

海關進口稅則資料

貨品分類號列	中文貨名	英文貨名	第一欄稅率	第二欄稅率	第三欄稅率	統計數量單位	統計重量單位	稽徵規定	輸入規定	輸出規定
01012100003	馬・純種繁殖用	Live horses, pure-bred breeding animals	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	HED	KGM		401 B01	441
01012900005	其他馬	Other live horses	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	HED	KGM		B01	
01013000002	驢	Live asses	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	HED	KGM		B01	
01019000009	騾及馱騾	live mules and hinnies	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	HED	KGM		B01	
01022100002	牛・純種繁殖用	Live cattle, pure-bred breeding animals	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	HED	KGM		401 B01	441
01022900004	其他牛	Other live cattle	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	HED	KGM	R	B01 MW0	
01023100000	水牛・純種繁殖用	Live buffalo, pure-bred breeding animals	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	HED	KGM		401 B01	441
01023900002	其他水牛	Other live buffalo	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	HED	KGM	R	B01 MW0	
01029010006	其他牛・純種繁殖用	Other live bovine animals, pure-bred breeding animals	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	HED	KGM		401 B01	441
01029090009	其他牛	Other live bovine animals	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	HED	KGM	R	B01 MW0	

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01031000004	豬・純種繁殖用	Live swine, pure-bred breeding animals	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	2.5%	HED	KGM		401 B01	441
01039100006	豬・重量少於 5 0 公斤者・純種繁殖用除外	Live swine, weighting less than 50 kg, other than pure-bred breeding animals	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	HED	KGM	R	B01 MW0	
01039200005	豬・重量 5 0 公斤及以上者・純種繁殖用除外	Live swine, weighting 50 kg or more, other than pure-bred breeding animals	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	HED	KGM	R	B01 MW0	
01041000003	綿羊	Live sheep	8.5%	免稅 (PA,NI,NZ) 1.7% (GT) 3.4% (SV,HN)	10%	HED	KGM		B01	
01042000109	山羊・純種繁殖用	Live goats, pure-bred breeding animals	8.5%	免稅 (PA,NI,NZ) 1.7% (GT) 3.4% (SV,HN)	10%	HED	KGM		401 B01	441
01042000207	山羊・純種繁殖用除外	Live goats, other than pure-bred breeding animals	8.5%	免稅 (PA,NI,NZ) 1.7% (GT) 3.4% (SV,HN)	10%	HED	KGM		B01 MW0	
01051110009	雞・純種繁殖用・重量 1 8 5 公克及以下者	Live fowls, pure-bred breeding animals, weighing not more than 185 g	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	N	401 B01	441
01051120007	雞・純種繁殖用除外・重量 1 8 5 公克及以下者	Live fowls, other than pure-bred breeding animals, weighing not more than 185 g	4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01 MW0	
01051210008	火雞・純種繁殖用・重量 1 8 5 公克及以下者	Live turkeys, pure-bred breeding animals, weighing not more than 185 g	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	N	401 B01	441
01051220006	火雞・純種繁殖用除外・重量 1 8 5 公克及以下者	Live turkeys, other than pure-bred breeding animals, weighing not more than 185 g	4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01	

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01051310007	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM	N	401 B01	441
01051390000	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	4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01 MW0	
01051410006	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM	N	401 B01	441
01051490009	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	4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01 MW0	
01051510005	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM	N	401 B01	441
01051590008	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	4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01 MW0	
01059410009	飼養之雞，純種繁殖用 ，重量 1 8 5 公克以上 者	Live fowls of the species Gallus domesticus, pure- bred breeding animals, weighing more than 185 g	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM	N	401 B01	441
01059420007	飼養之雞，純種繁殖用 除外，重量 1 8 5 公克 以上者	Live fowls of the species Gallus domesticus, other than pure-bred breeding animals weighing more than 185 g	4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01 MW0	
01059910004	鴨、鵝、火雞、珍珠雞 ，純種繁殖用，重量 1 8 5 公克以上者	Live ducks, geese, turkeys, guinea fowls, pure-bred breeding animals, weighing more than 185 g	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM	N	401 B01	441

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01059920002	鴨、鵝、火雞、珍珠雞 · 純種繁殖用除外 · 重量 1 8 5 公克以上者	Live ducks, geese, turkeys, guinea fowls, other than pure-bred breeding animals, weighing more than 185 g	4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01 MW0	
01061100000	靈長目之哺乳類動物	Mammals of the order Primates	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
01061210007	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)	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
01061220005	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)	12.5%	免稅 (PA,NI,NZ) 2.5% (GT) 5% (SV,HN)	12.5%		KGM			
01061300008	駱駝及其他駱駝科動物	Live camels and other camelids (Camelidae)	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01	
01061410005	家兔及野兔 (食用)	Live rabbits and hares (used for human food)	8.5%	免稅 (PA,NI,NZ) 1.7% (GT) 3.4% (SV,HN)	10%		KGM		B01	
01061490008	其他家兔及野兔	Other live rabbits and hares	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%	HED	KGM		B01	
01061910215	鹿 · 純種繁殖用	Deer, pure-bred breeding animals	8.5%	免稅 (PA,NI,NZ) 1.7% (GT) 3.4% (SV,HN)	10%		KGM		401 B01	441
01061910224	鹿 · 純種繁殖用除外	Deer, other than pure-bred breeding animals	8.5%	免稅 (PA,NI,NZ) 1.7% (GT) 3.4% (SV,HN)	10%		KGM		B01	
01061910901	其他飼養活畜 (食用)	Other livestock (used for human food)	8.5%	免稅 (PA,NI,NZ) 1.7% (GT) 3.4% (SV,HN)	10%		KGM		B01	

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01061920106	犬	Dogs, live	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%	HED	KGM		B01 MW0	
01061920204	貓	Cats, live	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%	HED	KGM		B01 MW0	
01061920909	其他飼養活畜	Other livestock	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01 MW0	
01061930006	其他水產活動物	Other aquatic animals, live	12.5%	免稅 (PA,NI,NZ) 2.5% (GT) 5% (SV,HN)	12.5%		KGM			
01061940111	老虎	Tigers, live	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01	
01061940120	獅子	Lions, live	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01	
01061940139	豹	Leopard, live	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01	
01061940148	熊	Bears, live	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01	
01061940157	象	Elephants, live	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01	
01061940175	長頸鹿	Giraffe, live	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01	
01061940184	犀牛	Rhinocero, live	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01	

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01061940219	松鼠	Squirrels, live	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01	
01061940228	袋鼠	Kangaroo, live	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01	
01061940237	美洲巨水鼠科	Myocastoridae spp.	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		111 B01	111
01061940308	河馬	Hippopotami, live	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01	
01061940406	鹿	Deer, live	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01	
01061940905	其他活獸畜	Other wild animals, live	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01	
01061990003	其他哺乳類動物	Other mammals	9%	免稅 (PA,NI,NZ) 1.8% (GT) 3.6% (SV,HN)	15%		KGM		B01	
01062010007	活蛇	Snakes, live	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
01062020103	鰲 (甲魚) 及苗	Soft-shell turtle (terrapin), live, and fry	9%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
01062020210	豹紋陸龜 (含其亞種)	Leopard tortoise (Stigmochelys pardalis) including their sub-species, live	9%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	

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01062020229	蘇卡達象龜 (含其亞種)	African spurred tortoise (Geochelone sulcata) including their sub-species, live	9%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		B01	
01062020238	貝氏絞陸龜 (含其亞種)	Bell's hinge-back tortoise (kinixys belliana) including their sub-species, live	9%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		B01	
01062020292	其他陸龜 (象龜) 科	Other tortoise (Testudinidae), live	9%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
01062020906	其他活龜	Other turtles and tortoises, live	9%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM	L*		
01062090108	沙氏變色蜥	Anolis sagrei	9%	免稅 (PA,NI,SV,HN,NZ) 1.8% (GT)	15%		KGM		111	
01062090901	其他爬蟲類	Other live reptiles	9%	免稅 (PA,NI,SV,HN,NZ) 1.8% (GT)	15%		KGM			
01063100006	猛禽	Birds of prey	12.5%	免稅 (PA,NI,NZ) 2.6% (GT) 5.1% (SV,HN)	15%		KGM		B01 MW0	
01063200005	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)	12.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		B01	
01063300102	駝鳥及鸕鶿，純種繁殖用	Live ostriches; emus, pure-bred breeding animals	12.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		401 B01	441
01063300200	其他駝鳥及鸕鶿	Other live ostriches; emus	12.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		B01	

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01063900124	十姊妹	Bengalese, live	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
01063900133	金絲雀	Canary, live	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
01063900142	錦靜鳥	Parson finch, live	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
01063900151	小紋鳥	Rufans tailed finch, live	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
01063900160	文鳥	Java sparrow, live	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
01063900179	胡錦鳥	Gouldian finch, live	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
01063900213	錦花鳥	Zebra finch, live	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
01063900222	鴿	Pigeons, live	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
01063900231	鸚鵡	Quails, live	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
01063900302	其他活禽 (不包括第 0 1 0 5 節之活禽)	Other poultry, live (excluding live poultry of heading 01.05)	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01 MW0	
01063900311	中國藍鵲	Urocissa erythroryncha	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		111 B01	

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01063900909	其他活鳥類	Other birds, live	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
01064100004	蜂	Bees, live	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
01064900104	金龜 (綠花金龜屬·叉 角花金龜屬·扁角花金 龜屬·角金龜屬·蛙犀 角金龜屬·長臂金龜屬)	Dicronorhina spp.,Eudicella spp.,Cyprolais spp.,Dicranocephalus spp.,Oryctes spp.,Cheirotonus spp.	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		111 B01	
01064900202	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.)	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		111 B01	
01064900907	其他活昆蟲	Other insects, live	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
01069000102	蛙及苗	Frogs, live, and fry	9%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
01069000905	其他活動物	Other live animals	9%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
02011010003	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	新臺幣 10元/公 斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元 /公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公 斤或 30% 從 高徵稅		KGM	D*	B01 F01 MW0	
02011090006	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	新臺幣 10元/公 斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元 /公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公 斤或 30% 從 高徵稅		KGM	D*	B01 F01 MW0	

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02012010001	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-carasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, with bone in, fresh or chilled	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02012020009	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02012090102	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02012090200	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02012090905	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	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02013010107	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-carasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, fresh or chilled	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	

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02013010900	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-carasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, fresh or chilled	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02013020105	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02013020908	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02013090100	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02013090208	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02013090306	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	

海關進口稅則資料

02013090903	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	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02021010002	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI,HN)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02021090005	其他冷凍屠體及半片屠體牛肉	Other carcasses and half-carcasses of bovine animals, frozen	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI,HN)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02022010000	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02022020008	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02022090101	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	

海關進口稅則資料

02022090209	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02022090904	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	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02023010106	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02023010909	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02023020104	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02023020907	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV,HN) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	

海關進口稅則資料

02023090109	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI,HN)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02023090207	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	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI,HN)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02023090305	其他冷凍去骨牛肉之絞肉	Ground meat from other meat of bovine animals, boneless, frozen	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI,HN)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02023090902	其他冷凍去骨牛肉	Other meat of bovine animals, boneless, frozen	新臺幣 10元/公斤	新臺幣2元/公斤 (GT) 新臺幣4元/公斤 (SV) 新臺幣10元/公斤 (NZ) 免稅 (PA,NI,HN)	新臺幣 38元/公斤或 30% 從高徵稅		KGM	D*	B01 F01 MW0	
02031100100	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	12.5%	免稅 (PA,NI,NZ) 2.5% (GT) 5% (SV,HN)	15%		KGM		B01 F01 MW0	
02031100903	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	12.5%	免稅 (PA,NI,NZ) 2.5% (GT) 5% (SV,HN)	15%		KGM		B01 F01 MW0	
02031200001	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	12.5%	免稅 (PA,NI,NZ) 2.5% (GT) 5% (SV,HN)	15%		KGM		B01 F01 MW0	

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02031911001	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	12.5%	免稅 (PA,NZ) 12.5% (GT,NI,SV,HN)	60%		KGM	G	B01 F01 MW0	
02031919003	其他去骨豬肉 · 生鮮或冷藏	Other meat of swine, boneless, fresh or chilled	12.5%	免稅 (PA,NI,NZ) 2.5% (GT) 5% (SV,HN)	15%		KGM		B01 F01 MW0	
02031991004	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	12.5%	免稅 (PA,NZ) 12.5% (GT,NI,SV,HN)	60%		KGM	G	B01 F01 MW0	
02031999006	其他帶骨豬肉 · 生鮮或冷藏	Other meat of swine, with bone in, fresh or chilled	12.5%	免稅 (PA,NI,NZ) 2.5% (GT) 5% (SV,HN)	15%		KGM		B01 F01 MW0	
02032100108	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	12.5%	免稅 (PA,NI,NZ) 2.5% (GT) 5% (SV,HN)	15%		KGM		B01 F01 MW0	
02032100901	其他冷凍屠體及半片屠體豬肉	Other carcasses and half-carcasses of swine, frozen	12.5%	免稅 (PA,NI,NZ) 2.5% (GT) 5% (SV,HN)	15%		KGM		B01 F01 MW0	
02032200009	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	12.5%	免稅 (PA,NI,NZ) 2.5% (GT) 5% (SV,HN)	15%		KGM		B01 F01 MW0	
02032911009	冷凍去骨豬腹脇肉 (包括腩排)	Belly(including spare ribs) of swine, boneless, frozen	12.5%	免稅 (PA,NZ) 12.5% (GT,NI,SV,HN)	60%		KGM	G	B01 F01 MW0	
02032919109	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	12.5%	免稅 (PA,NI,NZ) 5.8% (GT) 7.5% (SV,HN)	15%		KGM		B01 F01 MW0	
02032919902	其他冷凍去骨豬肉	Other meat of swine, boneless, frozen	12.5%	免稅 (PA,NI,NZ) 5.8% (GT) 7.5% (SV,HN)	15%		KGM		B01 F01 MW0	

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02032991002	冷凍帶骨豬腹脇肉 (包括腩排)	Belly(including spare ribs) of swine, with bone in, frozen	12.5%	免稅 (PA,NZ) 12.5% (GT,NI,SV,HN)	60%		KGM	G	B01 F01 MW0	
02032999004	其他冷凍帶骨豬肉	Other meat of swine, with bone in, frozen	12.5%	免稅 (PA,NI,NZ) 5.8% (GT) 7.5% (SV,HN)	15%		KGM		B01 F01 MW0	
02041000002	屠體及半片屠體小羊肉 · 生鮮或冷藏	Carcasses and half-carcasses of lamb, fresh or chilled	新臺幣 11.3元/公斤或 15% 從高徵稅	新臺幣4.5元/公斤或 6% 從高徵稅 (NI) 新臺幣5.2元/公斤或7% 從高徵稅 (GT) 新臺幣6.7元/公斤或9% 從高徵稅 (SV,HN) 免稅 (PA,NZ)	新臺幣 14.25元/公斤或 19% 從高徵稅		KGM		B01 F01 MW0	
02042100009	屠體及半片屠體綿羊肉 · 生鮮或冷藏	Carcasses and half-carcasses of sheep, fresh or chilled	新臺幣 11.3元/公斤或 15% 從高徵稅	新臺幣4.5元/公斤或 6% 從高徵稅 (NI) 新臺幣5.2元/公斤或7% 從高徵稅 (GT) 新臺幣6.7元/公斤或9% 從高徵稅 (SV,HN) 免稅 (PA,NZ)	新臺幣 14.25元/公斤或 19% 從高徵稅		KGM		B01 F01 MW0	
02042200008	其他帶骨切割綿羊肉 · 生鮮或冷藏	Other cuts of sheep, with bone in, fresh or chilled	新臺幣 11.3元/公斤或 15% 從高徵稅	新臺幣4.5元/公斤或 6% 從高徵稅 (NI) 新臺幣5.2元/公斤或7% 從高徵稅 (GT) 新臺幣6.7元/公斤或9% 從高徵稅 (SV,HN) 新臺幣11.3元/公斤或 15% 從高徵稅 (NZ) 免稅 (PA)	新臺幣 14.25元/公斤或 19% 從高徵稅		KGM		B01 F01	

海關進口稅則資料

02042300007	去骨綿羊肉・生鮮或冷藏	Meat of sheep, boneless, fresh or chilled	新臺幣 11.3元/ 公斤或 15% 從 高徵稅	新臺幣4.5元/公斤或 6% 從高徵稅 (NI) 新 臺幣5.2元/公斤或7% 從高徵稅 (GT) 新臺 幣6.7元/公斤或9% 從高徵稅 (SV,HN) 新 臺幣11.3元/公斤或 15% 從高徵稅 (NZ) 免稅 (PA)	新臺幣 14.25元 /公斤或 19% 從 高徵稅		KGM		B01 F01 MW0	
02043000008	冷凍屠體及半片屠體小 羊肉	Carcasses and half- carcasses of lamb, frozen	新臺幣 11.3元/ 公斤或 15% 從 高徵稅	新臺幣4.5元/公斤或 6% 從高徵稅 (NI) 新 臺幣5.2元/公斤或7% 從高徵稅 (GT) 新臺 幣6.7元/公斤或9% 從高徵稅 (SV,HN) 新 臺幣11.3元/公斤或 15% 從高徵稅 (NZ) 免稅 (PA)	新臺幣 14.25元 /公斤或 19% 從 高徵稅		KGM		B01 F01 MW0	
02044100005	冷凍屠體及半片屠體綿 羊肉	Carcasses and half- carcasses of sheep, frozen	新臺幣 11.3元/ 公斤或 15% 從 高徵稅	新臺幣4.5元/公斤或 6% 從高徵稅 (NI) 新 臺幣5.2元/公斤或7% 從高徵稅 (GT) 新臺 幣6.7元/公斤或9% 從高徵稅 (SV,HN) 新 臺幣11.3元/公斤或 15% 從高徵稅 (NZ) 免稅 (PA)	新臺幣 14.25元 /公斤或 19% 從 高徵稅		KGM		B01 F01 MW0	

海關進口稅則資料

02044200004	其他冷凍帶骨切割綿羊肉	Other cuts of sheep, with bone in, frozen	新臺幣 11.3元/ 公斤或 15% 從 高徵稅	新臺幣4.5元/公斤或 6% 從高徵稅 (NI) 新 臺幣5.2元/公斤或7% 從高徵稅 (GT) 新臺 幣6.7元/公斤或9% 從高徵稅 (SV,HN) 新 臺幣11.3元/公斤或 15% 從高徵稅 (NZ) 免稅 (PA)	新臺幣 14.25元 /公斤或 19% 從 高徵稅		KGM		B01 F01	
02044300003	冷凍去骨綿羊肉	Meat of sheep, boneless, frozen	新臺幣 11.3元/ 公斤或 15% 從 高徵稅	新臺幣4.5元/公斤或 6% 從高徵稅 (NI) 新 臺幣5.2元/公斤或7% 從高徵稅 (GT) 新臺 幣6.7元/公斤或9% 從高徵稅 (SV,HN) 新 臺幣11.3元/公斤或 15% 從高徵稅 (NZ) 免稅 (PA)	新臺幣 14.25元 /公斤或 19% 從 高徵稅		KGM		B01 F01 MW0	
02045000101	山羊肉，生鮮或冷藏	Meat of goats, fresh or chilled	新臺幣 11.3元/ 公斤或 15% 從 高徵稅	新臺幣4.5元/公斤或 6% 從高徵稅 (NI) 新 臺幣5.2元/公斤或7% 從高徵稅 (GT) 新臺 幣6.7元/公斤或9% 從高徵稅 (SV,HN) 新 臺幣11.3元/公斤或 15% 從高徵稅 (NZ) 免稅 (PA)	新臺幣 14.25元 /公斤或 19% 從 高徵稅		KGM		B01 F01 MW0	

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02045000209	山羊肉・冷凍	Meat of goats, frozen	新臺幣 11.3元/ 公斤或 15% 從 高徵稅	新臺幣4.5元/公斤或 6% 從高徵稅 (NI) 新 臺幣5.2元/公斤或7% 從高徵稅 (GT) 新臺 幣6.7元/公斤或9% 從高徵稅 (SV,HN) 新 臺幣11.3元/公斤或 15% 從高徵稅 (NZ) 免稅 (PA)	新臺幣 14.25元 /公斤或 19% 從 高徵稅		KGM		B01 F01 MW0	
02050000003	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	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	40%		KGM		B01 F01	
02061010008	牛肉骨・生鮮或冷藏	Bone with meat of bovine animals, fresh or chilled	35%	免稅 (PA,NI,NZ) 16.3% (GT) 21% (SV,HN)	50%		KGM		113 B01 F01 MW0	
02061090109	食用牛舌・生鮮或冷藏	Edible tongues of bovine animals, fresh or chilled	15%	免稅 (PA,NI,NZ) 7% (GT) 9% (SV,HN)	50%		KGM		113 B01 F01 MW0	
02061090207	食用牛肝・生鮮或冷藏	Edible livers of bovine animals, fresh or chilled	15%	免稅 (PA,NI,NZ) 7% (GT) 9% (SV,HN)	50%		KGM		B01 F01 MW0	
02061090305	食用牛眼・生鮮或冷藏	Edible eyes of bovine animals, fresh or chilled	15%	免稅 (PA,NI,NZ) 7% (GT) 9% (SV,HN)	50%		KGM		B01 F01 MW0	
02061090403	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	15%	免稅 (PA,NI,NZ) 7% (GT) 9% (SV,HN)	50%		KGM		B01 F01 MW0	
02061090500	食用牛心及肺・生鮮或 冷藏	Edible hearts and lungs of bovine animals, fresh or chilled	15%	免稅 (PA,NI,NZ) 7% (GT) 9% (SV,HN)	50%		KGM		B01 F01 MW0	
02061090608	食用牛腎及脾臟・生鮮 或冷藏	Edible kidneys and spleens of bovine animals, fresh or chilled	15%	免稅 (PA,NI,NZ) 7% (GT) 9% (SV,HN)	50%		KGM		B01 F01 MW0	
02061090706	食用牛鞭、睪丸及尾・ 生鮮或冷藏	Edible penis, testes and tails of bovine animals, fresh or chilled	15%	免稅 (PA,NI,NZ) 7% (GT) 9% (SV,HN)	50%		KGM		113 B01 F01 MW0	

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02061090804	食用牛橫隔膜・生鮮或冷藏	Edible skirts of bovine animals, fresh or chilled	15%	免稅 (PA,NI,NZ) 7% (GT) 9% (SV,HN)	50%		KGM		113 B01 F01 MW0	
02061090911	食用牛胰臟及子宮・生鮮或冷藏	Edible pancreas and uteri of bovine animals, fresh or chilled	15%	免稅 (PA,NI,NZ) 7% (GT) 9% (SV,HN)	50%		KGM		B01 F01 MW0	
02061090993	其他食用牛雜碎・生鮮或冷藏	Other edible offal of bovine animals, fresh or chilled	15%	免稅 (PA,NI,NZ) 7% (GT) 9% (SV,HN)	50%		KGM		113 B01 F01 MW0	
02062100007	冷凍牛舌	Tongues of bovine animals, frozen	15%	免稅 (PA,NI) 6% (HN) 7% (GT) 9% (SV) 15% (NZ)	50%		KGM		113 B01 F01 MW0	
02062200006	冷凍牛肝	Livers of bovine animals, frozen	15%	免稅 (PA,NI) 6% (HN) 7% (GT) 9% (SV) 15% (NZ)	50%		KGM		B01 F01 MW0	
02062910007	冷凍牛肉骨	Bone with meat of bovine animals, frozen	30%	免稅 (PA,NI) 12.8% (HN) 15.8% (GT) 19.2% (SV) 30% (NZ)	50%		KGM		113 B01 F01 MW0	
02062990108	冷凍食用牛眼	Edible eyes of bovine animals, frozen	15%	免稅 (PA,NI) 6% (HN) 7% (GT) 9% (SV) 15% (NZ)	50%		KGM		B01 F01 MW0	
02062990206	冷凍食用牛腦、脊髓及頭顱	Edible brains, spinal cords and skull of bovine animals, frozen	15%	免稅 (PA,NI) 6% (HN) 7% (GT) 9% (SV) 15% (NZ)	50%		KGM		B01 F01 MW0	
02062990304	冷凍食用牛心及肺	Edible hearts and lungs of bovine animals, frozen	15%	免稅 (PA,NI) 6% (HN) 7% (GT) 9% (SV) 15% (NZ)	50%		KGM		B01 F01 MW0	
02062990402	冷凍食用牛腎及脾臟	Edible kidneys and spleens of bovine animals, frozen	15%	免稅 (PA,NI) 6% (HN) 7% (GT) 9% (SV) 15% (NZ)	50%		KGM		B01 F01 MW0	
02062990509	冷凍食用牛鞭、睪丸及尾	Edible penis, testes and tails of bovine animals, frozen	15%	免稅 (PA,NI) 6% (HN) 7% (GT) 9% (SV) 15% (NZ)	50%		KGM		113 B01 F01 MW0	

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02062990607	冷凍食用牛橫隔膜	Edible skirts of bovine, frozen	15%	免稅 (PA,NI) 6% (HN) 7% (GT) 9% (SV) 15% (NZ)	50%		KGM		113 B01 F01 MW0	
02062990910	冷凍食用牛胰臟及子宮	Edible pancreas and uteri of bovine animals, frozen	15%	免稅 (PA,NI) 6% (HN) 7% (GT) 9% (SV) 15% (NZ)	50%		KGM		B01 F01 MW0	
02062990992	其他冷凍食用牛雜碎	Other edible offal of bovine animals, frozen	15%	免稅 (PA,NI) 6% (HN) 7% (GT) 9% (SV) 15% (NZ)	50%		KGM		113 B01 F01 MW0	
02063010004	豬肉骨・生鮮或冷藏	Bone with meat of swine, fresh or chilled	35%	免稅 (PA,NZ) 16.3% (GT) 21% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02063020002	豬腳 (包括前、後腿蹄膀及腱子肉) 及橫隔膜・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 (NZ) 15% (PA,GT,NI,SV,HN)	310%		KGM	G	B01 F01 MW0	
02063090007	其他食用豬雜碎・生鮮或冷藏	Other edible offal of swine, fresh or chilled	15%	免稅 (PA,NZ) 7% (GT) 9% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02064100003	冷凍豬肝	Livers of swine, frozen	15%	免稅 (PA,NZ) 7% (GT) 9% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02064910003	冷凍豬筋	Tendons of swine, frozen	15%	免稅 (PA,NZ) 7% (GT) 9% (NI,SV,HN)	15%		KGM		B01 F01 MW0	
02064920001	冷凍豬肉骨	Bone with meat of swine, frozen	35%	免稅 (PA,NZ) 16.3% (GT) 21% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02064930009	冷凍豬腳 (包括前、後腿蹄膀及腱子肉) 及橫隔膜	Feet (including hocks of the front and hind legs, shank muscle) and skirts of swine, frozen	15%	免稅 (NZ) 15% (PA,GT,NI,SV,HN)	310%		KGM	G	B01 F01 MW0	
02064990006	其他冷凍食用豬雜碎	Edible offal of swine, frozen	15%	免稅 (PA,NZ) 7% (GT) 9% (NI,SV,HN)	50%		KGM		B01 F01 MW0	

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02068011002	羊肉骨・生鮮或冷藏	Bone with meat of sheep, lambs and goats, fresh or chilled	35%	免稅 (PA,NZ) 16.3% (GT) 21% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02068019004	其他食用羊雜碎・生鮮或冷藏	Other edible offal of sheep, lambs and goats, fresh or chilled	42.5%	免稅 (PA,NZ) 19.8% (GT) 25.5% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02068020001	雜碎 (馬、驢、騾、馱驢)・生鮮或冷藏	Edible offal of horses, asses, mules or hinnies, fresh or chilled	45%	免稅 (PA,NZ) 21% (GT) 27% (NI,SV,HN)	50%		KGM		B01 F01	
02069010001	冷凍羊肉骨	Bone with meat of sheep, lambs and goats, frozen	35%	免稅 (PA) 16.3% (GT) 21% (NI,SV,HN) 35% (NZ)	50%		KGM		B01 F01 MW0	
02069090004	其他冷凍羊雜碎	Other edible offal of sheep, lambs and goats, frozen	42.5%	免稅 (PA) 19.8% (GT) 25.5% (NI,SV,HN) 42.5% (NZ)	50%		KGM		B01 F01 MW0	
02071100008	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	20%	免稅 (NZ) 20% (PA,GT,NI,SV,HN)	95%		KGM	G	B01 F01 MW0	
02071200007	冷凍雞肉・未切成塊者	Meat of fowls of the species Gallus domesticus, not cut in pieces, frozen	20%	免稅 (NZ) 20% (PA,GT,NI,SV,HN)	95%		KGM	G	B01 F01 MW0	
02071311003	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	20%	免稅 (NZ) 20% (PA,GT,NI,SV,HN)	95%		KGM	G	B01 F01 MW0	
02071319005	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	20%	免稅 (NZ) 20% (PA,GT,NI,SV,HN)	95%		KGM	G	B01 F01 MW0	

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02071320002	雞肝・生鮮或冷藏	Livers of fowls of the species Gallus domesticus, fresh or chilled	25%	免稅 (NZ) 25% (PA,GT,NI,SV,HN)	45%		KGM		B01 F01 MW0	
02071391006	雞心及雞腳・生鮮或冷藏	Heart and feet of fowls of the species Gallus domesticus, fresh or chilled	25%	免稅 (NZ) 25% (PA,GT,NI,SV,HN)	50%		KGM		B01 F01 MW0	
02071392005	雞脖子・生鮮或冷藏	Neck of fowls of the species Gallus domesticus, fresh or chilled	34%	免稅 (NZ) 34% (PA,GT,NI,SV,HN)	50%		KGM		B01 F01 MW0	
02071399008	其他雞雜碎・生鮮或冷藏	Other offal of fowls of the species Gallus domesticus, fresh or chilled	25%	免稅 (NZ) 25% (PA,GT,NI,SV,HN)	50%		KGM	G	B01 F01 MW0	
02071411002	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	20%	20% (PA,GT,NI,SV,HN,N Z)	213%		KGM	G	B01 F01 MW0	
02071419004	其他冷凍雞肉肉塊	Other meat of fowls of the species Gallus domesticus, cut in pieces, frozen	20%	20% (PA,GT,NI,SV,HN,N Z)	40%		KGM	G	B01 F01 MW0	
02071421000	冷凍雞肝	Livers of fowls of the species Gallus domesticus, frozen	25%	25% (PA,GT,NI,SV,HN,N Z)	45%		KGM		B01 F01 MW0	
02071422009	冷凍雞心及雞腳	Heart and feet of fowls of the species Gallus domesticus, frozen	25%	25% (PA,GT,NI,SV,HN,N Z)	50%		KGM		B01 F01 MW0	
02071423008	冷凍雞脖子	Neck of fowls of the species Gallus domesticus, frozen	34%	34% (PA,GT,NI,SV,HN,N Z)	50%		KGM		B01 F01 MW0	
02071429002	其他雞雜碎・冷凍	Other offal of fowls of the species Gallus domesticus, frozen	25%	25% (PA,GT,NI,SV,HN,N Z)	50%		KGM	G	B01 F01 MW0	

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02072400003	火雞肉·未切成塊者· 生鮮或冷藏	Meat of turkeys, not cut in pieces, fresh or chilled	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01 F01 MW0	
02072500002	冷凍火雞肉·未切成塊 者	Meat of turkeys, not cut in pieces, frozen	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01 F01 MW0	
02072610009	火雞肉肉塊·生鮮或冷 藏	Meat of turkeys, cut in pieces, fresh or chilled	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01 F01 MW0	
02072620007	火雞肝·生鮮或冷藏	Livers of turkeys, fresh or chilled	30%	免稅 (PA,NZ) 12% (NI) 14% (GT) 18% (SV,HN)	45%		KGM		B01 F01 MW0	
02072690002	其他火雞雜碎·生鮮或 冷藏	Other offal of turkeys, fresh or chilled	25%	免稅 (NZ) 25% (PA,GT,NI,SV,HN)	50%		KGM	G	B01 F01 MW0	
02072710008	冷凍火雞肉·肉塊	Meat of turkeys, cut in pieces, frozen	8.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01 F01 MW0	
02072721005	冷凍火雞肝	Liver of turkeys, frozen	25%	免稅 (PA,NZ) 10% (NI) 11.6% (GT) 15% (SV,HN)	45%		KGM		B01 F01 MW0	
02072722004	冷凍火雞心	Heart of turkeys, frozen	34%	免稅 (PA,NI,NZ) 15.8% (GT) 20.4% (SV,HN)	50%		KGM		B01 F01 MW0	
02072729007	其他火雞雜碎·冷凍	Other offal of turkeys, frozen	25%	免稅 (NZ) 25% (PA,GT,NI,SV,HN)	50%		KGM	G	B01 F01 MW0	
02074100002	鴨肉·未切成塊者·生 鮮或冷藏	Meat of ducks, not cut in pieces, fresh or chilled	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	45%		KGM		B01 F01 MW0	
02074200001	冷凍鴨肉·未切成塊者	Meat of ducks, not cut in pieces, frozen	30%	免稅 (PA) 14% (GT) 18% (NI,SV,HN) 30% (NZ)	45%		KGM		B01 F01 MW0	

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02074300000	鴨脂肪，生鮮或冷藏	Fatty livers of ducks, fresh or chilled	15%	免稅 (PA,NZ) 9.8% (GT) 10.8% (SV,HN) 14.4% (NI)	45%		KGM		B01 F01 MW0	
02074410007	鴨肉，肉塊，生鮮或冷藏	Meat of ducks, cut in pieces, fresh or chilled	35%	免稅 (PA) 16.3% (GT) 21% (NI,SV,HN) 35% (NZ)	45%		KGM		B01 F01 MW0	
02074420005	鴨心，生鮮或冷藏	Heart of ducks, fresh or chilled	34%	免稅 (PA,NZ) 15.8% (GT) 20.4% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02074490000	其他鴨雜碎，生鮮或冷藏	Other offal of ducks, fresh or chilled	25%	免稅 (NZ) 25% (PA,GT,NI,SV,HN)	50%		KGM	G	B01 F01 MW0	
02074510006	冷凍鴨肉，肉塊	Meat of ducks, cut in pieces, frozen	35%	免稅 (PA) 16.3% (GT) 21% (NI,SV,HN) 35% (NZ)	45%		KGM		B01 F01 MW0	
02074520004	冷凍鴨肝	Livers of ducks, frozen	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	45%		KGM		B01 F01 MW0	
02074530002	冷凍鴨心	Heart of ducks, frozen	34%	免稅 (PA) 15.8% (GT) 20.4% (NI,SV,HN) 34% (NZ)	50%		KGM		B01 F01 MW0	
02074590009	其他鴨雜碎，冷凍	Other offal of ducks, frozen	25%	25% (PA,GT,NI,SV,HN,NZ)	50%		KGM	G	B01 F01 MW0	
02075100009	鵝肉，未切成塊者，生鮮或冷藏	Meat of geese, not cut in pieces, fresh or chilled	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02075200008	冷凍鵝肉，未切成塊者	Meat of geese, not cut in pieces, frozen	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	50%		KGM		B01 F01 MW0	

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02075300007	鵝脂肝・生鮮或冷藏	Fatty livers of geese, fresh or chilled	15%	免稅 (PA,NZ) 9.8% (GT) 10.8% (SV,HN) 14.4% (NI)	45%		KGM		B01 F01 MW0	
02075410004	鵝肉・肉塊・生鮮或冷藏	Meat of geese, cut in pieces, fresh or chilled	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02075420002	鵝心・生鮮或冷藏	Heart of geese, fresh or chilled	34%	免稅 (PA,NZ) 15.8% (GT) 20.4% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02075490007	其他鵝雜碎・生鮮或冷藏	Other offal of geese, fresh or chilled	25%	免稅 (NZ) 25% (PA,GT,NI,SV,HN)	50%		KGM	G	B01 F01 MW0	
02075510003	冷凍鵝肉・肉塊	Meat of geese, cut in pieces, frozen	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02075520001	冷凍鵝肝	Livers of geese, frozen	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	45%		KGM		B01 F01 MW0	
02075530009	冷凍鵝心	Heart of geese, frozen	34%	免稅 (PA) 15.8% (GT) 20.4% (NI,SV,HN) 34% (NZ)	50%		KGM		B01 F01 MW0	
02075590006	其他鵝雜碎・冷凍	Other offal of geese, frozen	25%	25% (PA,GT,NI,SV,HN,NZ)	50%		KGM	G	B01 F01 MW0	
02076010006	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	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02076020004	珍珠雞肉・肉塊・生鮮或冷藏	Meat of guinea fowls, cut in pieces, fresh or chilled	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02076030002	其他珍珠雞雜碎・生鮮或冷藏	Other offal of guinea fowls, fresh or chilled	25%	免稅 (NZ) 25% (PA,GT,NI,SV,HN)	50%		KGM	G	B01 F01 MW0	

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02076040000	冷凍珍珠雞肉・未切成塊者	Meat of guinea fowls, not cut in pieces, frozen	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02076050007	冷凍珍珠雞肉・肉塊	Meat of guinea fowls, cut in pieces, frozen	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
02076060005	冷凍珍珠雞肝	Livers of guinea fowls, frozen	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	45%		KGM		B01 F01 MW0	
02076090009	其他珍珠雞雜碎・冷凍	Other offal of guinea fowls, frozen	25%	25% (PA,GT,NI,SV,HN,NZ)	50%		KGM	G	B01 F01 MW0	
02081010006	家兔肉或野兔肉・生鮮、冷藏或冷凍	Meat of rabbits or hares, fresh, chilled or frozen	20%	免稅 (PA,NZ) 10% (NI) 11.2% (GT) 13.2% (SV,HN)	45%		KGM		B01 F01	
02081020004	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	45%	免稅 (PA,NI,NZ) 21% (GT) 27% (SV,HN)	45%		KGM		B01 F01 MW0	
02083010002	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	34%	免稅 (PA,NZ) 15.8% (GT) 20.4% (NI,SV,HN)	45%		KGM		B01 F01 MW0	
02083020000	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	45%	免稅 (PA,NZ) 21% (GT) 27% (NI,SV,HN)	45%		KGM		B01 F01 MW0	
02084010108	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	34%	免稅 (PA,NZ) 15.8% (GT) 20.4% (NI,SV,HN)	45%		KGM		F01 MP1	
02084010206	海牛肉及儒艮肉・生鮮、冷藏或冷凍	Meat of manatees and dugongs, fresh, chilled or frozen	34%	免稅 (PA,NZ) 15.8% (GT) 20.4% (NI,SV,HN)	45%		KGM		F01 MW0	
02084020106	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	45%	免稅 (PA,NZ) 21% (GT) 27% (NI,SV,HN)	45%		KGM		F01 MW0	

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02084020204	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	45%	免稅 (PA,NZ) 21% (GT) 27% (NI,SV,HN)	45%		KGM		F01 MW0	
02084030006	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	34%	免稅 (PA) 13.6% (NI) 15.8% (GT) 20.4% (SV,HN) 34% (NZ)	45%		KGM		B01 F01 MW0	
02084040004	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	45%	免稅 (PA,NI) 21% (GT) 27% (SV,HN) 45% (NZ)	45%		KGM		B01 F01 MW0	
02085010105	蛇肉，生鮮、冷藏或冷 凍	Meat of snakes, fresh, chilled or frozen	34%	免稅 (PA,NZ) 15.8% (GT) 20.4% (NI,SV,HN)	45%		KGM		F01 MW0	
02085010203	龜肉，生鮮、冷藏或冷 凍	Meat of turtles, fresh, chilled or frozen	34%	免稅 (PA,NZ) 15.8% (GT) 20.4% (NI,SV,HN)	45%		KGM		F01 MW0	
02085010908	其他爬蟲類肉，生鮮、 冷藏或冷凍	Other meat of reptiles, fresh, chilled or frozen	34%	免稅 (PA,NZ) 15.8% (GT) 20.4% (NI,SV,HN)	45%		KGM		F01 MW0	
02085020103	蛇之食用雜碎，生鮮、 冷藏或冷凍	Edible offal of snakes, fresh, chilled or frozen	45%	免稅 (PA,NZ) 21% (GT) 27% (NI,SV,HN)	45%		KGM		F01 MW0	
02085020201	龜之食用雜碎，生鮮、 冷藏或冷凍	Edible offal of turtles, fresh, chilled or frozen	45%	免稅 (PA,NZ) 21% (GT) 27% (NI,SV,HN)	45%		KGM		F01 MW0	
02085020906	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	45%	免稅 (PA,NZ) 21% (GT) 27% (NI,SV,HN)	45%		KGM		F01 MW0	
02086010005	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	34%	免稅 (PA) 13.6% (NI) 15.8% (GT) 20.4% (SV,HN) 34% (NZ)	45%		KGM		B01 F01 MW0	

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02086020003	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	45%	免稅 (PA,NI) 21% (GT) 27% (SV,HN) 45% (NZ)	45%		KGM		B01 F01 MW0	
02089011008	鹿肉，生鮮、冷藏或冷凍	Meat of deer, fresh, chilled or frozen	15%	免稅 (PA,NZ) 6.7% (NI) 7.5% (GT) 9.3% (SV,HN)	45%		KGM		B01 F01	
02089012007	鹿鞭，生鮮、冷藏或冷凍	Lu Pien (Cervi Penis), fresh, chilled or frozen	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	
02089013006	鹿腳筋，生鮮、冷藏或冷凍	Tendons of deer, fresh, chilled or frozen	15%	免稅 (PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	15%		KGM		B01 F01 MW0	
02089021006	蛙腿肉，生鮮、冷藏或冷凍	Meat of frogs' legs, fresh, chilled or frozen	27%	免稅 (PA,NZ) 12.6% (GT) 16.2% (NI,SV,HN)	40%		KGM		F01	
02089029106	鹿肉骨，生鮮、冷藏或冷凍	Bone with meat of reindeers, fresh, chilled or frozen	34%	免稅 (PA) 13.6% (NI) 15.8% (GT) 20.4% (SV,HN) 34% (NZ)	45%		KGM		B01 F01 MW0	
02089029204	狗肉，生鮮、冷藏或冷凍	Meat of dogs, fresh, chilled or frozen	34%	免稅 (PA) 13.6% (NI) 15.8% (GT) 20.4% (SV,HN) 34% (NZ)	45%		KGM		111 B01 F01 MW0	111
02089029909	其他肉類，生鮮、冷藏或冷凍	Other meat, fresh, chilled or frozen	34%	免稅 (PA) 13.6% (NI) 15.8% (GT) 20.4% (SV,HN) 34% (NZ)	45%		KGM		B01 F01 MW0	
02089090501	鱉（甲魚）內臟，生鮮、冷藏或冷凍	Internal organs of soft-shell turtle (terrapiin), fresh, chilled or frozen	45%	免稅 (PA,NI) 21% (GT) 27% (SV,HN) 45% (NZ)	45%		KGM		F01	

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02089090903	其他食用雜碎 (第 0 2 0 6 節及第 0 2 0 7 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 (PA,NI) 21% (GT) 27% (SV,HN) 45% (NZ)	45%		KGM		B01 F01 MW0	
02091000007	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	18%	免稅 (PA,NZ) 8.7% (GT) 11% (SV,HN) 11.5% (NI)	25%		KGM		B01 F01	
02099000000	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	18%	免稅 (PA,NZ) 8.7% (GT) 11% (SV,HN) 11.5% (NI)	25%		KGM		B01 F01	
02101100003	帶骨之豬腿肉、肩肉及其切割肉	Hams, shoulders and cuts thereof of swine, with bone in	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	20%		KGM		B01 F01 MW0	
02101200002	豬腹脇肉及其切割肉	Bellies (streaky) and cuts thereof, of swine	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	20%		KGM		B01 F01 MW0	
02101900005	其他鹹、浸鹹、乾或燻製之豬肉	Other meat of swine, salted, in brine, dried or smoked	15%	免稅 (PA) 3% (GT) 6% (NI,SV,HN) 15% (NZ)	20%		KGM		B01 F01 MW0	
02102000002	鹹、浸鹹、乾或燻製之牛肉	Meat of bovine animals, salted, in brine, dried or smoked	15%	免稅 (PA) 15% (GT,NI,SV,HN,NZ)	20%		KGM		B01 F01 MW0	
02109100113	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	
02109100122	乾之靈長目哺乳類動物肉	Meat of the order Primates of mammals, dried	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	

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02109100211	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	
02109100220	乾靈長目哺乳類動物食用雜碎	Edible offal of the order Primates of mammals, dried	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	
02109100300	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	
02109200112	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109200121	乾鯨肉、海豚肉及鼠海豚肉	Meat of whales, dolphins and porpoises, dried	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109200130	鹹、浸鹹或燻製之海牛肉及儒艮肉	Meat of manatees and dugongs, salted, in brine, or smoked	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109200149	乾海牛肉及儒艮肉	Meat of manatees and dugongs, dried	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109200158	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	
02109200167	乾海豹、海獅及海象肉	Meat of seals, sea lions and walruses, dried	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	
02109200210	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109200229	乾鯨、海豚及鼠海豚食用雜碎	Edible offal of whales, dolphins and porpoises, dried	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	

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02109200238	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109200247	乾海牛及儒艮食用雜碎	Edible offal of manatees and dugongs, dried	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109200256	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	
02109200265	乾海豹、海獅及海象食用雜碎	Edible offal of seals, sea lions and walruses, dried	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	
02109200318	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109200327	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109200336	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	
02109300111	鹹、浸鹹或燻製之蛇肉	Meat of snakes, salted, in brine or smoked	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109300148	鹹、浸鹹或燻製之龜肉	Meat of turtles, salted, in brine or smoked	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109300193	鹹、浸鹹或燻製之其他爬蟲類肉	Meat of other reptiles, salted, in brine or smoked	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109300237	乾蛇肉	Meat of snakes, dried	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F02	

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02109300246	乾龜肉	Meat of turtles, dried	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109300291	其他乾爬蟲類肉	Meat of other reptiles, dried	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109300317	鹹、浸鹹或燻製之蛇食用雜碎	Edible offal of snakes, salted, in brine or smoked	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109300326	鹹、浸鹹或燻製之龜食用雜碎	Edible offal of turtles, salted, in brine or smoked	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109300399	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109300415	乾蛇食用雜碎	Edible offal of snakes, dried	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109300424	乾龜食用雜碎	Edible offal of turtles, dried	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109300497	乾其他爬蟲類食用雜碎	Edible offal of other reptiles, dried	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109300512	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109300521	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
02109300594	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	

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02109911005	鹹、浸鹹、乾或燻製之雞肝	Livers of fowls of the species Gallus domesticus, salted, in brine, dried or smoked	25%	免稅 (PA,NZ) 10% (NI) 11.6% (GT) 15% (SV,HN)	45%		KGM		B01 F01 MW0	
02109912004	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	20%	20% (PA,GT,NI,SV,HN,NZ)	213%		KGM	G	B01 F01 MW0	
02109913003	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	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	25%		KGM		B01 F01 MW0	
02109919007	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	20%	免稅 (NZ) 20% (PA,GT,NI,SV,HN)	95%		KGM	G	B01 F01 MW0	
02109921003	鹹、浸鹹、乾或燻製之其他家禽肝	Other poultry livers, salted, in brine, dried or smoked	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	45%		KGM		B01 F01 MW0	
02109929112	鹹、浸鹹、乾或燻製之家禽砂囊 (肫)	Poultry gizzards, salted, in brine, dried or smoked	25%	免稅 (NZ) 25% (PA,GT,NI,SV,HN)	400%		KGM	G	B01 F01 MW0	
02109929194	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)	25%	免稅 (NZ) 25% (PA,GT,NI,SV,HN)	400%		KGM	G	B01 F01 MW0	
02109929201	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	25%	免稅 (NZ) 25% (PA,GT,NI,SV,HN)	400%		KGM	G	B01 F01 MW0	
02109930002	乾蛤蚧	K'o Chiai (Gecko Gecko), dried	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		502	
02109941009	乾鹿鞭	Lu Pien (Cervi Penis), dried	20%	免稅 (PA) 8% (NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	20%		KGM		B01 MW0	

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02109942008	乾鹿腳筋	Tendons, deer, dried	15%	免稅 (PA) 3% (GT) 6% (NI,SV,HN) 15% (NZ)	15%		KGM		B01 MW0	
02109990107	鹹、浸鹹、乾或燻製之其他家禽肉類	Other meat of poultry, salted, in brine, dried or smoked	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	
02109990205	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	
02109990303	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MP1	
03011100101	錦鯉	Ornamental carp	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01	
03011100209	保育類觀賞用魚類	Conservation ornamental fishes	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
03011100904	其他觀賞用魚·淡水	Other ornamental fish, freshwater	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01	
03011900103	保育類熱帶魚類	Conservation tropical fishes	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
03011900906	其他觀賞用魚	Other ornamental fishes	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01	
03019100006	活鱒	Trout, live	15%	免稅 (PA,GT,NI,SV,HN,N Z)	30%		KGM		B01 F01	443
03019210101	活鰻 (白鰻)	Eels, Anguilla japonica, live	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	20%		KGM		465 B01 F01 MP1	440

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03019210209	活鰻 (鱸鰻)	Eels, <i>Anguilla marmorata</i> , live	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	20%		KGM		465 B01 F01 MW0	
03019210904	其他活鰻 (鰻鱺屬)	Other eels (<i>Anguilla</i> spp.), live	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	20%		KGM		465 B01 F01 MW0	440
03019220109	鰻線 (白鰻線) (每公 斤 5 0 0 0 尾以上)	Glass eel (elver) (over 5000 pcs per kg)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			112
03019220207	鰻苗 (白鰻苗) (每公 斤 5 0 1 尾至 5 0 0 0 尾)	Eel fry (not less than 501 pcs, less than 5000 pcs per kg)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			112
03019220305	幼鰻 (幼白鰻) (每公 斤 1 1 尾至 5 0 0 尾)	Young eel (ekver) (not less than 11 pcs, less than 500 pcs per kg)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	112
03019300004	鯉魚	Carp	20%	免稅 (PA,NI,NZ) 4% (GT) 8% (SV,HN)	40%		KGM		B01 F01	
03019400003	大西洋及太平洋黑魷	Atlantic and Pacific bluefin tunas, live	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		442 F01 MW0	442
03019500002	活南方黑魷	Southern bluefin tunas (<i>Thunnus maccoyii</i>),live	15%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		442 F01 MW0	442
03019910104	烏魚苗	Mullet fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
03019910202	虱目魚苗	Milkfish fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		MW0	
03019910300	鯰魚苗	Catfish fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	

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03019910408	石斑魚苗	Grouper fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
03019910514	七星鱸魚苗	SEA PERCH FRY	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
03019910523	紅目鱸魚苗	BLIND SEA BASS FRY	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
03019910621	保育類淡水魚苗	Conservation freshwater fish fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
03019910630	保育類鹹水魚苗	Conservation seawater fish fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
03019910701	海鱷魚苗	Cobia (Rachycentron canadum) fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
03019910916	其他淡水魚苗	Other freshwater fish fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
03019910925	其他鹹水魚苗	Other seawater fish fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
03019921003	活鱔魚	Live swamp eel	新臺幣 10.8元/ 公斤或 18% 從 高徵稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 12元/公 斤或 20% 從 高徵稅		KGM		F01	
03019922002	其他鯉魚	Other carp, live	20%	免稅 (PA,NI,NZ) 4% (GT) 8% (SV,HN)	40%		KGM		B01 F01 MW0	

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03019929103	活鯰	Catfish, live	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		B01 F01	
03019929201	活櫻花鉤吻鮭 (台灣鱒、梨山鱒)	Formosan land-lacked salmon, live	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		B01 F01	
03019929309	活泥鰍	Live loach	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		F01	
03019929407	澳洲活鰻	Live Australian eels	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		B01 F01	
03019929416	活石斑魚	Grouper, live	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		B01 F01	
03019929425	活鱘魚	Sturgeon (acipenseriformes spp.), live	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		F01	
03019929434	大口黑鱸 (美洲大嘴鱸)	Micropterus salmoides	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		111 F01 MW0	
03019929443	星點黑鱸	Hephaestus carbo	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		111 F01 MW0	
03019929452	玻璃魚	Parambassis ranga	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		111 F01 MW0	
03019929461	泰國鰱	Channa striata	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		111 F01 MW0	
03019929470	魚虎	Channa micropeltes	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		111 F01 MW0	

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03019929489	食人魚	Serrasalmus spp., Pygocentrus spp., Pristobrycon spp., Pygopristis spp.	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		111 F01 MW0	111
03019929498	電鰻科 (裸背電鰻科)	Electric eel (Electrophoridae spp.)	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		111 F01 MW0	111
03019929504	活鯨鯊	Whale shark (Rhincodon typus), live	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		111 F01 MW0	111
03019929915	其他活淡水魚類	Other freshwater fishes, live	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		B01 F01 MW0	
03019929924	其他活鹹水魚類	Other seawater fishes, live	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	50%		KGM		B01 F01 MW0	
03021100002	鱒，生鮮或冷藏	Trout, fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN,N Z)	25%		KGM		B01 F01	443
03021300000	太平洋鮭，生鮮或冷藏	Pacific salmon, fresh or chilled	10%	免稅 (PA,GT,NI,SV,HN) 10% (NZ)	20%		KGM		B01 F01	443
03021400009	大西洋鮭及多瑙河鮭， 生鮮或冷藏	Atlantic salmon and Danube salmon, fresh or chilled	10%	免稅 (PA,GT,NI,SV,HN) 10% (NZ)	20%		KGM		B01 F01	443
03021900004	其他鮭鱒科，生鮮或冷 藏	Other salmonidae, fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	20%		KGM		B01 F01	443
03022100000	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	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	25%		KGM		F01	

海關進口稅則資料

03022200009	鰈魚 (大西洋有棘鰈魚) · 生鮮或冷藏	Plaice (Pleuronectes platessa), fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM		F01	
03022300008	鰻魚 (牛舌魚) · 生鮮或冷藏	Sole (Solea spp.), fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		F01	
03022400007	比目魚 · 生鮮或冷藏	Turbots, fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		F01	
03022900002	其他扁魚類 · 生鮮或冷藏	Other flat fishes, fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		F01	
03023100008	長鰭鮪 · 生鮮或冷藏	Albacore or longfinned tunas (Thunnus alalunga), fresh or chilled	10%	免稅 (PA,GT,NI,SV,HN) 10% (NZ)	15%		KGM		F01	
03023200007	黃鰭鮪 · 生鮮或冷藏	Yellowfin tunas (Thunnus albacares), fresh or chilled	10%	免稅 (PA,GT,NI,SV,HN) 10% (NZ)	15%		KGM		442 F01	
03023300006	正鰹 · 生鮮或冷藏	Skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), fresh or chilled	20%	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		F01	
03023400005	大目鮪 · 生鮮或冷藏	Bigeye tuna (Thunnus obesus), fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	25%		KGM		F01	
03023500004	大西洋及太平洋黑鮪 · 生鮮或冷藏	Atlantic and Pacific bluefin tunas, fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	25%		KGM		442 F01	442
03023600003	南方黑鮪 · 生鮮或冷藏	Southern bluefin tuna (Thunnus maccoyii), fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	25%		KGM		442 F01	442

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03023900000	其他鮪魚 (鮪屬) · 生鮮或冷藏	Other tunas (of genus Thunnus), fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	25%		KGM		F01	
03024100006	鯵魚 · 生鮮或冷藏	Herrings, fresh or chilled	30%	免稅 (PA,NZ) 30% (GT,NI,SV,HN)	42.5%		KGM		F01 MW0	
03024200005	鰱魚 · 生鮮或冷藏	Anchovies, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		B01 F01	
03024300004	沙丁魚、小沙丁魚、正鰵 · 生鮮或冷藏	Sardines, sardinella, brisling or sprats, fresh or chilled	30%	免稅 (PA,NZ) 30% (GT,NI,SV,HN)	37.5%		KGM		F01 MW0	
03024400003	鯖魚 · 生鮮或冷藏	Mackerel, fresh or chilled	新臺幣 9.3元/公斤或 30% 從高徵稅	新臺幣9.3元/公斤或 30% 從高徵稅 (GT,NI,SV,HN,NZ) 免稅 (PA)	45%		KGM		F01 MW0	
03024500002	竹筴魚 · 生鮮或冷藏	Jack and horse mackerel, fresh or chilled	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	25%		KGM		F01	
03024600001	海鱸 · 生鮮或冷藏	Cobia, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		B01 F01	
03024700000	劍旗魚 · 生鮮或冷藏	Swordfish, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN,NZ)	42.5%		KGM		442 F01 MW0	442
03025100003	鱈魚 · 生鮮或冷藏	Cod, fresh or chilled	12.5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	20%		KGM		F01	
03025200002	黑線鱈 · 生鮮或冷藏	Haddock, fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM		F01	

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03025300001	綠青鱈，生鮮或冷藏	Coalfish, fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		F01	
03025400000	無鬚鱈、長鰭鱈，生鮮 或冷藏	Hake, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03025500009	阿拉斯加狹鱈，生鮮或 冷藏	Alaska Pollack, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03025600008	藍鱈、南藍鱈，生鮮或 冷藏	Blue whittings, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03025900005	其他魚類，生鮮或冷藏	Other fish, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		B01 F01	
03027100009	吳郭魚，生鮮或冷藏	Tilapias, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03027200008	鯰魚，生鮮或冷藏	Catfish, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		B01 F01	
03027300007	鯉魚，生鮮或冷藏	Carp, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03027400006	鰻魚，生鮮或冷藏	Eels, fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		465 F01 MW0	440
03027900001	其他魚類，生鮮或冷藏	Other fish, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03028100105	鯨鯊，生鮮或冷藏	Whale shark (Rhincodon typus), fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	40%		KGM		111 F01 MW0	111

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03028100908	其他鯊魚・生鮮或冷藏	Dogfish and other sharks, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	40%		KGM		F01	
03028200006	鰐及魷・生鮮或冷藏	Rays and skates, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03028300005	美露鱈・生鮮或冷藏	Toothfish, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN,N Z)	42.5%		KGM		F01	
03028400004	鱸魚・生鮮或冷藏	Seabass, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03028500003	鯛魚・生鮮或冷藏	Seabream, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03028910007	烏魚・生鮮或冷藏	Mullet, fresh or chilled	新臺幣 30元/公 斤	新臺幣30元/公斤 (NZ) 免稅 (PA,GT,NI,SV,HN)	新臺幣 45元/公 斤		KGM		F01 MW0	
03028920005	黃魚・生鮮或冷藏	Yellow croaker (Larimichthys crocea), fresh or chilled	26%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		F01	
03028930003	香魚(口)・生鮮或冷 藏	Sweetfish (Ayu), fresh or chilled	新臺幣 23元/公 斤或 17.5% 從高徵 稅	新臺幣23元/公斤或 17.5% 從高徵稅 (NZ) 免稅 (PA,GT,NI,SV,HN)	新臺幣 23元/公 斤或 17.5% 從高徵 稅		KGM		F01	
03028940001	秋刀魚・生鮮或冷藏	Saury, fresh or chilled	27%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		F01	

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03028951007	鱔魚・生鮮或冷藏	Rice-field eel, fresh or chilled	新臺幣 10.8元/ 公斤或 18% 從 高徵稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 12元/公 斤或 20% 從 高徵稅		KGM		F01	
03028952006	海鰻・生鮮或冷藏	Muraenesocidae eels and congridae eels, fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		F01	
03028960006	柳葉魚・生鮮或冷藏	Shishamo smelt (Spirinchus lanceolatus)(HIKKITA). Capelin (Mallotus villosus), fresh or chilled	新臺幣9 元/公斤 或17.5% 從高徵 稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣9 元/公斤 或17.5% 從高徵 稅		KGM		F01	
03028970004	鮫鰈魚、太平洋長身鰈 魚、銀鰈・生鮮或冷藏	Monk fish, pacific linglods, sablefish, fresh or chilled	20%	免稅 (PA,GT,NI,SV,HN,N Z)	25%		KGM		F01	
03028981001	短擬鱸（藍色鰈魚）・ 生鮮或冷藏	Blue cod (Parapercis colias), fresh or chilled	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	42.5%		KGM		F01	
03028982000	灰海荷鰻（丁香魚）・ 生鮮或冷藏	Silver anchovy(Spratelloides gracilis), fresh or chilled	37.5%	免稅 (PA,GT,NI,SV,HN) 37.5% (NZ)	37.5%		KGM		F01	
03028983009	巴鯉・生鮮或冷藏	Black skipjack (Euthynnus affinis), fresh or chilled	20%	免稅 (PA,GT,NI,SV,HN,N Z)	30%		KGM		F01	
03028984106	烏鯧・生鮮或冷藏	Parastromateus niger, fresh or chilled	42.5%	免稅 (PA) 42.5% (GT,NI,SV,HN,NZ)	63.8%		KGM		F01 MW0	
03028984909	其他鰾魚・生鮮或冷藏	Other carangidae fishes, fresh or chilled	42.5%	免稅 (PA) 42.5% (GT,NI,SV,HN,NZ)	63.8%		KGM		F01 MW0	
03028985007	其他鯖魚・生鮮或冷藏	Other mackerel (Scomber spp.), fresh or chilled	30%	免稅 (PA) 30% (GT,NI,SV,HN,NZ)	42.5%		KGM		F01 MW0	

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03028989101	其他鯡類・生鮮或冷藏	Other herrings, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03028989218	刺鯧 (肉鯽)・生鮮或冷藏	Psenopsis anomala, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03028989227	白帶魚・生鮮或冷藏	Trichiurus lepturus, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03028989236	金線魚・生鮮或冷藏	Nemipterus virgatus, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03028989245	白鯧・生鮮或冷藏	Pampus argenteus, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03028989254	午仔魚・生鮮或冷藏	Threadfins(Eleutheronema spp., Polydactylus spp.), fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03028989307	鱈魚・生鮮或冷藏	Sturgeon (acipenseriformes spp.), fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03028989414	石斑魚・生鮮或冷藏	Grouper, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03028989423	虱目魚・生鮮或冷藏	Milkfish, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03028989502	河魨 (豚)・生鮮或冷藏	Puffer fish, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		111 F01	
03028989600	其他鱸魚・生鮮或冷藏	Other sea bass, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		B01 F01	

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03028989708	其他鯰魚・生鮮或冷藏	Other catfish, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		B01 F01	
03028989913	其他淡水魚類・生鮮或冷藏	Other freshwater fish, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		F01	
03028989922	其他鹹水魚類・生鮮或冷藏	Other seawater fish, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	42.5%		KGM		B01 F01	
03028991009	本節所屬魚類可食用之魚皮・生鮮或冷藏	Skins of fish under this heading, edible, fresh or chilled	17.5%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		F01	
03028992008	本節所屬魚類可食用之魚尾、魚骨・生鮮或冷藏	Tails and bones of fish under this heading, edible, fresh or chilled	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		F01	
03028993007	可食用之鯊魚翅・生鮮或冷藏	Shark fins, edible, fresh or chilled	17.5%	免稅 (PA,GT,NI,SV,HN) 17.5% (NZ)	17.5%		KGM		442 F01	
03028994104	鰻魚雜碎・生鮮或冷藏	Offals of eel, fresh or chilled	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		F01	440
03028994907	其他本節所屬魚類可食用之魚頭、魚唇、魚鰓及其他魚雜碎・生鮮或冷藏	Other edible heads, lips, maws and other offal of fish under this heading, fresh or chilled	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		B01 F01	
03029010004	魚肝・生鮮或冷藏	Livers, fish, fresh or chilled	27%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		F01	
03029020002	魚卵・生鮮或冷藏	Roes, fish, fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		B01 F01	

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03031100001	冷凍紅鈎吻鮭	Sockeye salmon (red salmon), frozen	10%	免稅 (PA,GT,NI,SV,HN) 10% (NZ)	20%		KGM		B01 F01	443
03031200000	其他冷凍太平洋鮭	Other Pacific salmon, frozen	10%	免稅 (PA,GT,NI,SV,HN) 10% (NZ)	20%		KGM		B01 F01	443
03031300009	冷凍大西洋鮭及多瑙河鮭	Atlantic salmon and Danube salmon, frozen	10%	免稅 (PA,GT,NI,SV,HN) 10% (NZ)	20%		KGM		B01 F01	443
03031400008	冷凍鱒	Trout, frozen	15%	免稅 (PA,GT,NI,SV,HN,N Z)	25%		KGM		B01 F01	443
03031900003	其他冷凍鮭鱒類	Other salmonidae, frozen	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	25%		KGM		B01 F01	443
03032300007	冷凍吳郭魚	Tilapias, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		465 F01 MW0	
03032400006	冷凍鯰魚	Catfish, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		B01 F01	
03032500005	冷凍鯉魚	Carp, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		B01 F01	
03032600004	冷凍鰻魚	Eels, frozen	12.5%	免稅 (PA,NI) 2.7% (GT) 5.2% (SV,HN) 12.5% (NZ)	20%		KGM		465 F01 MW0	440
03032900001	其他冷凍魚類	Other fish, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		B01 F01	443

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03033100007	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	12.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F01	
03033200006	冷凍鰈魚 (大西洋有棘鰈魚)	Plaice (Pleuronectes platessa), frozen	15%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM		F01	
03033300005	冷凍鰷魚 (牛舌魚)	Sole (Solea spp.), frozen	15%	免稅 (PA,GT,NI,SV,HN,NZ)	40%		KGM		F01	
03033400004	冷凍比目魚	Turbots, frozen	12.5%	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		F01	
03033900009	其他冷凍扁魚類	Other flat fishes, frozen	12.5%	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		F01	
03034100005	冷凍長鰭鮪	Albacore or Longfinned tunas (Thunnus alalunga), frozen	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F01	
03034200004	冷凍黃鰭鮪	Yellowfin tunas (Thunnus albacares), frozen	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		442 F01	
03034300003	冷凍正鰹	Skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), frozen	20%	免稅 (PA,NI,SV,HN,NZ) 9.3% (GT)	37.5%		KGM		F01 MW0	
03034400002	冷凍大目鮪	Bigeye tuna (Thunnus obesus), frozen	17.5%	免稅 (PA,NI,NZ) 3.5% (GT) 7% (SV,HN)	20%		KGM		442 F01	442
03034500001	冷凍大西洋及太平洋黑鮪	Atlantic and Pacific bluefin tunas, frozen	17.5%	免稅 (PA,NI,NZ) 3.5% (GT) 7% (SV,HN)	20%		KGM		442 F01	442

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03034600000	冷凍南方黑鮪	Southern bluefin tuna (Thunnus maccoyii), frozen	17.5%	免稅 (PA,NI,NZ) 3.5% (GT) 7% (SV,HN)	20%		KGM		442 F01	442
03034900007	其他冷凍鮪魚 (鮪屬)	Other tunas (of genus thunnus), frozen	17.5%	免稅 (PA,NI,NZ) 3.5% (GT) 7% (SV,HN)	20%		KGM		F01	
03035100002	冷凍鯷魚	Herrings, frozen	25%	免稅 (PA,NZ) 25% (GT,NI,SV,HN)	37.5%		KGM		F01 MW0	
03035300000	冷凍沙丁魚、小沙丁魚、正鰹	Sardines, sardinella, brisling or sprats, frozen	30%	免稅 (PA,NZ) 30% (GT,NI,SV,HN)	37.5%		KGM		F01 MW0	
03035400107	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	新臺幣 7.3元/公斤或 25% 從高徵稅	新臺幣7.3元/公斤或 25% 從高徵稅 (GT,NI,SV,HN,NZ) 免稅 (PA)	37.5%		KGM		442 MW0	
03035400900	其他冷凍鯖魚	Other mackerel, frozen	新臺幣 7.3元/公斤或 25% 從高徵稅	新臺幣7.3元/公斤或 25% 從高徵稅 (GT,NI,SV,HN,NZ) 免稅 (PA)	37.5%		KGM		F01 MW0	
03035500008	冷凍竹筴魚	Jack and horse mackerel, frozen	20%	免稅 (PA,GT,SV,HN) 8% (NI) 20% (NZ)	25%		KGM		F01	
03035600007	冷凍海鱸	Cobia, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		F01	
03035700006	冷凍劍旗魚	Swordfish, frozen	25%	免稅 (PA,GT,SV,HN,NZ) 10% (NI)	50%		KGM		442 F01 MW0	442
03036300008	冷凍鱈魚	Cod, frozen	12.5%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		F01	

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03036400007	冷凍黑線鱈	Haddock, frozen	15%	免稅 (PA,NI,NZ) 3% (GT) 6% (SV,HN)	30%		KGM		F01	
03036500006	冷凍綠青鱈	Coalfish, frozen	15%	免稅 (PA,NI,NZ) 3.4% (GT) 6.4% (SV,HN)	20%		KGM		F01	
03036600005	冷凍無鬚鱈、長鰭鱈	Hake, frozen	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	40%		KGM		F01	
03036700004	冷凍阿拉斯加狹鱈	Alaska Pollack, frozen	10%	免稅 (PA,GT,NI,SV,HN,N Z)	35%		KGM		F01	
03036800003	冷凍藍鱈、南藍鱈	Blue whittings, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		F01	
03036910000	其他冷凍明太鱈 (青鱈、挪威狹鱈)	Other pollock (Pollachius pollachius, Theragra finn marchica), frozen	10%	免稅 (PA,GT,NI,SV,HN,N Z)	35%		KGM		F01	
03036990003	其他冷凍海鰱科、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	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		B01 F01	
03038100104	冷凍鯨鯊	Whale shark (Rhincodon typus), frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	42.5%		KGM		111 F01 MW0	111
03038100907	其他冷凍鯊魚	Dogfish and other sharks, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	42.5%		KGM		F01	
03038200005	冷凍鰩及魷	Rays and skates, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		B01 F01	

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03038300004	冷凍美露鱈	Toothfish, frozen	25%	免稅 (PA,GT,SV,HN,NZ) 10% (NI)	50%		KGM		F01	
03038400003	冷凍鱸魚	Seabass, frozen	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	40%		KGM		B01 F01	
03038910006	冷凍烏魚	Mullet, frozen	新臺幣 25元/公 斤	新臺幣11.6元/公斤 (GT) 免稅 (PA,NI,SV,HN,NZ)	新臺幣 40元/公 斤		KGM		F01	
03038920004	冷凍黃魚	Yellow croaker (Larimichthys crocea), frozen	27%	免稅 (PA,NZ) 10.8% (NI) 12.6% (GT) 16.2% (SV,HN)	40%		KGM		F01	
03038930002	冷凍香魚 (口)	Sweetfish (Ayu), frozen	新臺幣 23元/公 斤或 17.5% 從高徵 稅	新臺幣4.6元/公斤或 3.5% 從高徵稅 (GT) 新臺幣23元/公斤或 17.5% 從高徵稅 (NZ) 免稅 (PA,NI,SV,HN)	新臺幣 23元/公 斤或 17.5% 從高徵 稅		KGM		F01	
03038940000	冷凍秋刀魚	Saury, frozen	20%	免稅 (PA,NI,NZ) 4% (GT) 8% (SV,HN)	40%		KGM		F01	
03038951006	冷凍鱧	Rice-field eel, frozen	新臺幣 10.8元/ 公斤或 18% 從 高徵稅	新臺幣2.2元/公斤或 3.7% 從高徵稅 (GT) 免稅 (PA,NI,SV,HN,NZ)	新臺幣 12元/公 斤或 20% 從 高徵稅		KGM		F01	
03038952005	冷凍海鰻	Muraenesocidae eels and congridae eels, frozen	12.5%	免稅 (PA,NI,NZ) 2.5% (GT) 5% (SV,HN)	15%		KGM		F01	

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03038960005	冷凍柳葉魚	Shishamo smelt (<i>Spirinchus lanceolatus</i>)(HIKKITA). Capelin (<i>Mallotus villosus</i>), frozen	新臺幣 6.42元/ 公斤或 12.5% 從高徵 稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣9 元/公斤 或17.5% 從高徵 稅		KGM		F01	
03038970003	冷凍鮫鱈魚、太平洋長身鱈魚、銀鱈	Monk fish, pacific linglods, sablefish, frozen	20%	免稅 (PA,GT,SV,HN,NZ) 8% (NI)	25%		KGM		F01	
03038981000	冷凍短擬鱸 (藍色鱈魚)	Blue cod (<i>Parapercis colias</i>), frozen	25%	免稅 (PA,NZ) 10% (NI) 11.6% (GT) 15% (SV,HN)	50%		KGM		F01	
03038982009	冷凍灰海荷鰻 (丁香魚)	Silver anchovy(<i>Spratelloides gracilis</i>), frozen	37.5%	免稅 (PA,NZ) 15% (NI) 17.5% (GT) 22.5% (SV,HN)	37.5%		KGM		F01	
03038983008	冷凍巴鯨	Black skipjack (<i>Euthynnus affinis</i>), frozen	20%	免稅 (PA,NI,NZ) 4% (GT) 8% (SV,HN)	37.5%		KGM		F01	
03038984105	冷凍烏鯧	<i>Parastromateus niger</i> , frozen	50%	免稅 (PA) 50% (GT,NI,SV,HN,NZ)	75%		KGM		F01 MW0	
03038984203	石斑魚用餌料之其他冷凍鰾魚	Other carangidae fishes, frozen, for grouper feeding	50%	免稅 (PA) 50% (GT,NI,SV,HN,NZ)	75%		KGM		442 MW0	
03038984908	其他冷凍鰾魚	Other carangidae fishes, frozen	50%	免稅 (PA) 50% (GT,NI,SV,HN,NZ)	75%		KGM		F01 MW0	
03038985104	石斑魚用餌料之其他冷凍鯖屬魚	Other mackerel (<i>Scomber</i> spp.), frozen, for grouper feeding	30%	免稅 (PA) 30% (GT,NI,SV,HN,NZ)	50%		KGM		442 MW0	
03038985907	其他冷凍鯖屬魚	Other mackerel (<i>Scomber</i> spp.), frozen	30%	免稅 (PA) 30% (GT,NI,SV,HN,NZ)	50%		KGM		F01 MW0	
03038989100	其他冷凍鯷類	Other herrings, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		F01	

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03038989208	冷凍河魨 (豚)	Puffer fish, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		111 F01	
03038989315	冷凍刺鯧 (肉鯽)	Psenopsis anomala, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		F01	
03038989324	冷凍白帶魚	Trichiurus lepturus, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		F01	
03038989333	冷凍金線魚	Nemipterus virgatus, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		F01	
03038989342	冷凍白鯧魚	Pampus argenteus, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		F01	
03038989351	冷凍午仔魚	Threadfins (Eleutheronema spp., Polydactylus spp.), frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		F01	
03038989413	冷凍旗魚 (正旗魚科)	Marlins (Istiophoridae family), frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		F01	
03038989422	冷凍鰹魚	Dorado, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		F01	
03038989431	冷凍虱目魚	Milkfish, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		F01	
03038989440	其他冷凍鱸魚	Other sea bass, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		B01 F01	
03038989501	冷凍鱘魚	Sturgeon (acipenseriformes spp.), frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		F01	

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03038989609	冷凍石斑魚	Grouper, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		F01	
03038989707	其他冷凍鯰魚	Other catfish, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		B01 F01	
03038989903	其他冷凍魚類	Other fish, frozen	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		B01 F01	
03038991008	本節所屬魚類可食用之 冷凍魚皮	Skins of fish under this heading, edible, frozen	17.5%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		F01	
03038992007	本節所屬魚類可食用之 冷凍魚尾、魚骨	Tails and bones of fish under this heading, edible, frozen	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		F01	
03038993006	可食用之冷凍鯊魚翅	Shark fins, edible, frozen	17.5%	免稅 (PA,GT,NI,SV,HN) 17.5% (NZ)	17.5%		KGM		442 F01	
03038994103	鰻魚雜·冷凍	Offals of eel, frozen	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		F01	440
03038994906	其他本節所屬魚類可食 用之冷凍魚頭、魚唇、 魚鰾及其他魚雜碎	Other edible heads, lips, maws and other offal of fish under this heading, frozen	12.5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		B01 F01	
03039010003	冷凍魚肝	Livers, fish, frozen	25%	免稅 (PA,NI,NZ) 11.6% (GT) 15% (SV,HN)	42.5%		KGM		F01	
03039020109	冷凍鱘魚魚卵	Roes, sturgeon (acipenseriformes spp.), frozen	11%	免稅 (PA,NI,NZ) 2.3% (GT) 4.5% (SV,HN)	20%		KGM		F01	
03039020902	其他冷凍魚卵	Roes, other fish, frozen	11%	免稅 (PA,NI,NZ) 2.3% (GT) 4.5% (SV,HN)	20%		KGM		B01 F01	

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03043100006	生鮮或冷藏吳郭魚片	Tilapia fillets, fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03043200005	生鮮或冷藏鯰魚片	Catfish fillets, fresh or chilled	20%	免稅 (PA,NI,SV,HN,NZ) 4% (GT)	35%		KGM		F01	
03043300004	生鮮或冷藏尼羅河鱸魚片	Nile Perch fillets, fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03043900106	生鮮或冷藏鰻魚片	Ell fillets , fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	440
03043900909	其他魚片·生鮮或冷藏	Other fish fillets, fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03044100004	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	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03044200003	生鮮或冷藏鱒魚片	Trout fillets, fresh or chilled	20%	免稅 (PA,NI,SV,HN,NZ) 4% (GT)	35%		KGM		F01	443
03044300002	生鮮或冷藏扁魚類魚片	Flat fish fillets, fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03044400001	生鮮或冷藏海鰱科、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	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03044500000	生鮮或冷藏劍旗魚片	Swordfish fillets, fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		442 F01 MW0	442
03044600009	生鮮或冷藏美露鱈魚片	Toothfish fillets, fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	

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03044910004	生鮮或冷藏鱔魚魚片	Swamp eel fillets, fresh or chilled	新臺幣 12元/公 斤或 20% 從 高徵稅	新臺幣2.4元/公斤或 4% 從高徵稅 (GT) 免 稅 (PA,NI,SV,HN,NZ)	新臺幣 12元/公 斤或 20% 從 高徵稅		KGM		F01	
03044920002	其他鯰魚片・生鮮或冷 藏	Other catfish fillets, fresh or chilled	20%	免稅 (PA,NI,SV,HN,NZ) 4% (GT)	35%		KGM		F01	
03044930000	其他鮭鱒魚片・生鮮或 冷藏	Other salmon and trout fillets, fresh or chilled	24%	免稅 (PA,NI,SV,HN,NZ) 4.8% (GT)	35%		KGM		F01	443
03044990114	生鮮或冷藏黑鮪魚片	Bluefin tuna (Thunnus thynnus) fillets (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		442 F01	442
03044990123	生鮮或冷藏南方黑鮪魚 片	Southern bluefin tuna (thunnus maccoyii) fillets (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		442 F01	442
03044990132	生鮮或冷藏大目鮪魚片	Bigeye tuna (Thunnus obesus) fillets (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03044990203	生鮮或冷藏鯨鯊魚片	Whale shark (Rhincodon typus) fillets, fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		111 F01 MW0	111
03044990301	生鮮或冷藏鱸魚片	Sea bass fillets (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03044990409	生鮮或冷藏河魨 (豚) 魚片	Puffer fish fillets (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		111 F01	

海關進口稅則資料

03044990506	生鮮或冷藏石斑魚片	Grouper fillets (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03044990604	生鮮或冷藏虱目魚片	Milkfish fillets (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03044990908	其他魚片・生鮮或冷藏	Other fish fillets(whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03045110009	生鮮或冷藏鯰魚肉 (不論是否經剝細)	Catfish meat (whether or not minced), fresh or chilled	20%	免稅 (PA,NI,SV,HN,NZ) 4% (GT)	35%		KGM		F01	
03045190100	生鮮或冷藏鰻魚肉 (不論是否經剝細)	Ell meat (whether or not minced) , fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	440
03045190903	其他魚肉・生鮮或冷藏 (不論是否經剝細)	Other fish meat (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03045210008	生鮮或冷藏鱒魚肉 (不論是否經剝細)	Trout meat (whether or not minced), fresh or chilled	20%	免稅 (PA,NI,SV,HN,NZ) 4% (GT)	35%		KGM		F01	443
03045290001	其他鮭魚肉・生鮮或冷藏 (不論是否經剝細)	Other salmonidae fish meat (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03045300009	生鮮或冷藏海鰵科、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 (不論是否經剝細)	Fresh or chilled meat (whether or not minced) of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03045400008	生鮮或冷藏劍旗魚肉 (不論是否經剝細)	Swordfish meat (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		442 F01 MW0	442

海關進口稅則資料

03045500007	生鮮或冷藏美露鱈魚肉 (不論是否經剝細)	Toothfish meat (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03045910001	生鮮或冷藏鱔魚肉 (不論是否經剝細)	Swamp eel meat (whether or not minced), fresh or chilled	新臺幣 12元/公斤或 20% 從 高徵稅	新臺幣2.4元/公斤或 4% 從高徵稅 (GT) 免稅 (PA,NI,SV,HN,NZ)	新臺幣 12元/公斤或 20% 從 高徵稅		KGM		F01	
03045920009	其他鯰魚肉・生鮮或冷藏 (不論是否經剝細)	Other catfish meat (whether or not minced), fresh or chilled	20%	免稅 (PA,NI,SV,HN,NZ) 4% (GT)	35%		KGM		F01	
03045990111	生鮮或冷藏黑鮪魚肉 (不論是否經剝細)	Bluefin tuna (Thunnus thynnus) meat (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		442 F01	442
03045990120	生鮮或冷藏南方黑鮪魚肉 (不論是否經剝細)	Southern bluefin tuna (thunnus maccoyii) meat (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		442 F01	442
03045990139	生鮮或冷藏大目鮪魚肉 (不論是否經剝細)	Bigeye tuna (Thunnus obesus) meat (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03045990200	生鮮或冷藏鯨鯊魚肉 (不論是否經剝細)	Whale shark (Rhincodon typus) meat (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		111 F01 MW0	111
03045990308	生鮮或冷藏鱸魚肉 (不論是否經剝細)	Sea bass meat (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03045990406	生鮮或冷藏河魨 (豚) 魚肉 (不論是否經剝細)	Puffer fish meat (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		111 F01	

海關進口稅則資料

03045990503	生鮮或冷藏石斑魚肉 (不論是否經剝細)	Grouper meat (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03045990601	生鮮或冷藏虱目魚肉 (不論是否經剝細)	Milkfish meat (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03045990905	其他魚肉·生鮮或冷藏 (不論是否經剝細)	Other fish meat (whether or not minced), fresh or chilled	24%	免稅 (PA,NI,SV,HN) 4.8% (GT) 24% (NZ)	35%		KGM		F01	
03046100009	冷凍吳郭魚片	Tilapias fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		465 F01 MW0	
03046200008	冷凍鯰魚片	Catfish fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN,N Z)	35%		KGM		F01	
03046300007	冷凍尼羅河鱸魚片	Nile Perch fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03046900109	冷凍鰻魚片	Eel fillets , frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		465 F01 MP1	440
03046900902	其他冷凍魚片	Other fish fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03047100007	冷凍鱈魚片	Cod fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03047200006	冷凍黑線鱈魚片	Haddock fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03047300005	冷凍綠青鱈魚片	Coalfish fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	

海關進口稅則資料

03047400004	冷凍無鬚鱈、長鰭鱈魚片	Hake fillets, frozen	15%	免稅 (PA,GT,NI,SV,HN,NZ)	35%		KGM		F01	
03047500003	冷凍阿拉斯加狹鱈魚片	Alaska Pollack fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03047900009	其他冷凍海鰱鰵科、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	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03048100005	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	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	35%		KGM		F01	443
03048200004	冷凍鱒魚片	Trout fillets, frozen	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	35%		KGM		F01	443
03048310001	冷凍比目魚片 (瘤棘鰽)	Turbot (Psetta maxima) fillets, frozen	15%	免稅 (PA,GT,NI,SV,HN,NZ)	35%		KGM		F01	
03048390004	其他冷凍扁魚類魚片	Other flat fish fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03048400002	冷凍劍旗魚片	Swordfish fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN,NZ)	35%		KGM		442 F01 MW0	442
03048500001	冷凍美露鱈魚片	Toothfish fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN,NZ)	35%		KGM		F01	
03048600000	冷凍鯡魚片	Herring fillets, frozen	25%	免稅 (PA,NZ) 25% (GT,NI,SV,HN)	35%		KGM		F01	

海關進口稅則資料

03048700107	冷凍黑鮪魚片	Bluefin tuna (thunnus thynnus), fillets or steaks, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		442 F01	442
03048700205	冷凍南方黑鮪魚片	Southern bluefin tuna (thunnus maccoyii), fillets or steaks, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		442 F01	442
03048700303	冷凍大目鮪魚片	Bigeye tuna (thunnus obesus), fillets or steaks, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		442 F01	442
03048700900	其他冷凍鮪魚、正鰹魚片	Other tuna fillets, skipjack or stripe-bellied bonito fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03048910005	冷凍鱔魚片	Swamp eel fillets, frozen	新臺幣 12元/公斤或 20% 從高徵稅	新臺幣2.4元/公斤或 4% 從高徵稅 (GT) 免稅 (PA,NI,SV,HN,NZ)	新臺幣 12元/公斤或 20% 從高徵稅		KGM		F01	
03048920003	冷凍鰹 (包括沙丁魚) 魚片	Sardine fillets, frozen	30%	免稅 (PA,NZ) 30% (GT,NI,SV,HN)	35%		KGM		F01 MW0	
03048930001	冷凍鰺魚片	Carangidae fillets, frozen	40%	免稅 (PA) 40% (GT,NI,SV,HN,NZ)	60%		KGM		F01 MW0	
03048940009	冷凍鯖屬魚片	Mackerel (Scomber spp.) fillets, frozen	30%	免稅 (PA) 30% (GT,NI,SV,HN,NZ)	35%		KGM		F01 MW0	
03048950006	其他冷凍鯰魚片	Other catfish fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN,NZ)	35%		KGM		F01	
03048960004	其他冷凍鮭魚片及鱒魚片	Other salmonidae fillets, frozen	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	35%		KGM		F01	443
03048970002	其他冷凍鯉魚片	Other herring fillets, frozen	25%	免稅 (PA,NZ) 25% (GT,NI,SV,HN)	35%		KGM		F01	

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03048990213	冷凍旗魚片 (正旗魚科)	Marlins (Istiophoridae family), fillets or steaks, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01 MW0	
03048990222	冷凍鯧魚片	Pomfret, fillets or steaks, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03048990231	冷凍鰹魚片	Dorado, fillets or steaks, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03048990240	冷凍虱目魚片	Milkfish, fillets or steaks, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03048990259	冷凍鱘魚片	Sturgeon (acipenseriformes spp.), fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03048990311	冷凍鯨鯊魚片	Whale shark (Rhincodon typus), fillets or steaks, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		111 F01 MW0	111
03048990320	其他冷凍鯊魚片	Dogfish and other sharks, fillets or steaks, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03048990400	冷凍海鱺魚片	Cobia (Rachycentron canadum), fillets or steaks, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03048990507	冷凍河魨 (豚) 魚片	Puffer fish fillets and its meat (whether or not minced), frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		111 F01	
03048990605	冷凍石斑魚片	Grouper, fillets or steaks, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03048990703	冷凍鱸魚片	Sea bass fillets or steaks, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	

海關進口稅則資料

03048990909	其他冷凍魚片	Other fish fillets, frozen	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	35%		KGM		F01	
03049110001	冷凍劍旗魚漿	Frozen Swordfish (Xiphias gladius),minced (surimi)	10%	免稅 (PA,GT,NI,SV,HN,N Z)	25%		KGM		442 F01	442
03049190004	冷凍之其他劍旗魚肉 (不論是否經剝細)	Other swordfish (Xiphias gladius) meat (whether or not minced), frozen	24%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		442 F01	442
03049210000	冷凍美露鱈魚漿	Frozen Toothfish (Dissostichus spp.), minced (surimi)	10%	免稅 (PA,GT,NI,SV,HN,N Z)	25%		KGM		F01	
03049290003	冷凍之其他美露鱈魚肉 (不論是否經剝細)	Other toothfish (Dissostichus spp.) meat (whether or not minced), frozen	24%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		F01	
03049310107	冷凍鰻魚漿	Frozen eel, minced (surimi)	10%	免稅 (PA,GT,NI,SV,HN,N Z)	25%		KGM		F01	440
03049310900	其他冷凍魚漿	Other fish, minced (surimi), frozen	10%	免稅 (PA,GT,NI,SV,HN,N Z)	25%		KGM		F01	
03049320007	冷凍魚肉 (不論是否經剝細)	Fish meat (whether or not minced), frozen	24%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		F01	
03049410008	冷凍阿拉斯加狹鱈魚漿	Alaska Pollack, minced (surimi), frozen	10%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		F01	
03049420006	冷凍阿拉斯加狹鱈魚肉 (不論是否經剝細)	Alaska Pollack meat (whether or not minced), frozen	24%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		F01	

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03049510007	冷凍鱈魚漿	Frozen minced (surimi) of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM		F01	
03049520005	冷凍鱈魚肉 (不論是否經剝細)	Frozen meat (whether or not minced) of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	24%	免稅 (PA,GT,NI,SV,HN,NZ)	50%		KGM		F01	
03049910101	冷凍河魨 (豚) 魚漿	Puffer fish, minced (surimi), frozen	10%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM		111 F01	
03049910904	其他冷凍魚漿	Other fish, minced (surimi), frozen	10%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM		F01	
03049990006	其他冷凍魚肉 (不論是否經剝細)	Other fish meat (whether or not minced), frozen	24%	免稅 (PA,GT,NI,SV,HN,NZ)	50%		KGM		F01	
03051000000	適於人類食用之魚粉、細粒及團粒	Flours, meals and pellets of fish, fit for human consumption	27%	免稅 (PA,NZ) 10.8% (NI,SV,HN) 12.6% (GT)	40%		KGM		F01	
03052010006	乾、燻、鹹或浸鹹之魚肝	Livers o fish, dried, smoked, salted or in brine	15%	免稅 (PA,GT,NI,SV,HN,NZ)	40%		KGM		F01	
03052020102	乾、燻、鹹或浸鹹之烏魚卵 (烏魚子)	Mullet roe, dried, smoked, salted or in brine	17.5%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%		KGM		F01	

海關進口稅則資料

03052020905	其他乾、燻、鹹或浸鹹之魚卵	Other roes, dried, smoked, salted or in brine	17.5%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%		KGM		F01	
03053100103	乾、鹹或浸鹹鯰魚之切片，但未燻製	Catfish fillets, dried, salted or in brine, but not smoked	25%	免稅 (PA,GT,NI,SV,HN,NZ)	37.5%		KGM		F01	
03053100201	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	25%	免稅 (PA,GT,NI,SV,HN,NZ)	37.5%		KGM		F01	
03053200004	乾、鹹或浸鹹海鯽科、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	25%	免稅 (PA,GT,NI,SV,HN,NZ)	37.5%		KGM		F01	
03053910005	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	30%	免稅 (NZ) 30% (PA,GT,NI,SV,HN)	37.5%		KGM		F01 MW0	
03053990106	乾、鹹或浸鹹鯷魚（包括沙丁魚）之切片，但未燻製	Sardines fillets, dried, salted or in brine, but not smoked	25%	免稅 (PA,GT,NI,SV,HN,NZ)	37.5%		KGM		F01	
03053990204	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	25%	免稅 (PA,GT,NI,SV,HN,NZ)	37.5%		KGM		F01	443
03053990302	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	25%	免稅 (PA,GT,NI,SV,HN,NZ)	37.5%		KGM		111 F01	
03053990400	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	25%	免稅 (PA,GT,NI,SV,HN,NZ)	37.5%		KGM		F01	

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03053990507	乾、鹹或浸鹹鯪魚之切片，但未燻製	Carangidae fishes fillets, dried, salted or in brine, but not smoked	25%	免稅 (PA,GT,NI,SV,HN,NZ)	37.5%		KGM		F01	
03053990605	其他乾、鹹或浸鹹鯪魚之切片，但未燻製	Other catfish fillets, dried, salted or in brine, but not smoked	25%	免稅 (PA,GT,NI,SV,HN,NZ)	37.5%		KGM		F01	
03053990909	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 (PA,GT,NI,SV,HN,NZ)	37.5%		KGM		F01	
03054100003	燻製太平洋鮭，大西洋鮭及多瑙河鮭	Pacific salmon, Atlantic salmon and Danube salmon fillets, smoked	10%	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		F01	443
03054200002	燻製鯡魚	Herrings, smoked	35%	免稅 (PA,NZ) 14% (NI) 16.3% (GT) 21% (SV,HN)	42.5%		KGM		F01	
03054300001	燻製鱒魚	Trout, smoked	15%	免稅 (PA,NI,NZ) 3% (GT) 6% (SV,HN)	40%		KGM		F01	443
03054410008	燻製鯰魚	Catfish, smoked	20%	免稅 (PA,NI,NZ) 4% (GT) 8% (SV,HN)	40%		KGM		F01	
03054490001	其他燻製魚類	Other fish, smoked	30%	免稅 (PA,GT,SV,HN,NZ) 12% (NI)	40%		KGM		F01	
03054920001	其他燻製鯰魚	Other catfish, smoked	20%	免稅 (PA,NI,NZ) 4% (GT) 8% (SV,HN)	40%		KGM		F01	
03054930009	其他燻製鱒魚	Other trout, smoked	15%	免稅 (PA,NI,NZ) 3% (GT) 6% (SV,HN)	40%		KGM		F01	443
03054940007	燻製灰海荷鰻 (丁香魚)	Silver anchovy (spratelloides gracilis), smoked	30%	免稅 (PA,NZ) 12% (NI) 14% (GT) 18% (SV,HN)	40%		KGM		F01	
03054950004	其他燻製鰻類 (包括沙丁魚)	Other sardines, smoked	30%	免稅 (PA,NZ) 30% (GT,NI,SV,HN)	40%		KGM		F01 MW0	

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03054990300	燻製秋刀魚	Saury, smoked	30%	免稅 (PA,GT,SV,HN,NZ) 12% (NI)	40%		KGM		F01	
03054990907	其他燻製魚類	Other fish, smoked	30%	免稅 (PA,GT,SV,HN,NZ) 12% (NI)	40%		KGM		F01	
03055100000	乾鱈魚	Cod, dried	18%	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		F01	
03055910000	乾明太鱈	Pollock (Pollachius pollachius, Pollachius virens, Theragra chalcogramma, Theragra finnmarchica), dried	17.5%	免稅 (PA,GT,NI,SV,HN,NZ)	22.5%		KGM		F01	
03055941003	鯵類或其他鯵類小魚乾	Herrings or other sardines, small fish, dried	新臺幣 57.2元/ 公斤或 30% 從 高徵稅	新臺幣57.2元/公斤 或30% 從高徵稅 (GT,NI,SV,HN) 免稅 (PA,NZ)	42.5%		KGM		F01 MW0	
03055949103	灰海荷鯵 (丁香魚) 小魚乾	Silver anchovies (Spratelloides gracilis) small fish, dried	新臺幣 47.6元/ 公斤或 25% 從 高徵稅	新臺幣19元/公斤或 10% 從高徵稅 (NI) 新臺幣47.6元/公斤 或25% 從高徵稅 (NZ) 免稅 (PA,GT,SV,HN)	新臺幣 81元/ 公斤或 42.5% 從高徵 稅		KGM		F01	
03055949906	其他小魚乾	Other small fish, dried	新臺幣 47.6元/ 公斤或 25% 從 高徵稅	新臺幣19元/公斤或 10% 從高徵稅 (NI) 新臺幣47.6元/公斤 或25% 從高徵稅 (NZ) 免稅 (PA,GT,SV,HN)	新臺幣 81元/ 公斤或 42.5% 從高徵 稅		KGM		F01	
03055950001	乾鯵類，不論是否為鹹者 (但未燻製)	Dried sardines, whether or not salted, but not smoked	30%	免稅 (PA,NZ) 30% (GT,NI,SV,HN)	42.5%		KGM		F01 MW0	

海關進口稅則資料

03055960107	乾海龍	Hai lung (Syngnathus), dried	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		502	
03055960205	乾海馬	Hai Ma (Hippocampus), dried	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		502	
03055990307	乾河魨 (豚)	Puffer fish, dried	25%	免稅 (PA,GT,SV,HN,NZ) 10% (NI)	42.5%		KGM		111 F01	
03055990405	乾鯰魚	Catfish, dried	25%	免稅 (PA,GT,SV,HN,NZ) 10% (NI)	42.5%		KGM		F01	
03055990502	乾美露鱔	Toothfish (Dissostichus spp.), dried	25%	免稅 (PA,GT,SV,HN,NZ) 10% (NI)	42.5%		KGM		F01	
03055990904	其他乾魚，不論是否為鹹者 (但未燻製)	Other dried fish, whether or not salted but not smoked	25%	免稅 (PA,GT,SV,HN,NZ) 10% (NI)	42.5%		KGM		F01	
03056100008	鹹鯡魚	Herrings, salted or in brine	25%	免稅 (PA,NZ) 25% (GT,NI,SV,HN)	42.5%		KGM		F01 MW0	
03056200007	鹹鱈魚	Cod, salted or in brine	18%	免稅 (PA,NI,NZ) 3.6% (GT) 7.2% (SV,HN)	30%		KGM		F01	
03056300006	鹹鯷魚	Anchovies, salted or in brine	30%	免稅 (PA,NZ) 30% (GT,NI,SV,HN)	40%		KGM		F01 MW0	
03056400103	鹹鯰魚	Catfish, salted or in brine	25%	免稅 (PA,NI,NZ) 5% (GT) 10% (SV,HN)	42.5%		KGM		F01	
03056400201	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	25%	免稅 (PA,NI,NZ) 5% (GT) 10% (SV,HN)	42.5%		KGM		F01	
03056910008	鹹薩門魚	Fish, salmon, salted or in brine	15%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F01	443

