其他放射性元素及同位素及其化合物；含有其他放射性元素、同位素或其化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Other radioactive elements and isotopes and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing other radioactive elements, isotopes or their compounds.	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		581	541 S01 S03
2844.44			放射性殘渣物	Radioactive residues							
2844.44.00	00	4	放射性殘渣物	Radioactive residues	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		581	541 S01 S03
2844.50			已用畢（已照射）之核子反應器燃料（添裝藥）	Spent (irradiated) fuel elements (cartridges) of nuclear reactors							
2844.50.00	00	5	已用畢（已照射）之核子反應器燃料（添裝藥）	Spent (irradiated) fuel elements (contridges) of nuclear reactors	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free		581	541 S01 S03
2845			第２８４４節以外之同位素；此類同位素之無機或有機化合物，不論是否符合化學上定義者	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined							
2845.10			重水（氧化氘）	Heavy water (deuterium oxide)							
2845.10.00	00	3	重水（氧化氘）	Heavy water (deuterium oxide)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%			S01 S03
2845.20			濃縮硼１０及其化合物	Boron enriched in boron-10 and its compounds							
2845.20.00	00	1	濃縮硼１０及其化合物	Boron enriched in boron-10 and its compounds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%			
2845.30			濃縮鋰６及其化合物	Lithium enriched in lithium-6 and its compounds							
2845.30.00	00	9	濃縮鋰６及其化合物	Lithium enriched in lithium-6 and its compounds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%			
2845.40			氦３	Helium-3							
2845.40.00	00	7	氦３	Helium-3	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%			
2845.90			其他	Other							
2845.90.00	00	6	其他同位素及其無機、有機之化合物，不論是否符合化學上之定義者	Other isotopes and their compounds inorganic or organic, whether or not chemically defined	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	10%			
2846			稀土金屬，釔或鈧，或前述金屬混合物之無機或有機化合物	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals							
2846.10			鈰之化合物	Cerium compounds							
2846.10.00	00	2	鈰之化合物	Cerium compounds	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			S01 S03

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2846.90			其他	Other							
2846.90.00	00	5	其他稀土金屬，釔或鈧，或前述金屬混合物之無機或有機化合物	Other compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			S01 S03
2847			過氧化氫，不論是否經尿素固定者	Hydrogen peroxide, whether or not solidified with urea							
2847.00			過氧化氫，不論是否經尿素固定者	Hydrogen peroxide, whether or not solidified with urea							
2847.00.00	00	3	過氧化氫，不論是否經尿素固定者	Hydrogen peroxide, whether or not solidified with urea	KGM	4%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%		508	
2849			不論是否符合化學定義之碳化物	Carbides, whether or not chemically defined							
2849.10			鈣之碳化物	Of calcium							
2849.10.00	00	9	鈣之碳化物	Carbides of calcium	KGM	5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			
2849.20			矽之碳化物	Of silicon							
2849.20.00	00	7	矽之碳化物	Carbides of silicon	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	免稅Free			S01 S03
2849.90			其他	Other							
2849.90.10	00	0	碳化硼	Boron carbide	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			S01 S03
2849.90.20	00	8	碳化鎢、碳化鈦、碳化鉭、碳化釩	Tungsten carbide, titanium carbide, tantalum carbide, vanadium carbide	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			S01 S03
2849.90.30	00	6	碳化鎢鈦	Tungsten-titanium carbide	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			S01 S03
2849.90.90	00	3	其他碳化物	Other carbides	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			S01 S03
2850			不論是否符合化學定義之氫化物、氮化物、疊氮化物、矽化物和硼化物，第２８４９節之碳化物除外	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defiend, other than compounds which are also carbides of heading 28.49.							
2850.00			不論是否符合化學定義之氫化物、氮化物、疊氮化物、矽化物和硼化物，第２８４９節之碳化物除外	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defiend, other than compounds which are also carbides of heading 28.49.							
2850.00.10	00	5	偶氮硼化物	Borazon (boron nitride)	KGM	2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	2.5%			S01 S03
2850.00.90			其他不論是否符合化學定義之氫化物、氮化物、疊氮化物、矽化物和硼化物，第２８４９節之碳化物除外	Other hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.		2.5%	免稅Free (PA,GT,NI,SV,HN,NZ,SG)	5%			