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03056940002	鹹鯖屬魚	Mackerel (Scomber spp.), salted or in brine	30%	免稅 (PA,NZ) 30% (GT,NI,SV,HN)	42.5%		KGM		F01 MW0	
03056990207	鹹鯰類	Carangidae fishes, salted or in brine	25%	免稅 (PA,NI,NZ) 5% (GT) 10% (SV,HN)	42.5%		KGM		F01	
03056990305	其他鹹鯰魚	Other catfish, salted or in brine	25%	免稅 (PA,NI,NZ) 5% (GT) 10% (SV,HN)	42.5%		KGM		F01	
03056990403	鹹秋刀魚	Saury, salted or in brine	25%	免稅 (PA,NI,NZ) 5% (GT) 10% (SV,HN)	42.5%		KGM		F01	
03056990500	鹹美露鱈	Toothfish (Dissostichus spp.), salted or in brine	25%	免稅 (PA,NI,NZ) 5% (GT) 10% (SV,HN)	42.5%		KGM		F01	
03056990902	其他鹽醃魚類	Fish, n.e.s., salted or in brine	25%	免稅 (PA,NI,NZ) 5% (GT) 10% (SV,HN)	42.5%		KGM		F01	
03057110004	燻魚翅	Shark fins, smoked	30%	免稅 (PA,GT,SV,HN,NZ) 12% (NI)	40%		KGM		F01	
03057120002	乾魚翅	Shark fins, dried	7%	免稅 (PA,GT,NI,SV,HN) 7% (NZ)	9%		KGM		442 F01	
03057130000	鹹魚翅	Shark fins, salted or in brine	9%	免稅 (PA,GT,NI,SV,HN) 9% (NZ)	10%		KGM		442 F01	
03057200005	可食用之魚頭、魚尾、魚鰾	Edible fish heads, tails and maws	12.5%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		F01	
03057900008	其他可食用魚雜碎	Other edible fish offal	12.5%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		F01	
03061111005	燻製龍蝦，冷凍	Smoked rock lobster and other sea crawfish, frozen	20%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	42.5%		KGM		F01	

海關進口稅則資料

03061112004	未燻製龍蝦・冷凍	Rock lobster and other sea crawfish, not smoked, frozen	新臺幣 33.7元/ 公斤或 15% 從 高徵稅	新臺幣6.7元/公斤或 3% 從高徵稅 (GT) 新 臺幣13.4元/公斤或 6% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 79元/公 斤或 35% 從 高徵稅		KGM		F01	
03061211004	燻製巨螯蝦・冷凍	Smoked lobster, frozen	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	22.5%		KGM		F01	
03061212003	未燻製巨螯蝦・冷凍	Lobster, not smoked, frozen	新臺幣 33.7元/ 公斤或 15% 從 高徵稅	新臺幣6.7元/公斤或 3% 從高徵稅 (GT) 新 臺幣13.4元/公斤或 6% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 79元/公 斤或 35% 從 高徵稅		KGM		F01	
03061410101	燻製蟳・冷凍	Smoked swamp crabs (Scylla spp), frozen	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	42.5%		KGM		F01	
03061410209	燻製中華絨螯蟹〔大閘 蟹〕・冷凍	Smoked eriochier sinensis, frozen	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	42.5%		KGM		F01	
03061410904	其他燻製蟹類・冷凍	Other smoked crabs, frozen	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	42.5%		KGM		F01	
03061421000	未燻製蟳・冷凍	Swamp crabs (Scylla spp.), not smoked, frozen	新臺幣 40.8元/ 公斤或 30% 從 高徵稅	新臺幣19元/公斤或 14% 從高徵稅 (GT) 新臺幣24.4元/公斤 或18% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 68元/公 斤或 50% 從 高徵稅		KGM		F01	
03061429100	未燻製中華絨螯蟹〔大 閘蟹〕・冷凍	Eriochier sinensis, not smoked, frozen	15%	免稅 (PA,NI,NZ) 3.4% (GT) 6.4% (SV,HN)	42.5%		KGM		F01	

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03061429903	其他未燻製蟹類・冷凍	Other crabs, not smoked, frozen	15%	免稅 (PA,NI,NZ) 3.4% (GT) 6.4% (SV,HN)	42.5%		KGM		F01	
03061500004	冷凍挪威海螯蝦・包括燻製	Norway lobsters, frozen, smoked included	20%	免稅 (PA,NI,NZ) 14% (GT) 18% (SV,HN)	42.5%		KGM		F01	
03061600003	冷凍北極甜蝦及蝦・包括燻製	Cold-water shrimps and prawns, frozen, smoked included	20%	免稅 (PA,GT,NI,SV,HN,NZ)	22.5%		KGM		F01	
03061700100	冷凍斑節蝦・包括燻製	Striped prawn (kuruma prawn), frozen, smoked included	20%	免稅 (PA,GT,NI,SV,HN,NZ)	22.5%		KGM		F01	
03061700208	冷凍草蝦・包括燻製	Grass shrimp, (Giant tiger prawn), frozen, smoked included	20%	免稅 (PA,GT,NI,SV,HN,NZ)	22.5%		KGM		F01	
03061700306	冷凍沙蝦・包括燻製	Sand Shrimp, (Speckled shrimp), frozen, smoked included	20%	免稅 (PA,GT,NI,SV,HN,NZ)	22.5%		KGM		F01	
03061700404	冷凍蝦仁・包括燻製	Shrimp, peeled, frozen, smoked included	20%	免稅 (PA,GT,NI,SV,HN,NZ)	22.5%		KGM		F01	
03061700903	其他冷凍蝦類・包括燻製	Other shrimps and prawns, frozen, smoked included	20%	免稅 (PA,GT,NI,SV,HN,NZ)	22.5%		KGM		F01	
03061910008	其他冷凍海螯蝦或螯蛄・包括燻製	Other sea crawfish or crawfish, frozen, smoked included	20%	免稅 (PA,NI,NZ) 4.4% (GT) 8.4% (SV,HN)	42.5%		KGM		F01	
03061920006	其他冷凍水產甲殼類 (含燻製)・包括適於人類食用之甲殼類動物粉、細粒及團粒	Other crustaceans, frozen (smoked included), including flours, meals and pellets of crustaceans, fit for human consumption	20%	免稅 (PA,NI,NZ) 14% (GT) 18% (SV,HN)	42.5%		KGM		F01	

海關進口稅則資料

03062111101	活龍蝦	Rock lobster and other sea crawfish, live	新臺幣 33.7元/ 公斤或 15% 從 高徵稅	新臺幣6.7元/公斤或 3% 從高徵稅 (GT) 新 臺幣13.4元/公斤或 6% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 96元/公 斤或 42.5% 從高徵 稅		KGM		F01	
03062111209	生鮮或冷藏龍蝦	Rock lobster and other sea crawfish, fresh or chilled	新臺幣 33.7元/ 公斤或 15% 從 高徵稅	新臺幣6.7元/公斤或 3% 從高徵稅 (GT) 新 臺幣13.4元/公斤或 6% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 96元/公 斤或 42.5% 從高徵 稅		KGM		F01	
03062112002	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	新臺幣 33.7元/ 公斤或 15% 從 高徵稅	新臺幣6.7元/公斤或 3% 從高徵稅 (GT) 新 臺幣13.4元/公斤或 6% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 79元/公 斤或 35% 從 高徵稅		KGM		F01	
03062113001	燻製龍蝦	Rock lobster and other sea crawfish, smoked	20%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	42.5%		KGM		F01	
03062210101	活巨螯蝦	Lobster, live	新臺幣 33.7元/ 公斤或 15% 從 高徵稅	新臺幣6.7元/公斤或 3% 從高徵稅 (GT) 新 臺幣13.4元/公斤或 6% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 79元/公 斤或 35% 從 高徵稅		KGM		F01	
03062210209	生鮮或冷藏巨螯蝦	Lobster, fresh or chilled	新臺幣 33.7元/ 公斤或 15% 從 高徵稅	新臺幣6.7元/公斤或 3% 從高徵稅 (GT) 新 臺幣13.4元/公斤或 6% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 79元/公 斤或 35% 從 高徵稅		KGM		F01	

海關進口稅則資料

03062220001	乾、鹹或浸鹹巨螯蝦， 但未燻製	Lobster, dried, salted or in brine, but not smoked	新臺幣 33.7元/ 公斤或 15% 從 高徵稅	新臺幣6.7元/公斤或 3% 從高徵稅 (GT) 新 臺幣13.4元/公斤或 6% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 79元/公 斤或 35% 從 高徵稅		KGM		F01	
03062230009	燻製巨螯蝦	Lobster, smoked	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	22.5%		KGM		F01	
03062410109	中華絨螯蟹〔大閘蟹〕 苗	Eriochier sinensis, fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
03062410902	其他蟳、蟹苗	Other crabs, fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
03062421106	活蟳	Swamp crabs (Scylla spp), live	新臺幣 47.6元/ 公斤或 35% 從 高徵稅	新臺幣47.6元/公斤 或35% 從高徵稅 (NZ) 免稅 (PA,GT,NI,SV,HN)	新臺幣 68元/公 斤或 50% 從 高徵稅		KGM		F01	
03062421909	鮮或冷藏蟳	Swamp crabs (Scylla spp), fresh or chilled	新臺幣 47.6元/ 公斤或 35% 從 高徵稅	新臺幣47.6元/公斤 或35% 從高徵稅 (NZ) 免稅 (PA,GT,NI,SV,HN)	新臺幣 68元/公 斤或 50% 從 高徵稅		KGM		F01	
03062429117	活中華絨螯蟹〔大閘蟹〕	Eriochier sinensis, live	25%	免稅 (PA,GT,NI,SV,HN,N Z)	42.5%		KGM		F01	
03062429199	其他活蟹類	Other crabs, live	25%	免稅 (PA,GT,NI,SV,HN,N Z)	42.5%		KGM		F01	

海關進口稅則資料

03062429910	生鮮或冷藏中華絨螯蟹 〔大閘蟹〕	Eriochier sinensis, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN,NZ)	42.5%		KGM		F01	
03062429992	其他生鮮或冷藏蟹類	Other crabs, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN,NZ)	42.5%		KGM		F01	
03062430007	乾、鹹或浸鹹蟹類，但未燻製	Crabs, dried, salted or in brine, but not smoked	25%	免稅 (PA,GT,NI,SV,HN,NZ)	45%		KGM		F01	
03062440005	燻製蟹類	Crabs, smoked	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	42.5%		KGM		F01	
03062510000	活、生鮮或冷藏挪威海螯蝦	Norway lobsters, live, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	45%		KGM		F01	
03062520008	乾、鹹或浸鹹挪威海螯蝦，包括燻製	Norway lobsters, dried, salted or in brine, smoked included	25%	免稅 (PA,GT,NI,SV,HN,NZ)	45%		KGM		F01	
03062611008	北極甜蝦及蝦，苗	Cold-water shrimps and prawns, fry	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
03062619000	活、生鮮或冷藏北極甜蝦及蝦	Cold-water shrimps and prawns, live, fresh or chilled	20%	免稅 (PA,GT,NI,SV,HN,NZ)	22.5%		KGM		F01	
03062620007	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	新臺幣 48元/公斤或 25% 從高徵稅	新臺幣48元/公斤或 25% 從高徵稅 (NZ) 免稅 (PA,GT,NI,SV,HN)	新臺幣 72元/公斤或 37.5% 從高徵稅		KGM		F01	
03062630005	燻製北極甜蝦及蝦	Cold-water shrimps and prawns, smoked	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	

海關進口稅則資料

03062711007	其他蝦類・苗		免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
03062719116	活斑節蝦	Striped prawn , live	20%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		B01 F01	
03062719125	生鮮或冷藏斑節蝦	Striped prawn, (kuruma prawn), fresh or chilled	20%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		F01	
03062719214	活草蝦	Grass shrimp , live	20%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		B01 F01	
03062719223	生鮮或冷藏草蝦	Grass shrimp, fresh or chilled	20%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		F01	
03062719312	活沙蝦	Sand shrimp (speekled shrimp), live	20%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		B01 F01	
03062719321	生鮮或冷藏沙蝦	Sand shrimp (speekled shrimp), fresh or chilled	20%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		F01	
03062719811	繁殖用草蝦種蝦	Grass shrimp spawner	20%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		B01	
03062719820	繁殖用斑節蝦種蝦	Striped prawn (kuruma prawn), spawner	20%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		B01	
03062719839	繁殖用大正蝦種蝦	Oriental prawns, spawner	20%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		B01	
03062719848	繁殖用淡水長臂大蝦種 蝦	Giant freshwater prawn spawner	20%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		B01	

海關進口稅則資料

03062719893	其他繁殖用蝦類種蝦	Other prawns, spawner	20%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		B01	
03062719919	其他活蝦	Other shrimps and prawns, live	20%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		B01 F01	
03062719928	其他生鮮或冷藏蝦	Other shrimps and prawns, fresh or chilled	20%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		F01	
03062721005	乾蝦皮 (櫻蝦科) · 但 未燻製	Shrimp skin (Sergestidae), dried , but not smoked	新臺幣 5.36元/ 公斤或 24% 從 高徵稅	新臺幣5.36元/公斤 或24% 從高徵稅 (NZ) 免稅 (PA,GT,NI,SV,HN)	新臺幣 8.7元/公 斤或 39% 從 高徵稅		KGM		F01	
03062729007	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	新臺幣48元/公斤或 25% 從高徵稅 (NZ) 免稅 (PA,GT,NI,SV,HN)	新臺幣 72元/公 斤或 37.5% 從高徵 稅		KGM		F01	
03062730004	其他燻製蝦類	Other shrimps and prawns, smoked	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
03062911005	水產甲殼類種苗	Crustaceans, fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
03062912102	活海螯蝦或螯蛄	Sea crawfish, live	25%	免稅 (PA,NI,NZ) 11.6% (GT) 15% (SV,HN)	42.5%		KGM		B01 F01	
03062912200	生鮮或冷藏海螯蝦或螯 蛄	Sea crawfish, fresh or chilled	25%	免稅 (PA,NI,NZ) 11.6% (GT) 15% (SV,HN)	42.5%		KGM		F01	

海關進口稅則資料

03062919114	螯蝦 (歐洲螯蝦屬・太平洋螯蝦屬)	Crawfish(Astacus spp., Pacifastacus spp.)	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	45%		KGM		111 B01 F01	
03062919203	其他生鮮或冷藏水產甲殼類	Other crustaceans, fresh or chilled	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	45%		KGM		F01	
03062919908	其他活水產甲殼類	Other crustaceans, live	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	45%		KGM		B01 F01	
03062921003	燻製海螯蝦或蜆蛄	Sea crawfish or crawfish, smoked	20%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	42.5%		KGM		F01	
03062929103	其他乾水產甲殼類・包括適於人類食用之甲殼類動物粉、細粒及團粒	Other crustaceans, dried, including flours, meals and pellets of crustacean s, fit for human consumption	25%	免稅 (PA,GT,NI,SV,HN,N Z)	45%		KGM		F01	
03062929201	其他鹹或浸鹹水產甲殼類・包括適於人類食用之甲殼類動物粉、細粒及團粒	Other crustaceans, salted or in brine, including flours, meals and pellets of crustaceans, fit for human consumption	25%	免稅 (PA,GT,NI,SV,HN,N Z)	45%		KGM		F01	
03071110005	牡蠣 (蠔、蚶) 苗	Oysters, fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
03071190008	其他活、生鮮或冷藏牡蠣 (蠔、蚶)	Other oysters, live, fresh or chilled	25%	免稅 (PA) 5% (GT) 10% (NI,SV,HN) 25% (NZ)	42.5%		KGM		465 F01 MW0	
03071910007	冷凍牡蠣 (蠔、蚶)・但未燻製	Oysters, frozen, but not smoked	20%	免稅 (PA) 4.2% (GT) 8.2% (SV,HN) 8.6% (NI) 20% (NZ)	42.5%		KGM		465 F01 MW0	

海關進口稅則資料

03071920005	乾牡蠣 (蠔、蚶) · 但未燻製	Oysters, dried, but not smoked	新臺幣 50元/公斤或 25% 從高徵稅	新臺幣22.4元/公斤或11.2% 從高徵稅 (NI) 新臺幣25.2元/公斤或12.6% 從高徵稅 (GT) 新臺幣31.2元/公斤或15.6% 從高徵稅 (SV,HN) 新臺幣50元/公斤或25% 從高徵稅 (NZ) 免稅 (PA)	新臺幣 90元/公斤或 45% 從高徵稅		KGM		F01	
03071930003	鹹或浸鹹牡蠣 (蠔、蚶) · 但未燻製	Oysters, salted or in brine, but not smoked	30%	免稅 (PA) 13.2% (NI) 14.9% (GT) 18.6% (SV,HN) 30% (NZ)	42.5%		KGM		F01	
03071940001	燻製牡蠣 (蠔、蚶)	Oysters, smoked	15%	免稅 (PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	22.5%		KGM		F01	
03072100005	活、生鮮或冷藏海扇貝 (含全貝及干貝)	Scallops (include full shell fish and compoy), live, fresh or chilled	新臺幣 17.2元/公斤或 10% 從高徵稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 25.8元/公斤或 15% 從高徵稅		KGM		F01	
03072910005	冷凍海扇貝 (含全貝及干貝) · 但未燻製	Scallops (include full shell fish and conpoy), frozen, but not smoked	新臺幣 17.2元/公斤或 10% 從高徵稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 25.8元/公斤或 15% 從高徵稅		KGM		F01	
03072920101	乾海扇貝 (含干貝及全貝) · 但未燻製	Scallops (include full shell fish and compoy),dired, but not smoked	新臺幣 184元/公斤或 12.5% 從高徵稅	新臺幣39.7元/公斤或2.7% 從高徵稅 (GT) 新臺幣76.56元/公斤或5.2% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 221.4元/公斤或 15% 從高徵稅		KGM		F01	

海關進口稅則資料

03072920209	鹹或浸鹹海扇貝 (含全貝及干貝) · 但未燻製	Scallops (include full shell fish compoy), salted or in brine, but not smoked	新臺幣 184元/ 公斤或 12.5% 從高徵 稅	新臺幣39.7元/公斤 或2.7% 從高徵稅 (GT) 新臺幣76.56元/ 公斤或5.2% 從高徵 稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 221.4元 /公斤或 15% 從 高徵稅		KGM		F01	
03072930001	燻製海扇貝 (含全貝及干貝)	Scallops (include full shell fish and conpoy), smoked	18%	免稅 (PA,NZ) 7.2% (NI) 8.4% (GT) 10.8% (SV,HN)	20%		KGM		F01	
03073100101	活淡貽貝 (淡菜)	Mussels (Mytilus spp., Perna spp.), live	15%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		F01	
03073100209	鮮或冷藏貽貝 (淡菜)	Mussels (Mytilus spp., Perna spp.), fresh or chilled	15%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		F01	
03073910003	冷凍貽貝 (淡菜) · 但未燻製	Mussels (Mytilus spp., Perna spp.), frozen, but not smoked	15%	免稅 (PA,GT,NI,SV,HN) 15% (NZ)	40%		KGM		F01	
03073921000	乾貽貝 (淡菜) · 但未燻製	Mussels (Mytilus spp., Perna spp.), dried, but not smoked	新臺幣 40.5元/ 公斤或 27% 從 高徵稅	新臺幣18.9元/公斤 或12.6% 從高徵稅 (GT) 新臺幣24.3元/ 公斤或16.2% 從高徵 稅 (SV,HN) 新臺幣 40.5元/公斤或27% 從高徵稅 (NZ) 免稅 (PA,NI)	新臺幣 60元/公 斤或 40% 從 高徵稅		KGM		F01	
03073929002	鹹或浸鹹貽貝 (淡菜) · 但未燻製	Mussels (Mytilus spp. Perna spp.), salted or in brine, but not smoked	25%	免稅 (PA,NI,NZ) 11.6% (GT) 15% (SV,HN)	40%		KGM		F01	
03073930009	燻製貽貝 (淡菜)	Mussels (Mytilus spp. Perna spp.), smoked	15%	免稅 (PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	22.5%		KGM		F01	

海關進口稅則資料

03074110107	活墨魚	Cuttle fish, live	20%	免稅 (PA,NI) 4% (GT) 8% (SV,HN) 20% (NZ)	50%		KGM		F01	
03074110205	鮮或冷藏墨魚	Cuttle fish, fresh or chilled	20%	免稅 (PA,NI) 4% (GT) 8% (SV,HN) 20% (NZ)	50%		KGM		F01	
03074120301	活、生鮮或冷藏鎖管 (擬烏賊屬)	Neritic squid (Sepioteuthis spp.), live, fresh or chilled	新臺幣 15元/公 斤	新臺幣3元/公斤 (GT) 新臺幣6元/公斤 (SV,HN) 新臺幣15元 /公斤 (NZ) 免稅 (PA,NI)	新臺幣 15元/公 斤或 50% 從 高徵稅		KGM		F01	
03074120908	其他活、生鮮或冷藏魷魚	Other squid, live, fresh or chilled	新臺幣 15元/公 斤	新臺幣3元/公斤 (GT) 新臺幣6元/公斤 (SV,HN) 新臺幣15元 /公斤 (NZ) 免稅 (PA,NI)	新臺幣 15元/公 斤或 50% 從 高徵稅		KGM		F01	
03074911000	冷凍墨魚，但未燻製	Cuttle fish, frozen, but not smoked	25%	免稅 (PA,NI) 11.6% (GT) 15% (SV,HN) 25% (NZ)	50%		KGM		F01	
03074912107	冷凍鎖管 (擬烏賊屬)，但未燻製	Neritic squid (Sepioteuthis spp.), frozen, but not smoked	新臺幣 15元/公 斤	新臺幣3元/公斤 (GT) 新臺幣6元/公斤 (SV,HN) 新臺幣15元 /公斤 (NZ) 免稅 (PA,NI)	新臺幣 15元/公 斤或 50% 從 高徵稅		KGM		F01	
03074912900	其他冷凍魷魚，但未燻製	Other squid, frozen, but not smoked	新臺幣 15元/公 斤	新臺幣3元/公斤 (GT) 新臺幣6元/公斤 (SV,HN) 新臺幣15元 /公斤 (NZ) 免稅 (PA,NI)	新臺幣 15元/公 斤或 50% 從 高徵稅		KGM		F01	
03074921008	乾、鹹或浸鹹墨魚，但未燻製	Cuttle fish, dried, salted or in brine, but not smoked	25%	免稅 (PA,NI,NZ) 11.6% (GT) 15% (SV,HN)	30%		KGM		F01	

海關進口稅則資料

03074922105	乾魷魚，但未燻製	Squid, dried, but not smoked	新臺幣 219元/ 公斤或 50% 從 高徵稅	新臺幣87.6元/公斤 或20% 從高徵稅 (NI) 新臺幣102.2元/公斤 或23.3% 從高徵稅 (GT) 新臺幣131.4元/ 公斤或30% 從高徵稅 (SV,HN) 新臺幣219 元/公斤或50% 從高 徵稅 (NZ) 免稅 (PA)	新臺幣 219元/ 公斤或 50% 從 高徵稅		KGM		F01	
03074922203	鹹或浸鹹魷魚，但未燻製	Squid, salted, in brine, but not smoked	新臺幣 219元/ 公斤或 50% 從 高徵稅	新臺幣87.6元/公斤 或20% 從高徵稅 (NI) 新臺幣102.2元/公斤 或23.3% 從高徵稅 (GT) 新臺幣131.4元/ 公斤或30% 從高徵稅 (SV,HN) 新臺幣219 元/公斤或50% 從高 徵稅 (NZ) 免稅 (PA)	新臺幣 219元/ 公斤或 50% 從 高徵稅		KGM		F01	
03074931006	燻製墨魚	Cuttle, smoked	27.5%	免稅 (PA,NZ) 12.8% (GT) 16.5% (NI,SV,HN)	42.5%		KGM		F01	
03074932005	燻製魷魚	Squid, smoked	40%	免稅 (PA,NZ) 18.6% (GT) 24% (NI,SV,HN)	42.5%		KGM		F01 MW0	
03075100008	活、生鮮或冷藏章魚	Octopus, live, fresh or chilled	20%	免稅 (PA,NI,NZ) 9.3% (GT) 12% (SV,HN)	42.5%		KGM		F01	
03075910106	冷凍章魚，但未燻製	Octopus, frozen, but not smoked	20%	免稅 (PA,NI,NZ) 11.2% (GT) 13.2% (SV,HN)	42.5%		KGM		F01	

海關進口稅則資料

03075910204	乾、鹹或浸鹹章魚，但 未燻製	Octopus, dried, salted, in brine, but not smoked	20%	免稅 (PA,NI,NZ) 11.2% (GT) 13.2% (SV,HN)	42.5%		KGM		F01	
03075920006	燻製章魚	Octopus, smoked	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
03076010112	福壽螺	Apple snail(Pomacea canaliculata, Pomacea insularum)	30%	免稅 (PA,NI,NZ) 14% (GT) 18% (SV,HN)	42.5%		KGM		111 B01 F01	
03076010194	其他活螺（海螺除外）	Other snail, live, other than sea snails	30%	免稅 (PA,NI,NZ) 14% (GT) 18% (SV,HN)	42.5%		KGM		B01 F01	
03076010201	鮮或冷藏螺（海螺除外）	Snail, fresh or chilled, other than sea snails	30%	免稅 (PA,NI,NZ) 14% (GT) 18% (SV,HN)	42.5%		KGM		F01	
03076020003	冷凍螺（海螺除外）， 但未燻製	Snails, frozen, other than sea snails, but not smoked	30%	免稅 (PA,NI,NZ) 14% (GT) 18% (SV,HN)	42.5%		KGM		F01	
03076030001	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	30%	免稅 (PA,NI,NZ) 14% (GT) 18% (SV,HN)	42.5%		KGM		F01	
03076040009	燻製螺（海螺除外）	Snails, smoked, other than sea snails	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
03077110002	蛤、鳥蛤及赤貝，苗	Clams, cockles and ark shells, fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	

海關進口稅則資料

03077120000	活、生鮮或冷藏海瓜子	Ruditapes philippinarum, live, fresh or chilled	新臺幣 34元/公 斤或 30% 從 高徵稅	新臺幣15.8元/公斤 或14% 從高徵稅 (GT) 新臺幣20.4元/ 公斤或18% 從高徵稅 (SV,HN) 新臺幣34元 /公斤或30% 從高徵 稅 (NZ) 免稅 (PA,NI)	新臺幣 51元/公 斤或 45% 從 高徵稅		KGM		F01	
03077130106	活蛤蜊	Hard clam, (Meretrix lusoria, Ruditapes variegatus, Paphia amabilis, Tapes literatus), live	30%	免稅 (PA) 12% (NI) 14% (GT) 18% (SV,HN) 30% (NZ)	50%		KGM		F01 MP1	
03077130204	生鮮或冷藏蛤蜊	Hard clam, (Meretrix lusoria, Ruditapes variegatus, Paphia amabilis, Tapes literatus), fresh or chilled	30%	免稅 (PA) 12% (NI) 14% (GT) 18% (SV,HN) 30% (NZ)	50%		KGM		F01 MP1	
03077190103	活蛤	Clam, live	20%	免稅 (PA,NZ) 4.4% (GT) 8.4% (SV,HN) 9.2% (NI)	42.5%		KGM		F01 MW0	
03077190210	活碑礮貝	Giant clams (tridacnidae spp.), live	20%	免稅 (PA,NZ) 4.4% (GT) 8.4% (SV,HN) 9.2% (NI)	42.5%		KGM		F01	
03077190229	生鮮或冷藏碑礮貝	Giant clams (tridacnidae spp.), fresh or chilled	20%	免稅 (PA,NZ) 4.4% (GT) 8.4% (SV,HN) 9.2% (NI)	42.5%		KGM		F01	
03077190906	其他活、生鮮或冷藏鳥 蛤及赤貝	Other cockles and ark shells, live, fresh or chilled	20%	免稅 (PA,NZ) 4.4% (GT) 8.4% (SV,HN) 9.2% (NI)	42.5%		KGM		F01	

海關進口稅則資料

03077911003	冷凍海瓜子・但未燻製	Ruditapes philippinarum, frozen, but not smoked	新臺幣 34元/公斤或 30% 從 高徵稅	新臺幣13.6元/公斤 或12% 從高徵稅 (NI) 免稅 (PA,GT,SV,HN,NZ)	新臺幣 51元/公斤或 45% 從 高徵稅		KGM		F01	
03077912002	冷凍蚰子 (魁蛤科) ・ 但未燻製	Arcoidea (Acridae), frozen, but not smoked	新臺幣 11.7元/ 公斤或 25% 從 高徵稅	新臺幣4.6元/公斤或 10% 從高徵稅 (NI) 免稅 (PA,GT,SV,HN,NZ)	新臺幣 21元/公 斤或 45% 從 高徵稅		KGM		F01	
03077913001	冷凍蝗 (毛蝗科、竹蝗 科) ・但未燻製	Clams (Solenidae, Solecurtidae), frozen, but not smoked	新臺幣 22.6元/ 公斤或 20% 從 高徵稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 48元/公 斤或 42.5% 從高徵 稅		KGM		F01	
03077914000	冷凍蛤蜊・但未燻製	Hard clam (Meretrix lusoria, Ruditapes variegatus, Paphia amabilis, Tapes literatus), frozen, but not smoked	35%	免稅 (PA,NZ) 14% (NI) 16.3% (GT) 21% (SV,HN)	50%		KGM		F01 MP1	
03077919103	冷凍砵磙貝・但未燻製	Giant clams (tridacnidae spp.), frozen, but not smoked	22.5%	免稅 (PA,NI,NZ) 4.7% (GT) 9.2% (SV,HN)	42.5%		KGM		F01	
03077919906	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 (PA,NI,NZ) 4.7% (GT) 9.2% (SV,HN)	42.5%		KGM		F01	
03077920119	乾砵磙貝・但未燻製	Giant clams (tridacnidae spp.), dried, frozen, but not smoked	22.5%	免稅 (PA,NI,NZ) 10.9% (GT) 13.8% (SV,HN)	42.5%		KGM		F01	
03077920128	鹹或浸鹹砵磙貝・但未 燻製	Giant clams (tridacnidae spp.), salted or in brine, frozen, but not smoked	22.5%	免稅 (PA,NI,NZ) 10.9% (GT) 13.8% (SV,HN)	42.5%		KGM		F01	

海關進口稅則資料

03077920903	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	22.5%	免稅 (PA,NI,NZ) 10.9% (GT) 13.8% (SV,HN)	42.5%		KGM		F01	
03078110000	鮑魚苗，包括九孔	Abalone, fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
03078121007	其他活、生鮮或冷藏鮑 魚（九孔除外）	Other abalone, live, fresh or chilled, other than Haliotis diversicolor	新臺幣 30元/公 斤或 7.5% 從 高徵稅	新臺幣6元/公斤或 1.5% 從高徵稅 (GT) 新臺幣12元/公斤或 3% 從高徵稅 (SV,HN) 新臺幣30元 /公斤或7.5% 從高徵 稅 (NZ) 免稅 (PA,NI)	新臺幣 60元/公 斤或 15% 從 高徵稅		KGM		B01 F01	
03078122104	活九孔	Abalones (Haliotis diversicolor), live	新臺幣 66.4元/ 公斤或 20% 從 高徵稅	新臺幣13.2元/公斤 或4% 從高徵稅 (GT) 新臺幣26.5元/公斤 或8% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 166元/ 公斤或 50% 從 高徵稅		KGM		B01 F01 MW0	
03078122202	生鮮或冷藏九孔	Abalones (Haliotis diversicolor), fresh or chilled	新臺幣 66.4元/ 公斤或 20% 從 高徵稅	新臺幣13.2元/公斤 或4% 從高徵稅 (GT) 新臺幣26.5元/公斤 或8% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 166元/ 公斤或 50% 從 高徵稅		KGM		F01 MW0	
03078911001	冷凍鮑魚（九孔除外） ，但未燻製	Abalone, frozen, other than Haliotis diversicolor, but not smoked	新臺幣 30元/公 斤或 7.5% 從 高徵稅	新臺幣30元/公斤或 7.5% 從高徵稅 (NZ) 免稅 (PA,GT,NI,SV,HN)	新臺幣 60元/公 斤或 15% 從 高徵稅		KGM		F01	

海關進口稅則資料

03078912000	冷凍九孔，但未燻製	<i>Haliotis diversicolor</i> , frozen, but not smoked	新臺幣 83元/公 斤或 25% 從 高徵稅	新臺幣33.2元/公斤 或10% 從高徵稅 (NI) 免稅 (PA,GT,SV,HN,NZ)	新臺幣 166元/ 公斤或 50% 從 高徵稅		KGM		F01 MW0	
03078920000	鹹或浸鹹鮑魚（九孔除 外），但未燻製	<i>Abalone</i> , salted or in brine, other than <i>Haliotis</i> <i>diversicolor</i> , but not smoked	22%	免稅 (PA,NI,NZ) 4.4% (GT) 8.8% (SV,HN)	30%		KGM		F01	
03078931007	乾鮑魚（九孔除外）， 但未燻製	<i>Abalone</i> , dried, other than <i>Haliotis diversicolor</i> , but not smoked	新臺幣 225元/ 公斤或 15% 從 高徵稅	新臺幣105元/公斤或 7% 從高徵稅 (GT) 新 臺幣135元/公斤或 9% 從高徵稅 (SV,HN) 新臺幣225 元/公斤或15% 從高 徵稅 (NZ) 免稅 (PA,NI)	新臺幣 225元/ 公斤或 15% 從 高徵稅		KGM		F01	
03078932006	乾、鹹或浸鹹九孔，但 未燻製	<i>Haliotis diversicolor</i> , dried, salted or in brine, but not smoked	30%	免稅 (PA,NI,NZ) 14% (GT) 18% (SV,HN)	42.5%		KGM		F01	
03078940006	燻製鮑魚，包括九孔	<i>Abalone</i> , including <i>Haliotis</i> <i>diversicolor</i> , smoked	新臺幣 36元/公 斤或9% 從高徵 稅	新臺幣7.5元/公斤或 1.8% 從高徵稅 (GT) 新臺幣14.4元/公斤 或3.6% 從高徵稅 (SV,HN) 新臺幣36元 /公斤或9% 從高徵稅 (NZ) 免稅 (PA,NI)	新臺幣 49.6元/ 公斤或 12.5% 從高徵 稅		KGM		F01	
03079110008	軟體類動物及水產無脊 椎動物之種苗	Molluscs and aquatic invertebrates, fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	

海關進口稅則資料

03079130102	活鐘螺	Top shell, live	新臺幣 45.2元/ 公斤或 30% 從 高徵稅	新臺幣21元/公斤或 14% 從高徵稅 (GT) 新臺幣27.1元/公斤 或18% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 64元/公 斤或 42.5% 從高徵 稅		KGM		F01	
03079130200	生鮮或冷藏鐘螺	Top shell, fresh or chilled	新臺幣 45.2元/ 公斤或 30% 從 高徵稅	新臺幣21元/公斤或 14% 從高徵稅 (GT) 新臺幣27.1元/公斤 或18% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 64元/公 斤或 42.5% 從高徵 稅		KGM		F01	
03079170103	活南美貝	Locos, live	新臺幣 26.6元/ 公斤或 14% 從 高徵稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 38元/公 斤或 20% 從 高徵稅		KGM		F01	
03079170201	生鮮或冷藏南美貝	Locos, fresh or chilled	新臺幣 26.6元/ 公斤或 14% 從 高徵稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 38元/公 斤或 20% 從 高徵稅		KGM		F01	
03079190305	活、生鮮或冷藏鎖管 (尾鎖管屬、擬鎖管屬)	Neritic squid (Uroteuthis spp., Lololus spp.), live, fresh or chilled	20%	免稅 (PA,NZ) 4.4% (GT) 8.4% (SV,HN) 9.2% (NI)	42.5%		KGM		F01	
03079190902	其他鮮或冷藏軟體類動物及水產無脊椎動物	Other molluscs and aquatic invertebrates, fresh or chilled	20%	免稅 (PA,NZ) 4.4% (GT) 8.4% (SV,HN) 9.2% (NI)	42.5%		KGM		F01	
03079941003	冷凍蚶子 (蚶蜊科、笠蚶科) · 但未燻製	Arcoida (Glycymerididae, Limopsidae), frozen, but not smoked	新臺幣 11.7元/ 公斤或 25% 從 高徵稅	新臺幣4.6元/公斤或 10% 從高徵稅 (NI) 免稅 (PA,GT,SV,HN,NZ)	新臺幣 21元/公 斤或 45% 從 高徵稅		KGM		F01	

海關進口稅則資料

03079942002	冷凍蜆（刀蜆科）·但未燻製	Clams (Cutellidae), frozen, but not smoked	新臺幣 22.6元/ 公斤或 20% 從 高徵稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 48元/公 斤或 42.5% 從高徵 稅		KGM		F01	
03079943001	冷凍鐘螺·但未燻製	Top shell, frozen, but not smoked	新臺幣 30元/公 斤或 20% 從 高徵稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 64元/公 斤或 42.5% 從高徵 稅		KGM		F01	
03079944000	冷凍南美貝·但未燻製	Locos, frozen, but not smoked	新臺幣 19元/公 斤或 10% 從 高徵稅	新臺幣7.6元/公斤或 4% 從高徵稅 (NI) 免 稅 (PA,GT,SV,HN,NZ)	新臺幣 38元/公 斤或 20% 從 高徵稅		KGM		F01	
03079945009	冷凍鳳凰螺·但未燻製	Conch, frozen, but not smoked	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	新臺幣 64元/公 斤或 42.5% 從高徵 稅		KGM		F01	
03079949103	冷凍鎖管（尾鎖管屬、 擬鎖管屬）	Neritic squid (Uroteuthis spp.,Lololus spp.), frozen	22.5%	免稅 (PA,NI,NZ) 4.7% (GT) 9.2% (SV,HN)	42.5%		KGM		F01	
03079949906	其他冷凍軟體類動物· 包括適於人類食用之軟 體類動物粉、細粒及團 粒·但未燻製	Other molluscs, frozen, including flours, meals and pellets of molluscs, fit for human consumption, but not smoked	22.5%	免稅 (PA,NI,NZ) 4.7% (GT) 9.2% (SV,HN)	42.5%		KGM		F01	

海關進口稅則資料

03079951108	乾鐘螺，但未燻製	Top shell, dried, but not smoked	新臺幣 45.2元/ 公斤或 30% 從 高徵稅	新臺幣21元/公斤或 14% 從高徵稅 (GT) 新臺幣27.1元/公斤 或18% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 64元/公 斤或 42.5% 從高徵 稅		KGM		F01	
03079951206	鹹或浸鹹鐘螺，但未燻製	Top shell, salted or in brine, but not smoked	新臺幣 45.2元/ 公斤或 30% 從 高徵稅	新臺幣21元/公斤或 14% 從高徵稅 (GT) 新臺幣27.1元/公斤 或18% 從高徵稅 (SV,HN) 免稅 (PA,NI,NZ)	新臺幣 64元/公 斤或 42.5% 從高徵 稅		KGM		F01	
03079959100	其他乾軟體類動物，包括適於人類食用之軟體類動物粉、細粒及團粒，但未燻製	Other molluscs and aquatic invertebrates, dried, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	30%	免稅 (PA,NI,NZ) 14% (GT) 18% (SV,HN)	42.5%		KGM		F01	
03079959208	其他鹹或浸鹹軟體類動物，包括適於人類食用之軟體類動物粉、細粒及團粒，但未燻製	Other molluscs, dried, salted or in brine, including flours, meals and pellets of molluscs, fit for human consumption, but not smoked	30%	免稅 (PA,NI,NZ) 14% (GT) 18% (SV,HN)	42.5%		KGM		F01	
03079961008	燻製鐘螺	Top shell, smoked	18%	免稅 (LDCs,PA,NZ) 7.6% (NI) 8.7% (GT) 11% (SV,HN)	22.5%		KGM		F01	
03079962007	燻製蚶子（蚶蜊科、笠蚶科）及蜆（刀蜆科）	Arcoida (Glycymerididae, Limopsidae) and clams (Cutellidae), smoked	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM		F01	

海關進口稅則資料

03079963006	燻製南美貝	Locos, smoked	新臺幣 17元/公 斤或 10% 從 高徵稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 17元/公 斤或 10% 從 高徵稅		KGM		F01	
03079969000	其他燻製軟體類動物， 包括適於人類食用之軟 體類動物粉、細粒及團 粒	Other molluscs, smoked, including flours, meals and pellets of molluscs, fit for human consumption	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
03081110004	海參苗	Sea cucumbers, fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		F01	
03081190007	其他活、生鮮或冷藏海 參	Other sea cucumbers, live, fresh or chilled	10%	免稅 (PA,NI,NZ) 2.4% (GT) 4.4% (SV,HN)	20%		KGM		F01	
03081910006	冷凍海參，但未燻製	Sea cucumbers, frozen, but not smoked	9%	免稅 (PA,NI,NZ) 1.8% (GT) 3.6% (SV,HN)	20%		KGM		F01	
03081921003	乾刺參，但未燻製	Sea cucumbers, spiky, dried, but not smoked	新臺幣 100元/ 公斤或 10% 從 高徵稅	新臺幣20元/公斤或 2% 從高徵稅 (GT) 新 臺幣40元/公斤或4% 從高徵稅 (SV,HN) 免 稅 (PA,NI,NZ)	新臺幣 200元/ 公斤或 20% 從 高徵稅		KGM		F01	
03081922002	乾光參，但未燻製	Sea cucumbers, not spiky, dried, but not smoked	新臺幣 23.8元/ 公斤或 10% 從 高徵稅	新臺幣4.7元/公斤或 2% 從高徵稅 (GT) 新 臺幣9.5元/公斤或4% 從高徵稅 (SV,HN) 免 稅 (LDCs,PA,NI,NZ)	新臺幣 50元/公 斤或 20% 從 高徵稅		KGM		F01	

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03081930100	其他乾海參	Other sea-cucumber, dried	新臺幣 16元/公 斤或 10% 從 高徵稅	新臺幣3.2元/公斤或 2% 從高徵稅 (GT) 新 臺幣6.4元/公斤或4% 從高徵稅 (SV,HN) 免 稅 (PA,NI,NZ)	新臺幣 32元/公 斤或 20% 從 高徵稅		KGM		F01	
03081930208	其他鹹或浸鹹海參	Other sea-cucumber salted or in brine	新臺幣 16元/公 斤或 10% 從 高徵稅	新臺幣3.2元/公斤或 2% 從高徵稅 (GT) 新 臺幣6.4元/公斤或4% 從高徵稅 (SV,HN) 免 稅 (PA,NI,NZ)	新臺幣 32元/公 斤或 20% 從 高徵稅		KGM		F01	
03081940000	燻製海參	Sea cucumbers, smoked	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
03082111001	海膽苗	Sea urchins, fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
03082119003	其他活、生鮮或冷藏海 膽	Other sea urchins, live, fresh or chilled	20%	免稅 (PA,NZ) 4.4% (GT) 8.4% (SV,HN) 9.2% (NI)	42.5%		KGM		F01	
03082910004	冷凍海膽，但未燻製	Sea urchins, frozen, but not smoked	22.5%	免稅 (PA,NI,NZ) 4.7% (GT) 9.2% (SV,HN)	42.5%		KGM		F01	
03082920002	乾、鹹或浸鹹海膽，包 括燻製	Sea urchins, dried, salted or in brine, smoked included	22.5%	免稅 (PA,NI,NZ) 10.9% (GT) 13.8% (SV,HN)	42.5%		KGM		F01	
03083011000	海蜇苗	Jellyfish, fry	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
03083019002	其他活、生鮮或冷藏海 蜇	Other jellyfish, live, fresh or chilled	14%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		F01	

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03083020009	冷凍海蜇，但未燻製	Jellyfish, frozen, but not smoked	15%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		F01	
03083030105	乾海蜇皮，但未燻製	Sea blubber, dried	新臺幣 8.4元/公 斤或 12% 從 高徵稅	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	新臺幣 14元/公 斤或 20% 從 高徵稅		KGM		F01	
03083030203	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	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	新臺幣 14元/公 斤或 20% 從 高徵稅		KGM		F01	
03083040005	燻製海蜇	Jellyfish, smoked	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
03089011007	其他水產無脊椎動物之種苗	Other aquatic invertebrates, fry	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
03089019107	活海蟲	Sea worm, live	20%	免稅 (PA,NZ) 4.4% (GT) 8.4% (SV,HN) 9.2% (NI)	42.5%		KGM			
03089019900	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 (PA,NZ) 4.4% (GT) 8.4% (SV,HN) 9.2% (NI)	42.5%		KGM		F01	
03089020006	其他冷凍水產無脊椎動物，包括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，但未燻製	Other aquatic invertebrates, frozen, including flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption, but not smoked	22.5%	免稅 (PA,NI,NZ) 4.7% (GT) 9.2% (SV,HN)	42.5%		KGM		F01	

海關進口稅則資料

03089030004	其他乾、鹹或浸鹹水產無脊椎動物，包括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，但未燻製	Other aquatic invertebrates, salted or in brine, including flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption, but not smoked	30%	免稅 (PA,NI,NZ) 14% (GT) 18% (SV,HN)	42.5%		KGM		F01	
03089040002	其他燻製水產無脊椎動物，包括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	Other aquatic invertebrates, smoked, including flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
04011010001	未濃縮且未加糖及未含其他甜味之鮮乳（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%	新臺幣 15.6元/ 公斤	新臺幣15.6元/公斤 (GT,NI,SV,HN) 免稅 (PA,NZ)	新臺幣 18.4元/ 公斤		KGM	G	B01 F01 MW0	
04011020009	未濃縮且未加糖及未含其他甜味之保久乳（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%	新臺幣 15.6元/ 公斤	新臺幣15.6元/公斤 (GT,NI,SV,HN) 免稅 (PA,NZ)	新臺幣 18.4元/ 公斤		KGM	G	F01 MW0	
04011090004	未濃縮且未加糖及未含其他甜味之乳油及其他乳，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%	20%	免稅 (PA) 8% (NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	40%		KGM		B01 F01 MW0	

海關進口稅則資料

04012010009	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%	新臺幣 15.6元/ 公斤	新臺幣15.6元/公斤 (GT,NI,SV,HN) 免稅 (PA,NZ)	新臺幣 18.4元/ 公斤		KGM	G	B01 F01 MW0	
04012020007	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%	新臺幣 15.6元/ 公斤	新臺幣15.6元/公斤 (GT,NI,SV,HN) 免稅 (PA,NZ)	新臺幣 18.4元/ 公斤		KGM	G	F01 MW0	
04012090002	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%	20%	免稅 (PA) 8% (NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	40%		KGM		B01 F01 MW0	
04014010005	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%	新臺幣 15.6元/ 公斤	新臺幣15.6元/公斤 (GT,NI,SV,HN) 免稅 (PA,NZ)	新臺幣 18.4元/ 公斤		KGM	G	B01 F01 MW0	
04014020003	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%	新臺幣 15.6元/ 公斤	新臺幣15.6元/公斤 (GT,NI,SV,HN) 免稅 (PA,NZ)	新臺幣 18.4元/ 公斤		KGM	G	F01 MW0	

海關進口稅則資料

04014090008	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%	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	30%		KGM		B01 F01 MW0	
04015010002	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%	新臺幣 15.6元/公斤	新臺幣15.6元/公斤 (GT,NI,SV,HN) 免稅 (PA,NZ)	新臺幣 18.4元/公斤		KGM	G	B01 F01 MW0	
04015020000	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%	新臺幣 15.6元/公斤	新臺幣15.6元/公斤 (GT,NI,SV,HN) 免稅 (PA,NZ)	新臺幣 18.4元/公斤		KGM	G	F01 MW0	
04015090005	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%	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	30%		KGM		B01 F01 MW0	
04021000100	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%	10%	免稅 (NZ) 6.9% (NI) 10% (PA,GT,SV,HN)	15%		KGM		F01	
04021000903	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%	10%	免稅 (NZ) 6.9% (NI) 10% (PA,GT,SV,HN)	15%		KGM		F01	

海關進口稅則資料

04022100107	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	10%	免稅 (NZ) 6.9% (NI) 10% (PA,GT,SV,HN)	15%		KGM		F01	
04022100900	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	10%	免稅 (NZ) 6.9% (NI) 10% (PA,GT,SV,HN)	15%		KGM		F01	
04022900109	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	10%	免稅 (PA,NI,NZ) 2.2% (GT) 4.2% (SV,HN)	15%		KGM		F01	
04022900902	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	10%	免稅 (PA,NI,NZ) 2.2% (GT) 4.2% (SV,HN)	15%		KGM		F01	
04029110002	煉乳・未加糖或未含其 他甜味料者	Condensed milk, not containing added sugar or other sweetening matter	20%	免稅 (PA,NI,NZ) 9.3% (GT) 12% (SV,HN)	40%		KGM		F01 MW0	
04029120000	乳水・未加糖或未含其 他甜味料者	Milk, evaporated, not containing added sugar or other sweetening matter	20%	免稅 (PA) 8% (NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	35%		KGM		F01 MW0	
04029130008	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	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM	R	F01 MW0	

海關進口稅則資料

04029190005	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	20%	免稅 (PA) 8% (NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	32.5%		KGM		F01 MW0	
04029910004	鮮乳，加糖或其他甜味 料者	Fresh milk,containing added sugar or other sweetening matter	新臺幣 15.6元/ 公斤	新臺幣15.6元/公斤 (GT,NI,SV,HN,NZ) 免 稅 (PA)	新臺幣 18.4元/ 公斤		KGM	G	B01 F01 MW0	
04029920002	乳水，加糖或其他甜味 料者	Milk, evaporated or sterilized, containing added sugar or other sweetening matter	新臺幣 15.6元/ 公斤	新臺幣15.6元/公斤 (GT,NI,SV,HN,NZ) 免 稅 (PA)	新臺幣 18.4元/ 公斤		KGM	G	F01 MW0	
04029930000	乳皮，加糖或其他甜味 料者	Cream, evaporated or sterilized, containing added sugar or other sweetening matter	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM		F01 MW0	
04029940008	煉乳，加糖或其他甜味 料者	Condensed milk, containing added sugar or other sweetening matter	30%	免稅 (PA) 12% (NI) 14% (GT) 18% (SV,HN) 30% (NZ)	50%		KGM		F01	
04029991006	羊乳，加糖或含其他甜味 料者	Milk of goat and sheep, containing added sugar or other sweetening matter	20%	免稅 (PA) 9.2% (NI) 10.2% (GT) 12.6% (SV,HN) 20% (NZ)	32.5%		KGM		F01 MW0	
04029992005	其他乳，加糖或含其他 甜味料者	Other milk, containing added sugar or other sweetening matter	新臺幣 15.6元/ 公斤	新臺幣15.6元/公斤 (GT,NI,SV,HN,NZ) 免 稅 (PA)	新臺幣 18.4元/ 公斤		KGM	G	F01 MW0	
04029999008	其他乳油，加糖或含其 他甜味料者	Other cream, containing added sugar or other sweetening matter	20%	免稅 (PA) 9.2% (NI) 10.2% (GT) 12.6% (SV,HN) 20% (NZ)	32.5%		KGM		F01	
04031000001	酸酪乳	Yoghourt (Yogurt)	15%	免稅 (PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	32.5%		KGM		F01 MW0	
04039010002	酪乳粉	Buttermilk, dry, powder	10%	免稅 (PA,NI,NZ) 2.2% (GT) 4.2% (SV,HN)	15%		KGM		F01	

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04039021009	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01 MW0	
04039022008	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01	
04039029001	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	新臺幣 15.6元/ 公斤	新臺幣15.6元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 18.4元/ 公斤		KGM	G	F01	
04039030008	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01 MW0	
04039040006	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	新臺幣 15.6元/ 公斤	新臺幣15.6元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 18.4元/ 公斤		KGM	G	F01 MW0	
04039051002	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01 MW0	

海關進口稅則資料

04039059004	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	新臺幣 15.6元/ 公斤	新臺幣15.6元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 18.4元/ 公斤		KGM	G	F01 MW0	
04039060001	酸乳油	Cream, sour	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01	
04039090005	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	新臺幣 15.6元/ 公斤	新臺幣15.6元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 18.4元/ 公斤		KGM	G	F01	
04041000108	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	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F01	
04041000215	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	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		404 A01	
04041000297	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	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F01	

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04049000101	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	27.5%	免稅 (PA) 11% (NI) 12.8% (GT) 16.5% (SV,HN) 27.5% (NZ)	35%		KGM		A01 MW0	
04049000904	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 (PA) 11% (NI) 12.8% (GT) 16.5% (SV,HN) 27.5% (NZ)	35%		KGM		F01 MW0	
04051000009	乳酪	Butter	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F01	
04052010005	乳製品塗醬，含乳脂重量 7 5 % (含) 以上，但低於 8 0 % 者	Dairy spreads, with a milkfat content of 75% or more but less than 80% by weight	15%	免稅 (PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	30%		KGM		F01	
04052020003	乳製品塗醬，含乳脂重量 3 9 % (含) 以上，但低於 7 5 % 者	Dairy spreads, with a milkfat content of 39% or more but less than 75% by weight	15%	免稅 (PA,NZ) 6.7% (NI) 7.5% (GT) 9.3% (SV,HN)	35%		KGM		F01	
04059010000	無水乳脂肪	Milk fat, anhydrous	8%	免稅 (PA,NI,NZ) 1.6% (GT) 3.2% (SV,HN)	15%		KGM		F01	
04059090003	乳品衍生之其他油脂	Other fats and oils derived from milk	15%	免稅 (PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	30%		KGM		F01	
04061000008	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	5%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM	R	F01	

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04062000104	磨碎或粉狀之各類乾酪 · 飼料用	Grated or powdered cheese, of all kind, for feeding	5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM	R	A01	
04062000907	其他磨碎或粉狀之各類 乾酪	Grated or powdered cheese, of all kind,not elsewhere specified or included	5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM	R	F01	
04063000004	加工乾酪·非磨碎或非 粉狀者	Processed cheese, not grated or powdered	5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM	R	F01	
04064000002	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	5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM	R	F01	
04069000001	其他乾酪	Other cheese	5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM	R	F01	
04071110004	無特異病原菌雞種蛋	Fertilised eggs of specific pathogen free of fowls of the species Gallus domesticus for incubation	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
04071190007	其他雞種蛋	Other fertilised eggs of fowls of the species Gallus domesticus for incubation	10%	免稅 (NZ) 4% (NI) 10% (PA,GT,SV,HN)	25%		KGM		B01 MW0	441
04071910006	無特異病原菌其他禽種 蛋	Other fertilised birds' eggs of specific pathogen free for incubation	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
04071990009	其他禽種蛋	Other fertilised birds' eggs for incubation	10%	免稅 (NZ) 4% (NI) 10% (PA,GT,SV,HN)	25%		KGM		B01 MW0	441
04072100004	雞之帶殼蛋·鮮	Eggs of fowls of the species Gallus domesticus, in shell, fresh	30%	30% (PA,GT,NI,SV,HN,N Z)	50%		KGM		B01 F01 MW0	

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04072900006	其他帶殼禽蛋・鮮	Other birds' eggs, in shell, fresh	30%	30% (PA,GT,NI,SV,HN,NZ)	50%		KGM		B01 F01 MW0	
04079000000	帶殼禽蛋・保藏或煮熟	Birds' eggs, in shell, preserved or cooked	30%	30% (PA,GT,NI,SV,HN,NZ)	50%		KGM		B01 F01 MW0	
04081100005	蛋黃粉	Egg yolks powder	30%	30% (PA,GT,NI,SV,HN,NZ)	50%		KGM		F01 MW0	
04081910005	冷凍蛋黃	Egg yolks, frozen	30%	免稅 (NZ) 30% (PA,GT,NI,SV,HN)	50%		KGM		B01 F01 MW0	
04081990008	其他類似品	Other similar articles	20%	免稅 (NZ) 20% (PA,GT,NI,SV,HN)	50%		KGM		F01 MW0	
04089110006	全蛋粉	Whole egg powder	30%	免稅 (NZ) 30% (PA,GT,NI,SV,HN)	50%		KGM		F01 MW0	
04089190009	其他乾燥去殼禽蛋	Other birds' eggs, not in shell, dried	30%	免稅 (NZ) 30% (PA,GT,NI,SV,HN)	50%		KGM		B01 F01	
04089910008	冷凍蛋液	Whole eggs, frozen	30%	30% (PA,GT,NI,SV,HN,NZ)	50%		KGM		B01 F01 MW0	
04089990001	其他類似品	Other similar articles	25%	免稅 (NZ) 25% (PA,GT,NI,SV,HN)	50%		KGM		B01 F01 MW0	
04090000007	天然蜜	Natural honey	35%	免稅 (PA,NI) 16.3% (GT) 21% (SV,HN) 35% (NZ)	45%		KGM		F01 MW0	
04100010002	燕窩	Salanganes' nests (birds' nests)	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
04100091102	蜂王漿	Royal jelly	35%	免稅 (PA,NI) 16.3% (GT) 21% (SV,HN) 35% (NZ)	45%		KGM		F01 MW0	

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04100091905	其他蜂產品	Other bee products	35%	免稅 (PA,NI) 16.3% (GT) 21% (SV,HN) 35% (NZ)	45%		KGM		F01 MW0	
04100099104	生鮮鱉 (甲魚) 蛋	Soft-shell turtle (terrapin) egg, fresh	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	30%		KGM		F01	
04100099907	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 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	30%		KGM		F01	
05010010002	未加工之已淨或未淨人髮	Human hair, unworked, whether or not washed or scoured	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
05010020000	人髮廢料	Human hair, waste	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
05021010009	豬鬃或豬毛	Pigs', hogs' and boars' bristles or hair	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
05021020007	豬鬃或豬毛之廢料	Pigs', hogs' and boars' bristle or hair, waste	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
05029011001	獾毛	Badger hair	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
05029019003	其他製刷用毛	Other brush making hair	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
05029020000	獾毛或其他製刷用毛之廢料	Badger hair and other brush making hair, waste	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	

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05040011008	豬腸衣	Casings of swine	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM	R	B01 F02 MW0	
05040012007	羊腸衣	Casings of sheep, lambs and goats	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM		B01 F02 MW0	
05040019000	其他動物腸衣	Other casings of animals	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	25%		KGM		B01 F02 MW0	
05040021104	豬腸（包括大腸、小腸 及直腸），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) of swine, whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	15%	15% (PA,GT,NI,SV,HN,N Z)	310%		KGM	G	B01 F02 MW0	
05040021202	豬胃（肚），整個或切 開者均在內，生鮮、冷 藏、冷凍、鹹、浸鹹、 乾或燻製者	Stomachs of swine, whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	15%	15% (PA,GT,NI,SV,HN,N Z)	310%		KGM	G	B01 F02 MW0	
05040022005	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	25%	免稅 (NZ) 25% (PA,GT,NI,SV,HN)	400%		KGM	G	B01 F02 MW0	
05040029115	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	15%	15% (PA,GT,NI,SV,HN,N Z)	30%		KGM		B01 F02 MW0	
05040029124	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	15%	15% (PA,GT,NI,SV,HN,N Z)	30%		KGM		B01 F02 MW0	

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05040029133	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	15%	15% (PA,GT,NI,SV,HN,NZ)	30%		KGM		B01 F02 MW0	
05040029213	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	15%	15% (PA,GT,NI,SV,HN,NZ)	30%		KGM		B01 F02 MW0	
05040029222	牛胃（肚），整個或切開者均在內，冷凍	Stomachs of bovine animals, whole and pieces thereof, frozen	15%	15% (PA,GT,NI,SV,HN,NZ)	30%		KGM		B01 F02 MW0	
05040029231	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	15%	15% (PA,GT,NI,SV,HN,NZ)	30%		KGM		B01 F02 MW0	
05040029311	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	15%	15% (PA,GT,NI,SV,HN,NZ)	30%		KGM		B01 F02 MW0	
05040029320	牛膀胱，整個或切開者均在內，冷凍	Bladders of bovine animals, whole and pieces thereof, frozen	15%	15% (PA,GT,NI,SV,HN,NZ)	30%		KGM		B01 F02 MW0	
05040029339	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	15%	15% (PA,GT,NI,SV,HN,NZ)	30%		KGM		B01 F02 MW0	
05040029909	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%	15% (PA,GT,NI,SV,HN,NZ)	30%		KGM		B01 F02 MW0	
05051000008	填充用之羽毛及羽絨	Feathers of a kind used for stuffing; down	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	

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05059010009	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
05059020105	羽毛粉	Feathers powder	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		404 B01	
05059020203	羽毛廢料	Feathers waste	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01	
05059030005	非填充用之羽毛及羽絨	Feathers and down,not for stuffing	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
05061000007	經用酸處理之軟骨及骨	Ossein and bones treated with acid	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01 F02	
05069011007	虎骨 (包括中藥用)	Hu Ku (Tigris Os) (incl. for Chinese drugs)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	502 B01	
05069012006	熊骨 (包括中藥用)	Hsiung Ku (Ursi Os) (incl. for Chinese drugs)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	502 B01	
05069019107	魚介類之骨 (魚骨列入 0 3 0 4 9 0 • 2 0 • 0 0)	Fishery bones (fish bone is classified in 030490.20.00)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	F02	
05069019205	豹骨 (包括中藥用)	Bau ku (leopard os) (incl. for chinese drugs)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	502 B01	
05069019900	其他骨類	Other bones	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	B01 F02	

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05069020006	角髓	Horn-cores	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	R	B01 F02	
05069030004	骨及角髓之粉末與廢料	Powder and waste of bones and horn-cores	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	R	B01 F02	
05071011003	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	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	R L*	B01	
05071012002	火犀角 (包括中藥用)	Rhinoceros horns, superior quality (incl. for Chinese drugs)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	R	502 B01	
05071013001	水犀角 (包括中藥用)	Rhinoceros horns, inferior quality (incl. for Chinese drugs)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	R	502 B01	
05071019005	其他動物牙	Other animals teeth	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	R	B01	
05071021001	象牙粉	Ivory powder	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	R L*		
05071022000	犀角粉	Rhinoceros horns powder	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	R	502	
05071029003	其他動物牙粉	Other animals teeth powder	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	R		
05071031009	象牙廢料	Ivory, waste	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	R	B01	
05071032008	犀角廢料	Rhinoceros horns, waste	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	R	502 B01	

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05071039001	其他動物牙廢料	Other animal teeth powder, waste	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	B01	
05079011006	玳瑁殼 (包括中藥用)	Dia Mou K'o (Eretmochelytis carapax) (incl. for Chinese drugs)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R L*		
05079012005	鱉甲殼 (包括中藥用)	Pieh Chia K'o (Amydae carapax) (incl. for Chinese drugs)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	513 F02	
05079013004	龜殼・龜板 (包括中藥 用)	Tortoise shell, Terrapin plastron (incl. for Chinese drugs)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R L*	502	
05079014003	龜爪	Tortoise claws	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM	R		
05079015002	龜鱗	Tortoise scales	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM	R		
05079016001	鯨鬚、鯨鬚髮	Whalebone, whalebone hair	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R		
05079017000	鯨鬚、鯨鬚髮廢料	Whalebone, whalebone hair, waste	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R		
05079018009	鹿角 (包括中藥用)	Antlers (incl. for Chinese drugs)	15%	免稅 (PA) 6% (NI) 7% (GT) 9% (SV,HN) 15% (NZ)	15%		KGM		513 B01 F02	
05079019008	乾鹿茸 (包括中藥用)	Lu Jung (Cervi parvum cornu) (incl. for Chinese drugs)	25%	免稅 (PA) 13.5% (GT) 16.2% (SV,HN) 18.6% (NI) 25% (NZ)	45%		KGM		502 B01	

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05079020005	其他鹿茸 (包括中藥用)	Other deer velvet [Lu jung (cervi parvum cornu) (incl. for Chinese drugs)]	500%	免稅 (NZ) 500% (PA,GT,NI,SV,HN)	800%		KGM		B01 MW0	
05079021004	鹿角霜 (包括中藥用)	Lu Chiao Shuang (Cornu cervi degelatimatum) (incl. for Chinese drugs)	12.5%	免稅 (PA,NZ) 5% (NI) 5.8% (GT) 7.5% (SV,HN)	12.5%		KGM		502	
05079022003	鹿角碎 (包括中藥用)	Lu Chiao Ts'uei (Cervi cornus fragmenta) (incl. for Chinese drugs)	15%	免稅 (PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	15%		KGM		502 B01	
05079023002	牛角	Buffalo and cow horns	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	B01 MW0	
05079024001	羚羊角 (包括中藥用)	Antelope horns (incl. for Chinese drugs)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	513 B01 F02	
05079025000	山羊角 (包括中藥用)	Goat horns (incl. for Chinese drugs)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	B01	
05079026009	穿山甲片 (包括中藥用)	Chuan Shan Chia (Manidis squama) (incl. for Chinese drugs)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	502	
05079027008	鱷魚鱗	Crocodile scales	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM	R		
05079031002	鹿角粉 (包括中藥用)	Antlers powder (incl. for Chinese drug)	12.5%	免稅 (PA,NZ) 5% (NI) 5.8% (GT) 7.5% (SV,HN)	12.5%		KGM		502	
05079032001	羚羊角粉 (包括中藥用)	Antelope horn powder (incl. for Chinese drugs)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	502	

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05079091009	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)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	513 B01	
05079092008	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)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	513 B01	
05079093007	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)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	513 B01	
05080011004	珊瑚及其類似物質	Coral and similar material	3%	免稅 (PA,GT,NI,SV,HN,NZ)	3%		KGM	R L*		
05080012003	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 (PA,GT,NI,SV,HN,NZ)	3%		KGM	R L*		
05080020003	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	F02	
05080030001	介殼粉	Shell meal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R	F02	
05080040009	介殼廢料	Shell waste	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	2.5%		KGM	R		
05100011000	龍涎香	Ambergris	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM	R	502	

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05100012009	海狸香	Castoreum	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM	R		
05100013008	麝狸香	Civet	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM	R		
05100014007	麝香粒 (包括中藥用)	Musk of granules (incl. for Chinese drugs)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	R	502	
05100015006	麝香枝 (包括中藥用)	Musk of powder in bottle (1 gm.) (incl. for Chinese drugs)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	R	502	
05100016005	黃藥 (牛黃、猴棗在內) (包括中藥用)	Bezoar (incl. cow bezoar and monkey bezoar) (incl. for Chinese drugs)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		502 B01	
05100021008	全蠍	Chen Hsieh (Bathus)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		502	
05100022007	九香蟲	Chiu Hsiang Chung (Coridius)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		502	
05100023006	五穀蟲 (蛆)	Wu Ko Chung (Chrysomyiae Larva)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		502	
05100029000	其他節肢動物類藥材	Other arthropoda drugs	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		502	
05100031006	水蛭	Shui Chih (Hirudo)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		502	
05100032005	地龍 (地龍干)	Ti Lung (Lumbricus)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		502	

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05100033004	中藥用珍珠	Pearls for medical use	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		502	
05100034003	中藥用珍珠碎或珍珠末	Pearls crushed or powder, for medical use	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		502	
05100039008	其他無脊椎動物類藥材	Other invertebrates drugs	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		502	
05100044001	熊膽	Hsiung Tan (Ursi Fel)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		B01	
05100049006	其他脊椎動物類藥材	Other vertebrates drugs	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		502 B01	
05111000000	牛精液	Bovine semen	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	DOS	KGM		401 B01 MW0	441
05119110117	孵化用虹鱒卵	Spawn, rainbow trout, fertile	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
05119110199	其他淡水孵化用魚卵	Other spawn, freshwater fishes, fertile	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
05119110215	孵化用虎河魨卵	Spawn, puffer fish, fertile	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
05119110297	其他鹹水孵化用魚卵	Other spawn, seawater, fertile	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
05119120008	魚廢料	Fish waste	9%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM			

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05119191002	蝦卵	Spawn, shrimp	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%		KGM		F02	
05119199102	石斑魚用餌料之冷凍鯖 屬魚及冷凍鰻魚 (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	12%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		442	
05119199905	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	12%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		F02	
05119910002	蠶卵・蠶砂	Eggs, silkworm and silkworm dung	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
05119920000	皮屑及皮廢料	Parings and waste of raw mides or skins	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		551	531
05119930008	供飼養魚類用之蠶蛹	Chrysalis of silkworm for feeding fish	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		B01	
05119940006	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
05119950003	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
05119960001	動物性天然海棉	Natural sponges of animal origin	9%	免稅 (PA,GT,NI,SV,HN,N Z)	25%		KGM			

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05119991102	人類精液	Human semen	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	DOS	KGM		501 MW0	524
05119991200	種畜禽精液	Semen for livestock and poultry breeding	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	DOS	KGM		401 B01 MW0	441
05119991905	其他動物精液	Other animal semen	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	DOS	KGM		B01 MW0	
05119992101	人類胚胎	Human embryos	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		501 MW0	524
05119992209	種畜禽胚胎	Embryos for livestock and poultry breeding	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		401 B01 MW0	441
05119992904	其他動物胚胎	Other animal embryos	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
05119999211	殭蠶 (包括中藥用)	Silkworm (incl. for Chinese drugs)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
05119999239	蟲餌 (釣魚用)	Worm baits (for fishing)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
05119999248	蟲餌 (熱帶魚飼餌)	Worm baits (for tropical fish feeding)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
05119999319	蝴蝶，供標本用	Butterflies, for art works	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
05119999391	未列名昆蟲類，供標本 用	Insects, n.e.s.for art works	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	

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05119999408	種畜禽卵子	Ovum for livestock and poultry breeding	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		401 B01 MW0	441
05119999907	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	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
06011000109	一葉蘭球莖·休眠中者	Pleione Corms, dormant	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
06011000207	鬱金香鱗莖·休眠中者	Tulip bulbs, dormant	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
06011000305	水仙鱗莖·休眠中者	Narcissus bulbs, dormant	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
06011000403	葉蘭匍匐莖·休眠中者	Microstylis arianenis hayata rhizomes, dormant	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
06011000500	黃根節蘭·休眠中者	Calanthe striata R. BR. VAR, dormant	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	
06011000617	唐菖蒲球莖·休眠中者	Gladiolus corms, dormant	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	
06011000626	百合鱗莖·休眠中者	Lily bulbs, dormant	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	
06011000635	風信子鱗莖·休眠中者	Hyacinth bulbs, dormant	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	

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06011000644	海芋塊莖・休眠中者	Calla tubers, dormant	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06011000653	金花石蒜鱗莖・休眠中者	Golden spider bulbs, dormant	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06011000662	晚香玉鱗莖・休眠中者	Tuberosa bulbs, dormant	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06011000671	孤挺花鱗莖・休眠中者	Hippeastrum bulbs, dormant	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06011000902	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06012010105	一葉蘭球莖・生長中者	Pleione corms, in growth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06012010203	鬱金香鱗莖・生長中者	Tulip bulbs, in growth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
06012010301	水仙鱗莖・生長中者	Narcissus bulbs, in growth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
06012010409	葉蘭匍匐莖・生長中者	Microstylis arianensis hayata rhizomes, in growth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
06012010506	黃根節蘭・生長中者	Calanthe striata R. BR. VAR, in growth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	

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06012010613	唐菖蒲球莖，生長中者	Gladiolus corms, in growth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06012010622	百合鱗莖，生長中者	Lily bulbs, in growth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06012010631	風信子鱗莖，生長中者	Hyacinth bulbs, in growth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
06012010640	海芋塊莖，生長中者	Calla tubers, in growth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06012010659	金花石蒜鱗莖，生長中者	Golden spider bulbs, in growth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06012010668	晚香玉鱗莖，生長中者	Tuberosa bulbs, in growth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06012010677	孤挺花鱗莖，生長中者	Hippeastrum bulbs, in growth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06012010702	香蕉，球莖	Banana, corms	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	441
06012010908	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06012020103	一葉蘭球莖，開花中者	Pleione corms, in flower	20%	免稅 (PA,GT,NI,SV,HN,N Z)	35%	PCE	KGM		B01 MW0	

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06012020201	鬱金香鱗莖・開花中者	Tulip bulbs, in flower	20%	免稅 (PA,GT,NI,SV,HN,N Z)	35%	PCE	KGM		B01	
06012020309	水仙鱗莖・開花中者	Narcissus bulbs, in flower	20%	免稅 (PA,GT,NI,SV,HN,N Z)	35%	PCE	KGM		B01	
06012020407	葉蘭匍匐莖・開花中者	Microstylis arianensis hayata rhizomes, in flower	20%	免稅 (PA,GT,NI,SV,HN,N Z)	35%	PCE	KGM		B01	
06012020504	黃根節蘭・開花中者	Calanthe striata R. BR. VAR, in flower	20%	免稅 (PA,GT,NI,SV,HN,N Z)	35%	PCE	KGM		B01	
06012020611	唐菖蒲球莖・開花中者	Gladiolus corms, in flower	20%	免稅 (PA,GT,NI,SV,HN,N Z)	35%	PCE	KGM		B01 MW0	
06012020620	百合鱗莖・開花中者	Lily bulbs, in flower	20%	免稅 (PA,GT,NI,SV,HN,N Z)	35%	PCE	KGM		B01 MW0	
06012020639	風信子鱗莖・開花中者	Hyacinth bulbs, in flower	20%	免稅 (PA,GT,NI,SV,HN,N Z)	35%	PCE	KGM		B01	
06012020648	海芋塊莖・開花中者	Calla tubers, in flower	20%	免稅 (PA,GT,NI,SV,HN,N Z)	35%	PCE	KGM		B01 MW0	
06012020657	金花石蒜鱗莖・開花中者	Golden spider bulbs, in flower	20%	免稅 (PA,GT,NI,SV,HN,N Z)	35%	PCE	KGM		B01 MW0	
06012020666	晚香玉鱗莖・開花中者	Tuberosa bulbs, in flower	20%	免稅 (PA,GT,NI,SV,HN,N Z)	35%	PCE	KGM		B01 MW0	
06012020675	孤挺花鱗莖・開花中者	Hippeastrum bulbs, in flower	20%	免稅 (PA,GT,NI,SV,HN,N Z)	35%	PCE	KGM		B01 MW0	

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06012020906	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	20%	免稅 (PA,GT,NI,SV,HN,NZ)	35%	PCE	KGM		B01 MW0	
06012030003	菊苣及根	Chicory plants and roots	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
06021010008	梨，未長根插穗及裔芽	Pear, unrooted cuttings and slips	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	
06021090109	香蕉，吸芽	Banana, suckers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		B01 MW0	441
06021090207	甘蔗，未長根插穗	Sugar-cane, unrooted cuttings	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		B01 MW0	441
06021090305	茶樹枝條	Tea tree branch	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		B01 MW0	441
06021090403	番石榴枝條	Guava branch	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		B01 MW0	441
06021090902	其他未長根插穗及裔芽	Other unrooted cuttings and slips	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		B01 MW0	
06022000115	杏樹，已否接枝均在內	Apricot tree, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01	
06022000124	櫻桃樹，已否接枝均在內	Cherry tree, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01	

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06022000133	栗樹，已否接枝均在內	Chestnut tree, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01	
06022000142	李樹，已否接枝均在內	Plum tree, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01 MW0	
06022000151	胡桃樹，已否接枝均在內	Walnut tree, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01	
06022000160	柿樹，已否接枝均在內	Persimmon tree, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01 MW0	
06022000179	棗樹，已否接枝均在內	Jujube tree, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01 MW0	
06022000188	蘋果樹，已否接枝均在內	Apple tree, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01 MW0	
06022000213	桃樹，已否接枝均在內	Peach tree, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01 MW0	
06022000222	梨樹，已否接枝均在內	Pear tree, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01 MW0	
06022000231	椰子樹，已否接枝均在內	Coconut tree, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01 MW0	
06022000240	枇杷樹，已否接枝均在內	Loquat tree, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01 MW0	
06022000259	檸檬樹，已否接枝均在內	Lemon tree, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01 MW0	

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06022000268	葡萄樹，已否接枝均在內	Grape inie, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01 MW0	
06022000277	番石榴樹，已否接枝均在內	Guavas tree, grafted or not	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01 MW0	441
06022000302	香蕉，組織培養苗	Banana, tissue culture seedling	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01 MW0	441
06022000909	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	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	30%		KGM		B01 MW0	
06023000006	山杜鵑及杜鵑，已否接枝均在內	Rhododendrons and azaleas, grafted or not	20%	免稅 (PA,GT,NI,SV,HN,N Z)	30%		KGM		B01	
06024000004	玫瑰，已否接枝均在內	Rose, grafted or not	17%	免稅 (PA,GT,NI,SV,HN,N Z)	30%		KGM		B01 F02 MW0	
06029010109	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".)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		111 B01	111 S01
06029010902	其他菇類菌種	Other mushroom spawn	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MP1	441
06029091101	茶苗	Tea seedling	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	441
06029091218	胡蘆竹苗	Bamboo planting stock with ball-shaped intermade	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	

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06029091290	其他竹苗	Other bamboo planting stock	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	441
06029091307	蘭科植物瓶苗	Flasked culture orchid seedling	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	
06029091414	蝴蝶蘭苗	Phalaenopsis seeding	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	
06029091423	石斛蘭苗	Dendrobium seeding	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	
06029091432	文心蘭苗	Oncidium seeding	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	
06029091441	東洋蘭苗	Cymbidium hybridum hort seeding	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	
06029091450	國蘭苗	Other cymbidium seeding	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	
06029091469	仙履蘭苗	Lady slipper orchid seeding	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
06029091478	嘉德麗雅蘭苗	Cattleya seedling	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	
06029091496	其他蘭科植物苗	Other orchid seedling	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	
06029091511	馬拉巴栗苗	Pachira seeding	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	

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06029091520	蘇鐵苗	Sago cycad seeding	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06029091539	巴西鐵樹苗	Fragrant dracaena seeding	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06029091548	袖珍椰子苗	Chamaedorea seeding	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06029091557	白鶴芋苗	Zantedeschia seeding	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06029091566	粗肋草苗	Aglaonema seeding	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06029091575	蔓綠絨苗	Philodendron seeding	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06029091584	黛粉葉苗	Dieffenbachia seeding	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06029091619	火鶴苗	Anthurium seeding	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06029091708	甘蔗·組織培養苗	Sugar-cane, tissue culture seedling	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	441
06029091904	其他活植物苗	Other plant seedling	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	
06029099112	蝴蝶蘭	Phalaenopsis, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	

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06029099121	石斛蘭	Dendrobium, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06029099130	文心蘭	Oncidium, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06029099149	東洋蘭	Cymbidium hybridum hort, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06029099158	國蘭	Other cymbidium, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06029099167	仙履蘭	Lady slipper orchid, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01	
06029099176	嘉德麗雅蘭	Cattleya, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06029099194	其他蘭科植物	Other orchid, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06029099210	馬拉巴栗	Pachira, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06029099229	蘇鐵	Sago cycad, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06029099238	巴西鐵樹	Fragrant dracaena, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06029099247	袖珍椰子	Chamaedorea, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06029099256	白鶴芋	Zantedeschia, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06029099265	粗肋草	Aglaonema, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06029099274	蔓綠絨	Philodendron, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06029099283	黛粉葉	Dieffenbachia, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06029099318	火鶴	Anthurium, live	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	

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06029099906	其他活植物	Other live plants	24%	免稅 (PA,SV,HN,NZ) 4.8% (GT) 9.6% (NI)	30%		KGM		B01 MW0	
06031100008	玫瑰・鮮	Roses,fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 F02 MW0	
06031200007	康乃馨・鮮	Carnations,fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 MW0	
06031300104	文心蘭・鮮	Oncidium, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 MW0	
06031300202	蝴蝶蘭・鮮	Phalaenopsis, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 MW0	
06031300300	石斛蘭・鮮	Dendrobium, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 F02 MW0	
06031300408	東洋蘭・鮮	Cymbidium hybridum hort, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 F02 MW0	
06031300505	仙履蘭・鮮	Lady slipper orchid, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 F02 MW0	
06031300603	嘉德麗雅蘭・鮮	Cattleya, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 F02 MW0	
06031300907	其他蘭花・鮮	Other orchid, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 F02 MW0	
06031400005	菊花・鮮	Chrysanthemums,fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 F02 MW0	
06031500004	百合・鮮	Lilies, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 F02 MW0	
06031910008	鴉片罌粟花・鮮	Opium poppier, fresh	22%	免稅 (PA,NZ) 9.5% (NI) 10.8% (GT) 13.5% (SV,HN)	45%		KGM		522 B01	522
06031990118	唐菖蒲・鮮	Gladiolus, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 MW0	
06031990127	火鶴花・鮮	Anthurium, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 MW0	

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06031990136	百合・鮮	Lily, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 MW0	
06031990145	海芋・鮮	Calla, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 MW0	
06031990154	金花石蒜・鮮	Golden spider, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 MW0	
06031990163	洋桔梗・鮮	Lisianthus, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 MW0	
06031990172	晚香玉・鮮	Tuberosa, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 MW0	
06031990181	鬱金香・鮮	Tulip, fresh	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 MW0	
06031990902	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	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	45%		KGM		B01 F02 MW0	
06039010000	鴉片罌粟花・乾製或經 其他處理	Opium poppy, dried or otherwise prepared	22%	免稅 (PA,NZ) 9.5% (NI) 10.8% (GT) 13.5% (SV,HN)	45%		KGM		522 B01	522
06039090003	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	18%	免稅 (PA,NZ) 3.6% (GT) 7.2% (NI,SV,HN)	45%		KGM		B01	
06042011003	水苔・鮮	Sphagnum moss, fresh	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
06042019005	其他苔藻蘚及地衣・鮮	Other mosses and lichens, fresh	17%	免稅 (PA,GT,SV,HN,NZ) 6.8% (NI)	45%		KGM		B01	
06042020002	聖誕樹・針葉樹類	Christmas trees (coniferous), fresh	10%	免稅 (PA,NZ) 2% (GT) 4% (NI,SV,HN)	20%		KGM		B01 MW0	

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06042030000	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	20%	免稅 (PA,GT,SV,HN,NZ) 8% (NI)	45%		KGM		B01 MW0	
06042041007	韓國草皮，鮮	Mascareen grass, fresh	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	45%		KGM		B01 MW0	
06042049009	其他觀賞用草皮，鮮	Other ornamental grass, fresh	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	45%		KGM		B01 MW0	
06049011008	其他水苔	Other sphagnum moss	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
06049019000	其他苔蘚蘚及地衣	Other mosses and lichens	17%	免稅 (PA,GT,SV,HN,NZ) 6.8% (NI)	45%		KGM		B01	
06049090002	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	10%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM		B01	
07011000000	種薯	Seed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		B01 MW0	
07019000003	馬鈴薯（種薯除外），生鮮或冷藏	Potatoes (other than seed), fresh or chilled	15%	8% (NI) 15% (PA,GT,SV,HN,NZ)	25%		KGM		B01 F01 MW0	

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07020000001	番茄・生鮮或冷藏	Tomatoes, fresh or chilled	10%	免稅 (PA,GT,NI,SV,HN) 10% (NZ)	10%		KGM		B01 F01 MW0	
07031010006	洋蔥・生鮮或冷藏	Onions, fresh or chilled	25%	免稅 (NI) 5% (GT) 10% (SV,HN) 25% (PA,NZ)	42.5%		KGM		B01 F01 MW0	
07031020004	分蔥・生鮮或冷藏	Shallots, fresh or chilled	20%	免稅 (NI,NZ) 4% (GT) 8% (SV,HN) 20% (PA)	40%		KGM		465 B01 F01 MW0	
07032010004	種植用蒜球	Garlic bulb for planting	新臺幣 27元/公 斤	新臺幣27元/公斤 (PA,GT,NI,SV,HN) 免稅 (NZ)	新臺幣 32元/公 斤		KGM	G	114 B01 MW0	
07032090007	其他大蒜・生鮮或冷藏	Other garlic, fresh or chilled	新臺幣 27元/公 斤	新臺幣27元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 32元/公 斤		KGM	G	114 B01 F01 MW0	
07039000001	韭蔥及其他蔥屬蔬菜・ 生鮮或冷藏	Leeks and other alliaceous vegetables, fresh or chilled	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	40%		KGM		B01 F01 MW0	
07041000007	花椰菜及青花菜・生鮮 或冷藏	Cauliflowers and headed broccoli, fresh or chilled	20%	免稅 (PA,GT,SV,HN) 12% (NI) 20% (NZ)	36%		KGM		B01 F01 MW0	
07042000005	孢子甘藍・生鮮或冷藏	Brussels sprouts, fresh or chilled	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	40%		KGM		B01 F01 MW0	
07049010008	白菜・生鮮或冷藏	Chinese cabbage or PE- TSAI (Pak Choi), fresh or chilled	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	40%		KGM		B01 F01 MW0	
07049090001	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 brassicas, fresh or chilled	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	32.5%		KGM		B01 F01 MW0	
07051100005	結球萵苣・生鮮或冷藏	Cabbage lettuce (head lettuce), fresh or chilled	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	27%		KGM		B01 F01 MW0	

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07051900007	其他萵苣，生鮮或冷藏	Other lettuce, fresh or chilled	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	30%		KGM		B01 F01 MW0	
07052100003	野苦苣，生鮮或冷藏	Witloof chicory (Cichorium intybus var. foliosum), fresh or chilled	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	40%		KGM		B01 F01	
07052900005	其他野苦苣，生鮮或冷藏	Other chicory, fresh or chilled	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	40%		KGM		B01 F01	
07061000005	胡蘿蔔及蕪菁，生鮮或冷藏	Carrots and turnips, fresh or chilled	20%	免稅 (PA) 4% (GT) 8% (NI,SV,HN) 20% (NZ)	40%		KGM		B01 F01 MW0	
07069000106	蘿蔔，生鮮或冷藏	Radishes, fresh or chilled	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	40%		KGM		B01 F01	
07069000909	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	40%		KGM		B01 F01	
07070000006	胡瓜及小胡瓜，生鮮或冷藏	Cucumbers and gherkins, fresh or chilled	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	40%		KGM		B01 F01 MW0	
07081000003	豌豆，生鮮或冷藏	Peas (Pisum sativum), fresh or chilled	20%	免稅 (PA,GT,SV,HN,NZ) 12% (NI)	40%		KGM		B01 F01 MW0	
07082000001	豇豆、菜豆，生鮮或冷藏	Beans (Vigna spp., Phaseolus spp.), fresh or chilled	20%	免稅 (PA,NI,NZ) 4% (GT) 8% (SV,HN)	40%		KGM		B01 F01 MW0	
07089000104	毛豆	Vegetable soybean	20%	免稅 (PA,NI,NZ) 9.3% (GT) 12% (SV,HN)	40%		KGM		B01 F01 MW0	
07089000907	其他豆類植物，生鮮或冷藏	Other leguminous vegetables, fresh or chilled	20%	免稅 (PA,NI,NZ) 9.3% (GT) 12% (SV,HN)	40%		KGM		B01 F01 MW0	

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07092000108	白蘆筍，生鮮或冷藏	White asparagus, fresh or chilled	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01 F01 MW0	
07092000206	綠蘆筍，生鮮或冷藏	Green asparagus, fresh or chilled	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01 F01 MW0	
07093000008	茄子，生鮮或冷藏	Aubergines (egg-plants), fresh or chilled	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	40%		KGM		B01 F01 MW0	
07094000006	芹菜（根芹菜除外），生鮮或冷藏	Celery other than celeriac, fresh or chilled	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	24%		KGM		B01 F01 MW0	
07095110000	洋菇，生鮮或冷藏	Mushroom, fresh or chilled	24%	免稅 (PA,NZ) 11.2% (GT) 14.4% (NI,SV,HN)	40%		KGM		B01 F01 MW0	
07095190003	其他蘑菇屬之菇類，生鮮或冷藏	Other mushrooms of the genus Agaricus, fresh or chilled	24%	免稅 (PA) 11.2% (GT) 14.4% (NI,SV,HN) 24% (NZ)	50%		KGM		B01 F01 MW0	
07095910002	香菇，生鮮或冷藏	Shiitake (Lentinus edodes), fresh or chilled	20%	免稅 (PA) 10.6% (GT) 12.8% (SV,HN) 14.4% (NI) 20% (NZ)	50%		KGM		B01 F01 MW0	
07095920000	草菇，生鮮或冷藏	Straw mushroom (Volvariella volvacea), fresh or chilled	24%	免稅 (PA,NZ) 11.2% (GT) 14.4% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
07095930008	松露，生鮮或冷藏	Truffles, fresh or chilled	24%	免稅 (PA,NZ) 11.2% (GT) 14.4% (NI,SV,HN)	40%		KGM		B01 F01 MW0	
07095990103	杏鮑菇，生鮮或冷藏	King oyster mushrooms, fresh or chilled	24%	免稅 (PA) 11.2% (GT) 14.4% (NI,SV,HN) 24% (NZ)	50%		KGM		B01 F01 MW0	

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07095990201	金針菇・生鮮或冷藏	Golden mushrooms, fresh or chilled	24%	免稅 (PA) 11.2% (GT) 14.4% (NI,SV,HN) 24% (NZ)	50%		KGM		B01 F01 MW0	
07095990906	其他食用菇類・生鮮或冷藏	Other edible mushrooms, fresh or chilled	24%	免稅 (PA) 11.2% (GT) 14.4% (NI,SV,HN) 24% (NZ)	50%		KGM		B01 F01 MW0	
07096000001	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	20%	免稅 (PA,NI) 4% (GT) 8% (SV,HN) 20% (NZ)	35%		KGM		B01 F01	
07097000009	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	35%		KGM		B01 F01 MW0	
07099100004	朝鮮薊・生鮮或冷藏	Globe artichokes, fresh or chilled	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	40%		KGM		B01 F01	
07099200003	橄欖・生鮮或冷藏	Olives, fresh or chilled	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM		B01 F01	
07099300002	南瓜 (南瓜屬)・生鮮或冷藏	Pumpkins, squash and gourds, fresh or chilled	25%	免稅 (PA) 5% (GT) 10% (SV,HN) 15% (NI) 25% (NZ)	40%		KGM		B01 F01	
07099910004	甜玉米・生鮮或冷藏	Sweet corn, fresh or chilled	20%	免稅 (PA) 4% (GT) 8% (SV,HN) 12% (NI) 20% (NZ)	35%		KGM		B01 F01 MW0	
07099990114	竹筍・生鮮或冷藏	Bamboo shoots, fresh or chilled	25%	免稅 (PA,NZ) 5% (GT) 10% (SV,HN) 15% (NI)	40%		KGM		B01 F01 MW0	
07099990123	慈菇・生鮮或冷藏	Arrowhead, fresh or chilled	25%	免稅 (PA,NZ) 5% (GT) 10% (SV,HN) 15% (NI)	40%		KGM		B01 F01	
07099990132	冬瓜・生鮮或冷藏	Waxgourd, fresh or chilled	25%	免稅 (PA,NZ) 5% (GT) 10% (SV,HN) 15% (NI)	40%		KGM		B01 F01	

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07099990141	扁蒲 (蒲瓜、匏子) · 生鮮或冷藏	Calabash gourd, fresh or chilled	25%	免稅 (PA,NZ) 5% (GT) 10% (SV,HN) 15% (NI)	40%		KGM		B01 F01	
07099990150	絲瓜 · 生鮮或冷藏	Vegetable sponge (luffa), fresh or chilled	25%	免稅 (PA,NZ) 5% (GT) 10% (SV,HN) 15% (NI)	40%		KGM		B01 F01 MW0	
07099990169	隼人瓜 · 生鮮或冷藏	Chayote, fresh or chilled	25%	免稅 (PA,NZ) 5% (GT) 10% (SV,HN) 15% (NI)	40%		KGM		B01 F01	
07099990187	越瓜 · 生鮮或冷藏	Oriental pickling melon, fresh or chilled	25%	免稅 (PA,NZ) 5% (GT) 10% (SV,HN) 15% (NI)	40%		KGM		B01 F01	
07099990212	苦瓜 · 生鮮或冷藏	Balsam pear, fresh or chilled	25%	免稅 (PA,NZ) 5% (GT) 10% (SV,HN) 15% (NI)	40%		KGM		B01 F01	
07099990221	金針菜 · 生鮮或冷藏	Day-lily, fresh or chilled	25%	免稅 (PA,NZ) 5% (GT) 10% (SV,HN) 15% (NI)	40%		KGM		B01 F01 MW0	
07099990230	山葵 (山物菜) · 生鮮 或冷藏	Wasabi Japanese horse- radish (Wasabia japonica), fresh or chilled	25%	免稅 (PA,NZ) 5% (GT) 10% (SV,HN) 15% (NI)	40%		KGM		B01 F01	
07099990908	其他蔬菜 · 生鮮或冷藏	Other vegetable, fresh or chilled	25%	免稅 (PA,NZ) 5% (GT) 10% (SV,HN) 15% (NI)	40%		KGM		B01 F01 MP1	
07101000009	冷凍馬鈴薯	Potatoes, frozen	15%	免稅 (PA,NZ) 7% (GT) 9% (NI,SV,HN)	28%		KGM		F01 MW0	
07102100006	冷凍豌豆	Peas (Pisum sativum), frozen	15%	免稅 (PA,NZ) 3% (GT) 6% (SV,HN) 9% (NI)	27%		KGM		F01	
07102200005	冷凍菜豆、豇豆	Beans (Vigna spp., Phaseolus spp.), frozen	20%	免稅 (PA,NI,NZ) 9.3% (GT) 12% (SV,HN)	27%		KGM		F01	

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07102910006	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)	新臺幣 22元/公 斤	新臺幣22元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 27元/公 斤		KGM	G	F01 MW0	
07102990116	冷凍毛豆仁	Vegetable soybean, shelled, frozen	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	40%		KGM		F01 MW0	454
07102990198	冷凍帶莢毛豆	Vegetable soybean, in shell, frozen	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	40%		KGM		F01 MW0	454
07102990900	其他冷凍豆類蔬菜	Other leguminous vegetables, frozen	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	40%		KGM		F01	
07103000005	冷凍菠菜、番杏 (毛菠菜) 及山菠菜	Spinach, New Zealand spinach and orache spinach (garden spinach), frozen	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	30%		KGM		F01	
07104000003	冷凍甜玉米	Sweet corn, frozen	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	25%		KGM		F01 MW0	
07108010100	冷凍白蘆筍	White asparagus, frozen	5%	免稅 (PA,GT,SV,HN,NZ) 2% (NI)	20%		KGM		F01	
07108010208	冷凍綠蘆筍	Green asparagus, frozen	5%	免稅 (PA,GT,SV,HN,NZ) 2% (NI)	20%		KGM		F01 MP1	
07108020000	冷凍胡蘿蔔	Carrots, frozen	25%	免稅 (PA,NZ) 5% (GT) 10% (SV,HN) 15% (NI)	35%		KGM		F01	
07108030008	冷凍青花菜	Broccoli, frozen	20%	免稅 (PA,GT,SV,HN,NZ) 13.4% (NI)	30%		KGM		F01	

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07108090103	冷凍竹筍	Bamboo shoots, frozen	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	30%		KGM		F01 MW0	
07108090229	冷凍花椰菜	Cauliflower, frozen	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	30%		KGM		F01	
07108090318	冷凍洋菇	Mushroom, frozen	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	30%		KGM		F01 MP1	
07108090327	冷凍草菇	Straw mushroom, frozen	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	30%		KGM		F01	
07108090906	其他冷凍蔬菜	Other vegetables, frozen	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	30%		KGM		F01 MP1	
07109000002	冷凍混合蔬菜	Mixtures of vegetables, frozen	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	35%		KGM		F01	
07112000006	暫時保藏之橄欖	Olives, provisionally preserved	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		F01	
07114000002	暫時保藏之胡瓜及小黃 瓜	Cucumbers and gherkins, provisionally preserved	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	35%		KGM		F01	
07115100106	暫時保藏之洋菇	Mushroom, provisionally preserved	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	40%		KGM		F01	
07115100909	其他暫時保藏之蘑菇屬 菇類	Other mushrooms of the genus Agaricus , provisionally preserved	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	40%		KGM		F01	
07115900000	暫時保藏之其他食用菇 類及麥蕈	Other edible mushrooms and truffles , provisionally preserved	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	40%		KGM		F01	

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07119010009	暫時保藏之蕃茄	Tomatoes, provisionally preserved	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		F01	
07119020007	暫時保藏之洋蔥	Onions, provisionally preserved	20%	免稅 (PA,NI,NZ) 4% (GT) 8% (SV,HN)	50%		KGM		F01	
07119030005	暫時保藏之續隨子 (山柑仔屬)	Capers (Capparis spp.), provisionally preserved	17%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM		F01	
07119090119	暫時保藏之大頭菜	Large rooted mustard, provisionally preserved	20%	免稅 (PA,NI,NZ) 4% (GT) 8% (SV,HN)	40%		KGM		F01	
07119090146	暫時保藏之竹筍	Bamboo shoots, provisionally preserved	20%	免稅 (PA,NI,NZ) 4% (GT) 8% (SV,HN)	40%		KGM		F01 MW0	
07119090903	其他暫時保藏之蔬菜	Other vegetables, provisionally preserved	20%	免稅 (PA,NI,NZ) 4% (GT) 8% (SV,HN)	40%		KGM		B01 F01	
07122000005	乾洋蔥	Onions, dried	20%	免稅 (PA,NI,NZ) 4% (GT) 8% (SV,HN)	42.5%		KGM		B01 F01	
07123110000	乾洋菇	Mushrooms (Agaricus bisporus), dried	30%	免稅 (PA,GT,NI,SV,HN,NZ)	42.5%		KGM		F01	
07123190003	其他蘑菇屬之乾菇類	Other mushrooms of the genus Agaricus, dried	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM		F01	
07123200001	乾木耳 (木耳屬)	Wood ears (Auricularia spp.), dried	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM		F01 MW0	
07123300000	乾銀耳 (銀耳屬)	Jelly fungi (Tremella spp.), dried	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM		F01	
07123910002	乾草菇	Straw mushroom (Volvariella volvacea), dried	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM		F01	
07123920000	乾香菇	Shiitake (Lentinus edodes), dried	新臺幣 369元/公斤	新臺幣369元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 434元/公斤		KGM	G	F01 MW0	

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07123990005	其他乾菇類及乾麥蕈	Other mushrooms and truffles , dried	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM		F01	
07129010008	乾百合	Lily bulb dried	15%	免稅 (PA,NI,NZ) 3% (GT) 6% (SV,HN)	17.5%		KGM		B01 F01	
07129021005	乾甜玉米種子	Sweet corn seed, dried	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		402 B01	
07129029007	其他乾甜玉米	Other sweet corn, dried	20%	免稅 (PA) 4% (GT) 8% (NI,SV,HN) 20% (NZ)	35%		KGM		B01 F01 MW0	
07129030004	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	50%		KGM		B01 F01 MW0	
07129040002	乾蒜球，整粒、切塊、切片、切碎或粉	Dried garlic bulb, whole, cut, sliced, broken or in powder	新臺幣 27元/公斤	新臺幣27元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 32元/公斤		KGM	G	114 B01 F01 MW0	
07129050009	乾金針菜	Day lily, dried	新臺幣 58元/公斤	新臺幣58元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 68元/公斤		KGM	G	F01 MW0	
07129090305	乾分蔥	Shallot, dried	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	37.5%		KGM		B01 F01	
07129090403	混合乾蔬菜	Mixtures of vegetables, dried	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	37.5%		KGM		B01 F01 MW0	
07129090902	其他乾蔬菜	Other vegetables, dried	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	37.5%		KGM		B01 F01	
07131010004	豌豆種子	Pea seed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		402 B01	

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07131090007	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		B01 F01	
07132000004	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 (PA,GT,NI,SV,HN,NZ)	20%		KGM		B01 F01	
07133110009	乾綠豆	Mung bean, dried	20%	免稅 (PA,NI,NZ) 4% (GT) 8% (SV,HN)	32%		KGM		B01 F01	
07133120007	乾小黑豆	Dried mung bean (Vigna radiata (L.) Wilczek)	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		B01 F01	
07133200000	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	新臺幣22元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 26元/公斤		KGM	G	B01 F01 MW0	
07133310007	菜豆 (四季豆、敏豆) 種子，包括白豆種子	Kidney beans seed, including white pea beans seed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		402 B01	
07133390000	其他乾菜豆 (四季豆、敏豆) ，包括白豆	Other kidney beans, including white pea beans (phaseolus vulgaris), dried	5%	免稅 (PA,NI,NZ) 1.2% (GT) 2.2% (SV,HN)	20%		KGM		B01 F01	
07133410006	斑巴拉豆種子	Bambara bean seed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		402 B01	
07133490009	其他斑巴拉豆	Other bambara beans	8.5%	免稅 (PA,NI,NZ) 1.7% (GT) 3.4% (SV,HN)	20%		KGM		B01 F01	
07133510005	豇豆種子	Cow pea seed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		402 B01	

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07133590008	其他豇豆	Other cow peas	8.5%	免稅 (PA,NI,NZ) 1.7% (GT) 3.4% (SV,HN)	20%		KGM		B01 F01	
07133920009	其他菜豆、豇豆種子	Other bean seed(vigna spp., phaseolus spp.)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
07133990004	其他菜豆、豇豆類	Other beans (Vigna spp., Phaseolus spp.)	8.5%	免稅 (PA,NI,NZ) 1.7% (GT) 3.4% (SV,HN)	20%		KGM		B01 F01	
07134000000	乾金麥豌豆 (洋扁豆)	Lentils, dried	5%	免稅 (PA,GT,SV,HN,NZ) 3.2% (NI)	20%		KGM		B01 F01	
07135010005	蠶豆種子	Broad bean seed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
07135090008	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	8.5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		B01 F01	
07136010003	樹豆種子	Pigeon pea seed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
07136090006	其他樹豆	Other pigeon peas	8.5%	免稅 (PA,NI,NZ) 1.7% (GT) 3.4% (SV,HN)	20%		KGM		B01 F01	
07139010007	其他乾豆類蔬菜種子	Other dried leguminous vegetable seeds	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
07139090000	其他乾豆類蔬菜	Other dried leguminous vegetable	8.5%	免稅 (PA,NI,NZ) 1.7% (GT) 3.4% (SV,HN)	20%		KGM		B01 F01	

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07141010003	樹薯 (木薯) · 生鮮、 冷藏或乾	Manioc (Cassava), fresh, chilled or dried	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12%		KGM		B01 F02	
07141020001	冷凍樹薯 (木薯)	Manioc (Cassava), frozen	20%	免稅 (PA,NI,NZ) 4.4% (GT) 8.4% (SV,HN)	50%		KGM		F01	
07142010001	甘藷 · 生鮮、冷藏或乾	Sweet potatoes, fresh, chilled or dried	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		B01 F01 MW0	
07142020009	冷凍甘藷	Sweet potatoes, frozen	20%	免稅 (PA,NI,NZ) 4.4% (GT) 8.4% (SV,HN)	50%		KGM		F01 MW0	
07143010009	山藥 · 乾	Yam, dried	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 F01	
07143020007	山藥 · 生鮮或冷藏	Yam, fresh or chilled	16%	免稅 (PA,NZ) 7.4% (GT) 9.6% (NI,SV,HN)	40%		KGM		B01 F01 MW0	
07143030005	山藥 · 冷凍	Yam, frozen	20%	免稅 (PA,NZ) 10.2% (GT) 12.6% (SV,HN) 13.8% (NI)	50%		KGM		F01 MW0	
07144010007	芋頭 · 生鮮、冷藏或乾	Taro, fresh, chilled or dried	16%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		B01 F02 MW0	
07144020005	芋頭 · 冷凍	Taro, frozen	20%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		F02 MW0	
07145010004	箭葉黃體芋 · 生鮮、冷 藏或乾	Yautia, fresh, chilled or dried	16%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		F02 MW0	
07145020002	箭葉黃體芋 · 冷凍	Yautia, frozen	20%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		F02 MW0	

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07149011005	荸薺，生鮮、冷藏或乾	Water chestnuts, fresh, chilled or dried	16%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM		B01 F01	
07149012004	冷凍荸薺	Water chestnuts, frozen	20%	免稅 (PA,NI,NZ) 10.2% (GT) 12.6% (SV,HN)	50%		KGM		F01	
07149021003	葛根，生鮮、冷藏或乾	Arrowroot, fresh, chilled or dried	15%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		502 B01	
07149022002	冷凍葛根	Arrowroot, frozen	20%	免稅 (PA,GT,NI,SV,HN,NZ)	50%		KGM		F01	
07149091106	蓮藕，生鮮、冷藏或乾	Lotus roots, fresh, chilled or dried	16%	免稅 (PA,GT,NI,SV,HN,NZ)	40%		KGM		B01 F02 MP1	
07149091909	其他屬第 0 7 1 4 節之貨品，生鮮、冷藏或乾	Other articles of heading 07.14, fresh, chilled or dried	16%	免稅 (PA,GT,NI,SV,HN,NZ)	40%		KGM		B01 F02 MP1	
07149092007	其他屬第 0 7 1 4 節之貨品，冷凍	Other articles of heading 07.14, frozen	20%	免稅 (PA,GT,NI,SV,HN,NZ)	50%		KGM		F02 MW0	
08011100008	脫水椰子	Desiccated coconuts	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01 F01	
08011200007	剝殼椰子	Coconuts, shelled	120%	免稅 (NZ) 120% (PA,GT,NI,SV,HN)	161%		KGM		F02 MW0	
08011900108	其他椰子，帶殼者	Other coconuts, whole	120%	免稅 (NZ) 120% (PA,GT,NI,SV,HN)	161%		KGM		B01 F02 MW0	
08012110004	鮮巴西栗，帶殼者	Brazil nuts, in shell, fresh	16%	免稅 (PA,NZ) 3.2% (GT) 6.4% (NI,SV,HN)	40%		KGM		B01 F01	
08012120002	乾巴西栗，帶殼者	Brazil nuts, in shell, dried	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	40%		KGM		B01 F01	

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08012210003	鮮巴西栗・去殼者	Brazil nuts, shelled, fresh	16%	免稅 (PA,NZ) 3.2% (GT) 6.4% (NI,SV,HN)	40%		KGM		B01 F01	
08012220001	乾巴西栗・去殼者	Brazil nuts, shelled, dried	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	40%		KGM		B01 F01	
08013110002	鮮腰果・帶殼者	Fresh cashew nuts, in shell	16%	免稅 (PA,GT,NI,SV,HN,N Z)	25%		KGM		B01 F01	
08013120000	乾腰果・帶殼者	Dried cashew nuts, in shell	新臺幣 26.2元/ 公斤或 16% 從 高徵稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 41元/公 斤或 25% 從 高徵稅		KGM		B01 F01	
08013210001	鮮腰果・去殼者	Fresh cashew nuts, shelled	16%	免稅 (PA,GT,NI,SV,HN,N Z)	25%		KGM		B01 F01	
08013220009	乾腰果・去殼者	Dried cashew nuts, shelled	新臺幣 26.2元/ 公斤或 16% 從 高徵稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 41元/公 斤或 25% 從 高徵稅		KGM		B01 F01	
08021110005	帶殼甜杏仁・鮮或乾	Sweet almonds, in shell, fresh or dried	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01 F01	
08021120003	帶殼苦杏仁・鮮或乾	Bitter almonds, in shell, fresh or dried	新臺幣4 元/公斤 或10% 從高徵 稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣4 元/公斤 或10% 從高徵 稅		KGM		B01 F01	
08021210004	去殼甜杏仁・鮮或乾	Sweet almonds, shelled, fresh or dried	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01 F01	

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08021220002	去殼苦杏仁・鮮或乾	Bitter almonds, shelled, fresh or dried	新臺幣4元/公斤或10%從高徵稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣4元/公斤或10%從高徵稅		KGM		502 B01	
08022100005	帶殼榛實或榛子(榛屬)・鮮或乾	Hazelnuts or filberts (Corylus spp.), in shelled, fresh or dried	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01 F01	
08022200004	去殼榛實或榛子(榛屬)・鮮或乾	Hazelnuts or filberts (Corylus spp.), shelled, fresh or dried	7%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01 F01	
08023100003	帶殼胡桃・鮮或乾	Walnuts, in shell, fresh or dried	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01 F01	
08023200002	去殼胡桃・鮮或乾	Walnuts, shelled, fresh or dried	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01 F01	
08024110009	鮮栗子・帶殼者	Fresh chestnuts, in shell	新臺幣5.8元/公斤或16%從高徵稅	新臺幣2.3元/公斤或6.4%從高徵稅(NI) 新臺幣2.7元/公斤或7.4%從高徵稅(GT) 新臺幣3.4元/公斤或9.6%從高徵稅(SV,HN) 免稅(PA,NZ)	新臺幣9元/公斤或25%從高徵稅		KGM		B01 F01	
08024120007	乾栗子・帶殼者	Dried chestnuts, in shell	新臺幣10.2元/公斤或16%從高徵稅	新臺幣4元/公斤或6.4%從高徵稅(NI) 新臺幣4.7元/公斤或7.4%從高徵稅(GT) 新臺幣6.1元/公斤或9.6%從高徵稅(SV,HN) 免稅(PA,NZ)	新臺幣16元/公斤或25%從高徵稅		KGM		B01 F01	

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08024210008	鮮栗子，去殼者	Fresh chestnuts, shelled	新臺幣 5.8元/公 斤或 16% 從 高徵稅	新臺幣2.3元/公斤或 6.4% 從高徵稅 (NI) 新臺幣2.7元/公斤或 7.4% 從高徵稅 (GT) 新臺幣3.4元/公斤或 9.6% 從高徵稅 (SV,HN) 免稅 (PA,NZ)	新臺幣9 元/公斤 或25% 從高徵 稅		KGM		B01 F01	
08024220006	乾栗子，去殼者	Dried chestnuts, shelled	新臺幣 10.2元/ 公斤或 16% 從 高徵稅	新臺幣4元/公斤或 6.4% 從高徵稅 (NI) 新臺幣4.7元/公斤或 7.4% 從高徵稅 (GT) 新臺幣6.1元/公斤或 9.6% 從高徵稅 (SV,HN) 免稅 (PA,NZ)	新臺幣 16元/公 斤或 25% 從 高徵稅		KGM		B01 F01	
08025100008	開心果，帶殼者，鮮或 乾	Pistachios, in shell, fresh or dried	3%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01 F01	
08025200007	開心果，去殼者，鮮或 乾	Pistachios, shelled, fresh or dried	3%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01 F01	
08026100006	夏威夷果，帶殼者，鮮 或乾	Macadamia nuts, in shell, fresh or dried	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01 F01	
08026200005	夏威夷果，去殼者，鮮 或乾	Macadamia nuts, shelled, fresh or dried	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01 F01	
08027000005	可樂果，無論是否去殼 或去果皮，鮮或乾	Kola nuts, wheter or not shelled or peeled, fresh or dried	20%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		B01 F01	

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08028000003	檳榔・鮮或乾	Areca nuts, fresh or dried	新臺幣 810元/ 公斤	新臺幣810元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 950元/ 公斤		KGM	G	B01 MW0	
08029010009	白果 (銀杏) ・鮮或乾	Ginkgo (white nuts), fresh or dried	20%	免稅 (PA,GT,NI,SV,HN,N Z)	35%		KGM		513 B01 F02	
08029020007	大胡桃・鮮或乾	Pecans, fresh or dried	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01 F01	
08029040003	蓮子・鮮或乾	Lotus seeds, fresh or dried	16%	免稅 (PA,NZ) 7.1% (NI) 8% (GT) 9.9% (SV,HN)	40%		KGM		B01 F01 MP1	
08029050000	松子・鮮或乾	Pine seeds, fresh or dried	16%	免稅 (PA,NI,NZ) 8% (GT) 9.9% (SV,HN)	25%		KGM		B01 F01	
08029090002	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	20%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		B01 F01	
08031000007	鮮或乾芭蕉	Plantains, fresh or dried	100%	免稅 (PA) 100% (GT,NI,SV,HN,NZ)	134%		KGM		B01 F01 MW0	446
08039000000	鮮或乾香蕉	Bananas, fresh or dried	100%	免稅 (PA) 100% (GT,NI,SV,HN,NZ)	134%		KGM		F01	
08041010004	紅棗乾 (包括中藥用者)	Red dates, dried. (incl. for Chinese drugs)	27%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		513 F02 H02	
08041020002	黑棗乾	Black dates, dried	27%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		F01	
08041090105	蜜棗・鮮	Jujube, fresh	27%	免稅 (PA) 10.8% (NI) 12.6% (GT) 16.2% (SV,HN) 27% (NZ)	45%		KGM		B01 F01 MW0	

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08041090908	其他棗類・鮮或乾	Other dates, fresh or dried	27%	免稅 (PA) 10.8% (NI) 12.6% (GT) 16.2% (SV,HN) 27% (NZ)	45%		KGM		B01 F01 MP1	
08042010002	鮮無花果	Fresh figs	10%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM		B01 F01	
08042020000	乾無花果	Dried figs	10%	免稅 (PA,GT,NI,SV,HN,NZ)	35%		KGM		B01 F01	
08043000002	鳳梨・鮮或乾	Pineapples, fresh or dried	173%	免稅 (PA) 173% (GT,NI,SV,HN,NZ)	204%		KGM		B01 F01 MW0	
08044000000	酪梨・鮮或乾	Avocados, fresh or dried	15%	免稅 (PA,NI) 7% (GT) 9% (SV,HN) 15% (NZ)	28%		KGM		B01 F01 MW0	
08045010005	番石榴・鮮或乾	Guavas, fresh or dried	35%	免稅 (PA,NI) 7% (GT) 14% (SV,HN) 35% (NZ)	50%		KGM		B01 F01 MW0	
08045020101	芒果・鮮	Mangoes, fresh	60%	60% (PA,GT,NI,SV,HN,NZ)	71%		KGM		B01 F01 MW0	445
08045020209	芒果・乾	Mangoes, dried	60%	60% (PA,GT,NI,SV,HN,NZ)	71%		KGM		B01 F01 MW0	445
08045030001	山竹果 (鳳梨)・鮮或乾	Mangosteens, fresh or dried	17%	免稅 (PA,GT,NI,SV,HN,NZ)	47.5%		KGM		B01 F01	
08051010101	鮮橙 (每年三月一日起至同年九月三十日止進口者)	Fresh oranges (Imported from 1st March to 30th September each year)	20%	免稅 (PA,NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	40%		KGM		B01 F01 MW0	
08051010904	乾橙 (每年三月一日起至同年九月三十日止進口者)	Dried oranges (Imported from 1st March to 30th September each year)	20%	免稅 (PA,NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	40%		KGM		B01 F01 MW0	

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08051090104	其他鮮橙	Other Fresh oranges	30%	免稅 (PA,NI) 14% (GT) 18% (SV,HN) 30% (NZ)	40%		KGM		B01 F01 MW0	
08051090907	其他乾橙	Other dried oranges	30%	免稅 (PA,NI) 14% (GT) 18% (SV,HN) 30% (NZ)	40%		KGM		B01 F01 MW0	
08052010109	鮮溫洲蜜柑	Satsumas, fresh	30%	免稅 (PA,NI) 15.8% (GT) 19.2% (SV,HN) 30% (NZ)	40%		KGM		B01 F01 MW0	
08052010207	乾溫洲蜜柑	Satsumas, dried	30%	免稅 (PA,NI) 15.8% (GT) 19.2% (SV,HN) 30% (NZ)	40%		KGM		B01 F01 MW0	
08052020107	鮮地中海早橘	Clementines, fresh	30%	免稅 (PA) 14% (NI) 15.8% (GT) 19.2% (SV,HN) 30% (NZ)	40%		KGM		B01 F01 MW0	
08052020205	乾地中海早橘	Clementines, dried	30%	免稅 (PA) 14% (NI) 15.8% (GT) 19.2% (SV,HN) 30% (NZ)	40%		KGM		B01 F01 MW0	
08052090111	鮮極柑	Ponkan, Chinese honey orange (or Nagpur suntara) ; Citrus reticulata Blanco (or Citrus poonensis Hort.)	35%	免稅 (PA) 14% (NI) 16.3% (GT) 21% (SV,HN) 35% (NZ)	40%		KGM		B01 F01 MW0	
08052090193	其他中國種之鮮柑橘 (包括寬皮柑) ; 螺柑及其他同類雜交果實	Other fresh mandarins (including tangerines); wilkins and similar citrus hybrids	35%	免稅 (PA) 14% (NI) 16.3% (GT) 21% (SV,HN) 35% (NZ)	40%		KGM		B01 F01 MW0	
08052090200	其他中國種之乾柑橘 (包括寬皮柑) ; 螺柑及其他同類雜交果實	Other dried mandarins (including tangerines); wilkins and similar citrus hybrids	35%	免稅 (PA) 14% (NI) 16.3% (GT) 21% (SV,HN) 35% (NZ)	40%		KGM		B01 F01 MW0	
08054020005	鮮或乾柚	Pomelos, fresh or dried	184%	184% (PA,GT,NI,SV,HN,N Z)	216%		KGM	G	B01 F01 MW0	

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08054091107	其他鮮葡萄柚 (每年 1 月 1 日起至同年 9 月 3 0 日止進口者)	Other grapefruit, fresh (Imported form 1st January to 30th September each year)	15%	免稅 (PA) 3% (GT) 6% (NI,SV,HN) 15% (NZ)	40%		KGM		B01 F01 MW0	
08054091205	其他乾葡萄柚 (每年 1 月 1 日起至同年 9 月 3 0 日止進口者)	Other grapefruit, dried (Imported form 1st January to 30th September each year)	15%	免稅 (PA) 3% (GT) 6% (NI,SV,HN) 15% (NZ)	40%		KGM		B01 F01 MW0	
08054092106	其他鮮葡萄柚 (每年 1 0 月 1 日起至同年 1 2 月 3 1 日止進口者)	Other grapefruit, fresh (Imported form 1st October to 31st December each year)	30%	免稅 (PA) 12% (NI) 14% (GT) 18% (SV,HN) 30% (NZ)	40%		KGM		B01 F01 MW0	
08054092204	其他乾葡萄柚 (每年 1 0 月 1 日起至同年 1 2 月 3 1 日止進口者)	Other grapefruit, dried (Imported form 1st October to 31st December each year)	30%	免稅 (PA) 12% (NI) 14% (GT) 18% (SV,HN) 30% (NZ)	40%		KGM		B01 F01 MW0	
08055010004	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 1st January to 30th September each year)	15%	免稅 (PA,SV,HN) 3% (GT) 6% (NI) 15% (NZ)	40%		KGM		B01 F01 MW0	
08055090007	其他檸檬及萊姆 · 鮮或乾	Other lemons and limes, fresh or dried	30%	免稅 (PA,SV,HN) 6% (GT) 12% (NI) 30% (NZ)	40%		KGM		B01 F01 MW0	
08059000008	其他鮮或乾柑橘類果實	Other citrus fruit, fresh or dried	42.5%	免稅 (PA) 19.8% (GT) 25.5% (NI,SV,HN) 42.5% (NZ)	42.5%		KGM		B01 F02 MW0	
08061000004	鮮葡萄	Grapes, fresh	20%	免稅 (PA) 8% (NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	50%		KGM		B01 F01 MW0	

海關進口稅則資料

08062010000	葡萄乾・散裝	Grapes, dried (raisin), in bulk	新臺幣2元/公斤	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣5.5元/公斤或20%從高徵稅		KGM		F01	
08062020008	葡萄乾・盒裝	Grapes, dried (raisin), packed in boxes	新臺幣2元/公斤	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣5.5元/公斤或20%從高徵稅		KGM		F01	
08071100100	鮮無子西瓜	Fresh watermelon, seedless	25%	免稅 (PA,GT,NI,SV,HN,NZ)	50%		KGM		B01 F01 MW0	
08071100903	其他鮮西瓜	Other fresh watermelons	25%	免稅 (PA,GT,NI,SV,HN,NZ)	50%		KGM		B01 F01 MW0	
08071910002	鮮蜜瓜	Fresh honey dew melon	25%	免稅 (PA,GT,NI,SV,HN,NZ)	50%		KGM		B01 F01 MW0	
08071990005	其他鮮瓜類	Other fresh melons	25%	免稅 (PA,NZ) 5% (GT) 10% (SV,HN) 15% (NI)	50%		KGM		B01 F01 MW0	
08072000001	鮮木瓜	Fresh papaws (papayas)	25%	免稅 (PA,GT,NI,SV,HN) 25% (NZ)	50%		KGM		B01 F01 MW0	445
08081000002	鮮蘋果	Fresh apples	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
08083010006	鮮西洋梨	European pears (Pyrus communis), fresh	10%	免稅 (PA,GT,NI,SV,HN,NZ)	40%		KGM		B01 F01	

海關進口稅則資料

08083090009	其他鮮梨	Other pears, fresh	新臺幣 49元/公 斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 58元/公 斤		KGM	G	B01 F01 MW0	
08084000006	鮮榲桲	Quinces, fresh	25%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		B01 F01 MW0	
08091000001	鮮杏	Fresh apricots	20%	免稅 (PA,NZ) 4.2% (GT) 8.2% (SV,HN) 8.6% (NI)	45%		KGM		B01 F01	
08092100008	酸櫻桃·鮮	Sour cherries, fresh	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		B01 F01	
08092900000	其他鮮櫻桃	Other cherries, fresh	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		B01 F01	
08093000105	鮮桃	Fresh peaches	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	50%		KGM		B01 F01 MW0	
08093000203	鮮油桃	Fresh nectarines	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	50%		KGM		B01 F01 MW0	
08094010003	鮮李子	Fresh plums	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	35%		KGM		B01 F01 MW0	
08094020001	鮮黑刺李	Fresh sloes	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	30%		KGM		B01 F01	
08101000008	鮮草莓	Fresh strawberries	20%	免稅 (PA) 4% (GT) 8% (NI,SV,HN) 20% (NZ)	40%		KGM		B01 F01 MW0	
08102000006	鮮紅刺莓、黑刺莓、桑 椹、洛干莓	Raspberries, blackberries, mulberries and loganberries, fresh	7.5%	免稅 (PA,GT,SV,HN,NZ) 3% (NI)	30%		KGM		B01 F01 MP1	

海關進口稅則資料

08103000102	鮮黑醋栗、白醋栗、紅醋栗及醋栗	Black, white, or red currants and gooseberries, fresh	15%	免稅 (PA,NZ) 7.2% (NI) 7.9% (GT) 9.6% (SV,HN)	30%		KGM		B01 F01	
08104010000	鮮藍莓	Blueberries, fresh	7.5%	免稅 (PA,NZ) 1.5% (GT) 3% (NI,SV,HN)	45%		KGM		B01 F01	
08104090003	鮮越橘、烏嘴莓及其他越橘屬果實	Cranberries, bilberries and other fruits of the genus vaccinium, fresh	7.5%	免稅 (PA,NZ) 1.5% (GT) 3% (NI,SV,HN)	23%		KGM		B01 F01	
08105000009	鮮奇異果	Kiwifruits, fresh	20%	免稅 (PA) 10% (NI) 11.2% (GT) 13.2% (SV,HN) 20% (NZ)	40%		KGM		B01 F01	
08106000007	鮮榴槿	Durians, fresh	17%	免稅 (PA,NZ) 7.5% (NI) 8.4% (GT) 10.5% (SV,HN)	50%		KGM		B01 F01	
08107000005	鮮柿子	Persimmons, fresh	35%	35% (PA,GT,NI,SV,HN,NZ)	50%		KGM	G	B01 F01 MW0	
08109010107	鮮荔枝	Litchis, fresh	17%	免稅 (PA,NI,NZ) 3.4% (GT) 6.8% (SV,HN)	20%		KGM		B01 F01 MW0	445
08109010205	鮮桂圓	Lungngans, fresh	17%	免稅 (PA,NI,NZ) 3.4% (GT) 6.8% (SV,HN)	20%		KGM		B01 F01 MW0	
08109020007	鮮紅毛丹果	Rambutan, fresh	17%	免稅 (PA,GT,SV,HN,NZ) 7.5% (NI)	50%		KGM		B01 F01 MW0	
08109040003	鮮楊桃	Carambolas (starfruit), fresh	30%	免稅 (PA,NZ) 13.2% (NI) 14.9% (GT) 18.6% (SV,HN)	50%		KGM		B01 F01 MW0	
08109060008	鮮釋迦	Sweet Sop	25%	免稅 (PA) 11.2% (NI) 12.6% (GT) 15.6% (SV,HN) 25% (NZ)	50%		KGM		B01 F01 MW0	

海關進口稅則資料

08109099101	鮮蓮霧	Wax apple, fresh	30%	免稅 (PA) 13.2% (NI) 14.9% (GT) 18.6% (SV,HN) 30% (NZ)	50%		KGM		B01 F01 MW0	
08109099209	鮮山楂	Medlars, fresh	30%	免稅 (PA) 13.2% (NI) 14.9% (GT) 18.6% (SV,HN) 30% (NZ)	50%		KGM		B01 F01	
08109099307	鮮梅 (日本杏)	Mei(Prunus mume) (Japanese apricot), fresh	30%	免稅 (PA) 13.2% (NI) 14.9% (GT) 18.6% (SV,HN) 30% (NZ)	50%		KGM		B01 F01 MW0	
08109099502	鮮紅龍果	Dragon fruits, fresh	30%	免稅 (PA) 13.2% (NI) 14.9% (GT) 18.6% (SV,HN) 30% (NZ)	50%		KGM		B01 F01 MW0	
08109099904	其他鮮果	Other fruits, fresh	30%	免稅 (PA) 13.2% (NI) 14.9% (GT) 18.6% (SV,HN) 30% (NZ)	50%		KGM		B01 F01 MP1	
08111000007	冷凍草莓	Strawberries, frozen	20%	免稅 (PA) 8% (NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	45%		KGM		F01	
08112000005	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	35%		KGM		F01	
08119011007	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.	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	40%		KGM		F01	
08119021005	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.	26%	免稅 (PA) 5.2% (GT) 10.4% (NI,SV,HN) 26% (NZ)	45%		KGM		F01	

海關進口稅則資料

08119022004	未加糖或未加甜味料之 冷凍荔枝	Frozen litchis, not containing added sugar or other sweetening matter.	26%	免稅 (PA) 5.2% (GT) 10.4% (NI,SV,HN) 26% (NZ)	40%		KGM		F01	445
08119023003	未加糖或未加甜味料之 冷凍香蕉	Frozen banana, not containing added sugar or other sweetening matter.	26%	免稅 (PA) 5.2% (GT) 10.4% (NI,SV,HN) 26% (NZ)	45%		KGM		F01 MW0	
08119024002	未加糖或未加甜味料之 冷凍芒果	Frozen mango, not containing added sugar or other sweetening matter.	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM		F01 MW0	445
08119025001	未加糖或未加甜味料之 冷凍橙類	Frozen orange, not containing added sugar or other sweetening matter.	26%	免稅 (PA) 10.4% (NI) 12.1% (GT) 15.6% (SV,HN) 26% (NZ)	50%		KGM		F01 MW0	
08119026000	未加糖或未加甜味料之 冷凍鳳梨	Frozen pineapple, not containing added sugar or other sweetening matter.	26%	免稅 (PA,GT,SV,HN) 10.4% (NI) 26% (NZ)	50%		KGM		F01 MW0	
08119027009	未加糖或未加甜味料之 冷凍木瓜	Frozen papaya, not containing added sugar or other sweetening matter.	26%	免稅 (PA,GT,SV,HN) 10.4% (NI) 26% (NZ)	45%		KGM		F01 MW0	445
08119028008	未加糖或未加甜味料之 冷凍櫻桃	Frozen cherries, not containing added sugar or other sweetening matter.	10%	免稅 (PA,NZ) 2% (GT) 4% (NI,SV,HN)	35%		KGM		F01	
08119029007	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.	8%	免稅 (PA,NZ) 1.7% (GT) 3.3% (SV,HN) 3.6% (NI)	40%		KGM		F01	
08119031003	未加糖或未加甜味料之 冷凍蘋果	Frozen apple, not containing added sugar or other sweetening matter.	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	30%		KGM		F01	
08119032002	未加糖或未加甜味料之 冷凍鱷梨	Frozen avocado, not containing added sugar or other sweetening matter.	15%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		F01	

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08119039005	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 (PA,GT,NI,SV,HN,NZ)	40%		KGM		F01	
08121000006	暫時保藏之櫻桃	Cherries, provisionally preserved	新臺幣 10元/公斤或 20% 從 高徵稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 16.25元/公斤或 32.5% 從高徵稅		KGM		B01 F01	
08129010007	暫時保藏之草莓	Strawberries, provisionally preserved	26%	免稅 (PA) 5.2% (GT) 10.4% (NI,SV,HN) 26% (NZ)	40%		KGM		B01 F01	
08129090000	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	25%	免稅 (PA,NZ) 5.2% (GT) 10.3% (SV,HN) 10.4% (NI)	40%		KGM		B01 F01 MP1	
08131000005	杏乾	Apricots, dried	10%	免稅 (PA,NZ) 2.4% (GT) 4.4% (SV,HN) 5.2% (NI)	30%		KGM		F01	
08132010001	梅乾，盒裝	Prunes, dried, packed in boxes	6%	免稅 (PA,GT,SV,HN) 2.7% (NI) 6% (NZ)	25%		KGM		F01 MW0	
08132020107	烏梅乾，散裝	Wu Mei (Fructus Mume Praeparatus), dried, in bulk	6%	免稅 (PA,GT,SV,HN) 2.7% (NI) 6% (NZ)	25%		KGM		F01	
08132020900	其他梅乾，散裝	Other prunes, dried, in bulk	6%	免稅 (PA,GT,SV,HN) 2.7% (NI) 6% (NZ)	25%		KGM		F01 MW0	
08133000001	蘋果乾	Apples, dried	26%	免稅 (PA,NZ) 5.2% (GT) 10.4% (NI,SV,HN)	40%		KGM		F01	

海關進口稅則資料

08134010007	桂圓・桂圓肉	Lungngans, dried and lungngan pulp	新臺幣 88元/公 斤	新臺幣88元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 103元/ 公斤		KGM		F01 MW0	
08134020005	山楂	Crataegi Fructus, dried	26%	免稅 (PA,NZ) 10.4% (NI) 12.1% (GT) 15.6% (SV,HN)	40%		KGM		F01	
08134090108	柿子乾	Persimmons, dried	26%	免稅 (PA) 5.2% (GT) 10.4% (NI,SV,HN) 26% (NZ)	40%		KGM		B01 F01	
08134090901	其他乾果	Other dried fruits	26%	免稅 (PA) 5.2% (GT) 10.4% (NI,SV,HN) 26% (NZ)	40%		KGM		B01 F01	
08135000006	本章內堅果或乾果實之 混合物	Mixtures of nuts or dried fruits of this Chapter	25%	免稅 (PA) 5% (GT) 10% (SV,HN) 15% (NI) 25% (NZ)	40%		KGM		B01 F01	
08140000104	廣橘皮	Kuang Chu P'i (Citri Chachiensis Pericarpium)	15%	免稅 (PA,GT,SV,HN,NZ) 9% (NI)	15%		KGM		513 F02	
08140000907	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	15%	免稅 (PA,GT,SV,HN,NZ) 9% (NI)	15%		KGM		B01 F02	
09011100007	未焙製咖啡・未抽除咖 啡鹼者	Coffee, not roasted, not decaffeinated	免稅	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	10%		KGM		B01 F01	
09011200006	未焙製咖啡・已抽除咖 啡鹼者	Coffee, not roasted, decaffeinated	免稅	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	10%		KGM		B01 F01	
09012100005	已焙製咖啡・未抽除咖 啡鹼者	Coffee, roasted, not decaffeinated	免稅	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	7.5%		KGM		F01	

海關進口稅則資料

09012200004	已焙製咖啡，已抽除咖啡鹼者	Coffee, roasted, decaffeinated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F01	
09019010009	咖啡荳殼與荳皮	Coffee husks and skins	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01 F02	
09019020007	含咖啡之咖啡代替品	Coffee substitutes containing coffee	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F01	
09021000007	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	17%	17% (PA,GT,NI,SV,HN,NZ)	25%		KGM		F01 MW0	447
09022000005	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%	17% (PA,GT,NI,SV,HN,NZ)	25%		KGM		F01 MW0	447
09023010001	普洱茶，每包不超過 3 公斤	Pu-erh tea, in immediate packing of a content not exceeding 3 kg	17%	免稅 (NZ) 17% (PA,GT,NI,SV,HN)	25%		KGM		F01	447
09023020009	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	25%	25% (PA,GT,NI,SV,HN,NZ)	25%		KGM		F01 MW0	447
09023090004	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	17%	17% (PA,GT,NI,SV,HN,NZ)	25%		KGM		F01 MW0	447
09024010009	普洱茶，每包超過 3 公斤	Pu-erh tea, in immediate packing of a content exceeding 3 kg	17%	免稅 (NZ) 17% (PA,GT,NI,SV,HN)	25%		KGM		F01	447
09024020007	部分發酵茶，每包超過 3 公斤	Partly fermented tea, in immediate packing of a content exceeding 3 kg	22%	22% (PA,GT,NI,SV,HN,NZ)	25%		KGM		F01 MW0	447

海關進口稅則資料

09024090002	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	17%	17% (PA,GT,NI,SV,HN,NZ)	25%		KGM		F01 MW0	447
09030000008	馬黛茶類	Mate	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	42.5%		KGM		F01	
09041110002	黑胡椒，未壓碎或未研磨者	Black pepper, neither crushed nor ground	新臺幣5.5元/公斤或10%從高徵稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣16.5元/公斤或30%從高徵稅		KGM		B01 F01	
09041120000	白胡椒，未壓碎或未研磨者	White pepper, neither crushed nor ground	新臺幣7元/公斤或10%從高徵稅	新臺幣1.9元/公斤或2.8%從高徵稅 (GT) 新臺幣3.3元/公斤或4.8%從高徵稅 (SV,HN) 新臺幣4.4元/公斤或6.4%從高徵稅 (NI) 免稅 (PA,NZ)	新臺幣21元/公斤或30%從高徵稅		KGM		B01 F01	
09041200003	胡椒，已壓碎或研磨者	Pepper, crushed or ground	10%	免稅 (PA,NI,NZ) 2.8% (GT) 4.8% (SV,HN)	30%		KGM		F01	
09042110000	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		402 B01 F02	
09042190003	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	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	36%		KGM		B01 F01	
09042200001	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	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	36%		KGM		B01 F01	

海關進口稅則資料

09051000004	香草，未壓碎或未研磨者	Vanilla, neither crushed nor ground	12%	免稅 (PA,NZ) 2.8% (GT) 5.2% (SV,HN) 9.3% (NI)	35%		KGM		B01 F02	
09052000002	香草，壓碎或研磨者	Vanilla, crushed or ground	12%	免稅 (PA,NZ) 2.8% (GT) 5.2% (SV,HN) 9.3% (NI)	35%		KGM		B01 F02	
09061100002	錫蘭肉桂，未壓碎或未研磨者	Cinnamon (Cinnamomum zeylanicum Blume), neither crushed nor ground	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		513 F02	
09061900004	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		513 F02	
09062000001	肉桂及肉桂花，已壓碎或研磨者	Cinnamon and cinnamon-tree flowers, crushed or ground	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		513 F02	
09071000002	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		513 F02	
09072000000	丁香（全果、花苞及果柄），壓碎或研磨者	Cloves (whole fruit, cloves and stems), crushed or ground	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		513 F02	
09081100000	肉荳蔻，未壓碎或未研磨者	Nutmegs, neither crushed nor ground	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		F01	
09081200009	肉荳蔻，壓碎或研磨者	Nutmegs, crushed or ground	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		F01	
09082100008	肉荳蔻乾皮，未壓碎或未研磨者	Mace, neither crushed nor ground	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
09082200007	肉荳蔻乾皮，壓碎或研磨者	Mace, crushed or ground	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			

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09083100104	草荳蔻·未壓碎或未研磨者	Cardamoms, brown, neither crushed nor ground	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F01	
09083100202	砂仁(殼砂仁)·未壓碎或未研磨者	Cardamoms(Amomi Fructus), inferior, neither crushed nor ground	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F01	
09083100907	其他荳蔻·未壓碎或未研磨者	Other cardamoms, neither crushed nor ground	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F02	
09083200103	草荳蔻·壓碎或研磨者	Cardamoms, brown, crushed or ground	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F01	
09083200201	砂仁(殼砂仁)·壓碎或研磨者	Cardamoms(Amomi Fructus), inferior, crushed or ground	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F01	
09083200906	其他荳蔻·壓碎或研磨者	Other cardamoms, crushed or ground	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F02	
09092100007	胡荽子(芫荽子)·未壓碎或未研磨者	Seeds of coriander, neither crushed nor ground	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01 F02	
09092200006	胡荽子(芫荽子)·壓碎或研磨者	Seeds of coriander, crushed or ground	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01 F02	
09093100005	小茴香子·未壓碎或未研磨者	Seeds of cumin, neither crushed nor ground	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01 F01	
09093200004	小茴香子·壓碎或研磨者	Seeds of cumin, crushed or ground	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01 F01	
09096100106	大茴香子·未壓碎或未研磨者	Seeds of anise, neither crushed nor ground	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		513 F02	

海關進口稅則資料

09096100204	八角茴香，未壓碎或未研磨者	Star anise fructus, neither crushed nor ground	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		F01	
09096100302	葛縷子（藏茴香），未壓碎或未研磨者	Seeds of caraway, neither crushed nor ground	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01 F02	
09096100400	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	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01 F02	
09096200105	大茴香子，壓碎或研磨者	Seeds of anise, crushed or ground	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		513 F02	
09096200203	八角茴香，壓碎或研磨者	Star anise fructus, crushed or ground	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		F01	
09096200301	葛縷子（藏茴香），壓碎或研磨者	Seeds of caraway, crushed or ground	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01 F02	
09096200409	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	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01 F02	
09101100104	暫時保藏之薑，未壓碎或未研磨者	Ginger, provisionally preserved, neither crushed nor ground	20%	免稅 (PA,NI,NZ) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	
09101100907	其他薑，未壓碎或未研磨者	Other gingers, neither crushed nor ground	20%	免稅 (PA,NI,NZ) 9.3% (GT) 12% (SV,HN)	20%		KGM		513 B01 F02 MP1	
09101200103	暫時保藏之薑，壓碎或研磨者	Ginger, provisionally preserved, crushed or ground	20%	免稅 (PA,NI,NZ) 9.3% (GT) 12% (SV,HN)	20%		KGM		B01 F01 MW0	
09101200906	其他薑，壓碎或研磨者	Other gingers, crushed or ground	20%	免稅 (PA,NI,NZ) 9.3% (GT) 12% (SV,HN)	20%		KGM		513 B01 F02 MP1	

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09102000005	番紅花	Saffron	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		513 F02	
09103000003	薑黃 (鬱金)	Turmeric (curcuma)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		513 F02	
09109100009	本章註 - (乙) 所提及 之混合物	Mixtures referred to in Note 1 (b) to this Chapter	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	20%		KGM		F02	
09109910009	麝香草、月桂葉	Thyme, Bay leaves	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		F02	
09109920007	咖喱	Curry	10%	免稅 (PA,NZ) 2% (GT) 4% (NI,SV,HN)	10%		KGM		F01	
09109990002	其他香辛料	Other spices	15%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		B01 F02	
10011100004	硬粒小麥種子	Seed of durum wheat	6.5%	6.5% (PA,GT,NI,SV,HN,N Z)	10%		TNE		B01 F01 MW0	
10011900104	其他硬粒小麥，飼料用	Other durum wheat, for feeding	6.5%	6.5% (PA,GT,NI,SV,HN,N Z)	10%		TNE		B01 MW0	
10011900907	其他硬粒小麥	Other durum wheat	6.5%	6.5% (PA,GT,NI,SV,HN,N Z)	10%		TNE		B01 F01 MW0	
10019100007	其他小麥種子	Seed of other wheat	6.5%	免稅 (NZ) 6.5% (PA,GT,NI,SV,HN)	10%		TNE		B01 F01 MW0	
10019900107	未碾軟粒小麥，飼料用	Soft wheat, unmilled, for feeding	6.5%	免稅 (NZ) 6.5% (PA,GT,NI,SV,HN)	10%		TNE		B01 MW0	
10019900900	其他小麥或雜麥 (墨斯 林)	Other wheat and meslin	6.5%	免稅 (NZ) 6.5% (PA,GT,NI,SV,HN)	10%		TNE		B01 F01 MW0	

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10021000004	黑麥 (裸麥) 種子	Seed of rye	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		B01 F02	
10029000007	其他黑麥 (裸麥)	Other rye	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		B01 F02	
10031000003	大麥種子	Seed of barley	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2%		TNE		B01 F01	
10039000006	其他大麥	Other barley	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2%		TNE		B01 F01	
10041000002	燕麥種子	Seed of oats	2%	免稅 (PA,GT,NI,SV,HN,NZ)	4%		TNE		B01 F01	
10049000005	其他燕麥	Other oats	2%	免稅 (PA,GT,NI,SV,HN,NZ)	4%		TNE		B01 F01	
10051000001	玉蜀黍種子	Seed of maize (corn)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		402 B01 MW0	
10059000102	飼料用玉蜀黍	Maize (corn), for feeding	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	2.5%		TNE		A01 B01 MW0	
10059000905	其他玉蜀黍	Other maize (corn)	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	2.5%		TNE		B01 F01 MW0	
10061000000	稻穀	Rice in the husk (paddy or rough)	新臺幣 45元/公 斤	新臺幣45元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 45元/公 斤		TNE	G	451 B01 MW0	441
10062000008	糙米	Husked (brown) rice	新臺幣 45元/公 斤	新臺幣45元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 45元/公 斤		TNE	G	451 B01 F01 MW0	441

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10063000104	糯米	Glutinous rice	新臺幣 45元/公 斤	新臺幣45元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 45元/公 斤		TNE	G	451 B01 F01 MW0	441
10063000907	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	新臺幣 45元/公 斤	新臺幣45元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 45元/公 斤		TNE	G	451 B01 F01 MW0	441
10064000004	碎米	Broken rice	新臺幣 45元/公 斤	新臺幣45元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 45元/公 斤		TNE	G	451 F01 MW0	441
10071000009	高粱（蜀黍）種子	Seed of grain sorghum	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		B01 F01	
10079000002	其他高粱（蜀黍）	Other grain sorghum	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		B01 F01	
10081000008	蕎麥	Buckwheat	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		B01 F01	
10082100005	小米種子	Seed of millet	3%	免稅 (PA,GT,NI,SV,HN) 3% (NZ)	5%		TNE		B01 F01	
10082900007	其他小米	Other millet	3%	免稅 (PA,GT,NI,SV,HN) 3% (NZ)	5%		TNE		B01 F01	
10083000004	雀粟	Canary seed	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		B01 F01	
10084000002	西非小米	Fonio	4%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	5%		TNE		B01 F02 MW0	
10085000009	藜麥	Quinoa	4%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	5%		TNE		B01 F02 MW0	

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10086000007	黑小麥	Triticale	4%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	5%		TNE		B01 F02 MW0	
10089000207	其他穀類	Other cereals	4%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	5%		TNE		B01 F02 MW0	
11010010004	小麥粉	Wheat flour	17.5%	17.5% (PA,GT,NI,SV,HN,N Z)	30%		KGM		F01 MW0	
11010020002	雜麥粉	Meslin flour	20%	免稅 (NZ) 20% (PA,GT,NI,SV,HN)	30%		KGM		F01 MW0	
11022000001	玉米粉	Maize (corn) flour	6%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		404 F02 MW0	
11029011003	糯米粉	Glutinous rice flour	新臺幣 49元/公 斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 49元/公 斤		KGM	G	451 F01 MW0	448
11029019005	其他稻米粉	Other rice flour	新臺幣 49元/公 斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 49元/公 斤		KGM	G	451 F01 MW0	448
11029090007	其他穀粉	Other cereal flour	25%	免稅 (PA,NZ) 10% (NI) 11.6% (GT) 15% (SV,HN)	35%		KGM		F01 MW0	
11031100109	粗碾去殼之小麥	Groats of wheat	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	30%		KGM		B01 F01 MW0	
11031100207	小麥細粒	Meal of wheat	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	30%		KGM		F01 MW0	
11031300009	粗碾去殼之玉米及其細 粒	Groats and meal of corn (maize)	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	30%		KGM		F01 MW0	

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11031910001	粗碾去殼之薏仁及其細粒	Groats and meal of coix	新臺幣 5.7元/公 斤或 20% 從 高徵稅	新臺幣2.2元/公斤或 8% 從高徵稅 (NI) 新 臺幣2.6元/公斤或 9.3% 從高徵稅 (GT) 新臺幣3.4元/公斤或 12% 從高徵稅 (SV,HN) 新臺幣5.7 元/公斤或20% 從高 徵稅 (NZ) 免稅 (PA)	新臺幣 7.1元/公 斤或 25% 從 高徵稅		KGM		F01 MW0	
11031920009	粗碾去殼之燕麥及其細粒	Groats, meal of oats	11%	免稅 (PA,NI,NZ) 2.4% (GT) 4.6% (SV,HN)	25%		KGM		F01	
11031930007	粗碾去殼之米及其細粒	Groats, meal of rice	新臺幣 45元/公 斤	新臺幣45元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 45元/公 斤		TNE	G	451 F01 MW0	448
11031990004	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.	17%	免稅 (PA,NZ) 7.5% (NI) 8.4% (GT) 10.5% (SV,HN)	35%		KGM		F01 MP1	
11032010008	米團粒	Pellets of rice	新臺幣 49元/公 斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 49元/公 斤		KGM	G	451 F01 MW0	448
11032020006	小麥團粒	Pellets of wheat	22.5%	免稅 (PA,NZ) 9% (NI) 10.5% (GT) 13.5% (SV,HN)	35%		KGM		F01 MW0	
11032090001	其他穀類團粒	Pellets of other cereals	15%	免稅 (PA,NZ) 7.2% (NI) 7.9% (GT) 9.6% (SV,HN)	35%		KGM		F01 MW0	
11041200009	滾壓或製成細片之燕麥	Rolled or flaked oats	17%	免稅 (PA,GT,NI,SV,HN,N Z)	35%		KGM		F01	
11041910000	滾壓或製成細片之米	Rolled of flaked rice	新臺幣 49元/公 斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 49元/公 斤		KGM	G	451 F01 MW0	

海關進口稅則資料

11041920008	滾壓或製成細片之大麥	Rolled or flaked barley	17%	免稅 (PA,NZ) 7.5% (NI) 8.4% (GT) 10.5% (SV,HN)	35%		KGM		F01 MW0	
11041990101	滾壓或製成細片之小麥	Rolled or flaked wheat	17%	免稅 (PA,NZ) 7.5% (NI) 8.4% (GT) 10.5% (SV,HN)	35%		KGM		F01 MW0	
11041990904	其他滾壓或製成細片之穀類	Other rolled or flaked cereals	17%	免稅 (PA,NZ) 7.5% (NI) 8.4% (GT) 10.5% (SV,HN)	35%		KGM		F01 MW0	
11042210005	去殼未脫皮之燕麥	Oats from which the husk but not the pericarp has been removed	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		F01	
11042290008	其他加工之燕麥	Other worked oats	17%	免稅 (PA,GT,NI,SV,HN,NZ)	35%		KGM		F01	
11042300006	其他加工之玉米	Other worked maize (corn)	17%	免稅 (PA,NI,NZ) 8.4% (GT) 10.5% (SV,HN)	35%		KGM		F01 MW0	
11042910008	其他加工之小麥	Other worked wheat	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	35%		KGM		F01 MW0	
11042920006	其他加工米	Other worked rice	新臺幣 49元/公 斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 49元/公 斤		KGM	G	451 F01 MW0	
11042930004	其他加工之大麥	Other worked barley	17%	免稅 (PA,NZ) 7.5% (NI) 8.4% (GT) 10.5% (SV,HN)	35%		KGM		F01 MW0	
11042990001	未列名其他加工之穀類	Other worked cereals, n.e.s.	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	35%		KGM		F01 MW0	
11043000007	整粒、滾壓、製成片或磨粉之穀類胚芽	Germ of cereals, whole, rolled, flaked or ground	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	35%		KGM		F01 MW0	

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11051010008	馬鈴薯粉及細粉	Flour and powder of potatoes	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM		F01 MW0	
11051020006	馬鈴薯細粒	Meal of potatoes	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	30%		KGM		F01 MW0	
11052000008	馬鈴薯片、顆粒及團粒	Flakes, granules and pellets of potatoes	10%	免稅 (PA,NZ) 2% (GT) 4% (NI,SV,HN)	35%		KGM		F01 MP1	
11061010007	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	新臺幣 22元/公斤	新臺幣22元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 27元/公斤		KGM	G	F01 MW0	
11061090000	其他第 0 7 1 3 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	17%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		F01	
11062010005	樹薯粉、細粒及細粉	Flour, meal and powder of manioc	6%	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 1094元/公噸或 15.5% 從高徵稅		TNE		F02	
11062090008	西穀米或其他第 0 7 1 4 節之根莖或塊莖製成之粉、細粒及細粉	Flour, meal and powder of sago or of other roots or tubers of heading 0714	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	20%		KGM		F01	
11063010003	椰子粉、細粒及細粉	Flour, meal and powder of coconut	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		F01	
11063090006	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	18.5%	免稅 (PA,NZ) 7.7% (NI) 8.9% (GT) 11.2% (SV,HN)	45%		KGM		F01	
11071000008	未烘製麥芽	Malt, not roasted	7.5%	免稅 (PA,NI,NZ) 1.5% (GT) 3% (SV,HN)	20%		TNE		F01	

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11072000006	烘製麥芽	Malt, roasted	7.5%	免稅 (PA,NI,NZ) 1.5% (GT) 3% (SV,HN)	20%		TNE		F01	
11081100006	小麥澱粉	Wheat starch	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	18.5%		TNE		F02 MW0	
11081200005	玉米澱粉	Maize (corn) starch	10%	免稅 (PA,GT,NI,SV,HN,N Z)	18.5%		TNE		F02	
11081300004	馬鈴薯澱粉	Potato starch	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	18.5%		TNE		F01	
11081410001	食用樹薯澱粉	Manioc (cassava) starch, for edible use	7%	免稅 (PA,NI,NZ) 1.6% (GT) 3% (SV,HN)	新臺幣 1094元/ 公噸或 15.5% 從高徵 稅		TNE		F01	
11081420009	非食用樹薯澱粉	Manioc (cassava) starch, for non-edible use	7%	免稅 (PA,NI,NZ) 1.6% (GT) 3% (SV,HN)	新臺幣 1094元/ 公噸或 15.5% 從高徵 稅		TNE			
11081910006	米澱粉	Rice starch	新臺幣 49元/公 斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 49元/公 斤		TNE	G	451 F01 MW0	
11081990009	其他澱粉	Other starches	15%	免稅 (LDCs,NZ) 15% (PA,GT,NI,SV,HN)	18.5%		TNE		F01	
11082000005	菊糖	Inulin	12%	免稅 (PA,NZ) 2.6% (GT) 5% (SV,HN) 5.5% (NI)	25%		TNE		F01	
11090010006	飼料用麵筋，不論是否 乾燥	Wheat gluten for feeding animals, whether or not dried	免稅	免稅 (PA,NI,NZ) 0.6% (GT,SV,HN)	7.5%		KGM	N	MW0	

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11090090009	其他麵筋，不論是否乾燥	Other wheat gluten, whether or not dried	新臺幣 6.5元/公斤或 20% 從高徵稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 13元/公斤或 40% 從高徵稅		KGM		F01 MW0	
12011000101	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		B01 F01 MW0	441
12011000904	其他大豆，種子	Seed of other soybeans	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		B01 F01 MW0	
12019000104	黑豆，不論是否破碎	Black soybeans, whether or not broken	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		B01 F01	
12019000907	其他大豆，不論是否破碎	Other soybeans, whether or not broken	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		B01 F01 MW0	
12023010006	帶殼花生，種子	Seed of ground-nuts, in shell	新臺幣 42元/公斤	新臺幣42元/公斤 (PA,GT,SV,HN,NZ) 免稅 (NI)	新臺幣 49元/公斤		TNE	G	B01 F01 MW0	
12023020004	去殼花生，種子	Seed of ground-nuts, shelled	新臺幣 64元/公斤	新臺幣64元/公斤 (PA,GT,SV,HN,NZ) 免稅 (NI)	新臺幣 75元/公斤		TNE	G	B01 F01 MW0	
12024100005	帶殼花生	Ground-nuts, in shell	新臺幣 42元/公斤	新臺幣42元/公斤 (PA,GT,SV,HN,NZ) 免稅 (NI)	新臺幣 49元/公斤		TNE	G	B01 F01 MW0	
12024200004	去殼花生，不論是否破碎	Ground-nuts, shelled, whether or not broken	新臺幣 64元/公斤	新臺幣64元/公斤 (PA,GT,SV,HN,NZ) 免稅 (NI)	新臺幣 75元/公斤		TNE	G	B01 F01 MW0	
12030000003	乾椰子肉	Copra	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE		F02	

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12040000002	亞麻子 (仁) · 不論是否破碎	Linseed, whether or not broken	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE		B01 F02	
12051000009	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	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		B01 F01	
12059000002	其他油菜子 · 不論是否破碎	Other rape or colza seeds , whether or not broken	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		B01 F01	
12060000000	葵花子 · 不論是否破碎	Sunflower seeds, whether or not broken	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	21%		TNE		B01 F02	
12071000301	棕櫚類核果與子仁	Palm nuts and kernels	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		B01	
12072100004	棉子 · 種子	Seed of cotton seeds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1.5%		TNE		B01	
12072900006	其他棉子	Other cotton seeds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1.5%		TNE		B01	
12073000101	蓖麻子	Castor oil seeds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE		502 B01	
12074000001	芝麻	Sesamum seeds	12%	免稅 (PA,NI) 2.4% (GT) 4.8% (SV,HN) 12% (NZ)	20%		TNE		B01 F01	
12075000008	芥子	Mustard seeds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%		TNE		513 B01 F02	
12076000104	紅花子	Safflower seeds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE		B01	

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12077010002	瓜子・供種植用種子	Melon seeds, for planting	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	25%		KGM		B01	
12077090103	瓜子 (包括西瓜子)	Melon seeds (including watermelon seed)	10%	免稅 (PA,NI,NZ) 5.6% (GT) 6.6% (SV,HN)	50%		KGM		B01 F01	
12077090201	瓜子仁 (包括西瓜子仁)	Melon seeds kernel (including watermelon seed kernel)	10%	免稅 (PA,NI,NZ) 5.6% (GT) 6.6% (SV,HN)	50%		KGM		B01 F01	
12079100009	罌粟子	Poppy seeds	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	25%		TNE		522 B01	522
12079910009	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		502 B01	
12079920105	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	25%		TNE		B01	
12079920908	其他大麻子、仁 (火麻 子、仁)	Other Huo Ma Jen (Cannabis Fructus)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	25%		TNE		111 B01	
12079930005	榿油樹核果	Shea nuts (karite nuts)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		B01	
12079990002	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	25%		TNE		B01	
12081000006	大豆 (黃豆) 粉及細粒	Flours and meals of soya beans	3%	免稅 (PA,GT,NI,SV,HN,N Z)	3%		KGM		F01 MW0	

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12089011006	食用花生粉及細粒	Flours and meals of ground-nuts, edible	新臺幣 64元/公 斤	新臺幣64元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 75元/公 斤		KGM	G	F01 MW0	
12089019008	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	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	15%		KGM		B01 F01	
12089021004	非供食用花生粉及細粒	Flours and meals of ground-nuts, inedible	新臺幣 64元/公 斤	新臺幣64元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 75元/公 斤		KGM	G	B01 MW0	
12089022003	非供食用可樂娜油籽粉 及細粒	Flours and meals of canola seed, inedible	3%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01	
12089029006	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	6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		B01	
12091000005	甜菜子	Sugar beet seed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12092100002	紫苜蓿種子	Lucerne (alfalfa) seed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12092200001	苜蓿 (三葉草) 種子	Clover (Trifolium spp.) seed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12092300000	羊茅屬種子	Fescue seed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12092400009	肯塔基藍草種子	Kentucky blue grass (Poa pratensis L.) seed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	

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12092500008	黑麥草種子	Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12092900004	其他糧秣植物之種子	Seeds of other forage plant	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12093000001	草本花卉植物之種子	Seeds of herbaceous plants cultivated principally for their flowers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12099100105	南瓜子	Pumpkin or squash seed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12099100203	蘆筍種子	Asparagus seed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12099100301	洋蔥種子	Seeds of onion	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12099100819	蕃茄種子	Tomato seed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12099100828	茄子種子	Aubergine (egg plant) seed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12099100837	甜椒種子	Sweet pepper seed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12099100908	其他蔬菜種子	Other vegetable seeds	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12099900107	種植用西瓜 (包括瓜子 瓜) 種子	Watermelon seeds (incl. seedy watermelon seeds), for planting	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	

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12099900205	果樹種子	Seeds of fruit tree	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12099900303	馬拉巴栗種子	Pachira seeds	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12099900401	馬拉巴栗果實	Pachira fruits	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	441
12099900900	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.	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		402 B01	
12101000002	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	15%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
12102000000	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	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
12112010007	吉林人參 (包括參鬚、 參蒂、碎參)	Chie Lin ginseng (incl. fibrous roots, stems, broken ginseng)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		502 B01	
12112021004	高麗紅參 (包括參鬚、 參蒂、碎參)	Radix ginseng rubra (Korea) (incl. fibrous roots, stems, broken ginseng)	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		502 B01	
12112022003	高麗白參 (包括參鬚、 參蒂、碎參)	Radix ginseng alba (Korea) (incl. fibrous roots, stems, broken ginseng)	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		502 B01	
12112031002	日本紅參 (包括參鬚、 參蒂、碎參)	Radix ginseng rubra (Japan) (incl. fibrous roots, stems, broken ginseng)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		502 B01	
12112032001	日本白參 (包括參鬚、 參蒂、碎參)	Radix ginseng alba (Japan) (incl. fibrous roots, stems, broken ginseng)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		502 B01	

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12112041000	泡參	Pao Shen (American ginseng)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	6.25%		KGM		513 B01 F02	
12112042009	泡參尾、鬚、移種參	Pao Shen Wei, Hsu, I Chung Shen (Radix ginseng)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	6.25%		KGM		513 B01 F02	
12112043008	移種參尾、鬚	I Chung Sheng Wei, Hsu (ginseng radix)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	6.25%		KGM		513 B01 F02	
12112051007	田七	Tien Ch'i (Radix Pseudoginseng)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12112052006	原七尾	Yuan Ch'i Wei (Radix Pseudoginseng)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12112090000	其他人參根	Other ginseng roots	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		502 B01	
12113000007	古柯葉	Coca leaf	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12114000005	罌粟草	Poppy straw	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119011001	檀香	Sandalwood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		513	
12119012000	沈香	Ch'en Hsiang (Lignum Aquilariae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		513 B01	
12119013009	杜仲	Tu Chung (Cortex Eucommiae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502 H01	

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12119014008	朴筒	P'o Tu'ng (Cortex Magnoliae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119015007	朴根・朴花	P'o Ken, p'o Hua (Cortex Magnoliae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119016006	番瀉葉 (施那)	Fan Hsieh Yeh (Folium Sennae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119017005	參葉	Shen Yeh (Folium Panacis)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
12119018004	排草	Pai Ts'ao (Folium Agastaches)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502 B01	
12119019003	土茯苓	T'u Fu Ling (Rhizoma Similacis Glabrae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119020000	茯苓・平片	China root, P'ing P'ien (Poria)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502 H01	
12119021009	茯苓・切片絲	China root, Ch'ieh P'ien Szu (Poria)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502 H01	
12119022008	方茯苓・茯神・皮茯苓	Fang Fu Ling, Fu Shen, P'i Fu Ling (Poria)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502 H01	
12119023007	大黃	Ta Huang (Rhizoma Rhei)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119024006	黃連	Huang Lien (Rhizoma Coptidis)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	

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12119025005	川芎	Ch'uan Kung (Rhizoma Ligustici Wallichii)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502 H01	
12119026004	小雲貝、小西貝	Hsiao Yun Pei, Hsiao Hsi Pei (Bulbus Fritillariae Cirrhosae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119027003	松藩貝、青貝	Sung Fan Pei, Ch'ing Pei (Bulbus Fritillariae Cirrhosae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119028002	盧貝	Lu Pei (Bulbus Fritillariae Cirrhosae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119029001	浙貝母	Tse Pei Mu (Bulbus Fritillariae Thunbergii)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119030008	白朮	Pai Chu (Rhizoma Atractylodis Macrocephalae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502 H01	
12119031007	生天雄	Sheng Tien Hsiung (Rhizoma Typhonii)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119032006	黑、白附片、小黑附片	Hey, Pai Fu P'ien Hsiao Hy Fu P'ien (Rhizoma Typhonii)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119033005	焙附片	P'ei Fu P'ien (Rhizoma Typhonii)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119034004	莪朮	Wo Shu (Rhizoma Zedoariae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119035003	高良薑	Kao Liang Chiang (Rhizoma Alpiniae Officinari)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	

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12119036002	胡黃連	Hu Huang Lien (Rhizoma Picrorrhizae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119037001	半夏	Pan Hsia (Tuber Pinelliae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119038000	天麻	T'ien Ma (Rhizoma Gastrodiae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119039009	知母	Chih Mu (Rhizoma Anemarrhenae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119040006	黃精	Polygonati Rhizoma	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		F01	
12119041005	牛膝、川牛頭、杜牛膝	Niu Hsi (Achyranthis Radix) Ch'uan Niu T'ou Tu Niu Ch'i (Radix Cyathulae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119042004	銀柴胡	Yin Ch'ai Hu (Radix Stellariae Dichatoma)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119043003	柴胡	Ch'ai Hu (Radix Bupleuri)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119044002	白芍	Pai Shau (Radix Paeonige Alba)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502 H01	
12119045001	大戟	Tai Chi (Radix Euphorbiae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119046000	黃芩	Huang Ch'in (Radix Scutellariae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	

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12119047009	丹參	Tan Shen (Radix Salvia Multiorrhiza)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119048008	玄參 (元參)	Hsuan Sheng (Yuang Sheng) (Radix Scrophulariae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119049007	地黃	Ti Huang (Radix et Rhizoma Rehmanniae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502 H01	
12119050003	黃耆	Huang Chi (Radix Astragali)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502 H01	
12119051002	一條根	I T'iao Ken (Radix Moghaniae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		513 F02	
12119052001	防風	Fang Feng (Radix Ledebouriellae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119053000	北沙參	Pei Sa Sheng (Radix Glehniae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119054009	當歸	Tang K'uei (Radix Angelicae Sinensis)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502 H01	
12119055008	西歸腳·小歸尾	Hsi K'uei Ch'ao, Siao K'uei Wei	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502 H01	
12119056007	駁尾歸片	Po Wei K'uei Pi'en	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502 H01	
12119057006	黨參	Tang Sheng (Codonopsis Pilosulae Radix)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	

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12119058005	明牙黨	Ming Ya Tang (Radix Codonopsis Pilosulae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119059004	老木香	Putchuck, old (Radix Saussureae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119060001	青木香	Putchuck, new (Radix Saussureae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		501	111
12119061000	白芍藥 (毫芍)	Pai Shao	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502 H01	
12119062009	雞冠花	Chi Kuan Hua (Flos Celosiae Cristatae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119063008	辛夷	Hsin I (Flos Magnoliae Liliforae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119064007	酸棗仁	Suan Tsao Jen (Semen Zizyphi Spinosae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119065006	兒茶	Erh Ch'a (Catechu)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119067004	羅漢果	Lo Han Kuo (Momordicae Fructus)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		502	
12119068003	大腹皮	Ta Fu P'i (Pericarpium Arecae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
12119069002	乾榔椿 (大肚子)	Betelnuts, dried (Ta-Fu-Tzu)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	

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12119070009	甘草根	Liquorice roots	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		513 F02 H02	
12119091102	枸杞子	Gou Chi T'zu (Fructus Lycii)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		F01	
12119091200	涼粉草 (仙草)	Herba mesonae	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
12119091308	花椒	Hua chiao (zantoxyli fructus)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		F01	
12119091415	廣防己	Guang Fang Jee (Radix Aristolochiae Fangchi)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		501	111
12119091424	關木通	Guan Mu Tong (Caulis Aristolochiae Manshuriensis)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		501	111
12119091433	馬兜鈴	Mar Doe Ling (Fructus Aristolochiae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		501	111
12119091442	天仙藤	Ten Shen Tirng (Caulis Aristolochiae)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		501	111
12119091503	菊花・乾燥	Chrysanthemum morifolium Ramat, dried	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		F01	
12119091610	薄荷・新鮮或乾燥	Peppermint,fresh or dried.	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 F01	
12119091629	芡實・新鮮或乾燥	Euryales,fresh or dried.	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 F01	

海關進口稅則資料

12119091914	其他新鮮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	Other plants and parts of plants (including seeds and fruits), used for pharmacy, whether or not cut or crushed, fresh	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 F02	
12119091923	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		502 F02	
12119092101	香料用新鮮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	Other plants and parts of plants (including seeds and fruits) used for perfumery, whether or not cut or crushed, fresh	15%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM		B01	
12119092209	香料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 perfumery, whether or not cut, crushed or powdered,dried	15%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM			
12119093100	殺蟲用·殺菌用新鮮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	Other plants and parts of plants (including seeds and fruits), used for insecticidal, fungicidal or similar purposes, whether or not cut or crushed, fresh	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		B01	
12119093208	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	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

海關進口稅則資料

12122111102	海帶 (昆布) · 生鮮或 冷藏	Laminaria seaweed, fresh or chilled	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		F01	
12122111200	乾海帶 (昆布)	Laminaria seaweed, dried	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		F01	
12122112003	冷凍海帶 (昆布)	Laminaria seaweed, frozen	15%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		F01	
12122121100	海苔及紫菜 · 生鮮或冷 藏	Sea laver and edible seaweed, fresh or chilled	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		F01	
12122121208	乾海苔及乾紫菜	Sea laver and edible seaweed, dried	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		F01	
12122122001	冷凍海苔及紫菜	Sea laver and edible seaweed, frozen	15%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		F01	
12122131108	髮菜 · 生鮮或冷藏	Black moss, fresh or chilled	9%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		F01	
12122131206	乾髮菜	Black moss, dried	9%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		F01	
12122132009	冷凍髮菜	Black moss, frozen	15%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		F01	
12122141106	麒麟菜 · 生鮮或冷藏	Eucheuma, fresh or chilled	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		F01	
12122141204	乾麒麟菜	Eucheuma, dried	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		F01	

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12122142007	冷凍麒麟菜	Eucheuma, frozen	15%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		F01	
12122191105	其他海草及其他藻類， 生鮮或冷藏	Other seaweeds and other algae, fresh or chilled	7%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		F01	
12122191203	其他乾海草及其他乾藻 類	Other seaweeds and other algae, dried	7%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		F01	
12122199009	冷凍其他海草及其他藻 類	Other seaweeds and other algae, frozen	15%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		F01	
12122911006	其他海帶（昆布），生 鮮、冷藏或乾燥	Other laminaria seaweed, fresh, chilled or dried	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		F01	
12122912005	其他冷凍海帶（昆布）	Other laminaria seaweed, frozen	15%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		F01	
12122921004	其他海苔及紫菜，生鮮 、冷藏或乾燥	Other sea laver and edible seaweed, fresh, chilled or dried	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		F01	
12122922003	其他冷凍海苔及紫菜	Other sea laver and edible seaweed, frozen	15%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		F01	
12122931002	其他髮菜，生鮮、冷藏 或乾燥	Other black moss, fresh, chilled or dried	9%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		F01	
12122932001	其他冷凍髮菜	Other black moss, frozen	15%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		F01	
12122941000	其他麒麟菜，生鮮、冷 藏或乾燥	Other eucheuma, fresh, chilled or dried	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		F01	

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12122942009	其他冷凍麒麟菜	Other eucheuma, frozen	15%	免稅 (PA,GT,NI,SV,HN,NZ)	50%		KGM		F01	
12122991009	其他海草及藻類・生鮮、冷藏或乾燥	Other seaweeds and other algae, fresh, chilled or dried	7%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		F01	
12122999001	其他冷凍海草及藻類	Other seaweeds and other algae, frozen	15%	免稅 (PA,GT,NI,SV,HN,NZ)	50%		KGM		F01	
12129100002	甜菜	Sugar beet	16%	免稅 (PA,NZ) 7.1% (NI) 8% (GT) 9.9% (SV,HN)	35%		KGM		B01 F01	
12129200001	刺槐豆・包括刺槐豆種子	Locust beans (carob)	15%	免稅 (PA,NZ) 6.7% (NI) 7.5% (GT) 9.3% (SV,HN)	35%		KGM		B01 F02	
12129300000	甘蔗	Sugar cane	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM		B01 F01 MW0	441
12129400009	菊苣根	Chicory roots	20%	免稅 (PA,NI,NZ) 9.3% (GT) 12% (SV,HN)	25%		KGM		B01 F01	
12129940006	南瓜子	Pumpkin or squash seeds	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	30%		KGM		B01 F01	
12129980007	杏、桃 (包括油桃) 或李之核及仁	Apricot, peach (including nectarine) or plum stones and kernels	16%	免稅 (PA,NZ) 7.1% (NI) 8% (GT) 9.9% (SV,HN)	25%		KGM		B01	
12129990103	絞股藍 (七葉膽、五葉參)	Fiveleaf gynostemma	16%	免稅 (PA,NI,NZ) 8% (GT) 9.9% (SV,HN)	30%		KGM		F01 B01	
12129990906	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 (PA,NI,NZ) 8% (GT) 9.9% (SV,HN)	30%		KGM		B01 F01	

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12130000001	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
12141000008	紫花苜蓿細粒及團粒	Lucerne (Alfalfa) meal and pellets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	
12149000109	羽扁豆	Lupines	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
12149000902	未列名飼料用之植物產品	Vegetable materials for forage, n.e.s.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MW0	
13012000000	阿拉伯膠	Gum Arabic	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM		F02	
13019010003	天然松香	Rosin (colophony), nature	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
13019021000	沒藥	Myrrh gum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		502	
13019022009	乳香	Olibanum gum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		502	
13019030009	鳳仙花 (香脂)	Balsamine	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
13019040007	蟲漆	lacs	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

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13019090104	安息香膠	Benzoin gum	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
13019090202	阿魏	Gum asafoetida	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
13019090300	血竭	Dragon's-blood gum	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		502	
13019090907	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 oleoreins (for example, balsams)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		F02	
13021100000	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)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		522	522
13021200009	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)	15%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		509	
13021300008	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)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
13021910000	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)	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		F02	
13021920008	生漆	Natural lacquer	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
13021930006	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)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		801	

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13021990003	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)	5%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	20%		KGM		F01	
13022000009	果膠質、果膠脂、果膠 酸鹽類	Pectic substances, pectinates and pectates	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		F02	
13023100006	洋菜 (石花菜) 膠	Agar-agar	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		F02	
13023210003	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	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		F02	
13023220001	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	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		F02	
13023910006	鹿角菜膠	Carrageenan extracted from carrageen	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
13023990009	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		F02	
14011000001	竹 (竹竿、竹片、竹皮 、竹根在內)	Bamboos (including canes, split, skin and root)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MP1	
14012000009	籐條、籐心、籐絲、籐 皮、籐片	Rattan whole, core, fibre, skin, split	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
14019000102	穀類藁	Cereal straw	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	

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14019000200	燈心草 (圓蘭草)	Mat-rush	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
14019000308	大甲藎	Tachia grass	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
14019000503	竹葉、竹鞘	Bamboo leaves, bamboo sheaths	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
14019000905	其他編結用植物材料	Other vegetable materials for plaiting	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
14042000006	棉籽絨	Cotton linters	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
14049010009	絲瓜絡	Fibrous skeleton of luffa	15%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
14049020007	植物殼粉	Vegetable shell flour	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		B01	
14049030005	蛇木及蛇木屑	Tree fern and scrap of cyatheaceae	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
14049040003	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	10%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		B01	
14049050000	腐化松樹皮，作為植物 生長介質用	Aged pinus radiata bark,for plant growing media use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01 MW0	

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14049051009	木棉、植物性絨毛	Kapok ,Vegetable hair	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		B01	
14049059001	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		B01	
14049060008	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），不論是否包裝成網或成紮者	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	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		B01	
14049070006	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	20%	免稅 (PA,NI,NZ) 9.3% (GT) 12% (SV,HN)	40%		KGM		B01	
14049080004	栽培介質用水苔	Sphagnum moss, for plant growing media use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		B01	
14049091902	其他微生物產品	Other products of micro-organism	5%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		B01	
14049099405	荖葉、荖花	Betel leaves, betel peper	20%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		B01 MW0	
14049099502	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".)	20%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		111 B01	111
14049099904	其他未列名植物產品	Other vegetable products, not elsewhere specified or included	20%	免稅 (PA,GT,NI,SV,HN,N Z)	40%		KGM		B01 MP1	

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15011000000	第0209或1503節除外之熟豬油	Pig lard, other than that of heading 02.09 or 15.03	20%	免稅 (PA) 8% (NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	25%		KGM		F02	
15012000008	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	20%	免稅 (PA) 8% (NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	25%		KGM		F02	
15019000003	第0209或1503節除外之禽脂	Poultry fat, other than that of heading 02.09 or 15.03	20%	免稅 (PA) 8% (NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	25%		KGM		F02	
15021010007	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		F02	
15021020005	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		F02	
15029000002	第1503節除外之牛、羊脂，未熬製	Fats of bovine animals, sheep or goats, unrendered, other than those of heading 15.03	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01 F02	
15030011007	豬、牛、羊硬脂，酸價不超過1	Lard stearin, oleostearin and tallow stearin, acid value not exceeding 1	13%	免稅 (PA,NZ) 6.4% (NI) 7% (GT) 8.4% (SV,HN)	30%		KGM		F02	
15030012006	豬、牛、羊硬脂，酸價超過1	Lard stearin, oleostearin and tallow stearin, acid value exceeding 1	4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F02	
15030021005	豬、牛、羊脂油，酸價不超過1	Lard oil, oleo oil and tallow oil, acid value not exceeding 1	13%	免稅 (PA,NZ) 6.4% (NI) 7% (GT) 8.4% (SV,HN)	30%		KGM		F02	

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15030022004	豬、牛、羊脂油・酸價超過 1	Lard oil, oleo oil and tallow oil, acid value exceeding 1	4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F02	
15041000007	魚肝油及其餾分物	Fish-liver oils and their fractions	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F02	
15042000005	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		F02	
15043000003	水產哺乳動物之油脂及其餾分物	Fats and oils and their fractions, of marine mammals	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		F02	
15050010006	純淨羊毛脂	Lanolin	2%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
15050090009	其他羊毛脂及其衍生之脂肪質	Other wool grease and fatty substances derived therefrom	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
15060010005	蛋黃油	Oil, egg-yolk	10%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		F02	
15060020003	骨髓油	Bone-marrow oil	10%	免稅 (PA,NZ) 2% (GT) 4% (NI,SV,HN)	20%		KGM		F02	
15060090106	鰐 (甲魚) 脂肪	Fat of soft-shell turtle (terrapin)	10%	免稅 (PA,NZ) 2% (GT) 4% (NI,SV,HN)	20%		KGM		F02	
15060090909	其他動物油及脂	Other animal oils and fats	10%	免稅 (PA,NZ) 2% (GT) 4% (NI,SV,HN)	20%		KGM		B01 F02	
15071000004	粗製大豆 (黃豆) 油・不論是否去膠質者	Crude soy-bean oil ,whether or not degummed	5%	免稅 (PA,GT,NI,SV,HN,NZ)	8%		KGM		F02 MW0	
15079000007	精製大豆 (黃豆) 油及其餾分物	Refined soybean oil and its fractions	5%	免稅 (PA,GT,NI,SV,HN,NZ)	8%		KGM		F02 MW0	

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15081000003	粗製花生油	Crude ground-nut (peanut) oil	338%	免稅 (NI,NZ) 338% (PA,GT,SV,HN)	398%		KGM	G	F02 MW0	
15089000006	精製花生油及其餾分物	Refined ground-nut (peanut) oil and its fractions	338%	免稅 (NI,NZ) 338% (PA,GT,SV,HN)	398%		KGM	G	F02 MW0	
15091000002	橄欖原油	Virgin olive oil	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		F02	
15099000005	精製橄欖油及其餾分物	Refined olive oil and its fractions	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		F02	
15100000001	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 1 5 0 9 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	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F02	
15111000008	粗製棕櫚油	Crude palm oil	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		F02	
15119000001	精製棕櫚油及其餾分物	Refined palm oil and its fractions	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM		F02	
15121110004	粗製葵花子油	Crude sunflower-seed oil	5%	免稅 (PA,GT,NI,SV,HN,NZ)	24%		KGM		F02	
15121120002	粗製紅花子油	Crude safflower oil	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F02	
15121910006	精製葵花子油及其餾分物	Refined sunflower-seed oil and its fractions	5%	免稅 (PA,GT,NI,SV,HN,NZ)	24%		KGM		F02	

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15121920004	精製紅花子油及其餾分物	Refined safflower oil and its fractions	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F02	
15122100004	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F02	
15122900006	精製棉子油及其餾分物	Refined cotton-seed oil and its fractions	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F02	
15131100005	粗製椰子（乾椰子肉）油	Crude coconut (copra) oil	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	4%		KGM		F02	
15131900007	精製椰子（乾椰子肉）油及其餾分物	Refined coconut (copra) oil and its fractions	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	4%		KGM		F02	
15132110001	粗製棕櫚仁油	Crude palm kernel oil	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		F02	
15132120009	粗製巴巴樹油	Crude babassu oil	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		F02	
15132910003	精製棕櫚仁油及其餾分物	Refined palm kernel oil and its fractions	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		F02	
15132920001	精製巴巴樹油及其餾分物	Refined babassu oil and its fractions	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		F02	
15141100102	低芥子酸之粗製油菜子油	Crude rape or colza oil of low erucic acid	4%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F02	
15141900006	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	4%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F02	

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15149110005	其他粗製之油菜子油	Other crude rape or colza oil	4%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F02	
15149120003	粗製芥子油	Crude mustard oil	4%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F02	
15149910007	其他精製油菜子油及其 餾分物	Other refined rape or colza oil and its fractions	4%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F02	
15149920005	精製芥子油及其餾分物	Refined mustard oil and fractions thereof	4%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F02	
15151100003	粗製亞麻仁油	Crude linseed oil	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3.25%		KGM		F02	
15151900005	精製亞麻仁油及其餾分 物	Refined linseed oil and its fractions	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3.25%		KGM		F02	
15152100001	粗製玉米油	Crude maize (corn) oil	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F02 MW0	
15152900003	精製玉米油及其餾分物	Maize (corn) oil and its fractions	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F02 MW0	
15153000000	蓖麻油及其餾分物	Castor oil and its fractions	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
15155000005	芝麻油及其餾分物	Sesame oil and its fractions	15%	免稅 (PA,NI,NZ) 7% (GT) 9% (SV,HN)	35%		KGM		F02	
15159010005	荷荷巴油及其餾分物	Joboba oil and its fractions	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			

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15159020003	桐油及其餾分物	Tung oil and its fractions	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
15159090106	罌粟子油及其餾分物	Poppy-seed oil and their fractions	5%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		MW0	
15159090909	其他固定性植物油脂及 其餾分物	Other fixed vegetable fats and oils and their fractions	5%	免稅 (PA,GT,NI,SV,HN,N Z)	22.5%		KGM		F02	
15161011000	氫(硬)化動物油脂及 其餾分物·酸價不超過 1	Hydrogenated (hardened) animal fats and oils and their fractions, acid value not exceeding 1	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		F02	
15161012009	硬化魚油·酸價不超過 1	Hardened fish oil, acid value not exceeding 1	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		F02	
15161021008	氫(硬)化動物油脂及 其餾分物·酸價超過 1	Hydrogenated (hardened) animal fats and oils and their fractions, acid value exceeding 1	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		F02	
15161022007	硬化魚油·酸價超過 1	Hardened fish oil acid value exceeding 1	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		F02	
15162011008	氫(硬)化植物油脂及 其餾分物·酸價不超過 0.6	Hydrogenated (hardened) vegetable fats and oils and their fractions, acid value not exceeding 0.6	6%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		F02	
15162012007	氫化棕櫚油及氫化棕櫚 核油·酸價不超過 0.6	Hydrogenated palm oil and hydrogenated palm kernel oil, acid value not exceeding 0.6	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		F02	

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15162020007	氫(硬)化植物油脂及其餾分物·酸價超過0.6	Hydrogenated (hardened) vegetable fats and oils and their fractions, acid value exceeding 0.6	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F02	
15171000002	人造奶油·液態人造奶油除外	Margarine, excluding liquid margarine	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F02	
15179010003	液態人造奶油	Liquid margarine	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F02	
15179020001	酥脆油	Shortening	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		F02	
15179090006	其他可食用動植物油脂混合品或調製品·第1516節食用油脂或其餾分物除外	Other edible mixtures or preparations of animal or vegetable fats or oils, other than edible fats or oils or their fractions of heading 15.16	9%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		F02	
15180010001	沸製亞麻仁油	Boiled linseed oil	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
15180020009	脫水蓖麻油	Dehydrated castor oil	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
15180030007	氧化亞麻仁油	Linoxyn	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
15180040005	環氧大豆(黃豆)油	Epoxy soy-bean oil	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	3.75%		KGM			

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15180050002	未列名非食用之動、植物油脂或本章不同油脂餾分物之混合物或調製品	Inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, n.e.s	6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
15180090004	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、植物油脂及其餾分物，但不包括第 15 1 6 節所列產品	Other animal or vegetable 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	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
15200000009	粗製甘油；甘油水溶液及甘油鹼液	Glycerol, crude; glycerol waters and glycerol lyes	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	3.5%		KGM			
15211000006	植物蠟，不論已否精製或著色	Vegetable waxes, whether or not refined or coloured	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
15219010007	蜂蠟（黃蠟），無論已否精製或著色	Bees wax (yellow wax), whether or not refined or coloured	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
15219020005	鯨蠟，不論已否精製或著色	Spermaceti, whether or not refined or coloured	4%	免稅 (PA,GT,NI,SV,HN,NZ)	4%		KGM			
15219090000	其他蟲蠟，無論已否精製或著色	Other insect waxes, whether or not refined or coloured	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
15220010005	鞣革餘油	Degras	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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15220020003	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	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	3.5%		KGM			
16010010009	火雞肉製成之臘腸及其類似品	Sausages and similar products, of turkey meat	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	45%		KGM		B01 F01 MW0	
16010090002	其他肉、雜碎或血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 or blood; food preparations based on these products	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	45%		KGM		B01 F01 MW0	
16021010006	肉類調製之嬰幼兒或病人均質食品	Homogenised preparations of meat, used as infant food or for dietetic culinary purposes	7.5%	免稅 (PA,NZ) 1.5% (GT) 3% (NI,SV,HN)	12.5%		KGM		F01	
16021090009	其他均質調製品	Other homogenised preparations	10%	免稅 (PA,NZ) 2% (GT) 4% (NI,SV,HN)	40%		KGM		F01	
16022010102	已調製或保藏之雞肝・冷凍者	Prepared or preserved livers of fowls, frozen	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	50%		KGM		B01 F01 MW0	
16022010200	已調製或保藏之雞肝・罐頭	Prepared or preserved livers of fowls, canned	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	50%		KGM		F01	
16022010905	其他已調製或保藏之雞肝	Other prepared or preserved livers of fowls	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	50%		KGM		B01 F01	
16022020100	已調製或保藏之牛肝及豬肝・冷凍者	Prepared or preserved livers of bovine and swine, frozen	15%	免稅 (NZ) 15% (PA,GT,NI,SV,HN)	50%		KGM		B01 F01 MW0	
16022020208	已調製或保藏之牛肝及豬肝・罐頭	Prepared or preserved livers of bovine and swine, canned	15%	免稅 (NZ) 15% (PA,GT,NI,SV,HN)	50%		KGM		F01	

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16022020903	其他已調製或保藏之牛肝及豬肝	Other prepared or preserved livers of bovine and swine	15%	免稅 (NZ) 15% (PA,GT,NI,SV,HN)	50%		KGM		B01 F01	
16022030108	已調製或保藏之鵝肝・冷凍者	Prepared or preserved livers of geese, frozen	17%	免稅 (PA,NZ) 12.2% (GT) 12.9% (SV,HN) 17% (NI)	50%		KGM		B01 F01 MW0	
16022030206	已調製或保藏之鵝肝・罐頭	Prepared or preserved livers of geese, canned	17%	免稅 (PA,NZ) 12.2% (GT) 12.9% (SV,HN) 17% (NI)	50%		KGM		F01	
16022030901	其他已調製或保藏之鵝肝	Other prepared or preserved livers of geese	17%	免稅 (PA,NZ) 12.2% (GT) 12.9% (SV,HN) 17% (NI)	50%		KGM		B01 F01	
16022090105	其他已調製或保藏之動物肝・冷凍者	Other prepared or preserved livers of animals, frozen	30%	免稅 (PA) 14% (GT) 18% (NI,SV,HN) 30% (NZ)	50%		KGM		B01 F01 MW0	
16022090203	其他已調製或保藏之動物肝・罐頭	Other prepared or preserved livers of animals, canned	30%	免稅 (PA) 14% (GT) 18% (NI,SV,HN) 30% (NZ)	50%		KGM		F01	
16022090908	其他已調製或保藏之動物肝	Other prepared or preserved livers of animals	30%	免稅 (PA) 14% (GT) 18% (NI,SV,HN) 30% (NZ)	50%		KGM		B01 F01	
16023110109	已調製或保藏之火雞肉・冷凍者	Prepared or preserved meat of turkeys, frozen	15%	免稅 (PA,NZ) 7% (GT) 9% (NI,SV,HN)	25%		KGM		B01 F01 MW0	
16023110305	已調製或保藏之火雞肉・罐頭	Prepared or preserved meat of turkeys, canned	15%	免稅 (PA,NZ) 7% (GT) 9% (NI,SV,HN)	25%		KGM		F01 MW0	
16023110902	其他已調製或保藏之火雞肉	Other prepared or preserved meat of turkeys	15%	免稅 (PA,NZ) 7% (GT) 9% (NI,SV,HN)	25%		KGM		B01 F01 MW0	
16023120107	已調製或保藏之火雞雜碎・冷凍者	Prepared or preserved meat offal of turkeys, frozen	25%	免稅 (PA,NZ) 25% (GT,NI,SV,HN)	400%		KGM	G	B01 F01 MW0	
16023120205	已調製或保藏之火雞雜碎・罐頭	Prepared or preserved meat offal of turkeys, canned	25%	免稅 (PA,NZ) 25% (GT,NI,SV,HN)	400%		KGM	G	F01 MW0	

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16023120900	其他已調製或保藏之火雞雜碎	Other prepared or preserved meat offal of turkeys	25%	免稅 (PA,NZ) 25% (GT,NI,SV,HN)	400%		KGM	G	B01 F01 MW0	
16023210108	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	20%	免稅 (PA) 20% (GT,NI,SV,HN,NZ)	213%		KGM	G	B01 F01 MW0	
16023210206	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	20%	免稅 (PA) 20% (GT,NI,SV,HN,NZ)	213%		KGM	G	F01 MW0	
16023210901	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	20%	免稅 (PA) 20% (GT,NI,SV,HN,NZ)	213%		KGM	G	B01 F01 MW0	
16023220106	其他已調製或保藏之雞肉・冷凍者	Other prepared or preserved meat of fowls, frozen	20%	免稅 (PA) 20% (GT,NI,SV,HN,NZ)	95%		KGM	G	B01 F01 MW0	
16023220204	其他已調製或保藏之雞肉・罐頭	Other prepared or preserved meat of fowls, canned	20%	免稅 (PA) 20% (GT,NI,SV,HN,NZ)	95%		KGM	G	F01 MW0	
16023220909	其他已調製或保藏之雞肉	Other prepared or preserved meat of fowls	20%	免稅 (PA) 20% (GT,NI,SV,HN,NZ)	95%		KGM	G	B01 F01 MW0	
16023230104	已調製或保藏之雞腳及雞心・冷凍者	Prepared or preserved feet and hearts of fowls, frozen	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	50%		KGM		B01 F01 MW0	

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16023230202	已調製或保藏之雞腳及雞心・罐頭	Prepared or preserved feet and hearts of fowls, canned	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	50%		KGM		F01 MW0	
16023230907	其他已調製或保藏之雞腳及雞心	Other prepared or preserved feet and hearts of fowls	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	50%		KGM		B01 F01 MW0	
16023290101	其他已調製或保藏之雞雜碎・冷凍者	Other prepared or preserved meat offal of fowls, frozen	25%	免稅 (PA) 25% (GT,NI,SV,HN,NZ)	400%		KGM	G	B01 F01 MW0	
16023290209	其他已調製或保藏之雞雜碎・罐頭	Other prepared or preserved meat offal of fowls, canned	25%	免稅 (PA) 25% (GT,NI,SV,HN,NZ)	400%		KGM	G	F01 MW0	
16023290904	其他已調製或保藏之雞雜碎	Other prepared or preserved meat offal of fowls	25%	免稅 (PA) 25% (GT,NI,SV,HN,NZ)	400%		KGM	G	B01 F01 MW0	
16023911002	已調製或保藏之全鴨・冷凍者	Prepared or preserved whole ducks, frozen	34%	免稅 (PA) 15.8% (GT) 20.4% (NI,SV,HN) 34% (NZ)	50%		KGM		B01 F01 MW0	
16023912001	已調製或保藏之鴨塊・冷凍者	Prepared or preserved meat of ducks, cut in pieces, frozen	40%	免稅 (PA) 18.6% (GT) 24% (NI,SV,HN) 40% (NZ)	50%		KGM		B01 F01 MW0	
16023919102	其他第 0 1 0 5 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	34%	免稅 (PA) 15.8% (GT) 20.4% (NI,SV,HN) 34% (NZ)	50%		KGM		B01 F01 MW0	
16023919200	其他第 0 1 0 5 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	34%	免稅 (PA) 15.8% (GT) 20.4% (NI,SV,HN) 34% (NZ)	50%		KGM		F01 MW0	

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16023919905	其他第 0 1 0 5 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 (PA) 15.8% (GT) 20.4% (NI,SV,HN) 34% (NZ)	50%		KGM		B01 F01 MW0	
16023920109	第 0 1 0 5 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	25%	25% (PA,GT,NI,SV,HN,N Z)	400%		KGM	G	B01 F01 MW0	
16023920207	第 0 1 0 5 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	25%	25% (PA,GT,NI,SV,HN,N Z)	400%		KGM	G	F01 MW0	
16023920902	第 0 1 0 5 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	25%	25% (PA,GT,NI,SV,HN,N Z)	400%		KGM	G	B01 F01 MW0	
16024100109	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	32%	免稅 (PA) 14.9% (GT) 19.2% (NI,SV,HN) 32% (NZ)	47.5%		KGM		B01 F01 MW0	
16024100207	已調製或保藏之火腿及 已切割者・罐頭	Prepared or preserved hams and cuts thereof, canned	32%	免稅 (PA) 14.9% (GT) 19.2% (NI,SV,HN) 32% (NZ)	47.5%		KGM		F01 MW0	
16024100902	其他已調製或保藏之火 腿及已切割者	Other prepared or preserved hams and cuts thereof	32%	免稅 (PA) 14.9% (GT) 19.2% (NI,SV,HN) 32% (NZ)	47.5%		KGM		B01 F01 MW0	
16024200108	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	33%	免稅 (PA) 15.4% (GT) 19.8% (NI,SV,HN) 33% (NZ)	50%		KGM		B01 F01 MW0	
16024200206	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	33%	免稅 (PA) 15.4% (GT) 19.8% (NI,SV,HN) 33% (NZ)	50%		KGM		F01 MW0	

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16024200901	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	33%	免稅 (PA) 15.4% (GT) 19.8% (NI,SV,HN) 33% (NZ)	50%		KGM		B01 F01 MW0	
16024910109	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	40%	免稅 (PA) 18.6% (GT) 24% (NI,SV,HN) 40% (NZ)	50%		KGM		B01 F01 MW0	
16024910207	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	40%	免稅 (PA) 18.6% (GT) 24% (NI,SV,HN) 40% (NZ)	50%		KGM		F01 MW0	
16024910902	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)	40%	免稅 (PA) 18.6% (GT) 24% (NI,SV,HN) 40% (NZ)	50%		KGM		B01 F01 MW0	
16024920107	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	30%	免稅 (PA) 14% (GT) 18% (NI,SV,HN) 30% (NZ)	50%		KGM		B01 F01 MW0	
16024920919	其他已調製或保藏之豬 肉 · 冷凍者	Other prepared or preserved meat of swine, frozen	30%	免稅 (PA) 14% (GT) 18% (NI,SV,HN) 30% (NZ)	50%		KGM		B01 F01 MW0	
16024920928	其他已調製或保藏之豬 肉 · 罐頭	Other prepared or preserved meat of swine, canned	30%	免稅 (PA) 14% (GT) 18% (NI,SV,HN) 30% (NZ)	50%		KGM		F01 MW0	
16024920991	其他已調製或保藏之豬 肉	Other prepared or preserved meat of swine	30%	免稅 (PA) 14% (GT) 18% (NI,SV,HN) 30% (NZ)	50%		KGM		B01 F01 MW0	

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16024930105	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）·冷凍者	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, frozen	15%	免稅 (NZ) 15% (PA,GT,NI,SV,HN)	310%		KGM	G	B01 F01 MW0	
16024930203	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）·罐頭	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, canned	15%	免稅 (NZ) 15% (PA,GT,NI,SV,HN)	310%		KGM	G	F01 MW0	
16024930908	其他已調製之豬腳（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）	Other 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 (NZ) 15% (PA,GT,NI,SV,HN)	310%		KGM	G	B01 F01 MW0	
16024990102	其他已調製或保藏之豬雜碎·冷凍者	Other prepared or preserved meat offal of swine, frozen	15%	免稅 (PA) 7% (GT) 9% (NI,SV,HN) 15% (NZ)	50%		KGM		B01 F01 MW0	
16024990200	其他已調製或保藏之豬雜碎·罐頭	Other prepared or preserved meat offal of swine, canned	15%	免稅 (PA) 7% (GT) 9% (NI,SV,HN) 15% (NZ)	50%		KGM		F01 MW0	
16024990905	其他已調製或保藏之豬雜碎	Other prepared or preserved meat offal of swine	15%	免稅 (PA) 7% (GT) 9% (NI,SV,HN) 15% (NZ)	50%		KGM		B01 F01 MW0	
16025010105	已調製或保藏之牛肉·冷凍者	Prepared or preserved meat of bovine animals, frozen	20%	免稅 (PA) 20% (GT,NI,SV,HN,NZ)	50%		KGM		B01 F01 MW0	
16025010203	已調製或保藏之牛肉·罐頭	Prepared or preserved meat of bovine animals, canned	20%	免稅 (PA) 20% (GT,NI,SV,HN,NZ)	50%		KGM		F01 MW0	