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	10	6	疊氮化鉛	Lead azide	KGM					301	483
	90	9	其他不論是否符合化學定義之氫化物、氮化物、疊氮化物、矽化物和硼化物，第２８４９節之碳化物除外	Other hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49	KGM						
2852			含汞之無機或有機化合物，不論是否符合化學定義者，汞齊除外	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.							
2852.10			符合化學定義者	Chemically defined							
2852.10.00			含汞之無機或有機化合物，符合化學定義者，汞齊除外	Inorganic or organic compounds of mercury, excluding amalgams.		3.6%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
	10	1	氯化汞	Mercuric chloride	KGM						
	20	9	雷酸汞	Mercuric fulminate	KGM					301	483
	30	7	甲基汞	Methylmercury	KGM					553	533
	40	5	重鉻酸汞	Mercuric dichromate	KGM					553	533
	90	4	其他含汞之無機或有機化合物，符合化學定義者，汞齊除外	Other inorganic or organic compounds of mercury, chemically defined, excluding amalgams.	KGM						
2852.90			其他	Other							
2852.90.00	00	6	其他含汞之無機或有機化合物，汞齊除外	Other inorganic or organic compounds of mercury, excluding amalgams.	KGM	4.8%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%		805	805
2853			不論是否符合化學定義之磷化物，不包括磷鐵；其他無機化合物（包括蒸餾或導電水及類似純淨之水）；液態空氣（不論是否除去稀有氣體）；壓縮空氣；汞齊，貴金屬汞齊除外	Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals							
2853.10			氯化氰（氯甲腈）	Cyanogen chloride (chlorcyan)							
2853.10.00	00	2	氯化氰（氯甲腈）	Cyanogen chloride (chlorcyan)	KGM	4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	6%			S01 S03
2853.90			其他	Other							
2853.90.11	00	2	磷銅，含磷成分重量超過１５%者	Phosphides of copper (phosphor copper), containing more than 15% by weight of phosphorus	KGM	5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2853.90.12	00	1	磷化鎵、磷砷化鎵、磷化銦	Gallium phosphide, gallium arsenic phosphide, indium phosphide	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			S01 S03

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2853.90.19		其他不論是否符合化學定義之磷化物（不包括磷鐵）	Other phosphides, whether or not chemically defined, excluding ferrophosphorus		5%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
10	2	磷化鋅	Zinc phosphide	KGM					405	
20	0	磷化氫	Phosphine	KGM					553	533
90	5	其他不論是否符合化學定義之磷化物（不包括磷鐵）	Other phosphides, whether or not chemically defined	KGM						
2853.90.20	00	1 液態空氣（不論是否除去稀有氣體）	Liquid air (whether or not rare gases have been removed)	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	5%			
2853.90.30	00	9 砷化鎵	Gallium arsenide	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			S01 S03
2853.90.40	00	7 鋁砷化鎵	Gallium aluminium arsenide	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	免稅Free			S01 S03
2853.90.50	00	4 蒸餾或導電水及類似純淨之水	Distilled or conductivity water and water of similar purity	KGM	免稅Free	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	6%		F02	
2853.90.90		其他無機化合物；壓縮空氣；汞齊，貴金屬汞齊除外	Other inorganic compound; compressed air; amalgams, other than amalgams of precious metal		4%	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	6%			
10	4	壓縮空氣	Compressed air	KGM						
20	2	汞齊，貴金屬汞齊除外	Amalgams other than amalgams of precious metal	KGM						
30	0	溴化氰	Cyanogen bromide	KGM						
90	7	其他無機化合物	Other inorganic compound	KGM					508	