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16025010908	其他已調製或保藏之牛肉	Other prepared or preserved meat of bovine animals	20%	免稅 (PA) 20% (GT,NI,SV,HN,NZ)	50%		KGM		B01 F01 MW0	
16025020112	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	15%	免稅 (PA) 15% (GT,NI,SV,HN,NZ)	50%		KGM		B01 F01 MW0	
16025020121	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	15%	免稅 (PA) 15% (GT,NI,SV,HN,NZ)	50%		KGM		B01 F01 MW0	
16025020194	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	15%	免稅 (PA) 15% (GT,NI,SV,HN,NZ)	50%		KGM		113 B01 F01 MW0	
16025020210	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	15%	免稅 (PA) 15% (GT,NI,SV,HN,NZ)	50%		KGM		F01 MW0	
16025020229	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	15%	免稅 (PA) 15% (GT,NI,SV,HN,NZ)	50%		KGM		F01 MW0	
16025020292	其他已調製或保藏牛雜碎 · 罐頭	Other prepared or preserved meat offal of bovine animals, canned	15%	免稅 (PA) 15% (GT,NI,SV,HN,NZ)	50%		KGM		113 F01 MW0	

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16025020915	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	15%	免稅 (PA) 15% (GT,NI,SV,HN,NZ)	50%		KGM		B01 F01 MW0	
16025020924	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	15%	免稅 (PA) 15% (GT,NI,SV,HN,NZ)	50%		KGM		B01 F01 MW0	
16025020997	其他已調製或保藏牛雜碎	Other prepared or preserved meat offal of bovine animals	15%	免稅 (PA) 15% (GT,NI,SV,HN,NZ)	50%		KGM		113 B01 F01 MW0	
16029020105	已調製或保藏之其他動物肉，冷凍者	Prepared or preserved meat of other animals, frozen	23%	免稅 (PA,NZ) 9.2% (NI) 10.7% (GT) 13.8% (SV,HN)	50%		KGM		B01 F01 MW0	
16029020203	已調製或保藏之其他動物肉，罐頭	Prepared or preserved meat of other animals, canned	23%	免稅 (PA,NZ) 9.2% (NI) 10.7% (GT) 13.8% (SV,HN)	50%		KGM		F01 MW0	
16029020908	其他已調製或保藏之其他動物肉	Other prepared or preserved meat of other animals	23%	免稅 (PA,NZ) 9.2% (NI) 10.7% (GT) 13.8% (SV,HN)	50%		KGM		B01 F01	
16029030005	已調製任何動物之血	Preparations of blood of any animal	23%	免稅 (PA,NZ) 9.2% (NI) 10.7% (GT) 13.8% (SV,HN)	50%		KGM		B01 F01	
16029040101	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	25%	25% (PA,GT,NI,SV,HN,NZ)	400%		KGM	G	B01 F01 MW0	
16029040209	其他已調製或保藏之家禽雜碎，罐頭	Other prepared or preserved meat offal of poultry, canned	25%	25% (PA,GT,NI,SV,HN,NZ)	400%		KGM	G	F01 MW0	

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16029040904	其他已調製或保藏之家禽雜碎	Other prepared or preserved meat offal of poultry	25%	25% (PA,GT,NI,SV,HN,NZ)	400%		KGM	G	B01 F01 MW0	
16029090100	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	40%	免稅 (PA) 16% (NI) 18.6% (GT) 24% (SV,HN) 40% (NZ)	50%		KGM		B01 F01 MW0	
16029090208	已調製或保藏之其他動物雜碎，罐頭	Prepared or preserved meat offal of other animals, canned	40%	免稅 (PA) 16% (NI) 18.6% (GT) 24% (SV,HN) 40% (NZ)	50%		KGM		F01 MW0	
16029090903	其他已調製或保藏之其他動物雜碎	Other prepared or preserved meat offals of other animals	40%	免稅 (PA) 16% (NI) 18.6% (GT) 24% (SV,HN) 40% (NZ)	50%		KGM		B01 F01 MW0	
16030000009	肉、魚、甲殼、軟體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	17%	免稅 (PA,NZ) 3.4% (GT) 6.8% (NI,SV,HN)	35%		KGM	T*	F01	
16041100103	已調製或保藏之鮭魚，整條或片塊（剝碎者除外），冷凍者	Salmon, whole or in pieces, but not minced, prepared or preserved, frozen	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	20%		KGM		F01	443
16041100201	已調製或保藏之鮭魚，整條或片塊（剝碎者除外），罐頭	Salmon, whole or in pieces, but not minced, prepared or preserved, canned	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	20%		KGM		F01	443
16041100906	其他已調製或保藏之鮭魚，整條或片塊（剝碎者除外）	Other salmon, whole or in pieces, but not minced, prepared or preserved	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	20%		KGM		F01	443
16041210002	已調製或保藏之鯡魚，整條或片塊（剝碎者除外），冷凍者	Herrings, whole or in pieces, but not minced, prepared or preserved, frozen	25%	免稅 (PA,NZ) 25% (GT,NI,SV,HN)	40%		KGM		F01 MW0	

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16041290103	已調製或保藏之鯷魚・ 整條或片塊（剝碎者除 外）・罐頭	Herrings, whole or in pieces, but not minced, prepared or preserved, canned	25%	免稅 (PA,NZ) 10% (NI,SV,HN) 11.6% (GT)	40%		KGM		F01	
16041290906	其他已調製或保藏之鯷 魚・整條或片塊（剝碎 者除外）	Other herrings, whole or in pieces, but not minced, prepared or preserved	25%	免稅 (PA,NZ) 10% (NI,SV,HN) 11.6% (GT)	40%		KGM		F01	
16041310109	已調製或保藏之沙丁魚 ・小沙丁魚・整條或片 塊（剝碎者除外）・冷 凍者	Sardines, sardinella, whole or in pieces, but not minced, prepared and preserved, frozen	30%	免稅 (PA,NZ) 30% (GT,NI,SV,HN)	45%		KGM		F01 MW0	
16041310207	已調製或保藏之沙丁魚 ・小沙丁魚・整條或片 塊（剝碎者除外）・罐 頭	Sardines, sardinella, whole or in pieces, but not minced, prepared and preserved, canned	30%	免稅 (PA,NZ) 30% (GT,NI,SV,HN)	45%		KGM		F01 MW0	
16041310902	其他已調製或保藏之沙 丁魚・小沙丁魚・整條 或片塊（剝碎者除外）	Other sardines, sardinella, whole or in pieces, but not minced, prepared and preserved	30%	免稅 (PA,NZ) 30% (GT,NI,SV,HN)	45%		KGM		F01 MW0	
16041320107	已調製或保藏之正鰵・ 整條或片塊（剝碎者除 外）・冷凍者	Brisling or sprats, whole or in pieces, but not minced, prepared or preserved, frozen	30%	免稅 (PA,NZ) 30% (GT,NI,SV,HN)	40%		KGM		F01 MW0	
16041320205	已調製或保藏之正鰵・ 整條或片塊（剝碎者除 外）・罐頭	Brisling or sprats, whole or in pieces, but not minced, prepared or preserved, canned	30%	免稅 (PA,NZ) 30% (GT,NI,SV,HN)	40%		KGM		F01 MW0	
16041320900	其他已調製或保藏之正 鰵・整條或片塊（剝碎 者除外）	Other brisling or sprats, whole or in pieces, but not minced, prepared or preserved	30%	免稅 (PA,NZ) 30% (GT,NI,SV,HN)	40%		KGM		F01 MW0	
16041410108	已調製或保藏之鮪魚・ 整條或片塊（剝碎者除 外）・冷凍者	Tunas, whole or in pieces, but not minced, prepared or preserved, frozen	15%	免稅 (PA,SV,HN,NZ) 3.1% (GT) 6.4% (NI)	30%		KGM		F01	

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16041410206	已調製或保藏之鯖魚・整條或片塊（剝碎者除外）・罐頭	Tunas, whole or in pieces, but not minced, prepared or preserved, canned	15%	免稅 (PA,SV,HN,NZ) 3.1% (GT) 6.4% (NI)	30%		KGM		F01	
16041410901	其他已調製或保藏之鯖魚・整條或片塊（剝碎者除外）	Other tunas, whole or in pieces, but not minced, prepared or preserved	15%	免稅 (PA,SV,HN,NZ) 3.1% (GT) 6.4% (NI)	30%		KGM		F01	
16041420106	已調製或保藏之正鰹及狐鰹屬・整條或片塊（剝碎者除外）・冷凍者	Skipjack and bonito, whole or in pieces, but not minced, prepared or preserved, frozen	14%	免稅 (PA,SV,HN,NZ) 3% (GT) 6.3% (NI)	27.5%		KGM		F01	
16041420204	已調製或保藏之正鰹及狐鰹屬・整條或片塊（剝碎者除外）・罐頭	Skipjack and bonito, whole or in pieces, but not minced, prepared or preserved, canned	14%	免稅 (PA,SV,HN,NZ) 3% (GT) 6.3% (NI)	27.5%		KGM		F01	
16041420909	其他已調製或保藏之正鰹及狐鰹屬・整條或片塊（剝碎者除外）	Other skipjack and bonito, whole or in pieces, but not minced, prepared or preserved	14%	免稅 (PA,SV,HN,NZ) 3% (GT) 6.3% (NI)	27.5%		KGM		F01 MW0	
16041510009	已調製或保藏之鯖魚・整條或片塊（剝碎者除外）・冷凍者	Mackerel, whole or in pieces, but not minced, prepared or preserved, frozen	30%	免稅 (PA) 30% (GT,NI,SV,HN,NZ)	40%		KGM		F01 MW0	
16041590100	已調製或保藏之鯖魚・整條或片塊（剝碎者除外）・罐頭	Mackerel, whole or in pieces, but not minced, prepared or preserved, canned	25%	免稅 (PA) 10% (NI,SV,HN) 11.6% (GT) 25% (NZ)	40%		KGM		F01	
16041590903	其他已調製或保藏之鯖魚・整條或片塊（剝碎者除外）	Other mackerel, whole or in pieces, but not minced, prepared or preserved	25%	免稅 (PA) 10% (NI,SV,HN) 11.6% (GT) 25% (NZ)	40%		KGM		F01	
16041600108	已調製或保藏鰵魚・整條或片塊（剝碎者除外）・冷凍者	Anchovies, whole or in pieces, but not minced, prepared or preserved, frozen	30%	免稅 (PA) 30% (GT,NI,SV,HN,NZ)	40%		KGM		F01 MW0	

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16041600206	已調製或保藏鯷魚・整條或片塊（剝碎者除外）・罐頭	Anchovies, whole or in pieces, but not minced, prepared or preserved, canned	30%	免稅 (PA) 30% (GT,NI,SV,HN,NZ)	40%		KGM		F01 MW0	
16041600901	其他已調製或保藏鯷魚・整條或片塊（剝碎者除外）	Other anchovies, whole or in pieces, but not minced, prepared or preserved	30%	免稅 (PA) 30% (GT,NI,SV,HN,NZ)	40%		KGM		F01	
16041700116	已調製或保藏之鰻魚・整條或片塊（剝碎者除外）・冷凍者	Eels, whole or in pieces, but not minced, prepared or preserved, frozen	17%	免稅 (PA) 3.6% (GT) 7% (SV,HN) 7.5% (NI) 17% (NZ)	27.5%		KGM		465 F01 MW0	440
16041700125	已調製或保藏之白燒鰻・整條或片塊（剝碎者除外）・冷凍者	Roasted eels, whole or in pieces, but not minced, prepared or preserved, frozen	17%	免稅 (PA) 3.6% (GT) 7% (SV,HN) 7.5% (NI) 17% (NZ)	27.5%		KGM		465 F01 MP1	440
16041700205	已調製或保藏鰻魚・整條或片塊（剝碎者除外）・罐頭	Eels, whole or in pieces, but not minced, prepared or preserved, canned	17%	免稅 (PA) 3.6% (GT) 7% (SV,HN) 7.5% (NI) 17% (NZ)	27.5%		KGM		F01	
16041700900	其他已調製或保藏鰻魚・整條或片塊（剝碎者除外）	Other eels, whole or in pieces, but not minced, prepared or preserved	17%	免稅 (PA) 3.6% (GT) 7% (SV,HN) 7.5% (NI) 17% (NZ)	27.5%		KGM		F01	440
16041910121	已調製或保藏之海鰻・整條或片塊（剝碎者除外）・冷凍者	Muraenesocidae eels and congridae eels, whole or in pieces, but not minced, prepared or preserved, frozen	17%	免稅 (PA) 3.6% (GT) 7% (SV,HN) 7.5% (NI) 17% (NZ)	27.5%		KGM		F01	
16041910201	已調製或保藏之海鰻・整條或片塊（剝碎者除外）・罐頭	Muraenesocidae eels and congridae eels, whole or in pieces, but not minced, prepared or preserved, canned	17%	免稅 (PA) 3.6% (GT) 7% (SV,HN) 7.5% (NI) 17% (NZ)	27.5%		KGM		F01	

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16041910924	其他已調製或保藏之海鰻・整條或片塊 (剝碎者除外)	Other muraenesocidae eels and congridae eels, whole or in pieces, but not minced, prepared or preserved	17%	免稅 (PA) 3.6% (GT) 7% (SV,HN) 7.5% (NI) 17% (NZ)	27.5%		KGM		F01	
16041920003	已調製或保藏鰱類；整條或片塊 (剝碎者除外)・冷凍者	Prepared or preserved carangidae fishes, whole or in pieces, but not minced, frozen	40%	免稅 (PA,NZ) 40% (GT,NI,SV,HN)	60%		KGM		F01 MW0	
16041930001	已調製或保藏灰海荷鰻 (丁香魚)；整條或片塊 (剝碎者除外)・冷凍者	Prepared or preserved silver anchovy (spratelloides gracilis), whole or in pieces, but not minced, , frozen	25%	免稅 (PA,NZ) 10% (NI,SV,HN) 11.6% (GT)	40%		KGM		F01	
16041990115	已調製或保藏鯰魚・整條或片塊 (剝碎者除外)・冷凍者	Catfish, whole or in pieces, but not minced, prepared or preserved, frozen	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	
16041990124	已調製或保藏鯰魚・整條或片塊 (剝碎者除外)・罐頭	Catfish, whole or in pieces, but not minced, prepared or preserved, canned	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	
16041990197	其他已調製或保藏鯰魚・整條或片塊 (剝碎者除外)	Other catfish, whole or in pieces, but not minced, prepared or preserved	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	
16041990213	已調製或保藏鱒魚・整條或片塊 (剝碎者除外)・冷凍者	Trouts, whole or in pieces, but not minced, prepared or preserved, frozen	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	443
16041990222	已調製或保藏鱒魚・整條或片塊 (剝碎者除外)・罐頭	Trouts, whole or in pieces, but not minced, prepared or preserved, canned	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	443
16041990295	其他已調製或保藏鱒魚・整條或片塊 (剝碎者除外)	Other trouts, whole or in pieces, but not minced, prepared or preserved	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	443

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16041990311	已調製或保藏河豚魚· 整條或片塊(剝碎者除 外)·冷凍者	Ball puffer fish, whole or in pieces, but not minced, prepared or preserved, frozen	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		111 F01	
16041990320	已調製或保藏河豚魚· 整條或片塊(剝碎者除 外)·罐頭	Ball puffer fish, whole or in pieces, but not minced, prepared or preserved, canned	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		111 F01	
16041990393	其他已調製或保藏河豚 魚·整條或片塊(剝碎 者除外)	Other ball puffer fish, whole or in pieces, but not minced, prepared or preserved	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		111 F01	
16041990419	已調製或保藏秋刀魚· 整條或片塊(剝碎者除 外)·冷凍者	Saury, whole or in pieces, but not minced, prepared or preserved, frozen	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	
16041990428	已調製或保藏秋刀魚· 整條或片塊(剝碎者除 外)·罐頭	Saury, whole or in pieces, but not minced, prepared or preserved, canned	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	
16041990491	其他已調製或保藏秋刀 魚·整條或片塊(剝碎 者除外)	Other saury, whole or in pieces, but not minced, prepared or preserved	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	
16041990525	已調製或保藏鰺類·整 條或片塊(剝碎者除外)·罐頭	Carangidae fishes, whole or in pieces, but not minced, prepared or preserved, canned	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	
16041990598	其他已調製或保藏鰺類 ·整條或片塊(剝碎者 除外)	Other carangidae fishes, whole or in pieces, but not minced, prepared or preserved	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	
16041990614	已調製或保藏美露鱈· 整條或片塊(剝碎者除 外)·冷凍者	Toothfish (Dissostichus spp.), whole or in piece, but not minced, prepared or preserved, frozen	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	

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16041990623	已調製或保藏美露鱈・整條或片塊（剉碎者除外）・罐頭	Toothfish (<i>Dissostichus</i> spp.), whole or in piece, but not minced, prepared or preserved, canned	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	
16041990696	其他已調製或保藏美露鱈・整條或片塊（剉碎者除外）	Other toothfish (<i>Dissostichus</i> spp.), whole or in piece, but not minced, prepared or preserved	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	
16041990712	已調製或保藏鯨鯊・整條或片塊（剉碎者除外）・冷凍者	Whale shark (<i>Rhincodon typus</i>), whole or in pieces, but not minced, prepared or preserved, frozen	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		111 F01 MW0	111
16041990721	已調製或保藏鯨鯊・整條或片塊（剉碎者除外）・罐頭	Whale shark (<i>Rhincodon typus</i>), whole or in pieces, but not minced, prepared or preserved, canned	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		111 F01 MW0	111
16041990794	其他已調製或保藏鯨鯊・整條或片塊（剉碎者除外）	Other whale shark (<i>Rhincodon typus</i>), whole or in pieces, but not minced, prepared or preserved	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		111 F01 MW0	111
16041990829	已調製或保藏之灰海荷鱚（丁香魚）・整條或片塊（剉碎者除外）・罐頭	Prepared and preserved silver anchovy (<i>spratelloides gracilis</i>), whole or in pieces, but not minced, canned	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	
16041990892	其他已調製或保藏之灰海荷鱚（丁香魚）・整條或片塊（剉碎者除外）	Other prepared and preserved silver anchovy (<i>spratelloides gracilis</i>), whole or in pieces, but not minced	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	
16041990918	其他已調製或保藏魚類・整條或片塊（剉碎者除外）・冷凍者	Other fish, whole or in pieces, but not minced, prepared or preserved, frozen	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	

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16041990927	其他已調製或保藏魚類 · 整條或片塊 (剝碎者 除外) · 罐頭	Other fish, whole or in pieces, but not minced, prepared or preserved, canned	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	
16041990990	其他已調製或保藏魚類 · 整條或片塊 (剝碎者 除外)	Other fish, whole or in pieces, but not minced, prepared or preserved	15%	免稅 (PA,NZ) 3.4% (GT) 6.4% (SV,HN) 7.2% (NI)	40%		KGM		F01	
16042010119	調製或保藏魚子 · 冷凍 者	Fish roe, prepared or preserved, frozen	18.5%	免稅 (PA,NZ) 7.5% (SV,HN) 7.7% (NI) 8.9% (GT)	22.5%		KGM		F01	
16042010128	調製或保藏魚子 · 罐頭	Fish roe, prepared or preserved, canned	18.5%	免稅 (PA,NZ) 7.5% (SV,HN) 7.7% (NI) 8.9% (GT)	22.5%		KGM		F01	
16042010191	其他調製或保藏魚子	Other fish roe, prepared or preserved	18.5%	免稅 (PA,NZ) 7.5% (SV,HN) 7.7% (NI) 8.9% (GT)	22.5%		KGM		F01	
16042020117	調製或保藏魚鰭 (魚翅) · 冷凍者	Fins (incl. shark, skate and ray fins), prepared or preserved, frozen	7%	免稅 (PA,GT,NI,SV,HN) 7% (NZ)	15%		KGM		442 F01	
16042020126	調製或保藏魚鰭 (魚翅) · 罐頭	Fins (incl. shark, skate and ray fins), prepared or preserved, canned	7%	免稅 (PA,GT,NI,SV,HN) 7% (NZ)	15%		KGM		442 F01	
16042020199	其他調製或保藏魚鰭 (魚翅)	Other fins (incl. shark, skate and ray fins), prepared or preserved	7%	免稅 (PA,GT,NI,SV,HN) 7% (NZ)	15%		KGM		442 F01	
16042030106	已調製或保藏之魚漿 · 冷凍者	Prepared or preserved surimi, frozen	17.5%	免稅 (PA,NZ) 7% (NI,SV,HN) 8.1% (GT)	35%		KGM		F01	
16042030204	已調製或保藏之魚漿 · 罐頭	Prepared or preserved surimi, canned	17.5%	免稅 (PA,NZ) 7% (NI,SV,HN) 8.1% (GT)	35%		KGM		F01	

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16042030909	其他已調製或保藏之魚漿	Other prepared or preserved surimi	17.5%	免稅 (PA,NZ) 7% (NI,SV,HN) 8.1% (GT)	35%		KGM		F01	
16042090112	其他已調製或保藏之魚，冷凍者	Other prepared or preserved fish, frozen	20%	免稅 (PA,NZ) 8% (NI,SV,HN) 9.3% (GT)	35%		KGM		F01	
16042090121	其他已調製或保藏之魚，罐頭	Other prepared or preserved fish, canned	20%	免稅 (PA,NZ) 8% (NI,SV,HN) 9.3% (GT)	35%		KGM		F01	
16042090194	其他已調製或保藏之魚	Other prepared or preserved fish	20%	免稅 (PA,NZ) 8% (NI,SV,HN) 9.3% (GT)	35%		KGM		F01	
16042090210	其他已調製或保藏鰻魚雜，冷凍者	Other offals of eel prepared or preserved,frozen	20%	免稅 (PA,NZ) 8% (NI,SV,HN) 9.3% (GT)	35%		KGM		F01	440
16042090292	其他已調製或保藏鰻魚雜	Other offals of eel prepared or preserved	20%	免稅 (PA,NZ) 8% (NI,SV,HN) 9.3% (GT)	35%		KGM		F01	440
16043100109	鱈魚魚子醬	Caviar of sturgeon (acipenseriformes spp.)	12.5%	免稅 (PA,NI,NZ) 2.5% (GT) 5% (SV,HN)	20%		KGM		F01	
16043100902	其他魚子醬	Other caviar	12.5%	免稅 (PA,NI,NZ) 2.5% (GT) 5% (SV,HN)	20%		KGM		F01	
16043200000	魚子醬代替品	Caviar substitutes	12.5%	免稅 (PA,NI,NZ) 2.5% (GT) 5% (SV,HN)	20%		KGM		F01	
16051000103	調製或保藏螃蟹，冷凍者	Prepared or preserved crab, frozen	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	42.5%		KGM		F01	
16051000201	調製或保藏螃蟹，罐頭	Prepared or preserved crab, canned	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	42.5%		KGM		F01	

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16051000906	其他調製或保藏螃蟹	Other prepared or preserved crab	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	42.5%		KGM		F01	
16052100119	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
16052100191	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
16052100217	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
16052100299	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
16052100912	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
16052100994	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
16052900111	已調製或保藏草蝦，冷凍者	Grass shrimp, prepared or preserved, frozen	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
16052900120	已調製或保藏草蝦，罐頭	Grass shrimp, prepared or preserved, canned	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
16052900193	其他已調製或保藏草蝦	Other grass shrimp, prepared or preserved	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	

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16052900219	已調製或保藏斑節蝦・ 冷凍者	Striped prawn, prepared or preserved, frozen	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
16052900228	已調製或保藏斑節蝦・ 罐頭	Striped prawn, prepared or preserved, canned	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
16052900291	其他已調製或保藏斑節 蝦	Other striped prawn, prepared or preserved	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
16052900914	其他已調製或保藏蝦及 對蝦・冷凍者	Other shrimps and prawns, prepared or preserved, frozen	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
16052900923	其他已調製或保藏蝦及 對蝦・罐頭	Other shrimps and prawns, prepared or preserved, canned	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F02	
16052900996	其他已調製或保藏蝦及 對蝦	Other shrimps and prawns, prepared or preserved	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	20%		KGM		F01	
16053000109	已調製或保藏之巨螯蝦 ・冷凍者	Lobster, prepared or preserved, frozen	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	22.5%		KGM		F01	
16053000207	已調製或保藏之巨螯蝦 ・罐頭	Lobster, prepared or preserved, canned	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	22.5%		KGM		F01	
16053000902	其他已調製或保藏之巨 螯蝦	Other lobster, prepared or preserved	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	22.5%		KGM		F01	
16054000107	其他甲殼動物之調製或 保藏品・冷凍者	Other crustaceans, prepared or preserved, frozen	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	42.5%		KGM		F01	
16054000205	其他甲殼動物之調製或 保藏品・罐頭	Other crustaceans, prepared or preserved, canned	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	42.5%		KGM		F01	

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16054000900	其他甲殼動物之調製或保藏品	Other crustaceans, prepared or preserved	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	42.5%		KGM		F01	
16055110003	已調製或保藏之牡蠣 (蠔、蚶) · 罐頭	Oysters, prepared or preserved, canned	10%	免稅 (PA,NI,NZ) 4.6% (GT) 6% (SV,HN)	22.5%		KGM		F01	
16055190104	已調製或保藏之牡蠣 (蠔、蚶) · 冷凍者	oysters, prepared or preserved, frozen	15%	免稅 (PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	22.5%		KGM		F01	
16055190907	其他已調製或保藏之牡蠣 (蠔、蚶)	Other oysters, prepared or preserved	15%	免稅 (PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	22.5%		KGM		F01	
16055210100	已調製或保藏之干貝 · 冷凍者	Conpoy, prepared or preserved, frozen	18%	免稅 (PA,NZ) 7.2% (NI) 8.4% (GT) 10.8% (SV,HN)	20%		KGM		F01	
16055210208	已調製或保藏之干貝 · 罐頭	Conpoy, prepared or preserved, canned	18%	免稅 (PA,NZ) 7.2% (NI) 8.4% (GT) 10.8% (SV,HN)	20%		KGM		F01	
16055210903	其他已調製或保藏之干貝	Other conpoy, prepared or preserved	18%	免稅 (PA,NZ) 7.2% (NI) 8.4% (GT) 10.8% (SV,HN)	20%		KGM		F01	
16055290103	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	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16055290201	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	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16055290602	其他已調製或保藏之海扇貝 (干貝除外)	Other scallops, other than conpoy, prepared or preserved	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16055310001	已調製或保藏之貽貝 (淡菜) · 罐頭	Mussels, prepared or preserved, canned	10%	免稅 (PA,NI,NZ) 4.6% (GT) 6% (SV,HN)	22.5%		KGM		F01	

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16055390102	已調製或保藏之貽貝 (淡菜) · 冷凍者	Mussels, prepared or preserved, frozen	15%	免稅 (PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	22.5%		KGM		F01	
16055390905	其他已調製或保藏之貽貝 (淡菜)	Other mussels, prepared or preserved	15%	免稅 (PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	22.5%		KGM		F01	
16055410108	已調製或保藏之魷魚 · 冷凍者	Squid, prepared or preserved, frozen	40%	免稅 (PA,NZ) 18.6% (GT) 24% (NI,SV,HN)	42.5%		KGM		F01 MW0	
16055410206	已調製或保藏之魷魚 · 罐頭	Squid, prepared or preserved, canned	40%	免稅 (PA,NZ) 18.6% (GT) 24% (NI,SV,HN)	42.5%		KGM		F01	
16055410901	其他已調製或保藏之魷魚	Other squid, prepared or preserved	40%	免稅 (PA,NZ) 18.6% (GT) 24% (NI,SV,HN)	42.5%		KGM		F01 MW0	
16055420106	已調製或保藏之墨魚 · 冷凍者	Cuttle fish, prepared or preserved, frozen	27.5%	免稅 (PA,NZ) 12.8% (GT) 16.5% (NI,SV,HN)	42.5%		KGM		F01	
16055420204	已調製或保藏之墨魚 · 罐頭	Cuttle fish, prepared or preserved, canned	27.5%	免稅 (PA,NZ) 12.8% (GT) 16.5% (NI,SV,HN)	42.5%		KGM		F01	
16055420909	其他已調製或保藏之墨魚	Other cuttle fish, prepared or preserved	27.5%	免稅 (PA,NZ) 12.8% (GT) 16.5% (NI,SV,HN)	42.5%		KGM		F01	
16055500109	已調製或保藏之章魚 · 冷凍者	Octopus, prepared or preserved, frozen	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16055500207	已調製或保藏之章魚 · 罐頭	Octopus, prepared or preserved, canned	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16055500902	其他已調製或保藏之章魚	Other octopus, prepared or preserved	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	

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16055610106	已調製或保藏之蛤蜊、 蚶子 (魁蛤科)、蜆 (毛蜆科、竹蜆科)，冷 凍者	Hard clams, arcoida(Arcidae) and clams(Solecurtidae, Solenidae), prepared or preserved, frozen	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM		F01	
16055610204	已調製或保藏之蛤蜊、 蚶子 (魁蛤科)、蜆 (毛蜆科、竹蜆科)，罐 頭	Hard clams, arcoida(Arcidae) and clams(Solecurtidae, Solenidae), prepared or preserved, canned	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM		F01	
16055610909	其他已調製或保藏之蛤 蜊、蚶子 (魁蛤科)、 蜆 (毛蜆科、竹蜆科)	Other hard clams, arcoida(Arcidae) and clams(Solecurtidae, Solenidae), prepared or preserved	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM		F01	
16055690109	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	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16055690207	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	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16055690902	其他已調製或保藏之蛤 、鳥蛤及赤貝	Other clams, cockles and arkshells, prepared or preserved	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16055700107	已調製或保藏之鮑魚， 包括九孔，冷凍者	Abalones, including Haliotis diversicolor, prepared or preserved, frozen	新臺幣 36元/公 斤或9% 從高徵 稅	新臺幣7.5元/公斤或 1.8% 從高徵稅 (GT) 新臺幣14.4元/公斤 或3.6% 從高徵稅 (SV,HN) 新臺幣36元 /公斤或9% 從高徵稅 (NZ) 免稅 (PA,NI)	新臺幣 49.6元/ 公斤或 12.5% 從高徵 稅		KGM		F01	

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16055700205	已調製或保藏之鮑魚， 包括九孔，罐頭	Abalones, including Haliotis diversicolor, prepared or preserved, canned	新臺幣 36元/公 斤或9% 從高徵 稅	新臺幣7.5元/公斤或 1.8% 從高徵稅 (GT) 新臺幣14.4元/公斤 或3.6% 從高徵稅 (SV,HN) 新臺幣36元 /公斤或9% 從高徵稅 (NZ) 免稅 (PA,NI)	新臺幣 49.6元/ 公斤或 12.5% 從高徵 稅		KGM		F01	
16055700900	其他已調製或保藏之鮑 魚，包括九孔	Other abalones, including Haliotis diversicolor, prepared or preserved	新臺幣 36元/公 斤或9% 從高徵 稅	新臺幣7.5元/公斤或 1.8% 從高徵稅 (GT) 新臺幣14.4元/公斤 或3.6% 從高徵稅 (SV,HN) 新臺幣36元 /公斤或9% 從高徵稅 (NZ) 免稅 (PA,NI)	新臺幣 49.6元/ 公斤或 12.5% 從高徵 稅		KGM		F01	
16055800106	已調製或保藏之螺，海 螺除外，冷凍者	Snails, other than sea snails, prepared or preserved, frozen	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16055800204	已調製或保藏之螺，海 螺除外，罐頭	Snails, other than sea snails, prepared or preserved, canned	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16055800909	已調製或保藏之螺，海 螺除外	Other snails, other than sea snails, prepared or preserved	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16055910103	已調製或保藏之鐘螺， 冷凍者	Top shell, prepared or preserved, frozen	18%	免稅 (LDCs,PA,NZ) 7.6% (NI) 8.7% (GT) 11% (SV,HN)	22.5%		KGM		F01	
16055910201	已調製或保藏之鐘螺， 罐頭	Top shell, prepared or preserved, canned	18%	免稅 (LDCs,PA,NZ) 7.6% (NI) 8.7% (GT) 11% (SV,HN)	22.5%		KGM		F01	
16055910906	其他已調製或保藏之鐘 螺	Other top shell, prepared or preserved	18%	免稅 (LDCs,PA,NZ) 7.6% (NI) 8.7% (GT) 11% (SV,HN)	22.5%		KGM		F01	

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16055920101	已調製或保藏之南美貝 · 冷凍者	Locos, prepared or preserved, frozen	新臺幣 17元/公 斤或 10% 從 高徵稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 17元/公 斤或 10% 從 高徵稅		KGM		F01	
16055920209	已調製或保藏之南美貝 · 罐頭	Locos, prepared or preserved, canned	新臺幣 17元/公 斤或 10% 從 高徵稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 17元/公 斤或 10% 從 高徵稅		KGM		F01	
16055920904	其他已調製或保藏之南 美貝	Other locos, prepared or preserved	新臺幣 17元/公 斤或 10% 從 高徵稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 17元/公 斤或 10% 從 高徵稅		KGM		F01	
16055930109	已調製或保藏之蚶子 (蚶蜊科、笠蚶科) 及蜆 (刀蜆科) · 冷凍者	Arcoida(Glycymerididae, Limopsidae) and clams(Cutellidae), prepared or presedved, frozen	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM		F01	
16055930207	已調製或保藏之蚶子 (蚶蜊科、笠蚶科) 及蜆 (刀蜆科) · 罐頭	Arcoida(Glycymerididae, Limopsidae) and clams(Cutellidae), prepared or presedved, canned	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM		F01	
16055930902	其他已調製或保藏之蚶 子 (蚶蜊科、笠蚶科) 及蜆 (刀蜆科)	Other arcoida(Glycymerididae, Limopsidae) and clams(Cutellidae), prepared or presedved	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM		F01	
16055990115	已調製或保藏砵磙貝 · 冷凍者	Giant clams (tridacnidae spp.), prepared or preserved, frozen	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16055990197	其他軟體類動物之已調 製或保藏品 · 冷凍者	Other mulluscs, prepared or preserved, frozen	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	

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16055990204	其他軟體類動物之已調製或保藏品・罐頭	Other molluscs, prepared or preserved, canned	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16055990909	其他軟體類動物之已調製或保藏品	Other molluscs, prepared or preserved	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16056100101	已調製或保藏之海參・冷凍者	Sea cucumbers, prepared or preserved, frozen	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16056100209	已調製或保藏之海參・罐頭	Sea cucumbers, prepared or preserved, canned	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16056100904	其他已調製或保藏之海參	Other sea cucumbers, prepared or preserved	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16056200100	已調製或保藏之海膽・冷凍者	Sea urchins, prepared or preserved, frozen	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16056200208	已調製或保藏之海膽・罐頭	Sea urchins, prepared or preserved, canned	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16056200903	其他已調製或保藏之海膽	Other sea urchins, prepared or preserved	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16056300109	已調製或保藏之海蜇・冷凍者	Jellyfish, prepared or preserved, frozen	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16056300207	已調製或保藏之海蜇・罐頭	Jellyfish, prepared or preserved, canned	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16056300902	其他已調製或保藏之海蜇	Other jellyfish, prepared or preserved	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	

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16056900103	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	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16056900201	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	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
16056900906	其他水產無脊椎動物之 已調製或保藏品	Other aquatic invertebrates, prepared or preserved	22.5%	免稅 (PA,NZ) 10.9% (GT) 13.8% (SV,HN) 14.4% (NI)	42.5%		KGM		F01	
17011200006	甜菜糖・不含添加香料 或色素者	Beet sugar, not containing added flavouring or colouring matter	6.25%	免稅 (NZ) 6.25% (PA,GT,NI,SV,HN)	6.25%		TNE		F01	
17011300103	紅糖	Brown sugar	6.25%	免稅 (GT,NI,SV,HN,NZ) 6.25% (PA)	6.25%		TNE		F01 MW0	
17011300906	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	6.25%	免稅 (GT,NI,SV,HN,NZ) 6.25% (PA)	6.25%		TNE		F01	
17011400004	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	6.25%	免稅 (GT,NI,SV,HN,NZ) 6.25% (PA)	6.25%		TNE		F01	
17019110106	紅糖・含有添加之香料 或色素者	Brown sugar, containing added flavouring or colouring matter	6.25%	免稅 (GT,NI,SV,HN,NZ) 6.25% (PA)	6.25%		TNE		F01 MW0	
17019110909	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	6.25%	免稅 (GT,NI,SV,HN,NZ) 6.25% (PA)	6.25%		TNE		F01 MW0	
17019120006	精製糖・含有添加香料 或色素者	Refined sugar, containing added flavouring or colouring matter	17.5%	免稅 (GT,NI,SV,HN) 17.5% (PA,NZ)	17.5%		TNE		F01 MW0	
17019910000	方糖	Sugar, cube and loaf	17.5%	免稅 (PA,GT,NI,SV,HN) 17.5% (NZ)	17.5%		TNE		F01 MW0	

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17019920008	冰糖	Rock sugar	17.5%	免稅 (PA,GT,NI,SV,HN) 17.5% (NZ)	17.5%		TNE		F01 MW0	
17019990101	化學級純蔗糖 (糖度至少99.99%)	Chemically pure sucrose(polarisation not less than 99.99%)	17.5%	免稅 (PA,GT,NI,SV,HN) 17.5% (NZ)	17.5%		TNE		MW0	
17019990904	其他精製糖	Other sugar, refined	17.5%	免稅 (PA,GT,NI,SV,HN) 17.5% (NZ)	17.5%		TNE		F01	
17021110004	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	10%	免稅 (PA,NZ) 2.4% (GT) 4.4% (SV,HN) 5.4% (NI)	30%		KGM		F02	
17021120002	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	20%	免稅 (PA,NZ) 10.2% (GT) 12.6% (SV,HN) 13.8% (NI)	40%		KGM		F01	
17021991008	其他乳糖	Other lactose	10%	免稅 (PA,NZ) 2.4% (GT) 4.4% (SV,HN) 5.4% (NI)	30%		KGM		F02	
17021992007	其他乳糖漿	Other lactose syrup	20%	免稅 (PA,NZ) 9.2% (NI) 10.2% (GT) 12.6% (SV,HN)	40%		KGM		F01	
17022000005	楓糖及楓糖漿	Maple sugar and maple syrup	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%		KGM		F01	

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17023000003	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	25%	免稅 (PA,NZ) 10% (NI) 11.6% (GT) 15% (SV,HN)	50%		KGM		F01	
17024000001	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	25%	免稅 (PA,NZ) 11.6% (GT) 15% (NI,SV,HN)	50%		KGM		F01	
17025000008	化學級純果糖	Chemically pure fructose	10%	免稅 (PA,NZ) 2% (GT) 4% (NI,SV,HN)	15%		KGM			
17026000006	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%		KGM		F01	
17029011007	麥芽糖	Maltose	25%	免稅 (PA) 12.1% (GT) 15.4% (SV,HN) 15.6% (NI) 25% (NZ)	50%		KGM		F01	
17029012006	化學級純麥芽糖	Chemically pure maltose	10%	免稅 (PA,NZ) 2% (GT) 4% (NI,SV,HN)	15%		KGM			
17029020006	焦糖	Caramel	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	30%		KGM		F01	
17029030004	人造蜂蜜	Artificial honey	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	50%		KGM		F01 MW0	

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17029040002	化學級純葡萄糖·糖度至少達 99.5 % 者	Chemically pure glucose (polarisation not less than 99.5%)	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	50%		KGM			
17029090001	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	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	50%		KGM		F01	
17031010004	甘蔗糖蜜·已加香料或著色者	Cane molasses, flavoured or coloured	18.5%	免稅 (PA,NI,NZ) 3.7% (GT) 7.4% (SV,HN)	40%		TNE		F01	
17031090007	其他甘蔗糖蜜	Other cane molasses	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	6%		TNE		F02	
17039010007	其他糖蜜·已加香料或著色者	Other molasses, flavoured or coloured	15%	免稅 (PA,NZ) 7.2% (NI) 7.9% (GT) 9.6% (SV,HN)	40%		TNE		F02	
17039090000	其他糖蜜	Other molasses	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	6%		TNE		F02	
17041000005	口香糖·不論是否外包糖衣	Chewing gum, whether or not sugar-coated	20%	免稅 (PA) 10.2% (GT) 13.2% (NI,SV,HN) 20% (NZ)	30%		KGM		F01 MW0	
17049000106	花生糖	Peanut candy	27.5%	27.5% (PA,GT,NI,SV,HN,NZ)	32%		KGM		F01 MW0	
17049000909	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%	27.5% (PA,GT,NI,SV,HN,NZ)	32%		KGM		F01 MP1	
18010010007	生可可豆·全粒或碎粒	Cocoa beans, whole or broken, raw	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	

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18010020005	焙製可可豆・全粒或碎粒	Cocoa beans, whole or broken, roasted	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F01	
18020000008	可可外殼・莢皮及其他可可廢料	Cocoa shells, husks, skins and other cocoa waste	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
18031000005	未脫脂可可膏・散裝或整塊	Cocoa paste, not defatted, in bulk or in block	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F01	
18032000003	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F01	
18040000006	可可脂・脂及油	Cocoa butter, fat and oil	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F01	
18050000005	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F01	
18061000002	可可粉・加糖或其他甜味料者	Cocoa powder, containing added sugar or other sweetening matter	2%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%		KGM		F02	
18062000000	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	12.5%	5.8% (GT) 7.5% (SV,HN) 12.5% (PA,NI,NZ)	17.5%		KGM		F01 MW0	
18063100007	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	10%	5% (NI) 5.5% (GT) 6.5% (SV,HN) 10% (PA,NZ)	17.5%		KGM		F01 MW0	

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18063200006	其他巧克力調製品・呈塊、條狀、或棒狀・重量不超過 2 公斤・無填充物	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, not filled	10%	5% (NI) 5.5% (GT) 6.5% (SV,HN) 10% (PA,NZ)	17.5%		KGM		F01	
18069010003	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	5%	免稅 (PA,GT,NI,SV,HN,NZ)	27.5%		KGM		F01	
18069020001	嬰幼兒調製品・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 infant 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 headings Nos.04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		F01	
18069030009	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	25%		KGM		F01	
18069040007	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	10%	免稅 (PA,NZ) 2.1% (GT) 4.1% (SV,HN) 4.4% (NI)	15%		KGM		F01	

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18069051003	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 1 0 %者	Milk powder, prepared, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	12%	免稅 (PA) 2.4% (GT) 4.8% (NI,SV,HN) 12% (NZ)	15%		KGM		F01	
18069052002	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 1 0 %者	Cream, evaporated or sterilized, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	20%	免稅 (PA) 8% (NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	20%		KGM		F01 MW0	
18069053001	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 1 0 %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	新臺幣 15.6元/公斤	新臺幣15.6元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 18.4元/公斤		KGM	G	F01 MW0	
18069054000	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 1 0 %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	26%	免稅 (PA) 10.4% (NI) 12.1% (GT) 15.6% (SV,HN) 26% (NZ)	32.5%		KGM		F01 MW0	
18069055009	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 1 0 %者	Flavoured milk, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	新臺幣 15.6元/公斤	新臺幣15.6元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 18.4元/公斤		KGM	G	F01 MW0	
18069059005	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 1 0 %者	Other milk, prepared, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	25%	免稅 (PA) 10% (NI) 11.6% (GT) 15% (SV,HN) 25% (NZ)	32.5%		KGM		F01 MW0	

海關進口稅則資料

18069061001	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	新臺幣 49元/公 斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 49元/公 斤		KGM	G	451 F01 MW0	
18069069003	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	45%		KGM		F01 MW0	
18069071009	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 than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	新臺幣 49元/公 斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 49元/公 斤		KGM	G	451 F01 MW0	

海關進口稅則資料

18069079001	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 than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	45%		KGM		F01 MW0	
18069091005	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 4 0 %或以上低於 5 0 %；其他以第 0 4 0 1 至 0 4 0 4 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 1 0 %	Other food preparations of flour, meal, starch 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	30%	免稅 (PA,NZ) 12% (NI) 14% (GT) 18% (SV,HN)	40%		KGM		F01 MW0	
18069092004	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 3 0 %，含可可重量（以完全脫脂可可為基礎計算）在 4 0 %或以上低於 5 0 %	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	新臺幣 49元/公斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 49元/公斤		KGM	G	451 F01 MW0	
18069099007	其他第 1 8 0 6 節所屬之貨品	Other articles of heading 18.06	10%	免稅 (PA) 2.3% (GT) 4.3% (SV,HN) 5% (NI) 10% (NZ)	25%		KGM		F01	

海關進口稅則資料

19011000104	嬰兒奶粉 (含較大嬰兒奶粉) 、嬰兒奶水 · 供零售用	Milk powder for infant use (incl follow up formula), milk for infant use, put up for retail sale	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		501 F01	
19011000907	其他嬰兒調製品 · 供零售用	Other preparations for infant use, put up for retail sale	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		F01	
19012000004	供製作第 1 9 0 5 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	20%	免稅 (PA) 8% (NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	25%		KGM		F01 MW0	
19019011006	麥芽精	Malt extract	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		F01	
19019012005	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)	10%	免稅 (PA) 2.1% (GT) 4.1% (SV,HN) 4.4% (NI) 10% (NZ)	15%		KGM		F01	
19019021004	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	12%	免稅 (PA,NZ) 2.4% (GT) 4.8% (NI,SV,HN)	15%		KGM		F01	
19019022003	其他調製奶粉	Other milk powder, prepared	12%	免稅 (PA,NZ) 2.4% (GT) 4.8% (NI,SV,HN)	15%		KGM		F01	
19019024001	調製奶皮	Cream, evaporated or sterilized	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	20%		KGM		F01 MW0	
19019025000	調製奶水 · 加糖或含其他甜料者	Milk, prepared, containing added sugar or other sweetening matter	新臺幣 15.6元/公斤	新臺幣15.6元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 18.4元/公斤		KGM	G	F01 MW0	
19019026009	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	26%	免稅 (PA) 10.4% (NI) 12.1% (GT) 15.6% (SV,HN) 26% (NZ)	32.5%		KGM		F01 MW0	

海關進口稅則資料

19019027008	調味乳	Flavoured milk	新臺幣 15.6元/ 公斤	新臺幣15.6元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 18.4元/ 公斤		KGM	G	F01 MW0	
19019029006	其他調製奶品	Other milk, prepared	25%	免稅 (PA) 10% (NI) 11.6% (GT) 15% (SV,HN) 25% (NZ)	32.5%		KGM		F01 MP1	
19019030003	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	5%	免稅 (PA,GT,NI,SV,HN,NZ)	27.5%		KGM		F01 MW0	
19019040001	粉絲	Starch thread	17%	免稅 (PA,NZ) 7.5% (NI) 8.4% (GT) 10.5% (SV,HN)	35%		KGM		F01	
19019091009	其他第 1 9 0 1 節所屬之含米量不低於 3 0 % 調製品	Other preparations of heading 19.01 containing not less than 30% of rice	新臺幣 49元/公 斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 49元/公 斤		KGM	G	451 F01 MW0	
19019099001	其他第 1 9 0 1 節所屬之調製品	Other preparations of heading 19.01	30%	免稅 (PA) 14% (GT) 18% (NI,SV,HN) 30% (NZ)	40%		KGM		F01 MW0	
19021110002	未烹飪、未夾餡或調製之米粉條，含蛋者	Uncooked rice pasta, not stuffed or otherwise prepared, containing eggs	新臺幣 49元/公 斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 49元/公 斤		KGM	G	451 F01 MW0	
19021190005	其他未烹飪、未夾餡或調製之粉條，含蛋者	Other uncooked pasta, not stuffed or otherwise prepared, containing eggs	22%	免稅 (PA,NZ) 11.2% (GT) 13.8% (SV,HN) 14.4% (NI)	35%		KGM		F01 MW0	
19021910004	未烹飪、未夾餡或調製之米粉條，未含蛋者	Uncooked rice pasta, not stuffed or otherwise prepared, not containing eggs	新臺幣 49元/公 斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 49元/公 斤		KGM	G	451 F01 MW0	
19021990007	其他未烹飪、未夾餡或調製之粉條，未含蛋者	Other uncooked pasta, not stuffed or otherwise prepared, not containing eggs	21%	免稅 (PA,NZ) 4.6% (GT) 8.8% (SV,HN) 14.4% (NI)	35%		KGM		F01 MW0	

海關進口稅則資料

19022010109	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	新臺幣 49元/公斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 49元/公斤		KGM	G	451 B01 F01 MW0	
19022010207	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	新臺幣 49元/公斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 49元/公斤		KGM	G	451 F01 MW0	
19022090102	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	22%	免稅 (PA,NZ) 11.2% (GT) 13.8% (SV,HN) 14.4% (NI)	50%		KGM		B01 F01 MW0	
19022090200	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	22%	免稅 (PA,NZ) 11.2% (GT) 13.8% (SV,HN) 14.4% (NI)	50%		KGM		F01 MW0	
19023010107	速食麵，含肉者	Instant noodles, containing meat	20%	免稅 (PA) 4.4% (GT) 8.4% (SV,HN) 13.2% (NI) 20% (NZ)	35%		KGM		B01 F01 MW0	
19023010205	速食麵，不含肉者	Instant noodles, not containing meat	20%	免稅 (PA) 4.4% (GT) 8.4% (SV,HN) 13.2% (NI) 20% (NZ)	35%		KGM		F01 MW0	
19023020007	其他米粉條	Other rice pasta	新臺幣 49元/公斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 49元/公斤		KGM	G	451 F01 MW0	
19023090002	其他粉條	Other pasta	24%	免稅 (PA) 4.8% (GT) 9.6% (SV,HN) 14.4% (NI) 24% (NZ)	35%		KGM		F01 MW0	
19024000009	北非粉條	Couscous	22%	免稅 (PA,NZ) 11.2% (GT) 13.8% (SV,HN) 14.4% (NI)	35%		KGM		F01 MW0	

海關進口稅則資料

19030010004	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	7%	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣1206元/公噸或15.5%從高徵稅		TNE		F01	
19030020002	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	14%	免稅 (PA,NZ) 6.3% (NI) 7% (GT) 8.7% (SV,HN)	40%		KGM		F01	
19030030000	其他1903節所屬之代用品	Other substitutes of heading 19.03	17%	免稅 (PA,NZ) 6.8% (NI) 7.9% (GT) 10.2% (SV,HN)	17%		KGM		F01	
19041020116	速食粥・含肉者	Instant rice gruel, containing meat	新臺幣49元/公斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣49元/公斤		KGM	G	B01 F01 MW0	
19041020125	速食粥・不含肉者	Instant rice gruel, not containing meat	新臺幣49元/公斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣49元/公斤		KGM	G	F01 MW0	
19041020919	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	新臺幣49元/公斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣49元/公斤		KGM	G	451 B01 F01 MW0	
19041020928	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	新臺幣49元/公斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣49元/公斤		KGM	G	451 F01 MW0	

海關進口稅則資料

19041090102	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	20%	4% (GT) 8% (NI,SV,HN) 20% (PA,NZ)	45%		KGM		B01 F01 MP1	
19041090200	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	20%	4% (GT) 8% (NI,SV,HN) 20% (PA,NZ)	45%		KGM		F01 MP1	
19042011008	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	新臺幣 49元/公斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 49元/公斤		KGM	G	451 F01 MW0	
19042019000	其他未經焙製穀類片之調製食品	Other prepared foods obtained from unroasted cereal flakes	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%		KGM		F01 MW0	
19042021006	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	新臺幣 49元/公斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 49元/公斤		KGM	G	451 F01 MW0	
19042029008	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	20%	20% (PA,GT,NI,SV,HN,NZ)	45%		KGM		F01 MW0	
19043000009	布格麥食	Bulgur wheat	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	45%		KGM		F01 MW0	

海關進口稅則資料

19049010102	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	新臺幣 49元/公斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 49元/公斤		KGM	G	451 B01 F01 MW0	
19049010200	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	新臺幣 49元/公斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 49元/公斤		KGM	G	451 F01 MW0	
19049090105	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	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	45%		KGM		B01 F01 MW0	

海關進口稅則資料

19049090203	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	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	45%		KGM		F01 MW0	
19051000002	脆麵包	Crispbread	10%	10% (PA,GT,NI,SV,HN,NZ)	30%		KGM		F01 MW0	
19052000000	薑餅及其類似品	Gingerbread and the like	21%	21% (PA,GT,NI,SV,HN,NZ)	30%		KGM		F01 MW0	
19053100007	甜餅乾	Sweet biscuits	25%	免稅 (NI) 5% (GT) 10% (SV,HN) 25% (PA,NZ)	40%		KGM		F01 MW0	
19053200006	鬆餅及薄餅	Waffles and wafers	17.5%	8% (NI) 17.5% (PA,GT,SV,HN,NZ)	30%		KGM		F01 MW0	
19054000104	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	20%	4% (GT) 8% (SV,HN) 20% (PA,NI,NZ)	35%		KGM		B01 F01 MW0	
19054000202	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	20%	4% (GT) 8% (SV,HN) 20% (PA,NI,NZ)	35%		KGM		F01 MW0	
19059010003	盛裝藥物用之空囊	Empty cachets of a kind suitable for pharmaceutical use	5%	免稅 (NI,NZ) 5% (PA,GT,SV,HN)	30%		KGM		821	
19059020001	米紙	Rice paper	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	30%		KGM		F01	
19059030009	專供嬰幼兒用餅乾	Bakers' ware for infant	5%	免稅 (NZ) 5% (PA,GT,NI,SV,HN)	10%		KGM		F01 MW0	

海關進口稅則資料

19059040007	專供病患用餅乾	Biscuits solely for patients	5.5%	免稅 (NZ) 5.5% (PA,GT,NI,SV,HN)	10%		KGM		F01 MW0	
19059050004	米菓	Rice cracker	20%	20% (PA,GT,NI,SV,HN,N Z)	50%		KGM		F01 MW0	
19059060002	船用餅乾	Ships' biscuits	13.5%	免稅 (SV,HN,NZ) 2.8% (GT) 13.5% (PA,NI)	20%		KGM		F01 MW0	
19059070000	甜甜圈及薄煎餅或其混 合物	Doughnats and pancakes or their mixture	10%	免稅 (NZ) 10% (PA,GT,NI,SV,HN)	25%		KGM		F01 MW0	
19059090006	其他第 1 9 0 5 節所屬 之貨品	Other articles of heading 19.05	20%	4% (GT) 8% (SV,HN) 20% (PA,NI,NZ)	35%		KGM		F01 MW0	
20011000101	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	20%	免稅 (PA) 4% (GT) 8% (NI,SV,HN) 20% (NZ)	30%		KGM		F01 MW0	
20011000904	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	20%	免稅 (PA) 4% (GT) 8% (NI,SV,HN) 20% (NZ)	30%		KGM		F01	
20019011101	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	25.5%	免稅 (PA) 10.2% (NI) 11.9% (GT) 15.3% (SV,HN) 25.5% (NZ)	30%		KGM		F01 MW0	
20019011904	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	25.5%	免稅 (PA) 10.2% (NI) 11.9% (GT) 15.3% (SV,HN) 25.5% (NZ)	30%		KGM		F01 MW0	
20019012100	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	20%	免稅 (PA) 4% (GT) 8% (SV,HN) 12% (NI) 20% (NZ)	30%		KGM		F01	

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20019012903	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	20%	免稅 (PA) 4% (GT) 8% (SV,HN) 12% (NI) 20% (NZ)	30%		KGM		F01	
20019019103	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	20%	免稅 (PA,GT,SV,HN) 12% (NI) 20% (NZ)	30%		KGM		F01	
20019019906	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 (PA,GT,SV,HN) 12% (NI) 20% (NZ)	30%		KGM		F01	
20019020100	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	20%	免稅 (PA,GT,SV,HN) 12% (NI) 20% (NZ)	35%		KGM		F01 MP1	
20019020903	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	20%	免稅 (PA,GT,SV,HN) 12% (NI) 20% (NZ)	35%		KGM		F01 MP1	
20019090105	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	20%	免稅 (PA) 4% (GT) 8% (SV,HN) 12% (NI) 20% (NZ)	30%		KGM		F01 MP1	
20019090908	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 (PA) 4% (GT) 8% (SV,HN) 12% (NI) 20% (NZ)	30%		KGM		F01 MP1	
20021000100	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	10%	免稅 (PA,NI) 2.4% (GT) 4.4% (SV,HN) 10% (NZ)	30%		KGM		F01	
20021000903	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	10%	免稅 (PA,NI) 2.4% (GT) 4.4% (SV,HN) 10% (NZ)	30%		KGM		F01	

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20029000103	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	10%	免稅 (PA) 2.4% (GT) 4.4% (SV,HN) 5.2% (NI) 10% (NZ)	30%		KGM		F01 MP1	
20029000906	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 (PA) 2.4% (GT) 4.4% (SV,HN) 5.2% (NI) 10% (NZ)	30%		KGM		F01	
20031000109	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	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	40%		KGM		F01	
20031000902	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	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	40%		KGM		F01	
20039010100	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	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	40%		KGM		F01 MW0	
20039010903	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	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	40%		KGM		F01 MW0	
20039020108	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	35%		KGM		F01	
20039020901	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	35%		KGM		F01	
20039090103	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	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	40%		KGM		F01	

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20039090906	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	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	40%		KGM		F01	
20041011007	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	12.5%	免稅 (PA) 5% (NI) 5.8% (GT) 7.5% (SV,HN) 12.5% (NZ)	25%		KGM		F01 MW0	
20041019009	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	12.5%	免稅 (PA) 5% (NI) 5.8% (GT) 7.5% (SV,HN) 12.5% (NZ)	25%		KGM		F01 MW0	
20041090001	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	18%	免稅 (PA) 7.2% (NI) 8.4% (GT) 10.8% (SV,HN) 18% (NZ)	45%		KGM		F01 MW0	
20049010109	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	新臺幣 22元/公斤	新臺幣22元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 26元/公斤		KGM	G	F01 MW0	
20049010902	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	新臺幣 22元/公斤	新臺幣22元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 26元/公斤		KGM	G	F01 MW0	
20049020009	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	38.2%	免稅 (PA) 17.8% (GT) 22.9% (NI,SV,HN) 38.2% (NZ)	50%		KGM		F01 MW0	

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20049090111	酸漬除外之調製或保藏 毛豆仁・冷凍・第 2 0 0 6 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	25%	免稅 (PA) 5% (GT) 10% (SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01 MW0	454
20049090120	酸漬除外之調製或保藏 帶莢毛豆・冷凍・第 2 0 0 6 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	25%	免稅 (PA) 5% (GT) 10% (SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01 MW0	454
20049090139	酸漬除外之調製或保藏 洋菇・冷凍・第 2 0 0 6 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	25%	免稅 (PA) 5% (GT) 10% (SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01	
20049090148	酸漬除外之調製或保藏 白蘆筍・冷凍・第 2 0 0 6 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	25%	免稅 (PA) 5% (GT) 10% (SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01	
20049090157	酸漬除外之調製或保藏 綠蘆筍・冷凍・第 2 0 0 6 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	25%	免稅 (PA) 5% (GT) 10% (SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01	
20049090166	酸漬除外之調製或保藏 竹筍・冷凍・第 2 0 0 6 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	25%	免稅 (PA) 5% (GT) 10% (SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01 MP1	

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20049090193	酸漬除外之調製或保藏 其他蔬菜・冷凍・第2 0 0 6 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	25%	免稅 (PA) 5% (GT) 10% (SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01 MW0	
20049090200	酸漬除外之其他調製或 保藏蔬菜混合品・冷凍 ・第2 0 0 6 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	25%	免稅 (PA) 5% (GT) 10% (SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01 MW0	
20051010007	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%		KGM		F01	
20051020005	供嬰幼兒食用酸漬除外 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 infant food, not frozen	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		F01	
20052010005	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	12.5%	免稅 (PA) 2.5% (GT) 5% (NI,SV,HN) 12.5% (NZ)	25%		KGM		F01 MW0	
20052020003	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	15%	免稅 (PA) 6% (NI) 7% (GT) 9% (SV,HN) 15% (NZ)	25%		KGM		F01 MW0	
20052090008	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	18%	免稅 (PA) 7.2% (NI) 8.4% (GT) 10.8% (SV,HN) 18% (NZ)	45%		KGM		B01 F01 MP1	

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20054000003	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	25%	免稅 (PA) 5% (GT) 10% (NI,SV,HN) 25% (NZ)	50%		KGM		F01	
20055110105	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	新臺幣 22元/公斤	新臺幣22元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 27元/公斤		KGM	G	F01 MW0	
20055110908	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	新臺幣 22元/公斤	新臺幣22元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 27元/公斤		KGM	G	F01 MW0	
20055190000	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	20%	免稅 (PA,GT,SV,HN) 12% (NI) 20% (NZ)	50%		KGM		F01	
20055910009	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	新臺幣 22元/公斤	新臺幣22元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 27元/公斤		KGM	G	F01 MW0	

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20055990002	酸漬除外之調製或保藏 其他帶殼豆類·未冷凍· 第 2 0 0 6 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	30%	免稅 (PA) 14% (GT) 18% (NI,SV,HN) 30% (NZ)	50%		KGM		F01	
20056000106	酸漬除外之調製或保藏 蘆筍罐頭·第 2 0 0 6 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	10%	免稅 (PA,GT,SV,HN,NZ) 4% (NI)	10%		KGM		F01	
20056000909	其他酸漬除外之調製或 保藏蘆筍·未冷凍·第 2 0 0 6 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	10%	免稅 (PA,GT,SV,HN,NZ) 4% (NI)	10%		KGM		F01	
20057000006	酸漬除外之調製或保藏 橄欖·未冷凍·第 2 0 0 6 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	15%	免稅 (PA,NZ) 7.9% (GT) 9.6% (SV,HN) 10.8% (NI)	30%		KGM		F01	
20058010002	甜玉米罐頭	Canned sweet corn	13%	免稅 (PA,GT,NI,SV,HN) 13% (NZ)	25%		KGM		F01	
20058090005	酸漬除外之其他調製或 保藏甜玉米·未冷凍· 第 2 0 0 6 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	20%	免稅 (PA,GT,SV,HN) 12% (NI) 20% (NZ)	45%		KGM		F01 MW0	
20059100118	酸漬除外之調製或保藏 麻竹筍罐頭·第 2 0 0 6 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	25%	免稅 (PA,GT,SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01 MW0	

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20059100127	酸漬除外之調製或保藏 綠竹筍罐頭・第 2 0 0 6 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	25%	免稅 (PA,GT,SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01 MW0	
20059100136	酸漬除外之調製或保藏 桂竹筍罐頭・第 2 0 0 6 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	25%	免稅 (PA,GT,SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01 MW0	
20059100145	酸漬除外之調製或保藏 孟宗竹筍罐頭・第 2 0 0 6 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	25%	免稅 (PA,GT,SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01 MW0	
20059100190	酸漬除外之調製或保藏 其他竹筍罐頭・第 2 0 0 6 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 (PA,GT,SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01	
20059100902	酸漬除外之調製或保藏 竹筍・未冷凍・第 2 0 0 6 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	25%	免稅 (PA,GT,SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01 MP1	
20059910001	酸漬除外之調製或保藏 泡包心菜・未冷凍・第 2 0 0 6 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	25%	免稅 (PA) 10% (NI) 11.6% (GT) 15% (SV,HN) 25% (NZ)	50%		KGM		F01 MW0	

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20059920107	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 2 0 0 6 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	38.2%	免稅 (PA) 17.8% (GT) 22.9% (NI,SV,HN) 38.2% (NZ)	50%		KGM		F01 MW0	
20059920900	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 2 0 0 6 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	38.2%	免稅 (PA) 17.8% (GT) 22.9% (NI,SV,HN) 38.2% (NZ)	50%		KGM		F01 MW0	
20059931104	酸漬除外之調製或保藏混合蔬菜罐頭，第 2 0 0 6 節之產品除外，每包重量在 1 8 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	22.5%	免稅 (PA,GT,SV,HN) 13.5% (NI) 22.5% (NZ)	50%		KGM		F01	
20059931907	其他酸漬除外之調製或保藏蔬菜混合品，第 2 0 0 6 節之產品除外，每包重量在 1 8 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	22.5%	免稅 (PA,GT,SV,HN) 13.5% (NI) 22.5% (NZ)	50%		KGM		F01	
20059932103	酸漬除外之調製或保藏混合蔬菜罐頭，未冷凍，第 2 0 0 6 節之產品除外，每包重量在 1 8 公斤以下者	Mixtures of vegetables, canned, 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	30%	免稅 (PA,GT,SV,HN) 18% (NI) 30% (NZ)	50%		KGM		F01	

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20059932906	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	30%	免稅 (PA,GT,SV,HN) 18% (NI) 30% (NZ)	50%		KGM		F01	
20059990102	蔥仔酥	Shallot, fried	25%	免稅 (PA,GT,SV,HN) 15% (NI) 25% (NZ)	50%		KGM		465 F01 MW0	
20059990914	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	25%	免稅 (PA,GT,SV,HN) 15% (NI) 25% (NZ)	50%		KGM		F01 MP1	
20059990996	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	25%	免稅 (PA,GT,SV,HN) 15% (NI) 25% (NZ)	50%		KGM		B01 F01 MP1	
20060011007	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, glaze or crystallised), frozen	新臺幣 22元/公斤	新臺幣22元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 26元/公斤		KGM	G	F01 MW0	

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20060012006	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, glaze or crystallised), frozen	38.2%	免稅 (PA) 17.8% (GT) 22.9% (NI,SV,HN) 38.2% (NZ)	50%		KGM		F01 MW0	
20060019009	第2004·90目之其他蔬菜及蔬菜混合食品·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, glaze or crystallised), frozen	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	50%		KGM		F01 MW0	
20060022004	糖漬蘆筍·未冷凍(瀝乾、套以糖衣、糖霜者均在內)	Asparagus, preserved by sugar (drained, glaze or crystallised), not frozen	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F01	
20060023003	糖漬橄欖·未冷凍(瀝乾、套以糖衣、糖霜者均在內)	Olives, preserved by sugar (drained, glaze or crystallised), not frozen	15%	免稅 (PA,NI,NZ) 3.4% (GT) 6.4% (SV,HN)	30%		KGM		F01	
20060024002	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, glaze or crystallised), not frozen	20%	免稅 (PA,GT,SV,HN) 8% (NI) 20% (NZ)	45%		KGM		F01	
20060025001	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 (Phaseolus or Vigna angularis, including Adzuki bean, all varieties and red long bean), preserved by sugar (drained, glaze or crystallised), not frozen	新臺幣 22元/公斤	新臺幣22元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 27元/公斤		KGM	G	F01 MW0	
20060026000	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, glaze or crystallised), not frozen	30%	免稅 (PA) 14% (GT) 18% (NI,SV,HN) 30% (NZ)	50%		KGM		F01	

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20060027009	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, glaze or crystallised), not frozen	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%		KGM		F01	
20060028008	糖漬豌豆，未冷凍 (瀝 乾、套以糖衣、糖霜者 均在內)	Peas preserved by sugar (drained, glaze or crystallised), not frozen	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	50%		KGM		F01 MW0	
20060031003	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, glaze or crystallised), not frozen	38.2%	免稅 (PA) 17.8% (GT) 22.9% (NI,SV,HN) 38.2% (NZ)	50%		KGM		F01 MW0	
20060032002	糖漬蔬菜混合物，未冷 凍 (瀝乾、套以糖衣、 糖霜者均在內)，每包 重量在 1 8 公斤及以上 者	Mixtures of vegetables, preserved by sugar (drained, glaze or crystallised), not frozen, in a package of 18 kg or more	22.5%	免稅 (PA) 10.5% (GT) 13.5% (NI,SV,HN) 22.5% (NZ)	50%		KGM		F01	
20060033001	糖漬蔬菜混合物，未冷 凍 (瀝乾、套以糖衣、 糖霜者均在內)，每包 重量在 1 8 公斤以下者	Mixtures of vegetables, preserved by sugar (drained, glaze or crystallised), not frozen in a package less than 18 kg	30%	免稅 (PA) 14% (GT) 18% (NI,SV,HN) 30% (NZ)	50%		KGM		F01	
20060039005	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, glaze or crystallised), not frozen	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	50%		KGM		F01	
20060090109	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, glaze or crystallized)	20%	免稅 (PA,SV,HN) 10.2% (GT) 13.8% (NI) 20% (NZ)	40%		KGM		F01 MW0	

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20060090902	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, glaze or crystallized)	20%	免稅 (PA,SV,HN) 10.2% (GT) 13.8% (NI) 20% (NZ)	40%		KGM		F01 MP1	
20071000007	均質調製品	Homogenised preparations	10%	免稅 (PA,NZ) 2.8% (GT) 4.8% (SV,HN) 6.4% (NI)	40%		KGM		F01	
20079110007	橘子果醬	Orange jam and marmalade	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	45%		KGM		F01	
20079190000	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	45%		KGM		F01	
20079910009	檳樹果醬	Morinda citrifolia jam	20%	免稅 (PA,NZ) 9.2% (NI) 10.2% (GT) 12.6% (SV,HN)	50%		KGM		F01	
20079990002	其他屬第 2 0 0 7 節之貨品	Other articles of heading No. 20.07	20%	免稅 (PA) 9.2% (NI) 10.2% (GT) 12.6% (SV,HN) 20% (NZ)	50%		KGM		F01	
20081111002	帶殼烘焙花生	Ground-nuts, roasted, in shell	新臺幣 42元/公斤	新臺幣42元/公斤 (PA,GT,SV,HN,NZ) 免稅 (NI)	新臺幣 49元/公斤		KGM	G	F01 MW0	
20081112001	去殼烘焙花生	Ground-nuts, roasted, shelled	新臺幣 64元/公斤	新臺幣64元/公斤 (PA,GT,SV,HN,NZ) 免稅 (NI)	新臺幣 75元/公斤		KGM	G	F01 MW0	
20081120001	花生醬	Peanut butter	25%	免稅 (PA,NI,NZ) 11.6% (GT) 15% (SV,HN)	50%		KGM		F01	

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20081191005	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	新臺幣 42元/公斤	新臺幣42元/公斤 (PA,GT,SV,HN,NZ) 免稅 (NI)	新臺幣 49元/公斤		KGM	G	F01 MW0	
20081192004	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	新臺幣 64元/公斤	新臺幣64元/公斤 (PA,GT,SV,HN,NZ) 免稅 (NI)	新臺幣 75元/公斤		KGM	G	F01 MW0	
20081910005	其他方式調製或保藏之杏仁	Almond, otherwise prepared or preserved	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F01	
20081920003	其他方式調製或保藏之開心果	Pistachios, otherwise prepared or preserved	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F01	
20081930001	其他方式調製或保藏之大胡桃，澳洲胡桃	Pecans, macadamia nuts, otherwise prepared or preserved	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		F01	
20081941008	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	34%	免稅 (PA,NZ) 13.6% (SV,HN) 15.8% (GT) 20.4% (NI)	50%		KGM		F01 MW0	
20081942007	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	新臺幣 64元/公斤	新臺幣64元/公斤 (PA,GT,NI,SV,HN,NZ)	新臺幣 75元/公斤		KGM	G	F01 MW0	
20081943006	供製爆玉米花用之玉米調製品	Corn preparation for making pop-corn	15%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM		F01	

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20081990106	其他方式調製或保藏之西瓜子，包括混合者	Watermelon seeds, otherwise prepared or preserved	20%	免稅 (PA,SV,HN) 10.2% (GT) 13.8% (NI) 20% (NZ)	50%		KGM		F01	
20081990909	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	20%	免稅 (PA,SV,HN) 10.2% (GT) 13.8% (NI) 20% (NZ)	50%		KGM		F01	
20082000102	其他方式調製或保藏之鳳梨罐頭	Pineapple, canned, otherwise prepared or preserved	15%	免稅 (PA) 4% (GT) 7% (SV,HN) 13.6% (NI) 15% (NZ)	40%		KGM		F01	
20082000905	其他方式調製或保藏之鳳梨	Pineapples, otherwise prepared or preserved	15%	免稅 (PA) 4% (GT) 7% (SV,HN) 13.6% (NI) 15% (NZ)	40%		KGM		F01	
20083000002	其他方式調製或保藏之柑橘類水果	Citrus fruit, otherwise prepared or preserved	26%	免稅 (PA) 12.1% (GT) 15.6% (NI,SV,HN) 26% (NZ)	50%		KGM		F01 MP1	
20084000000	其他方式調製或保藏之梨	Pears, otherwise prepared or preserved	20%	免稅 (PA,GT,SV,HN) 13.8% (NI) 20% (NZ)	50%		KGM		F01	
20085000007	其他方式調製或保藏之杏子	Apricots, otherwise prepared or preserved	15%	免稅 (PA,GT,NI,SV,HN,N Z)	30%		KGM		F01	
20086000005	其他方式調製或保藏之櫻桃	Cherries, otherwise prepared or preserved	10%	免稅 (PA,GT,NI,SV,HN,N Z)	30%		KGM		F01	
20087000003	其他方式調製或保藏之桃子（包括油桃）	Peaches, including nectarines, otherwise prepared or preserved	15%	免稅 (PA,GT,NI,SV,HN,N Z)	35%		KGM		F01	
20088000001	其他方式調製或保藏之草莓	Strawberries, otherwise prepared or preserved	30%	免稅 (PA) 12% (NI) 14% (GT) 18% (SV,HN) 30% (NZ)	50%		KGM		F01	

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20089100008	棕櫚樹芯	Palm hearts	10%	免稅 (PA,GT,NI,SV,HN,NZ)	35%		KGM		F01	
20089300006	其他方式已調製或保藏之越橘	Cranberries, otherwise prepared or preserved	20%	免稅 (PA,NI) 4.4% (GT) 8.4% (SV,HN) 20% (NZ)	50%		KGM		F01 MW0	
20089700002	第200819目除外之混合品	Mixtures, other than those of subheading 2008.19	20%	免稅 (PA) 4% (GT) 8% (NI,SV,HN) 20% (NZ)	50%		KGM		F01 MP1	
20089910106	其他方式調製或保藏之荔枝罐頭	Litchis, canned, otherwise prepared or preserved	10%	免稅 (PA,NI) 2% (GT) 4% (SV,HN) 10% (NZ)	20%		KGM		F01	
20089910909	其他方式調製或保藏之荔枝	Litchis, otherwise prepared or preserved	10%	免稅 (PA,NI) 2% (GT) 4% (SV,HN) 10% (NZ)	20%		KGM		F01	
20089920104	其他方式調製或保藏之龍眼罐頭	Longans, canned, otherwise prepared or preserved	10%	免稅 (PA,NI) 2% (GT) 4% (SV,HN) 10% (NZ)	20%		KGM		F01	
20089920907	其他方式調製或保藏之龍眼	Longan, otherwise prepared or preserved	10%	免稅 (PA,NI) 2% (GT) 4% (SV,HN) 10% (NZ)	20%		KGM		F01 MW0	
20089930102	其他方式調製或保藏之芒果罐頭	Mangoes, canned, otherwise prepared or preserved	25%	免稅 (PA,NI) 5% (GT) 10% (SV,HN) 25% (NZ)	45%		KGM		F01	
20089930905	其他方式調製或保藏之芒果	Mangoes, otherwise prepared or preserved	25%	免稅 (PA,NI) 5% (GT) 10% (SV,HN) 25% (NZ)	45%		KGM		F01 MW0	
20089940002	其他方式調製或保藏之酪梨	Avocados, otherwise prepared or preserved	15%	免稅 (PA,NI,NZ) 3% (GT) 6% (SV,HN)	50%		KGM		F01 MW0	
20089950009	經烘烤或調味之乾海苔及紫菜	Edible dried lavers , roasted or seasoned	25%	免稅 (PA,NZ) 10% (NI) 11.6% (GT) 15% (SV,HN)	50%		KGM		F01 MW0	

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20089960007	大豆調製品	Preparations of soybeans	10%	免稅 (PA,GT,NI,SV,HN,N Z)	25%		KGM		F01	
20089991108	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	20%	免稅 (PA,NI) 4.4% (GT) 8.4% (SV,HN) 20% (NZ)	50%		KGM		F01 MP1	
20089991206	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	20%	免稅 (PA,NI) 4.4% (GT) 8.4% (SV,HN) 20% (NZ)	50%		KGM		F01 MW0	
20089991304	其他方式調製或保藏之 薑	gingers, otherwise prepared or preserved	20%	免稅 (PA,NI) 4.4% (GT) 8.4% (SV,HN) 20% (NZ)	50%		KGM		B01 F01 MW0	
20089991901	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	20%	免稅 (PA,NI) 4.4% (GT) 8.4% (SV,HN) 20% (NZ)	50%		KGM		F01 MP1	
20089992107	供嬰幼兒食用之調製或 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, canned, prepared or preserved	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		F01	
20089992900	供嬰幼兒食用之調製或 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, not elsewhere specified or included, for use as infant food	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		F01	

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20089993008	味噌	Fermented soy and rice mixtures (miso)	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	45%		KGM		F01 MW0	
20091110002	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	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM	T*	F01 MW0	
20091121009	未發酵及未加酒精之濃縮柑橘汁，冷凍者，每包重量在 1 8 公斤及以上	Orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, frozen	20%	免稅 (PA,NZ) 9.8% (GT) 12.3% (SV,HN) 12.9% (NI)	50%		KGM	T*	F01	
20091122008	未發酵及未加酒精之濃縮柑橘汁，冷凍者，每包重量在 1 8 公斤以下	Orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg, frozen	20%	免稅 (PA,NZ) 12.1% (GT) 13.8% (SV,HN) 17.4% (NI)	50%		KGM	T*	F01	
20091210001	未發酵及未加酒精之天然柑橘汁，未冷凍者，糖度值不超過 2 0	Orange juice, unfermented and not containing added spirit, nature, not frozen, of a Brix value not exceeding 20	30%	免稅 (PA,NZ) 12% (NI) 14% (GT) 18% (SV,HN)	50%		KGM	T*	F01 MW0	
20091221008	未發酵及未加酒精之濃縮柑橘汁，未冷凍者，糖度值不超過 2 0，每包重量在 1 8 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	22.5%	免稅 (PA,NZ) 10.5% (GT) 13.5% (NI,SV,HN)	50%		KGM	T*	F01	
20091222007	未發酵及未加酒精之濃縮柑橘汁，未冷凍者，糖度值不超過 2 0，每包重量在 1 8 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	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM	T*	F01	

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20091910004	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	30%	免稅 (PA,NZ) 12% (NI) 14% (GT) 18% (SV,HN)	50%		KGM	T*	F01 MW0	
20091921001	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 1 8 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	22.5%	免稅 (PA,NZ) 9% (NI) 10.5% (GT) 13.5% (SV,HN)	50%		KGM	T*	F01	
20091922000	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 1 8 公斤以下者	Other orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg, not frozen	30%	免稅 (PA,NZ) 12% (NI) 14% (GT) 18% (SV,HN)	50%		KGM	T*	F01	
20092111107	未發酵及未加酒精之天然葡萄柚汁・糖度值不超過 2 0・每包重量在 1 8 公斤及以上者	Grapefruit juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20, in a package of 18 kg or more	22.5%	免稅 (PA,NZ) 10.5% (GT) 13.5% (NI,SV,HN)	50%		KGM	T*	F01 MW0	
20092111205	未發酵及未加酒精之濃縮葡萄柚汁・糖度值不超過 2 0・每包重量在 1 8 公斤及以上者	Grapefruit juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package of 18 kg or more	22.5%	免稅 (PA,NZ) 10.5% (GT) 13.5% (NI,SV,HN)	50%		KGM	T*	F01	
20092112106	未發酵及未加酒精之天然葡萄柚汁・糖度值不超過 2 0・每包重量在 1 8 公斤以下者	Grapefruit juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20, in a package less than 18 kg	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM	T*	F01 MW0	

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20092112204	未發酵及未加酒精之濃縮葡萄柚汁・糖度值不超過 20・每包重量在 18 公斤以下者	Grapefruit juice , unfermented and not containing added spirit ,concentrated, of a Brix value not exceeding 20 , in a package less than 18 kg	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM	T*	F01	
20092911109	其他未發酵及未加酒精之天然葡萄柚汁・每包重量在 18 公斤及以上者	Other grapefruit juice, unfermented and not containing added spirit, nature, in a package of 18 kg or more	22.5%	免稅 (PA,NZ) 10.5% (GT) 13.5% (NI,SV,HN)	50%		KGM	T*	F01 MW0	
20092911207	其他未發酵及未加酒精之濃縮葡萄柚汁・每包重量在 18 公斤及以上者	Other grapefruit juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	22.5%	免稅 (PA,NZ) 10.5% (GT) 13.5% (NI,SV,HN)	50%		KGM	T*	F01	
20092912108	其他未發酵及未加酒精之天然葡萄柚汁・每包重量在 18 公斤以下	Other grapefruit juice, unfermented and not containing added spirit, nature, in a package less than 18 kg	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM	T*	F01 MW0	
20092912206	其他未發酵及未加酒精之濃縮葡萄柚汁・每包重量在 18 公斤以下	Other grapefruit juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM	T*	F01	
20093111105	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	50%		KGM	T*	F01 MW0	

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20093111203	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	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	50%		KGM	T*	F01	
20093112104	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	20%	免稅 (PA,NZ) 11.2% (GT) 13.2% (SV,HN) 15.6% (NI)	50%		KGM	T*	F01 MW0	
20093112202	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	20%	免稅 (PA,NZ) 11.2% (GT) 13.2% (SV,HN) 15.6% (NI)	50%		KGM	T*	F01 MP1	
20093911107	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%		KGM	T*	F01 MW0	
20093911205	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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%		KGM	T*	F01	

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20093912106	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 1 8 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	20%	免稅 (PA,NZ) 11.2% (GT) 13.2% (SV,HN) 15.6% (NI)	50%		KGM	T*	F01 MW0	
20093912204	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 1 8 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	20%	免稅 (PA,NZ) 11.2% (GT) 13.2% (SV,HN) 15.6% (NI)	50%		KGM	T*	F01 MP1	
20094110006	未發酵及未加酒精之天然鳳梨汁，糖度值不超過 2 0	Pineapple juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20	30%	免稅 (PA,GT,SV,HN,NZ) 18% (NI)	50%		KGM	T*	F01	
20094121003	未發酵及未加酒精之濃縮鳳梨汁，糖度值不超過 2 0，每包重量在 1 8 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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%		KGM	T*	F01	
20094122002	未發酵及未加酒精之濃縮鳳梨汁，糖度值不超過 2 0，每包重量在 1 8 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	25%	免稅 (PA,GT,SV,HN,NZ) 18% (NI)	50%		KGM	T*	F01	
20094910008	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	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM	T*	F01	

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20094921005	其他未發酵及未加酒精之濃縮鳳梨汁·每包重量在 1 8 公斤及以上者	Other pineapple juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%		KGM	T*	F01	
20094922004	其他未發酵及未加酒精之濃縮鳳梨汁·每包重量在 1 8 公斤以下者	Other pineapple juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	25%	免稅 (PA,NZ) 13.5% (GT) 16.2% (SV,HN) 18% (NI)	50%		KGM	T*	F01	
20095010004	未發酵及未加酒精之天然番茄汁	Tomato juice, unfermented and not containing added spirit, nature	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM	T*	F01 MW0	
20095020002	未發酵及未加酒精之濃縮番茄汁	Tomato juice, unfermented and not containing added spirit, concentrated	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM	T*	F01 MW0	
20096110001	未發酵及未加酒精之天然葡萄汁·糖度值不超過 3 0	Grape juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 30	25%	免稅 (PA,NZ) 13.5% (GT) 16.2% (SV,HN) 18% (NI)	50%		KGM	T*	F01 MW0	
20096121008	未發酵及未加酒精之濃縮葡萄汁·糖度值不超過 3 0 ·每包重量在 1 8 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	20%	免稅 (PA,NZ) 9.8% (GT) 12.3% (SV,HN) 12.9% (NI)	50%		KGM	T*	F01	
20096122007	未發酵及未加酒精之濃縮葡萄汁·糖度值不超過 3 0 ·每包重量在 1 8 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	20%	免稅 (PA,NZ) 12.1% (GT) 13.8% (SV,HN) 17.4% (NI)	50%		KGM	T*	F01	

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20096910003	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	25%	免稅 (PA,NZ) 13.5% (GT) 16.2% (SV,HN) 18% (NI)	50%		KGM	T*	F01 MW0	
20096921000	其他未發酵及未加酒精之濃縮葡萄汁·每包重量在 1 8 公斤及以上者	Other grape juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	20%	免稅 (PA,NZ) 9.8% (GT) 12.3% (SV,HN) 12.9% (NI)	50%		KGM	T*	F01	
20096922009	其他未發酵及未加酒精之濃縮葡萄汁·每包重量在 1 8 公斤以下者	Other grape juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	20%	免稅 (PA,NZ) 12.1% (GT) 13.8% (SV,HN) 17.4% (NI)	50%		KGM	T*	F01	
20097110009	未發酵及未加酒精之天然蘋果汁·糖度值不超過 2 0	Apple juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20	30%	免稅 (PA,GT,NI,SV,HN,NZ)	50%		KGM	T*	F01	
20097121006	未發酵及未加酒精之濃縮蘋果汁·糖度值不超過 2 0 ·每包重量在 1 8 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	20%	免稅 (PA,SV,HN,NZ) 9.3% (GT) 12% (NI)	50%		KGM	T*	F01	
20097122005	未發酵及未加酒精之濃縮蘋果汁·糖度值不超過 2 0 ·每包重量在 1 8 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	20%	免稅 (PA,GT,SV,HN,NZ) 17.4% (NI)	50%		KGM	T*	F01	
20097910001	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	30%	免稅 (PA,NZ) 12% (SV,HN) 14% (GT) 18% (NI)	50%		KGM	T*	F01	

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20097921008	其他未發酵及未加酒精之濃縮蘋果汁・每包重量在 1 8 公斤及以上者	Other apple juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	20%	免稅 (PA,NZ) 8% (SV,HN) 9.3% (GT) 12% (NI)	50%		KGM	T*	F01	
20097922007	其他未發酵及未加酒精之濃縮蘋果汁・每包重量在 1 8 公斤以下者	Other apple juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	20%	免稅 (PA,NZ) 9.2% (SV,HN) 12.1% (GT) 17.4% (NI)	50%		KGM	T*	F01	
20098100009	越橘汁	Cranberry juice	25%	免稅 (PA,GT,SV,HN,NZ) 15% (NI)	50%		KGM	T*	F01	
20098910107	未發酵及未加酒精之天然芒果汁	Mango juice, unfermented and not containing added spirit, nature	35%	免稅 (PA,NZ) 7% (GT) 14% (NI,SV,HN)	40%		KGM	T*	F01 MW0	
20098910205	未發酵及未加酒精之濃縮芒果汁	Mango juice, unfermented and not containing added spirit, concentrated	35%	免稅 (PA,NZ) 7% (GT) 14% (NI,SV,HN)	40%		KGM	T*	F01 MW0	
20098920007	椰子汁	Coconut juice	25%	免稅 (PA,SV,HN,NZ) 11.6% (GT) 15% (NI)	50%		KGM	T*	F01	
20098930005	橄欖果汁	Morinda citrifolia juice	25%	免稅 (PA,GT,SV,HN,NZ) 15% (NI)	50%		KGM	T*	F01	
20098940003	供嬰幼兒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 infant food	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	T*	F01	
20098990002	其他未發酵及未加酒精之其他任何單一之天然果汁或蔬菜汁	Other juice of any other single fruit or vegetable, nature, unfermented and not containing added spirit	25%	免稅 (PA,GT,SV,HN,NZ) 15% (NI)	50%		KGM	T*	F01 MP1	

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20099020004	供嬰幼兒食用之混合汁	Mixtures of juices for use as infant food	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	T*	F01	
20099030002	橄樹果汁之混合汁	Mixture of juices of morinda citrifolia	25%	免稅 (PA,GT,SV,HN,NZ) 10% (NI)	50%		KGM	T*	F01 MW0	
20099090107	未發酵及未加酒精之天然混合汁	Mixtures of juices, unfermented and not containing added spirit, nature	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM	T*	F01 MW0	
20099090205	未發酵及未加酒精之濃縮混合汁	Mixtures of juices, unfermented and not containing added spirit, concentrated	25%	免稅 (PA,GT,SV,HN) 10% (NI) 25% (NZ)	50%		KGM	T*	F01 MW0	
21011100001	咖啡之萃取物、精、濃縮物	Extracts, essences and concentrates	2%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		F01	
21011200000	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	2%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	12.5%		KGM		F01	
21012000000	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	27.5%	免稅 (PA) 11% (NI,SV,HN) 12.8% (GT) 27.5% (NZ)	35%		KGM		F01	
21013000008	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	26%	免稅 (PA,NZ) 12.1% (GT) 15.6% (NI,SV,HN)	35%		KGM		F01	

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21021000118	白麴、酒母	Peka (white koji), starter	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		F02	
21021000127	紅麴	Anka(red koji)	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		F01	
21021000207	神麴	Shen Chu	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		502	
21021000902	其他活性酵母	Other active yeasts	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		F02	
21022000009	非活性酵母；其他已死 單細胞微生物	Inactive yeasts; other single-cell micro-organisms, dead	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		F02	
21023000007	發粉	Prepared baking powders	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
21031010008	烤鰻用醬油	Soya sauce for baking eels	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM	N	F02 MW0	
21031090001	其他醬油	Other soya sauce	15%	免稅 (LDCs,PA) 6% (NI) 7% (GT) 9% (SV,HN) 15% (NZ)	25%		KGM		F01 MW0	
21032000008	番茄醬及其他番茄調味 醬	Tomato ketchup and other tomato sauces	12.5%	免稅 (PA,NI) 2.5% (GT) 5% (SV,HN) 12.5% (NZ)	20%		KGM		F01 MW0	
21033000006	芥末粉、細粒及其調製 品	Mustard flour and meal and prepared mustard	新臺幣9元/公斤 或15% 從高徵 稅	新臺幣1.8元/公斤或 3% 從高徵稅 (GT) 新 臺幣3.6元/公斤或6% 從高徵稅 (SV,HN) 新 臺幣9元/公斤或15% 從高徵稅 (NZ) 免稅 (PA,NI)	新臺幣 12元/公 斤或 20% 從 高徵稅		KGM		F01	

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21039010001	蛋黃醬、沙拉醬	Mayonnaise, salad dressing	12.5%	免稅 (PA,NI) 2.7% (GT) 5.2% (SV,HN) 12.5% (NZ)	20%		KGM		F01	
21039020009	咖哩醬	Curry sauce	15%	免稅 (PA) 6% (NI) 7% (GT) 9% (SV,HN) 15% (NZ)	20%		KGM		F01	
21039040005	桂花醬	Sweet osmanthus, paste	11.5%	免稅 (PA) 2.4% (GT) 4.7% (SV,HN) 4.9% (NI) 11.5% (NZ)	20%		KGM		F01	
21039090102	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.	12%	免稅 (PA) 2.6% (GT) 5% (SV,HN) 5.5% (NI) 12% (NZ)	25%	LTR	KGM	B	463 MW0 W01	

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21039090200	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.	12%	免稅 (PA) 2.6% (GT) 5% (SV,HN) 5.5% (NI) 12% (NZ)	25%	LTR	KGM	B	463 MW0 W01	
21039090905	其他第 2103 節所屬之貨品	Other articles of heading 2103	12%	免稅 (PA) 2.6% (GT) 5% (SV,HN) 5.5% (NI) 12% (NZ)	25%		KGM		F01	
21041011006	液態湯類及其調製品，肉類	Meat soups and broths and preparations therefor, liquid	10%	免稅 (PA,NI) 2% (GT) 4% (SV,HN) 10% (NZ)	35%		KGM		B01 F01	
21041019008	其他液態湯及其調製品	Other soups and broths and preparations therefor, liquid	10%	免稅 (PA,NI) 2% (GT) 4% (SV,HN) 10% (NZ)	35%		KGM		F01	
21041021004	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	10%	免稅 (PA,NI) 2% (GT) 4% (SV,HN) 10% (NZ)	35%		KGM		B01 F01	
21041029006	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	15%	免稅 (PA) 6% (NI) 7% (GT) 9% (SV,HN) 15% (NZ)	35%		KGM		F01	
21042010103	嬰幼兒用均質混合調製食品	Homogenised composite food preparations, used as infant food purposes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		F01	

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21042010201	病人用均質混合調製食品	Homogenised composite food preparations, used as dietetic purposes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		501 F01	
21042090008	其他均質混合調製食品	Other homogenised composite food preparations	17%	免稅 (PA) 7.5% (NI) 8.4% (GT) 10.5% (SV,HN) 17% (NZ)	35%		KGM		F01	
21050010008	冰淇淋，不論是否含可可者	Ice cream, whether or not containing cocoa	10%	免稅 (PA,NI) 2% (GT) 4% (SV,HN) 10% (NZ)	25%		KGM		F01	
21050090001	其他可食用冰，不論是否含可可者	Other edible ice, whether or not containing cocoa	16.5%	免稅 (PA) 6.6% (NI) 7.7% (GT) 9.9% (SV,HN) 16.5% (NZ)	30%		KGM		F01	
21061010005	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)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	42.5%		KGM		F01	
21061020003	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)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		F01	
21069010008	糖漿（著色或加香料）	Syrups, coloured or flavoured	20%	免稅 (PA,GT,NI,SV,HN) 20% (NZ)	50%		KGM		F01	
21069020104	專供病患用之合成甜食	Synthetic sweetening agent solely for patients	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F01	
21069020202	專供病患用之特殊營養食品	Special dietary foods solely for patients	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		501 F01	
21069030004	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)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		501 F01	

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21069040002	嬰幼兒用食品	Infant food	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		F01	
21069051008	供食品製造用，不攪酒 精之化合配製品	Non-alcoholic compound preparations for making foodstuff	10%	免稅 (PA,NI) 2% (GT) 4% (SV,HN) 10% (NZ)	25%		KGM		F01	
21069052007	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 odoriferous substances)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		F01	
21069053006	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	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
21069054005	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 odoriferous substances)	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%	LTR	KGM			
21069055004	橄樹茶	Morinda citrifolia tea	30%	免稅 (PA,NZ) 14% (GT) 18% (NI,SV,HN)	50%		KGM		F01 MW0	
21069060007	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	5%	免稅 (PA,GT,NI,SV,HN,N Z)	27.5%		KGM		F01	
21069070005	不屬稅則第 2 0 0 9 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	25%	免稅 (PA) 11.6% (GT) 15% (NI,SV,HN) 25% (NZ)	45%		KGM	T*	F01 MP1	

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21069080003	花粉	Bee pollen	35%	免稅 (PA) 16.3% (GT) 21% (NI,SV,HN) 35% (NZ)	50%		KGM		B01 F01 MW0	
21069091000	咖啡乳劑；大豆蛋白質食物調製品	Coffee creamer; preparations of soybean protein	10%	免稅 (PA,GT,NI,SV,HN) 10% (NZ)	25%		KGM		F01	
21069093008	椰漿粉	Coconut milk powder	20%	免稅 (PA,GT,NI,SV,HN,N Z)	50%		KGM		F01	
21069095006	蛋白質水解物	Protein hydrolysates	25%	免稅 (PA,NZ) 10% (NI) 11.6% (GT) 15% (SV,HN)	50%		KGM		F01	
21069096005	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	30%	免稅 (PA) 14.9% (GT) 19.2% (NI,SV,HN) 30% (NZ)	50%		KGM		F01 MW0	
21069098003	其他食物調製品，含米量不低於 3 0 % 者	Other food preparation containing not less than 30% of rice	新臺幣 49元/公斤	新臺幣49元/公斤 (PA,GT,NI,SV,HN,N Z)	新臺幣 49元/公斤		KGM	T* G	451 F01 MW0	
21069099208	錠劑、膠囊狀食物製品	Food preparations, in capsule or tablet form	30%	免稅 (PA) 14% (GT) 18% (NI,SV,HN) 30% (NZ)	50%		KGM		511 F01	
21069099903	其他未列名食物調製品	Other food preparations, n. e. s.	30%	免稅 (PA) 14% (GT) 18% (NI,SV,HN) 30% (NZ)	50%		KGM	T*	F01 MP1	
22011010009	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	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM	T*	F01	
22011020007	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	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM	T*	F01	

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22019010002	雪及冰	Snow and ice	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F01	
22019090005	其他飲水，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	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F01	
22021000108	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	10%	免稅 (PA) 2% (GT) 4% (NI,SV,HN) 10% (NZ)	12.5%		KGM	T	F01	
22021000206	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	10%	免稅 (PA) 2% (GT) 4% (NI,SV,HN) 10% (NZ)	12.5%		KGM	T	F01	
22021000901	其他飲水，含糖或其他甜味料或香料者	Other waters, containing added sugar or other sweetening matter or flavoured	10%	免稅 (PA) 2% (GT) 4% (NI,SV,HN) 10% (NZ)	12.5%		KGM	T	F01	
22029011000	未發酵稀釋天然蜜柑橘汁	Orange juice drink, unfermented	20%	免稅 (PA) 8% (NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	50%		KGM	T	F01 MW0	
22029012009	未發酵稀釋天然葡萄柚汁	Grapefruit juice drink, unfermented	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%		KGM	T	F01 MW0	
22029013008	未發酵稀釋天然鳳梨汁	Pineapple juice drink, unfermented	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%		KGM	T	F01 MW0	
22029014007	未發酵稀釋天然番茄汁	Tomato juice drink, unfermented	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%		KGM	T	F01 MW0	
22029015006	未發酵稀釋天然葡萄汁	Grape juice drink, unfermented	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%		KGM	T	F01 MW0	

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22029016005	未發酵稀釋天然蘋果汁	Apple juice drink, unfermented	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%		KGM	T	F01	
22029019002	其他未發酵稀釋天然果汁	Other fruit juice drink, unfermented,	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%		KGM	T	F01 MW0	
22029021008	未發酵柑橘汁飲料	Orange juice drink, unfermented, soft	20%	免稅 (PA) 10.2% (GT) 12.6% (SV,HN) 13.8% (NI) 20% (NZ)	50%		KGM	T	F01 MW0	
22029022007	未發酵葡萄柚汁飲料	Grapefruit juice drink, unfermented, soft	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%		KGM	T	F01 MW0	
22029023006	未發酵鳳梨汁飲料	Pineapple juice drink, unfermented, soft	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%		KGM	T	F01	
22029024005	未發酵番茄汁飲料	Tomato juice drink, unfermented, soft	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%		KGM	T	F01 MW0	
22029025004	未發酵葡萄汁飲料	Grape juice drink, unfermented, soft	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%		KGM	T	F01 MW0	
22029026003	未發酵蘋果汁飲料	Apple juice drink, unfermented, soft	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%		KGM	T	F01	
22029029000	其他未發酵果汁飲料	Other fruit juice drink, unfermented, soft	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%		KGM	T	F01 MP1	
22029030007	未發酵稀釋蔬菜汁及飲料	Vegetable juice and soft drink, unfermented	20%	免稅 (PA) 9.3% (GT) 12% (NI,SV,HN) 20% (NZ)	50%		KGM	T	F01 MP1	
22029090102	麥芽飲料·不含酒精	Malt beverage, non- alcoholic	10%	免稅 (PA) 2% (GT) 4% (NI,SV,HN) 10% (NZ)	12.5%		KGM	T	F01	

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22029090200	未發酵綜合蔬果汁及飲料	Fruit and vegetable juice drink,unfermented,mixed	10%	免稅 (PA) 2% (GT) 4% (NI,SV,HN) 10% (NZ)	12.5%		KGM	T	F01 MW0	
22029090308	含人參之飲料，不含酒精	Drinks, containing Ginseng preparations, non-alcoholic	10%	免稅 (PA) 2% (GT) 4% (NI,SV,HN) 10% (NZ)	12.5%		KGM	T	F01	
22029090914	其他飲料水，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），不含酒精	Other 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), non-alcoholic	10%	免稅 (PA) 2% (GT) 4% (NI,SV,HN) 10% (NZ)	12.5%		KGM	T	F01	
22029090996	其他飲料水，含糖或其他甜味料或香料者（不含乳製品），不含酒精	Other water, containing added sugar or other sweetening matter or flavoured (not containing dairy products), non-alcoholic	10%	免稅 (PA) 2% (GT) 4% (NI,SV,HN) 10% (NZ)	12.5%		KGM	T	F01	
22030000001	啤酒，麥芽釀造	Beer made from malt	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	50%	LTR	KGM	B	463 W01	
22041010006	香檳	Champagne	20%	免稅 (PA,GT,NI,SV,HN,NZ)	50%	LTR	KGM	B	463 W01	
22041090009	其他汽泡酒	Other sparkling wine	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%	LTR	KGM	B	463 W01	
22042100005	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	10%	免稅 (PA,GT,NI,SV,HN,NZ)	50%	LTR	KGM	B	463 MW0 W01	

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22042900007	其他鮮葡萄酒・裝在超過 2 公升之容器內者	Other wine of fresh grapes, in containers holding over 2 liter	10%	免稅 (PA,GT,NI,SV,HN,NZ)	50%	LTR	KGM	B	463 MW0 W01	
22043000004	其他葡萄醪	Other grape must	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%	LTR	KGM	B	463 MW0 W01	
22051000105	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 2 0 % 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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%	LTR	KGM	B	463 MW0 W01	
22051000203	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 2 0 %・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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%	LTR	KGM	B	463 MW0 W01	
22059000108	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 2 0 % 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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%	LTR	KGM	B	463 MW0 W01	

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22059000206	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 2 0 % · 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	20%	免稅 (PA,NZ) 9.3% (GT) 12% (NI,SV,HN)	50%	LTR	KGM	B	463 MW0 W01	
22060010006	穀類酒	Fermented cereal beverages	40%	免稅 (PA,NZ) 8% (GT) 16% (SV,HN) 24% (NI)	50%	LTR	KGM	B	463 MW0 W01	
22060020004	果類酒	Fermented fruit beverages	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	50%	LTR	KGM	B	463 MW0 W01	
22060030002	蜂蜜酒	Mead	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	50%	LTR	KGM	B	463 MW0 W01	
22060090009	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	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	50%	LTR	KGM	B	463 MW0 W01	
22071010101	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 8 0 %	Industrial ethyl alcohol, undenatured, of an alcoholic strength by volume of 80% vol, used for manufacture of chemical products through chemical synthetic reaction	3%	免稅 (PA,GT,NI,SV,HN,N Z)	30%	LTR	KGM	N	251	

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22071010209	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	3%	免稅 (PA,GT,NI,SV,HN,NZ)	30%	LTR	KGM	N	251	
22071090104	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	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	30%	LTR	KGM	B	463 W01	
22071090211	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	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	30%	LTR	KGM	B	463 W01	
22071090220	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	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	30%	LTR	KGM	B	467 W01	
22072010001	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	3%	免稅 (PA,GT,NI,SV,HN,NZ)	40%		KGM	N		
22072090004	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	20%	免稅 (PA,NZ) 4% (GT) 8% (SV,HN) 12% (NI)	40%		KGM			
22082010000	葡萄白蘭地	Grape brandy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	50%	LTR	KGM	B	463 MW0 W01	
22082090003	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	50%	LTR	KGM	B	463 MW0 W01	

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22083000000	威士忌酒	Whiskies	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	50%	LTR	KGM	B	462 463 W01	
22084000008	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	50%	LTR	KGM	B	463 W01	
22085000005	琴酒及荷蘭杜松子酒	Gin and Geneva	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	50%	LTR	KGM	B	463 W01	
22086000003	伏特加酒	Vodka	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	50%	LTR	KGM	B	463 W01	
22087000001	利口酒及甘露酒	Liqueurs and cordials	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	50%	LTR	KGM	B	463 MW0 W01	
22089010005	未變性之乙醇·其酒精 強度以容積計低於 8 0 %者	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol	40%	免稅 (PA,GT,NI,SV,HN) 40% (NZ)	50%	LTR	KGM	B	463 W01	
22089020003	水果白蘭地	Fruit brandy	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	50%	LTR	KGM	B	463 MW0 W01	
22089040009	龍舌蘭酒 (T e q u i l a · M e z c a l)	Tequila, Mezcal	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	50%	LTR	KGM	B	463 MW0 W01	
22089050006	茴香烈酒 (O u z o)	Ouzo	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	50%	LTR	KGM	B	463 MW0 W01	
22089060004	穀類蒸餾酒 (K o r n)	Korn	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	50%	LTR	KGM	B	463 MW0 W01	

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22089070002	酒精強度以容積計不超過 1 0 % 之再製酒	Re-processed alcoholic beverages, of an alcoholic strength by volume of 10% vol or less	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	50%	LTR	KGM	B	463 W01	
22089080000	檳榔酒	Morinda citrifolia alcoholic beverages	40%	免稅 (PA) 16% (SV,HN) 18.6% (GT) 24% (NI) 40% (NZ)	50%	LTR	KGM	B	463 W01	
22089090115	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	40%	免稅 (PA,NZ) 16% (SV,HN) 18.6% (GT) 24% (NI)	50%	LTR	KGM	B	463 MW0 W01	
22089090124	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	40%	免稅 (PA,NZ) 16% (SV,HN) 18.6% (GT) 24% (NI)	50%	LTR	KGM	B	463 MW0 W01	
22089090197	其他穀類酒	Other distilled cereal beverages	40%	免稅 (PA,NZ) 16% (SV,HN) 18.6% (GT) 24% (NI)	50%	LTR	KGM	B	463 MW0 W01	
22089090204	其他果類酒	Other distilled fruit beverages	40%	免稅 (PA,NZ) 16% (SV,HN) 18.6% (GT) 24% (NI)	50%	LTR	KGM	B	463 MW0 W01	
22089090357	其他再製酒，酒精強度（以容積計）在 2 0 % 及以下，但在 1 0 % 以上者	Other re-processed alcoholic beverages, of an alcoholic strength by volume of 20% vol or less, but more than 10% vol	40%	免稅 (PA,NZ) 16% (SV,HN) 18.6% (GT) 24% (NI)	50%	LTR	KGM	B	463 W01	

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22089090366	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	40%	免稅 (PA,NZ) 16% (SV,HN) 18.6% (GT) 24% (NI)	50%	LTR	KGM	B	463 W01	
22089090909	其他烈酒及其他含有酒 精成分之飲料	Other spirits and other spirituous beverages	40%	免稅 (PA,NZ) 16% (SV,HN) 18.6% (GT) 24% (NI)	50%	LTR	KGM	B	463 W01	
22090000005	醋及以醋酸製成之醋代 用品	Vinegar and substitutes for vinegar obtained from acetic acid	20%	免稅 (PA) 8% (NI) 9.3% (GT) 12% (SV,HN) 20% (NZ)	30%		KGM	T*	F01	
23011000108	肉或雜碎之粉、粗粉及 團粒	Flours, meals and pellets, of meat or meat offal	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		404 B01	
23011000206	油渣	Greaves	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
23012010006	魚渣粉	Fish meal	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		404 A01	
23012090009	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		A01	
23021000009	玉蜀黍之糠、麩皮及殘 渣	Bran, sharps and residues of maize (corn)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		B01 F02 MP1	
23023000005	小麥之糠、麩皮及殘渣	Bran, sharps and residues of wheat	0.5%	免稅 (PA,GT,NI,SV,HN,N Z)	1.25%		TNE		404 B01 F02 MW0	
23024010001	稻米之糠、麩皮及殘渣	Bran, sharps and residues of rice	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		404 B01 F02	

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23024090004	其他穀類之糠、麩皮及殘渣	Bran, sharps and residues of other cereals	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		B01 F02	
23025010008	豆莢植物之糠、麩皮	Bran, sharps of leguminous plants	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		B01 F02	
23025020006	豆莢植物之殘渣	Residues of leguminous plants	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		B01 F02	
23031000008	澱粉製品之殘渣及類似殘渣	Residues of starch manufacture and similar residues	2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		F02	
23032010004	甘蔗渣	Bagasse	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		B01 F02	
23032020002	甜菜渣	Beet-pulp	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		B01 F02	
23032030000	製糖之其他殘渣	Other waste of sugar manufacture	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		B01 F02	
23033000004	釀造或蒸餾之糟粕	Brewing or distilling dregs and waste	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		F02	
23040010105	飼料用豆渣餅 (大豆餅)	Soybean cake, for feed use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	N	A01	
23040010908	其他豆渣餅 (大豆餅)	Other soybean cake	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	N	F01	

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23040090108	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	N	404 A01 MW0	
23040090901	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	N	F01 MW0	
23050010006	花生餅，不論是否帶殼	Ground-nut cake, with or without shells	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM		F02	
23050090009	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	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM		404 F02	
23061000005	棉子油渣餅及固體殘渣物	Oil-cake and solid residues of cotton seeds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		404 F02	
23062000003	亞麻仁（亞麻子）油渣餅及固體殘渣物	Oil-cake and solid residues of linseed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F02	
23063000001	向日葵子油渣餅及固體殘渣物	Oil-cake and solid residues of sunflower seeds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F02	
23064100008	低芥子酸之油菜子油渣餅及固體殘渣物	Oil-cake and solid residues of low erucic acid rape or colza seeds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		404 F02	
23064900000	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		404 F02	

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23065000006	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F02	
23066000004	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F02	
23069010006	茶籽餅	Tea seed cake	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		F02	
23069090107	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F02 MP1	
23069090900	其他提煉植物油脂所產之油渣餅及固體殘渣物	Other oil-cake and other solid residues	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		F02	
23070010004	酒糟	Wine lees	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
23070020002	酒石	Argol	14%	免稅 (PA,NZ) 2.8% (GT) 5.6% (NI,SV,HN)	25%		KGM			
23080000005	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
23091000002	供零售用之貓狗食品	Dog or cat food, put up for retail sale	2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		B01 MP1	

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23099010003	魚溶漿	Fish soluble	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		404 A01	
23099021000	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%	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		404 A01	
23099022009	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		404 A01	
23099023008	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		404 A01	

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23099030009	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)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		404 A01	
23099090104	調製單味飼料	Preserved feeds ingredients	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		404 B01 MW0	
23099090211	犢牛人工乳	Calf milk replacer	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		404 B01 MW0	
23099090220	仔豬人工乳	Piglet milk replacer	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		404 B01 MW0	
23099090293	其他家畜飼料	Other stock feedstuff	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		404 B01 MW0	
23099090300	家禽飼料	Poultry feedstuff	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		404 B01 MW0	
23099090408	魚飼料	Fish feedstuff	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		404 B01 MW0	
23099090505	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		404	
23099090603	含藥物飼料添加物	Medicated feed additives	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		406 MW0	525

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23099090907	其他調製動物飼料	Other preparation for animal feeding	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		404 B01 MP1	
24011010007	黃色種 (維吉尼亞) 未除骨菸葉	Flue-cured (Virginia) tobacco, not stemmed/stripped	13%	免稅 (NZ) 13% (PA,GT,NI,SV,HN)	20%		KGM		B01	
24011090000	其他未除骨菸葉	Other tobacco, not stemmed/stripped	13%	免稅 (NZ) 13% (PA,GT,NI,SV,HN)	20%		KGM		B01	
24012010005	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	13%	免稅 (NZ) 13% (PA,GT,NI,SV,HN)	20%		KGM		B01	
24012090008	其他部分或全部除骨菸葉	Other tobacco, partly or wholly stemmed/stripped	13%	免稅 (NZ) 13% (PA,GT,NI,SV,HN)	20%		KGM		B01	
24013000005	菸葉下腳	Tobacco refuse	13%	免稅 (NZ) 13% (PA,GT,NI,SV,HN)	35%		KGM		B01	
24021000008	含菸葉之雪茄菸、呂宋菸及小雪茄菸	Cigars, cheroots and cigarillos, containing tobacco	20%	20% (PA,GT,NI,SV,HN,N Z)	50%	KSK	KGM	C	463	
24022000006	含菸葉之紙菸	Cigarettes containing tobacco	27%	27% (PA,GT,NI,SV,HN,N Z)	50%	KSK	KGM	C	463	
24029010009	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	20%	20% (PA,GT,NI,SV,HN,N Z)	50%	KSK	KGM	C	463	
24029020007	含菸葉代用品之紙菸	Cigarettes containing tobacco substitutes	27%	27% (PA,GT,NI,SV,HN,N Z)	50%	KSK	KGM	C	463	
24031100006	符合本章目註一所述之水菸草	Water pipe tobacco specified in Subheading Note 1 to this Chapter	15%	15% (PA,GT,NI,SV,HN,N Z)	50%		KGM		463	
24031900008	其他菸	Other smoking tobacco	15%	15% (PA,GT,NI,SV,HN,N Z)	50%		KGM		463	

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24039100009	均質或複合菸葉	"Homogenised" or reconstituted tobacco	15%	免稅 (NZ) 15% (PA,GT,NI,SV,HN)	50%		KGM			
24039910009	菸葉成份抽出物及菸精	Tobacco extracts and essences	15%	免稅 (NZ) 15% (PA,GT,NI,SV,HN)	50%		KGM			
24039990002	其他加工菸葉及菸葉代用品	Other manufactured tobacco and manufactured tobacco substitutes	15%	免稅 (NZ) 15% (PA,GT,NI,SV,HN)	50%	KGM	KGM	C	463	
25010010008	粗鹽，以工業用者為限	Crude salt, solely for industrial use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		F02	
25010020006	純氯化鈉（未加碘，純度 99.5 % 及以上）	Pure sodium chloride (noniodized purity 99.5% or more)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		F02	
25010090001	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	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		F02	
25020000009	未焙燒硫化鐵礦石	Iron pyrites, unroasted	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
25030000008	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
25041000005	天然石墨，粉狀或細片狀	Natural graphite, in powder or in flakes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			S01
25049000008	其他天然石墨	Other natural graphite	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			S01

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25051000004	矽砂及石英砂	Silica sands and quartz sands	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
25059000007	其他各種天然砂 (第2 6章之含金屬之論是否 著色)	Other natural sands of all kinds, whether or not coloured, other than metal- bearing sands of Chapter 26	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			111
25061000003	石英	Quartz	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
25062000001	石英岩	Quartzite	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
25070010002	高嶺土，不論已否煅燒	Kaolin, whether or not calcined	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25070020000	其他高嶺土質黏土，不 論已否煅燒	Other kaolinic clays, whether or not calcined	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25081000001	膨土 (膨潤土或土) (作活性劑用者列入3 802)	Bentonite (artificial as activated agents are classified in 3802)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25083000007	火黏土 (耐火泥)	Fire-clay	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25084000005	其他黏土	Other clays	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25085000002	紅柱石、藍晶石及矽線 石	Andalusite, kyanite and sillimanite	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			

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25086000000	富鋁紅柱石	Mullite	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25087000008	燒磨土 (燒粉) 或第納 斯土	Chamotte or dinas earths	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25090000002	白堊	Chalk	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
25101000007	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 7 1 章)	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk (precious stones are classified in Chapter 71), unground	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
25102000005	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
25111000006	天然硫酸鋇 (重晶石)	Natural barium sulphate (Barytes)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25112000004	天然碳酸鋇 (毒重石)	Natural barium carbonate (Witherite)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25120010005	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25120091007	原土	Crude earth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			

海關進口稅則資料

25120099009	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25131000004	浮石	Pumice stone	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25132010000	金剛砂，原石或不規則塊	Emery, crude or in irregular pieces	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
25132020008	天然鋼玉（石），原石或不規則塊	Natural corundum, crude or in irregular pieces	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25132030006	石榴石，原石或不規則塊（寶石列入第 7 1 章）	Garnets (precious stones are classified in Chapter 71), crude or in irregular pieces	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25132091002	其他天然研磨料，原石或不規則塊	Other natural abrasives, crude or in irregular pieces	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25132092001	其他金剛砂	Other emery	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25132093000	其他天然鋼玉（石）；天然石榴石及其他天然研磨料	Other natural corundum, natural garnet and other natural abrasives	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			

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25140011002	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.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
25140019004	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	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
25151110009	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
25151120007	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
25151211007	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.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			

海關進口稅則資料

25151219009	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	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
25151221005	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 2.5 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.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
25151229007	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	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
25152010008	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			

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25152021005	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.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
25152029007	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	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
25161100000	花崗岩，原石或略加修整	Granite, crude or roughly trimmed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
25161210007	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.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
25161290000	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	6%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	

海關進口稅則資料

25162010007	砂岩，原石或略加修整	Sandstone, crude or roughly trimmed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
25162021004	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.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
25162029006	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)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
25169010002	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
25169021009	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 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.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
25169029001	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	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	

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25171010008	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	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25171090001	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	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			111
25172000008	礦渣、熔渣或類似工業廢料 · 不論是否與第 2 5 1 7 1 0 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	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25173000006	加瀝青鋪路碎石	Tarred macadam	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25174100003	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	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25174900005	其他第 2 5 1 5 或 2 5 1 6 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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25181000009	未煅燒或未燒結之白雲石	Dolomite not calcined	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		MW0	
25182000007	已煅燒或已燒結之白雲石	Calcined dolomite	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		MW0	

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25183000005	白雲石搪爐混合料	Dolomite ramming mix	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		MW0	
25191000008	天然碳酸鎂 (菱鎂礦)	Natural magnesium carbonate (Magnesite)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
25199000001	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25201010003	石膏，不論是否著色	Gypsum, whether or not coloured	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25201020001	無水石膏 (硬石膏)， 不論是否著色	Anhydrite, whether or not coloured	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25202000003	熟石膏	Plasters	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25210000006	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		MW0	
25221000003	生石灰	Quicklime	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25222000001	熟石灰	Slaked lime	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			

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25223000009	水硬性石灰	Hydraulic lime	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25231010000	白色水泥	Clinker, cement, white	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
25231090003	其他水泥熟料	Other cement clinkers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
25232100009	白水泥，不論是否人工 著色	White cement, whether or not artificially coloured	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE	T		
25232910009	白色或染色卜特蘭水泥	Portland cement, white or coloured	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE	T		
25232990002	其他卜特蘭水泥	Other portland cement	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE	T	C02	
25233000008	鋁質水泥	Aluminous cement	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE	T		
25239010003	白色或染色水硬性水泥	Hydraulic cements, white or coloured	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE	T		
25239090006	其他水硬性水泥	Other hydraulic cements	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE	T	C02	
25241000001	青石棉	Of crocidolite	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		553	533
25249000004	其他石棉	Other asbestos	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		553	533

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25251000000	未加工雲母及割開成薄片或劈開片	Crude mica and mica rifted into sheets or splittings	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25252000008	雲母粉	Mica powder	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25253000006	廢雲母	Mica waste	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25261000009	天然皂石及滑石·未壓碎·未磨粉	Natural steatite and talc, not crushed, not powdered	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25262000007	天然皂石及滑石·已壓碎或磨成粉	Natural steatite and talc, crushed or powdered	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25280000107	天然硼酸及其(不論是否煨燒)	Natural sodium borates and concentrates thereof (whether or not calcined)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25280000900	其他天然硼酸及其精礦(不論是否煨燒)·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(H ₃ BO ₃)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 H ₃ BO ₃ calculated on the dry weight	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25291000006	長石	Felspar	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25292100003	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			

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25292200002	螢石・含重量百分比超過 9 7 %之氟化鈣	Fluorspar, containing by weight more than 97% of calcium fluoride	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
25293000002	白榴石；霞石及霞石正長岩	Leucite; nepheline and nepheline syenite	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25301010001	未膨脹之蛭石（片狀蛭石列入第 6 8 0 6 節）	Vermiculite (exfoliated vermiculite is classified in heading 68.06), unexpanded	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
25301020009	未膨脹之珍珠岩及綠泥石	Perlite and chlorites, unexpanded	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1%		TNE			
25302000001	硫鎂礬、瀉利鹽（天然硫酸鎂）	Kieserite, epsomite (natural magnesium sulphates)	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		TNE			
25309010004	海泡石（包括已凝集者）	Meerschaum or sepiolites (including agglomerated)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
25309020002	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	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		502	
25309030000	黑玉	Jet	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
25309040008	微粒鋯石粉	Micronised zircon flour	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
25309050005	琥珀碎（非國藥用）	Amber, crushed (not for medicinal use)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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25309060003	土色料	Earth colours	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
25309071000	天然冰晶石	Natural cryolite	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25309072009	天然錐冰晶石	Natural chiolite	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
25309080009	天然雲母狀氧化鐵	Natural micaceous iron oxides	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
25309091006	未列名粗製礦物質藥材	Medicinal substances, mineral, crude	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		502	
25309099106	稀土礦石及其精砂	Rare earth ores and concentrates	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%		TNE			541 S01
25309099204	未加工土壤（如沼澤土、泥灰土、沖積土）	Unworked soils (for example, bog soils, Marl soils, Alluvial soils)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%		TNE		B01	
25309099909	其他未列名礦物質	Other mineral substances,n.e.s.	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%		TNE		MP1	
26011100006	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
26011200005	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
26012000005	已焙燒之硫化鐵礦石	Roasted iron pyrites	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			

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26020000008	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26030000007	銅礦石及其精砂	Copper ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26040000006	鎳礦石及其精砂	Nickel ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			S01
26050000005	鈷礦石及其精砂	Cobalt ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26060010002	三水鋁石	Gibbsite	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
26060020000	水鋁土（勃姆鉛礦）	Bochmite	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
26060030008	水鋁石	Diaspore, natural	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
26060090005	其他鋁礦石及精砂	Other aluminium ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26070000003	鉛礦石及其精砂	Lead ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			

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26080000002	鋅礦石及其精砂	Zinc ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
26090000001	錫礦石及其精砂	Tin ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
26100000008	鉻礦石及其精砂	Chromium ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			S01
26110000007	鎢礦石及其精砂	Tungsten ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			S01
26121000004	鈾礦石及其精砂	Uranium ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		581	541 S01
26122000002	釷礦石及其精砂	Thorium ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		581	541
26131000003	已焙燒之鉬礦石及其精砂	Molybdenum ores and concentrates, roasted	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			S01
26139000006	未焙燒之鉬礦石及其精砂	Molybdenum ores and concentrates, not roasted	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			S01
26140000004	鈦礦石及其精砂	Titanium ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			S01
26151000001	鋯礦石及其精砂	Zirconium ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			S01
26159000102	釷鈾鉀礦石及其精砂	Carnotite ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		581	541

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26159000905	其他鈮、鉬、釩礦石及其精砂	Other niobium, tantalum or vanadium ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26161000000	銀礦石及其精砂	Silver ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26169010001	鉑礦石及其精砂	Platinum ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26169020009	金礦石及其精砂	Gold ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26169090004	其他貴金屬礦石及其精砂	Other precious metal ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26171000009	銻礦石及其精砂	Antimony ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26179011009	辰砂、硃砂	Cinnabar blende, cinnabarite blende	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		502	
26179019001	其他汞礦（水銀礦）石及其精砂	Other mercury ores and concentrates	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26179090101	未列名放射性礦物之礦石及其精砂	Radioactive minerals ores, and concentrates, n.e.s.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		581	541 S01
26179090904	其他未列名礦石及其精砂	Other ores and concentrates, n.e.s.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26180000000	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			

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26190000009	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	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26201100003	粗鋅	Hard zinc spelter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26201900005	其他含鋅或鋅化合物之熔渣、灰末及渣滓（粗鋅列入 2 6 2 0 · 1 1）	Other slag, ash and residues, containing zinc or zinc compounds, (hard zinc spelter is classified in 2620.11)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26202100001	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26202900003	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26203000000	含銅或銅化合物之熔渣、灰末及渣滓	Slag, ash and residues, containing copper or copper compounds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26204000008	含鋁或鋁化合物之熔渣、灰末及渣滓	Slag, ash and residues, containing aluminium or aluminium compounds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26206000003	含砷、汞、鉍或其混合物，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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26209100006	含銻、鉍、鎘、鉻或其混合物	Containing antimony, beryllium, cadmium, chromium or their mixtures	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			

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26209990009	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	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26211000003	都市廢棄物焚化後之灰末及渣滓	Ash and residues from the incineration of municipal waste	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		551	531
26219010004	骨灰	Ash, bone	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
26219090007	其他熔渣及灰末，包括海藻灰	Other slag and ash, including seaweed ash (kelp)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
27011100005	無煙煤	Anthracite	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
27011200004	煙煤	Bituminous coal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
27011900007	其他煤	Other coal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
27012000004	煤磚、煤球及煤製類似固體燃料	Briquettes, ovoids and similar solid fuels manufactured from coal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
27021000005	褐煤，不論已否磨成粉狀，但未經結塊	Lignite, whether or not pulverised, but not agglomerated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
27022000003	經結塊褐煤	Agglomerated lignite	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			

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27030000006	泥煤（包括泥煤屑），不論是否經結塊	Peat (including peat litter), whether or not agglomerated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		B01	
27040010003	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1%		TNE			
27040020001	乾餾碳	Retort carbon	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		TNE			
27050000004	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	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
27060000003	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	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
27071000000	苯	Benzole (Benzene)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	LTR	TNE	T*	553	533
27072000008	甲苯	Toluole (Toluene)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	LTR	TNE	T*		
27073000006	二甲苯	Xylole (Xylene)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	LTR	TNE	T*		
27074000004	萘	Naphthalene	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			

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27075000001	其他芳香烴混合物依 A S T M D 8 6 方法蒸餾時·於 2 5 0℃時所得蒸餾量以容積計達 6 5 % 及以上 (包括耗損) 者	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distills at 250 degrees C by the ASTM D 86 method	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	LTR	TNE	T		
27079100002	雜酚油	Creosote oils	1%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	2.5%		TNE			
27079911001	酚	Phenol	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
27079919003	其他酚類	Other phenols	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
27079920000	甲基萘	Methyl naphthalene	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
27079990005	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	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		TNE			
27081000009	瀝青	Pitch	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		TNE			
27082000007	瀝青焦	Pitch coke	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		TNE			

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27090010008	供提煉用，於 2 0℃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 2 0℃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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	LTR	TNE		255	473
27090090001	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	LTR	TNE		255	473
27101210001	汽油	Gasoline	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	LTR	TNE	T	255 C01	473
27101220009	石油腦	Naphtha	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	LTR	TNE		255	473
27101230007	汽油型噴射機燃油	Spirit type (gasoline type) jet fuel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	LTR	TNE	T	255 C01	473
27101290004	其他輕油及其配製品	Other light oils and preparations	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	LTR	TNE	T*	255	473
27101911003	噴射機用煤油型燃油	Kerosene type jet fuel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	LTR	TNE	T	255 C01	473
27101919005	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	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	LTR	TNE	T	255 C01	473
27101920002	煤油	Kerosene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	LTR	TNE	T	255 C01	473

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27101931009	柴油・溫度在 1 5℃・ 比重超過 0・8 5・但 不高於 0・9 0 之間	Diesel fuel, at 15 degrees C, over 0.85 but not over 0.90 specific gravity	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	LTR	TNE	T	255	473
27101939001	其他柴油	Other Diesel fuel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	LTR	TNE	T	255 C01	473
27101941007	燃料油・溫度 1 5℃・ 比重超過 0・9 3	Fuel oil, at 15 degrees C, over 0.93 specific gravity	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%	LTR	TNE	T	255 C01	473
27101949009	其他燃料油	Other fuel oil	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	LTR	TNE	T	255 C01	473
27101951102	防銹油	Anti-rusting oil (rust- preventive or slushing oil)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE			
27101951219	含石油重量比 7 0 % 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)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE		111	533
27101951291	其他含石油重量比 7 0 % 及以上之摻配油料	Blending oils containing 70% more by weight of petroleum products	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE			
27101951905	其他潤滑油・其含石油 重量比 7 0 % 及以上者	Other lubricating oil, containing 70% or more by weight of petroleum products	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE			
27101952003	潤滑油膏 (所含礦物油 不低於 7 0 %)	Grease, lubricating (containing mineral oil not less than 70%)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
27101961002	燃料油渣	Residual fuel oils	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			

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27101962001	變壓器油	Oil, of electric transformer	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
27101963000	電容器油	Oil, of electric condenser	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
27101964009	礦物質石油腦	Naphtha, mineral	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	LTR	TNE		255	473
27101965008	白臘油	Paraffin oil (liquid paraffin)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	LTR	TNE	T*		
27101966007	低聚合度之混烯類	Mixed alkylenes with a very low degree of polymerization	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	LTR	TNE	T*		
27101967006	半精煉石油，包括蒸餘 之原油在內	Partly refined perroleum, including topped crudes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	LTR	TNE		255	473
27101968005	淬火油	Hot quenching oil	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
27101990105	潤滑基礎油	Lubricating base oil	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	LTR	TNE	T*		
27101990908	其他第 2 7 1 0 節所屬 之貨品	Other articles of heading 27.10	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	LTR	TNE	T*		
27102010001	輕油及其配製品，含生 質柴油者	Light oils and preparations, containing biodiesel	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	LTR	TNE	T*	255	473
27102021008	噴射機用煤油型燃油， 含生質柴油者	Kerosene type jet fuel, containing biodiesel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	LTR	TNE	T	255	473

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27102029000	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	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	LTR	TNE	T	255	473
27102030007	柴油，含生質柴油者	Diesel fuel, containing biodiesel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	LTR	TNE	T	255 C01	473
27102040005	燃料油，含生質柴油者	Fuel oil, containing biodiesel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	LTR	TNE	T	255	473
27102090004	其他第 2 7 1 0 節所屬之貨品，含生質柴油者	Other articles of heading 27.10, containing biodiesel	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	LTR	TNE	T*		
27109110005	變壓器油，含多氯聯苯、多氯聯三苯或多溴聯苯者	Oil, for electric transformer, containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		111	533
27109120003	電容器油，含多氯聯苯、多氯聯三苯或多溴聯苯者	Oil, for electric condenser, containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		111	533
27109190008	其他含多氯聯苯、多氯聯三苯或多溴聯苯者	Other oil containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	LTR	TNE	T*	111	533
27109900009	其他廢油	Other waste oils	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	LTR	TNE	T*	551	531

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27111100003	液化天然氣	Liquefied natural gas	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	MTQ	TNE			
27111200002	液化丙烷	Liquefied propane	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	TNE	TNE	T	255 C02	473
27111300001	液化丁烷	Liquefied butane	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	TNE	TNE	T	255 C02	473
27111400108	液化乙烯	Liquefied ethylene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	TNE	TNE	T		
27111400206	液化丙烯	Liquefied propylene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	TNE	TNE	T		
27111400304	液化丁烯	Liquefied butylene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	TNE	TNE	T		
27111400402	液化丁二烯	Liquefied butadiene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	TNE	TNE	T		
27111910003	液化石油氣 (混合液化 丙丁烷)	Petroleum gases in the liquefied state (mixed liquefied propane and butane)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	TNE	TNE	T	255 C02	473
27111990006	其他液化碳氫 (烴)	Other liquefied gases hydrocarbons	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	TNE	TNE	T		
27112100001	天然氣	Natural gas	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	MTQ	TNE			

海關進口稅則資料

27112910001	氣態石油氣 (煉油氣)	Petroleum gases (refinery gases), in the gaseous state	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	TNE	TNE	T	255	473
27112990004	其他氣態碳化氫 (烴)	Other gaseous hydrocarbons, in the gaseous state	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE	T		
27121000003	石油膠	Petroleum jelly	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
27122000001	含油重量少於 0.75 % 之石蠟	Paraffin wax containing by weight less than 0.75% of oil	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
27129010004	石蠟 (油蠟)	Wax, paraffin	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
27129090007	其他第 2712 節所屬之貨品	Other articles of heading 27.12	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			
27131100001	石油焦 · 未煅燒	Petroleum coke, not calcined	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		TNE			
27131200000	石油焦 · 已煅燒	Petroleum coke, calcined	1%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	1%		TNE			
27132000000	石油瀝青 (柏油)	Petroleum bitumen	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		TNE			
27139000005	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	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		TNE			

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27141000001	瀝青或油頁岩及瀝青砂	Bituminous or oil shale and tar sands	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		TNE			
27149000004	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	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		TNE			
27150010000	天然土瀝青	Mixtures of asphalt, natural	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		TNE			
27150020008	焦油瀝青	Tar, mixtures of bituminous materials	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
27150090003	其他第 2 7 1 5 節所屬 之貨品	Other articles of heading 27.15	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
27160000001	電力	Electric energy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	KVA				
28011000005	氯	Chlorine	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		553	533
28012000003	碘	Iodine	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
28013010009	氟	Fluorine	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		553	533 S01
28013020007	溴	Bromine	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
28020000006	硫（昇華或沉澱者均在 內）；膠狀硫	Sulphur, sublimed or precipitated, colloidal sulphur	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			

海關進口稅則資料

28030010003	碳烟	Carbon black	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
28030090006	其他碳	Other carbon	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%		KGM			
28041000002	氫	Hydrogen	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28042100009	氬	Argon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28042900001	其他稀有氣體	Other rare gases	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28043000008	氮	Nitrogen	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28044010004	臭氧	Ozone	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28044090007	其他氧	Other oxygen	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28045010001	硼	Boron	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
28045020009	碲	Tellurium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28046110008	矽多晶體	Poly-crystal of silicon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

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28046120006	矽晶棒	Bar of crystal silicon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28046190001	其他矽	Other silicon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28046900002	其他矽，含矽重量未達 99.99%者	Other silicon, containing by weight less than 99.99% of silicon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28047000107	紅磷	Phosphorus, red	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28047000900	其他磷	Other phosphorus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28048000007	砷	Arsenic	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28049000005	硒	Selenium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28051100000	鈉	Sodium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28051200009	鈣	Calcium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28051900002	其他鹼金屬或鹼土金屬	Other alkali or alkaline-earth metals	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28053010005	釷，不論是否互相混合 或合金	Scandium, whether or not intermixed or interalloyed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

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28053020003	鉾，不論是否互相混合或合金	Yttrium, whether or not intermixed or interalloyed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
28053090008	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
28054000005	汞（水銀）	Mercury	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		553	533
28061000108	比重達 1.2 之氯化氫（鹽酸）	Hydrogen chloride (hydrochloric acid) having a specific gravity reach 1.2	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
28061000901	其他氯化氫（鹽酸）	Other hydrogen chloride (hydrochloric acid)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			S01
28062000008	氯磺酸	Chlorosulphuric acid	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28070010107	比重達 1.84 之硫酸	Sulphuric acid having a specific gravity reach 1.84	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
28070010900	其他硫酸	Other sulphuric acid	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
28070020007	發烟硫酸	Oleum (fuming sulphuric acid)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
28080010008	硝酸	Nitric acid	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			S01
28080020006	磺硝酸	Sulphonitric acids	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

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28091000007	五氧化二磷	Diphosphorus pentaoxide	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28092010003	磷酸	Phosphoric acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28092020001	聚磷酸，不論是否符合 化學定義者	Polyphosphoric acids, whether or not chemically defined	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28100010004	硼之氧化物	Oxides of boron	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28100020002	硼酸	Boric acids	1.3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28111100002	氟化氫 (氫氟酸)	Hydrogen fluoride (hydrofluoric acid)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28111910002	氰酸	Cyanic acid	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28111921009	砷酸	Arsenic acid	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28111922008	亞砷酸	Arsenious acid	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28111930008	亞磷酸	Phosphorous acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
28111940006	氫溴酸	Hydrobromic acid	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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28111990103	氰化氫	Hydrogen cyanide	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553	533 S01
28111990201	氫碘酸	Hydriodic acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28111990309	次磷酸	Hypophosphorous acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28111990906	其他無機酸	Other inorganic acids	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28112110008	乾冰 (固體二氧化碳)	Dry ice (solid carbon dioxide)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28112190001	其他二氧化碳	Other carbon dioxide	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28112210007	白烟	White carbon	2%	免稅 (PA,GT,NI,SV,HN,N Z)	2%		KGM			
28112290000	其他二氧化矽	Other silicon dioxide	2%	免稅 (PA,GT,NI,SV,HN,N Z)	2%		KGM			
28112910000	一氧化碳	Carbon monoxide	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28112920008	五氧化二砷 (砷酸酐)	Arsenic pentoxide	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28112930006	三氧化二砷 (亞砷酸酐 · 砒石 · 白信石)	Arsenic trioxide (arsenic white)	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553	533

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28112940004	二氧化硫 (無水亞硫酸 · 亞硫酸酐)	Sulphur dioxide (sulphurous acid anhydride)	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
28112990003	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 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28121010000	三氯化磷	Phosphorus trichloride	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%		KGM		553	533 S01
28121020008	五氯化磷	Phosphorus pentachloride	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
28121090101	光氣	Phosgene (carbonic dichloride)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		553	533 S01
28121090209	三氯化砷	Arsenic trichloride	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
28121090307	氧氯化磷 (磷醯氯)	Phosphorus oxychloride	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
28121090405	氯化硫	Sulfur monochloride	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
28121090502	二氯化硫	Sulfur dichloride	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
28121090600	亞硫醯氯	Thionyl chloride	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
28121090904	其他非金屬氯化物及氧 化物	Other chlorides and oxychlorides of non-metals	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01

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28129010003	三氟化硼	Boron fluoride	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28129090104	六氟化硫 (S F 6)	Sulfur hexafluoride	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28129090907	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 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
28131000001	二硫化碳	Carbon disulphide	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		553	533
28139010002	工業用三硫化磷	Commerical phosphorus trisulphide	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28139090005	其他非金屬硫化物	Other sulphides of non- metals	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
28141000000	無水氨 (無水阿摩尼亞 · 液氨)	Ammonia, anhydrous (liquified ammonia)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
28142000008	氨水溶液 (阿摩尼亞溶 液)	Ammonia in aqueous solution	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28151100008	固態氫氧化鈉 (燒碱)	Sodium hydroxide (caustic soda), solid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
28151200007	氫氧化鈉水溶液 (碱水 或液碱)	Sodium hydroxide, in aqueous solution (soda lye or liquid soda)	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%	TND	TNE			
28152000007	氫氧化鉀 (苛性鉀)	Potassium hydroxide (caustic potash)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			

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28153010003	過氧化鉀	Potassium peroxides	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
28153020001	過氧化鈉	Sodium peroxides	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
28161010006	氫氧化鎂	Magnesium hydroxide	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
28161020004	過氧化鎂	Magnesium peroxide	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28164010000	銦之氧化物、氫氧化物 及過氧化物	Oxides, hydroxides and peroxides, of strontium	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28164020008	銦之氧化物、氫氧化物 及過氧化物	Oxides, hydroxides and peroxides, of barium	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28170010007	氧化鋅 (鋅白)	Zinc oxide (zinc white)	2%	免稅 (PA,GT,NI,SV,HN,N Z)	6%		KGM			
28170020005	過氧化鋅	Zinc peroxide	2%	免稅 (PA,GT,NI,SV,HN,N Z)	6%		KGM			
28181000006	人造鋼玉，不論是否符 合化學定義	Artificial corundum, whether or not chemically defined	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
28182000004	氧化鋁，人造鋼玉除外	Aluminium oxide, other than artificial corundum	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
28183000002	氫氧化鋁	Aluminium hydroxide	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			

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28191000005	三氧化鉻 (鉻酸酐)	Chromium trioxide (chromic anhydride)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		553	533
28199010006	其他氧化鉻	Other chromium oxide	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28199020004	氫氧化鉻	Chromium hydroxide	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28201000002	二氧化錳	Manganese dioxide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28209000005	其他氧化錳	Other manganese oxide	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28211011008	氧化鐵 · 三氧化二鐵含 量純度 9 5 %及以上者	Iron oxides, containing 95% or more by weight of Fe2O3	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28211019000	其他氧化鐵	Other iron oxides	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28211021006	氫氧化鐵 · 三氧化二鐵 含量純度 9 5 %及以上 者	Iron hydroxide, containing 95% or more by weight of Fe2O3	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28211029008	其他氫氧化鐵	Other iron hydroxides	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28212010007	土色料 · 其鐵化合物含 量以三氧化二鐵重量在 9 5 %以上者	Earth colours, containing 95% or more by weight of combined iron evaluated as Fe2O3	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			

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28212090000	其他土色料	Other earth colours	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28220010000	氧化鈷 (工業用氧化鈷 在內)	Cobalt oxides (including commercial cobalt oxides)	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28220020008	氫氧化鈷	Cobalt hydroxides	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28230010009	粗製二氧化鈦粒	Crude titanium dioxide, in granule form	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28230090002	其他氧化鈦	Other titanium oxides	2%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
28241000008	一氧化鉛 (密陀僧 · 鉛 黃)	Lead monoxide (litharge, massicot)	4%	免稅 (PA,GT,NI,SV,HN,N Z)	6%		KGM			
28249000001	其他氧化鉛	Other lead oxides	4%	免稅 (PA,GT,NI,SV,HN,N Z)	6%		KGM			
28251000007	肼 (聯氨) 及胥 (羥胺) 及其無機鹽	Hydrazine and hydroxylamine and their inorganic salts	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28252010003	氧化鋰	Lithium oxide	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28252020001	氫氧化鋰	Lithium hydroxide	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28253011000	五氧化二釩	Vanadium pentoxide	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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28253019002	其他氧化鈮	Other vanadium oxides	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28253020009	氫氧化鈮	Vanadium hydroxides	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28254010009	氧化鎳	Nickel oxides	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28254020007	氫氧化鎳	Nickel hydroxides	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28255010006	氧化銅 (包括氧化亞銅)	Copper oxides (including cuprous oxide)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28255020004	氫氧化銅	Copper hydroxides	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28256010004	氧化銻	Germanium oxides	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28256020002	二氧化鋯	Zirconium dioxide	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28257010002	氧化鉬	Molybdenum oxides	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28257020000	氫氧化鉬	Molybdenum hydroxides	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28258000002	氧化銻	Antimony oxides	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	25%		KGM			

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28259020006	氧化鎘	Cadmium oxides	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		553	533
28259030004	氧化錫 (氧化亞錫及二 氧化錫)	Tin oxides (stannous oxides and stannic oxide)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28259090001	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	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28261200004	鋁之氟化物	Fluorides of aluminium	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
28261910103	氟化銨	Ammonium fluoride	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28261910201	氟化鈉	Sodium fluoride	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
28261990008	其他氟化物	Other fluorides	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			S01
28263000002	六氟鋁酸鈉 (合成冰晶 石)	Sodium hexafluoroaluminate (synthetic cryolite)	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
28269010007	氟矽酸鉀	Potassium fluorosilicate	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28269090108	氟矽酸鈉	Sodium fluorosilicate	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28269090901	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 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			S01

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28271000005	氯化銨	Ammonium chloride	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28272000003	氯化鈣	Calcium chloride	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28273100000	鎂之氯化物	Chlorides of magnesium	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28273200009	鋁之氯化物	Chlorides of aluminium	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
28273500006	鎳之氯化物	Chlorides of nickel	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28273910000	三氯化鈦	Titanium trichloride	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28273920008	錫之氯化物	Chlorides of tin	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28273930006	鋇之氯化物	Chlorides of barium	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28273940004	鐵之氯化物	Chlorides of iron	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28273990209	氯化鎘	Cadmium chloride	3.4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		553	533
28273990904	其他金屬氯化物 (氯化 鈉歸列 2 5 0 1)	Other metal chlorides (sodium chloride classified in 2501)	3.4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			

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28274100008	銅之氧氯化物及氫氧氯化物	Chloride oxides and chloride hydroxides of copper	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
28274900000	其他金屬之氧氯化物及氫氧氯化物	Other chloride oxides and oxychloride hydroxides of metal	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
28275110003	溴化鉀	Potassium bromide	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28275120001	溴化鈉	Sodium bromide	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28275900007	其他金屬之溴化物及氧溴化物	Other bromides and bromide oxides of metal	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
28276010002	金屬碘化物	Iodides of metal	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
28276020000	金屬氧碘化物	Iodide oxides of metal	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
28281010002	漂白粉	Bleaching powder (chlorinated lime)	5.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
28281020000	漂白粉精	Bleaching powder (concentrated)	5.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
28281090005	其他次氯酸鈣及工業用次氯酸鈣	Other calcium hypochlorite and commercial calcium hypochlorite	5.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
28289010005	次溴酸鹽	Hypobromites	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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28289090008	其他次氯酸鹽·亞氯酸鹽	Other hypochlorites, chlorites	5.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
28291100002	氯酸鈉	Sodium chlorate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
28291910002	氯酸鉀	Potassium chlorate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		367	
28291990005	其他氯酸鹽	Other chlorates	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
28299010102	過氯酸鉀	Potassium perchlorate	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		367	
28299010905	其他過氯酸鹽	Other perchlorates	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
28299020002	溴酸鹽及過溴酸鹽	Bromates and perbromates	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28299030000	碘酸鹽及過碘酸鹽	Iodates and periodates	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28301000000	硫化鈉	Sodium sulphides	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
28309010001	硫化鋅	Zinc sulphide	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
28309020009	硫化鎘	Cadmium sulphide	2.7%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM		553	533

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28309090102	次硫化鎳	Trinickel disulfide	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		111	533
28309090905	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 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28311010007	二亞硫磺酸鈉（保險粉 ）	Sodium dithionite	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28311020005	硫氧酸鈉	Sodium sulfoxylate	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28319000002	其他二亞硫磺酸鹽及硫 氧酸鹽	Other dithionites, sulfoxylates	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28321000008	亞硫酸鈉	Sodium sulphite	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28322000006	其他亞硫酸鹽	Other sulphites	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28323010002	硫代硫酸鈉	Sodium thiosulphate	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28323090005	其他硫代硫酸鹽	Other thiosulphates	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28331100006	硫酸二鈉	Disodium sulphate	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28331900008	其他硫酸鈉	Other sodium sulphates	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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28332100004	鎂之硫酸鹽	Sulphates of maganesium	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28332200003	鋁之硫酸鹽	Sulphates of aluminium	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			S01
28332400001	鎳之硫酸鹽	Sulphates of nickel	2.7%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	6%		KGM			
28332500000	銅之硫酸鹽	Sulphates of copper	2.7%	免稅 (PA,GT,NI,SV,HN,N Z)	6%		KGM			
28332700008	鋇之硫酸鹽	Sulphates of barium	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
28332910004	硫酸鐵	Ferric sulphate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28332920002	三鹽基硫酸鉛	Tribasic lead sulphate	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28332930000	鉻之硫酸鹽	Sulphates of chromium	4%	免稅 (PA,GT,NI,SV,HN,N Z)	6%		KGM			
28332940008	鋅之硫酸鹽	Sulphates of zinc	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28332990105	硫酸鎘	Cadmium sulphate	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553	533
28332990908	其他硫酸鹽	Other sulphates	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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28333010001	鉻礬	Chromium alums	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28333090004	其他礬	Other alums	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28334000001	過氧硫酸鹽 (過硫酸鹽)	Peroxosulphates (persulphates)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28341010004	亞硝酸鈉	Sodium nitrite	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28341090007	其他亞硝酸鹽	Other nitrites	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28342100003	鉀之硝酸鹽	Nitrates of potassium	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%		KGM			
28342910003	硝酸鋁	Aluminium nitrate	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			S01
28342920001	鉍之硝酸鹽	Nitrates of bismuth	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28342990104	硝酸鎘	Cadmium nitrate	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		553	533
28342990907	其他硝酸鹽	Other nitrates	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28351010003	次磷酸鹽	Phosphinates (hypophosphites)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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28351021000	二鹽基性亞磷酸鉛	Dibasic lead phosphite	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
28351029002	其他亞磷酸鹽	Other phosphonates (phosphites)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28352200001	一或二鈉之磷酸鹽	Phosphate of mono- or disodium	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28352400009	鉀之磷酸鹽	Phosphates of potassium	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28352500008	磷酸氫鈣 (磷酸二鈣)	Calcium hydrogenorthophosphate ("dicalcium phosphate")	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
28352610005	去氟磷酸鈣 (飼料用)	Deflourinated calcium phosphate (for fodder use)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		404 A01	
28352690106	鈣之磷酸鹽 (飼料用)	Phosphates of calcium (for fodder use)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		404 A01	
28352690909	其他鈣之磷酸鹽	Other phosphates of calcium	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28352910002	三銨之磷酸鹽	Phosphates of triammonium	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM			
28352990103	三鈉之磷酸鹽	Phosphate of trisodium	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28352990906	其他磷酸鹽	Other phosphates	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01

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28353100000	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	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28353900002	其他聚磷酸鹽 · 不論是否符合化學定義者	Other polyphosphates, whether or not chemically defined	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28362010000	晶鹼	Soda crystal (washing soda)	5.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	15%		KGM			
28362090003	碳酸鈉 (純鹼)	Disodium carbonate	3.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	12.5%		KGM			
28363000000	碳酸氫鈉 (小蘇打)	Sodium hydrogencarbonate (sodium bicarbonate)	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
28364000008	碳酸鉀	Potassium carbonates	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
28365000005	碳酸鈣	Calcium carbonate	4%	免稅 (PA,GT,NI,SV,HN,NZ)	4%		KGM			
28366000003	碳酸鋇	Barium carbonate	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
28369100006	碳酸鋰	Lithium carbonates	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28369200005	碳酸銣	Strontium carbonate	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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28369920004	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)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
28369930002	碳酸鉍	Bismuth carbonate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28369990107	碳酸鎘	Cadmium carbonate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		553	533
28369990900	其他碳酸鹽及過碳酸鹽	Other carbonates and percarbonates	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28371110000	氰化鈉	Sodium cyanide	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		553	533 S01
28371120008	氧氰化鈉	Sodium cyanide oxide	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			S01
28371910002	氰化鉀	Potassium cyanide	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		553	533 S01
28371990005	其他氰化物及氧氰化物	Other cyanides and cyanide oxides	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		553	533 S01
28372000109	氰化銅鈉	Copper sodium cyanide	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		553	533 S01
28372000902	其他氰錯離子化合物	Other complex cyanides	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			S01

海關進口稅則資料

28391100000	偏矽酸鈉	Sodium metasilicates	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28391910000	矽酸鈉 (水玻璃)	Sodium silicates (water glass)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28391990003	其他鈉之矽酸鹽	Other silicates of sodium	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28399010002	矽酸鋁	Aluminium silicate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
28399020000	矽酸鋯	Zirconium silicate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28399030008	矽酸鎂	Magnesium silicate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28399040006	鉀之矽酸鹽	Silicates of potassium	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28399090005	其他矽酸鹽	Other silicates	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	6%		KGM			
28401100007	無水四硼酸二鈉	Disodium tetraborate, anhydrous	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28401900009	其他四硼酸二鈉	Other disodium tetraborate	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28402000006	其他硼酸鹽	Other borates	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

海關進口稅則資料

28403000004	過硼酸鹽	Peroxoborates (perborates)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28413000003	二鉻酸鈉	Sodium dichromate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		553	533
28415010006	二鉻酸鉀	Potassium dichromate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		553	533
28415020004	鉻酸鋅	Zinc chromate	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		553	533
28415030002	鉻酸鉛	Lead chromate	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		553	533
28415090009	其他鉻酸鹽及重鉻酸鹽 ；過氧鉻酸鹽	Other chromates and dichromates; peroxochromates	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		553	533
28416100005	過錳酸鉀	Potassium permanganate	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
28416900007	亞錳酸鹽、錳酸鹽及其 他過錳酸鹽	Manganites, manganates and other permanganates	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
28417000004	鉬酸鹽	Molybdates	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
28418000002	鎢酸鹽	Tungstates (wolframates)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
28419010008	鈦酸鋇	Barium titanate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

海關進口稅則資料

28419020006	亞鐵酸鹽及鐵酸鹽	Ferrates and ferrites	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28419030004	鋁酸鹽	Aluminates	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
28419090001	其他氧金屬或過氧金屬 酸鹽	Other salts of oxometallic or peroxometallic acids	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%		KGM			
28421000006	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	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
28429010007	亞砷酸鹽及砷酸鹽	Arsenites and arsenates	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
28429020210	氰酸銨	Ammonium cyanate	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM			
28429020229	氰酸鉀	Potassium cyanate	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM			
28429020238	氰酸鈉	Sodium cyanate	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM			
28429020309	硫代氰酸鉀	Potassium thiocyanate	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM			
28429020906	其他雷酸鹽，氰酸鹽及 硫代氰酸鹽	Other fulminates, cyanates and thiocyanates	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM			

海關進口稅則資料

28429090000	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 peroxyacids excluding azides	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28431000005	貴金屬之膠狀物	Colloidal precious metals	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28432100002	硝酸銀	Silver nitrate	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28432910002	氰化銀	Silver cyanide	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		553	533
28432990103	鉻酸銀	Silver chromate	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		553	533
28432990906	其他銀之化合物	Other silver compounds	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28433010009	金氰化鉀	Potassium gold cyanide	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28433090002	其他金之化合物	Other gold compounds	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28439000106	氯化鈀	Palladium chloride	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
28439000909	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	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

28441010002	天然鈾及其化合物	Natural uranium and its compounds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		581	541 S01
28441090005	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		581	541 S01
28442000002	濃縮鈾 2 3 5 及其化合物；鈾及其化合物；含有濃縮鈾 2 3 5、鈾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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		581	541 S01
28443000000	已耗乏鈾 2 3 5 及其化合物；鈾及其化合物；含有已耗乏鈾 2 3 5、鈾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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		581	541 S01

海關進口稅則資料

28444000008	第 2 8 4 4 • 1 0 2 8 4 4 • 2 0 2 8 4 4 • 3 0 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 subheadings 2844.10, 2844.20 or 2844.30; alloys dispersions (including cerments), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		581	541 S01
28445000005	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		581	541 S01
28451000003	重水（氧化氘）	Heavy water (deuterium oxide)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		581	541 S01
28459000006	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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
28461000002	鈾之化合物	Cerium compounds	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
28469000005	其他稀土金屬，釔或銩 ，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	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
28470000003	過氧化氫，不論是否經 尿素固定者	Hydrogen peroxide, whether or not solidified with urea	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

海關進口稅則資料

28480010000	磷銅・含磷成分重量超過 1 5 % 者	Phosphides of copper (phosphor copper), containing more than 15% by weight of phosphorus	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28480020008	磷化鎳、磷砷化鎳、磷化銦	Gallium phosphide, gallium arsenic phosphide, indium phosphide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
28480090101	磷化鋅	Zinc phosphide	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		405	
28480090904	其他金屬或非金屬之磷化物	Other phosphides of metals or of non-metals	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28491000009	鈣之碳化物	Carbides of calcium	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28492000007	矽之碳化物	Carbides of silicon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
28499010000	碳化硼	Boron carbide	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
28499020008	碳化鎢、碳化鈦、碳化鉭、碳化釩	Tungsten carbide, titanium carbide, tantalum carbide, vanadium carbide	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
28499030006	碳化鎢鈦	Tungsten-titanium carbide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
28499090003	其他碳化物	Other carbides	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01

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28500010005	偶氮硼化物	Borazon (boron nitride)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
28500090106	疊氮化鉛	Lead azide	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		301	483
28500090909	其他不論是否符合化學 定義之氮化物、氮化物 、疊氮化物、矽化物和 硼化物，第 2 8 4 9 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 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28521000101	氯化汞	Mercuric chloride	3.6%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28521000209	雷酸汞	Mercuric fulminate	3.6%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		301	483
28529000006	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.	4.8%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		111	805
28530010002	液態空氣	Liquid air	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
28530020000	砷化鎵	Gallium arsenide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
28530030008	鋁砷化鎵	Gallium aluminium arsenide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01

海關進口稅則資料

28530040006	蒸餾或導電水及類似純度之水	Distilled or conductivity water and water of similar purity	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM			
28530090103	壓縮空氣	Compressed air	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM			
28530090201	汞齊・貴金屬汞齊除外	Amalgams, other than amalgams of precious metal	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM			
28530090309	溴化氰	Cyanogen bromide	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM			
28530090407	氯化氰	Cyanogen chloride	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM			S01
28530090906	其他無機化合物	Other inorganic compound	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM			
29011010002	乙烷	Ethane	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
29011020000	丁烷	Butane	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	TNE	TNE		255 C02	473
29011030008	正己烷	N-hexane	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
29011040006	三聚或四聚丙烯	Propylene trimer or tetramer	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
29011090005	其他飽和非環烴	Other acyclic hydrocarbons, saturated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			

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29012100001	乙烯	Ethylene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
29012200000	丙烯	Propene (propylene)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
29012300107	正丁烯	N-butene (n-butylene)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29012300205	異丁烯	Iso-butene (iso-butylene)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29012410006	1, 3 - 丁二烯	Buta-1, 3-diene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		553	533
29012420004	異戊二烯	Isoprene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
29012910001	正烯屬烴	N-olefins	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29012920009	乙炔	Acetylene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29012990004	其他不飽和非環烴	Other acyclic hydrocarbons, unsaturated	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29021100002	環己烷	Cyclohexane	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29021900004	其他環烷烴、環烯屬及 環萜烯	Other cyclanes, cyclenes and cycloterpenes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			

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29022000001	苯	Benzene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		553	533
29023000009	甲苯	Toluene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29024100006	鄰 - 二甲苯	O-xylene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29024200005	間 - 二甲苯	M-xylene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29024300004	對 - 二甲苯	P-xylene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29024400003	混合二甲苯異構物	Mixed xylene isomers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29025000004	苯乙烯	Styrene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29026000002	乙苯	Ethylbenzene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29027000000	異丙苯	Cumene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29029010004	二乙烯苯	Divinyl benzene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29029021001	萘	Naphthalene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			

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29029022000	甲基萘	Methyl naphthalene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE			
29029090007	其他環烴	Other cyclic hydrocarbons	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29031110009	氯甲烷	Chloromethane (methyl chloride)	2%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		TNE			
29031120007	氯乙烷	Chloroethane (ethyl chloride)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		553	533
29031200000	二氯甲烷	Dichloromethane (methylene chloride)	2%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		TNE			
29031300009	氯仿 (三氯甲烷)	Chloroform (trichloromethane)	2%	免稅 (PA,GT,NI,SV,HN,N Z)	2%		TNE		553	533
29031400008	四氯化碳	Carbon tetrachloride	2%	免稅 (PA,GT,NI,SV,HN,N Z)	2%		TNE		111 MW0	121 532 533
29031500007	二氯化乙烯 (I S O) (1 · 2 - 二氯乙烷)	Ethylene dichloride (ISO) (1,2-dichloroethane)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29031910109	1 · 1 · 1 - 三氯乙烷	1,1,1-Trichloroethane, Methyl Chloroform, C2H3Cl3	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		111 MW0	121 532
29031910902	其他三氯乙烷	Other trichloroethane	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		MW0	
29031920009	1 · 2 - 二氯丙烷 (丙 烯二氯化物) 及二氯丁 烷	1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		553	533

海關進口稅則資料

29031990102	六氯乙烷	Hexachloroethane	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		553	533
29031990905	其他非環烴之飽和氯化 衍生物	Other saturated chlorinated derivatives of acyclic hydrocarbons	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29032100009	氯乙烯	Vinyl chloride (chloroethylene)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		553	533
29032200008	三氯乙烯	Trichloroethylene	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		553	533
29032300007	四氯乙烯 (過氯乙烯)	Tetrachloroethylene (perchloroethylene)	2%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		TNE		553	533
29032900001	其他非環烴之不飽和氯 化衍生物	Other unsaturated chlorinated derivatives of acyclic hydrocarbons	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29033100007	二溴化乙烯 (I S O) (1 · 2 - 二溴乙烷)	Ethylene dibromide (ISO) (1,2-dibromoethane)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29033910007	三碘甲烷	Triiodomethane (iodoform)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29033990108	二溴乙烷	1,2-Dibromoethane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE		553	533
29033990215	溴甲烷 (溴化甲烷)	Bromomethane (methyl bromide)	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE		121 550	550
29033990224	1-溴丙烷 (正丙基溴)	1-Bromopropane (n-Propyl bromide)	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			

海關進口稅則資料

29033990304	1 · 1 · 3 · 3 · 3 - 五 氟 - 2 - 三 氟 甲 烯	1,1,3,3,3-pentafluoro-2- (trifluoromethyl)-1-propene	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990411	全 氟 甲 烷	Perfluoromethane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990420	全 氟 乙 烷	Perfluoroethane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990439	全 氟 丙 烷	Perfluoropropane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990448	全 氟 丁 烷	Perfluorobutane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990457	全 氟 戊 烷	Perfluoropentane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990466	全 氟 己 烷	Perfluorohexane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990475	全 氟 庚 烷	Perfluoroheptane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990484	全 氟 辛 烷	Perfluorooctane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990518	二 氟 甲 烷	Difluoromethane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990527	三 氟 甲 烷	Trifluoromethane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			

海關進口稅則資料

29033990536	1 · 1 - 二氟	1,1-Difluoroethane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990545	1 · 1 · 1 - 三氟乙烷	1,1,1-Trifluoroethane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990554	1 · 1 · 1 · 2 - 四氟乙烷	1,1,1,2-Tetrafluoroethane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990563	五氟乙烷	Pentafluoroethane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990572	五氟丙烷	Pentafluoropropane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990581	六氟丙烷	Hexafluoropropane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990616	1 · 1 · 1 · 2 · 3 · 3 · 3 - 七氟丙烷	1,1,1,2,3,3,3-Heptafluoropropane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990625	1 · 1 · 1 · 3 · 3 - 五氟丁烷	1,1,1,3,3-Pentafluorobutane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990634	1 · 1 · 1 · 2 · 3 · 4 · 4 · 5 · 5 · 5 - 十氟戊烷	1,1,1,2,3,4,4,5,5,5-Decafluoropentane	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29033990901	其他非環烴之氟化、溴化或碘化衍生物	Other fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			

海關進口稅則資料

29037100008	二氟一氯甲烷	Chlorodifluoromethane (HCFC-22)	5.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		TNE		121 550	
29037200007	三氟二氯乙烷	2,2-Dichloro-1,1,1- Trifluoroethane (HCFC-123)	5.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		TNE		121 550	
29037300006	一氟二氯乙烷	1,1-Dichloro-1-Fluoroethane (HCFC-141b)	5.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		TNE		121 550	
29037400005	二氟一氯乙烷	1-Chloro-1,1-Difluoroethane (HCFC-142b)	5.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		TNE		121 550	
29037500004	五氟二氯丙烷	Pentafluorodichloropropane (HCFC-225)	5.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		TNE		121 550	
29037600003	二氟一氯一溴甲烷、三 氟一溴甲烷及四氟二溴 乙烷	Bromochlorodifluoromethan e, bromotrifluoromethane and	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532
29037700100	一氟三氯甲烷	Trichlorofluoromethane	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532
29037700208	二氟二氯甲烷	Dichlorodifluoromethane	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532
29037700306	三氟三氯乙烷	Trichlorotrifluoroethane	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532
29037700404	四氟二氯乙烷及五氟一 氯乙烷	Dichlorotetrafluoroethane and Chloropentafluoroethane	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532
29037700510	三氟一氯甲烷	Chlorotrifluoromethane (CFC-13)	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532

海關進口稅則資料

29037700618	一氟五氯乙烷	Pentachlorofluoroethane (CFC-111)	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532
29037700627	二氟四氯乙烷	Tetrachlorodifluoroethane (CFC-112)	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532
29037700716	一氟七氯丙烷	Heptachlorofluoropropane (CFC-211)	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532
29037700725	二氟六氯丙烷	Hexachlorodifluoropropane (CFC-212)	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532
29037700734	三氟五氯丙烷	Pentachlorotrifluoropropane (CFC-213)	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532
29037700743	四氟四氯丙烷	Tetrachlorotetrafluoroprop- ane (CFC-214)	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532
29037700752	五氟三氯丙烷	Trichloropentafluoropropan- e (CFC-215)	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532
29037700761	六氟二氯丙烷	Dichlorohexafluoropropane (CFC-216)	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532
29037700770	七氟一氯丙烷	Chloroheptafluoropropane (CFC-217)	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		111 MW0	121 532
29037700903	其他，僅與氟及氯全鹵 化者	Other, perhalogenated only with fluorine and chlorine	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			
29037800001	其他全鹵化衍生物	Other perhalogenated derivatives	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			

海關進口稅則資料

29037900108	四氟一氯乙烷	2-Chloro-1,1,1,2-Tetrafluoroethane (HCFC-124)	5.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		TNE		121 550	
29037900206	二溴氯丙烷	1,2-Dibromo-3-Chloropropane (DBCP)	5.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		TNE		111	533
29037900901	其他含二種或以上不同 鹵素原子之非環烴鹵化 衍生物	Other halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	5.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		TNE		121 550	
29038100006	1 · 2 · 3 · 4 · 5 · 6 - 六氯環己烷 (H C H (I S O)), 包括靈 丹 (I S O · I N N)	1,2,3,4,5,6- Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, I N N)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		111 MW0	111
29038200005	阿特靈 (I S O), 氯丹 (I S O), 及飛佈達 (I S O)	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29038910006	二溴乙基二溴環己烷	Dibromoethyl dibromocyclohexane	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29038920004	四溴環辛烷	Tetrabromocyclooctane	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29038990107	滅蟻樂	Mirex	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		553	533
29038990900	其他環烷、環烯或環萜 烯之鹵化衍生物	Other halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			

海關進口稅則資料

29039100004	氯苯、鄰 - 二氯苯及對 - 二氯苯	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE		553	533
29039210001	六氯苯 (I S O)	Hexachlorobenzene (ISO)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		111	533
29039220009	DDT (I S O) (滴滴涕) (I N N) [1 · 1 · 1 - 三氯 - 2 · 2 - 雙 (對氯苯) 乙烷]	DDT(ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		111	533
29039910102	氯化苄	Benzyl chloride	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
29039910200	三氯苯	Trichlorobenzene	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE		553	533
29039910308	五溴乙苯	Pentabromoethylbenzene	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
29039990105	三氯甲苯	Trichloromethyl benzene	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		553	533
29039990203	五氯苯	Pentachlorobenzene	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		553	533
29039990301	六溴聯苯	Hexabromobiphenyl	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		553	533
29039990908	其他芳香族烴之鹵化衍生物	Other halogenated derivatives of aromatic hydrocarbons	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			

海關進口稅則資料

29041000001	僅含磺基之烴衍生物， 其鹽類及乙酯	Derivatives of hydrocarbons, containing only sulphi groups, their salts and ethyl esters	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29042000116	硝基苯	Nitrobenzene	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		553	533
29042000134	三硝基甲苯	Trinitrotoluene	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		301	483
29042000143	對一硝基聯苯	P-nitrobiphenyl	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		111	533
29042000900	其他僅含硝基或僅含亞 硝基之烴衍生物	Other derivatives of hydrocarbons, containing only nitro or only nitroso groups	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29049000102	三氯硝基甲烷 (氯化苦)	Trichloronitromethane (chloropicrin)	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			S01
29049000219	全氟辛烷磺酸	Perfluorooctane sulfonic acid	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553	533
29049000228	全氟辛烷磺酸鋰鹽	Lithium perfluorooctane sulfonate	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553	533
29049000237	全氟辛烷磺酰氟	Perfluorooctane sulfonyl fluoride	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553	533
29049000905	其他僅含磺化、硝化、 或亞硝化之烴衍生物， 不論鹵化與否	Other sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

海關進口稅則資料

29051100009	甲醇	Methanol (methyl alcohol)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29051210006	丙醇	Propan-1-ol (propyl alcohol)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29051220004	異丙醇	Propan-2-ol (isopropyl alcohol)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29051300007	正丁醇	Butan-1-ol (n-butyl alcohol)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29051410004	異丁醇	Isobutyl alcohol	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29051490007	其他丁醇	Other butanols	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29051600004	辛醇及其異構物	Octanol (octyl alcohol) and isomers thereof	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29051700003	十二醇 (月桂醇) 、十 六醇 (鯨蠟醇) 及十八 醇 (硬脂醇)	Dodecan-1-ol(lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29051910009	壬醇	Nonyl alcohol	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29051920007	其他高級脂肪醇	Fatty alcohol, high grade	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			

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29051930005	己醇、癸醇、十一醇	Hexyl alcohol, decyl alcohol, undecyl alcohol	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29051940003	庚醇及其異構物	Heptyl alcohol and isomers thereof	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29051950000	戊醇及其異構物	Pentanol (amyl alcohol) and isomers thereof	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29051990100	3，3－二甲基－2－丁醇（品訥可淋醇）	3,3-Dimethylbutane-2-ol (pinacolyl alcohol)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			S01
29051990903	其他飽和一元醇	Other saturated monohydric alcohols	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29052210004	雄刈萱醇（香茅醇）	Citronellol	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29052290007	其他非環萜烯醇	Other acyclic terpene alcohols	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29052910007	烯丙醇	Allyl alcohol	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		553	533
29052990000	其他不飽和一元醇	Other unsaturated monohydric alcohols	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29053100005	乙二醇	Ethylene glycol (ethanediol)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29053200004	1，2－丙二醇	Propylene glycol (propane-1,2-diol)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			

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29053911004	丁二醇	Butylene glycol	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29053912003	丙二醇 (1 · 2 - 丙二 醇除外)	Propylene glycol (other than propane-1,2-diol)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29053920003	新戊二醇、季戊二醇	Neo-pentanediol, iso- pentanediol	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29053990008	其他二元醇	Other diols	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29054100003	2 - 乙基 - 2 - 羥甲基 - 1 · 3 - 丙二醇	2-Ethyl-2- (hydroxymethyl) propane-1,3-diol (trimethylolpropane)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29054200002	異戊四醇	Pentaerythritol	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29054300001	甘露醇	Mannitol	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE			
29054400000	山梨醇	D-glucitol (sorbitol)	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE			
29054500009	丙三醇 (甘油)	Glycerol	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%		KGM			
29054910003	由第 2 9 0 4 節之酸類 形成之甘油酯	Esters formed by the reaction of the acids of heading 2904 with glycerol	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29054990006	其他多元醇	Other polyhydric alcohols	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			

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29055100000	乙氯維諾 (乙氯烯醇)	Ethchlorvynol (INN)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		522	522
29055910000	單氯化甘油	Monochloroglycerol	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29055920008	二溴新戊醇	Dibromoneopentylglycol	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29055990101	硝化甘油	Nitro glycerine	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE		301	483 S01
29055990209	硝化乙二醇	Nitro-ethylene glycol (Nitro- ethanediol)	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE		301	483
29055990904	其他非環醇之鹵化、磺 化、硝化或亞硝化衍生 物	Other halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		TNE			
29061100008	薄荷腦	Menthol	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
29061210005	環己醇	Cyclohexanol	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29061220003	甲環己醇及二甲環己醇	Methylcyclohexanols and dimethylcyclohexanols	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29061310004	固醇	Sterols	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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29061320002	肌醇	Inositols	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		809	523
29061910008	龍腦·冰片	Borneol, champhor baroos	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		502	
29061920006	1 - 萜烯 - 8 - 醇	Terpineols	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29061990001	其他環烷、環烯或環萜 烯醇及其鹵化、磺化、 硝化或亞硝化衍生物	Other cyclanic, cyclenic or cycloterpenic alcohol and cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29062100006	苯甲醇	Benzyl alcohol	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29062900008	其他芳香族醇及其鹵化 、環化、硝化或亞硝化 衍生物	Other aromatic alcohols and cyclic alcohols and their halogenated, sulphonated,nitrated or nitrosated derivatives	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29071110005	酚 (羥苯)	Phenol (hydroxybenzene)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29071120003	酚鹽	Salts of phenol	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29071210004	甲酚	Cresols	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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29071220002	甲酚鹽	Salts of cresols	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29071311002	壬酚及其異構物	Nonylphenol and its isomers	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		553	533
29071312001	壬酚及其異構物之鹽類	Salts of nonylphenol and their isomers	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29071320001	辛酚及其異構物；其鹽 類	Octylphenol and its isomers; salts thereof	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29071510001	萘酚	Naphthols	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
29071520009	萘酚鹽類	Salts of naphthols	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29071900009	其他一元酚及其鹽類	Other monophenols and their salts	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29072100005	間苯二酚（樹脂酚）及 其鹽類	Resorcinol and its salts	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29072200004	對苯二酚及其鹽類	Hydroquinone (quinol) and its salts	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29072300003	4，4' - 亞異丙二苯 酚〔雙苯酚A，二（羥 苯丙烷）〕及其鹽類	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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29072910005	沒食子酚 (焦性沒食子酸) 及其鹽類	Pyrogallol (pyrogallic acid) and its salts	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29072920101	2 - [(1 R · 3 S) - 3 - 羥基環己基] - 5 - (2 - 甲基辛基 - 2 - 基) 苯酚 (及其異構物、酯類、醚類及鹽類)	CP47,497, 2-[(1R,3S)-3-hydroxycyclohexyl]-5-(2-methyloctan-2-yl)phenol, and their Isomers, Esters, Ethers, Salts	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		522	522
29072920904	其他酚醇	Other Phenol-alcohols	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29072990008	其他多元酚及其鹽類	Other polyphenols and their salts	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29081100006	五氯苯酚 (I S O)	Pentachlorophenol (ISO)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		111	805
29081910006	五氯苯酚之鹽類	Salts of pentachlorophenol (ISO)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		111	533
29081920004	四溴丙二酚	Tetrabromobisphenol A	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29081930002	八溴丙二酚	Octabromobisphenol A	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29081990107	2 · 4 · 6 - 三氯酚	2,4,6-trichlorophenol	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		553	533
29081990205	2 · 4 · 5 - 三氯酚	2,4,5-trichlorophenol	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		111	533

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29081990900	其他酚或酚醇之僅含鹵素取代基之衍生物及其鹽類	Other derivatives containing only halogen substituents of phenols or phenol-alcohols and their salts	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29089100009	達諾殺 (ISO) 及其鹽類	Dinoseb (ISO) and its salts	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		805	805
29089200008	4 · 6 - 二硝基 - 鄰 - 甲酚 (DNOC (ISO)) 及其鹽類	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29089900109	苦味酸 (三硝基酚) 及苦味酸銨	Picric acid (trinitro phenol) and ammonium picrate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		301	483
29089900207	2 · 4 - 二硝基酚	2,4-Dinitrophenol	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		553	533
29089900305	酚或酚醇之僅含磺基之衍生物 · 其鹽類及酯類	Derivatives containing only sulpho groups of phenol, or phenol-alcohols, their salts and esters	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29089900902	其他酚或酚醇之鹵化、磺化、硝化或亞硝化衍生物	Other halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29091100005	二乙醚 (乙醚)	Diethyl ether	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29091910005	非環醚及其鹵化、磺化、硝化或亞硝化衍生物 · 香料用	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives, for perfumery purposes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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29091920003	三甲氧基丙烷	1,1,1-Trimethoxy propane	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29091990106	二氯甲基醚	Dichloromethyl ether	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		111	533
29091990204	甲基第三丁基醚	Methyl tertiary butyl ether (MTBE)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29091990302	氯甲基甲基醚	Chloromethyl methyl ether	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		111	533
29091990909	其他非環醚及其鹵化、 磺化、硝化或亞硝化衍 生物	Other acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29092010002	環烷、環烯、或環萜烯 醚及其鹵化、磺化、硝 化或亞硝化衍生物，香 料用	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated sulphonated, nitrated or nitrosated derivatives, for perfumery purposes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29092090005	其他環烷、環烯、或環 萜烯醚及其鹵化、磺化 、硝化或亞硝化衍生物	Other cyclanic, cyclenic or cycloterpenic ethers and their halogenated sulphonated, nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29093020008	五溴二苯醚	Pentabromodiphenyl oxide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553	533
29093030006	十四溴丙二酚	Tetradecabromodiphenoxyb enzene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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29093040004	二〔三溴苯氧〕乙烷	Di (tribromo phenoxy) ethene	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
29093090110	2 · 2' · 4 · 4' - 四溴二苯醚	2,2',4,4'-Tetrabromodiphenyl ether(BDE-47)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553	533
29093090129	2 · 2' · 4 · 4' · 5 · 5' - 六溴二苯醚 ; 2 · 2' · 4 · 4' · 5 · 6' - 六溴二苯醚	2,2',4,4',5,5'-Hexabromodiphenyl ether(BDE-153);2,2',4,4',5,6'-Hexabromodiphenyl ether(BDE-154)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553	533
29093090138	2 · 2' · 3 · 3' · 4 · 5' · 6 - 七溴二苯醚 ; 2 · 2' · 3 · 4 · 4' · 5' · 6 - 七溴二苯醚	2,2',3,3',4,5',6-Heptabromodiphenyl ether(BDE-175);2,2',3,4,4',5',6-Heptabromodiphenyl ether(BDE-183)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553	533
29093090904	其他芳香醚及其鹵化、磺化、硝化或亞硝化衍生物	Other aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated or nitrosated derivatives	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29094100009	2 · 2' - 氧二乙醇 (二乙二醇)	2,2'-Oxydiethanol (diethylene glycol, digol)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29094310005	乙二醇丁醚	Monobutyl ethers of ethylene glycol	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29094320003	二乙二醇丁醚	Monobutyl ethers of diethylene glycol	4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

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29094400006	乙二醇或二乙二醇之其他單烷基醚	Other monoalkylethers of ethylene glycol or of diethylene glycol	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		553	533
29094912007	二丙二醇	Dipropylene glycol	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
29094920007	癒瘡木酚甘油醚	Glyceryl guaiacolate (3-(2-Methoxyphenoxy)-1, 2-propanediol); Guaiacol glyceryl ether	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
29094991001	其他醚醇及其鹵化、磺化、硝化或亞硝化衍生物，香料用	Other ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, for perfumery purposes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29094999003	其他醚醇及其鹵化、磺化、硝化或亞硝化衍生物	Other ether alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			S01
29095010005	癒瘡木酚	Guaiacol	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29095020003	醚酚、醚醇酚及其鹵化、磺化、硝化或亞硝化衍生物，香料用	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives, for perfumery purposes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29095030109	八溴二苯醚	Octabromodiphenyl ether	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		553	533
29095030207	十溴二苯醚	Decabromodiphenyl ether	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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29095040009	癒瘡木酚磺酸鉀	Potassium guaiacol sulfonate (3-Hydroxy-4-methoxybenzene sulfonic acid monopotassium salt)	5.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
29095090008	其他醚酚、醚醇酚及其鹵化、磺化、硝化或亞硝化衍生物	Other ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			S01
29096010003	過氧化二異丙苯	Dicumyl peroxide (DCP)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			S01
29096020001	過氧化醇、過氧化醚、過氧化酮及其鹵化、磺化、硝化或亞硝化衍生物，香料用	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives, for perfumery purposes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29096090006	其他過氧化醇、過氧化醚、過氧化酮及其鹵化、磺化、硝化或亞硝化衍生物	Other alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29101000003	環氧乙烷	Oxirane (ethylene oxide)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		553	533
29102000001	環氧丙烷	Methyloxirane (propylene oxide)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
29103000009	1 - 氯 - 2 , 3 - 環氧丙烷	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	1%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	2.5%		KGM		553	533

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29104000007	地特靈 (I S O · I N N)	Dieldrin (ISO, INN)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29109010004	正丁基環氧丙基醚	N-butyl epoxypropyl ether	1%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29109090007	其他具有三員環之環氧化 物、環氧醇、環氧酚 及環氧醚及其鹵化、磺 化、硝化或亞硝化衍生 物	Other epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three- membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29110000004	已否具有其他氧官能基 之縮醛及半縮醛及其鹵 化、磺化、硝化或亞硝 化衍生物	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29121100000	甲醛 (蟻醛)	Methanal (formaldehyde)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%		KGM		553	533
29121200009	乙醛 (醋醛)	Ethanal (acetaldehyde)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29121900002	其他無其他氧官能基之 非環醛	Other acyclic aldehydes without other oxygen function	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29122100008	苯甲醛 (苯醛)	Benzaldehyde	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

海關進口稅則資料

29122900000	未列名無其他氧官能基之環狀醛	Cyclic aldehydes without oxygen other function, n. e. s.	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29124100004	香草精 (4 - 羥 - 3 - 甲氧苯甲醛)	Vanillin (4 - hydroxy - 3 - methoxybenzaldehyde)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29124200003	乙基香草精 (3 - 乙氧 - 4 - 羥苯甲醛)	Ethylvanillin (3 - ethoxy - 4 - hydroxybenzaldehyde)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29124910004	香料用醛	Aldehydes of a kind used for perfumery and flavouring purposes	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29124920100	醛醇	Aldehyde-alcohols	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29124990007	未列名醛醚、醛酚及具有其他氧官能基之醛	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
29125000002	醛之環狀聚合物	Cyclic polymers of aldehydes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29126000000	聚甲醛	Paraformaldehyde	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
29130010000	供香料用醛之衍生物	Derivatives of aldehydes used for perfumery and flavouring purposes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29130090003	其他第 2 9 1 2 節產品之鹵化、磺化、硝化或亞硝化衍生物	Other halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

海關進口稅則資料

29141100008	丙酮	Acetone	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29141200007	丁酮 (甲基乙基酮)	Butanone (methyl ethyl ketone)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29141300006	4 - 甲 - 2 - 戊酮 (甲 基異丁基酮)	4-Methylpentan-2-one (methyl isobutyl ketone)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29141900000	未列名無其他氧官能基 之無環酮	Acyclic ketones without other oxygen function, n. e. s.	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29142210003	環己酮	Cyclohexanone	1%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29142220001	甲基環己酮	Methylcyclohexanones	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29142300004	紫羅蘭酮及甲基紫羅蘭 酮	Ionones and methylionones	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29142910006	樟腦	Camphor	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29142990009	其他無其他氧官能基之 環烷酮、環烯酮或環萜 烯酮	Other cyclanic, cyclenic or cycloterpenic ketones without other oxygen function	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29143100004	苯基丙酮 (1 - 苯基 - 2 - 丙酮)	Phenylacetone (1- phenylpropan-2-one)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

海關進口稅則資料

29143900006	無其他氧官能基之其他 芳香族酮	Other aromatic ketones without other oxygen function	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29144010001	4 - 羥 - 4 - 甲 - 2 - 戊酮 (二丙酮醇)	4 - Hydroxy - 4 - methylpentan - 2 - one (diacetone alcohol)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29144090004	其他酮醇及酮醛	Other ketone-alcohols and ketone-aldehydes	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29145000000	酮酚及具有其他氧官能 基之酮	Ketone-phenols and ketones with other oxygen function	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
29146100007	蒽醌	Anthraquinone	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29146900009	其他醌	Other quinones	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29147000104	十氯酮。	Chlordecone	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		553	533
29147000907	其他酮或醌之鹵化、磺 化、硝化或亞硝化衍生 物	Other halogenated, sulphonated, nitrated or nitrosated derivatives of ketone or quinone	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29151100007	蟻酸 (甲酸)	Formic acid	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
29151200006	蟻酸之鹽類	Salts of formic acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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29151300005	蟻酸之酯類	Esters of formic acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29152100005	醋酸 (乙酸)	Acetic acid	1%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	2.5%		KGM			
29152400002	醋酸酐 (乙酐)	Acetic anhydride	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29152910005	醋酸鈉 (乙酸鈉)	Sodium acetate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29152920003	醋酸鈷 (乙酸鈷)	Cobalt acetate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29152990008	其他醋酸鹽	Other acetic acid salts	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29153100003	醋酸乙酯	Ethyl acetate	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
29153200002	醋酸乙烯酯	Vinyl acetate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29153300001	醋酸正丁酯	N-butyl acetate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29153600008	醋酸達諾殺 (I S O)	Dinoseb (ISO) acetate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29153900005	其他醋酸之酯類	Other esters of acetic acid	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			

海關進口稅則資料

29154010000	一氯醋酸	Monochloroacetic acid	5.5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
29154090003	其他一氯、二氯或三氯 醋酸、其鹽類及酯類	Other mono-, di- or trichloroacetic acids, their salts and esters	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29155010007	丙酸	Propionic acid	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29155020005	丙酸鹽類及酯類	Propionic salts and esters	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29156000007	丁酸、戊酸、其鹽類及 酯類	Butyric acids valeric acids their salts and esters	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29157011002	硬脂酸 (化學級)	Stearic acid, chemically pure	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29157012001	硬脂酸鹽類	Salts of stearic acid	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29157013000	硬脂酸酯類	Esters of stearic	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29157021000	十六酸 (軟脂酸)	Palmitic acid	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29157022009	十六酸 (軟脂酸) 鹽類 及酯類	Salts and esters of palmitic acid	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29159010009	2 - 乙基己酸	2-Ethylhexanoic acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

海關進口稅則資料

29159020007	十碳第三飽和脂肪酸	C10-tert saturated fatty acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29159030005	十二酸 (月桂酸)	Lauric acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29159040003	十四酸 (肉豆蔻酸)	Myristic acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29159050000	十二酸鹽類及十四酸鹽類	Salts of lauric acid and myristic acid	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29159060008	十二酸酯類及十四酸酯類	Esters of lauric acid and myristic acid	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29159090002	其他飽和非環一元羧酸及酸酐、鹵化物、過氧化物及過氧酸；其鹵化、磺化、硝化或亞硝化衍生物	Other saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	6%		KGM			
29161110004	丙烯酸	Acrylic acid	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29161120002	丙烯酸之鹽類	Salts of acrylic acid	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29161200103	丙烯酸甲酯	Methyl acrylate	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			

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29161200201	丙烯酸乙酯	Ethyl acrylate	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
29161200309	丙烯酸丁酯	Butyl acrylate	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
29161200407	丙烯酸異辛酯	2-ethyl hexyl acrylate	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
29161200906	其他丙烯酸之酯類	Other esters of acrylic acid	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
29161310002	甲基丙烯酸	Methacrylic acid	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29161320000	甲基丙烯酸之鹽類	Salts of methacrylic acid	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29161410001	甲基丙烯酸甲酯	Methyl methacrylate	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
29161490004	其他甲基丙烯酸之酯類	Other esters of methacrylic acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29161510000	油酸、亞麻仁油酸或次 亞麻仁油酸	Oleic, linoleic or linolenic acids	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29161520008	油酸、亞麻仁油酸或次 亞麻仁油酸之鹽類及酯 類	Salts and esters of oleic, linoleic or linolenic acids	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29161600001	百蟻克 (I S O)	Binapacryl (ISO)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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29161900008	其他不飽和非環一元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Other unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29162000005	環烷、環烯或環萜烯一元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29163100100	苯甲酸乙酯	Benzoic acid ethyl ester (Ethyl benzoate)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29163100903	苯甲酸（安息香酸）、其鹽類及酯類（苯甲酸乙酯除外）	Benzoic acid, its salts and esters (other than benzoic acid ethyl ester)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29163210009	過氧化苯甲醯	Benzoyl peroxide	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29163220007	氯化苯甲醯	Benzoyl chloride	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
29163410007	苯醋酸	Benzeneacetic acid	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29163420005	苯醋酸鈉鹽	Sodium phenylacetate	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29163430003	苯醋酸鉀鹽	Potassium phenylacetate	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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29163490000	其他苯醋酸鹽類	Other phenylacetic acid salts	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29163911109	苯醋酸乙酯	Ethyl phenylacetate	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29163911207	苯醋酸 3 - 甲基丁酯	3-methylbutyl phenylacetate	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29163911305	苯醋酸甲酯	Methyl phenylacetate	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29163911403	苯醋酸 2 - 苯乙酯	2-phenylethyl phenylacetate	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29163919003	其他苯醋酸之酯類	Other esters of phenylacetic acid	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29163920000	對特丁基苯甲酸	P-butyl benzoic acid	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29163990005	其他芳香族一元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Other aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
29171110003	草酸 (乙二酸)	Oxalic acid	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			
29171120001	草酸之鹽類及酯類	Salts and esters of oxalic acid	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			

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29171210002	己二酸	Adipic acid	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
29171221009	己二酸雙辛酯	Diocetyl hexandioate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29171229001	其他己二酸之鹽類及酯類	Other salts and esters of adipic acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29171300003	壬二酸、癸二酸、其鹽類及酯類	Azelaic acid, sebacic acid, their salts and esters	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29171400002	順丁烯二酐 (馬來酐)	Maleic anhydride	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29171910005	順丁烯二酸	Maleic acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29171920003	反丁烯二酸	Fumaric acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29171990008	其他非環多元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Other acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE			
29172000004	環烷、環烯或環多元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE			

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29173200108	鄰苯二甲酸二(2-乙基己基)酯	Di (2-ethylhexyl) phthalate (DEHP)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		553	533
29173200206	鄰苯二甲酸二正辛酯	Di-n-octyl phthalate(DNOP)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		553	533
29173200304	鄰苯二甲酸二異辛酯	Di-iso-octyl Phthalate(DIOP)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		553	533
29173200901	其他鄰苯二甲酸二辛酯	Other dioctyl orthophthalates	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		553	533
29173300107	鄰苯二甲酸二正壬酯	Di-n-nonyl phthalate(DNP)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		553	533
29173300205	鄰苯二甲酸二異壬酯	Di-isononyl phthalate(DINP)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		553	533
29173300303	鄰苯二甲酸二異癸酯	Di-isodecyl phthalate(DIDP)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		553	533
29173300900	其他鄰苯二甲酸二壬酯或二癸酯	Other dinonyl or didecyl orthophthalates	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
29173400115	鄰苯二甲酸丁基苯甲酯	Benzyl butyl phthalate(BBP)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		553	533
29173400124	鄰苯二甲酸二乙酯	Diethyl phthalate(DEP)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		553	533
29173400133	鄰苯二甲酸二丙酯	Di-n-propyl Phthalate(DPP)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		553	533

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29173400142	鄰苯二甲酸二異丁酯	Di-iso-butyl Phthalate(DIBP)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		553	533
29173400151	鄰苯二甲酸二戊酯	Di-n-pentyl Phthalate(DNPP)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		553	533
29173400160	鄰苯二甲酸二己酯	Di-n-hexyl Phthalate(DNHP)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		553	533
29173400179	鄰苯二甲酸二環己酯	Dicyclohexyl Phthalate(DCHP)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		553	533
29173400188	鄰苯二甲酸二(4-甲基-2-戊基)酯	Bis(4-methyl-2-pentyl) phthalate(BMPP)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		553	533
29173400197	鄰苯二甲酸二甲氧乙酯	Bis(2-methoxyethyl) phthalate(BMEP)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		553	533
29173400213	鄰苯二甲酸雙-2-乙氧基乙酯	Bis(2-ethoxyethyl) phthalate(BEEP)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		553	533
29173400222	鄰苯二甲酸己基2-乙基己基酯	Hexyl 2-ethylhexyl phthalate(HEHP)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		553	533
29173400231	鄰苯二甲酸二丁氧基乙酯	Bis(2-n-butoxyethyl) phthalate(BBEP)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		553	533
29173400240	鄰苯二甲酸二苯酯	Diphenyl phthalate(DPP)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		553	533
29173400259	鄰苯二甲酸二苄酯	Dibenzyl phthalate(DBZP)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		553	533

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29173400268	鄰苯二甲酸單 (2 - 乙基己基) 酯	Mono(2-ethylhexyl) phthalate(MEHP)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		553	533
29173400277	鄰苯二甲酸單丁酯	Mono-n-Butyl phthalate(MNBP)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		553	533
29173400286	鄰苯二甲酸二甲酯	Dimethyl phthalate (DMP)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		553	533
29173400295	鄰苯二甲酸二丁酯	Dibutyl phthalate (DBP)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		553	533
29173400909	其他鄰苯二甲酸之其他酯類	Other esters of orthophthalic acid	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
29173500007	鄰苯二甲酸酐	Phthalic anhydride	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE		553	533
29173610004	對苯二甲酸	Terephthalic acid	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
29173620002	對苯二甲酸之鹽類	Salts of terephthalic acid	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
29173700005	對苯二甲酸二甲酯	Dimethyl terephthalate	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
29173910001	間苯二甲酸 (異位酸)	Isophthalic acid (IPA)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
29173920009	鄰苯二甲酸	Orthophthalic acid	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			

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29173930007	偏苯三甲酸酐	Trimellitic anhydride	2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
29173990004	其他芳香族多元羧酸、 其酐、鹵化物、過氧化 物、過氧酸及其衍生物	Other aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE			
29181110002	乳酸	Lactic acid	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29181120000	其他乳酸鹽類及酯類	Other salts and esters of lactic acid	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29181200003	酒石酸	Tartaric acid	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29181300002	酒石酸之鹽類及酯類	Salts and esters of tartaric acid	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29181400001	檸檬酸	Citric acid	3.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
29181510008	檸檬酸鈣	Calcium citrate	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%		KGM			
29181590001	其他檸檬酸之鹽及酯類	Other citrates and their esters	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29181600009	葡萄糖酸、其鹽類及酯 類	Gluconic acid, its salts and esters	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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29181800007	克氯苯 (I S O)	Chlorobenzilate (ISO)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29181910004	苯乙醇酸 (扁桃酸) · 其鹽類及酯類	Phenylglycolic acid (mandelic acid), its salts and esters	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29181990105	2 · 2 - 二苯基 - 2 - 羥基乙酸	2,2-Diphenyl-2- hydroxyacetic acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29181990908	其他具有醇官能基但無 其他氧官能基之羧酸 · 其酐、鹵化物、過氧化 物、過氧酸及其衍生物	Other carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29182100002	柳酸及其鹽類	Salicylic acid and its salts	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29182200001	鄰 - 乙醯柳酸、其鹽類 及酯類	O-acetylsalicylic acid, its salts and esters	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29182300000	柳酸之其他酯類及其鹽 類	Other esters of salicylic acid and their salts	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29182900102	對-羥基苯甲酸	P-hydroxy benzoic acid	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29182900200	3-羥基-2-萘酸	3-hydroxy-2-naphthoic acid	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			

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29182900905	其他具有酚官能基但無其他氧官能基之羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Other carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
29183000001	具有醛或酮官能基但無其他氧官能基之羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29189100007	2,4,5-T (ISO) (2,4,5-三氯苯氧乙酸) 其鹽類及酯類	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29189900107	雙羥乙氧羰苯磺酸鈉	Sodium 3,5-bis (beta-hydroxy ethoxy carbonyl)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29189900900	其他附加有氧官能基之羧酸及其酐、鹵化物、過氧化物及過氧酸；其鹵化、磺化、硝化或亞硝化衍生物	Other carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated,sulphonated, nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29191000004	三 (2,3 - 二溴丙基) 磷酸酯	Tris(2,3-dibromopropyl) phosphate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29199010005	磷酸丁酯	Butyl phosphate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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29199090008	其他磷酸酯及其鹽類 (包括乳醯磷酸) ; 其鹵化、磺化、硝化或亞硝化衍生物	Other phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29201100000	巴拉松 (I S O) 及巴拉松 - 甲基 (甲基巴拉松) (I S O)	Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29201900002	其他硫代磷酸酯及其鹽類 ; 其鹵化、磺化、硝化或亞硝化衍生物	Other thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29209010002	硫酸酯及其鹽類 , 及其鹵化、磺化、硝化或亞硝化衍生物	Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29209020000	亞硝酸酯及其硝酸酯及其鹵化、磺化、硝化或亞硝化衍生物	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29209031007	二乙二醇雙丙烯碳酸酯	Diethylene glycol dipropylene carbonate	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29209039009	碳酸酯及其鹽類 , 及其鹵化、磺化、硝化或亞硝化衍生物	Carbonic ester and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29209041005	二苯異癸基亞磷酸酯	Diphenyl isodecyl phosphite	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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29209042004	三苯基亞磷酸酯	Triphenyl phosphite	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29209043003	三壬苯基亞磷酸酯	Trinonyl phenyl phosphite	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
29209049105	亞磷酸三甲酯	Trimethyl phosphite	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			S01
29209049203	亞磷酸三乙酯	Triethyl phosphite	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			S01
29209049301	亞磷酸二甲酯	Dimethyl phosphite	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			S01
29209049409	亞磷酸二乙酯	Diethyl phosphite	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			S01
29209049506	三 (2 - 4 - 二 - 特 - 丁基苯基) 亞磷酸酯	Tris (2,4-di-tert-butylphenyl) phosphite	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29209049908	其他亞磷酸酯及其鹽類 · 及其鹵化、磺化、硝 化或亞硝化衍生物	Other phosphorous ester and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			S01
29209090112	α - 安殺番	Alpha (α) endosulfan	4%	免稅 (PA,GT,NI,SV,HN,N Z)	6%		KGM		553	533
29209090121	β - 安殺番	Beta (β) endosulfan	4%	免稅 (PA,GT,NI,SV,HN,N Z)	6%		KGM		553	533

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29209090130	安殺番 (工業級)	Endosulfan (Technical grade)	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM		553	533
29209090149	安殺番硫酸鹽	Endosulfan sulfate	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM		553	533
29209090906	其他非金屬之其他無機酸之酯類 (鹵化氫之酯類除外) 及其鹽類 ; 其鹵化、磺化、硝化或亞硝化衍生物	Other esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM			
29211100107	甲胺	Methylamine	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29211100205	甲胺鹽類	Methylamine salts	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29211100303	二甲胺或三甲胺及其鹽類	Dimethylamine or trimethylamine and their salts	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29211900118	雙 (2-氯乙基) 乙胺	Bis(2-chloroethyl) ethylamine	1%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	2.5%		KGM			
29211900127	雙 (2-氯乙基) 甲胺	Bis(2-chloroethyl) methylamine	1%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	2.5%		KGM			
29211900136	參 (2-氯乙基) 胺	Tris(2-chloroethyl) amine	1%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	2.5%		KGM			

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29211900207	N · N—二烷基 (甲基 · 乙基 · 正或異丙基) 胺基—2—氯乙烷及其質子化鹽類	N,N-dialkyl (me, et, N-pr or l-pr) aminoethyl-2-chlorides and corresponding protonated salts	1%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	2.5%		KGM			
29211900902	其他非環一元胺及其衍生物；其鹽類	Derivatives; salts thereof other acyclic monoamines and their	1%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	2.5%		KGM			
29212100007	乙二胺及其鹽類	Ethylenediamine and its salts	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29212200006	己二胺 (六亞甲二胺) 及其鹽類	Hexamethylenediamine and its salts	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29212900107	三胺二乙烷	Biethylene triamine	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29212900900	其他非環多元胺及其衍生物；其鹽類	Other acyclic polyamines and their derivatives;salts thereof	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29213010004	環己胺	Cyclohexylamine	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29213090007	其他環烷、環烯或環萜烯一元或多元胺、及其衍生物；其鹽類	Other cyclanic, cyclenic or cyclosterpenic mono- or polyamines, and their derivatives; salts thereof	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29214100101	苯胺	Aniline	2%	免稅 (PA,GT,NI,SV,HN,N Z)	2%		KGM		553	533
29214100209	苯胺之鹽類	Salts of aniline	2%	免稅 (PA,GT,NI,SV,HN,N Z)	2%		KGM			

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29214200100	硝甲胺基三硝基苯	Trinitrophenyl-methylnitramine	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM		301	483
29214200903	其他苯胺衍生物及其鹽類	Other aniline derivatives and their salts	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
29214310009	甲苯胺	Toluidines	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		553	533
29214320007	甲苯胺衍生物及其鹽類	Derivatives of toluidines and salts thereof	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29214400000	二苯胺及其衍生物；其鹽類	Diphenylamine and its derivatives; salts thereof	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29214500303	1 - 萘胺 (α - 萘胺)	1-naphthylamine (alpha-naphthylamine)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		553	533
29214500508	1 - 萘胺 (α - 萘胺) 之鹽類；1 - 萘胺 (α - 萘胺) 之衍生物及其鹽類	1-naphthylamine (alpha-naphthylamine) salts, 1-naphthylamine (alpha-naphthylamine) derivatives and its salts	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29214500606	2 - 萘胺 (β - 萘胺)	2-naphthylamine (beta-naphthylamine)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		111	111
29214500713	2 - 萘胺 (β - 萘胺) 醋酸鹽	2-naphthylamine (beta-naphthylamine) acetate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		111	111
29214500722	2 - 萘胺 (β - 萘胺) 鹽酸鹽	2-naphthylamine (beta-naphthylamine) hcl	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		111	111

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29214500795	其他 2 萘胺 (β - 萘胺) 之鹽類	Other 2-naphthylamine (beta-naphthylamine) salts	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29214500802	2 - 萘胺 (β - 萘胺) 之衍生物及其鹽類	2-naphthylamine (beta-naphthylamine) derivatives and its salts	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29214600008	安非他命 (INN) 、 □ 甲苯異丙胺 (INN) 、右旋安非他命 (INN) 、乙非他命 (INN) 、芬坎法明 (INN) 、勒非他命 (INN) 、左旋安非他命 (INN) 、美芬雷司 (INN) 及甲基苯乙基胺 (二甲苯乙胺) (INN) ；其鹽類	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		522	522
29214900103	4 - 氨基聯苯	4-aminobiphenyl	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		111	111
29214900201	4 - 氨基聯苯鹽酸鹽	4-aminobiphenyl hcl	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		111	111
29214900309	其他 4 - 氨基聯苯之鹽類	Other 4-aminobiphenyl salts	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29214900407	氯苄雷司，其醚類及酯類；其鹽類	Clobenzorex, their ethers and esters; salts thereof	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		522	522
29214900504	西布曲明	Sibutramine	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		503	

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29214900602	去甲基 - 西布曲明	N-Desmethyl-sibutramine	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		503	
29214900700	對 - 氯安非他命 (及其 異構物、酯類、醚類及 鹽類)	Para- Chloroamphetamine(PCA), 4- Chloroamphetamine(4CA), and their Isomers, Esters, Ethers, Salts	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		522	522
29214900906	其他芳香族一元胺及其 衍生物；其鹽類	Other aromatic monoamines and their derivatives; salts thereof	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29215110008	N - 苯基 - N - 異丙基 - 對 - 苯二胺	N - phenyl - N- isopropyl - p - phenylenediamine	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
29215120006	N · N - 雙 - (1 、 4 - 二甲基戊基) - 對 - 苯二胺	N, N - bis - (1.4 - dimethylpentyl) - p - phenylenediamine	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
29215130004	N - 苯基 - N - (1 、 3 - 二甲基丁基) - 對 苯二胺	N - phenyl - N - (1.3 - dimethyl butyl) - p - phenylenediamine	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
29215190001	鄰 - 、間 - 、對 - 苯二 胺、二胺基甲苯及其其 他衍生物；其鹽類	o-,m-,p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29215910000	二苯乙烯二胺二磺酸	Diaminostibene disulphonic acid	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29215920008	二胺基二苯甲烷	Diaminodiphenylmethane	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29215990101	二氨基聯苯及其鹽類	Benzidine and its salts	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		553	533

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29215990209	二氯聯苯胺	3,3'-dichlorobenzidine	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		553	533
29215990307	鄰一二甲基聯苯胺	3,3'-dimethyl- (1,1'biphenyl) -4,4'-diamine	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		553	533
29215990904	其他芳香族多元胺及其 衍生物；其鹽類	Other aromatic polyamines and their derivatives;salts thereof	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29221100008	乙醇胺及其鹽類	Monoethanolamine and its salts	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29221200007	二乙醇胺及其鹽類	Diethanolamine and its salts	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29221300104	三乙醇胺	Triethanolamine	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			S01
29221300907	三乙醇胺鹽類	Triethanolamine salts	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29221400005	右旋普帕西芬及其鹽類	Dextropropoxyphene (INN) and its salts	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		522	522
29221900117	N · N - 二甲基胺基乙 醇及其質子化鹽類	N,N-Dimethylamino-ethanol and corresponding protonated salts	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29221900126	N · N - 二乙基胺基乙 醇及其質子化鹽類	N,N-Diethylaminoethanol and corresponding protonated salts	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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29221900199	其他N·N - 二烷基 (甲基·乙基·正或異丙基) 胺基乙醇及其質子化鹽類	other N,N-dialkyl (me, et, n-pr or i-pr) aminoethane-2-ols and corresponding protonated salts	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29221900206	乙基二乙醇胺	Ethyldiethanolamine	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			S01
29221900304	甲基二乙醇胺	Methyldiethanolamine	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			S01
29221900901	其他胺醇 (含氧官能超過一種以上者除外) · 其醚類及酯類 ; 其鹽類	Other amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29222100006	胺基羥基萘磺酸及其鹽類	Aminohydroxynaphthalene-sulphonic acids and their salts	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	10%		KGM			
29222910104	3 · 3 二甲氧基聯苯胺	3,3-Dimethoxybenzidine	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		553	533
29222910907	其他甲氧苯胺·聯茴香胺 (二甲氧苯胺) · 胺苯乙醚 (乙氧苯胺) 及其鹽類	Other anisidines, dianisidines, phenetidines, and their salts	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
29222990107	4 - 溴 - 2 , 5 - 二甲氧基苯乙基胺 · 其醚類及酯類 ; 其鹽類	4-Bromo-2,5-dimethoxyphenethylamine (2C-B), their ethers and esters; salts thereof	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522
29222990205	對 - 甲氧基甲基安非他命 · 其醚類及酯類 ; 其鹽類	Para-methoxymethamphetamine (PMMA), their ethers and esters; salts thereof	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522

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29222990303	對 - 甲氧基乙基安非他命	Paramethoxyethylampheta mine	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
29222990401	他噴他竇及其異構物、 酯類、醚類及鹽類	Tapentadol, and its isomers, esters, ethers, salts	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
29222990900	其他胺基萘酚及其他胺 酚 (含氧官能基超過一 種以上者除外) · 其醚 類及酯類 ; 其鹽類	Other amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
29223100004	二乙胺苯丙酮 (I N N) 、美沙冬 (I N N) 及原美沙冬 (I N N) ; 其鹽類	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
29223900006	其他胺醛、胺酮及胺醌 (含氧官能基超過一種 以上者除外) ; 其鹽類	Other amino-aldehydes, amino-ketones and amino- quinones, other than those containing more than one kind of oxygen function; salts thereof	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
29224100002	離胺酸 (二胺基己酸) 及其酯類 ; 其鹽類	Lysine and its esters; salts thereof	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
29224210009	麩胺酸 (戊二胺基酸)	Glutamic acid	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
29224221006	麩胺酸鈉	Mono sodium glutamate	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		508 MW0	
29224229008	其他麩胺酸鹽類	Other salts of other glutamic acid	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			

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29224300108	氨基酸 (鄰 - 胺基苯甲酸)	Anthranilic acid	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29224300206	氨基酸 (鄰 - 胺基苯甲酸) 鹽類	The salts of Anthranilic acid	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29224400009	痛利定 (INN) 及其鹽類	Tilidine (INN) and its salts	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		522	522
29224910002	D L - 苯胺基乙酸	DL-phenyl glycine	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
29224920000	美非那米克酸 [N - (2 · 3 - 二甲基苯基) 胺基苯甲酸]	Mefenamic acid (N-(2,3-xylyl) anthranilic acid); (2-[(2,3-Dimethylphenyl)amino]-benzoic acid)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
29224930008	待克菲那 (二氯非那酸鈉)	Diclofenac sodium (2-[(2,6-Dichlorophenyl) amino] benzene-acetic acid monosodium salt)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
29224990005	其他胺基酸含氧官能超過一種以上者除外及其酯類 ; 其鹽類	Other amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
29225010008	對 - 硝化苯胺基二醇	Nitroaminodiol	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29225090109	特拉嗎竇 (2 - [(二甲基胺基) 甲基] - 1 - (3 - 甲氧基苯基) 環六醇) 及其鹽類	Tramadol(2-[(Dimethylamino)methyl]-1-(3-methoxy phenyl) cyclohexanol) and its salts	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		522	522

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29225090207	對一羥苯基胺基醋酸	P-hydroxy phenyl glycine	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29225090902	其他胺醇酚、胺酸酚及 其他含氧官能基之胺基 化合物	Other amino-alcohol- phenols, amino-acid- phenols and other amino- compounds with oxygen function	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29231010006	氯化膽汁鹼及其鹽類	Choline chloride and its salts	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29231090009	其他膽汁鹼及其鹽類	Other choline and its salts	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29232010004	卵磷脂（蛋黃素），不 論其是否符合化學定義	Lecithins, whether or not chemically defined	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29232090007	其他磷胺脂，不論其是 否符合化學定義	Other phosphoaminolipids, whether or not chemically defined	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29239000001	其他第四銨鹽類及氫氧 化物	Other quaternary ammonium salts and hydroxides	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29241100006	甲丙氨酯（美普巴邁）	Meprobamate (INN)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		522	522
29241200005	氟乙醯胺（ISO）、 亞素靈（ISO）及福 賜米松（ISO）	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29241910006	二甲基甲醯胺	Dimethyl formamide (D.M.F.)	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM		553	533

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29241990107	丙烯醯胺	Acrylic amide	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553	533
29241990205	甲醯胺	Formamide	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553	533
29241990900	其他非環醯胺 (包括非 環胺甲酸酯) 及其衍生 物 ; 其鹽類	Other acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29242100004	脲毒油及其衍生物 ; 其 鹽類	Ureines and their derivatives; salts thereof	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29242300100	2-乙醯胺基苯甲酸 (N-乙醯-鄰-胺基苯甲 酸)	2-Acetamidobenzoic acid (N-acetylanthranilic acid)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29242300208	2-乙醯胺基苯甲酸 (N-乙醯-鄰-胺基苯甲 酸) 鹽類	The salts of 2- Acetamidobenzoic (N- acetylanthranilic acid)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29242400001	炔己蟻胺 (I N N)	Ethinamate (INN)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		522	522
29242910004	非納西汀 (對乙氧基- 乙醯苯胺)	Phenacetin (p-ethoxy- acetanilide)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		802	
29242990007	其他環醯胺 (包括環狀 胺甲酸酯) 及其衍生物 及其鹽類	Other cyclic amides (including cyclic carbamates) and their derivatives; salts thereof	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29251100005	糖精 (鄰磺醯苯甲醯亞 胺) 及其鹽類	Saccharin and its salts	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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29251200004	格魯米特 (I N N)	Glutethimide (INN)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		522	522
29251910005	乙基 - 2 - 甲基 - 琥珀 醯亞胺	Ethyl-2-Methyl-Succinimide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29251920003	雙 (四溴基鄰苯二甲醯 甲胺) 乙烷	Ethylenebistetra bromophta limide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29251930001	N · N' - 雙 (5 · 6 - 雙溴 - 2 · 3 - 雙羧 醯胺 - 二融環 [2 · 2 · 1] 庚烷	Saytex DN-451 flame Retardant(N, N'-Ethylenebis (5,6-dibromo-2,3- norbornane-dicarboximide)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29251990008	其他醯亞胺及其衍生物 ；其鹽類	Other imides and their derivatives; salts thereof	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29252100003	克死蟎 (I S O)	Chlordimeform (ISO)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29252900103	鹽酸羥亞胺	Hydroxylimine HCL	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		111	111
29252900906	其他亞胺及其衍生物 ; 其鹽類	Other imines and their derivatives; salts thereof	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29261000005	丙烯腈	Acrylonitrile	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		553	533
29262000003	1 - 氰胍 (二氰醯胺)	1-Cyanoguanidine (dicyandiamide)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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29263000001	芬普雷斯 (INN) 及其鹽類；美沙冬 (INN) 中間體 (4 - 氰基 - 2 - 二甲基氨基 - 4 - 4 - 苯丁烷)	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		522	522
29269010006	腈基乙酸乙酯	Ethyl cyanoacetate	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29269090107	乙腈	Acetonitrile	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29269090900	其他腈官能基化合物	Other nitrile-function compounds	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29270010004	偶氮二甲醯胺	Azobisforamide	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
29270090007	其他重氮、偶氮或氧化偶氮化合物	Other diazo-, azo- or azoxy-compounds	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
29280000005	肼或肼 (羥胺) 之有機衍生物	Organic derivatives of hydrazine or of hydroxylamine	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
29291010000	二異氰酸甲苯酯	Toluene diisocyanate	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		553	533
29291020008	二異氰酸二苯甲烷	Diphenylmethane diisocyanate	1.2%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
29291090101	異氰酸甲酯	Methyl isocyanate	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		553	533

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29291090904	其他異氰酸鹽或酯	Other isocyanates	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29299000103	α - 氰溴甲苯	Alpha - bromobenzyl cyanide (benzeneacetonitrile, bromo)	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		111	533
29299000201	環己胺基磺酸鈉 (糖蜜 素)	Sodium cyclamate	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29299000309	N · N—二烷基 (甲基 · 乙基 · 正或異丙基) 胺基膦醯二鹵化物	N,N-dialkyl (Me, Et, N-pr or I-pr) phosphoramidic dihalides	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29299000407	N · N—二烷基 (甲基 · 乙基 · 正或異丙基) 胺基膦酸二烷基 (甲基 · 乙基 · 正或異丙基) 酯	Dialkyl (Me, Et, N-pr or I-pr) N, N-dialkyl (Me, Et, N-pr or I-pr) phosphoramidates	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29299000906	其他氮官能基化合物	Compounds with other nitrogen function	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29302010005	二甲基二硫代胺甲酸鈉	Sodium dimethyl dithiocarbamate	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
29302090008	硫代胺甲酸鹽 (酯) 及 其他二硫代胺甲酸鹽 (酯)	Thiocarbamates and other dithio carbamates	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29303010003	四甲基二硫化雙甲硫羰 醯胺	Tetramethyl thiuramidisulfide	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
29303090006	單、四硫化雙甲硫羰醯 胺及其他二硫化雙甲硫 羰醯胺	Thiuram mono-, tetra- or other di-sulfides	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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29304010001	消旋 - 甲硫氨酸	DL-methionine (2-Amino-4-(methylthio) butyric acid	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29304090004	其他蛋胺酸	Other methionine	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29305000000	四氯丹 (I S O) 及達 馬松 (I S O)	Captafol (ISO) and methamidophos (ISO)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29309010000	辛基乙硫醇	Isooctyl thioglycolate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29309020008	D · L - 蛋胺酸 D · L - 羥基異構物	D, L-hydroxy analog of D, L- methionine	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29309030006	胱胺酸	L-Cystine	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29309040004	半胱胺酸	Cysteine	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29309051000	黃酸鈉乙酯	Sodium ethylxanthate	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29309059002	其他二硫代碳酸鹽或酯 (黃酸鹽或酯)	Other dithiocarbonates (xanthates)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29309090110	2－氯乙基氯甲基硫醚	2-Chloroethyl chloromethyl sulfide	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29309090129	雙 (2－氯乙基) 硫醚 (芥子氣)	Bis(2-chloroethyl) sulfide (mustard gas)	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			

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29309090138	雙 (2-氯乙基硫基) 甲烷	Bis(2-chloroethylthio) methane	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29309090147	1 · 2-雙 (2-氯乙基 硫基) 乙烷 (倍半芥子 氣)	1,2-Bis(2-chloroethylthio) ethane (sesquimustard)	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29309090156	1 · 3-雙 (2-氯乙基 硫基) 正丙烷	1,3-Bis(2-chloroethylthio) -N-propane	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29309090165	1 · 4-雙 (2-氯乙基 硫基) 正丁烷	1,4-Bis(2-chloroethylthio) -N-butane	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29309090174	1 · 5-雙 (2-氯乙基 硫基) 正戊烷	1,5-Bis(2-chloroethylthio) -N-pentane	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29309090183	雙 (2-氯乙基硫甲基) 醚	Bis(2-chloroethylthiomethyl) ether	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29309090192	雙 (2-氯乙基硫乙基) 醚 (0-芥子氣)	Bis(2-chloroethylthioethyl) ether (0-mustard)	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29309090209	S-〔 2-(二乙基胺基) 乙基 〕 硫膦酸二乙脂 及其烷基化或質子化鹽 類 (阿米通)	0, 0-Diethyl s-[2- (diethylamino) ethyl] phosphoro-thiolate and corresponding alkylated or protonated salts (amiton)	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29309090307	2-〔 N · N-二烷基 (甲 基 · 乙基 · 正或異丙 基) 胺基 〕 乙硫醇及其 質子化鹽類	N,N-dialkyl (Me, Et, N-pr or l-pr) aminoethane-2-thiols and corresponding protonated salts	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29309090405	硫代雙乙醇 (硫二甘醇)	Bis (2-hydroxyethyl) sulfide (thiodiglycol)	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			

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29309090502	大福松·乙基硫代硫磷 酸乙酯—S—苯酯	Fonofos: O-Ethyl S-phenyl ethylphosphono- thiolothionate	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29309090904	其他有機硫化物	Other organo-sulphur compounds	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29311000008	四甲基鉛及四乙基鉛	Tetramethyl lead and tetraethyl lead	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29312010004	氧化三丁基錫	Tributyl tin oxide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		553	533
29312090007	其他三丁基錫化合物	Other tributyltin compounds	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	6%		KGM			
29319011008	洒爾佛散	Salvarsan (arsphenamine)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29319019117	2—氯乙基二氯砷	2-Chlorovinylchloroarsine	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29319019126	雙(2—氯乙基)氯 砷	Bis(2-chlorovinyl) chloroarsine	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29319019135	參(2—氯乙基)砷	Tris(2-chlorovinyl) arsine	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29319019901	其他有機砷化合物	Other organo-arsenic compounds	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29319021006	氧化二丁基錫	Dibutyl tin oxide	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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29319022005	氧化二辛基錫	Diocetyl tin oxide	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29319029008	其他有機錫化合物	Other oragno-tin compounds	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	6%		KGM			
29319040101	烷基（甲基・乙基・正 或異丙基）氟磷酸烷基 （碳數 < = 1 0・含環 烷）酯・例：甲氟磷酸 異丙酯（沙林）及甲氟 磷酸品叻可酯（索曼 ）	0-Alkyl(C<=10, including cycloalkyl) alkyl (Me, Et, N- pr or li-pr) phosphonofluoridate Eg: 0- isopropyl methylphosphonofluoridate (sarin) and 0-pinacolyl methylphosphonofluoridate (soman)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29319040209	N・N—二烷基（甲基 ・乙基・正或異丙基） 胺基氟磷酸烷基（碳數 < = 1 0・含環烷）酯 ・例：N・N—二甲基 胺基氟磷酸乙酯（塔崩 ）	0-alkyl (c<=10, including cycloalkyl) n,n-dialkyl (me, et, n-pr or i-pr) ph osphoramidocyanidates, eg: 0-ethyl n,n-dimethyl phosphoramidocyanidate (tabun)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29319040307	烷基（甲基・乙基・正 或異丙基）硫磷酸烷基 （氫或碳數 < = 1 0・ 含環烷）酯・S—2 二 烷基（甲基・乙基・正 或異丙基）胺基乙酯及 其烷基化或質子化鹽類 ・例：S—2—（N・N 二異丙基胺基）乙基甲 硫磷酸乙酯	0-Alkyl(H or C<=10, including cycloalkyl) S-2- dialkyl (Me, Et, N-pr or li-pr) aminoethyl alkyl (Me, Et, N- pr or li-pr) phosphonothiolates and corresponding alkylated or protonated salt, Eg: 0-ethyl S-2-diisopropylaminoethyl methylphos phonothiolate	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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29319040405	烷基 (甲基 · 乙基 · 正或異丙基) 膦醯二氟 · 例 : 甲膦醯二氟	Alkyl (Me, Et, N-pr or li-pr) phosphonyl difluorides. Eg: methylphosphonyl difluoride	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29319040502	烷基 (甲基 · 乙基 · 正或異丙基) 亞膦酸烷基 (氫或碳數 < = 10 · 含環烷) 酯-2-二烷基 (甲基 · 乙基 · 正或異丙基) 胺基乙酯及其烷基化或質子化鹽類 · 例 : 甲基亞膦酸乙酯-2- (N · N-二異丙基胺基) 乙酯	0-Alkyl(H or C <= 10, including cycloalkyl) 0-2-dialkyl (Me, Et, N-pr or li-pr) aminoethyl alkyl (Me, Et, N-pr or li-pr) phosphonites and corresponding alkylated or protonated salts, Eg: 0-ethyl 0-2-diisopropylaminoethyl methylphosphonite	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29319040600	甲氯膦酸異丙酯 (氯沙林)	0-Isopropyl methylphosphonochloridate (chlorosarin)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29319040708	甲氯膦酸品叻可酯 (氯索曼)	0-Pinacolyl methylphosphonochloridate (chlorosoman)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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29319040806	除 C C C 2 9 3 1 · 0 0 · 4 0 · 1 0 · 2 9 3 1 · 0 0 · 4 0 · 2 0 · 2 9 3 1 · 0 0 · 4 0 · 3 0 · 2 9 3 1 · 0 0 · 4 0 · 4 0 · 2 9 3 1 · 0 0 · 4 0 · 5 0 · 2 9 3 1 · 0 0 · 4 0 · 6 0 及 2 9 3 1 · 0 0 · 4 0 · 7 0 項下貨品外之含甲基 · 乙基或丙基之有機磷 化合物 · 但不含碳數更 多的化合物 · 例：甲磷 醯二氯及甲磷酸二甲酯	Chemical, except for commodities of ccc 2931.00.40.10, 2931.00.40.20, 2931. 00.40.30, 2931.00.40.40, 2931.00.40.50, 2931.00.40.60, and 2931.00.40.70 items, containing a phosphorus atom to which is bonded one methyl, ethyl or propyl (normal or iso) group but not further carbon atoms eg: methylphosphonyl dichloride and dimethyl methylphosphonate	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			S01
29319040904	有機磷化合物	Organo-phosphine compounds	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			S01
29319051009	八甲基 (苯基或其他有 機基) 環四矽氧	Octamethyl (phenyl or other organic functional groups) cyclotetrasiloxane	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29319059001	其他有機矽化合物	Other organo-silicon compounds	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29319090100	六羰化鉻	Chromium carbonyl	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553	533
29319090903	其他無機元素之有機化 合物	Other organo-inorganic compounds	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29321100006	四氫呋喃	Tetrahydrofuran	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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29321200005	2 - 呋喃醛 (呋喃甲醛)	2-Furaldehyde (furfuraldehyde)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29321310002	呋喃甲醇	Furfuryl alcohol	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
29321320000	四氫呋喃甲醇	Tetrahydrofurfuryl alcohol	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29321910006	呋喃	Furan	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29321920004	鹽酸雷尼得定 (雷尼替定)	Ranitidine HCL (N-[2[[[5- [(Dimethylamino)methyl]-2- furanyl] methyl]thio]ethyl]N'- methyl-2-nitro-1,1- ethenediamine hydrochloride	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29321990009	其他之結構中含有一未 稠合之呋喃環 (不論是 否氫化) 之化合物	Other compounds containing an unfused furan ring (whether or not hydrogenated) in the structure	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29322010101	薰草素	Coumarin	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29322010209	甲基薰草素及乙基薰草 素	Methylcoumarins and ethylcoumarins	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29322090006	其他內酯	Other lactones	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			

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29329100009	異黃樟油素	Isosafrole	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29329200008	1 - (1 · 3 - 苯並二 噁茂 - 5 - 基) - 2 - 丙酮	1-(1,3-Benzodioxol-5-yl) Propan-2-one	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29329300007	胡椒醛 (3 · 4 - 亞甲 基二氧基苯甲醛)	Piperonal	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29329400006	黃樟油素	Safrole	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29329500005	四氫大麻酚 (包括 Tetrahydrocannabinol 異構物及其立體化學變 體)	Tetrahydrocannabinols (all isomers)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		522	522
29329900109	1 · 1 - 雙甲基庚基 - 1 1 - 羥基 - 四氫大麻 酚 (及其異構物、酯類 、醚類及鹽類)	HU-210, 1,1- Dimethylheptyl-11-hydroxy- tetrahydrocannabinol, and their Isomers, Esters, Ethers, Salts	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		522	522
29329900207	3 · 4 - 亞甲基雙氧甲 基卡西酮及其異構物、 酯類、醚類及鹽類	3,4- methylenedioxy-methcathino ne, and its isomers,esters, ethers, salts	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		522	522
29329900902	其他僅具有氧雜原子之 雜環化合物	Other heterocyclic compound with oxygen hetero-atom(s) only	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29331100005	啡那宗 (安替比林) 及 其衍生物	Phenazone (antipyrin) and its derivatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		802	804

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29331900105	4-丁基-1,2-二苯基-3,5-四氫吡唑二酮 (苯丁吡唑酮)	4-Butyl-1, 2-diphenyl-3, 5-Pyrazolidinedione (Phenylbutazone)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		807	
29331900908	其他結構中含有一未融合吡唑環 (不論是否氫化) 之化合物	Other compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29332100003	乙內醯脲及其衍生物	Hydantoin and its derivatives	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29332900005	其他之結構中含有一未稠合之咪唑環 (不論是否氫化) 之化合物	Other compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29333110009	吡啶	Pyridine	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		553	533
29333120007	吡啶鹽類	Salts of pyridine	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29333200108	六氫吡啶	Piperidine	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29333200206	六氫吡啶鹽類	The salts of Piperidine	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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29333300009	阿華吩坦尼 (I N N) 、安尼勒立汀 (I N N) 、培集屈密特 (I N N) 、溴西泮 (I N N) 、狄芬諾新 (I N N) 、狄芬諾西萊 (I N N) 、狄匹潘濃 (I N N) 、吩坦尼 (I N N) 、酚派丙酮 (I N N) 、派醋甲酯 (I N N) 、潘他唑新 (I N N) 、配西汀 (I N N) 、配西汀 (I N N) 中間體、苯環利定 (I N N) (P C P) 、吩諾配立汀 (I N N) 、派苯甲醇 (I N N) 、匹立屈密特 (I N N) 、普魯匹蘭 (I N N) 及屈美配立汀 (I N N) ；其鹽類	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate a, phencyclidine (INN) (pcp), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		522	522
29333910001	2 - 乙烯吡啶	2-Vinyl pyridine	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29333920009	尼卡密特	Nicametate citrate (3-Pyridinecarboxylic acid 2-(diethylamino) ethyl ester citrate)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
29333930007	鹽酸克樂定	Cloperastine HCL (1-[2-[(4-Chlorophenyl) phenylmethoxy] ethyl] piperidine hydrochloride)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			

海關進口稅則資料

29333990102	3-氰基吡啶	3-cyanopyridine	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29333990308	瑞吩坦尼及其異構物、 酯類、醚類及鹽類	Remifentanil, and its isomers, esters, ethers, salts	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		522	522
29333990905	其他結構中含有一未稠 合之吡啶環（不論是否 氫化）之化合物	Other compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29334100009	左旋嗎啡（INN）及 其鹽類	Levorphanol (INN) and its salts	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		522	522
29334900001	其他結構式中含有喹啉 或異喹啉環（不論是否 氫化）之化合物，未經 進一步稠合者	Other compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29335200005	丙二醯縮脲（巴比妥酸 ）及其鹽類	Malonylurea (barbituric acid) and its salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		812	803

海關進口稅則資料

29335300004	二丙烯基巴比妥 (INN)、異戊巴比妥 (INN)、巴比妥 (INN)、布他巴比妥 (INN)、丁巴比妥、環巴比妥 (INN)、甲基苯巴比妥 (INN)、戊巴比妥 (INN)、苯巴比妥 (INN)、仲丁巴比妥 (丁巴比妥) (INN)、西可巴比妥 (INN) 及乙烯比妥 (INN)；其鹽類	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		522	522
29335400003	其他丙二醯縮脲 (巴比妥酸) 之衍生物；其鹽類	Other derivatives of malonylurea (barbituric acid); salts thereof	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		812	804
29335500002	氯普唑他 (INN)、甲氯喹酮 (INN)、甲喹酮 (INN) 及洁比普洛 (INN)；其鹽類	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		522	522
29335910006	嘌呤	Purine	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29335990107	唑匹可隆 (4 - 甲基 - 1 - 胡椒園啦嗪羧酸 - 6 - (5 - 氯 - 2 - 吡啶) - 6,7 - 二氫 - 7 - 氧 - 5 H - 吡咯 [3,4 - b] 啦嗪 - 5 - 基酯) 及其鹽類	Zopiclone (4-methyl-1-piperazinecarboxylic acid-6-(5-chloro-2-pyridinyl)-6,7-dihydro-7-oxo-5h-pyrrolo [3,4-b] pyrazin-5-yl ester) and its salts	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		522	522
29335990205	札來普隆	Zaleplon	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		522	522

海關進口稅則資料

29335990303	硫美妥 (包括異構物、 酯類、醚類及鹽類)	Thiamylal,5-allyl-5-(1- methylbutyl)-2- thiobarbiturate, including: Isomers, Esters, Ethers, Salts	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		522	522
29335990401	三氟甲苯哌嗪及其異構 物、酯類、醚類及鹽類	1-(3- trifluoromethylphenyl)pipera zine,TFMPP, and its isomers, esters, ethers, salts	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		522	522
29335990900	其他之結構中含嘧啶環 (不論是否氫化) 或六 氫吡嗪環之化合物	Other compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29336100004	三聚氰胺	Melamine	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
29336910004	三聚二異氰酸六甲酯	Trimer of Hexamethylene diisocyanate	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29336990105	三聚氰氯	Cyanuric chloride	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29336990908	其他含有一未經稠合之 三氮環 (不論是否氫 化) 之化合物	Other compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29337100002	6 - 己內醯胺 (己內醯 胺)	6-Hexanelactam (epsilon- caprolactam)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			

海關進口稅則資料

29337200001	氯巴占 (I N N) 及甲 乙吡啶酮 (I N N)	Clobazam (INN) and methyprylon (INN)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		522	522
29337900102	乙醯 - 思登那菲	Acetil acid (Acetildenafil)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		503	
29337900905	其他內醯胺	Other lactams	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

海關進口稅則資料

29339100008	<p>阿普唑他 (三氮二氮平) (INN)、卡嗎西洋 (卡氮平) (INN)、氯氮草 (氯二氮平) (INN)、氯硝西洋 (氯硝氮平) (INN)、氯拉草酸 (氯氮平酸鹽) (INN)、地洛西洋 (地洛氮平) (INN)、安定 (二氮平) (INN)、舒樂安定 (伊疊唑命) (INN)、氯氟草己酯 (氯氮平酸酯) (INN)、氟地西洋 (氟二氮平) (INN)、氯硝西洋 (INN)、氟安定 (氟路洛) (INN)、哈拉西洋 (三氟氮平) (INN)、勞拉西洋 (樂耐平) (INN)、氯甲西洋 (甲基樂耐平) (INN)、嗎引哂 (咪唑引哂) (INN)、美達西洋 (美達氮平) (INN)、咪達唑他 (咪氟唑命) (INN) 硝甲西洋 (硝甲氮平) (INN)、硝西洋 (耐妥眠) (INN)、去甲西洋 (去甲氮平) (INN)、去甲銜安定 (去甲銜氮平) (INN)、匹那西洋 (丙炔氮平) (INN)、普拉西洋 (環丙氮平) (INN)、焦二異丁基酮 (焦洛戊酮) (INN)、替馬西洋 (甲銜氮平) (INN)、四氫西</p>	<p>Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof</p>	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	KGM	522	522
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海關進口稅則資料

29339910008	吲哚	Indole	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29339920006	氟美喹啉	Flumequine (9-Fluoro-6,7-dihydro-5-methyl-1-oxo-1H,5H-benzo [ij] quinolizine-2-carboxylic acid)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
29339990109	六次甲基四胺 (歐洛托品)	Hexamethylene tetramine (urotropin)	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29339990305	二苯乙醇酸 - 3 - 奎寧環基酯	3-Quinuclidinyl benzilate	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29339990403	3 - 羥基奎寧環	Quinuclidine-3-ol	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29339990500	佐沛眠	Zolpidem	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		522	522
29339990608	5 - 甲氧基 - N · N - 二異丙基色胺 (包括異構物、酯類、醚類及鹽類)	5-MeO-DIPT,5-methoxy-N,N-diisopropyltryptamine, including: Isomers, Esters, Ethers, Salts	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		522	522
29339990715	1 - 戊基 - 3 - (1 - 萘甲醯) 吲哚 (及其異構物、酯類、醚類及鹽類)	JWH-018, Naphthalen-1-yl-(1-pentylindol-3-yl)methanone, and their Isomers, Esters, Ethers, Salts	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		522	522
29339990724	1 - 丁基 - 3 - (1 - 萘甲醯) 吲哚 (及其異構物、酯類、醚類及鹽類)	JWH-073, Naphthalen-1-yl-(1-butylindol-3-yl)methanone, and their Isomers, Esters, Ethers, Salts	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		522	522

海關進口稅則資料

29339990733	2 - (2 - 甲氧基苯基) - 1 - (1 - 戊基 - 吡啶 - 3 - 基) 乙酮 (及其異構物、酯類、醚類及鹽類)	JWH-250, 2-(2-methoxyphenyl)-1-(1-pentylindol-3-yl)ethanone, and their Isomers, Esters, Ethers, Salts	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		522	522
29339990742	1 - 戊基 - 3 - (4 - 甲基 - 1 - ? 甲醯) ? 及其異構物、酯類、醚類及鹽類	(4-methyl-1-naphthyl)-(1-pentylindol-3-yl)methanone, JWH-122, and its isomers, esters, ethers, salts	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		522	522
29339990751	1 - (5 - 氟戊基) - 3 - (1 - ? 甲醯) ? 及其異構物、酯類、醚類及鹽類	1-[(5-fluoropentyl)-1H-indol-3-yl]-(naphthalen-1-yl)-methanone, AM-2201, and its isomers, esters, ethers, salts	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		522	522
29339990804	3 · 4 - 亞甲基雙氧焦二異丁基酮 (3 · 4 - 亞甲基雙氧焦洛戊酮) 及其異構物、酯類、醚類及鹽類	3,4-methylenedioxyprovaleron e, MDPV, and its isomers, esters, ethers, salts	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		522	522
29339990902	其他僅具有氮雜原子之雜環化合物	Other heterocyclic compounds with nitrogen hetero-atom(s) only	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
29341000005	結構中含有一未稠合噻唑環 (不論是否氫化) 之化合物	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29342010001	2 - 硫醇苯駢噻唑及其鈉鹽	2-Mercaptobenzothiazole and its sodium salt	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
29342020009	二硫化二苯駢噻唑	Dibenzothiazyl disulfide	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			

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29342030007	N - 第三丁基 - 2 - 苯 駢噻唑硫醯胺	N - tert - butyl - 2 - benzothiazolylsulfenamide	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
29342040005	N - 環己基 - 2 - 苯駢 噻唑硫醯胺	N - cyclohexyl - 2 - benzothiazolylsulfenamide	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
29342090004	其他結構式中含苯駢噻 唑環 (不論是否氫化) 之化合物 , 未經進一步 稠合者	Other compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29343000001	結構式中含有二苯噻口 環 (不論是否氫化) 之 化合物 , 未經進一步稠 合者	Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29349110005	噁唑他 (噶甲唑侖、歐 拉) (I N N)	Oxazolam (10-Chloro- 2,3,7,11b-tetrahydro-2- methyl-11b-phenyloxazole [3,2-d][1,4] benzodiazepin- 6(5H)-one)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		522	522

海關進口稅則資料

29349190008	阿米雷斯 (INN)、伯替唑他 (INN)、氯噻西洋 (氯噻氮平) (INN)、氯噻唑他 (氯噻唑侖) (INN)、右旋嗎拉密特 (INN)、鹵噻唑他 (鹵噻唑侖) (INN)、凱他唑他 (酮噻唑侖) (INN)、美舒卡 (INN)、匹嗎啉 (苯噻唑啉) (INN)、苯雙甲嗎啉 (二苯甲嗎啉) (INN)、苯甲嗎啉 (INN) 及蘇芬坦尼 (INN); 其鹽類	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		522	522
29349910007	核酸鹽類	Salts of nucleic acid	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29349920005	硫辛酸胺	Thioctamide (1,2-Dithiolane-3-pentanoic amide)	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
29349930003	二甲基硫恩	Mesulphen (2,6-Dimethyl thianthrene & P-ditoluenedisulfide)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
29349940001	氯美查諾	Chlormezanone (2-(4-Chlorophenyl)tetrahydro-3-methyl-4H-1,3-thiazin-4-one 1,1-dioxide)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
29349950008	匹洛卡粉	Piroxicam (4-Hydroxy-2-methyl-N-2-pyridinyl- 2H-1,2-benzothiazine-3-carboxamide 1,1-dioxide)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			

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29349960006	氯若沙宗、氯苯噁唑酮、 苯噁唑林	Chlorzoxazone (5-Chloro-2(3H)-benzoxazolone); (5-Chloro-2(3H)-benzolone);(5-Chloro-2hydroxy benzoxazole)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
29349970004	7 - 胺基去乙醯基頭孢子菌素酸	7-Aminodeacetoxycefalosporanic acid (7-ADCA)	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
29349980002	7 - 苯乙醯胺基去乙醯基頭孢子菌素酸	7-Phenylacetaminodeacetoxy cephalosporanic acid (CEFAG)	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
29349990206	7 - 胺基頭孢菌素酸	7-amino cephalosporanic acid	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29349990304	他達那非	Tadalafil	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		503	
29349990402	氨基 - 他達那非	Aminotadalafil	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		503	
29349990901	其他雜環化合物	Other heterocyclic compounds	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
29350000104	思登那菲	Sildenafil	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		503	
29350000202	異甲硫 - 思登那菲	Thioaildenafil (Sulfoaildenafil; Thiomethisosildenafil, Aildenafil)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		503	
29350000300	羥基硫代 - 蒙莫思登那菲	Hydroxythiohomosildenafil	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		503	

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29350000408	硫代 - 思登那菲	Thiosildenafil	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		503	
29350000505	羥基 - 蒙莫思登那菲	Hydroxyhomosildenafil	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		503	
29350000603	伐地那非	Vardenafil	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		503	
29350000701	啖 - 伐地那非	Piperidenafil	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		503	
29350000907	其他磺醯胺類	Other Sulphonamides	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
29362100000	維生素 A 及其衍生物	Vitamins A and their derivatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		806	801
29362200009	維生素 B 1 及其衍生物	Vitamin B1 and its derivatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		806	801
29362300008	維生素 B 2 及其衍生物	Vitamin B2 and its derivatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		806	801
29362400007	D-或 d l-泛酸 (維生素 B 3 或維生素 B 5) 及其衍生物	D- or dl-pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		809	801
29362500006	維生素 B 6 及其衍生物	Vitamin B6 and its derivatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		809	801
29362600005	維生素 B 1 2 及其衍生物	Vitamin B12 and its derivatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		806	801

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29362700004	維生素 C 及其衍生物	Vitamin C and its derivatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		806	801
29362800003	維生素 E 及其衍生物	Vitamin E and its derivatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		806	801
29362910000	維生素 D 及其衍生物	Vitamin D and its derivatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		806	801
29362920008	維生素 H 及其衍生物	Biotin H (vitamin H) and its derivatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		806	801
29362930006	維生素 K 及其衍生物	Vitamin K and its derivatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		806	801
29362940004	菸鹼酸	Nicotinic Acid(3-Pyridine carboxylic acid or Niacin)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		806	
29362950001	菸鹼醯胺	Nicotinamide(3-Pyridine carboxamide)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		806	
29362990003	其他未混合維生素及其衍生物	Other vitamins and their derivatives, unmixed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		809	801
29369010004	維生素 A + 維生素 D	Intermixtures of vitamin A and vitamin D	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		806	801
29369020002	未混合之維生素原	Provitamins, unmixed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			

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29369090007	其他天然或以合成方法再製之維生素原及維生素（包括天然濃縮體）、其主要用作維生素之衍生物之互混物，不論加入溶劑與否	Other intermixtures of provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, whether or not in any solvent	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		806	801
29371100001	生長激素、其衍生物及結構式類似物	Somatotropin, its derivatives and structural analogues	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		802	804
29371200000	胰島素及其鹽類	Insulin and its salts	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		808	523
29371900003	其他多胜肽荷爾蒙、蛋白質荷爾蒙及醣蛋白荷爾蒙，其衍生物及結構式類似物	polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		802	804
29372110007	可體松，皮質醇，迪皮質醇	Cortisone, prednisone, prednisolone	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		802	804
29372120005	氫化可體松	Hydrocortisone	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		808	804
29372200008	腎上腺皮質類固醇荷爾蒙之鹵化衍生物	Halogenated derivatives of adrenal cortical hormones	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		802	804
29372300007	雌性激素及黃體素	Oestrogens and progestogens	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		802	804
29372910009	培尼皮質醇	Methyl prednisolone	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		802	523

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29372990002	其他類固醇荷爾蒙，其衍生物及結構式類似物	Other steroidal hormones, their derivatives and structural analogues	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		802	804
29375000003	前列腺素、前列凝素、白三烯素，其衍生物及結構式類似物	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		802	804
29379000103	美服培酮及其衍生物；其鹽類	Mifepristone and its derivatives; salts thereof	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		522	522
29379000112	腎上腺素	Epinephrine	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		802	804
29379000194	其他兒茶酚胺荷爾蒙，其衍生物及結構式類似物	Other hormones and their derivatives; other steroid used primarily as hormones	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		802	804
29379000201	胺基酸衍生物	Amino-acid derivatives	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		808	804
29379000906	其他天然或以合成方法再製之荷爾蒙；及其主要用作荷爾蒙之衍生物及結構式類似物	Other hormones, natural or reproduced by synthesis; derivatives and structural analogues thereof, used primarily as hormones	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		808	804
29381000001	芸香苷（蘆亭）及其衍生物	Rutoside (rutin) and its derivatives	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		802	523
29389000004	其他天然或以合成方法再製之苷及其鹽類、醚類、酯類及其他衍生物	Other glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		808	523

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29391100009	嬰粟草濃縮物；丁基原啡因 (I N N)、可待因、二氫可待因 (I N N)、乙基嗎啡、愛托啡因 (I N N)、海洛因、二氫可待因酮 (I N N)、二氫嗎啡酮 (I N N)、嗎啡、菸鹼醯嗎啡 (I N N)、羥基可待因酮 (I N N)、羥二氫嗎啡酮 (I N N)、福可汀 (I N N)、蒂巴康 (I N N) 及蒂巴因；及其鹽類	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		522	522
29391910009	其他鴉片鹼 (原料藥)	Other Alkaloids of opium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		522	522
29391920007	其他鴉片鹼之衍生物；及其鹽類	Other derivatives of alkaloids of opium; salts thereof	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		812	803
29392000008	金雞納鹼及其衍生物；其鹽類	Alkaloids of cinchona and their derivatives; salts thereof	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		802	523
29393010004	咖啡鹼無水物	Caffeine Anhydrous (3,7-Dihydro-1,3,7-trimethyl-1H-purine-2,6-dione)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		802	523
29393020002	咖啡鹼	Caffeine Monohydrate (3,7-Dihydro-1,3,7-trimethyl-1H-purine-2,6-dione monohydrate)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		802	523
29393090007	其他咖啡鹼及其鹽類	Other caffeine and its salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		802	523

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29394100003	麻黃鹼及其鹽類	Ephedrine and its salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		522	522
29394200002	假麻黃鹼及其鹽類	Pseudoephedrine (inn) and its salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		522	522
29394300001	去甲假麻黃鹼 (I N N) 及其鹽類	Cathine (INN) and its salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		522	522
29394400000	新麻黃鹼 (去甲麻黃鹼) 及其鹽類	Norephedrine (Phenylpropanolamine) and its salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		522	522
29394990006	其他麻黃鹼類及其鹽類	Other ephedrines and their salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		813 MW0	803
29395100000	芬乃他林 (I N N) 及 其鹽類	Fenetylline (INN) and its salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		522	522
29395910000	茶鹼甘氨酸鈉	Theophylline sodium glycinate	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		802	523
29395920008	泰菲林	Dyphylline (7-(2,3- Dihydroxypropyl)-3,7- dihydro-1,3-dimethyl-1H- purine-2,6-dione)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		802	523
29395930006	茶鹼	Theophylline (3,7-Dihydro- 1,3-dimethyl-1H- purine-2,6- dione)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		802	523
29395990003	其他茶鹼及胺非林 (乙 二胺茶鹼) 及其衍生物 ；其鹽類	Other theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts thereof	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		802	523

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29396100008	麥角新鹼及其鹽類	Ergometrine (INN) and its salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		522	522
29396200007	麥角胺及其鹽類	Ergotamine (INN) and its salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		522	522
29396300006	麥角酸及其鹽類	Lysergic acid and its salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		522	522
29396900000	其他麥角鹼類及其衍生物；其鹽類	Other alkaloids of rye ergot and their derivatives; salts thereof	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		812	803
29399100100	4 - 氟甲基安非他命及其異構物、酯類、醚類及鹽類	4-Fluoromethamphetamine, 4-FMA, and its isomers, esters, ethers, salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		522	522
29399100903	其他古柯鹼、愛哥寧、左旋甲基安非他命、甲基安非他命 (INN)、外消旋甲基安非他命；其鹽類、酯類及衍生物	Other Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		522	522
29399910002	大麻類 (原料藥)	Cannabis indica	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		522	522
29399920000	古柯鹼 (原料藥)	Cocaine alkaloids	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		522	522
29399930008	其他麻醉藥品類 (原料藥)	Other narcotics	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		522	522

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29399940006	單寧酸黃連鹼	Berberine tannate (7,8,13,13A-tetradecahydro- 9,10-dimethoxy-2,3- (methylenedioxy)berbinium tannate	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		802	523
29399990005	其他天然或以合成方法 再製之植物鹼及其鹽類 、醚類、酯類、及其他 衍生物	Other vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		808	523
29400000009	化學級糖類 (蔗糖、乳 糖、麥芽糖、葡萄糖及 果糖除外) ; 糖醚、糖 縮醛及糖酯及其鹽類 (第 2 9 3 7 · 2 9 3 8 或 2 9 3 9 節之產品除 外)	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
29411010102	人用盤尼西林亞磺	Benzylpenicillin G sulfoxide ([2s-(2 α ,5 α ,6 β)]-3,3- dimethyl-7-oxo-6- [(phenylacetyl)amino]-4- thia-1-azabicyclo- [3.2.0]heptane-2-carboxylic acid sulfoxide), for human use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		503	523
29411010200	動物用盤尼西林亞磺	Benzylpenicillin G sulfoxide ([2s-(2 α ,5 α ,6 β)]-3,3- dimethyl-7-oxo-6- [(phenylacetyl)amino]-4- thia-1-azabicyclo- [3.2.0]heptane-2-carboxylic acid sulfoxide), for animal use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		406	525

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29411020100	人用安莫西林三水合物	Amoxicillin Trihydrate(6-[[Amino(4-hydroxyphenyl)acetyl]amino]-3,3-dimethyl-7-oxo-4-thia-1-azabicyclo[3.2.0]heptane-2-carboxylic acid), for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		503	523
29411020208	動物用安莫西林三水合物	Amoxicillin Trihydrate(6-[[Amino(4-hydroxyphenyl)acetyl]amino]-3,3-dimethyl-7-oxo-4-thia-1-azabicyclo[3.2.0]heptane-2-carboxylic acid), for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		406	525
29411030108	人用安比西林三水合物	Ampicillin Trihydrate(6-[(Aminophenylacetyl)amino]-3,3-dimethyl-7-oxo-4-thia-1-azabicyclo[3.2.0]heptane-2-carboxylic acid), for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		503	523
29411030206	動物用安比西林三水合物	Ampicillin Trihydrate(6-[(Aminophenylacetyl)amino]-3,3-dimethyl-7-oxo-4-thia-1-azabicyclo[3.2.0]heptane-2-carboxylic acid), for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		406	525

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29411040106	人用卞基青黴素普羅卡因口服級	Procaine Penicillin G (3, 3-Dimethyl - 7 -oxo-6-[(phenylacety) amino] - 4 - thia - 1 - azabicyclo [3.2.0] heptane - 2 -carboxylic acid compd with 2-(diethylamino) ethyl 4-aminobenzoate monohydrate)(oral)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		503	523
29411040204	動物用卞基青黴素普羅卡因口服級	Procaine Penicillin G (3, 3-Dimethyl - 7 -oxo-6-[(phenylacety) amino] - 4 - thia - 1 - azabicyclo [3.2.0] heptane - 2 -carboxylic acid compd with 2-(diethylamino) ethyl 4-aminobenzoate monohydrate)(oral),	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		406	525
29411090105	人用青黴素及具有青黴素酸結構之衍生物；其鹽類	Penicillins and their derivatives with a penicillanic acid structure; other salts thereof, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		506	523
29411090203	動物用青黴素及具有青黴素酸結構之衍生物；其鹽類	Penicillins and their other derivatives with a penicillanic acid structure; other salts thereof, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		406	525
29412000102	人用鏈黴素及其衍生物；其鹽類	Streptomycins and their derivatives; salts thereof, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		506	523
29412000200	動物用鏈黴素及其衍生物；其鹽類	Streptomycins and their derivatives; salts thereof, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		406	525

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29413010108	人用氯四環素	Chlortetracycline(7-Chloro-4-dimethylamino-1,4,4a,5,5a,6,11,12a-octahydro-3,6,10,12,12a-pentahydroxy-6-methyl-1,11-dioxo-2-naphthace-necarboxamide), for human use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		503	523
29413010206	動物用氯四環素	Chlortetracycline(7-Chloro-4-dimethylamino-1,4,4a,5,5a,6,11,12a-octahydro-3,6,10,12,12a-pentahydroxy-6-methyl-1,11-dioxo-2-naphthace-necarboxamide), for animal use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		406	525
29413090101	人用四環素及其其他衍生物；其鹽類	Tetracyclines and their other derivatives; salts thereof, for human use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		506	523
29413090209	動物用四環素及其其他衍生物；其鹽類	Tetracyclines and their other derivatives; salts thereof, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		406	525
29414010106	人用氯絲菌素	Chloramphenicol(2,2-Dichloro-N-[2-hydroxy-1-(hydroxymethyl)-2-(4-nitrophenyl)ethyl] acetamide), for human use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		503	523
29414010204	動物用氯絲菌素	Chloramphenicol(2,2-Dichloro-N-[2-hydroxy-1-(hydroxymethyl)-2-(4-nitrophenyl)ethyl] acetamide), for animal use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		406 MW0	525
29414020104	人用氯絲菌素衍生物；其鹽類	Derivatives of chloramphenicol; salts thereof, for human use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		503	523

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29414020202	動物用氯絲菌素及其衍生物；其鹽類	Derivatives of chloramphenicol; salts thereof, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		406	525
29415010103	人用紅絲菌素月桂硫酸丙脂	Erythromycin Estolate(Erythromycin propionate lauryl sulphate(salt)), for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		503	523
29415010201	動物用紅絲菌素月桂硫酸丙脂	Erythromycin Estolate(Erythromycin propionate lauryl sulphate(salt)), for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		406	525
29415090106	人用紅絲菌素及其衍生物；其其他鹽類	Erythromycin and its derivatives; other salts thereof, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		503	523
29415090204	動物用紅絲菌素及其衍生物；其其他鹽類	Erythromycin and its derivatives; other salts thereof, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		406	525
29419010105	人用硫酸紫菌素	Gentamycine sulfate, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		503	523
29419010203	動物用硫酸紫菌素	Gentamycine sulfate, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		406	525
29419090117	人用胺基配醣體類抗生素（鏈黴素及其衍生物；其鹽類及硫酸紫菌素除外）	Aminoglycosides (excluding streptomycins and their derivatives; salts thereof and gentamycine sulfate), for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		506	523

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29419090126	動物用胺基配醣體類抗生素（鏈黴素及其衍生物；其鹽類及硫酸紫菌素除外）	Aminoglycosides (excluding streptomycins and their derivatives; salts thereof and gentamycine sulfate), for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		406	525
29419090215	人用巨環類抗生素（紅絲菌素及其衍生物；其鹽類除外）	Macrolides (excluding erythromycine and its derivatives; salts thereof), for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		506	523
29419090224	動物用巨環類抗生素（紅絲菌素及其衍生物；其鹽類除外）	Macrolides (excluding erythromycine and its derivatives; salts thereof), for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		406	525
29419090313	人用抗黴菌劑類抗生素	Antifungal antibiotics, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		506	523
29419090322	動物用抗黴菌劑類抗生素	Antifungal antibiotics, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		406	525
29419090411	人用頭孢子菌類抗生素	Cephalosporins, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		506	523
29419090420	動物用頭孢子菌類抗生素	Cephalosporins, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		406	525
29419090518	人用其他β - 丙醯胺抗生素（青黴素及其衍生物；其鹽類及頭孢子菌類抗生素除外）	Other miscellaneous β-lactam antibiotics (excluding penicillins and their derivatives; salts thereof and cephalosporins), for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		506	523

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29419090527	動物用其他β - 丙醯胺 抗生素 (青黴素及其衍 生物；其鹽類及頭孢子 菌類抗生素除外)	Other miscellaneous β- lactam antibiotics (excluding penicillins and their derivatives; salts thereof and cephalosporins), for animal use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		406	525
29419090910	人用其他抗生素	Other antibiotics, for human use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		506	523
29419090929	動物用其他抗生素	Other antibiotics, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		406	525
29420010005	供合成原料藥、動物用 藥及輔助飼料藥之化學 產品	Chemicals, used for manufacturing of pharmaceutical, veterinary medicines	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		818	
29420090008	其他有機化合物	Other organic compounds	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
30012000009	腺體或其他器官或其分 泌物之萃取物	Extracts of glands or other organs or of their secretions	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		808	523
30019010002	肝素及其鹽類	Heparin and its salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		802	523
30019020108	異體骨移植物	Bone heterograft	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		504	524
30019020901	其他經消毒作移植用骨 及皮	Other bone, skin, for grafting, sterile	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		501	524

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30019030008	經消毒作移植用眼角膜	Cornea, for transplanting, sterile	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		501	524
30019040104	乾燥水獺肝 (醫療用)	Lutrae jecur, dried (for therapeutic uses)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		502	
30019040202	乾熊膽 (醫療用)	Hsiung tan (ursi fel), dried (for therapeutic uses)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		502 B01	
30019040300	乾紫河車	Hominis placenta, dried	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		502	
30019040907	其他已乾燥之腺體和其他器官，不論是否製成粉末者	Other glands and other organs, dried, whether or not powdered	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		821	523
30019090005	其他未列名之已調製人類或動物物質，供醫療或預防疾病之用者	Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		808	804
30021000117	抗毒血清	Antisera	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		802 MW0	804
30021000199	其他血清	Other sera	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		808 B01 MP1	804
30021000206	血漿	Plasma	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		821 MP1	523
30021000304	血液球蛋白及白蛋白	Blood globulin and albumin	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		802 MW0	523

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30021000402	抗血友病製劑	Antihemophilia preparations	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		802 MW0	523
30021000901	其他血液分離部分及改質免疫產品，不論是否經改質或以生物技術方法取得者	Other blood fractions and modified immunological products, whether or not obtained by means of biotechnological process	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		823 MP1	523 S01
30022000008	人類醫藥用疫苗	Vaccines for human medicine	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		503 MW0	523 S01
30023010004	口蹄疫疫苗	Vaccines against foot and mouth disease	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		406 B01 MP1	
30023090007	其他動物用疫苗	Other vaccines for veterinary medicine	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		406 B01 MW0	S01
30029010001	豬糞尿處理菌材	Micro-organisms (bacteria) for treating swine dungs	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		552	
30029090102	抗毒素	Anti-toxins	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		802	804 S01
30029090200	石房蛤毒素（腰鞭毛蟲毒素）	Saxitoxin	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		802	804 S01
30029090308	蓖麻毒（蓖麻子白蛋白）	Ricin	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		802	804 S01
30029090406	污染防治用微生物產品	Microbial preparations for pollution control	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		552 B01	

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30029090905	人類血液；已調製動物血液供治療、預防疾病或診斷用；毒素、微生物培養體（酵母除外）和類似品	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; toxins, cultures of micro-organisms (excluding yeasts) and similar products	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		824 MW0	806 S01
30031010105	人用醫藥製劑，含青黴素類或具有青黴素酸結構之衍生物者	Medicaments, containing penicillins or derivatives thereof, with a penicillinic acid structure, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30031010203	動物用醫藥製劑，含青黴素類或具有青黴素酸結構之衍生物者	Medicaments, containing penicillins or derivatives thereof, with a penicillanic acid structure, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30031020103	人用醫藥製劑，含鏈黴素或其衍生物者	Medicaments, containing streptomycins or their derivatives, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30031020201	動物用醫藥製劑，含鏈黴素或其衍生物者	Medicaments, containing streptomycins or their derivatives, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30032000114	人用醫藥製劑，含胺基配醣體類抗生素者（含鏈黴素或其衍生物；其鹽類者除外）	Medicaments, containing aminoglycosides (excluding streptomycins or their derivatives; salts thereof), for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30032000132	動物用醫藥製劑，含胺基配醣體類抗生素者（含鏈黴素或其衍生物；其鹽類者除外）	Medicaments, containing aminoglycosides (excluding streptomycins or their derivatives; salts thereof), for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525

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30032000212	人用醫藥製劑，含抗黴菌劑類抗生素者	Medicaments, containing antifungal antibiotics, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30032000230	動物用醫藥製劑，含抗黴菌劑類抗生素者	Other medicaments, containing antifungal antibiotics, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30032000310	人用醫藥製劑，含頭孢子菌類抗生素者	Medicaments, containing cephalosporins, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30032000329	動物用醫藥製劑，含頭孢子菌類抗生素者	Medicaments, containing cephalosporins, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30032000418	人用醫藥製劑，含其他β - 丙醯胺抗生素（含青黴素及其衍生物；其鹽類及頭孢子菌類抗生素除外）	Medicaments, containing other miscellaneous β-lactam antibiotics (excluding penicillins and their derivatives; salts thereof and cephalosporins), for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30032000427	動物用醫藥製劑，含其他β - 丙醯胺抗生素（含青黴素及其衍生物；其鹽類及頭孢子菌類抗生素除外）	Medicaments, containing other miscellaneous β-lactam antibiotics (excluding penicillins and their derivatives; salts thereof and cephalosporins), for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30032000515	人用醫藥製劑，含氯絲菌素或其衍生物者	Medicaments, containing chloramphenicol or its derivatives, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30032000524	動物用醫藥製劑，含氯絲菌素或其衍生物者	Medicaments, containing chloramphenicol or its derivatives, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525

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30032000613	人用醫藥製劑，含巨環類抗生素者	Medicaments, containing macrolides, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30032000631	動物用醫藥製劑，含巨環類抗生素者	Medicaments, containing macrolides, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30032000711	人用醫藥製劑，含四環素或其衍生物者	Medicaments, containing tetracyclines or their derivatives, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30032000739	動物用醫藥製劑，含四環素或其衍生物者	Medicaments, containing tetracyclines or their derivatives, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30032000917	人用醫藥製劑，含有其他抗生素者	Medicaments, containing other antibiotics, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30032000935	動物用醫藥製劑，含有其他抗生素者	Medicaments, containing other antibiotics, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30033100004	醫藥製劑，含有胰島素者	Medicaments, containing insulin	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		802	804
30033900006	醫藥製劑，含有其他內分泌素者	Medicaments, containing other hormones	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		802 MW0	801
30034011000	鴉片類製劑	Opium and opium alkaloids preparations	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		522	522
30034012009	印度大麻類製劑	Cannabis indica preparations	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		522	522
30034013008	古柯鹼類製劑	Cocaine alkaloids preparations	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		522	522

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30034019002	其他麻醉藥品製劑	Other narcotics preparations	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		522	522
30034090004	其他醫藥製劑，含有生物鹼或其衍生物，但不含內分泌素或第2937節之其他產品或抗生素者	Other medicaments, containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		802 MW0	804
30039010000	含有維他命或第2936節產品之其他醫藥製劑	Other medicaments, containing vitamins or other products of heading 2936	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		818 MP1	801
30039020008	麻醉劑	Anesthetics	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		802 MW0	804
30039030006	血液代用品與血漿代用品及基因重組製劑	Substitutes of blood, substitutes of plasma and preparations of genetic recombinants	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		802 MW0	523
30039040004	營養與電解質液	Nutrients and electrolytes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		802	801
30039050001	洗腎用清洗液，不具有劑量或零售包裝式樣者	Hemodialysis concentrate, not put up in measured doses or in forms or packings for retail sale	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		802	523
30039060009	磺胺藥	Antibacterial, sulfa drugs	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		802 MW0	801
30039071006	藥酒	Wine, medicated	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	50%		KGM		505	523

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30039079008	其他中藥製劑	Other chinese medicine preparations	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		814	523
30039092001	抗癌劑	Anti-cancer preparations	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		802	523
30039093000	農藥中毒解毒劑	Pesticide-poisoning cures	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		802	523
30039094009	抗人類免疫缺乏病毒感 染用藥	Drugs for anti human immunodeficiency virus (HIV) infections	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		503	523
30039099102	抗過敏抗組織胺用藥	Drugs for antihypersensitivity and antihistamine	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		818 MW0	804
30039099219	醫藥製劑，含有西可巴 比妥者	Medicaments, containing secobarbital	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
30039099228	醫藥製劑，含有異戊巴 比妥者	Medicaments, containing amobarbital	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
30039099317	醫藥製劑，含有三唑他 (三唑侖)者	Medicaments, containing triazolam	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
30039099326	醫藥製劑，含有氟硝西 泮者	Medicaments, containing Flunitrazepam	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
30039099335	醫藥製劑，含有氟甲西 泮(甲基樂耐平)者	Medicaments, containing Lormetazepam	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
30039099344	醫藥製劑，含有氟地西 泮(氟二氮平)者	Medicaments, containing Fludiazepam	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522

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30039099353	醫藥製劑，含有舒樂安定（伊疊唑侖）者	Medicaments, containing Estazolam	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522
30039099362	醫藥製劑，含有阿普唑他（三氮二氮平）者	Medicaments, containing Alprazolam	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522
30039099371	醫藥製劑，含有替馬西泮（甲羥氮平）者	Medicaments, containing Temazepam	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522
30039099380	醫藥製劑，含有咪達唑他（咪氟唑侖）者	Medicaments, containing Midazolam	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522
30039099415	醫藥製劑，含有特拉嗎竇者	Medicaments, containing Tramadol	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522
30039099512	醫藥製劑，含有伯替唑他者	Medicaments, containing Brotizolam	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522
30039099610	醫藥製劑，含有唑匹可隆者	Medicaments, containing Zopiclone	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522
30039099718	醫藥製劑，含有札來普隆者	Medicaments, containing Zaleplon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522 MW0	522
30039099727	醫藥製劑，含有佐沛眠者	Medicaments, containing Zolpidem	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522 MW0	522

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30039099905	其他醫藥製劑（不包括第3 0 0 2、3 0 0 5或3 0 0 6節所列者），包含兩種或以上之成分業經混合供治療或預防疾病之用，不具有劑量或零售包裝式樣者	Other medicaments (excluding goods of heading 30.02.30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		818 MP1	801
30041010104	人用醫藥製劑，含青黴素類或具有青黴素酸結構之衍生物者	Medicaments, containing penicillins or derivatives thereof, with a penicillinic acid structure, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30041010202	動物用醫藥製劑，含青黴素類或具有青黴素酸結構之衍生物者	Medicaments, containing penicillins or derivatives thereof, with a penicillanic acid structure, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30041020102	人用醫藥製劑，含鏈黴素或其衍生物者	Medicaments, containing streptomycins or their derivatives, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30041020200	動物用醫藥製劑，含鏈黴素或其衍生物者	Medicaments, containing streptomycins or their derivatives, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30042000113	人用醫藥製劑，含胺基配醣體類抗生素者（含鏈黴素或其衍生物；其鹽類者除外）	Medicaments, containing aminoglycosides (excluding streptomycins or their derivatives; salts thereof), for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523

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30042000131	動物用醫藥製劑，含氨基配醣體類抗生素者（含鏈黴素或其衍生物；其鹽類者除外）	Medicaments, containing aminoglycosides (excluding streptomycins or their derivatives; salts thereof), for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30042000211	人用醫藥製劑，含抗黴菌劑類抗生素者	Medicaments, containing antifungal antibiotics, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30042000239	動物用醫藥製劑，含抗黴菌劑類抗生素者	Medicaments, containing antifungal antibiotics, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30042000319	人用醫藥製劑，含頭孢子菌類抗生素者	Medicaments, containing cephalosporins, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30042000328	動物用醫藥製劑，含頭孢子菌類抗生素者	Medicaments, containing cephalosporins, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30042000417	人用醫藥製劑，含其他β - 丙醯胺抗生素（含青黴素及其衍生物；其鹽類及頭孢子菌類抗生素除外）	Medicaments, containing other miscellaneous β-lactam antibiotics (excluding penicillins and their derivatives; salts thereof and cephalosporins), for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30042000426	動物用醫藥製劑，含其他β - 丙醯胺抗生素（含青黴素及其衍生物；其鹽類及頭孢子菌類抗生素除外）	Medicaments, containing other miscellaneous β-lactam antibiotics (excluding penicillins and their derivatives; salts thereof and cephalosporins), for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525

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30042000514	人用醫藥製劑，含氯絲菌素或其衍生物者	Medicaments, containing chloramphenicol or its derivatives, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30042000523	動物用醫藥製劑，含氯絲菌素或其衍生物者	Medicaments, containing chloramphenicol or its derivatives, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30042000612	人用醫藥製劑，含巨環類抗生素者	Medicaments, containing macrolides, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30042000630	動物用醫藥製劑，含巨環類抗生素者	Medicaments, containing macrolides, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30042000710	人用醫藥製劑，含四環素或其衍生物者	Medicaments, containing tetracyclines or their derivatives, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30042000738	動物用醫藥製劑，含四環素或其衍生物者	Medicaments, containing tetracyclines or their derivatives, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30042000916	人用醫藥製劑，含有其他抗生素者	Medicaments, containing other antibiotics, for human use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		503	523
30042000934	動物用醫藥製劑，含有其他抗生素者	Medicaments, containing other antibiotics, for animal use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		406 MW0	525
30043100003	醫藥製劑，含有胰島素者	Medicaments, containing insulin	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		802	804
30043200002	含有腎上腺皮質類固醇荷爾蒙，其衍生物或結構式類似者	Containing adrenal cortical hormones, their derivatives or structural analogues	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		802 MW0	804
30043900005	醫藥製劑，含有其他內分泌素者	Medicaments, containing other hormones	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		802 MW0	804

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30044011009	鴉片類製劑	Opium and opium alkaloids preparations	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		522	522
30044012008	印度大麻類製劑	Cannabis indica preparations	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		522	522
30044013007	古柯鹼類製劑	Cocaine alkaloids preparations	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		522	522
30044019001	其他麻醉藥品製劑	Other narcotics preparations	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		522	522
30044091002	麻醉藥品解毒藥製劑	Medicaments, antidotes for narcotics	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		811 MW0	802
30044099004	其他醫藥製劑，含有生物鹼或其衍生物，但未含內分泌素，第 2 9 3 7 節之其他產品或抗生素者	Other medicaments, containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		802 MW0	804
30045000009	含有維他命或第 2 9 3 6 節產品之其他醫藥製劑	Other medicaments containing vitamins or other products of heading 29.36	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		818 MW0	801
30049010107	醫藥製劑，含有硫美妥者（包括異構物、酯類、醚類及鹽類）	Medicaments, containing thiamylal, 5-allyl-5-(1-methylbutyl)-2-thiobarbiturates, including: Isomers, Esters, Ethers, Salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		812 MW0	803
30049010900	其他麻醉劑	Other anesthetics	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		802 MW0	804

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30049020007	血液代用品與血漿代用品及基因重組製劑	Substitutes of blood, substitutes of plasma and preparations of gennetic recombinants	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		802 MW0	523
30049030005	營養與電解質液	Nutrients and electrolytes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		802	801
30049040003	洗腎用清洗液・具有劑量或零售包裝式樣者	Hemodialysis concentrate, put up in measured doses or in forms or packings for retail sale	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		802	523
30049050000	磺胺藥	Antibacterial, sulfa drugs	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		802 MW0	801
30049061007	藥酒	Wine, medicated	20%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	50%		KGM		505	523
30049069009	其他中藥製劑	Other chinese medicine preparations	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		814 MW0	523
30049071005	抗癌藥	Anti-cancer preparations	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		802	523
30049072004	抗人類免疫缺乏病毒感 染用藥	Drugs for anti human immunodeficiency virus (HIV) infections	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		503	523
30049080004	農藥中毒解毒劑	Pesticide-poisoning cures	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		802	523
30049091001	抗排斥醫藥製劑	Immunosuppressive preparations	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		818	801

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30049092000	安甌裝蒸餾水	Water, distilled, in ampoules	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
30049099101	抗過敏抗組織胺用藥	Drugs for antihypersensitivity and antihistamine	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		818	804
30049099218	醫藥製劑，含有西可巴 比妥者	Medicaments, containing secobarbital	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
30049099227	醫藥製劑，含有異戊巴 比妥者	Medicaments, containing amobarbital	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
30049099316	醫藥製劑，含有三唑他 (三唑侖)者	Medicaments, containing Triazolam	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
30049099325	醫藥製劑，含有氟硝西 泮者	Medicaments, containing Flunitrazepam	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
30049099334	醫藥製劑，含有氯甲西 泮(甲基樂耐平)者	Medicaments, containing Lormetazepam	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
30049099343	醫藥製劑，含有氟地西 泮(氟二氮平)者	Medicaments, containing Fludiazepam	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
30049099352	醫藥製劑，含有舒樂安 定(伊疊唑侖)者	Medicaments, containing Estazolam	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
30049099361	醫藥製劑，含有阿普唑 他(三氮二氮平)者	Medicaments, containing Alprazolam	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522
30049099370	醫藥製劑，含有替馬西 泮(甲經氮平)者	Medicaments, containing Temazepam	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		522	522

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30049099389	醫藥製劑，含有咪達唑他（咪氟唑侖）者	Medicaments, containing Midazolam	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522
30049099414	醫藥製劑，含有特拉嗎竇者	Medicaments, containing Tramadol	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522
30049099423	醫藥製劑，含有伯替唑他者	Medicaments, containing Brotizolam	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522
30049099432	醫藥製劑，含有唑匹可隆者	Medicaments, containing Zopiclone	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522
30049099441	玻璃體替代物	Viscoelastic material for ophthalmic surgery	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		504	
30049099450	醫藥製劑，含有札來普隆者	Medicaments, containing Zaleplon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522 MW0	522
30049099469	醫藥製劑，含有佐沛眠者	Medicaments, containing Zolpidem	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522 MW0	522
30049099502	醫藥製劑，含有瑞吩坦尼及其異構物、酯類、醚類及鹽類者	Medicaments, containing remifentanil, and its isomer, esters, ethers, salts	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522
30049099600	醫藥製劑，含有他噴他竇及其異構物、酯類、醚類及鹽類者	Medicaments, containing tapentadol, and its isomers, esters, ethers, salts	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		522	522

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30049099904	其他醫藥製劑〈不包括第3002、3005或3006節所列者〉包含經混合或未混合產品供治療或預防疾病用・具有劑量（包括經皮給藥形態者）或零售包裝式樣者	Other medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		818 MP1	801
30051010005	外科用膠帶	Surgical adhesive tape	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		504	
30051020003	絆創膏	Adhesive plasters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		504 MW0	
30051090106	其他粘敷料和其他具有粘層之物品・含水楊酸2%及以上者	Other adhesive dressings and other articles having an adhesive layer, containing salicylic acid 2% or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		503 MW0	
30051090909	其他粘敷料和其他具有粘層之物品	Other adhesive dressings and other articles having an adhesive layer	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		504 MP1	
30059010008	填塞料	Wadding	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		504 MW0	
30059020006	藥用紗布	Absorbent gauze	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		504	
30059030004	繃帶	Bandage	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		504	
30059040100	消毒用棉	Sterile cotton	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		504 MW0	

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30059040903	其他藥用棉	Other absorbent cotton	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		504 MP1	
30059090001	其他屬第 3 0 0 5 節之 貨品	Others articles of heading 30.05	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		504 MP1	
30061010004	已消毒外科手術用腸線 、類似已消毒外科縫合 材料 (包括外科手術或 牙科用已消毒且具被吸 收性之紗線) 和已消毒 之外科傷口閉合用組織 黏合劑	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		504	
30061020002	已消毒昆布及已消毒昆 布塞條	Sterile laminaria and sterile laminaria tents	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		504 MW0	
30061031009	已消毒外科用或牙科用 · 具吸收性之止血物質 · 棉製	Sterile absorbable surgical or dental haemostatics, of cotton	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		504 MW0	
30061039001	已消毒外科用或牙科用 · 具吸收性之止血物質 · 其他材料製	Sterile absorbable surgical or dental haemostatics, of other materials	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		504 MW0	
30061040008	無論是否具被吸收性之 外科或牙科用已消毒黏 附阻隔層	sterile surgical or dental adhesion barriers, whether or not absorbable	4.9%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		804	
30062000004	血型分類試藥	Blood-grouping reagents	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		815	
30063000002	X 光檢驗用不透光製劑 ；專供病人用之診斷用 試藥	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		802	523

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30064010008	牙科用粘固劑及填充物	Dental cements and other dental fillings	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		504	
30064020006	骨骼再建粘固劑	Bone reconstruction cements	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		504	
30065010005	急救箱	First-aid boxes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		MW0	
30065020003	急救設備	First-aid kits	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		504 MW0	
30066000005	以荷爾蒙、第 2 9 3 7 節之其他產品或殺精蟲劑為基料之化學避孕製劑	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		802	523
30067000003	膠狀製品，設計用於人獸醫藥品，供作外科手術或體檢時身體局部潤滑劑，或供作身體與醫療器械間之偶合劑	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		804	
30069100008	可辨識供人工造口術用之物品	Appliances identifiable for ostomy use	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		804	
30069200007	報廢醫藥品	Waste pharmaceuticals	0.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		551	531

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31010010000	糞肥	Dung	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		403 B01 MW0	
31010020008	鳥糞 (石)	Guano	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		403 B01	
31010090101	其他動物或植物及其混 合之肥料・未經化學處 理者	Other animal or vegetable fertilisers, and fertilisers produced by the mixing of animal or vegetable products, not chemically treated	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		403 B01	
31010090209	其他動物或植物及其混 合之肥料・經化學處理 者	Other animal or vegetable fertilisers, and fertilisers produced by the mixing of animal or vegetable products, chemically treated	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		403	
31021010007	尿素・肥料用	Urea, for fertilisers use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	4%		TNE		403	441
31021020005	裹覆尿素	Urea, coated	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		403	441
31021090000	其他尿素	Other urea	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			441
31022110004	硫酸銨・肥料用	Ammonium sulphate, for fertiliser use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	4%		TNE		403	441
31022190007	其他硫酸銨	Other ammonium sulphate	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		MW0	

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31022900008	硫酸銨及硝酸銨之複鹽及混合物	Double salts and mixtures of ammonium sulphate and ammonium nitrate	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		403	441
31023010003	硝酸銨 · 肥料用	Ammonium nitrate, for fertiliser use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	4%		TNE		403	
31023090006	其他硝酸銨	Other ammonium nitrate	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		MW0	
31024000003	硝酸銨與碳酸鈣或與其他無機非肥料物質之混合物	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		403	
31025010008	硝酸鈉 · 肥料用	Sodium nitrate, for fertiliser use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	4%		TNE		403	
31025090001	其他硝酸鈉	Other sodium nitrate	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1%		TNE			
31026000008	硝酸鈣與硝酸銨之複鹽及混合物	Double salts and mixtures of calcium nitrate and ammonium nitrate	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		403	
31028000004	尿素與硝酸銨之混合物 · 存於水或銨溶液者	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		403	441
31029000100	尿素硫酸銨 (脲硫酸銨)	Urea ammonium sulphate	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		403	441
31029000217	氰氨化鈣 · 肥料用	Calcium cyanamide, for fertiliser use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		403	

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31029000299	其他氰氮化鈣	Other calcium cyanamide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		MW0	
31029000903	其他礦物或化學氮肥， 包括未在上述各項列舉 之混合物	Other mineral or chemical fertilisers, nitrogenous, including mixtures not specified in the foregoing subheadings	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		403	441
31031000008	過磷酸鹽	Superphosphate	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		403	441
31039000001	其他礦物或化學磷肥， 包括未在上述各項列舉 之混合物	Other mineral or chemical fertilisers, phosphatic, including mixtures not specified in the foregoing subheadings	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		403	441
31042010003	氯化鉀，肥料用	Potassium chloride, for fertiliser use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		403	441
31042090006	其他氯化鉀	Other potassium chloride	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			441
31043010001	硫酸鉀，肥料用	Potassium sulphate, for fertiliser use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		403	
31043090004	其他硫酸鉀	Other potassium sulphate	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		MW0	
31049010008	硫酸鉀鎂（不論純粹與 否）	Potassium magnesium sulphate (whether or not pure)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		403	
31049090109	光鹵石、鉀鹽石及其他 天然粗鉀鹽	Carnallite, sylvite and other crude natural potassium salts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			

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31049090902	其他礦物或化學鉀肥， 包括未在上述各項列舉 之混合物	Other mineral or chemical fertilisers, potassic including mixtures not specified in the foregoing subheadings	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE		403	441
31051000104	本章所載貨品屬錠劑或 類似形狀或其包裝毛重 不超過10公斤者，不含 有機肥料者	Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10KG, excluding organic fertiliser	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		403	
31051000907	其他本章所載貨品屬錠 劑或類似形狀或其包裝 毛重不超過10公斤者	Other goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10KG	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		403 B01	
31052000004	礦物或化學肥料，含有 肥料三要素氮、磷、鉀 者	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	4%		TNE		403	441
31053000002	正磷酸氫二銨（磷酸二 銨）	Diammonium hydrogenorthophosphate (diammonium phosphate)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	4%		TNE			
31054000000	正磷酸二氫銨（磷酸一 銨）及與正磷酸氫二銨 （磷酸二銨）之混合物	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	4%		TNE			
31055100006	其他礦物或化學肥料， 含有硝酸鹽及磷酸鹽者	Other mineral or chemical fertilisers containing nitrates and phosphates	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	4%		TNE		403	441

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31055900008	其他礦物或化學肥料，含有兩種肥料要素氮及磷者	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		403	441
31056000005	礦物或化學肥料，含有兩種肥料要素磷及鉀者	Mineral or chemical fertilisers containing the two fertilising elements phosphours and potassium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		403	441
31059000107	根瘤菌接種劑	Inoculant of nodule bacteria	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		B01	
31059000900	其他肥料	Other fertilisers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		403 B01	441
32011000009	白堅木膏	Quebracho extract	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
32012000007	荊樹皮膏	Wattle extract	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
32019010000	單寧酸及其衍生物	Tannic acid and their derivatives	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
32019020008	橡樹膏、栗樹膏	Oak or chestnut extract	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
32019090003	其他植物性鞣革用萃取物	Other tanning extracts of vegeable origin	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
32021000008	合成有機鞣料	Synthetic organic tanning substances	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

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32029010009	合成無機鞣料	Synthetic inorganic tanning substances	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
32029020007	鞣革前處理用酵素製劑	Enzymatic preparations for pre-tanning	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
32029030005	鞣料製品，不論是否包 括天然鞣料	Tanning preparations, whether or not containing natural tanning substances	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
32030011006	臙脂紅	Cochinea	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		F02	
32030019008	其他動物性著色料	Other colouring matter of animal origin	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		F02	
32030021004	蘇木膏	Logwood extract	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
32030022003	兒茶（拷皮膏）	Cutch	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
32030029006	其他植物性著色料	Other colouring matter of vegetable origin	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		F02	
32030030101	本章註三所述之以植物 性或動物性混合著色料 為基料之調製品，飼料 用	Preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter, for feed use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		404	
32030030904	其他本章註三所述之以 植物性或動物性混合著 色料為基料之調製品	Other preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		F02	

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32041110003	分散性染料	Disperse dyes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
32041120001	以分散性染料為基料之 調製品	Preparations based on disperse dyes	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
32041210100	酸性食用染料	Acid food dyes	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		508	
32041210903	其他酸性染料，不論是 否已金屬預處理	Other acid dyes, whether or not premetallised	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
32041220000	以酸性染料為基料之調 製品	Preparations based on acid dyes	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
32041230008	媒染染料	Mordant dyes	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
32041240006	以媒染染料為基料之調 製品	Preparations based on mordant dyes	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
32041310001	鹽基性染料	Basic dyes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
32041320009	以鹽基性染料為基料之 調製品	Preparations based on basic dyes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
32041410000	直接染料	Direct dyes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
32041420008	以直接染料為基料之調 製品	Preparations based on direct dyes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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32041511008	人造靛	Indigo artificial	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
32041519000	其他甕染料 (包括就其 狀態可如顏料使用者)	Other vat dyes (including those usable in the state as pigments)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
32041520007	以甕原料 (包括就其狀 態可如顏料使用者) 為 基料之調製品	Preparations based on vat dyes (including those usable in that state as pigments)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
32041610008	反應性染料	Reactive dyes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
32041620006	以反應性染料為基料之 調製品	Preparations based on reactive dyes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
32041711006	有機螢光顏料	Organic fluorescent pigments	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
32041719106	合成有機食用顏料	Synthetic organic food pigments	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM		508	
32041719909	其他合成有機顏料	Other synthetic organic pigments	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
32041720005	以合成有機顏料為基料 之調製品	Preparations based on synthetic organic pigments	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
32041911004	硫化染料	Sulfur dyes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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32041912003	以硫化染料為基料之調製品	Preparations based on sulfur dyes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
32041991105	其他合成有機食用色料	Other synthetic organic food colouring metter	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		508	
32041991203	油溶性染料	Solvent dyes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
32041991908	其他合成有機色料，不論是否符合化學定義（包括第3204·11至第3204·19目之兩種或以上色料及混合物）	Other synthetic organic colouring matter, whether or not chemically defined (including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 3204.19)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
32041992113	以油溶性染料為基料之調製品，飼料用	Preparations based on solvent dyes, for feed use	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		404	
32041992195	其他以油溶性染料為基料之調製品	Other preparations based on solvent dyes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		F02	
32041992916	其他以合成有機色料為基料之調製品（包括第3204·11至第3204·19目之兩種或以上色料之調製品），飼料用	Preparations based on other synthetic organic colouring matter (including preparations based on colouring matter of two or more of the subheading Nos. 3204.11 to 3204.19), for feed use	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		404	

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32041992998	其他以合成有機色料為基料之其他調製品 (包括第 3 2 0 4 · 1 1 至第 3 2 0 4 · 1 9 目之兩種或以上色料之調製品)	Other preparations based on other synthetic organic colouring matter (including preparations based on colouring matter of two or more of the subheading Nos. 3204.11 to 3204.19)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		F02	
32042000004	用作螢光增亮劑之合成有機產品	Synthetic organic products of a kind used as fluorescent brightening agents	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
32049000009	其他用作發光劑之合成有機產品 · 不論是否符合化學定義	Other synthetic organic products of a kind used as luminophores, whether or not chemically defined	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
32050010005	色澱	Colour lakes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
32050020003	以本章註三所述色澱為基料之調製品	Preparations as specified in Note 3 to this Chapter based on colour lakes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
32061100003	以乾基物質計 · 含二氧化鈦在 8 0 %或以上之顏料及調製品	Pigments and preparations, containing 80% or more by weight of titanium dioxide calculated on the dry weight	2%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
32061900005	其他以二氧化鈦為基料之顏料及調製品	Other pigments and preparations based on titanium dioxide	2%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
32062010000	鉻黃	Chrome yellow	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM		MW0	

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32062090003	其他以鉻化合物為基料之顏料及調製品	Other pigments and preparations based on chromium compounds	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM			
32064110005	碗青 (雲青、群青)	Ultramarine	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM			
32064120003	以碗青為基料之調製品	Preparations based on ultramarine	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM			
32064210004	鋅銀白 (立德粉)	Lithopone (lithophone)	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM			
32064220002	以硫化鋅為基料之其他顏料及調製品	Other pigments and preparations based on zinc sulphide	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM			
32064910007	青銅粉	Powder of bronze	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
32064920005	赭土、富鐵黃土、富錳棕土，經化學處理者	Ochres, siennas and umbers, chemically treated	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM			
32064930003	以鎘化合物為基料之顏料及調製品	Pigments and preparations based on cadmium compounds	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
32064940001	以六氫基鐵酸鹽 (亞鐵氰化物及鐵氰化物) 為基料之顏料及調製品	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM			
32064990000	其他著色料及其他調製品	Other colouring matters and other preparations	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%		KGM		MP1	

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32065010003	日光燈用螢光料	Fluorescent material for lamp use	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
32065020001	無機螢光顏料	Inorganic fluorescent pigment	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
32065090006	其他用作發光劑之無機產品	Other inorganic products of a kind used as luminophores	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
32071000101	含放射性物質之調製顏料、調製乳光劑、調製色料及類似調製品，用於陶瓷、搪瓷及玻璃工業者	Prepared pigments, prepared opacifiers, prepared colours and similar preparations of a kind used in the ceramic, enamelling or glass industry, containing any radioactive materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		581	
32071000209	其他調製顏料、調製乳光劑、調製色料及類似調製品，用於陶瓷、搪瓷及玻璃工業者	Other Prepared pigments, prepared opacifiers, prepared colours and similar preparations of a kind used in the ceramic, enamelling or glass industry	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
32072010107	含放射性物質之琺瑯	Enamel, containing any radioactive materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		581	
32072010205	其他琺瑯	Other enamel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
32072020105	含放射性物質之釉	Glaze, containing any radioactive materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		581	

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32072020203	其他釉	Other glaze	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
32072030103	含放射性物質之釉底料 (泥釉) 及類似調製品	Engobes (slips) and similar preparations, containing any radioactive materials	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		581	
32072030201	其他釉底料 (泥釉) 及 類似調製品	Other engobes (slips) and similar preparations	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
32073010007	金屬導電漿、金屬介質 漿、金屬電阻漿	Metallic conductor paste, metallic dielectric paste,metallic resistor paste	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
32073090108	含放射性物質之光澤液 及類似調製品，用於陶 瓷、搪瓷及玻璃工業者	Liquid lustres and similar preparations of a kind used in the ceramic, enamelling or glass industry, containing any radioactive materials	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		581	
32073090206	其他光澤液及類似調製 品，用於陶瓷、搪瓷及 玻璃工業者	Other liquid lustres and similar preparations of a kind used in the ceramic, enamelling or glass industry	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
32074000007	玻璃熔塊及其他玻璃成 粉、粒或細片狀者	Glass frit and other glass, in the form of powder, granules or flakes	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
32081010000	油漆或磁漆，以聚酯類 為基料者	Paints or enamels, based on polyesters	6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		C02	

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32081020008	導電漆（以含銅粉或銀粉或鎳粉者為限）·以聚酯類為基料者	Conductive paints (containing copper powder, silver powder or nickel powder only), based on polyesters	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		C02	
32081091002	其他以聚酯類為基料之漆類（包括瓷漆及亮漆）·經分散或溶解於非水媒質者	Other paints (including enamels and lacquers) based on polyesters, dispersed or dissolved in a non-aqueous medium	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		C02	
32081092001	其他以聚酯類為基料之凡立水·經分散或溶解於非水媒質者	Other varnishes based on polyesters, dispersed or dissolved in a non-aqueous medium	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
32082010008	油漆或磁漆·以丙烯酸或乙烯基聚合物為基料者	Paints or enamels, based on acrylic or vinyl polymers	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		C02	
32082020006	導電漆（以含銅粉或銀粉或鎳粉者為限）·以丙烯酸或乙烯基聚合物為基料者	Conductive paints (containing copper powder, silver powder or nickel powder only), based on acrylic or vinyl polymers	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		C02	
32082091000	其他以丙烯酸或乙烯基聚合物為基料之漆類（包括瓷漆及亮漆）·經分散或溶解於非水媒質者	Other paints(including enamels and lacquers) based on acrylic or vinyl polymers, dispersed or dissolved in a non-aqueous medium	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		C02	
32082092009	其他以丙烯酸或乙烯基聚合物為基料之凡立水·經分散或溶解於非水媒質者	Other varnishes based on acrylic or vinyl polymers, dispersed or dissolved in a non-aqueous medium	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	

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32089010003	其他油漆或磁漆	Other paints or enamels	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		C02	
32089020001	其他導電漆 (以含銅粉 或銀粉或鎳粉者為限)	Other conductive paints (containing copper powder, silver powder or nickel powder only)	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		C02	
32089091005	其他以合成聚合物或經 化學改質之天然聚合物 為基料之漆類 (包括磁 漆及亮漆) · 經分散溶 解於非水性媒質者	Other paints (including enamels and lacquers) based on synthetic polymer or chemically modified natural polymers dispersed or dissolved in a non- aqueous medium	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		C02	
32089092004	其他以合成聚合物或經 化學改質之天然聚合物 為基料之凡立水 · 經分 散溶解於非水性媒質者	Other varnishes based on synthetic polymer or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		C02	
32089093003	本章註四所述之溶液	Solutions as defined in note 4 to this Chapter	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		C02	
32091010009	以丙烯酸或乙烯基聚合 物為基料之漆類 (包括 瓷漆及亮漆) · 經分散 或溶解於水性媒質者	Paints (including enamels and lacquers) based on acrylic or vinyl polymers, dispersed or dissolved in a aqueous medium	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		C02	
32091020007	以丙烯酸或乙烯基聚合 物為基料之凡立水 · 經 分散或溶解於水性媒質 者	Varnishes based on acrylic vinyl polymers, dispersed or dissolved in a aqueous medium	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		C02	

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32099010002	其他以合成聚合物或經化學改質之天然聚合物為基料之漆類（包括瓷漆及亮漆），經分散或溶解於水性媒質者	Other paints (including enamels and lacquers) based on synthetic polymers or chemical modified natural polymers, dispersed or dissolved in a aqueous medium	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		C02	
32099020000	其他以合成聚合物或經化學改質之天然聚合物為基料之凡立水，經分散或溶解於水性媒質者	Other varnishes based on synthetic polymers or chemically modified natural polymers.,dispersed or dissolved in a aqueous medium	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
32100010008	皮革加工用水性顏料	Prepared water pigments of a kind used for finshing leather	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
32100020006	亮漆	Lacquers	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		C02	
32100091000	其他凡立水	Other varnishes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
32100092009	其他漆類	Other paints	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		C02	
32110000009	調製催乾劑	Prepared driers	6%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
32121010004	紙底燙印箔	Stamping foils, of paper base	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
32121020002	塑膠為底之燙印箔	Stamping foils, of plastics base	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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32121090007	其他燙印箔	Other stamping foils	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
32129010007	珍珠色澤之色料精質	Pearl essence	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
32129020005	零售包裝之染料及其他 著色料	Dyes and other colouring matter put up in forms or packings for retail sale	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
32129030003	著色及油漆材料	Coloring and painting material	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
32129090000	其他顏料 (包括金屬粉 及細片) · 經分散於非 水媒質者 · 呈液狀或膏 狀 · 用於製造漆類 (包 括瓷漆)	Other pigments (including metallic powders and flakes) dispersed in a non- aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels)	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MP1	
32131000005	成套色料	Colours in sets	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
32139000008	其他藝術家、學生或招 牌畫畫家用色料、輔助 調色料、娛樂性色料及 其類似品 · 以片狀、管 裝、罐裝、瓶裝、盤裝 或類似形狀及包裝者	Other artists, students or signboard painters colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
32141010002	灰泥、漆匠用之填充物	Mastics, painters' fillings	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

海關進口稅則資料

32141020000	封口蠟	Sealing wax	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
32141030008	罐頭底蓋封口用封口膠	Sealing compound for can sealing	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7%		KGM			
32141090005	其他玻璃匠用之油灰、 接合用之油灰、樹脂黏 合劑、填隙料及其他灰 泥；漆匠用之填充物	Other glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' filling	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%		KGM			
32149000007	建築物正面、室內壁垣 、地板及天花板或其他 類似品使用之非耐火表 面處理調製品	Non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM	T*		
32151100002	黑色油墨	Black printing ink	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
32151900004	其他顏色油墨	Other printing inks	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
32159000006	其他書寫或繪畫用墨水 及其他墨類	Other writing or drawing ink and other inks	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
33011200006	橙油	Orange oil	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%		KGM			
33011300005	檸檬油	Lemon oil	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%		KGM			
33011900009	其他柑桔屬精油	Other essential oils of citrus fruit	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			

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33012400002	薄荷油	Peppermint (Mentha piperita) oil	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
33012500001	其他薄荷製精油	Essential oil of other mints	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
33012910005	樟腦油	Camphor oil	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
33012920003	雄刈萱 (香茅油)	Citronella oil	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1.25%		KGM			
33012990008	其他柑桔屬除外之精油	Other essential oils other than those of citrus fruit	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
33013000004	樹脂狀物質	Resinoids	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
33019011008	鴉片之萃取含油樹脂	Extracted oleoresins of opium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		111	
33019012007	甘草之萃取含油樹脂	Extracted oleoresins of liquorice	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	15%		KGM			
33019013006	霍布花 (蛇麻花) 之萃取含油樹脂	Extracted oleoresins of hops	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
33019014005	除蟲菊之萃取含油樹脂	Extracted oleoresins of pyrethrum	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
33019015004	含魚藤酮植物根之萃取含油樹脂	Extracted oleoresins of the roots of plants containing rotenone	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

33019016003	蘆薈萃取含油樹脂	Extracted oleoresins of aloes	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	20%		KGM			
33019019000	其他萃取含油樹脂	Other extracted oleoresins	5%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM			
33019090002	其他由油脂、固定油、蠟或類似品中以萃香法或滲浸法所得之精油濃縮液；精油脫萜所得之萜副產品；精油之水餾液及水溶液	Other concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
33021010005	以芳香物質為基料，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	Compound alcoholic preparations based on odoriferous substance, of a kind used for the manufacture of beverages, with an alcoholic strength by volume exceeding 0.5% vol	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	50%	LTR	KGM			
33021090008	其他供食品或飲料工業原料用之芳香物質混合物及以一種或以上此類芳香物質為基料之混合物（包括醇類溶劑在內）	Other mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used in the food or drink industries	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

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33029000000	其他工業原料用之芳香物質混合物及以一種或以上此類芳香物質為基料之混合物（包括醇類溶劑在內）	Other mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
33030000008	香水及盥洗用香水	Perfumes and toilet waters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
33041000005	唇部化粧用品	Lip make-up preparations	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
33042000101	睫毛膏、眼線	Mascara, eyeliner preparations	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
33042000904	其他眼部化粧用品	Other eye make-up preparations	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
33043010009	指甲油	Nail polishes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
33043020007	指甲油去除劑	Nail polish remover	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
33043090002	其他指甲用化粧品	Other manicure or pedicure preparations	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
33049110005	面粉	Face powder	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			

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33049120003	痱子粉及爽身粉	Prickly heat powder and talc and talcum powder	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
33049190008	其他化粧粉	Other toilet powders	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
33049910105	含藥之面霜	Medicated face cream	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		507	
33049910908	其他面霜	Other face cream	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
33049920103	含藥洗面膏	Medicated cleansing cream	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		507	
33049920906	其他洗面膏	Other cleansing cream	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
33049990108	含藥之乳液、化粧水	Medicated lotion, tonic lotion	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		507	
33049990206	含藥之洗手液	Medicated hand cleasing preparations	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
33049990901	其他美容或化粧用品及 保養皮膚用品 (藥品除 外)	Other beauty or make-up preparations and preparations for the care of the skin (other than medicaments)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
33051000102	含藥洗髮劑及潤絲劑 (去頭皮屑 · 止頭皮癢用)	Medicated shampoos and rinse (for antidandruff, antiitching)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			

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33051000905	其他洗髮劑及潤絲劑	Other shampoos and rinse	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
33052000002	燙髮劑	Preparations for permanent waving or straightening	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		507	
33053000000	髮膠	Hair lacquers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
33059010103	整髮液、養髮液	Hair shaped liquid, hair tonic	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
33059010906	其他髮膏、髮油、髮乳、髮蠟或髮水	Other hair pomade, hair oil, hair emulsion, hair wax or wonder hair tonic	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
33059020003	染髮劑	Hair dyes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		507	
33059090008	其他髮用製品	Other preparations for use on the hair	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
33061010109	牙膏 (含藥物者)	Tooth paste (including medicaments)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		503	523
33061010902	其他牙膏	Other tooth paste	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
33061020107	含藥漱口劑、口腔芳香劑	Medicated mouth washes, oral perfume	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		503	523
33061020205	假牙清潔劑	Denture cleaner	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		504	

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33061020900	其他漱口劑・口腔芳香劑	Other mouth washes, oral perfume	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
33061090004	其他潔牙劑	Other dentifrices	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
33062000001	用以清潔牙縫之紗線(牙線)・具個別零售包裝者	Yarn used to clean between the teeth (dental floss), in individual retail packages	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
33069000006	其他口腔或牙科衛生用品・包括假牙固定膏及粉	Other preparation for oral or dental hygiene, including denture fixative pastes and powders	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MP1	
33071000002	刮鬍或刮鬍前後用劑	Pre-chave, shaving or after-shave preparations	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
33072000000	身體除汗臭劑	Personal deodorants and antiperspirants	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		507	
33073000008	沐浴香鹽及其他沐浴用劑	Perfumed bath salts and other bath preparations	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	12.5%		KGM			
33074100005	亞珈倍地及其他燻香物品	Agarbatti and other odoriferous preparations which operate by burning	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	12.5%		KGM			
33074900007	其他室內薰香或除臭劑・包括用於宗教儀式之芳香製品	Other preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	12.5%		KGM			
33079020001	隱形眼鏡清洗液	Cleaning solution for contact lens	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		504	

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33079090104	脫毛劑	Depilatories	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	12.5%		KGM		503	
33079090202	含藥盥洗用製劑	Medicated toilet preparations	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	12.5%		KGM		802	
33079090907	其他未列名之香料製劑 、化粧品或盥洗用製劑 ，不論是否芳香或有消 毒性質者	Other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, whether or not perfumed or having disinfectant properties	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	12.5%		KGM			
34011100113	含藥香皂	Medicated toilet soap	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		507	
34011100122	藥皂、消毒皂	Soap, medicated; soap, disinfected	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		503	
34011100195	其他肥皂	Other soap	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
34011100907	其他有機界面活性劑產 品及調製品，呈條、塊 或壓成其他形狀者，及 紙、填料、氈呢及不織 布，經以肥皂或清潔劑 浸漬、塗佈或被覆者	Other organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			

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34011900008	非盥洗用肥皂及有機界面活性產品及調製品，呈條、塊或壓成其他形狀者，及紙、填料、氈呢及不織布，經以肥皂或清潔劑浸漬、塗佈或被覆者	Soap and organic surface-active products and preparations, in the form of bars, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, not for toilet use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
34012010003	水懸性脂肪酸鹽	Water-dispersible salt of a fatty acid	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
34012090006	其他形狀之肥皂	Soap in other forms	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
34013000003	供清洗皮膚用之有機界面活性劑產品及調製品，呈液狀或乳霜狀且為零售包裝者，不論是否含肥皂	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
34021100005	陰離子性有機界面活性劑	Anionic, organic surface-active agents	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
34021200004	陽離子性有機界面活性劑	Cationic organic surface-active agents	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
34021300101	壬基酚聚乙氧基醇	Nonylphenol polyethylene glycol ether	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM		553	533

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34021300904	其他非離子性有機界面 活性劑	Other non-ionic organic surface-active agents	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
34021900007	其他有機界面活性劑	Other organic surface-active agents	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
34022000004	零售包裝界面活性製劑、 洗滌製劑及清潔製劑	Surface-active preparations, washing preparations and cleaning preparations, put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
34029000009	其他界面活性製劑、洗 滌製劑及清潔製劑	Other surface-active preparations, washing preparations and cleaning preparations	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
34031110002	紡織用加工處理油	Process oil for textile use	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
34031120000	皮革用加工處理油	Process oil for leather use	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
34031130008	塑膠用加工處理油	Process oil for plastic use	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
34031140006	橡膠用加工處理油	Process oil for rubber use	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
34031190005	其他材料處理用調製品	Preparations for the treatment of other materials	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
34031910004	潤滑油脂	Grease, lubricating	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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34031920002	切削油	Cutting-oil	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
34031930000	離型及脫模製劑	Release and mould release preparations	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
34031941007	防銹製劑	Anti-rust preparations	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
34031942006	防蝕製劑	Anti-corrosion preparations	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
34031990105	潤滑製劑，含有多氯聯 苯、多氯萘、多氯聯三 苯或六氯（代）苯，（ 以石油或自地瀝青所得 之油為基本成分且其重 量在 7 0 % 及以上者列 入第 2 7 1 0 節）	Lubricating preparations, containing polychlorinated biphenyls, polychlorinated naphthalene, chloronaphthalene, polychlorinated terphenyls or hexachloro benzene, perchlorobenzene, (as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals are classified in heading 2710)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		111	533
34031990908	其他潤滑製劑（以石油 或自地瀝青所得之油為 基本成分且其重量在 7 0 % 及以上者列入第 2 7 1 0 節）	Other lubricating preparations (as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals are classified in heading 2710)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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34039100007	供紡織品、皮革、毛皮或其他材料處理用調製品	Preparations for the treatment of textile materials, leather, furskins or other materials	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
34039900009	其他潤滑製劑	Other lubricating preparations	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
34042000002	聚(氧化乙烯)(聚乙二醇)蠟	Poly(oxyethylene) (polyethylene glycol) wax	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3.5%		KGM			
34049010005	製革用蠟劑	Prepared waxed for leather use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3.5%		KGM			
34049020003	氯化蠟	Chlorinated wax	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
34049030001	經化學改質之褐煤蠟	Lignite wax, chemically modified	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3.5%		KGM			
34049090106	由多氯聯苯或多氯萘之混合物組成之蠟	Waxes composed of polychloro-biphenyls or polychloronaphthalenes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		111	533
34049090909	其他人造蠟及調製蠟	Other artificial waxes and prepared waxes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
34051000003	靴鞋或皮革用擦光料、膏劑及類似製品	Polishes, creams and similar preparations for footwear or leather	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
34052000001	保養木製家具、地板或其他木製品用擦光料、膏劑之類似品	Polishes, creams of similar preparations for the maintenance of wooden furniture, floors or other woodwork	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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34053000009	車身用擦光料及類似品 · 金屬擦光料除外	Polishes and similar preparations for coachwork, other than metal polishes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
34054000007	去污膏或粉及其他去污劑	Scouring pastes and powders and other scouring preparations	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
34059000006	其他擦光料及類似製品	Other polishes and similar preparations	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
34060000004	蠟燭、小蠟燭及類似品	Candles, tapers and the like	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
34070010001	塑型用軟膏· 包括兒童娛樂用塑型料	Modelling pastes, including those put up for children's amusement	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		C02	
34070020009	牙科用蠟或牙科用塑型料	Dental waxes or dental impression compounds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		504	
34070030007	牙科用膠料	Plaster specially prepared for use in dentistry	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
34070090004	其他以石膏(煅石膏或硫酸鈣)為基料配製之牙科用品	Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
35011000006	酪蛋白	Casein	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		F02	
35019011006	酪蛋白酸	Casein acid	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		F02	

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35019012005	酪蛋白酸鹽 (酯)	Caseinates	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		F02	
35019019008	其他酪蛋白衍生物	Other casein derivatives	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		F02	
35019020005	酪蛋白膠	Casein glues	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		F02	
35021110002	乾燥蛋白粉	Egg white powder, dried	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	50%		KGM		F01	
35021120000	其他乾燥蛋白類似品	Other similar articles of egg white , dried	25%	免稅 (PA,NZ) 11.2% (NI) 12.6% (GT) 15.6% (SV,HN)	50%		KGM		F02	
35021190005	其他乾卵白蛋白	Other egg albumins, dried	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		F02	
35021910004	冷凍蛋白	Egg white, frozen	25%	免稅 (PA,NZ) 11.2% (NI) 12.6% (GT) 15.6% (SV,HN)	50%		KGM		B01 F01 MW0	
35021920002	其他蛋白類似品	Other similar articles of egg white	25%	免稅 (PA,NZ) 11.2% (NI) 12.6% (GT) 15.6% (SV,HN)	50%		KGM		F02	
35021990007	其他卵白蛋白	Other egg albumins	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		F02	
35022000003	乳白蛋白・包括兩種或 以上之乳清蛋白質之濃 縮物	Milk albumin, including concentrates of two or more whey proteins	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		F02	

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35029000008	其他白蛋白（包括兩種或以上之乳清蛋白質之濃縮物，其所含乳清蛋白質以乾重量計超過 80 % 者）；白蛋白酸鹽（酯）及其他白蛋白衍生物	Other albumins, (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		F02	
35030010004	白明膠	Gelatin	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		F02	
35030020002	白明膠衍生物	Gelatin derivatives	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F02	
35030030000	魚鰾膠（魚氣囊膠）	Isinglass	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F02	
35030040008	阿膠	A Chiao (Corii Asini Colla)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		502	
35030090105	虎骨膠	Hu Ku Chiao (Tigris Os Colla)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		502	
35030090203	鹿角膠	Lu Chiao Chiao (Cervi Cornus Colla)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		502	
35030090908	其他動物膠，屬第 3501 節之酪蛋白膠除外	Other glues of animal origin, excluding casein glues of heading 35.01	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F02	
35040011002	消化蛋白質（蛋白□）及其衍生物	Peptones and their derivatives	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F02	

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35040019004	其他蛋白質及其衍生物	Other protein substances and their derivatives	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F02	
35040020001	皮粉，不論是否經鉻鹽浸漬者	Hide powder, whether or not chromed	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		F02	
35051010000	糊精	Dextrins	10%	免稅 (PA,NZ) 2.4% (GT) 4.4% (SV,HN) 5% (NI)	20%		KGM		F02	
35051020008	醚化及酯化澱粉	Etherified or esterified starches	10%	免稅 (PA,NZ) 2.4% (GT) 4.4% (SV,HN) 5% (NI)	15.5%		KGM		F02	
35051040004	可溶解或已烘製之澱粉	Soluble or roasted starch	10%	免稅 (PA,NZ) 2.2% (GT) 4.2% (SV,HN) 4.7% (NI)	15.5%		KGM		F02	
35051051000	飼料用米澱粉	Rice starch for fodder use	6%	免稅 (GT,SV,HN,NZ) 6% (PA,NI)	7.5%		TNE	N	MW0	
35051059002	其他飼料用粘性澱粉	Other alpha starches for fodder use	6%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE	N		
35051061008	非飼料用米澱粉	Rice starch, not for fodder use	11.2%	免稅 (NZ) 2.6% (GT) 5% (SV,HN) 11.2% (PA,NI)	15.5%		TNE		MW0	
35051069000	其他非飼料用粘性澱粉	Other alpha starches, not for fodder use	10%	免稅 (PA,NZ) 2.2% (GT) 4.2% (SV,HN) 4.7% (NI)	15.5%		TNE			
35051090101	硝化澱粉	Nitro-starch	10%	免稅 (PA,NZ) 2.2% (GT) 4.2% (SV,HN) 4.7% (NI)	15.5%		KGM		301	483
35051090904	其他改質澱粉	Other modified starches	10%	免稅 (PA,NZ) 2.2% (GT) 4.2% (SV,HN) 4.7% (NI)	15.5%		KGM		F02	

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35052000000	以澱粉、糊精或其他改質澱粉為基料之膠	Glues based on starches or on dextrins or other modified starches	12.5%	免稅 (PA,NZ) 2.5% (GT) 5% (NI,SV,HN)	20%		KGM		F02	
35061000109	粘著劑，含芳香烴溶劑（二甲苯除外）並添加 0.3%（重量百分率）芥子油者•每件淨重不逾 1 公斤者	Adhesive, containing aromatic solvent other than xylene and mixed with 0.3% w/w mustard oil, not exceeding a net weight of 1 kg.	6.5%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	10%		KGM			
35061000216	粘著劑，含芳香烴溶劑（二甲苯除外）者（300 公克以上包裝者）	Adhesive, containing aromatic solvent other than xylene (more than 300gm. in packing)	6.5%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	10%		KGM			
35061000225	粘著劑，含芳香烴溶劑（二甲苯除外）者（300 公克以下包裝者）	Adhesive, containing aromatic solvent other than xylene (not more than 300gm. in packing)	6.5%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	10%		KGM			
35061000305	膠水	Mucilage	6.5%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	10%		KGM			
35061000902	其他適於作膠用或粘著劑用之產品，以零售包裝當作膠粘著劑出售，每件淨重不逾 1 公斤者	Other products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	6.5%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	10%		KGM			
35069110001	熱熔膠	Hot melt adhesives	6.5%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	10%		KGM			
35069120009	未硫化橡膠或橡膠配合物製成之黏著劑	Adhesives of unvulcanised rubber or rubber compounds	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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35069190102	粘著劑，含芳香烴溶劑（二甲苯除外）並添加 0.3%（重量百分率）介子油者，每件淨重逾 1 公斤者	Adhesive, containing aromatic solvent other than xylene and mixed with 0.3% w/w mustard oil, exceeding a net weight of 1 kg	6.5%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	10%		KGM			
35069190200	粘著劑，含芳香烴溶劑（二甲苯除外）者，每件淨重逾 1 公斤者	Adhesive, containing aromatic solvent other than xylene, exceeding a net weight of 1 kg	6.5%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	10%		KGM			
35069190905	其他以第 39.01 至第 39.13 節的聚合物或以橡膠為基料之粘著劑	Other adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	10%		KGM			
35069900005	其他調製膠及調製粘著劑	Other prepared glues and adhesives	6.5%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	7%		KGM			
35071000000	粗製凝乳酶及其濃縮物	Rennet and concentrates thereof	5%	免稅 (PA,GT,NI,SV,HN,N,Z)	7.5%		KGM		F02	
35079000003	其他酵素及調製酵素	Other enzymes, and prepared enzymes	5%	免稅 (PA,GT,NI,SV,HN,N,Z)	7.5%		KGM		F02	
36010010005	黑火藥	Black powder	5%	免稅 (PA,GT,NI,SV,HN,N,Z)	5%		KGM		301	483 S01
36010020003	無煙火藥	Smokeless powders	5%	免稅 (PA,GT,NI,SV,HN,N,Z)	5%		KGM		301	483 S01
36010090008	其他發射藥	Other propellant powders	5%	免稅 (PA,GT,NI,SV,HN,N,Z)	5%		KGM		301	483 S01

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36020010004	代拿邁	Dynamite	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		301	483 S01
36020090007	其他製成炸藥	Other prepared explosives	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		301	483 S01
36030010003	安全引信；導爆索	Safety fuses; detonating fuses	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		301	483 S01
36030020001	擊發式或引炸式底火	Percussion or detonating caps	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		301	483 S01
36030030009	著火器	Igniters	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		301	483 S01
36030040007	電雷管	Electric detonators	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		301	483 S01
36041010000	玩具煙火	Fireworks, toy	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		366	
36041020008	玩具以外之煙火	Fireworks other than toy	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		366	
36049010003	信號火炬	Signalling flares	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
36049020001	落雨火箭	Rain rockets	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
36049030009	濃霧信號	Fog signals	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			

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36049040007	信號彈	Very flares	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
36049090006	其他煙火製品	Other pyrotechnic articles	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		366	
36050000003	火柴・第 3 6 0 4 節煙 火製品除外	Matches, other than pyrotechnic articles of heading 36.04	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
36061000000	液體或液化氣體燃料儲 存於容量不超過 3 0 0 C□之容器中・供灌注 或再灌注香煙用或類似 之打火機用	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 C□	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	TNE	KGM	T*	255	473
36069010001	鈾鐵及其他引火合金	Ferro-cerium and other pyrophoric alloys	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
36069020009	樹脂火炬	Resin torches	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
36069030007	以醇類為基料之固體或 半固體燃料	Fuels with a basis of alcohol, in solid or semi- solid form	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
36069090004	其他可燃性物質製品	Other articles of combustible materials	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
37011000004	X 光版及軟片・平面裝 ・感光性・未曝光者	X-ray plates and film, in the flat, sensitised, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
37012000002	立即沖印軟片・平面裝 ・感光性・未曝光者	Instant print film, in the flat, sensitised, unexpored, whether or not in packs	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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37013000000	任何一邊超過 2 5 5 公厘之其他版及軟片・平面裝、感光性、未曝光者	Other plates and film, with any side exceeding 255 mm, in the flat, sensitised, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
37019100006	其他照相用版及軟片・供彩色感光用(多色)・平面裝、感光性、未曝光者	Other photographic plates and film, for colour photography (polychrome), in the flat, sensitised, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
37019990009	其他照相用版及軟片・非供彩色感光用(多色)・平面裝、感光性未曝光者	Other photographic plates and film, not for colour photography (polychrome), in the flat, sensitised, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
37021000003	供 X 光用膠捲・感光性未曝光者	Photographic film in rolls, for X-ray, sensitised, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
37023110006	未剪裁捲筒彩色照相軟片(寬 3 5 公厘及以上・長 8 0 0 公尺以上)	Colour photographic film in rolls, uncut (width 35 mm and over, length over 800 m)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
37023190009	其他無孔・寬度不超過 1 0 5 公厘・彩色感光用膠捲・感光性未曝光者	Other film in rolls, without perforations, of a width not exceeding 105 mm, for color photography (polychrome), sensitised, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
37023200007	其他無孔寬度不超過 1 0 5 公厘之膠捲・附有鹵化銀乳液・感光性未曝光者	Other film in rolls, without perforations, of a width not exceeding 105 mm, with silver halide emulsion, sensitised, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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3702390000	無孔・寬度不超過 1 0 5 公厘之其他照相用膠捲・感光性未曝光者	Other photographic film in rolls, without perforations, of a width not exceeding 105 mm, sensitised, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37024110004	印刷或石印版用感光膠捲	Photographic film in rolls for printing or lithographic use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37024120002	未剪裁捲筒彩色感光膠捲 (長 8 0 0 公尺以上)	Colour photographic film in rolls, uncut (length over 800 m)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
37024190007	其他用途無孔捲裝彩色感光膠捲・寬度超過 6 1 0 公厘及長度超過 2 0 0 公尺・未曝光者	Other film in rolls, without perforations, of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome), unexposed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37024210003	印刷或石印版用感光膠捲	Photographic film in rolls for printing or lithographic use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37024290006	其他用途之其他無孔照相用膠捲・寬度超過 6 1 0 公厘及長度超過 2 0 0 公尺・供彩色感光用者除外・未曝光者	Other photographic film in rolls, without perforations, of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography (polychrome), unexposed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37024310002	印刷或石印版用感光膠捲	Photographic film in rolls for printing or lithographic use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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37024390005	其他用途無孔感光用膠捲·寬度超過 6 1 0 公厘及長度不超過 2 0 0 公尺·未曝光者	Other photographic film in rolls, without perforations, of a width exceeding 610 mm and of a length not exceeding 200 m, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37024410001	未剪裁捲筒彩色感光膠捲 (寬度超過 1 0 5 公厘但不超過 6 1 0 公厘·長 8 0 0 公尺以上者)	Colour photographic film in rolls, uncut (width exceeding 105 mm but not exceeding 610 mm, length more than 800 m)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
37024420009	印刷或石印版用感光膠捲	Photographic film for in rolls printing or lithographic use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37024490004	其他用途無孔感光用膠捲·寬度超過 1 0 5 公厘但不超過 6 1 0 公厘·未曝光者	Other photographic film in rolls, without perforations, of a width exceeding 105 mm but not exceeding 610 mm, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37025200100	彩色感光用之其他膠捲·寬度不超過 1 6 公厘及長度不超過 1 4 公尺·未曝光者	Other film in rolls, for colour photography, of a width not exceeding 16 mm and of a length not exceeding 14 m, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37025200208	電影軟片·寬度不超過 1 6 公厘及長度超過 1 4 公尺者	Cinematograph film in rolls, of a width not exceeding 16 mm and of a length exceeding 14 m	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37025200903	其他感光用膠捲·寬度不超過 1 6 公厘及長度超過 1 4 公尺·未曝光者	Other film in rolls, for colour photography, of a width not exceeding 16 mm and of a length exceeding 14m, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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37025300001	供彩色感光用之其他膠捲，寬度超過 1 6 公厘但不超過 3 5 公厘及長度不超過 3 0 公尺，供幻燈片用，未曝光者	Other film in rolls, for colour photography, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37025410008	電影軟片，寬度超過 1 6 公厘但不超過 3 5 公厘及長度不超過 3 0 公尺	Cinematograph film in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
37025490001	其他感光用膠捲，寬度超過 1 6 公厘，但不超過 3 5 公厘及長度不超過 3 0 公尺，供幻燈片用者除外，未曝光者	Other film in rolls, for colour photography, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37025510007	電影軟片，寬度超過 1 6 公厘但不超過 3 5 公厘及長度超過 3 0 公尺者	Cinematograph film in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
37025590000	其他感光用膠捲寬度超過 1 6 公厘，但不超過 3 5 公厘及長度超過 3 0 公尺，供幻燈片用者除外	Other film in rolls, for colour photography of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37025610006	未剪裁捲筒彩色感光膠捲（長 8 0 0 公尺以上）	Colour photograph film in rolls, uncut (length over 800 m)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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37025690009	其他感光用膠捲，寬度超過 3 5 公厘，未曝光者	Other film in rolls, for colour photography of a width exceeding 35 mm, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37029600108	其他感光用單色膠捲，寬度不超過 1 6 公厘且長度不超過30米，未曝光者	Other photographic monochrome film in rolls, of a width not exceeding 16 mm and of a length not exceeding 30m, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37029600206	電影軟片，寬度超過 1 6 公厘但不超過 3 5 公厘及長度不超過 3 0 公尺者	Cinematograph film in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37029600901	其他感光用單色膠捲，寬度超過 1 6 公厘，但未超過 3 5 公厘及長度不超過 3 0 公尺，未曝光者	Other photographic monochrome film in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37029700107	其他感光用單色膠捲，寬度不超過 1 6 厘米且長度超過 3 0 米，未曝光者	Other photographic monochrome film in rolls, of a width not exceeding 16 mm and of a length exceeding 30m, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37029700205	電影軟片，寬度超過 1 6 公厘但不超過 3 5 公厘及長度超過 3 0 公尺者	Cinematograph film in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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37029700900	其他感光用單色膠捲， 寬度超過 1 6 公厘，但 未超過 3 5 公厘及長度 超過 3 0 公尺，未曝光 者	Other photographic monochrome film in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
37029800008	感光用單色膠捲，寬度 超過 3 5 厘米，未曝光 者	Photographic monochrome film in rolls, of a width exceeding 35 mm, unexposed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
37031010000	未剪裁捲筒彩色照相紙 (寬 1 3 0 公分，長 1 0 0 0 公尺以上)	Colour photographic paper in rolls, uncut (width 130 cm, length over 1000 m), unexposed	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
37031090003	其他未曝光之感光性照 相紙，紙板及紡織品寬 度超過 6 1 0 公厘捲狀 包裝者	Other photographic paper, paperboard and textiles, sensitised, unexposed, in rolls of a width exceeding 610 mm	2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
37032010008	其他未曝光之感光紙、 紙板及紡織品，供彩色 感光用，立即顯影者	Other photographic paper, paperboard and textiles, sensitised, unexposed, for instant color photography print use	2%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
37032090001	其他未曝光之感光紙、 紙板及紡織品，供彩色 照相用者	Other photographic paper, paperboard and textiles, sensitised, unexposed, for colour photography	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
37039010003	未曝光之 X 光相紙	X-ray paper, unexposed	2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
37039020001	其他未曝光之感光紙、 紙板及紡織品，立即顯 影照相用者	Other photographic paper, paperboard and textiles, sensitised, unexposed, for instant print use	2%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

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37039091005	其他未曝光之感光性照相紙、紙板	Other photographic paper and paperboard, unexposed	2%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
37039092004	其他未曝光之感光性照相紡織品	Other photographic textiles, unexposed	2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37040010001	電影用軟片·已曝光但未顯影者	Cinematograph, exposed but not developed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
37040020009	已曝光但未顯影之照相紙、紙板及紡織品	Photographic paper, paperboard and textiles, exposed but not developed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37040090004	其他已曝光但未顯影之照相版、軟片	Other photographic plates, film, exposed but not developed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
37051000000	已曝光及已顯影之照相版及軟片·供平版複製用·電影軟片除外	Photographic plates and film, exposed and developed, for offset reproduction, other than cinematographic film	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
37059011000	書籍、文件、報章雜誌縮影膠片·已曝光及已顯影者	Photographic microfilms of books, documents, newspaper and periodicals, exposed and developed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
37059019002	其他縮影膠片·已曝光及已顯影者	Other microfilms, exposed and developed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
37059090102	單晶粒積體電路、混合積體電路、多晶粒積體電路、薄膜型積體電路、光積體電路之光罩或網線	Masks of reticles with monolithic, hybrid, multichip, film type or optical integrated circuits	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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37059090200	具有相位漂移之多層光罩	Multi-layer masks with a phase shift layer	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
37059090905	其他已曝光及已顯影之照相板及軟片，電影軟片除外	Other photographic plates and film, exposed and developed, other than cinematograph film	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
37061031002	3 5 公厘國片正片，第一拷貝	35 mm mandarin cinema film, positive, first copy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 2.2元/公尺	MTR	KGM		372	572
37061032001	3 5 公厘國片正片，第二拷貝	35 mm mandarin cinema film, positive, second copy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 1.2元/公尺	MTR	KGM		372	572
37061033000	3 5 公厘國片正片，第三及以下各拷貝	35 mm mandarin cinema film, positive, third copy and thereafter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣1 元/公尺	MTR	KGM		372	572
37061040001	3 5 公厘國片負片	35 mm mandarin cinema film, negative	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 12.5元/公尺	MTR	KGM		372	572
37061051007	3 5 公厘外國片正片，第一拷貝	35 mm foreign cinema film, positive, first copy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 2.2元/公尺	MTR	KGM		372	572
37061052006	3 5 公厘外國片正片，第二拷貝	35 mm foreign cinema film, positive, second copy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 1.2元/公尺	MTR	KGM		372	572
37061053005	3 5 公厘外國片正片，第三及以下各拷貝	35 mm foreign cinema film, positive, third copy and thereafter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣1 元/公尺	MTR	KGM		372	572
37061060006	3 5 公厘外國片負片	35 mm foreign cinema film, negative	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 12.5元/公尺	MTR	KGM		372	572

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37061071003	7 0 公厘外國片正片，第一拷貝	70 mm foreign cinema film, positive, first copy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 4.3元/公尺	MTR	KGM		372	572
37061072002	7 0 公厘外國片正片，第二拷貝	70 mm foreign cinema film, positive, second copy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 2.3元/公尺	MTR	KGM		372	572
37061073001	7 0 公厘外國片正片，第三及以下各拷貝	70 mm foreign cinema film, positive, third copy and thereafter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 2.2元/公尺	MTR	KGM		372	572
37061080002	7 0 公厘外國片負片	70 mm foreign cinema film, negative	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 23元/公尺	MTR	KGM		372	572
37061091009	7 0 公厘國片正片，第一拷貝	70 mm mandarin cinema film, positive, first copy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 4.3元/公尺	MTR	KGM		372	572
37061092008	7 0 公厘國片正片，第二拷貝	70 mm mandarin cinema film, positive, second copy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 2.3元/公尺	MTR	KGM		372	572
37061093007	7 0 公厘國片正片，第三及以下各拷貝	70 mm mandarin cinema film, positive, third copy and thereafter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 2.2元/公尺	MTR	KGM		372	572
37061099001	其他已曝光及已顯影之電影軟片，不論是否併含聲帶或僅為聲帶者均在內，寬度 3 5 公厘或以上者	Other cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, of a width 35 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 23元/公尺	MTR	KGM		372	572
37069031005	8 公厘彩色電影片	Cinematography film, colour, of a width of 8 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 1.3元/公尺	MTR	KGM		372	572

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37069032004	1 6 公厘彩色電影片	Cinematography film, colour, of a width of 16 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 2.5元/公尺	MTR	KGM		372	572
37069039007	其他 3 5 公厘以下之彩色電影片	Other cinematography film, colour, of a width less than 35 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣1 元/公尺	MTR	KGM		372	572
37069041003	8 公厘黑白電影片	Cinematography film, black and white, of a width of 8 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 1.3元/公尺	MTR	KGM		372	572
37069042002	1 6 公厘黑白電影片	Cinematography film, black and white, of a width of 16 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 2.5元/公尺	MTR	KGM		372	572
37069049005	其他 3 5 公厘以下之黑白電影片	Other cinematography film, black and white, of a width less than 35 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 1.3元/公尺	MTR	KGM		372	572
37069090003	其他曝光及已顯影之電影軟片，不論是否併合聲帶或僅為聲帶者均在內，寬度 3 5 公厘以下	Other cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, of a width less than 35 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%	MTR	KGM		372	572
37071000008	供照相用感光乳液	Sensitised emulsions, for photographic uses	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37079010009	供照相用顯影劑	Developing preparation, for photographic uses	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
37079020007	供照相用定影劑	Fixing preparations, for photographic uses	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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37079030005	供照相用調色劑	Toners, for photographic uses	3.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
37079090002	其他供照相用化學製品 (凡立水、膠、接著劑 及類似品除外)；供照 相用之未經混合產品， 已作成劑量或零售包裝 立即可用者	Other chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38011000003	人造石墨	Artificial graphite	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
38012000001	膠體或半膠體石墨	Colloidal or semi-colloidal graphite	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38013000009	供電極用碳膏及供爐壁 用類似膏狀物	Carbonaceous pastes for electrodes and similar pastes for furnace linings	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38019000006	其他以石墨或其他碳為 基料之調製品	Other preparations based on graphite or other carbon	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38021000002	活性碳	Activated carbon	6.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%		KGM			
38029011002	活性白土	Activated clay	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38029012001	活性膨土	Activated bentonite	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			

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38029013000	活性沸石	Activated zeolite	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
38029019004	其他活性天然礦產品	Other activated natural mineral products	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
38029020001	動物炭烟·包括已耗之 動物炭烟在內	Animal black, including spent animal black	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38030000003	松脂油·不論是否已精 製	Tall oil, whether or not refined	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38040010000	磺化木質素	Lignin sulphonates	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38040090003	其他鹼水·製造木漿所 產生者	Other lyes, residual from the manufacture of wood pulp	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38051000009	膠、木餾或硫酸鹽松節 油	Gum, wood or sulphate turpentine oils	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38059010000	粗製二戊烯	Crude dipentene	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38059020008	亞硫酸鹽松節油及其他 粗製對異丙基甲苯	Sulphite turpenting and other crude para-cymene	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38059030006	以蒸餾或其他方法處理 針葉樹木所產生之其他 萜烯油類	Other terpenic oils produced by the distillation or other treatment of coniferous woods	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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38059040004	松油	Pine oil	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38061000008	松香及樹脂酸	Rosin and resin acids	1.2%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
38062000006	松香鹽類、樹脂酸鹽類 、松香或樹脂酸衍生物 鹽類、松香加成物鹽類 除外	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38063000004	酯化膠	Ester gums	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38069010009	松香酸	Rosin acid	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38069020007	松香精	Rosin spirit	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38069030005	松香油	Rosin oil	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38069040003	流動膠	Run gums	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38069090002	其他松香及樹脂酸之衍 生物	Other derivatives of rosin and resin acids	1.2%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
38070010007	木焦油；木餾油	Wood tar oil; wood creosote	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			

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38070020005	木油精	Wood naphtha	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
38070030003	植物瀝青	Vegetable pitch	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
38070040001	丙酮油	Acetone oil	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%		KGM			
38070050008	松焦精油	Pine tar oil, rectified	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
38070090000	其他釀酒瀝青及以松香、樹脂酸或植物瀝青為基料之類似製品	Other brewers, pitch and similar preparations based on rosin, resin acids or on vegetable pitch	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38085000007	本章目註一所列特定物質	Goods specified in Subheading Note 1 to this Chapter	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		801 MW0	
38089110006	殺蟲劑原體	Insecticides in technical grade	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		801	
38089120004	捕蠅紙及其類似品	Flypapers and similar articles	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38089130002	蚊香	Mosquito smudges	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		552	
38089140000	殺蟲燈心及蠟燭	Wicks and candles	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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38089150007	經硫黃處理之帶	Sulphur-treated bands	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38089190009	其他殺蟲劑成品	Other insecticides products	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		801 MP1	
38089210103	鉻化砷酸銅原體	Chromated copper arsenate in technical grade	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		553	533
38089210906	其他殺菌劑原體	Other fungicides in technical grade	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		801	
38089220101	鉻化砷酸銅	Chromated copper arsenate	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553 MW0	533
38089220904	其他殺菌劑成品	Other fungicides products	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		801 MP1	
38089311003	巴拉刈原體	Paraquat in technical grade	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		405	
38089312002	其他除草劑原體	Other herbicides in technical grade	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		405	
38089319005	其他除草劑成品	Other herbicides products	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		405 MW0	
38089321001	抑芽劑及植物生長調節 劑原體	Anti-sprouting products and plant-growth regulators in technical grade	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		405	
38089322000	抑芽劑及植物生長調節 劑成品	Anti-sprouting products and plant-growth regulators products	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		405 MW0	

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38089410003	消毒劑原體	Disinfectants in technical grade	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		810	
38089420001	消毒劑成品	Disinfectants products	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		820	
38089911007	殺蟎劑原體	Miticides in technical grade	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		801	
38089912006	殺蟎劑成品	Miticides products	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		801 MW0	
38089921005	殺線蟲劑原體	Nematocides in technical grade	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		801	
38089922004	殺線蟲劑成品	Nematocides products	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		801 MW0	
38089931003	殺鼠劑原體	Rodenticides in technical grade	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		801	
38089932002	殺鼠劑成品	Rodenticides products	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		801 MP1	
38089991108	病媒防治用微生物原體	Microbial in technical grade for environmental vector control	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		552 B01	S01
38089991901	其他農藥或類似產品原體	Other pesticides or similar products in technical grade	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		801	
38089992107	溴化甲烷	Methyl bromide	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		121 550	550

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38089992205	病媒防治用微生物產品	Microbial preparations for environmental vector control	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		552 B01	S01
38089992900	其他農藥或其他類似品 成品	Other pesticides or similar products	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		801 MW0	
38091010003	以澱粉質為基料之漿料	Sizes with a basis of amylaceous substances	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
38091090006	其他以澱粉質為基料之 紡織、造紙、製革或類 似工業用之整理劑、染 料載媒劑及其他產品及 調製品	Other finishing agents, dye carriers and other products and preparations, of a kind in the textile, paper, leather or like industries, with a basis of amylaceous substances	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
38099100007	供紡織或類似工業用之 整理劑、染料載媒劑及 其他產品及調製品	Finishing agents, dye carriers and other products and preparations, of a kind used in the textile or like industries	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38099200006	供造紙或類似工業用之 整理劑、染料載媒劑及 其他產品及調製品	Finishing agents, dye carriers and other products and preparations, of a kind used in the paper or like industries	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38099300005	供製革或類似工業用之 整理劑、染料載媒劑及 其他產品及調製品	Finishing agents, dye carriers and other products and preparations, of a kind used in the leather or like industries	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38101010000	金屬表面浸洗劑	Pickling preparations for metal surfaces	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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38101020008	含有金屬及其他材料鋅 接用粉及膏	Soldering, brazing or welding powders and pastes consisting of metal and other materials	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
38109010003	鋅接用鋅劑及其他輔助 製劑	Fluxes and other auxiliary preparations for soldering brazing or welding	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38109020001	鋅條或電棒鋅塗裝製劑	Coating preparations for welding electrodes or rods	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38111100000	以鉛化合物為基料之抗 震製劑	Anti-knock preparations based on lead compounds	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38111900002	其他抗震製劑	Other anti-knock preparations	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38112100008	含有石油或提自地瀝青 之油類之潤滑油添加劑	Additives for lubricating oils, containing petroleum oils, or oils obtained from bituminous minerals	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38112900000	其他潤滑油添加劑	Other additives for lubricating oils	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38119000004	其他添加劑・供礦物油 或與礦物油相同用途之 其他液體用者	Other additives for mineral oils or for other liquids used for the same purposes as mineral oils	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
38121000000	調製之橡膠促進劑	Prepared rubber accelerators	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM			
38122000008	橡膠或塑膠用複合可塑 劑	Compound plasticisers for rubber or plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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38123010004	橡膠或塑膠用抗氧化製劑	Anti-oxidising preparations for rubber or plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
38123020002	橡膠或塑膠用其他複合安定劑	Other compound stabilisers for rubber or plastics	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
38130000109	滅火器配藥，含有三氟一溴甲烷（海龍 1 3 0 1）、二氟一氯一溴甲烷（海龍 1 2 1 1）或四氟二溴乙烷（海龍 2 4 0 2）者	Preparations and charges for fire-extinguishers, containing bromotrifluoromethane (halon-1301), bromochlorodifluoromethane (halon-1211) or dibromotetrafluoroethane (halon-2402)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		111 MW0	
38130000902	其他滅火器配藥；已裝配藥之滅火彈	Other preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
38140000000	未列名有機組合溶劑及稀釋劑；漆或凡立水去除製劑	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	LTR	KGM	T*		
38151100006	以鎳或鎳化合物為活性物質之觸媒	Catalysts with nickel or nickel compounds as the active substance	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
38151200005	以貴金屬或貴金屬化合物為活性物質之觸媒	Catalysts with precious metal or precious metal compounds as the active substance	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
38151900008	其他載體上觸媒	Other supported catalysts	1%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	1%		KGM			

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38159011007	過氧化物系複合觸媒	Complex catalyst of peroxide	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38159019009	其他觸媒	Other catalytics	1%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	1%		KGM			
38159020006	其他反應起始劑・反應促進劑	Other reaction initiators, reaction accelerators preparations	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38160000008	耐火水泥、灰泥、混凝土及類似配製品・不包括第 3 8 0 1 節所列者	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	2.5%		KGM			
38170000007	混合烷基苯及混合烷基萘・不包括第 2 7 0 7 或 2 9 0 2 節所列者	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	LTR	KGM	T*		
38180010111	矽晶圓・直徑未達 5 吋者	Wafer of silicon, dimension less than 5 inch	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM			
38180010120	矽晶圓・直徑 5 吋及以上・但未達 6 吋者	Wafer of silicon, dimension of 5 inch or more but less than 6 inch	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM			
38180010139	矽晶圓・直徑 6 吋及以上・但未達 8 吋者	Wafer of silicon, dimension of 6 inch or more but less than 8 inch	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM			
38180010148	矽晶圓・直徑 8 吋及以上者・但未達 1 2 吋者	Wafer of silicon, dimension of 8 inch or more but less than 12 inch	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM		MP1	
38180010157	矽晶圓・直徑 1 2 吋及以上者	Wafer of silicon, dimension of 12 inch or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM		MW0	S01

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38180010200	鍺晶圓	Wafer of germanium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
38180010308	砷化鎵晶圓	Wafer of gallium arsenide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
38180010406	磷化鎵晶圓	Wafer of gallium phosphide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		MP1	S01
38180010503	磷砷化鎵晶圓	Wafer of gallium phosphide arsenide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		MW0	S01
38180010601	磷化銦晶圓	Wafer of indium arsenide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
38180010709	砷化鋁鎵晶圓	Wafer of gallium aluminium arsenide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		MW0	S01
38180010905	其他晶圓・已摻雜	Other wafer, doped	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		MW0	S01
38180090007	其他電子工業用已摻雜 之化學元素及化學化合物	Other chemical elements and compounds doped for use in electronics	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
38190010003	液壓煞車油	Hydraulic braking oil	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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38190090006	其他已調製之液壓傳遞液，不含或含石油或瀝青礦物油以重量計少於70%者	Other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38200000002	抗凍劑及除冰液劑	Anti-freezing preparations and prepared de-icing fluids	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38210000001	培養或保存微生物（包括病毒及類似物）或植物、人或動物細胞用之培養基	Prepared culture media for development or maintenance of micro-organisms(including viruses and the like) or of plant, human or animal cells	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			S01
38220011007	石蕊試紙，切成一定尺寸	Litmus paper, cut to size	5%	免稅 (PA,GT,NI,SV,HN,NZ)	9%		KGM			
38220019009	其他石蕊試紙	Other litmus paper	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7%		KGM			
38220020006	糖尿病試紙，切成一定尺寸	Test tape for diabetes, cut to size	5%	免稅 (PA,GT,NI,SV,HN,NZ)	9%		KGM		504	
38220030004	供診斷或實驗用之塑膠底襯試劑	Diagnostic or laboratory reagents on a backing of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		526	
38220041001	浸漬診斷用或實驗用試劑之其他紙張，切成一定尺寸	Other paper impregnated with diagnostic or laboratory reagents, cut to size	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		526	

海關進口稅則資料

38220049003	浸漬診斷用或實驗用試劑之其他紙張	Other paper impregnated with diagnostic or laboratory reagents	5%	免稅 (PA,GT,NI,SV,HN,NZ)	8.5%		KGM		526	
38220050009	檢定參照物	Certified reference materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		815 MW0	
38220090109	肝炎試劑及人類免疫缺乏病毒抗體檢驗試劑	Hepatitis diagnostic reagents and human immunodeficiency virus(hiv) antibody diagnostic reagents	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		815 MW0	
38220090902	其他診斷或實驗用有底襯之試劑及診斷或實驗用之配製試劑，不論是否有底襯，不包括第3002節或第3006節所列者	Other diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		526	
38231100006	硬脂酸	Stearic acid	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
38231200005	油酸	Oleic acid	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
38231300004	松脂油脂脂肪酸	Tall oil fatty acids	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
38231910006	粗製動植物性軟脂酸	Crude animal or vegetable palmitic acids	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
38231920004	動物性油脂精製所得之酸性油	Acid oils from refining, animal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

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38231930002	植物性油脂精製所得之 酸性油	Acid oils from refining, vegetable	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38231990009	其他工業用一元脂肪酸	Other industrial monocarboxylic fatty acids	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
38237000004	工業用脂肪醇	Industrial fatty alcohols	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%		KGM			
38241000006	鑄模或鑄心用之配成黏 合劑	Prepared binders for foundry moulds or cores	4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
38243000002	未經凝聚之金屬碳化物 混合物或其與金屬黏結 劑混合者	Non-agglomerated metal carbides mixed together or with metallic binders	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
38244000000	水泥、灰泥或混凝土用 之配成添加劑	Prepared additives for cements, mortars or concretes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38245000007	非耐火之灰泥及混凝土	Non-refractory mortars and concretes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM	T*		
38246000005	山梨醇·第 2 9 0 5· 4 4 目物品除外	Sorbitol other than that of subheading 2905.44	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
38247100002	含氟氯碳化物 (C F C s) · 不論是否含氟 氯烴 (H C F C s) · 全氟碳化物 (P F C s) 或氟碳烴化合物 (H F C s)	Mixtures containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs),perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		121 550	

海關進口稅則資料

38247200001	含溴氯二氟甲烷·溴三氟甲烷或四氟二溴乙烷	Mixtures containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38247300000	含氟溴烴 (H B F C s) 之鹵化衍生物之混合物	Mixtures containing hydrobromofluorocarbons (HBFCs)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38247400009	含氟氯烴 (H C F C s) · 不論是否含全氟碳烴化合物 (P F C s) 或氟碳烴化合物 (H F C s) 之混合物 · 但不含氟氯碳化合物 (C F C s) 之混合物	Mixtures containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38247500008	含四氯化碳之混合物	Mixtures containing carbon tetrachloride	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38247600007	含 1 · 1 · 1 - 三氯乙烷 (甲基氯仿) 之混合物	Mixtures containing 1,1,1-trichloroethane	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38247700104	含溴甲烷 (溴化甲烷) 之混合物	Mixtures containing bromomethane (methyl bromide)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		550	550
38247700202	含溴氯甲烷之混合物 · 不含溴甲烷 (溴化甲烷) 者	Mixtures containing bromochloromethane, not containing bromomethane (methyl bromide)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38247800005	含全氟碳化合物 (P F C s) 或氟碳烴化合物 (H F C s) 之混合物 · 但不含氟氯碳化合物 (C F C s) 或氟氯碳氫化合物	Mixtures containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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38247900004	其他含甲烷、乙烷或丙烷之鹵化衍生物之混合物	Other mixtures containing halogenated derivatives of methane, ethane or propane	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		121 550	
38248100000	含環氧乙烷之混合物及製品	Mixtures and preparations containing oxirane (ethylene oxide)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38248210007	含多氯聯苯 (PCBs)、氯聯三苯 (PCTs) 或多溴聯苯 (PBBs) 非屬礦物油之電容器油	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs), Condenser oil not of mineral oil origin	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38248290000	其他含多氯聯苯 (PCBs)、氯聯三苯 (PCTs) 或多溴聯苯 (PBBs) 之混合物及製品	Other mixtures and preparations containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38248300008	含三 (2,3-二溴丙基) 磷酸鹽之混合物及製品	Mixtures and preparations containing tris(2,3-dibromopropyl) phosphate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38249011006	氧化鎂或鹼及鹼土金屬之鹵化物之培養晶體 (屬於光學者除外) 其重量在 2.5 公克以上者	Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
38249012005	雜醇油	Fusel oil	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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38249013004	C 4 - C 9 醇類混合物	Mixtures of C4-C9 alcohol	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
38249014003	含起始劑之二乙二醇雙 丙烯碳酸酯	Diethylene glycol dipropylene carbonate with starter	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
38249015002	含雙羥乙氧羰苯磺酸鈉 之乙二醇溶液	Sodium 3,5-bis (b-hydroxy ethoxy carbonyl) benzene sulfonate of ethylene glycol solution	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38249016001	氨氣液	Ammoniacal gas liquors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
38249021004	已耗用之氧化物	Spent oxide	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
38249022003	鈦酸鋇糊	Paste of barium titanate	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
38249023100	非屬礦物油之電容器油 · (含多氯聯苯、多氯 萘、多氯聯三苯或六氯 (代) 苯)	Condenser oil not of mineral oil origin, (containing polychlorinated biphenyls, polychlorinated naphthalene, chloronaphthalene, polychlorinated terphenyls or hexachloro benzene, perchlorobenzene)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		111	533
38249023903	其他非屬礦物油之電容 器油	Other condenser oil not of mineral oil origin	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38249024001	膠點帶	Marker tape dots	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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38249025000	浮選劑	Flotation reagent	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38249026009	氧氣呼吸器用清淨劑	Cardoxide or carlime for oxygen breathing apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38249031002	脫墨劑	Ink eraser	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38249033000	電極糊	Paste for electrode	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38249037006	石棉熱浸塗料	Hot melt saturant for felted asbestos-toch	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
38249038005	燒窯示溫器 (例如賽格 圓椎體)	Ceramic firing testers, fusible (for example, seger cones)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38249041000	修正液	Correctors	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38249042009	二聚脂肪酸、三聚脂肪 酸	Dimer of fatty acid, trimer of fatty acid	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38249043008	複寫用膏	Copying paste	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38249046005	離子交換劑	Ion exchangers	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
38249051007	飼料添加物 (不含藥物 成分者)	Feedstuff additive (not containing medicinal substances)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		404	

海關進口稅則資料

38249052006	非屬第 3 1 章之化學肥料	Chemical fertilisers, other than those of Chapter 31	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	4%		KGM		403	441
38249053005	經調配之植物生長介質	Prepared plant growing media	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	4%		KGM		B01	
38249060006	聚多元醇混合物·寡聚物	Mixtures of oligomer polyol	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38249070004	氧化物磁心材料	Ferromagnetic material	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38249080002	化粧品·未加香料非供立即使用者	Cosmetic preparations, not perfumed and not for immediate use	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
38249091009	膨脹破裂劑	Expansible cracked agent	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
38249092008	環烷酸及其不溶於水之鹽類及酯類之混合物及製品	Mixtures and preparations containing naphthenic acids, their water-insoluble salts and their esters	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
38249093007	二異氰酸二苯甲烷之寡聚物混合物(不包括第 3 9 0 9 3 0 1 0 號之貨品)	Mixture oligomer of diphenylmethane diisocyanate (excluding Item 3909.30.10)	1.2%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
38249099118	多氯聯苯	Polychlorobiphenyls	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM		111	533
38249099127	電鍍用化學品	Electroplating chemicals	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			

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38249099136	水處理化合物・包括清鍋劑	Water treatment compounds, including boiler compounds	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
38249099145	金屬表面處理劑	Metal surface treating agents	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
38249099154	塑膠用化學品	Plastics chemicals	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
38249099163	塗料用化學品	Coating chemicals	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
38249099172	食品添加物 (含食料或其他有營養價值之物質者除外)	Food additives (other than those contain foodstuff or other substance with nutritive value)	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
38249099216	催淚瓦斯	Tear gas preparations	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM		363	551
38249099314	含兩種或以上不同鹵素原子之非環烴鹵化衍生物之混合物・不包括第 3 8 2 4・7 1 或 3 8 2 4・7 9 目所列者	Mixtures containing halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, other than those of subheading 3824.71 or 3824.79	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM		121 550	
38249099412	戒煙輔助用之電子口腔吸入器補充包或貼片	Cartridge or transdermal of electronic inhaler as an aid to smoking cessation treatment	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM		503	
38249099519	鄰苯二甲酸二烷基酯 (C 7 - 1 1 支鏈及直鏈)	1,2-Benzenedicarboxylic acid, di-C7-11-branched and linear alkyl esters (DHNUP)	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM		553	533

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38249099528	鄰苯二甲酸二烷基酯 (C 6 - 8 支鏈及直鏈 · 富含 C 7)	1,2-Benzenedicarboxylic acid, di-C6-8-branched alkyl esters, C7-rich (DIHP)	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM		553	533
38249099608	口香糖膠 (含糖、其它甜味料或香料者除外)	Chewing gum base (excluding containing added sugar or other sweetening matter or flavoured)	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM		F01	
38249099706	加工土壤 (以土壤為基料 · 加熱處理未達攝氏 8 0 0 度者)	Worked soils(based on soils , heat-treated not exceeding 800 degree C)	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM		B01	
38249099902	其他第 3 8 2 4 節所屬之貨品	Other articles of heading 38.24	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM		C02	
38251000005	都市廢棄物	Municipal waste	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		551	531
38252000003	污水下水道污泥	Sewage sludge	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
38253000001	醫療廢棄物	Clinical waste	0.7%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		551	531
38254100008	含鹵化物之廢棄的有機溶劑	Halogenated waste organic solvents	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		551	531
38254900000	其他廢棄的有機溶劑	Other waste organic solvents	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		551	531
38255000006	金屬浸洗液、液壓油、剎車油及抗凍液的廢棄物	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		551	531

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38256100003	主要含有機成分之化學或相關工業的其他廢棄物	Other wastes from chemical or allied industries, mainly containing organic constituents	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		551	531
38256900005	其他化學或相關工業的其他廢棄物	Other wastes from chemical or allied industries	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		551	531
38259000008	其他化學或相關工業未列名殘餘物	Other residual products of the chemical or allied industries, not elsewhere specified or included	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		551	531
38260000006	生質柴油及其混合物，不含或含石油或提自瀝青礦物之油類，以重量計低於 70 % 者	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
39011000100	比重小於 0.94 之線性聚乙烯，初級狀態	Line polyethylene having a specific gravity of less than 0.94, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39011000903	比重小於 0.94 之其他聚乙烯，初級狀態	Other polyethylene having a specific gravity of less than 0.94, IN PRIMARY FORMS	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39012000000	比重等於 0.94 或大於 0.94 之聚乙烯，初級狀態	Polyethylene having a specific gravity of 0.94 or more, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39013000106	乙烯 - 醋酸乙烯之共聚合物，初級狀態，乳膠	Ethylene-vinyl acetate copolymers, in primary forms, emulsion	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39013000204	乙烯 - 醋酸乙烯之共聚合物，初級狀態，固態	Ethylene-vinyl acetate copolymers, in primary forms, solid	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39019010003	氯化聚乙烯，初級狀態	Chlorinated polyethylene, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39019090006	其他乙烯之聚合物，初級狀態	Other polymers of ethylene, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39021000109	不規則性聚丙烯	Atactic polypropylene	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
39021000902	其他聚丙烯	Other polypropylene	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
39022000009	聚異丁烯，初級狀態	Polyisobutylene, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
39023000007	丙烯共聚合物，初級狀態	Propylene copolymers, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39029010002	氯化聚丙烯，初級狀態	Chlorinated polypropylene, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39029020000	氯化聚丁烯，初級狀態	Chlorinated polybutylene, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
39029090005	其他烯烴之聚合物，初級狀態	Other polymers of other olefins, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
39031100009	發泡級聚苯乙烯	Expansible polystyrene	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39031900001	其他聚苯乙烯，初級狀態	Other polystyrene, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39032000008	苯乙烯 - 丙烯腈共聚合物，初級狀態	Styrene-acrylonitrile (SAN) copolymers, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39033000006	丙烯腈 - 丁二烯 - 苯乙烯 (A B S) 共聚合物，初級狀態	Acrylonitrile - butadiene - styrene (ABS) copolymers, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39039010001	甲基丙烯酸甲酯 - 丁二烯 - 苯乙烯 (M B S) 共聚合物，初級狀態	Methyl methacrylate - butadiene - styrene (MBS) copolymers, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39039020009	多孔型苯乙烯與二乙烯苯共聚合物、氯甲基化苯乙烯與二乙烯苯共聚合物、胺甲基化苯乙烯與二乙烯苯共聚合物等三種離子交換樹脂中間體	The medium of ion exchange resins of porous styrene-divinyl benzene copolymer, chloromethylated styrene-divinyl benzene copolymer, and aminomethylated styrene-divinyl benzene copolymer	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
39039090004	其他苯乙烯之聚合物，初級狀態	Other polymers of styrene, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
39041000009	聚氯乙烯，未與任何其他物質混合者，初級狀態	Polyvinyl chloride, not mixed with any other substances, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39042100006	未塑化聚氯乙烯，初級狀態	Non-plasticised polyvinyl chloride, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39042200005	已塑化聚氯乙烯，初級狀態	Plasticised polyvinyl chloride, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39043000005	氯乙烯 - 醋酸乙烯共聚物，初級狀態	Vinyl chloride-vinyl acetate copolymer, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39044000003	其他氯乙烯共聚物，初級狀態	Other vinyl chloride copolymers, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39045000000	氯亞乙烯共聚物，初級狀態	Vinylidene chloride polymers, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39046100007	聚四氟乙烯，初級狀態	Polytetrafluoroethylene, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			S01
39046900009	其他含氟聚合物，初級狀態	Other fluoro-polymers, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			S01
39049000002	其他氯乙烯或其他鹵化烯烴之聚合物，初級狀態	Other polymers of vinyl chloride or of other halogenated olefins, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39051200006	聚醋酸乙烯水性分散液	Polyvinyl acetate, in aqueous dispersion	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39051900009	其他聚醋酸乙烯，初級狀態	Other polyvinyl acetate, in primary form	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39052100005	醋酸乙烯共聚物水性分散液	Vinyl acetate copolymers, in aqueous dispersion	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39052900007	其他醋酸乙烯共聚物，初級狀態	Other vinyl acetate copolymers, in primary form	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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39053000004	聚乙烯醇，不論是否含有未經水解之醋酸基	Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39059100000	其他乙烯酯之共聚物或其他乙烯基共聚物，初級狀態	Copolymers of other vinyl esters or other vinyl copolymers, in primary forms	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39059910000	聚乙烯醚	Polyvinylether	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39059920008	聚乙烯縮丁醛	Polyvinyl butyral	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
39059990003	其他乙烯酯之聚合物或其他乙烯基聚合物，初級狀態	Polymers of other vinyl esters or other vinyl polymers, in primary forms	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39061010005	聚甲基丙烯酸甲酯粒，初級狀態	Polymethyl methacrylate granules, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
39061020003	聚甲基丙烯酸甲酯乳液，初級狀態	Polymethyl methacrylate emulsion, in primary forms	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39069010008	其他丙烯酸聚合物粒，初級狀態	Other acrylic polymers granules, in primary forms	1%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
39069090001	其他丙烯酸聚合物乳液，初級狀態	Other acrylic polymers emulsion, in primary forms	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
39071000006	聚縮醛，初級狀態	Polyacetals, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

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39072010002	聚乙二醇・初級狀態	Polyethylene glycol, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
39072020000	聚丙二醇・初級狀態	Polypropylene glycol, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
39072030008	聚氧化二甲苯	Polyphenylene oxide	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
39072090005	其他聚醚・初級狀態	Other polyethers, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
39073010000	丙二酚型環氧樹脂	Bisphenol a type epoxy resin	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39073020008	酚醛清漆樹脂型環氧樹脂	Novolac resin type epoxy resin	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39073090003	其他環氧樹脂・初級狀態	Other epoxide resins, in primary forms	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39074000000	聚碳酸樹脂・初級狀態	Polycarbonates, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
39075000007	醇酸樹脂・初級狀態	Alkyd resins, in primary form	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
39076000103	瓶用級聚對苯二甲酸乙 烯酯 (黏度 0.7 至 0.92)・初級狀態	Poly(ethylene terephthalate), bottle grade-intrinsic viscosity 0.7 - 0.92, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

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39076000906	其他聚對苯二甲酸乙酯 · 初級狀態	Other poly(ethylene terephthalate), in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
39077000003	聚乳酸 · 初級狀態	Polylactic acid, in primary forms	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
39079100008	其他聚酯 · 不飽和者 · 初級狀態	Other polyesters, unsaturated, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	2.5%		KGM			
39079910008	聚對苯二甲酸二丁酯 · 初級狀態	Polybutylene terephthalate, in primary forms	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	3.5%		KGM			
39079990001	其他聚酯 · 飽和者 · 初級狀態	Other polyesters, saturated, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
39081010003	聚醯胺 6 (尼龍 6)	Polyamide 6 (nylon 6)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39081020001	聚醯胺 6 · 6 (尼龍 6 · 6)	Polyamide 6,6 (nylon 6,6)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39081030009	聚醯胺 - 1 1 · - 1 2 · - 6 · 9 · - 6 · 1 0 或 - 6 · 1 2	Polyamide -11, -12, -6,9, -6,10 or -6,12	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39089000008	其他聚醯胺 · 初級狀態	Other polyamides, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39091000004	尿素樹脂或硫脲樹脂 · 初級狀態	Urea resins or thiourea resins, in primary forms	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
39092000002	三聚氰胺樹脂 · 初級狀態	Melamine resins, in primary forms	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			

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39093010008	二異氰酸二苯甲烷之寡聚物・初級狀態	Mixture oligomer of diphenylmethane diisocyanate, in primary forms	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	1.2%		KGM			
39093090001	其他胺基樹脂・初級狀態	Other amino resins, in primary forms	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
39094000008	酚樹脂・初級狀態	Phenolic resins, in primary forms	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
39095000005	聚胺基甲酸乙酯・初級狀態	Polyurethanes, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	2.5%		KGM			
39100010001	矽油	Silicone oil	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
39100020009	矽油膏	Silicone grease	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	3%		KGM			
39100030007	矽樹脂	Silicone resin	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	10%		KGM			
39100040005	矽橡膠	Silicone rubber	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
39100090004	其他聚矽氧・初級狀態	Other silicones, in primary forms	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
39111010008	石油樹脂	Petroleum resins	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			

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39111020006	呋喃樹脂	Furan resin	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
39111090001	其他薰草酮、□或薰草 酮□樹脂及多萜烯	Other coumarone, indene or coumarone-indene resine and polyterpenes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39119010001	聚硫	Polysulfone	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
39119030007	聚醯亞胺	Polyimide	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
39119040005	聚矽烷	Polysilane	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
39119090004	其他符合本章註三之產 品，初級狀態	Other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
39121100008	未塑化醋酸纖維素，初 級狀態	Non-plasticised cellulose acetates, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39121200007	已塑化醋酸纖維素，初 級狀態	Plasticised cellulose acetates, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39122000105	硝化纖維素	Cellulose nitrates	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		301	483
39122000203	低黏度硝化纖維素	Low viscosity nitrocellulose	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		301	

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39122000301	膠棉	Collodion	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
39123100004	羧甲基纖維素及其鹽類 · 初級狀態	Carboxymethylcellulose and its salts, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39123910004	甲基纖維素	Methyl cellulose	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39123920002	乙基纖維素	Ethyl cellulose	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39123990105	醋酸 - 酪酸纖維素	Cellulose acetate-butyrate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39123990203	羥乙基纖維素	Hydroxy ethyl cellulose	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39123990301	丙酸纖維素	Cellulose propionate	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39123990908	其他纖維素醚·初級狀 態	Other cellulose ethers, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39129000002	其他纖維素及其化學衍 生物·初級狀態	Other cellulose and its chemical derivatives, in primary forms	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39131010006	藻酸·初級狀態	Alginic acid, in primary forms	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%		KGM			
39131020004	藻酸鹽類及酯類·初級 狀態	Alginic salts and esters, in primary forms	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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39139010009	硬化蛋白質	Hardened protein	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
39139021006	氯化天然橡膠	Chlorinated rubber	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39139029008	其他天然橡膠之化學衍 生物	Other chemical derivatives of natural rubber	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39139090002	其他天然聚合物及改質 天然聚合物，初級狀態	Other natural polymers and modified natural polymers, in primary forms	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39140000009	以第 3 9 0 1 至 3 9 1 3 節之聚合物為基料之 離子交換樹脂，初級狀 態	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
39151000006	乙烯聚合物之廢料、剝 屑及碎片	Waste, parings and scrap, of polymers of ethylene	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
39152000004	苯乙烯聚合物之廢料、 剝屑及碎片	Waste, parings and scrap, of polymers of styrene	6.5%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	10%		KGM			
39153000002	氯乙烯聚合物之廢料、 剝屑及碎片	Waste, parings and scrap, of polymers of vinyl chloride	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
39159000107	賽璐珞之廢料、剝屑及 碎片	Waste, parings and scrap of celluloid	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
39159000900	其他塑膠之廢料、剝屑 及碎片	Waste, parings and scrap, of other plastics	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

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39161000005	橫切面直徑超過 1 公厘 (mm) 之乙烯聚合物製單絲、棒、杖及定型，除表面外未經其他加工者	Monofilament of which any cross-Sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of polymers of ethylene	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39162000003	橫切面直徑超過 1 公厘 (mm) 之氯乙烯聚合物製單絲、棒、杖及定型，除表面外未經其他加工者	Monofilament of which any cross-Sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of polymers of vinyl chloride	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39169000008	橫切面直徑超過 1 公厘 (mm) 之其他塑膠單絲、棒、杖及定型，除表面外未經其他加工者	Monofilament of which any cross-Sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of other plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39171000004	硬化蛋白質或纖維素質製人工腸衣	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39172100001	乙烯聚合物硬質管	Tubes, pipes and hoses, PE, rigid	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39172200000	丙烯聚合物硬質管	Tubes, pipes and hoses, PP, rigid	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39172300009	氯乙烯聚合物硬質管	Tubes, pipes and hoses, PVC, rigid	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
39172900003	其他塑膠硬質管	Tubes, pipes and hoses, of other plastics, rigid	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39173100009	破裂壓 2 7 • 6 M P A 或以上之塑膠可撓性管	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPA, of plastic	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39173200106	聚乙烯管子・未經加強或另與其他物質結合者・未附管件	PE tubes, pipes and hoses, not reinforced or otherwise combined with other materials, without fittings	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39173200204	聚氯乙烯管子・未經加強或另與其他物質結合者・未附管件	PVC tubes, pipes and hoses, not reinforced or otherwise combined with other materials, without fittings	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39173200302	塑膠製食品用吸管	Straws for food, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39173200909	其他塑膠管子・未經加強或另與其他物質結合者・未附管件	Other tubes, pipes and hoses, not reinforced or otherwise combined with other materials, without fittings, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39173300105	聚乙烯管子・未經加強或另與其他物質結合者・附管件	PE tubes, pipes and hoses, not reinforced or otherwise combined with other materials, with fittings	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39173300203	聚氯乙烯管子，未經加強或另與其他物質結合者，附管件	PVC tubes, pipes and hoses, not reinforced or otherwise combined with other materials, with fittings	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39173300908	其他塑膠管子，未經加強或另與其他物質結合者，附管件	Other tubes, pipes and hoses, not reinforced or otherwise combined with other materials, with fittings, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39173910009	玻璃纖維強化塑膠管	Tubes, pipes and hoses, of glass fibre reinforced plastics	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39173990002	其他塑膠管	Other tubes, pipes and hoses, of plastic	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
39174010006	玻璃纖維強化塑膠管件	Fittings of glass fibre reinforced plastics for tubes, pipes and hoses	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
39174090009	其他塑膠管件	Other fittings for tubes, pipes and hoses, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39181010001	鋪地用聚氯乙烯板、磚或條、片	Polyvinyl chloride in the form of plates tiles or strip of the types used for flooring	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39181090102	聚氯乙烯製地毯	Carpets, PVC	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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39181090905	其他聚氯乙烯製成捲或磚形之地面覆蓋物，不論是否為自粘性；如本章註九定義之聚氯乙烯製牆或天花板覆蓋物	Other floor coverings of polyvinyl chloride, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of polyvinyl chloride, as defined in Note 9 to this Chapter	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
39189010004	其他塑膠製鋪地用板、磚或條片	Plates, tiles or strip of other plastic, used for flooring	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
39189090007	其他塑膠製成捲或磚形之地面覆蓋物，不論是否為自粘性；如本章註九定義之其他塑膠製牆或天花板覆蓋物	Floor coverings of other plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of other plastics, as defined in Note 9 to this Chapter	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
39191000002	塑膠製自粘性板、片、薄膜、箔、帶、條及其他平面形狀，捲狀寬度未超過 20 公分	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls of a width not exceeding 20 cm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39199010003	感壓塑膠帶	Press-sensitive tape, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39199090006	其他塑膠製自粘性板、片、薄膜、箔、帶、條及其他平面形狀，不論是否成捲	Other self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
39201010007	聚乙烯塑膠板、片及扁條	Plates, sheets and strip polyethylene	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39201021004	電容器用金屬化聚乙烯薄膜，留有未鍍邊，總寬度不超過 5 0 公厘，總厚度在 0.0 2 5 公厘以下者	Metallized polyethylene film for capacitor use, with unmetallized borders, total width no more than 50 mm, total thickness no more than 0.025 mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39201029104	乙烯聚合物製食品用保鮮膜	Polyethylene film for food	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39201029907	其他聚乙烯薄膜、箔，厚度不超過 0.2 5 公厘者	Other polyethylene film or foil, thickness no more than 0.25mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39202010005	聚丙烯塑膠板、片及扁條	Plates, sheets and strip, polypropylene	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
39202021002	電容器用金屬化聚丙烯薄膜，留有未鍍邊，總寬度不超過 1 0 0 公厘，總厚度在 0.0 1 5 公厘以上，0.0 2 5 公厘以下者	Metallized polypropylene film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no less than 0.015 mm no more than 0.025mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39202022001	聚丙烯薄膜、箔，厚度不超過 0.0 1 5 公厘者	Polypropylene film or foil, thickness no more than 0.015 mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39202023000	電容器用聚丙烯薄膜，總寬度不超過 4 3 0 公厘，總厚度在 0.0 1 9 5 公厘以下者	Polypropylene film for capacitor use, total width no more than 430 mm, total thickness no more than 0.0195mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39202029004	其他聚丙烯薄膜、箔，厚度不超過 0.2 5 公厘者	Other polypropylene film or foil, thickness no more than 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39203010003	聚苯乙烯塑膠板、片及扁條	Plates, sheets and strip, polystyrene	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39203021000	電容器用金屬化聚苯乙烯塑膠薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized polystyrene film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39203029002	其他聚苯乙烯薄膜、箔，厚度不超過0.25公厘者	Other polystyrene film or foil, thickness no more than 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39204310008	含以重量計不低於6%可塑劑之聚氯乙烯板、片及扁條	Plates, sheets and strip of PVC, containing by weight not less than 6 % of plasticisers	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39204320006	含以重量計不低於6%可塑劑之電容器用金屬化聚氯乙烯薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized PVC film for capacitor use, containing by weight not less than 6 % of plasticisers, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39204330004	含以重量計不低於6%可塑劑之聚氯乙烯薄膜、箔，厚度不超過0.25公厘者	PVC film or foil, containing by weight not less than 6 % of plasticisers, thickness no more than 0.25mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39204910100	硬質聚氯乙烯板、片及扁條	Plates, sheets and strip, PVC, rigid	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39204910208	可撓性聚氯乙烯塑膠板、片及扁條	Plates, sheets and strip, PVC, flexible	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
39204920000	其他電容器用金屬化聚氯乙烯薄膜，留有未鍍邊，總寬度不超過 1 0 0 公厘，總厚度在 0 . 0 2 5 公厘以下者	Other metallized PVC film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39204930115	聚氯乙烯製食品用保鮮膜	PVC film for food	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39204930197	其他聚氯乙烯薄膜、箔，厚度不超過 0 . 2 5 公厘者	Other PVC film or foil, thickness no more than 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39204930204	其他可撓性聚氯乙烯塑膠板、片及扁條	Other Plates, sheets and strip, PVC, flexible	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39205110007	聚甲基丙烯酸甲酯板、片及扁條	Plates, sheets and strip, polymethyl methacrylate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39205121004	電容器用金屬化聚甲基丙烯酸甲酯薄膜，留有未鍍邊，總寬度不超過 1 0 0 公厘，總厚度在 0 . 0 2 5 公厘以下者	Metallized polymethyl methacrylate film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39205129006	其他聚甲基丙烯酸甲酯薄膜、箔，厚度不超過 0 . 2 5 公厘者	Other polymethyl methacrylate film or foil, thickness no more than 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39205910009	其他丙烯酸酯聚合物板、片及扁條	Plates, sheets and strip, of other acrylic polymers	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
39205921006	其他電容器用金屬化丙烯酸脂聚合物薄膜，留有未鍍邊，總寬度不超過 1 0 0 公厘，總厚度在 0・0 2 5 公厘以下者	Other metallized acrylic polymers film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39205929008	其他丙烯酸酯聚合物薄膜、箔，厚度不超過 0・2 5 公厘者	Other acrylic polymers film or foil, thickness no more than 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39206110005	聚碳酸樹脂製板、片及扁條	Plates, sheets and strip, of polycarbonates	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39206121002	電容器用金屬化聚碳酸樹脂薄膜，留有未鍍邊，總寬度不超過 1 0 0 公厘，總厚度不超過 0・0 2 5 公厘者	Metallized polycarbonate film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39206129004	其他聚碳酸樹脂製薄膜、箔，厚度不超過 0・2 5 公厘者	Film or foil, other polycarbonates, of a thickness not exceeding 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39206210004	聚對苯二甲酸乙二酯製板、片及扁條	Plates, sheets and strip, of polyethylene terephthalate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39206221001	電容器用金屬化聚對苯二甲酸乙二酯薄膜，留有未鍍邊，總寬度不超過 1 0 0 公厘，總厚度在 0・0 2 5 公厘以下者	Metallized polyethylene terephthalate film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39206222000	聚對苯二甲酸乙二酯薄膜、箔，厚度不超過 0・0 0 8 公厘者	polyethylene terephthalate film or foil, thickness no more than 0.008 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39206229003	其他聚對苯二甲酸乙二酯製薄膜、箔，厚度超過 0・0 0 8 公厘但不超過 0・2 5 公厘者	Other poly(ethylene terephthalate) film or foil, thickness more than 0.008 mm, no more than 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39206310003	不飽和聚酯製板、片及扁條	Plates, sheets and strip, of unsaturated polyesters	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39206321000	電容器用金屬化不飽和聚酯製薄膜，留有未鍍邊，總寬度不超過 1 0 0 公厘，總厚度在 0・0 2 5 公厘以下者	Metallized unsaturated polyesters film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39206329002	其他不飽和聚酯製薄膜、箔，厚度不超過 0・2 5 公厘者	Other unsaturated polyesters film or foil, thickness no more than 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39206910007	其他聚酯製板、片及扁條	Plates, sheets and strip, of other polyesters	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39206921004	其他電容器用金屬化聚酯製薄膜，留有未鍍邊，總寬度不超過 1 0 0 公厘，總厚度在 0.0 1 5 公厘以上，0.0 2 5 公厘以下者	Other metallized polyesters film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no less than 0.015 mm, no more than 0.025 mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39206922003	聚酯製薄膜、箔，厚度不超過 0.0 1 5 公厘者	Polyester film or foil, thickness no more than 0.015 mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39206929006	其他聚酯製薄膜、箔，厚度不超過 0.2 5 公厘者	Film or foil, of other polyesters, thickness not more than 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39207110003	再生纖維素製片、板及扁條	Plates, sheets and strip, of regenerated cellulose	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39207121000	玻璃紙	Cellophane	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	13.5%		KGM			
39207129002	其他再生纖維素製薄膜、箔，厚度不超過 0.2 5 公厘者	Other regenerated cellulose film or foil, thickness no more than 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39207300003	醋酸纖維素製板、片、箔、薄膜及扁條	Plates, sheets, foil, film and strip, of cellulose acetate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39207900007	其他纖維素衍生物製板、片、箔、薄膜及扁條	Plates, sheets, foil, film and strip, of other cellulose derivatives	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39209110009	聚乙烯縮丁醛製板、片及扁條	Plates, sheets and strip, of polyvinyl butyral	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39209121006	電容器用金屬化聚乙烯縮丁醛製薄膜，留有未鍍邊，總寬度不超過 1 0 0 公厘，總厚度在 0 • 0 2 5 公厘以下者	Metallized polyvinyl butyral film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%		KGM			
39209129008	其他聚乙烯縮丁醛製薄膜、箔，厚度不超過 0 • 2 5 公厘者	Other film or foil, polyvinyl butyral, of a thickness not exceeding 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39209210008	聚醯胺塑膠板、片及扁條	Plates, sheets and strip, of polyamides	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39209221005	電容器用金屬化聚醯胺薄膜，留有未鍍邊，總寬度不超過 1 0 0 公厘，總厚度在 0 • 0 2 5 公厘以下者	Metallized polyamides film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%		KGM			
39209229007	其他聚醯胺薄膜、箔，厚度不超過 0 • 2 5 公厘者	Other film or foil, polyamides, of a thickness not exceeding 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39209310007	胺基樹脂製板、片及扁條	Plates, sheets and strip, of amino-resins	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39209321004	電容器用金屬化胺基樹脂製薄膜，留有未鍍邊，總寬度不超過 1 0 0 公厘，總厚度在 0 • 0 2 5 公厘以下者	Metallized amino-resins film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%		KGM			
39209329006	其他胺基樹脂製薄膜、箔，厚度不超過 0 • 2 5 公厘者	Other film or foil, amino-resins, of a thickness not exceeding 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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39209410006	酚樹脂製板、片及扁條	Plates, sheets and strip, of phenolic resins	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39209421003	電容器用金屬化酚樹脂製薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized film for capacitor use, with unmetallized borders, total width not exceeding 100 mm, total thickness under 0.025 mm, of phenolic resins	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39209429005	其他酚樹脂製薄膜、箔，厚度不超過0.25公厘者	Other film or foil, phenolic resins, of a thickness not exceeding 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39209911000	聚四氟乙烯樹脂板、片及扁條	Plates, sheets and strip, of teflon resin	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39209912009	電容器用金屬化聚四氟乙烯薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized teflon film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39209919002	其他聚四氟乙烯薄膜、箔，厚度不超過0.25公厘者	Film or foil, of other teflon resin, thickness no more than 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39209991003	其他塑膠板、片及扁條，非多孔性及未經以其他物質加強、積層、支持或與其他物質類似結合者	Plates, sheets and strip, of other plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39209992002	其他電容器用金屬化塑膠製薄膜，留有未鍍邊，總寬度不超過 1 0 0 公厘，總厚度在 0 • 0 2 5 公厘以下，屬於縮合、聚縮合、聚加合、聚合及共聚合者	Metallized film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm, of other condensation, polycondensation, polyaddition, polymerization and copolymerization products	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39209993109	聚偏氯乙烯製食品用保鮮膜	PVDC film for food	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39209993207	聚甲基戊烯製食品用保鮮膜	PMP film for food	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39209993305	聚乳酸製食品用保鮮膜	PLA film for food	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39209993902	其他塑膠製薄膜、箔，厚度不超過 0 • 2 5 公厘者	Film or foil, of other plastics, thickness no more than 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39211110005	聚苯乙烯多孔性板、片及扁條	Cellular plates, sheets and strip, of polymers of styrene	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39211121002	苯乙烯聚合物製電容器用金屬化薄膜，留有未鍍邊，總寬度不超過 1 0 0 公厘，總厚度在 0 • 0 2 5 公厘以下者	Metallized film for capacitor use, with unmetallized borders, total width not exceeding 100 mm, total thickness under 0.025 mm, of polymers of styrene, cellular	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			

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39211129004	其他苯乙烯聚合物製多孔性薄膜、箔、厚度不超過 0.25 公厘者	Other film or foil, polymers of styrene, cellular, of a thickness not exceeding 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39211210102	聚氯乙烯多孔性板、片及扁條，與紡織物貼合（其紡織物僅作為強化功能），且含紡織物重量超過 30% 者	Cellular plates, sheets and strip, of polymers of vinyl chloride, laminated with textile materials (where the textile is present merely for reinforcing purposes), containing more than 30% by weight of textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39211210905	其他聚氯乙烯多孔性板、片及扁條	Other cellular plates, sheets and strip, of polymers of vinyl chloride	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39211221001	電容器用金屬化氯乙烯聚合物製多孔性薄膜，留有未鍍邊，總寬度不超過 100 公厘，總厚度在 0.025 公厘以下者	Metallized film for capacitor use, with unmetallized borders, total width not exceeding 100 mm, total thickness under 0.025 mm, polymers of vinyl chloride, cellular	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39211229003	其他氯乙烯聚合物製多孔性薄膜、箔、厚度不超過 0.25 公厘者	Other film or foil, polymers of vinyl chloride, cellular, of a thickness not exceeding 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39211310101	聚胺基甲酸乙酯多孔性板、片及扁條，與紡織物貼合（其紡織物僅作為強化功能），且含紡織物重量超過30%者	Cellular plates, sheets and strip of polyurethanes, laminated with textile materials (where the textile is present merely for reinforcing purposes, containing more than 30% by weight of textile materials)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39211310904	其他聚胺基甲酸乙酯多孔性板、片及扁條	Other cellular plates, sheets and strip of polyurethanes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39211321000	電容器用金屬化聚胺基甲酸乙酯製多孔性薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized film for capacitor use, with unmetallized borders, total width not exceeding 100 mm, total thickness under 0.025 mm, of polyurethanes, cellular	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
39211329002	其他聚胺基甲酸乙酯製多孔性薄膜、箔，厚度不超過0.25公厘者	Other film or foil, polyurethanes, cellular, of a thickness not exceeding 0.25 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39211400004	再生纖維素多孔性板、片、薄膜、箔及扁條	Cellular plates, sheets, film, foil and strip of regenerated cellulose	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39211910007	其他塑膠製多孔性板、片及扁條	Other plastics cellular plates, sheets and strips	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39211920005	其他塑膠製多孔性薄膜、箔，厚度不超過0.25公厘者	Other plastics cellular film or foil, thickness no more than 0.25mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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39219010107	玻璃纖維強化塑膠板、片及扁條，與紡織物貼合（其紡織物僅作為強化功能），且含紡織物重量超過30%者	Plates, sheets and strip, of glass fibre reinforced plastics, laminated with textile materials (where the textile is present merely for reinforcing purposes), containing more than 30% by weight of textile materials	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39219010900	其他玻璃纖維強化塑膠板、片及扁條	Other Plates, sheets and strip, of glass fibre reinforced plastics	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39219030005	樹脂預浸材料，呈板、片型態者	Resin preimpregnate, in plate or sheet	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39219040003	離子交換膜或片	Film or sheet for ion exchange	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
39219090002	其他塑膠製板、片、薄膜、箔及扁條	Other plastics plates, sheets film foil and strips	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39221010005	玻璃纖維強化塑膠（FRP）製之浴缸、淋浴缸、洗滌槽及洗盆	Baths, shower-baths, sinks and wash-basins, of glass fibre-reinforced plastics	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
39221090008	其他塑膠材料製浴缸、淋浴缸、洗滌槽及洗盆	Baths, wash-basins, sinks and shower-baths, of other plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39222010003	玻璃纖維強化塑膠（FRP）製馬桶墊及蓋	Lavatory seats and covers, of glass fibre reinforced plastics	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
39222090006	其他塑膠材料製馬桶墊及蓋	Lavatory seats and covers, of other plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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39229010008	玻璃纖維強化塑膠 (F R P) 製其他類似品	Other similar sanitary ware, of glass fibre reinforced plastics	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
39229090001	其他塑膠材料製其他類似品	Other similar sanitary ware, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39231000006	塑膠製箱子、盒子、籃子及類似品	Boxes, cases, crates and similar articles, of plastics	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
39232100003	聚乙烯袋 (包括錐體)	Sacks and bags (including cones), of polyethylene	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39232910003	殺菌塑膠鋁箔袋	Disinfecting aluminum backed plastic bags	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39232990104	聚丙烯塑膠袋	Polypropylene bag	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39232990202	聚氯乙烯塑膠袋	Polyvinyl chloride bag	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39232990300	一次使用食品塑膠袋	Disposable bags for food, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39232990907	其他塑膠製袋 (包括錐體)	Sacks and bags (including cones), of other plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39233000002	塑膠製大瓶、瓶子、細頸瓶及類似品	Carboys, bottles, flasks and similar articles, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39234010008	塑膠製紗管	Bobbins, of plastics	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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39234090001	塑膠製線軸、錐形管及類似品	Spools, cops and similar supports, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39235000105	一次使用食品塑膠杯蓋	Disposable cup lid for food, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39235000908	其他塑膠製瓶塞、蓋子及其他栓塞體	Other stoppers, lids, caps and other closures, of plastics stoppers, lids	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
39239090108	一次使用包裝食品塑膠杯	Disposable cups for packing food, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39239090901	其他供輸送或包裝貨物之塑膠製品	Other articles for the conveyance or packing of goods, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39241000103	塑膠碗盤	Bowls, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39241000201	塑膠類重複性使用之微波用餐盒、保鮮盒及環保水杯	Reusable microwavable meal boxes, crispers and cups, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		F01	
39241000309	一次使用食品塑膠杯	Disposable cups for food, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39241000407	一次使用塑膠製碗、盤及餐具	Disposable bowls, trays and tableware, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39241000906	其他塑膠製餐桌用餐具及廚房用具	Other tableware and kitchenware, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39249000106	塑膠製衣架	Clothes-horse, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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39249000204	塑膠製奶瓶	Feeding bottles, of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		F01	
39249000302	塑膠類重複性使用運動 水壺	Reusable bottles, of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		F01	
39249000909	其他塑膠製家庭用製品 及衛生保健或盥洗用具	Other household articles and hygienic or toilet articles, of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		C02	
39251010002	強化玻璃纖維製蓄水池 、槽、大桶及類似容器 · 容量超過 3 0 0 公升 者	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l made of FRP	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
39251090005	其他材料製者	Made of other plastic materials	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
39252000002	塑膠製門、窗及其框以 及門檻	Doors, windows and their frames and thresholds for doors, of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
39253000000	塑膠製百葉窗、簾子 (包 括活動百葉窗) 及類 似品及其零件	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof, of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
39259000007	其他塑膠製建築用器具	Other builders' ware of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
39261000003	塑膠製辦公室或學校用 品	Office or school supplies, of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		C02	
39262000109	塑膠腰帶	Belts for apparel, of plastics	5%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	7.5%		KGM			

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39262000216	塑膠製一次性檢驗手套	Disposable examination gloves, of plastics	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%	DZN	KGM		504	
39262000225	塑膠皮製棒球手套及壘球手套	Baseball gloves and softball gloves, of plastic leather	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%	DZN	KGM			
39262000298	其他塑膠製手套	Other gloves, of plastics	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%	DZN	KGM			
39262000305	防疫用塑膠製衣著及其附屬品	Apparel and clothing accessories for epidemic prevention, of plastics	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
39262000902	其他塑膠製衣著及服飾附屬品	Other articles of apparel and clothing accessories, of plastics	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39263000009	塑膠製家具、車輛或類似品之配件	Fittings for furniture, coachwork or the like, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39264000007	塑膠製小塑像及其他裝飾品	Statuettes and other ornamental articles, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
39269011003	塑膠製錶玻璃	Watch glass, of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39269012002	電氣絕緣用塑膠製品	Insulating plastic articles for electricity	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
39269013001	塑膠製反光片、帶、具自粘性者除外	Reflective sheets and bands, of plastics, other than self-adhesive	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
39269014000	塑膠製道路及交通標線用品（反光標識在內）	Articles for road and traffic marking line (including reflective signs), of plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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39269015009	製模具用模型・塑膠製	Mould for making die, of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
39269016115	耳溫槍塑膠耳套	Infrared ear thermometer probe covers	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM		504	
39269016124	防疫用塑膠製面罩	face shields for epidemic prevention, of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
39269016909	其他塑膠製實驗室、衛生及醫療用之物品	Other laboratory, hygienic and pharmaceutical articles, of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39269021001	塑膠製電焊用海綿	Solder iron cleaning sponge, of plastic	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39269022000	感熱式製版用塑膠蠟紙	Master thermal stencil sheets, of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39269023009	織布機用膠卡	Plastic cards, for weaving machines	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39269031009	塑膠製專供工業用安全面罩	Face-shields solely for industrial use, of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39269039001	其他專供工業用塑膠製品	Other articles solely for industrial use, of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
39269049009	塑膠製傳動、輸送及升降機帶（包括以金屬或其他物質加強者）	Transmission, conveyer and elevator belts or belting (including strengthened with metal or other material), of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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39269090114	塑膠褲	Trousers, of plastics	5%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	7.5%		KGM			
39269090196	其他塑膠製成衣	Other clothing, of plastics	5%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	7.5%		KGM			
39269090908	其他塑膠製品及第 3 9 0 1 至 3 9 1 4 節之材 料製成品	Other articles of plastics and articles of other materials of headings 39.01 to 39.14	5%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	7.5%		KGM		C02	
40011000009	天然橡膠乳膠，不論是 否預硫化者	Natural rubber latex, whether or not prevulcanised	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
40012100006	天然橡膠，燻烟片	Natural rubber, smoked sheets	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
40012200005	工業特殊規定天然橡膠 (T S N R)	Technically specified natural rubber (TSNR)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
40012900008	其他狀態之未列名天然 橡膠	Natural rubber, n.e.s., in other forms	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
40013000005	巴拉塔橡膠、古塔波橡 膠、怪有力橡膠、奇克 力橡膠及類似天然膠	Balata, gutta-percha, guayule, chicle and similar natural gums	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
40021100007	苯乙烯 - 丁二烯橡膠 (S B R) 及羧酸化苯乙 烯 - 丁二烯橡膠 (X S B R) 乳膠	Styrene-butadiene rubber (SBR) latex; carboxylated styrene-butadiene rubber (XSBR) latex	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
40021910007	熱可塑性橡膠	Thermoplastic rubber	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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40021990000	其他苯乙烯 - 丁二烯橡膠 (S B R) 及羧酸化 苯乙烯 - 丁二烯橡膠 (X S B R)	Other styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
40022000006	丁二烯橡膠 (B R)	Butadiene rubber (BR)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
40023100003	異丁烯 - 異戊二烯 (丁基) 橡膠 (I I R)	Isobutene-isoprene (butyl) rubber (IIR)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
40023900005	鹵化 - 異丁烯 - 異戊二烯橡膠 (C I I R 或 B I I R)	Halo-isobutene-isoprene rubber (CIIR or BIIR)	2%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
40024100001	氯丁二烯橡膠乳膠	Chloroprene (chlorobutadiene) rubber (CR), latex	2%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
40024900003	其他氯丁二烯橡膠 (C R)	Other chloroprene (chlorobutadiene) rubber (CR)	2%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
40025100008	丙烯腈 - 丁二烯橡膠乳膠	Acrylonitrile-butadiene rubber, latex	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
40025900000	其他丙烯腈 - 丁二烯橡膠 (N B R)	Other acrylonitrile-butadiene rubber (NBR)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
40026000007	異戊二烯橡膠 (I R)	Isoprene rubber (IR)	2%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
40027000005	乙烯 - 丙烯 - 非 - 共軛二烯橡膠 (E P D M)	Ethylene - propylene - non - conjugated diene rubber (EPDM)	2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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40028000003	第 4 0 0 1 節之任何產品與本節之任何產品之混合物	Mixtures of any product of heading 40.01 with any product of this heading	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
40029100000	其他乳膠	Other latex	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
40029910000	聚硫橡膠	Polysulfide rubber	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
40029990003	其他合成橡膠	Other synthetic rubber	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
40030000009	初級狀態或呈板、片或條狀之再生橡膠	Reclaimed rubber in primary forms or in plates, sheets or strip	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
40040000008	橡膠之廢料、剝屑及碎片 (硬質橡膠除外) 及由其產生之粉及粒	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
40051000005	初級狀態或呈板、片、條狀之未硫化配合橡膠，經與碳黑或氧化矽配合者	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, compounded with carbon black or silica	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	3.5%		KGM			
40052000003	未硫化配合橡膠之溶液及分散體 (第 4 0 0 5 • 1 0 目者除外)	Compounded rubber, unvulcanised, solutions and dispersions other than those of subheading 4005.10	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	3.5%		KGM			
40059100007	其他呈板、片及條狀之未硫化配合橡膠	Other compounded rubber, unvulcanised, in plates, sheets and strip	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	3.5%		KGM			

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40059900009	其他初級狀態之未硫化 配合橡膠	Other compounded rubber, unvulcanised, in primary forms	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%		KGM			
40061000004	翻新橡膠輪胎用之「駝 背」胎面膠	Camel-back strips for retreading rubber tyres	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
40069020003	其他形狀之未加硫天然 及合成橡膠	Unvulcanised natural or synthetic rubber in other forms or states	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%		KGM			
40069090008	其他未硫化橡膠製品	Other articles of unvulcanised rubber	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
40070000005	硫化橡膠絲及索	Vulcanised rubber thread and cord	3%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
40081100001	多孔性硫化橡膠板、片 及條	Plates, sheets, and strip of cellular vulcanised rubber	8%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
40081900003	其他多孔性硫化橡膠	Other cellular vulcanised rubber	8%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
40082110007	橡膠製電氣絕緣膠帶	Insulating tapes for electricity, of rubber	8%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
40082120005	橡膠製遮蔽膠帶	Masking tapes, of rubber	8%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
40082130003	印刷用橡膠毯	Rubber blankets for printing use	10%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
40082190000	其他非多孔性硫化橡膠 板、片及條	Other plates, sheets and strip of non-cellular vulcanised rubber	8%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			

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40082900001	其他非多孔性硫化橡膠	Other non-cellular vulcanised rubber	8%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
40091110008	未附配件之硫化橡膠管 · 供鐵道及電車道機車 配件用者	Tubes, pipes and hoses, of vulcanised rubber without fittings, for railway and tramway locomotives	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
40091190001	其他未附配件之硫化橡膠管 · 未加強或未與其他物質結合者	Other tubes, pipes and hoses, of vulcanised rubber without fittings, not reinforced or otherwise combined with other materials	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
40091210007	已附配件之硫化橡膠管 · 供鐵道及電車道機車 配件用者	Tubes, pipes and hoses, of vulcanised rubber with fittings, for railway and tramway locomotives	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
40091220005	已附配件之未硬化硫化橡膠管 · 供醫療用具或科學儀器配件 (包括供製造用者在內) 用者	Tubes, pipes and hoses of unhardened vulcanised rubber with fittings, for medical apparatus and scientific instruments (including those for manufacturing use)	10%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
40091230003	已附配件之未硬化硫化橡膠管 · 供電氣絕緣用者	Insulating tubes, pipes and hoses for electricity, of unhardened vulcanised rubber with fittings	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
40091240001	已附配件之硫化橡膠管 · 供堆土機及類似機械 配件用者	Tubes, pipes and hoses, of vulcanised rubber with fittings, for bulldozers and similar machinery	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

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40091290000	其他已附配件之硫化橡膠管・未加強或未與其他物質結合者	Other tubes, pipes and hoses, of vulcanised rubber with fittings, not reinforced or otherwise combined with other materials	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
40092110006	未附配件之硫化橡膠管・供鐵道及電車道機車配件用者	Tubes, pipes and hoses, of vulcanised rubber without fittings, for railway and tramway locomotives	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
40092190009	其他未附配件之硫化橡膠管・已加強或另外僅與金屬結合者	Other tubes, pipes and hoses, of vulcanised rubber without fittings, reinforced or otherwise combined only with metal	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
40092210005	已附配件之硫化橡膠管・供鐵道及電車道機車配件用者	Tubes, pipes and hoses, of vulcanised rubber with fittings, for railway and tramway locomotives	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
40092290008	其他已附配件之硫化橡膠管・已加強或另外僅與金屬結合者	Other tubes, pipes and hoses, of vulcanised rubber with fittings, reinforced or otherwise combined only with metal	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
40093110004	未附配件之硫化橡膠管・供鐵道及電車道機車配件用者	Tubes, pipes and hoses, of vulcanised rubber without fittings, for railway and tramway locomotives	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
40093190007	其他未附配件之硫化橡膠管・已加強或另外僅與紡織材料結合者	Other tubes, pipes and hoses, of vulcanised rubber without fittings, reinforced or otherwise combined only with textile materials	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			

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40093210003	已附配件之硫化橡膠管 · 供鐵道及電車道機車 配件用者	Tubes, pipes and hoses, of vulcanised rubber with fittings, for railway and tramway locomotives	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
40093290006	其他附有配件之硫化橡 膠管·已加強或另外僅 與紡織材料結合者	Other tubes, pipes and hoses, of vulcanised rubber with fittings,reinforced or otherwise combined only with textile materials	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
40094110002	未附配件之硫化橡膠管 · 供鐵道及電車道機車 配件用者	Tubes, pipes and hoses, of vulcanised rubber without fittings, for railway and tramway locomotives	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
40094190005	其他未附配件硫化橡膠 管·已加強或另外與其 他材料結合者	Other tubes, pipes and hoses, of vulcanised rubber without fittings, reinforced or otherwise combined with other materials	8.5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
40094210001	已附配件硫化橡膠管· 供鐵道及電車道機車配 件用者	Tubes, pipes and hoses, of vulcanised rubber with fittings, for railway and tramway locomotives	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
40094220009	已附配件之未硬化硫化 橡膠管·供醫療用具或 科學儀器配件(包括供 製造用者在內)用者	Tubes, pipes and hoses of unhardened vulcanised rubber with fittings, for medical apparatus and scientific instruments (including those for manufacturing use	10%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
40094230007	已附配件之未硬化硫化 橡膠管·供電氣絕緣用 者	Insulating tubes, pipes and hoses for electricity, of unhardened vulcanised rubber with fittings	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

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40094240005	已附配件之硫化橡膠管 · 供堆土機及類似機械 配件用者	Tubes, pipes and hoses, of vulcanised rubber with fittings, for bulldozers and similar machinery	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
40094290004	其他已附配件之硫化橡 膠管·已加強或另外與 其他材料結合者	Other tubes, pipes and hoses, of vulcanised rubber with fittings, reinforced or otherwise combined with other materials	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
40101100007	僅以金屬強化之輸送帶 或輪帶	Conveyor belts or belting reinforced only with metal	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		MW0	
40101200006	僅以紡織材料強化之輸 送帶或輪帶	Conveyor belts or belting reinforced only with textile materials	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		MW0	
40101900009	其他輸送帶或輪帶	Other conveyor belts or belting	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		MW0	
40103100003	V型肋骨紋型之梯形橫 切面傳動環帶(V型帶)·外圓周長超過60 公分但不超過180公 分者	Endless transmission belts of trapezoidal cross- section(V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		MW0	
40103200002	非V型肋骨紋型之梯形 橫切面傳動環帶(V型 帶)·外圓周長超過6 0公分但不超過180 公分	Endless transmission belts of trapezoidal cross- section(V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		MW0	

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40103300001	V 型肋骨紋型之梯形橫切面傳動環帶 (V 型帶) · 外圓周長超過 1 8 0 公分但不超過 2 4 0 公分者	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MW0	
40103400000	非 V 型肋骨紋型之梯形橫切面傳動環帶 (V 型帶) · 外圓周長超過 1 8 0 公分但不超過 2 4 0 公分者	Endless transmission belts of trapezoidal cross-section (V-belts), other tan V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MW0	
40103500009	同步環帶 · 外圓周長超過 6 0 公分但不超過 1 5 0 公分者	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MW0	
40103600008	同步環帶 · 外圓周長超過 1 5 0 公分但不超過 1 9 8 公分者	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MW0	
40103900005	其他硫化橡膠製傳動帶或輪帶	Other transmission belts or belting, of vulcanised rubber	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MW0	
40111000105	輻射層輪胎 · 小客車 (包括旅行車及賽車) 用	Radial tyres, of a kind used on motor cars (including station wagons and racing cars)	10%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	20%	PCE	KGM	T	C02	
40111000908	其他新橡膠氣胎 · 小客車 (包括旅行車及賽車) 用	Other new pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars)	10%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	20%	PCE	KGM	T	C02	

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40112000103	輻射層輪胎・大客車及貨車用	Radial tyres, of a kind used on buses or lorries	10%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	20%	PCE	KGM	T	C01	
40112000906	其他新橡膠氣胎・大客車及貨車用	Other new pneumatic tyres, of rubber, of a kind used on buses or lorries	10%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	20%	PCE	KGM	T	C01	
40113000003	新橡膠氣胎・航空用	New pneumatic tyres, of rubber, of a kind used on aircraft	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM	T		
40114000001	新橡膠氣胎・機器腳踏車用	New pneumatic tyres, of rubber, of a kind used on motorcycles	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM	T	C02	
40115000008	新橡膠氣胎・腳踏車用	New pneumatic tyres, of rubber, of a kind used on bicycles	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	12.5%	PCE	KGM			
40116100005	供農業或森林車及機械之用者	Of a kind used on agricultural or forestry vehicles and machines	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM	T*		
40116200004	供建築或工業操作車及機械之用・且輪圈大小不超過 61 公分者	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM	T*		
40116300003	供建築或工業操作車及機械之用・且輪圈大小超過 61 公分者	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM	T*		
40116900007	其他新橡膠氣胎・具有「鯊骨」或類似面紋者	Other new pneumatic tyres, having a "herring-bone" or similar tread	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM	T*		
40119200008	供農業或森林車及機械之用者	Of a kind used on agricultural or forestry vehicles and machines	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM	T*		

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40119300007	供建築或工業操作車及機械之用，且輪圈大小不超過 61 公分者	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM	T*		
40119400006	供建築或工業操作車及機械之用，且輪圈大小超過 61 公分者	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM	T*		
40119900001	其他新橡膠氣胎	Other new pneumatic tyres	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM	T*		
40121100005	供機動車輛（包括旅行車及賽車）之用者	Of a kind used on motor cars (including station wagons and racing cars)	10%	免稅 (PA,GT,NI,SV,HN,NZ)	20%	PCE	KGM	T*	MW0	
40121200004	供公共汽車或貨車之用者	Of a kind used on buses or lorries	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM	T*	MW0	
40121300003	航空用者	Of a kind used on aircraft	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM	T*		
40121900007	其他翻修輪胎	Other retreaded tyres	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM	T*	MW0	
40122010002	機動車輛用已使用之橡膠氣胎	Used pneumatic tyres, of rubber, for motor vehicles	10%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM	T*	MW0	
40122090005	其他已使用之橡膠氣胎	Other used pneumatic tyre, of rubber	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	T*	MW0	
40129010007	實心或半實心橡膠輪胎及可替換之輪胎面	Solid or cushion tyres, interchangeable tyre treads, of rubber	10%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM	T*		

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40129020005	輪胎襯帶	Tyre flaps, of rubber	10%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM			
40131000005	橡膠內胎・小客車(包括旅行車及賽車)、大客車或貨車用	Inner tubes, of rubber, of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10%	免稅 (PA,GT,NI,SV,HN,N Z)	20%	PCE	KGM			
40132000003	橡膠內胎・腳踏車用	Inner tubes, of rubber, of a kind used on bicycles	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%	PCE	KGM			
40139010006	橡膠內胎・機器腳踏車用	Inner tubes, of rubber, of a kind used on motorcycle	10%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%	PCE	KGM			
40139020004	橡膠內胎・航空器用	Inner tubes, of rubber, of a kind used on aircraft	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	PCE	KGM			
40139030002	橡膠內胎・農耕機用	Inner tubes, of rubber, for agricultural tractors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			
40139090009	其他橡膠內胎	Other inner tubes, of rubber	10%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%	PCE	KGM			
40141000102	不含殺精劑之衛生套	Condoms, not containing spermicides	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		504 F03	
40141000905	其他避孕套	Other sheath contraceptives	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		504 F03	
40149010005	注射器用橡皮球	Bulbs for syringes, rubber	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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40149020003	外科用橡膠製品	Medical articles, surgical, rubber	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
40149030001	橡膠製奶嘴	Teats, of rubber	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
40149040009	乳杯橡皮	Rubber liner (rubber inflation)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
40149090008	其他已否帶有硬質橡膠零件之硫化橡膠製衛生及醫藥用品	Other hygienic or pharmaceutical articles, of vulcanised rubber, with or without fitting of hard rubber	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		504	
40151100002	手套・外科手術用者	Gloves, surgical	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	NPR	KGM		504	
40151910002	X光操作人員用手套	Gloves for X-ray operators	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM		504	
40151990103	橡膠乳膠製一次性檢驗手套	Disposable examination gloves, of rubber latex	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	DZN	KGM		504	
40151990201	防疫用橡膠製手套	Gloves for epidemic prevention, of rubber	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	NPR	KGM			
40151990906	其他橡膠製手套、併指手套、露指手套	Other gloves, mittens and mitts, of vulcanised rubber	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	DZN	KGM		C02	
40159010004	X光操作人員用外衣	Overcoats for X-ray operators	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		504	

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40159090007	其他穿著用之硫化橡膠製品	Other articles of apparel and clothing accessories, for all purposes, of vulcanised rubber	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
40161000002	多孔性橡膠製品	Articles of cellular rubber	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
40169100004	地板覆蓋物及蓆·橡膠製	Floor coverings and mats, of rubber	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
40169200003	橡皮擦	Erasers	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C01	
40169310000	汽車用之密合墊、墊圈及其他封密物	Gaskets, washers and other seals, for automobiles	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
40169320008	非汽車用之密合墊、墊圈及其他封密物	Gaskets, washers and other seals, not for automobiles	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
40169400001	不論是否可充氣之船用或塢用護墊	Boat or dock fenders, whether or not inflatable	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
40169500000	其他可充氣之製品	Other inflatable articles	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
40169910004	補胎膠片	Patches, puncture repair	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
40169930000	橡膠製科學儀器配件	Parts of scientific instruments, of rubber	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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40169940008	未硬化加硫橡膠製工業機器配件	Parts of machinery for industrial use, of unhardened vulcanised rubber	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
40169990007	其他硫化橡膠製品・硬橡膠者除外	Other articles of vulcanised rubber other than hard rubber	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
40170011000	硬質橡膠廢料及碎片	Waste and scrap, of hard rubber	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
40170019002	其他任何形狀之硬質橡膠 (例如硬橡膠)	Other hard rubber (for example, ebonite) in all forms	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
40170020107	硬質橡膠滾筒	Roll hardened rubber	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
40170020900	其他硬質橡膠製品	Other articles of hard rubber	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
41012000104	經可逆性預鞣處理之整張不帶毛牛皮・未剖層・每張面積不超過 2 8 平方英尺 (2・6 平方公尺)	Whole bovine skin, had undergone a pre-tanning process which is reversible, without hair on, unsplit, of a unit surface area not exceeding 28 square feet (2.6 square meter)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41012000907	其他整張生皮・未剖層・簡單乾燥者每張不超過 8 公斤・鹽乾者每張不超過 1 0 公斤・生鮮・鹽濕或以其他方法保存者每張不超過 1 6 公斤	Other whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	

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41015000009	整張超過 1 6 公斤之皮	Whole hides and skins, of a weight exceeding 16 kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
41019000001	其他，包括整張背皮、半張背皮、腹部皮	Other, including butts, bends and bellies.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
41021000007	帶毛綿羊或小綿羊生皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方式保存，但未鞣製，羊皮紙法製或進一步處理者），不論是否剖層	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed, or further prepared), with wool on, whether or not split	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
41022100004	不帶毛酸漬綿羊或小綿羊生皮	Pickled skins of sheep or lambs, without wool on	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41022900300	不帶毛灰漬綿羊、小綿羊生皮	Limed skins of sheep or lambs, without wool on	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41022900907	其他方法保存之不帶毛綿羊、小綿羊生皮	Raw skins of sheep or lambs, otherwise preserved, without wool on	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
41032000102	乾蛇生皮	Dried raw skins of snake	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41032000905	其他爬蟲動物生皮	Other raw skins of reptiles	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41033000002	豬皮	Of swine	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	

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41039000116	生鮮鯨魚皮、鯊魚皮	Skins of whale or shark, fresh	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41039000125	生鮮鹿皮	Fresh skins of deer	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
41039000134	生鮮山甲皮	Fresh skins of armadillo	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41039000143	生鮮犀牛皮	Skins of rhinocero, fresh	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
41039000198	生鮮其他動物生皮	Hides and skins of other animals, fresh	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
41039000214	鹽漬豬皮	Skins of swine, salted	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
41039000223	鹽漬鯨魚、鯊魚皮	Skins of whale or shark, salted	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41039000232	鹽漬鹿皮	Skins of deer, salted	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
41039000241	鹽漬山甲皮	Skins of armadillo, salted	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41039000250	鹽漬犀牛皮	Skins of rhinocero, salted	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
41039000296	鹽漬其他動物生皮	Raw hides and skins of other animals, salted	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	

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41039000312	乾鯨魚、鯊魚皮	Skins of whale or shark, dried	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41039000321	乾鹿皮	Dried skins of deer	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
41039000330	乾犀牛皮	Skins of rhinocero, dried	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
41039000349	乾象皮 (包括中藥用)	Dried skins of elephatis corium (including for Chinese drugs)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		502 B01	
41039000394	乾其他動物生皮	Raw hides and skins of other animals, dried	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
41039000410	灰漬或酸漬鹿皮	Skins of deer, limed or pickled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41039000429	灰漬或酸漬山甲皮	Skins of armadillo, limed or pickled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41039000438	灰漬或酸漬犀牛皮	Skins of rhinocero, limed or pickled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41039000492	灰漬或酸漬其他動物皮	Hides and skins of other animals, limed or pickled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41039000919	其他方法保存之犀牛皮	Skins of rhinocero, otherwise preserved	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
41039000991	其他方法保存之其他動物生皮	Raw hides and skins of other animals, otherwise preserved	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	

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41041110002	整張不帶毛濕牛皮革 (不包括濕藍皮革) · 每張面積不超過 2 8 平方英尺 (2 · 6 平方公尺) · 全粒面未剖層及粒面剖層者	Whole bovine skin leather, in the wet state (excluding wet-blue), without hair on, full grain unsplits and grain splits, of a unit surface area not exceeding 28 square feet (2.6 square meter)	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
41041190005	其他濕皮革 (包括濕藍皮革) · 全粒面未剖層及粒面剖層者	Other leather, in the wet state (including wet-blue), full grain unsplits and grain splits	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
41041910004	其他整張不帶毛濕牛皮革 (不包括濕藍皮革) · 每張面積不超過 2 8 平方英尺 (2 · 6 平方公尺)	Other whole bovine skin leather, in the wet state (excluding wet-blue), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter)	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
41041990007	其他濕皮革 (包括濕藍皮革)	Other leather in the wet state (including wet-blue)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
41044110006	整張不帶毛牛 (包括水牛) 乾皮革 (胚皮革) · 每張面積不超過 2 8 平方英尺 (2 · 6 平方公尺) · 全粒面及粒面剖層者	whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplits and grain splits	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			

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41044190009	其他不帶毛牛（包括水牛）及馬類動物乾皮革（胚皮革）·全粒面及粒面剖層者	Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, full grain unsplit and grain splits	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
41044910008	其他整張不帶毛牛（包括水牛）乾皮革（胚皮革）·每張面積不超過28平方英尺（2.6平方公尺）·不論是否剖層	Other whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), whether or not split	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
41044990001	其他不帶毛牛（包括水牛）及馬類動物乾皮革（胚皮革）·不論是否剖層	Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, whether or not split	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
41051000004	不帶毛之綿羊或小綿羊鞣製濕皮革（包括濕藍皮）·不論是否剖層·但未進一步處理者。	Sheep or lamb skin leather, in the wet state (including wet-blue), without wool on, whether or not split, but not further prepared.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41053000000	不帶毛之綿羊或小綿羊鞣製乾皮革（胚皮革）·不論是否剖層·但未進一步處理者。	Sheep or lamb skin leather, in the dry state (crust), without wool on, whether or not split, but not further prepared	1.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
41062100000	不帶毛山羊或小山羊濕皮革（包括濕藍皮革）·不論是否剖層·但未進一步處理者。	Goat or kid skin leather, in the wet state (including wet-blue), without hair on, whether or not split, but not further prepared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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41062200009	不帶毛山羊或小山羊乾皮革（胚皮革），不論是否剖層，但未進一步處理者	Goat or kid skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
41063110006	不帶毛豬濕藍皮革，不論是否剖層，但未進一步處理者	Swine wet-blue leather, without hair on, whether or not split, but not further prepared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41063190009	其他不帶毛豬濕皮革，不論是否剖層，但未進一步處理者	Other swine skin leather, in the wet state, without hair on, whether or not split, but not further prepared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41063200007	不帶毛豬乾皮革（胚皮革），不論是否剖層，但未進一步處理者	Swine skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
41064010005	植物預鞣之不帶毛爬蟲動物皮革，不論是否剖層，但未進一步處理者	Reptiles skin leather, vegetable pre-tanned, without hair on, whether or not split, but not further prepared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41064020003	不帶毛爬蟲動物濕藍皮革，不論是否剖層，但未進一步處理者	Reptiles wet-blue leather, without hair on, whether or not split, but not further prepared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
41064090008	其他不帶毛爬蟲動物皮革，不論是否剖層，但未進一步處理者	Other reptiles skin leather, without hair on, whether or not split, but not further prepared	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
41069110003	不帶毛其他動物濕藍皮革，不論是否剖層，但未進一步處理者	Other animals wet-blue leather, without hair on, whether or not split, but not further prepared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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41069190006	不帶毛其他動物濕皮革 · 不論是否剖層· 但未 進一步處理者	Other animals skin leather, in the wet state , without hair on, whether or not split, but not further prepared	免稅	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	免稅		KGM			
41069200004	不帶毛其他動物乾皮革 (胚皮革) · 不論是否 剖層 · 但未進一步處理 者	Other animals skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared	2.5%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	5%		KGM			
41071110009	整張不帶毛之牛 (包括 水牛) 皮革 · 全粒面未 剖層者 · 每張面積不超 過 2 8 平方英尺 (2 · 6 平方公尺)	Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplit	免稅	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	5%		KGM			
41071190002	其他整張不帶毛之牛 (包 括水牛) 、馬類動物 鞣製皮革或胚皮革 (包 括以羊皮紙法製作皮革) 已進一步處理 · 全粒 面未剖層者 · 第 4 1 1 4 節所列者除外	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of heading 41.14	2.5%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	5%		KGM			
41071210008	整張不帶毛之牛 (包括 水牛) 皮革 · 粒面剖層 · 每張面積不超過 2 8 平方英尺 (2 · 6 平方 公尺)	Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), grain splits	免稅	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	5%		KGM			

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41071290001	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，粒面剖層者，第4 1 1 4 節所列者除外	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
41071910001	其他整張不帶毛之牛（包括水牛）皮革，每張面積不超過2 8 平方英尺（2 · 6 平方公尺）	Other whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter)	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
41071990004	其他整張不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，第4 1 1 4 節所列者除外	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, other than leather of heading 41.14	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
41079100004	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革），已進一步處理，全粒面未剖層者，第4 1 1 4 節所列者除外	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovin (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of heading 41.14	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			

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41079200003	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革），已進一步處理，粒面剖層者，第 4 1 1 4 節所列者除外	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
41079900006	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第 4 1 1 4 節所列者除外	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
41120000007	不帶毛之綿羊或小綿羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第 4 1 1 4 節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	1.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
41131000004	不帶毛之山羊或小山羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第 4 1 1 4 節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without hair on, whether or not split, other than leather of heading 41.14	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			

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41132000002	不帶毛之豬鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of swine, without hair on, whether or not split, other than leather of heading 41.14	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
41133000000	不帶毛之爬蟲動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of reptiles, without hair on, whether or not split, other than leather of heading 41.14	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
41139000007	不帶毛之其他動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without hair on, whether or not split, other than leather of heading 41.14	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
41141000003	油鞣皮革（包括混製油鞣皮革）	Chamois (including combination chamois) leather	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
41142000001	漆皮及貼合漆皮；敷金屬皮革	Patent leather and patent laminated leather; metallised leather	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
41151000002	以皮革或皮革纖維為主要成分之組合皮革，成塊、張或條，不論是否成捲者	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

41152000000	皮革之削片及其他皮革或組合皮廢料，不適於製造皮製品者；皮末、皮粉	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
42010000107	紡織材料製之牲畜用鞍具及轡具（包括拖索、牽帶、護膝套、鼻籠、鞍褥、鞍囊、狗衣及類似品）	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like),of textile materials	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42010000205	皮革或重組皮革製之牲畜用鞍具及轡具（包括拖索、牽帶、護膝套、鼻籠、鞍褥、鞍囊、狗衣及類似品）	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths,saddle bags, dog coats and the like),of leather or composition leather	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42010000303	塑膠製之牲畜用鞍具及轡具（包括拖索、牽帶、護膝套、鼻籠、鞍褥、鞍囊、狗衣及類似品）	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths,saddle bags, dog coats and the like),of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42010000900	其他材料製之牲畜用鞍具及轡具（包括拖索、牽帶、護膝套、鼻籠、鞍褥、鞍囊、狗衣及類似品）	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like),of other materials	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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42021100005	衣箱、手提箱、化粧箱、公事箱、公事包、書包及類似容器，外層為皮革或組合皮者	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of leather or of composition leather	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42021200102	衣箱、手提箱、化粧箱、公事箱、公事包、書包及類似容器，外層為塑膠者	Trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42021200200	衣箱、手提箱、化粧箱、公事箱、公事包、書包及類似容器，外層為紡織材料者	Trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of textile materials	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42021900007	衣箱、手提箱、化粧箱、公事箱、公事包、書包及其他類似容器，外層為其他材料者	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and other similar containers, with outer surface of other materials	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42022100003	不論是否附肩帶或把手之手提袋，外層為皮革或組合皮者	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of leather or of composition leather	6.6%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%		KGM			
42022200100	不論是否附有肩帶或把手之手提袋，外層為塑膠布者	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of plastic sheeting	6.6%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%		KGM			

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42022200208	不論是否附有肩帶或把手之手提袋・外層為紡織材料者	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of textile materials	6.6%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%		KGM			
42022900005	不論是否附肩帶或把手之手提袋・外層為其他材料者	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of other materials	10%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%		KGM			
42023100001	其他類似容器・通常置於衣袋或手提袋中攜帶・外層為皮革或組合皮者	Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of leather or of composition leather	6.6%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%		KGM			
42023200108	其他類似容器・通常置於衣袋或手提袋中攜帶・外層為塑膠布者	Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of plastic sheeting	6.6%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%		KGM			
42023200206	其他類似容器・通常置於衣袋或手提袋中攜帶・外層為紡織材料者	Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of textile materials	6.6%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%		KGM			
42023900003	其他類似容器・通常置於衣袋或手提袋中攜帶・外層為其他材料者	Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of other materials	6.6%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%		KGM			
42029110006	樂器盒・外層為皮革或組合皮者	Musical instrument cases, with outer surface of leather or of composition leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%		KGM			

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42029190107	槍械盒或槍套，外層為皮革或組合皮者	Gun cases or holsters,with outer surface of leather or of composition leather	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42029190900	其他類似容器，外層為皮革或組合皮者	Other similar containers,with outer surface of leather or of composition leather	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42029210005	樂器盒，外層為塑膠布或紡織材料者	Musical instrument cases, with outer surface of plastic sheeting or of textile materials	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
42029290115	槍械盒或槍套，外層為塑膠布者	Gun cases or holsters, with outer surface of plastic sheeting	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42029290124	槍械盒或槍套，外層為紡織材料者	Gun cases or holsters, with outer surface of textile materials	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42029290918	其他類似容器，外層為塑膠布者	Other similar containers, with outer surface of plastic sheeting	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42029290927	其他類似容器，外層為紡織材料者	Other similar containers, with outer surface of textile materials	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42029910008	樂器盒，外層為其他材料者	Musical instrument cases, with outer surface of other materials	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
42029990109	槍械盒或槍套，外層為其他材料者	Gun cases or holsters, with outer surface of other materials	10%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%		KGM			
42029990902	其他類似容器，外層為其他材料者	Other similar containers, with outer surface of other materials	10%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%		KGM			

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42031000005	衣著物，皮革或組合皮製	Articles of apparel, of leather or of composition leather	6.7%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42032100100	棒球手套及壘球手套，皮革或組合皮製	Baseball gloves and softball gloves, of leather or of composition leather	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
42032100903	其他專為運動用而設計之手套、併指手套及露指手套，皮革或組合皮製	Other gloves, mittens and mitts, specially designed for use in sports, of leather or of composition leather	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
42032900004	其他手套、併指手套及露指手套，皮革或組合皮製	Other gloves, mittens and mitts, of leather or of composition leather	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM		C02	
42033010009	褲帶及腰帶，皮革或組合皮製	Waistbands, of leather or of composition leather	6.7%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42033090100	子彈帶，皮革或組合皮製	Bandoliers (cartridge belts), of leather or of composition leather	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42033090903	其他帶及肩帶，皮革或組合皮製	Other belts and bandoliers, of leather or of composition leather	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42034000009	其他服飾附屬品，皮革或組合皮製	Other clothing accessories, of leather or of composition leather	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42050010003	皮革或組合皮製標籤	Labels, of leather or of composition leather	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42050020001	機器、機械或工業用之皮革或組合皮製品	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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42050090104	由動物皮製成供寵物嚼咬之製品	Pet chews, manufactured by animal origin rawhide	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		B01	
42050090907	其他皮革或組合皮製品	Other articles of leather or of composition leather	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
42060010002	貓腸線	Catgut	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
42060090005	其他腸製品 (蠶腸線除外) · 牛大腸膜製品、膀胱製品、腱製品	Other articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
43011000006	有或無頭、尾或足掌之整張貂生毛皮	Raw furskins of mink, whole, with or without head, tail or paws	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	L*	B01	
43013000002	有或無頭、尾或足掌之整張小羊生毛皮：阿斯特拉堪、寬尾種、卡拉卡爾、波斯產及類似之小羊，印度、中國 - 蒙古與西藏在內 - 所產之小羊	Raw furskins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	L*	B01	
43016000005	有或無頭、尾或足掌之整張狐生毛皮	Raw furskins of fox, whole, with or without head, tail or paws	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	L*	B01	
43018000109	有或無頭、尾或足掌之整張虎、豹生毛皮	Raw furskins of tiger, and leopard, whole, with or without head, tail or paws	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	L*	B01	
43018000902	有或無頭、尾或足掌之整張其他生毛皮	Other raw furskins, whole, with or without head, tail or paws	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	L*	B01	

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43019000107	虎、豹生毛皮·頭、尾、足掌及其他皮片或切片·適於毛皮商使用者	Raw furskins of tiger and leopard, heads, tails, paws and other pieces or cuttings, suitable for furriers' use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	L*	B01	
43019000900	其他生毛皮·頭、尾、足掌及其他皮片或切片·適於毛皮商使用者	Other raw furskins, heads, tails, paws and other pieces or cuttings, suitable for furriers' use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	L*	B01	
43021100004	鞣製或硝製貂毛皮·有或無頭、尾或足掌之整張皮·未拼組者	Tanned or dressed furskins of mink (marten), whole skins, with or without head, tail or paws, not assembled	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM	L*		
43021900104	鞣製或硝製虎、豹毛皮·有或無頭、尾或足掌之整張皮·未拼組者	Tanned or dressed furskins of tiger and leopard, whole skins, with or without head, tail or paws, not assembled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM	L*		
43021900907	其他鞣製或硝製毛皮·有或無頭、尾或足掌之整張皮·未拼組者	Other tanned or dressed furskins, with or without head, tail or paws, not assembled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM	L*		
43022000101	鞣製或硝製虎、豹毛皮·頭、尾、足掌及其他皮片或切片·未拼組者	Tanned or dressed furskins of tiger and leopard heads, tails, paws and other pieces or cuttings, not assembled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM	L*		
43022000904	其他鞣製或硝製毛皮·頭、尾、足掌及其他皮片或切片·未拼組者	Other tanned or dressed furskins, heads, tails, paws and other pieces or cuttings, not assembled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM	L*		
43023000109	鞣製或硝製虎、豹毛皮·整張皮及皮片或切片·已拼組者	Tanned or dressed furskins of tiger and leopard whole skins and pieces or cuttings thereof, assembled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	L*		

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43023000902	其他鞣製或硝製毛皮・ 整張皮及皮片或切片・ 已拼組者	Other tanned or dressed furskins, whole skins and pieces or cuttings thereof, assembled	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	L*		
43031000102	虎、豹毛皮製衣著物及 衣著附屬品	Articles of apparel and clothing accessories, of tiger and leopard furskin	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM	L*		
43031000905	其他毛皮製衣著物及衣 著附屬品	Other articles of apparel and clothing accessories, of furskin	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM	L*		
43039000105	虎、豹毛皮製其他物品	Other articles of tiger and leopard furskin	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM	L*		
43039000908	其他毛皮製物品	Other articles of furskin	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM	L*		
43040000005	人造毛皮及其製品	Artificial fur and articles thereof	10%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	15%		KGM			
44011000103	蔓生植物藤莖及樹根	Vine stems and tree root	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
44011000906	其他薪材呈圓木段、木 塊、木枝、木束或類似 形狀者	Other fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
44012100002	木片或粒片・針葉樹類	Wood in chips or particles, coniferous	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
44012200001	木片或粒片・非針葉樹 類	Wood in chips or particles, non-coniferous	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	

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44013100000	木屑棒	Wood pellets	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
44013900100	樹皮	Wood bark	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
44013900903	其他鋸屑、廢材(料)及殘屑材·不論是否壓縮成棍、塊、球或類似形狀者	Other sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		B01	
44021000004	竹炭·不論是否壓縮而成者	Bamboo charcoal, whether or not agglomerated	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
44029000007	其他木炭(包括果殼與果核炭)·不論是否壓縮而成者	Other wood charcoal (including shell or nut charcoal), whether or not agglomerated	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
44031000101	橡膠原木·不論是否去皮、去邊材或粗鋸角材·經防腐處理者	Rubber wood in the rough, whether or not stripped of bark or sapwood, or roughoy squared, treat with preservatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	MTQ	TNE			
44031000904	其他原木·不論是否去皮、去邊材或粗鋸角材·經油漆、染色劑、木蕉油或其他防腐劑處理者	Other wood in the rough, whether or not stripped of bark or sapwood, or roughoy squared, treat with paint, stains, creosate or other preservatives	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	MTQ	TNE			
44032010009	香馨原木·不論是否去皮、去邊材或粗鋸角材	Scented and fragrant wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	MTQ	TNE		B01	

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44032090119	檜木類原木，不論是否去皮、去邊材或粗鋸角材	(Chamaecyparis spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44032090128	側柏類原木，不論是否去皮、去邊材或粗鋸角材	(Thuja spp.) wood in the rough, whether or not stripped of sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44032090137	帝杉類原木，不論是否去皮、去邊材或粗鋸角材	(Pseudotsuga spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44032090146	鐵杉類原木，不論是否去皮、去邊材或粗鋸角材	(Tsuga spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44032090155	雲杉類原木，不論是否去皮、去邊材或粗鋸角材	(Picea spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44032090164	南洋杉類及貝殼杉類原木，不論是否去皮、去邊材或粗鋸角材	(Araucaria & Agathis spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44032090173	松類原木，不論是否去皮、去邊材或粗鋸角材	(Pinus spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	

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44032090182	福杉類原木，不論是否去皮、去邊材或粗鋸角材	(Cunninghamia lanceolata spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01 MW0	
44032090903	其他針葉樹類原木，不論是否去皮、去邊材或粗鋸角材	Other wood in the rough, coniferous, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44034100006	暗紅柳桉、淺紅柳桉及巴考柳桉原木，不論是否去皮、去邊材或粗鋸角材	Dark Red Meranti, Light Red Meranti, and Meranti Bakau in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44034900106	白柳桉 (包括WHITE LAUAN、WHITE MERANTI、WHITE SERAYA) 黃柳桉及亞蘭柳桉原木，不論是否去皮、去邊材或粗鋸角材	White lauan, White Meranti, White Seraya, Yellow Meranti and alan wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44034900204	油仔、白木、冰片樹、柚木、沙巴野牡丹、太平洋鐵木、南洋桐、鋼柏木原木，不論是否去皮、去邊材或粗鋸角材	Keruing, ramin, kapur, teak, jongkong, merbau, jelutong and kempas, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	

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44034900302	歐蔻美、歐比其、沙比利桃花心木、西伯桃花心木、卡雅桃花心木、瑪蔻木及伊洛可木原木，不論是否去皮、去邊材或粗鋸角材	Okoume, Obeche, Sapelli, Sipo, Acajou d'afrique, Makore and Iroko wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44034900400	蒂瑪桃花心木、非洲黑胡桃、伊侖巴木、虎木、林巴欖仁及亞卓比原木，不論是否去皮、去邊材或粗鋸角材	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44034900909	其他本章目註二所述熱帶樹類原木，不論是否去皮、去邊材或粗鋸角材	Other tropical wood specified in subheading Note 2 to this Chapter, in the rough whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44039100005	橡木（櫟類）原木，不論是否去皮、去邊材或粗鋸角材	Oak wood (Quercus spp.) in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44039200004	山毛櫸（山毛櫸屬）原木，不論是否去皮、去邊材或粗鋸角材	Beech wood (Fagus spp.) in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44039911004	沈香原木，不論是否去皮、去邊材或粗鋸角材	Garroowood wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	

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44039912003	檀香原木，不論是否去皮、去邊材或粗鋸角材	Sandalwood wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
44039919006	其他非針葉樹類香馨原木，不論是否去皮、去邊材或粗鋸角材	Other non-coniferous, scented and fragrant, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
44039990106	摩鹿加合歡原木，不論是否去皮、去邊材或粗鋸角材	Malacca albizia wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44039990204	槭木類原木，不論是否去皮、去邊材或粗鋸角材	Maple (acer spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44039990302	梣木類原木，不論是否去皮、去邊材或粗鋸角材	Ash (fraxinus spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	
44039990909	其他非針葉樹類原木，不論是否去皮、去邊材或粗鋸角材	Other wood in the rough non-coniferous, whether or not stripped of bark or sapwood, or roughly squared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	TNE		B01	

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44041000002	箍木；木劈柱；木樁、欄柵及木柱削尖，但未經縱面鋸開者；木棒經簡單整修尚未車圓、彎曲或另行加工，適於製造手杖、傘柄、工具把手及類似品；削（切）木片及類似品，針葉樹類	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like, coniferous	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01 MP1	
44042000000	箍木；木劈柱；木樁、欄柵及木柱削尖，但未經縱面鋸開者；木棒經簡單整修尚未車圓、彎曲或另行加工，適於製造手杖、傘柄、工具把手及類似品；削（切）木片及類似品，非針葉樹類	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like, non-coniferous	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		B01	
44050010001	檀香木粉	Sandal wood flour	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
44050020009	抽油檀香木粉	Sandal wood flour, oil extracted	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
44050090004	其他木絲、木粉	Other wood wool, wood flour	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

海關進口稅則資料

44061000000	未經防腐處理之鐵道或電車道枕木	Railway or tramway sleepers (cross-ties) of wood, not impregnated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM		B01	
44069000003	其他鐵道或電車道枕木	Other railway or tramway sleepers (cross-ties) of wood	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM			
44071010007	香馨木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Scented and fragrant wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44071090117	檜木類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過 6 公厘者	(Chamaecyparis spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44071090126	側柏類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過 6 公厘者	(Thuja spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44071090135	帝杉類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過 6 公厘者	(Pseudotsuga spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	

海關進口稅則資料

44071090144	鐵杉類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過 6 公厘者	(Tsuga spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44071090153	雲杉類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過 6 公厘者	(Picea spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44071090162	南洋杉類及貝殼杉類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過 6 公厘者	(Araucaria & agathis spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44071090171	松類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過 6 公厘者	(Pinus spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44071090180	福杉類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過 6 公厘者	(Cunninghamia lanceolata spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01 MW0	

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44071090901	其他針葉樹類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過 6 公厘者	Other coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44072100006	桃花心木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Mahogany (Swietenia spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44072200005	巴本木、南美雅楠及輕木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Virola, Imbuia and Balsa sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44072500002	暗紅柳桉、淺紅柳桉及巴考柳桉，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Dark Red Meranti, Light Red Meranti and Meranti, Bakau sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	

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44072600001	白柳桉包括WHITE LAUAN、WHITE MERANTI、WHITE SERAYA、黃柳桉及亞蘭柳桉，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44072700000	沙比利桃花心木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Sapelli sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44072800009	伊洛可木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Iroko sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44072900106	油仔材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Keruing wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44072900204	白木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Ramin wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	

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44072900302	柚木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Teak wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44072900400	冰片樹、沙巴野牡丹、太平洋鐵木、南洋桐及鋼柏木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Kapur, Jongkong, Merbau, Jelutong and Kempas wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44072900507	歐蔻美、歐比其、西伯桃花心木、卡雅桃花心木、瑪蔻木、蒂瑪桃花心木、非洲黑胡桃、伊侖巴木、虎木、林巴欖仁、亞卓比，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Okoume, obeche, sipo, acajou d afrique, makore, tiama, mansonie, ilomba, dibetou, limba and azobe wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44072900909	其他本章目註二所述熱帶樹類，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 毫米者	Other tropical wood specified in subheading Note 2 to this Chapter, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	

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44079100001	橡木櫟屬材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Oak wood (Quercus spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end- jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	MTQ	KGM		B01	
44079200000	山毛櫸山毛櫸屬材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Beech wood (Fagus spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end- jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	MTQ	KGM		B01	
44079300009	槭木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Maple sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	MTQ	KGM		B01	
44079400008	櫻桃木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Cherry sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	MTQ	KGM		B01	
44079500007	梣木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Ash sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	MTQ	KGM		B01	

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44079911000	沉香木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Garroowood, wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44079912009	檀香木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Sandalwood, wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44079919002	其他非針葉樹類香馨木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Scented and fragrant, other non-coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44079990905	其他非針葉樹類木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過 6 公厘者	Other non-coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		B01	
44081021003	平切兩外層均由針葉樹木材製成且未含有粒片板層之第 4 4 1 2 節所屬產品取得之飾面用單板	Sheets for veneering by slicing laminated wood , with both outer plies of coniferous wood, not containing any layer in particle board , of heading 44.12	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTQ	KGM			

海關進口稅則資料

44081022002	平切其他第 4 4 1 2 節 所屬產品取得之飾面用 單板	Sheets for veneering by slicing other laminated wood of heading 44.12	8.5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%	MTQ	KGM			
44081090009	其他針葉樹類之供飾面 用、合板用或類似積層 材用單板，及其他經縱 鋸、平切或旋切之木材 ，不論是否經刨平、砂 磨、拼接或端接，其厚 度不超過 6 公厘者	Other coniferous sheets for veneering, for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end- jointed, of a thickness not exceeding 6 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	MTQ	KGM			
44083121008	平切兩外層均由針葉樹 木材製成且未含有粒片 板層之第 4 4 1 2 節所 屬產品取得之飾面用單 板	Sheets for veneering by slicing laminated wood , with both outer plies of coniferous wood, not containing any layer in particle board , of heading 44.12	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTQ	KGM			
44083122007	平切其他第 4 4 1 2 節 所屬產品取得之飾面用 單板	Sheets for veneering by slicing other laminated wood of heading 44.12	8.5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%	MTQ	KGM			
44083190004	其他暗紅柳桉、淺紅柳 桉及巴考柳桉之供飾面 用、合板用或類似積層 材用單板，及其他經縱 鋸、平切或旋切之木材 ，不論是否經刨平、砂 磨、拼接或端接，其厚 度不超過 6 公厘者	Other sheets for veneering, for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm, of Dark Red Meranti, LightRed Meranti and Me	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	MTQ	KGM			

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44083921000	平切兩外層均由針葉樹木材製成且未含有粒片板層之第 4 4 1 2 節所屬產品取得之飾面用單板	Sheets for veneering by slicing laminated wood , with both outer plies of coniferous wood, not containing any layer in particle board , of heading 44.12	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTQ	KGM			
44083922009	平切其他第 4 4 1 2 節所屬產品取得之飾面用單板	Sheets for veneering by slicing for laminated wood of heading 44.12	8.5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%	MTQ	KGM			
44083990006	其他本章目註二所述熱帶樹類之供飾面用、合板用或類似積層材用單板，及其他經縱鋸、平切或旋切之木材，不論是否經刨平、砂磨、拼接或端接，其厚度不超過6毫米者	Sheets for veneering, for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm, of other tropical wood specified in Subheading Note 2 to this chapter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	MTQ	KGM			
44089021006	平切兩外層均由針葉樹木材製成且未含有粒片板層之第 4 4 1 2 節所屬產品取得之飾面用單板	Sheets for veneering by slicing laminated wood , with both outer plies of coniferous wood, not containing any layer in particle board , of heading 44.12	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTQ	KGM			
44089022005	平切其他第 4 4 1 2 節所屬產品取得之飾面用單板	Sheets for veneering by slicing other laminated wood of heading 44.12	8.5%	免稅 (PA,GT,NI,SV,HN,N Z)	20%	MTQ	KGM			

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44089090002	其他供飾面用、合板用或類似積層材用單板，及其他經縱鋸、平切或旋切之木材，不論是否經刨平、砂磨、拼接或端接，其厚度不超過 6 公厘者	Other sheets for veneering, for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM			
44091000007	針葉樹類木材（包括用於拼花地板但未裝配之木條及飾條），沿著任何材邊及材面作連續型鉋或類似加工，（已製舌榫、槽榫、嵌槽口、去角、製 V 型接口、製連珠、成型、製圓邊或類似加工），不論是否經刨平、砂磨或端接。	Coniferous wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		C02 MP1	
44092100004	竹材（包括用於拼花地板但未裝配之木條及飾條），沿著任何材邊、端或材面作連續型鉋或類似加工，（已製舌榫、槽榫、嵌槽口、去角、製 V 型接口、製連珠、成型、製圓邊或類似加工），不論是否經刨平、砂磨或端接	Bamboo (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		C02	

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44092900006	其他非針葉樹類木材（包括用於拼花地板但未裝配之木條及飾條），沿著任何材邊、端或材面作連續型鉋或類似加工，（已製舌榫、槽榫、嵌槽口、去角、製V型接口、製連珠、成型、製圓邊或類似加工），不論是否經刨平、砂磨或端接	Other non-coniferous wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	MTQ	KGM		C02	
44101100101	其他木製粒片板及類似板，不論是否用樹脂或其他有機膠合劑膠合，未加工或除砂磨外未進一步加工者	Other particle board and similar board of wood, whether or not agglomerated with resins or other organic binding substances, unworked or not further worked than sanded	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
44101100209	表面以含浸漬三聚氰胺紙覆蓋之其他木製粒片板及類似板，不論是否用樹脂或其他有機膠合劑膠合者	Other particle board and similar board of wood, surface-covered with melamine-impregnated paper, whether or not agglomerated with resins or other organic binding substances	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
44101100307	表面以裝飾用塑膠薄片覆蓋之其他木製粒片板及類似板，不論是否用樹脂或其他有機膠合劑膠合者	Other particle board and similar board of wood, surface-covered with decorative laminates of plastic, whether or not agglomerated with resins or other organic binding substances	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	

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44101100904	其他木製粒片板及類似板，不論是否用樹脂或其他有機膠合劑膠合者	Other particle board and similar board of wood, whether or not agglomerated with resins or other organic binding substances	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
44101200002	木製定向粒片板，不論是否用樹脂或其他有機膠合劑膠合	Oriented strand board (OSB) of wood, whether or not agglomerated with resins or other organic binding substances	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
44101910101	木製方薄片型粒片板，不論是否用樹脂或其他有機膠合劑膠合，未加工或除砂磨外未進一步加工者	Waferboard of wood, whether or not agglomerated with resins or other organic binding substances, unworked or not further worked than sanded	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
44101910904	其他木製方薄片型粒片板，不論是否用樹脂或其他有機膠合劑膠合者	Other waferboard of wood, whether or not agglomerated with resins or other organic binding substances	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
44101990006	其他木製類似板，不論是否用樹脂或其他有機膠合劑膠合者	Other similar board of wood, whether or not agglomerated with resins or other organic binding substances	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
44109000007	其他木質纖維製類似板，不論是否用樹脂或其他有機膠合劑膠合者	Similar board of other ligneous materials, whether or not agglomerated with resins or other organic binding substances	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	

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44111210009	中密度纖維板，其厚度 不超過 5 公厘，未經機 械加工或未經敷面者	Medium density fibreboard, of a thickness not exceeding 5 mm, not mechanically worked or surface covered	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02	
44111290002	其他中密度纖維板，其 厚度不超過 5 公厘	Other medium density fibreboard, of a thickness not exceeding 5 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02	
44111310008	中密度纖維板，其厚度 超過 5 公厘者，但不超 過 9 公厘者，未經機械 加工或未經敷面者	Medium density fibreboard, of a thickness exceeding 5 mm but not exceeding 9 mm, not mechanically worked or surface covered	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02	
44111390001	其他中密度纖維板，其 厚度超過 5 公厘者，但 不超過 9 公厘者	Other medium density fibreboard, of a thickness exceeding 5 mm but not exceeding 9 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02	
44111410007	中密度纖維板，其厚度 超過 9 公厘者，未經機 械加工或未經敷面者	Medium density fibreboard, of a thickness exceeding 9 mm, not mechanically worked or surface covered	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02	
44111490000	其他中密度纖維板，其 厚度超過 9 公厘者	Other medium density fibreboard, of a thickness exceeding 9mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02	
44119210002	其他纖維板，密度超過 0.8 公克/立方公分 ，未經機械加工或未經 敷面者	Other fibreboard, of a density exceeding 0.8 g/cm3, not mechanically worked or surface covered	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02	
44119290005	其他纖維板，密度超過 0.8 公克/立方公分 者	Other fibreboard, of a density exceeding 0.8 g/cm3	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02	

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44119310001	其他纖維板，密度超過 0.5 公克/立方公分，但不超過 0.8 公克/立方公分，未經機械加工或未經敷面者	Other fibreboard of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3, not mechanically worked or surface covered	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
44119390004	其他纖維板，密度超過 0.5 公克/立方公分，但不超過 0.8 公克/立方公分者	Other fibreboard of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
44119410000	其他纖維板，密度不超過 0.5 公克/立方公分，未經機械加工或未經敷面者	Other fibreboard, of a density not exceeding 0.5 g/cm3, not mechanically worked or surface covered	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
44119490003	其他纖維板，密度不超過 0.5 公克/立方公分	Other fibreboard, of a density not exceeding 0.5 g/cm3	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
44121011009	兩外層均由針葉樹木材製成，含有至少一層竹製者，且未含有粒片板層之合板、單板貼面板及類似積層材。	Plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one ply of bamboo and not containing any layer of particle board	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTQ	KGM		C02	
44121012008	兩外層均由針葉樹木材製成，含有至少一層竹製者，且含有至少一層粒片板之合板、單板貼面板及類似積層材。	Plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one ply of bamboo and at least one layer of particle board	12.5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	25%	MTQ	KGM		C02	

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44121091002	其他至少含有一層由竹製成之素面合板、單板貼面板及類似積層材。	Other unfinished plywood, veneered panels and similar laminated wood, with at least one ply of bamboo	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	20%	MTQ	KGM		C02	
44121092001	其他至少含有一層由竹製成之加工合板、單板貼面板及類似積層材。	Other processed plywood, veneered panels and similar laminated wood, with at least one ply of bamboo	12.5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	25%	MTQ	KGM		C02	
44123110005	其他素面合板 (未含有竹製單板者) · 至少有一外層由本章目註二所述熱帶樹類製成 · 每層厚度不超過 6 毫米者	Other unfinished plywood (other than bamboo veneer), with at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter, each ply not exceeding 6 mm thickness	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	20%	MTQ	KGM		C02	
44123120003	其他加工合板 (未含有竹製單板者) · 至少有一外層由本章目註二所述熱帶樹類製成 · 每層厚度不超過 6 毫米者	Other processed plywood (other than bamboo veneer), with at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter, each ply not exceeding 6 mm thickness	12.5%	免稅 (PA,NZ) 2.5% (GT) 5% (NI,SV,HN)	25%	MTQ	KGM		C02	
44123210004	其他素面合板 (未含有竹製單板者) · 至少有一外層由非針葉樹木材製成 · 每層厚度不超過 6 公厘者	Other unfinished plywood (other than bamboo veneer), with at least one outer ply of non-coniferous wood, each ply not exceeding 6 mm thickness	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	20%	MTQ	KGM		C02	
44123220002	其他加工合板 (未含有竹製單板者) · 至少有一外層由非針葉樹木材製成 · 每層厚度不超過 6 公厘者	Other processed plywood (other than bamboo veneer), with at least one outer ply of non-coniferous wood, each ply not exceeding 6 mm thickness	12.5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	25%	MTQ	KGM		C02	

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44123910007	其他兩外層均由針葉樹木材製成之素面合板（未含有竹製單板者），每層厚度不超過 6 公厘者	Other unfinished plywood(other than bamboo veneer), with both outer plies of coniferous wood, each ply not exceeding 6 mm thickness	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTQ	KGM		C02	
44123920005	其他兩外層均由針葉樹木材製成之加工合板（未含有竹製單板者），每層厚度不超過 6 公厘者	Other processed plywood(other than bamboo veneer), with both outer plies of coniferous wood, each ply not exceeding 6 mm thickness	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%	MTQ	KGM		C02	
44129411008	素面之窄板條木心板、層積木心板及寬板條木心板，兩外層均由針葉樹木材製成者	Unfinished blockboard,laminboard and battenboard, with both outer plies of coniferous wood	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTQ	KGM		C02	
44129412007	加工之窄板條木心板、層積木心板及寬板條木心板，兩外層均由針葉樹木材製成者	Processed blockboard,laminboard and battenboard, with both outer plies of coniferous wood	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%	MTQ	KGM		C02	
44129421006	其他素面之窄板條木心板、層積木心板及寬板條木心板，至少有一外層由非針葉樹木材製成者	Other unfinished blockboard,laminboard and battenboard, with at least one outer ply of non-coniferous wood	10%	免稅 (PA,GT,NI,SV,HN,NZ)	20%	MTQ	KGM		C02	
44129422005	其他加工之窄板條木心板、層積木心板及寬板條木心板，至少有一外層由非針葉樹木材製成者	Other processed blockboard,laminboard and battenboard, with at least one outer ply of non-coniferous wood	12.5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	25%	MTQ	KGM		C02	

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44129931009	其他兩外層均由針葉樹木材製成之合板、單板貼面板及類似積層材，不含粒片板者	Other plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, not containing any layer of particle board	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTQ	KGM		C02	
44129932008	其他兩外層均由針葉樹木材製成之合板、單板貼面板及類似積層材，含有至少一層粒片板者	Other plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one layer of particle board	12.5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	25%	MTQ	KGM		C02	
44129940008	其他合板、單板貼面板及類似積層材，至少有一外層由非針葉樹木材製成，且含有至少一層粒片板者	Other plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood, containing at least one layer of particle board	12.5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	25%	MTQ	KGM		C02	
44129951004	其他素面之合板、單板貼面板及類似積層材，至少有一外層由非針葉樹木材製成者	Other unfinished plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood	10%	免稅 (PA,GT,NI,SV,HN,NZ)	20%	MTQ	KGM		C02	
44129952003	其他加工之合板、單板貼面板及類似積層材，至少有一外層由非針葉樹木材製成者	Other processed plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood	12.5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	25%	MTQ	KGM		C02	
44130010001	梭子用壓縮木塊	Blocks for making shuttles	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
44130090004	其他塊狀、板狀、條狀或成型之增密木	Other densified wood, in blocks, plates, strips or profile shapes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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44140000002	木框，供畫像、相片、 鏡子或類似品之用	Wooden frames for paintings, photographs, mirrors or similar objects	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
44151000009	木箱、木盒、條板箱、 木桶或類似容器；繞纜 用木軸	Cases, boxes, crates, drums and similar packings; cable-drums, of wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		B01	
44152000007	木製墊板、箱型墊板及 其他承壓木板；木製墊 板圍框	Pallets, box pallets and other load boards, of wood; pallet collars, of wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		B01 MP1	
44160010008	各種桶板	Staves	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		MP1	
44160090001	各種木製箍桶、琵琶桶 、大桶、盆、其他木桶 及其零件	Casks, barrels, vats, tubs and other coopers products and parts thereof, of wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MP1	
44170000009	木製工具、工具之身及 柄、掃帚或刷子之身及 柄；木製靴楦、鞋楦	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
44181000006	木製窗、落地窗及其窗 框	Windows, French-windows and their frames, of wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MP1	
44182000004	木製門及門框及門檻	Door and their frames and thresholds, of wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02 MP1	
44184000000	混凝土營建之板模	Shuttering for concrete constructional work, of woods	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
44185000007	木瓦及屋頂板	Shingles and shakes, of wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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44186000005	木製柱及樑	Posts and beams , of wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02 MP1	
44187100002	已組成之馬賽克木製地板	Assembled mosaic floors, of wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02	
44187200001	其他・已組成之木製多層地板	Other assembled multilayer flooring panels, of wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02	
44187900004	其他已組成之木製地板	Other assembled flooring panels, of wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02	
44189010007	鑲空格子木板	Celluar wood panels	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
44189090000	其他建築用細木製品及木作成品	Other builders' joinery and carpentry of wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02 MP1	
44190000212	免洗筷・包括竹製及木製	Disposable chopsticks, of bamboo or wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		F01	
44190000294	其他木、竹筷	Other chopsticks, of bamboo or wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
44190000908	其他桌上用木器皿及木廚具	Other tableware and kitchen ware, of wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
44201000002	木雕刻品及其他木質裝飾品	Statuettes and other ornaments, of wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
44209010003	細工鑲嵌木及鑲嵌木	Wood marquetry and inlaid wood	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	MTQ	KGM			

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44209020001	木質珠寶箱、切割器具箱或類似物品；未列入第 9 4 章之木製家具	Caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture not falling in Chapter 94	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MP1	
44211000001	木衣架	Clothes hangers, of wood	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
44219010002	船舵，盲人用點字盤	Rudders, ships, boards for the blind	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
44219020000	製模具用模型，各種木質線板	Mould for making die, wooden beadings and mouldings, including moulded skirting and other moulded boards	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MP1	
44219030008	蜂箱	Bee-hives	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
44219040006	紡織機用紗管	Bobbins and the like for textile machinery use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
44219050003	其他木製線軸，錐形線軸，縫紉線軸	Other spools, cops, sewing thread reels and the like, of turned wood	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
44219060001	火柴棒	Match splints	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
44219090005	其他木製品	Other articles of wood	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02 MP1	
45011000004	天然軟木，未加工或簡單加工者	Natural cork, raw or simply prepared	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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45019000007	廢軟木；經打碎、成粒狀或磨碎之軟木	Waste cork; crushed, granulated or ground cork	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
45020000005	天然軟木經去皮或粗製成方形者，或呈長方形（包括正方形）之塊狀、板狀、片狀或扁條狀者（包括已切邊加工供作瓶塞材料用者）	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
45031000002	軟木塞	Corks and stoppers	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
45039010003	附有金屬瓶蓋之軟木塞	Stoppers fitted with metal caps	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
45039090006	其他天然軟木製品	Other articles of natural cork	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
45041000001	凝聚軟木塊、板、片及條；各種形狀之凝聚軟木瓦；凝聚軟木實心圓筒（包括圓盤）	Agglomerated cork blocks, plates, sheets and strip; tiles of any shape; agglomerated cork solid cylinders, including discs	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
45049010002	附有金屬瓶蓋之凝聚軟木塞	Agglomerated cork stoppers fitted with metal caps	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
45049090005	其他凝聚軟木（包括含膠合劑或未含膠合劑）及凝聚軟木製品	Other agglomerated cork (with or without a binding substance) and articles of agglomerated cork	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
46012100000	竹製之墊、蓆、簾幕	Mats, matting and screens of bamboo	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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46012210007	籐墊、蓆之半製品 (籐筍)	Mats and matting of rattan in semi-manufactured forms (rattan cane webbing)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
46012290000	其他籐製之墊、蓆、簾幕	Other mats, matting and screens of rattan	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
46012910000	草製成之墊、蓆、簾幕	Mats, matting and screens of straw	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		B01	
46012920008	包蓆 (船艙墊貨用蓆在內)	Mats for packing purposes (including dunnage mats)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		B01	
46012990003	其他植物材料製成之墊、蓆、簾幕	Mats, mattings and screens of other vegetable materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
46019200004	竹製之編條及類似產品，無論是否編成長條者；以竹平行編結或編織成張之製品 (墊、蓆、簾幕列入 4 6 0 1 2 1 目)	Bamboo plaits and similar products, whether or not assembled into strips; products of bamboo, bound together in parallel strands or woven, in sheet form (mats, mattings and screen are classified in subheading 4601.21)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
46019310001	籐編條，無論是否編成長條者	Plaits, rattan, whether or not assembled into strips	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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46019390004	其他籐製之類似產品， 無論是否編成長條者； 以籐平行編結或編織成 張之製品（墊、蓆、簾 幕列入 4 6 0 1 2 2 目 ）	Other rattan plaits and similar products, whether or not assembled into strips; products of rattan, bound together in parallel strands or woven, in sheet form (mats, mattings and screen are classified in subheading 4601.22)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
46019400100	稻草編條及類似產品， 無論是否編成長條者； 稻草平行編結或編織成 張之製品（墊、蓆、簾 幕列入 4 6 0 1 2 9 目 ）	straw plaits and similar products, whether or not assembled into strips; products of straw, bound together in parallel strands or woven, in sheet form (mats, mattings and screen are classified in subheading 4601.29)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		B01	
46019400903	其他植物材料編條及類 似產品，無論是否編成 長條者；其他植物材料 平行編結或編織成張之 製品（墊、蓆、簾幕列 入 4 6 0 1 2 9 目）	Other vegetable materials plaits and similar products, whether or not assembled into strips; products of other vegetable materials, bound together in parallel strands or woven, in sheet form (mats, mattings and screen are classified in subheading 4601.29)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
46019910005	毛編條，無論是否編成 長條者；動物纖維類製 之墊、蓆	Plaits of wool, whether or not assembled into strips; mats and matting, of animal fibres	10%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		B01	
46019920003	帽綆	Hat braids	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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46019930001	絲編條，無論是否編成長條者	Plaits of silk, whether or not assembled into strips	10%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM			
46019940009	紙編條，無論是否編成長條者	Plaits of paper, whether or not assembled into strips	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
46019991007	其他材料編條及以編結材料編成之類似產品，無論是否編成長條者	Other materials plaits and similar products of plaiting materials, whether or not assembled into strips	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
46019992006	其他編結材料平行編結或編織成張之製品	Other products of plaiting materials, bound together in parallel stands or woven, in sheet form	3.3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
46021100001	編籃及其他編結品，以竹製之編結材料直接編製成形者，或以竹材製之第4601節所屬貨品製成者	Basketwork and other articles, made directly to shape from bamboo plaiting materials or made up from articles of heading 46.01 of bamboo	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
46021200000	編籃及其他編結品，以籐製之編結材料直接編製成形者，或以籐材製之第4601節所屬貨品製成者	Basketwork and other articles, made directly to shape from rattan plaiting materials or made up from articles of heading 46.01 of rattan	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
46021910001	草包	Bags, of straw and grass	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		B01	
46021990102	編籃及其他編結品，以稻草製直接編製成形者，或以稻草製之第4601節所屬貨品製成者	Basketwork and other articles, made directly to shape from straw or made up from articles of heading 46.01 of straw	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01	

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46021990905	編籃、柳條製品及其他編結品，以其他植物材料製之編結材料直接編製成形者，或以其他植物材料製之第 4 6 0 1 節所屬貨品製成者；絲瓜絡製成之物品	Basketwork, wickerwork and other articles, made directly to shape from other vegetable plaiting materials or made up from articles of heading 46.01 of other vegetable materials; articles of loofah	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
46029000005	編籃及其他編結品，以其他編結材料直接編製成形者，或以其他材料製之第 4 6 0 1 節所屬貨品製成者	Basketwork and other articles, made directly to shape from other plaiting materials or made up from articles of heading 46.01 of other materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
47010000004	機械木漿	Mechanical wood pulp	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
47020000003	溶解級化學木漿	Chemical wood pulp, dissolving grades	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2%		KGM			
47031100009	針葉樹化學木漿，未漂白	Coniferous, chemical wood pulp, un bleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
47031900001	非針葉樹化學木漿，未漂白	Non-coniferous, chemical wood pulp, unbleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
47032100007	針葉樹化學木漿，半漂白或已漂白	Coniferous, chemical wood pulp, semi-bleached or bleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
47032900009	非針葉樹化學木漿，半漂白或已漂白	Non-coniferous chemical wood pulp, semi-bleached or bleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

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47041100008	針葉樹亞硫酸鹽化學木漿，溶解級除外，未漂白	Coniferous chemical wood pulp, sulphite other than dissolving grades, unbleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
47041900000	非針葉樹亞硫酸鹽化學木漿，溶解級除外，未漂白	Non-coniferous chemical wood pulp, sulphite, other than dissolving grades, unbleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
47042100006	針葉樹亞硫酸鹽化學木漿，溶解級除外，半漂白或已漂白	Coniferous chemical wood pulp, sulphite, other than dissolving grades, semi-bleached or bleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
47042900008	非針葉樹亞硫酸鹽化學木漿，溶解級除外，半漂白或已漂白	Non-coniferous chemical wood pulp, sulphite, other than dissolving grades, semi-bleached or bleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
47050000000	結合機械法及化學製漿法所得之木漿	Wood pulp obtained by a combination of mechanical and chemical pulping processes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
47061000007	棉籽絨紙漿	Cotton linters pulp	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
47062000005	得自回收（廢料及碎屑）紙或紙板之纖維紙漿	Pulps of fibrous derived from recovered (waste and scrap) paper or paperboard	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
47063000003	其他竹製紙漿	Other pulp, of bamboo	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
47069100009	其他纖維素材料機械紙漿	Mechanical pulp of other fibrous cellulosic material	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

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47069210006	蔗渣化學紙漿	Chemical pulp of bagasse	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
47069290009	其他纖維素材料化學紙漿	Chemical pulp of other fibrous cellulosic material	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
47069300007	其他纖維素材料以結合機械法和化學法所得紙漿	Pulps of other fibrous cellulosic material, obtained by a combination of mechanical and chemical processes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
47071000006	回收（廢料及碎屑）之未漂白牛皮紙或紙板及瓦楞紙或紙板	Recovered (waste and scrap) unbleached kraft paper or paperboard or corrugated paper or paperboard	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
47072000004	回收（廢料及碎屑）之其他紙或紙板，由已漂白化學紙漿為主製成，未整批著色者	Recovered (waste and scrap) other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
47073010000	回收（廢料及碎屑）之舊報、舊雜誌、印刷或校樣紙	Recovered (waste and scrap) newspaper, periodicals, printed material or proofsheets	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
47073090003	回收（廢料及碎屑）之其他以機械紙漿為主製成之紙或紙板	Recovered (waste and scrap) other paper or paperboard made mainly of mechanical pulp	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
47079000009	其他回收（廢料及碎屑）之紙或紙板包括未分類整理之廢料及碎屑	Other recovered (waste and scrap) paper or paperboard, including unsorted waste and scrap	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			

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48010000003	捲筒或平版之印報紙	Newsprint, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
48021000108	手工製宣紙・未塗佈・ 捲筒或平版	Shiuan paper (chinese writing painting paper), hand-made, uncoated, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
48021000206	手工製鈔票紙・捲筒或 平版	Bank-note paper, hand- made, uncoated, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		343	
48021000901	其他手工製紙及紙板・ 未塗佈・捲筒或平版	Other hand-made paper and paperboard, uncoated, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
48022000008	供製感光、感熱或感電 紙或紙板用之原紙及原 紙板・捲筒或平版	Paper and paperboard of a kind used as a base for photo-sensitive, heat- sensitive or electro-sensitive paper or paperboard, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
48024000004	壁紙之原紙・捲筒或平 版	Wallpaper base, in rolls or in sheet	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
48025400007	書寫、印刷或其他製圖 用紙及紙板・未塗佈・ 捲筒或平版・每平方公 尺重量不及 4 0 公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing less than 40 g/square meter, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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48025510004	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度為 1 5 公分及以下，每平方公尺重量在 4 0 公克及以上，但不超過 1 5 0 公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in rolls of a width not exceeding 150 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48025590007	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，每平方公尺重量在 4 0 公克及以上，但不超過 1 5 0 公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in rolls	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48025610003	書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，任一邊均不及 1 5 0 公厘，每平方公尺重量在 4 0 公克及以上，但不超過 1 5 0 公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with each side less than 150 mm in the unfolded state	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48025620001	書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊在 1 5 0 公厘或以上，但不超過 4 3 5 公厘，另一邊亦在 1 5 0 公厘或以上，但不超過 2 9 7 公厘，每平方公尺重量在 4 0 公克及以上，但不超過 1 5 0 公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48025690006	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊不超過 4 3 5 公厘，另一邊亦不超過 2 9 7 公厘，每平方公尺重量在 4 0 公克及以上，但不超過 1 5 0 公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48025710002	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊超過 4 3 5 公厘，另一邊亦超過 2 9 7 公厘，每平方公尺重量在 4 0 公克及以上，但不超過 1 5 0 公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48025790005	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，每平方公尺重量在 4 0 公克及以上，但不超過 1 5 0 公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48025810109	書寫、印刷或其他製圖用紙及紙板，未塗佈，每平方公尺重量超過 1 5 0 公克，但不超過 2 0 0 公克，捲筒者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing more than 150 g/square meter but not more than 200 g/square meter, in rolls	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48025810207	書寫、印刷或其他製圖用紙及紙板，未塗佈，每平方公尺重量超過 2 0 0 公克，捲筒者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing more than 200 g/square meter, in rolls	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48025820107	書寫、印刷或其他製圖用紙及紙板，未塗佈，每平方公尺重量超過 1 5 0 公克，但不超過 2 0 0 公克，平版者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing more than 150 g/square meter but not more than 200 g/square meter, in sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48025820205	書寫、印刷或其他製圖用紙及紙板，未塗佈，每平方公尺重量超過 2 0 0 公克，平版者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing more than 200 g/square meter, in sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48026110104	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度 1 5 公分及以下者，每平方公尺重量不及 4 0 公克者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width not exceeding 150 mm, weighing less than 40 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026110202	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度 1 5 公分及以下者，每平方公尺重量在 4 0 公克及以上，但不及 1 5 0 公克者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width not exceeding 150 mm, weighing 40 g/square meter or more but less than 150 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026110300	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度 1 5 公分及以下者，每平方公尺重量在 1 5 0 公克及以上，但不及 2 0 0 公克者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width not exceeding 150 mm, weighing 150 g/square meter or more, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026110408	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度 1 5 公分及以下者，每平方公尺重量在 2 0 0 公克及以上者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width not exceeding 150 mm, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48026120102	鈔票紙，未塗佈，捲筒，寬度超過 1 5 公分者	Banknotes paper, uncoated, in rolls with a width exceeding 150 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		343	
48026120914	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度超過 1 5 公分者，每平方公尺重量不及 4 0 公克者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width exceeding 150 mm, weighing less than 40 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026120923	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度超過 1 5 公分者，每平方公尺重量在 4 0 公克及以上，但不及 1 5 0 公克者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width exceeding 150 mm, weighing 40 g/square meter or more, but less than 150 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026120932	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度超過 1 5 公分者，每平方公尺重量在 1 5 0 公克及以上，但不及 2 0 0 公克者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width exceeding 150 mm, weighing 150 g/square meter or more, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026120941	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度超過 1 5 公分者，每平方公尺重量在 2 0 0 公克及以上者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width exceeding 150 mm, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48026210103	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，平板，不摺疊時，任一邊均不及150公厘者，每平方公尺重量不及40公克者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with each side less than 150 mm in the unfolded state, weighing less than 40 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026210201	書寫、印刷或其他製圖用紙及紙板，未塗佈，平板，不摺疊時，任一邊均不及150公厘者，每平方公尺重量在40公克及以上，但不及150公克者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with each side less than 150 mm in the unfolded state, weighing 40 g/square meter or more, but less than 150 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026210309	書寫、印刷或其他製圖用紙及紙板，未塗佈，平板，不摺疊時，任一邊均不及150公厘者，每平方公尺重量在150公克及以上，但不及200公克者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with each side less than 150 mm in the unfolded state, weighing 150 g/square meter or more, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48026210407	書寫、印刷或其他製圖用紙及紙板，未塗佈，平板，不摺疊時，任一邊均不及1 5 0公厘者，每平方公尺重量在2 0 0公克及以上者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with each side less than 150 mm in the unfolded state, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026220101	鈔票紙，未塗佈，平版，不摺疊時，其一邊在1 5 0公厘或以上，但不超過4 3 5公厘，另一邊亦1 5 0公厘或以上，但不超過2 9 7公厘者	Banknotes paper, uncoated, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		343	
48026220913	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊在1 5 0公厘或以上，但不超過4 3 5公厘，另一邊亦1 5 0公厘或以上，但不超過2 9 7公厘者，每平方公尺重量不及4 0公克者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing less than 40 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48026220922	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊在1 5 0公厘或以上，但不超過4 3 5公厘，另一邊亦1 5 0公厘或以上，但不超過2 9 7公厘者，每平方公尺重量在4 0公克及以上，但不及1 5 0公克者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing 40 g/square meter or more, but less than 150 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026220931	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊在1 5 0公厘或以上，但不超過4 3 5公厘，另一邊亦1 5 0公厘或以上，但不超過2 9 7公厘者，每平方公尺重量在1 5 0公克及以上，但不及2 0 0公克者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing 150 g/square meter or more, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48026220940	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊在 1 5 0 公厘或以上，但不超過 4 3 5 公厘，另一邊亦 1 5 0 公厘或以上，但不超過 2 9 7 公厘者，每平方公尺重量在 2 0 0 公克及以上者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026290106	鈔票紙，未塗佈，平版，不摺疊時，其一邊不超過 4 3 5 公厘，另一邊不超過 2 9 7 公厘者	Banknotes paper, uncoated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		343	
48026290918	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊不超過 4 3 5 公厘，另一邊不超過 2 9 7 公厘者，每平方公尺重量不及 4 0 公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing less than 40 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48026290927	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊不超過 4 3 5 公厘，另一邊不超過 2 9 7 公厘者，每平方公尺重量在 4 0 公克及以上者，但不及 1 5 0 公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing 40 g/square meter or more, but less than 150 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026290936	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊不超過 4 3 5 公厘，另一邊不超過 2 9 7 公厘者，每平方公尺重量在 1 5 0 公克及以上者，但不及 2 0 0 公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing 150 g/square meter or more, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026290945	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊不超過 4 3 5 公厘，另一邊不超過 2 9 7 公厘者，每平方公尺重量在 2 0 0 公克及以上者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48026910106	鈔票紙，未塗佈，平版，不摺疊時，其一邊超過 4 3 5 公厘，另一邊超過 2 9 7 公厘者	Banknotes paper, uncoated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		343	
48026910918	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊超過 4 3 5 公厘，另一邊超過 2 9 7 公厘者，每平方公尺重量不及 4 0 公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing less than 40 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026910927	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊超過 4 3 5 公厘，另一邊超過 2 9 7 公厘者，每平方公尺重量在 4 0 公克及以上，但不及 1 5 0 公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing 40 g/square meter or more, but less than 150 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48026910936	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊超過 4 3 5 公厘，另一邊超過 2 9 7 公厘者，每平方公尺重量在 1 5 0 公克及以上，但不及 2 0 0 公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing 150 g/square meter or more, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026910945	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊超過 4 3 5 公厘，另一邊超過 2 9 7 公厘者，每平方公尺重量在 2 0 0 公克及以上者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48026990109	其他鈔票紙，未塗佈，平版者	Other banknotes paper, uncoated, in sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		343	
48026990902	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48030010009	纖維素胎及纖維素紙不論是否皺摺、壓紋、打孔、表面著色、表面裝飾或印刷處理，捲筒或平版者	Cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48030020007	衛生紙或面紙之原紙、紙巾或紙餐巾之原紙及類似之供家用及衛生用之原紙，不論是否皺摺、壓紋、打孔、表面著色、表面裝飾或印刷處理，捲筒或平版者	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48041100007	未漂白裱面（牛皮）紙板，未塗佈，捲筒或平版	Unbleached kraftliner, uncoated, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48041900009	其他裱面（牛皮）紙板，未塗佈，捲筒或平版	Other kraftliner, uncoated, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48042100005	未漂白袋用牛皮紙，未塗佈，捲筒或平版	Unbleached sack kraft paper, uncoated, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48042900007	其他袋用牛皮紙，未塗佈，捲筒或平版	Other sack kraft paper, uncoated, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48043100003	其他未漂白牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在 1 5 0 公克及以下者	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing 150 g/square meter or less	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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48043900005	其他牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在 1 5 0 公克及以下者	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing 150 g/square meter or less	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
48044100001	其他未漂白之牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量超過 1 5 0 公克，但未達 2 2 5 公克者	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
48044200000	其他整幅均勻漂白之牛皮紙及紙板，且所含化學法木材纖維重量超過全部纖維含量之 9 5 %，未塗佈，捲筒或平版，其每平方公尺重量超過 1 5 0 公克，但未達 2 2 5 公克者	Other kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
48044900003	其他牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量超過 1 5 0 公克，但未達 2 2 5 公克者	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
48045100008	其他未漂白之牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在 2 2 5 公克及以上者	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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48045200007	其他整幅漂白之牛皮紙及紙板，且所含化學法木材纖維重量超過全部纖維含量之 9 5 %，未塗佈，捲筒或平版，其每平方公尺重量在 2 2 5 公克及以上者	Other kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, uncoated, in rolls or sheets, weighing 225 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48045900000	其他牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在 2 2 5 公克及以上者	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48051100006	半化學瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Uncoated semi-chemical fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48051200005	草製瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Uncoated straw fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48051910104	再生瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量不及 1 0 0 公克者	Uncoated recycled fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing less than 100 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48051910202	再生瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量在 1 0 0 公克及以上，但不及 1 3 0 公克者	Uncoated recycled fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing 100 g/square meter or more, but less than 130 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48051910300	再生瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量在 1 3 0 公克及以上，但不及 1 8 0 公克者	Uncoated recycled fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing 130 g/square meter or more, but less than 180 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48051910408	再生瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量在 1 8 0 公克及以上，但不及 2 1 5 公克者	Uncoated recycled fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing 180 g/square meter or more, but less than 215 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48051910505	再生瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量在 2 1 5 公克及以上者	Uncoated recycled fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing 215 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48051990009	其他瓦楞原紙，未塗佈 · 捲筒或平版，其加工 或處理程度不超過本章 註三所述者	Other uncoated fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
48052400109	再生裱面紙板，未塗佈 · 捲筒或平版，其加工 或處理程度不超過本章 註三所述者，每平方 公尺重量不及 1 2 5 公 克者	Uncoated testliner (recycled liner board), in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing less than 125 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
48052400207	再生裱面紙板，未塗佈 · 捲筒或平版，其加工 或處理程度不超過本章 註三所述者，每平方 公尺重量在 1 2 5 公克 及以上，但不超過 1 5 0 公克者	Uncoated testliner (recycled liner board), in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing 125 g/square meter or more, but not exceeding 150 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
48052500108	再生裱面紙板，未塗佈 · 捲筒或平版，其加工 或處理程度不超過本章 註三所述者，每平方公 尺重量 1 5 0 公克及以 上，但不及 1 7 5 公克 者	Uncoated testliner (recycled liner board), in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing 150 g/square meter or more but less than 175 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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48052500206	再生裱面紙板，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量 1 7 5 公克及以上，但不及 2 5 0 公克者	Uncoated testliner (recycled liner board), in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing 175 g/square meter or more, but less than 250 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48052500304	再生裱面紙板，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量 2 5 0 公克及以上者	Uncoated testliner (recycled liner board), in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing 250 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48053000003	亞硫酸鹽包裝紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Sulphite wrapping paper, uncoated, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48054011008	茶袋紙，捲筒或平版，其加工或處理程度不超過本章註三所述者	Tea bag paper, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48054019000	其他過濾紙，捲筒或平版，其加工或處理程度不超過本章註三所述者	Other filter paper, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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48054020007	過濾紙板，捲筒或平版，其加工或處理程度不超過本章註三所述者	Filter paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48055000008	毛氈紙及紙板，捲筒或平版，其加工或處理程度不超過本章註三所述者	Felt paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48059100107	電氣用絕緣紙或紙板（絕緣阻抗1 0 0 0 0 0 0 0 0 歐姆以上），捲筒或平版，未塗佈，每平方公尺重量1 5 0 公克及以下，其加工或處理程度不超過本章註三所述者	Insulating paper or paperboard for electrical equipment (insulation resistivity over 1000000000 ohm), uncoated, in rolls or sheets, weighing 150 g/square meter or less, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48059100900	捲筒或平版之其他未塗佈紙及紙板，每平方公尺重量1 5 0 公克及以下，其加工或處理程度不超過本章註三所述者	Other uncoated paper or paperboard, in rolls or sheets, weighing 150 g/square meter or less, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48059210104	電氣用多層絕緣紙或紙板 (絕緣阻抗 1 0 0 0 0 0 0 0 歐姆以上) · 未塗佈 · 捲筒或平版 · 每平方公尺重量超過 1 5 0 公克 · 但不及 2 2 5 公克者 · 其加工或處理程度不超過本章註三所述者	Insulating multi-ply paper or paperboard for electrical equipment (insulation resistivity over 1000000000 ohm), uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48059210916	其他多層紙及紙板 · 未塗佈 · 捲筒或平版 · 每平方公尺重量超過 1 5 0 公克 · 但不及 2 2 5 公克者 · 每層均漂白 · 其加工或處理程度不超過本章註三所述者	Other multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter, each layer bleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48059210925	其他多層紙及紙板 · 未塗佈 · 捲筒或平版 · 每平方公尺重量超過 1 5 0 公克 · 但不及 2 2 5 公克者 · 僅一外層漂白 · 其加工或處理程度不超過本章註三所述者	Other multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter, with only one outer layer bleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48059210934	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量超過 1 5 0 公克，但不及 2 2 5 公克者，僅兩外層漂白，其加工或處理程度不超過本章註三所述者	Other multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter, with only two outer layers bleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48059210943	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量超過 1 5 0 公克，但不及 2 2 5 公克者，每層均未漂白，其加工或處理程度不超過本章註三所述者	Other multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter, without any layer bleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48059210952	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量超過 1 5 0 公克，但不及 2 2 5 公克者，其加工或處理程度不超過本章註三	Other multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48059290009	其他捲筒或平版之未塗佈紙及紙板，每平方公尺重量超過 1 5 0 公克但不及 2 2 5 公克者，其加工或處理程度不超過本章註三所述者	Other paper or paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225g/square meter, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48059310103	電氣用多層絕緣紙或紙板（絕緣阻抗 1 0 0 0 0 0 0 0 歐姆以上），未塗佈，捲筒或平版，每平方公尺重量 2 2 5 公克及以上，其加工或處理程度不超過本章註三所述者	Insulating multi-ply paper or paperboard for electrical equipment (insulation resistivity over 1000000000 ohm), uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48059310915	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量 2 2 5 公克及以上，每層均漂白，其加工或處理程度不超過本章註三所述者	Multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter, each layer bleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48059310924	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量 2 2 5 公克及以上，僅一外層漂白，其加工或處理程度不超過本章註三所述者	Multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter, with only one outer layer bleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48059310933	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量 2 2 5 公克及以上，僅兩外層漂白，其加工或處理程度不超過本章註三所述者	Multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter, with only two outer layers bleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48059310942	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量 2 2 5 公克及以上，每層均未漂白，其加工或處理程度不超過本章註三所述者	Multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter, without any outer layer bleached	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48059310951	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量 2 2 5 公克及以上，其加工或處理程度不超過本章註三所述者	Other multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48059390008	其他捲筒或平版之未塗佈紙及紙板，每平方公尺重量 2 2 5 公克及以上，其加工或處理程度不超過本章註三所述者	Other paper or paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48061000006	植物纖維羊皮紙，捲筒或平版	Vegetable parchment paper, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48062000004	防油紙，捲筒或平版	Greaseproof paper, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48063000002	描圖紙，捲筒或平版	Tracing papers, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48064000000	格拉新紙及其他打光透明紙或半透明紙，捲筒或平版	Glassine and other glazed transparent or translucent papers, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
48070000007	捲筒或平版，表面未經塗佈或浸漬之組合紙及紙板（以膠黏合數層平坦之紙或紙板而成者），不論其內部是否加強。	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48081010002	單層或雙層瓦楞紙板，第 4 8 0 3 節所述者除外	Corrugated container board, single or double wall, other than paper of the kind described in heading 48.03.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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48081020000	三層及以上瓦楞紙板， 第 4 8 0 3 節所述者除 外	Corrugated container board, triple wall, other than paper of the kind described in heading 48.03.	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
48081090005	其他瓦楞紙及紙板，不 論是否打孔均在內，捲 筒或平版，第 4 8 0 3 節所述者除外	Other corrugated paper and paperboard, whether or not perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48084000008	縐紋牛皮紙，不論是否 壓紋或打孔均在內，捲 筒或平版，第 4 8 0 3 節所述者除外	Kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
48089000105	變壓器用縐紋絕緣紙， 捲筒或平版（絕緣阻抗 1 0 0 0 0 0 0 0 0 0 歐姆以上），第 4 8 0 3 節所述者除外	Creped insulating paper for transformer, in rolls or sheets (insulation resistivity over 1000000000 ohm), other than paper of the kind described in heading 48.03.	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
48089000908	其他紙及紙板，波浪狀 、縐紋狀、壓紋或打孔 者，捲筒或平版，第 4 8 0 3 節所述者除外	Other paper and paperboard, corrugated, creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
48092000001	自行複寫紙	Self-copy paper	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

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48099010004	轉印紙 (包括已塗佈之 轉印紙原紙)	Transfer paper (including coated transferable base paper)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02	
48099090007	其他複寫紙	Other copying papers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48101310103	供書寫、印刷或其他製 圖用紙及紙板·塗佈· 捲筒·寬度不超過 1 5 公分者·每平方公尺重 量不及 6 0 公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width not exceeding 150 mm, weighing less than 60 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
48101310201	供書寫、印刷或其他製 圖用紙及紙板·塗佈· 捲筒·寬度不超過 1 5 公分者·每平方公尺重 量 6 0 公克及以上·但 不及 7 5 公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width not exceeding 150 mm, weighing 60 g/square meter or more, but less than 75 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
48101310309	供書寫、印刷或其他製 圖用紙及紙板·塗佈· 捲筒·寬度不超過 1 5 公分者·每平方公尺重 量 7 5 公克及以上·但 不及 1 5 0 公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width not exceeding 150 mm, weighing 75 g/square meter or more, but less than 150 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

海關進口稅則資料

48101310407	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度不超過 1 5 公分者，每平方公尺重量 1 5 0 公克及以上，但不及 2 0 0 公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width not exceeding 150 mm, weighing 150 g/square meter or more, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101310513	供書寫、印刷或其他製圖用紙及紙板，單面塗佈，捲筒，寬度不超過 1 5 公分者，每平方公尺重量 2 0 0 公克及以上者	Printing and writing or other graphic purposes paper, or paperboard, one side coated, in rolls of a width not exceeding 15 cm, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101310522	供書寫、印刷或其他製圖用紙及紙板，雙面塗佈，捲筒，寬度不超過 1 5 公分者，每平方公尺重量 2 0 0 公克及以上者	Printing and writing or other graphic purposes paper, or paperboard, both sides coated, in rolls of a width not exceeding 15 cm, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101320101	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度超過 1 5 公分者，每平方公尺不及 6 0 公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width more than 150 mm, weighing less than 60 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101320209	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度超過 1 5 公分者，每平方公尺重量 6 0 公克及以上，但不及 7 5 公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width more than 150 mm, weighing 60 g/square meter or more, but less than 75 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48101320307	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度超過15公分者，每平方公尺重量75公克及以上，但不及150公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width more than 150 mm, weighing 75 g/square meter or more, but less than 150 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101320405	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度超過15公分者，每平方公尺重量150公克及以上，但不及200公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width more than 150 mm, weighing 150 g/square meter or more, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101320511	供書寫、印刷或其他製圖用紙及紙板，單面塗佈，捲筒，寬度超過15公分者，每平方公尺重量200公克及以上者	Printing and writing or other graphic purposes paper, or paperboard, one side coated, in rolls of a width more than 15 cm, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101320520	供書寫、印刷或其他製圖用紙及紙板，雙面塗佈，捲筒，寬度超過15公分者，每平方公尺重量200公克及以上者	Printing and writing or other graphic purposes paper, or paperboard, both sides coated, in rolls of a width more than 15 cm, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101410102	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，任一邊均不及150公厘者，每平方公尺重量不及60公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with each side less than 150 mm in the unfolded state, weighing less than 60 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48101410200	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，任一邊均不及150公厘者，每平方公尺重量60公克及以上，但不及75公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with each side less than 150 mm in the unfolded state, weighing 60 g/square meter or more, but less than 75 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101410308	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，任一邊均不及150公厘者，每平方公尺重量75公克及以上，但不及150公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with each side less than 150 mm in the unfolded state, weighing 75 g/square meter or more, but less than 150 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101410406	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，任一邊均不及150公厘者，每平方公尺重量150公克及以上，但不及200公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with each side less than 150 mm in the unfolded state, weighing 150 g/square meter or more, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101410512	書寫、印刷或其他製圖用紙及紙板，單面塗佈，平版，不摺疊時，任一邊均不及150公厘者，每平方公尺重量200公克及以上者	Printing and writing or other graphic purposes paper, or paperboard, one side coated, in sheets with each side less than 150 mm in the unfolded state, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48101410521	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，平版，不摺疊時，任一邊均不及150公厘者，每平方公尺重量200公克及以上	Printing and writing or other graphic purposes paper, or paperboard, both sides coated, in sheets with each side less than 150 mm in the unfolded state, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101420100	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘者，每平方公尺重量不及60公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side 150 mm or more, but not exceeding 435 mm, the other side 150 mm or more, but not exceeding 297 mm in the unfolded state, weighing less than 60 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101420208	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘，每平方公尺重量60公克及以上，但不及75公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing 60 g/square meter or more, but less than 75 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48101420306	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘，每平方公尺重量75公克及以上，但不及150公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing 75 g/square meter or more, but less than 150 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101420404	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘，每平方公尺重量150公克及以上，但不及200公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing 150 g/square meter or more, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101420510	書寫、印刷或其他製圖用紙及紙板，單面塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘，每平方公尺重量200公克及以上者	Printing and writing or other graphic purposes paper, or paperboard, one side coated, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48101420529	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，平版，不摺疊時，其一邊在 1 5 0 公厘或以上，但不超過 4 3 5 公厘，另一邊亦 1 5 0 公厘或以上，但不超過 2 9 7 公厘，每平方公尺重量 2 0 0 公克及以上者	Printing and writing or other graphic purposes paper, or paperboard, both sides coated, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101490105	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊不超過 4 3 5 公厘，另一邊亦不超過 2 9 7 公厘，每平方公尺不及 6 0 公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing less than 60 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101490203	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊不超過 4 3 5 公厘，另一邊亦不超過 2 9 7 公厘，每平方公尺重量 6 0 公克及以上，但不及 7 5 公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing 60 g/square meter or more, but less than 75 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48101490301	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊不超過 4 3 5 公厘，另一邊亦不超過 2 9 7 公厘，每平方公尺重量 7 5 公克及以上，但不及 1 5 0 公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing 75 g/square meter or more, but less than 150 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101490409	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊不超過 4 3 5 公厘，另一邊亦不超過 2 9 7 公厘，每平方公尺重量 1 5 0 公克及以上，但不及 2 0 0 公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing 150 g/square meter or more, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101490515	其他書寫、印刷或其他製圖用紙及紙板，單面塗佈，平版，不摺疊時，其一邊不超過 4 3 5 公厘，另一邊亦不超過 2 9 7 公厘，每平方公尺重量 2 0 0 公克及以上者	Other printing and writing or other graphic purposes paper, or paperboard, one side coated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48101490524	其他書寫、印刷或其他製圖用紙及紙板，雙面塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊亦不超過297公厘，每平方公尺重量200公克及以上者	Other printing and writing or other graphic purposes paper, or paperboard, both sides coated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101910107	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊亦超過297公厘，每平方公尺不及60公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing less than 60 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101910205	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊亦超過297公厘，每平方公尺重量60公克及以上，但不及75公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing 60 g/square meter or more, but less than 75 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48101910303	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊超過 4 3 5 公厘，另一邊亦超過 2 9 7 公厘，每平方公尺重量 7 5 公克及以上，但不及 1 5 0 公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing 75 g/square meter or more, but less than 150 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101910401	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊超過 4 3 5 公厘，另一邊亦超過 2 9 7 公厘，每平方公尺重量 1 5 0 公克及以上，但不及 2 0 0 公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing 150 g/square meter or more, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101910517	其他書寫、印刷或其他製圖用紙及紙板，單面塗佈，平版，不摺疊時，其一邊超過 4 3 5 公厘，另一邊亦超過 2 9 7 公厘者及，每平方公尺重量 2 0 0 公克及以上者	Other printing and writing or other graphic purposes paper, or paperboard, one side coated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48101910526	其他書寫、印刷或其他製圖用紙及紙板，雙面塗佈，平版，不摺疊時，其一邊超過 4 3 5 公厘，另一邊亦超過 2 9 7 公厘者及，每平方公尺重量 2 0 0 公克及以上者	Other printing and writing or other graphic purposes paper, or paperboard, both sides coated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101990100	其他供書寫、印刷或其他製圖用紙及紙板，塗佈，平版，每平方公尺不及 6 0 公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets, weighing less than 60 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101990208	其他供書寫、印刷或其他製圖用紙及紙板，塗佈，平版，每平方公尺重量 6 0 公克及以上，但不及 7 5 公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets, weighing 60 g/square meter or more, but less than 75 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101990306	其他供書寫、印刷或其他製圖用紙及紙板，塗佈，平版，每平方公尺重量 7 5 公克及以上，但不及 1 5 0 公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets, weighing 75 g/square meter or more, but less than 150 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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48101990404	其他供書寫、印刷或其他製圖用紙及紙板，塗佈，平版，每平方公尺重量 1 5 0 公克及以上，但不及 2 0 0 公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets, weighing 150 g/square meter or more, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101990510	其他供書寫、印刷或其他製圖用紙及紙板，單面塗佈，平版，每平方公尺重量 2 0 0 公克及以上者	Other printing and writing or other graphic purposes paper, or paperboard, one side coated, in sheets, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48101990529	其他供書寫、印刷或其他製圖用紙及紙板，雙面塗佈，平版，每平方公尺重量 2 0 0 公克及以上者	Other printing and writing or other graphic purposes paper, or paperboard, both sides coated, in sheets, weighing 200 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48102210111	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過 6 公克，每平方公尺總重量不及 5 0 公克，捲筒者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides with a coating weight not exceeding 6 g/square meter per side, in rolls, weighing less than 50 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48102210120	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量超過 6 公克，但不超過 15 公克，每平方公尺總重量不及 50 公克，捲筒者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides with a coating weight exceeding 6 g/square meter per side but not exceeding 15 g/square meter per side, in rolls, weighing less than 50 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48102210219	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過 6 公克，每平方公尺總重量 50 公克及以上，但不及 60 公克，捲筒者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides with a coating weight not exceeding 6 g/square meter per side, in rolls, weighing 50 g/square meter or more, but less than 60 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48102210228	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量超過 6 公克，但不超過 15 公克，每平方公尺總重量 50 公克及以上，但不及 60 公克，捲筒者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides with a coating weight exceeding 6 g/square meter per side but not exceeding 15 g/square meter per side, in rolls, weighing less than 50 g/square meter, but less than 60 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48102210317	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過 6 公克，每平方公尺總重量 6 0 公克及以上，但不及 7 2 公克，捲筒者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides with a coating weight not exceeding 6 g/square meter per side, in rolls, weighing 60 g/square meter or more, but less than 72 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48102210326	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量超過 6 公克，但不超過 1 5 公克，每平方公尺總重量 6 0 公克及以上，但不及 7 2 公克，捲筒者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides with a coating weight exceeding 6 g/square meter per side but not exceeding 15 g/square meter per side, in rolls, weighing 60 g/square meter or more, but less than 72 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48102220119	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過 6 公克，每平方公尺總重量不及 5 0 公克，平版者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides with a coating weight not exceeding 6 g/square meter per side, in sheets, weighing less than 50 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48102220128	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量超過 6 公克，但不超過 15 公克，每平方公尺總重量不及 50 公克，平版者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides with a coating weight exceeding 6 g/square meter per side but not exceeding 15 g/square meter per side, in sheets, weighing less than 50 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48102220217	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過 6 公克，每平方公尺總重量 50 公克及以上，但不及 60 公克，平版者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides with a coating weight not exceeding 6 g/square meter per side, in sheets, weighing 50 g/square meter or more, but less than 60 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48102220226	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量超過 6 公克，但不超過 15 公克，每平方公尺總重量 50 公克及以上，但不及 60 公克，平版者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides with a coating weight exceeding 6 g/square meter per side but not exceeding 15 g/square meter per side, in sheets, weighing 50 g/square meter or more, but less than 60 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48102220315	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過 6 公克，每平方公尺總重量 6 0 公克及以上，但不及 7 2 公克，平版者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides with a coating weight not exceeding 6 g/square meter per side, in sheets, weighing 60 g/square meter or more, but less than 72 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48102220324	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量超過 6 公克，但不超過 1 5 公克，每平方公尺總重量 6 0 公克及以上，但不及 7 2 公克，平版者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides with a coating weight exceeding 6 g/square meter per side but not exceeding 15 g/square meter per side, in sheets, weighing 60 g/square meter or more, but less than 72 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48102900009	其他書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒或平版，其所含用機械法或化學機械法製得纖維重量超過全部纖維含量之 1 0 % 者	Other coated paper and paperboard of a kind used for writing, printing or other graphic purposes, in rolls or sheets, of which more than 10 percent by weight of the total fiber content consists of fibers obtained by a mechanical or chemical process	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48103100005	整幅均勻漂白之牛皮紙及紙板，且所含化學法木材纖維重量超過全部纖維含量之 9 5 %，而其每平方公尺重量不超過 1 5 0 公克，捲筒或平版	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/square meter or less, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48103210100	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之 9 5 %，且每平方公尺重量過 1 5 0 公克，但不及 2 0 0 公克，捲筒者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/square meter, but less than 200 g/square meter, in rolls	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48103210208	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，且每平方公尺重量200公克及以上，但不及400公克，捲筒者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 200 g/square meter or more, but less than 400 g/square meter, in rolls	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48103210306	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，且每平方公尺重量400公克及以上，捲筒者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 400 g/square meter or more, in rolls	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48103220108	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，且每平方公尺重量超過150公克，但不及200公克，平版者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/square meter, but less than 200 g/square meter, in sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48103220206	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，且每平方公尺重量200公克及以上，但不及400公克，平版者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 200 g/square meter or more, but less than 400 g/square meter, in sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48103220304	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，且每平方公尺重量400公克及以上，平版者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 400 g/square meter or more, in sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48103910103	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，捲筒，每平方公尺重量150公克及以下者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls, weighing 150 g/square meter or less	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48103910201	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，捲筒，每平方公尺重量150公克及以上，但不及200公克者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls, weighing 150 g/square meter or more, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48103910309	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，捲筒，每平方公尺重量200公克及以上，但不及400公克者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls, weighing 200 g/square meter or more, but less than 400 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48103910407	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，捲筒，每平方公尺重量 4 0 0 公克及以上者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls, weighing 400 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48103920101	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，平版，每平方公尺重量 1 5 0 公克及以下者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in sheets, weighing 150 g/square meter or less	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48103920209	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，平版，每平方公尺重量 1 5 0 公克以上，但不及 2 0 0 公克者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in sheets, weighing exceeding 150 g/square meter, but less than 200 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48103920307	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，平版，每平方公尺重量 2 0 0 公克及以上，但不及 4 0 0 公克者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in sheets, weighing 200 g/square meter or more, but less than 400 g/square meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48103920405	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，平版，每平方公尺重量 4 0 0 公克及以上者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in sheets, weighing 400 g/square meter or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48109210107	多層紙及紙板，每層均漂白，其單面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Multi-ply paper or paperboard, bleached uniformly throughout the mass, one side coated with kaolin (china clay) or other inorganic substances, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48109210205	多層紙及紙板，每層均漂白，其雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Multi-ply paper or paperboard, bleached uniformly throughout the mass, both sides coated with kaolin (china clay) or other inorganic substances, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48109220007	多層紙及紙板，僅一外層漂白，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Multi-ply paper or paperboard, only with one outer layer bleached, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48109230103	三層及以上多層紙及紙板，僅二外層漂白，其單面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Paper and paperboard, having three or more layers, of which only the two outer layers are bleached, one side coated with kaolin (china clay) or other inorganic substances, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48109230201	三層及以上多層紙及紙板，僅二外層漂白，其雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Paper and paperboard, having three or more layers, of which only the two outer layers are bleached, both sides coated with kaolin (china clay) or other inorganic substances, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48109290100	其他多層紙及紙板，其單面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Other multi-ply paper or paperboard, one side coated with kaolin (china clay) or other inorganic substances, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48109290208	其他多層紙及紙板，其雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Other multi-ply paper or paperboard, both sides coated with kaolin (china clay) or other inorganic substances, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48109900102	其他紙及紙板，其單面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Other paper and paperboard, one side coated with kaolin (china clay) or other inorganic substances, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

48109900200	其他紙及紙板，其雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Other paper and paperboard, both sides coated with kaolin (china clay) or other inorganic substances, in rolls or sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48111000009	焦油、瀝青或柏油紙及紙板，捲筒或平版，第4803、4809或4810節所述者除外	Tarred, bituminised or asphalted paper and paperboard, in rolls or sheets, other than goods of the kind described in heading 48.03, 48.09 or 48.10	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	8.5%		KGM			
48114100002	自黏性紙及紙板，捲筒或平版，第4803、4809、4810節所述者除外	Self-adhesive paper and paperboard, in rolls or sheets, other than goods of the kind described in heading 48.03, 48.09 or 48.10	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48114900004	其他塗膠或塗接著劑之紙及紙板，第4803、4809、4810節所述者除外	Other gummed or adhesive paper and paperboard, other than goods of the kind described in heading 48.03, 48.09 or 48.10	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48115100009	以塑膠（接著劑除外）塗佈、浸漬或覆面之紙及紙板，已漂白，且每平方公尺重量超過150公克者，捲筒或平版，第4803、4809、4810節所述者除外	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives), bleached, weighing more than 150 g/square meter, in rolls or sheets, other than goods of the kind described in heading 48.03, 48.09 or 48.10	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MP1	

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48115900001	其他以塑膠（接著劑除外）塗佈、浸漬或覆面之紙及紙板，第4803、4809、4810節所述者除外	Other paper or paperboard coated, impregnated or covered with plastics (excluding adhesives), other than goods of the kind described in heading 48.03, 48.09 or 48.10,	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MP1	
48116000008	以蠟、石蠟、硬脂、油或甘油塗佈、浸漬或覆面之紙及紙板，捲筒或平版，第4803、4809、4810節所述者除外	Paper and paperboard, coated or impregnated with wax, paraffin wax, stearin, oil or glycerol, in rolls or sheets, other than goods of the kind described in heading 48.03, 48.09 or 48.10	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48119000100	電氣用絕緣紙及紙板（絕緣阻抗10000000000歐姆以上，包括製造乾電池用防腐紙），第4803、4809、4810節所述者除外	Insulating paper and paperboard for electrical equipment (insulation resistivity over 1000000000 ohm, including anti-corrosion paper for manufacturing dry cells), other than goods of the kind described in heading 48.03, 48.09 or 48.10	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
48119000208	傳真紀錄紙，第4803、4809、4810節所述者除外	Facsimile recording paper, other than goods of the kind described in heading 48.03, 48.09 or 48.10	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
48119000903	其他紙、紙板、纖維素胎及纖維素紙，第4803、4809、4810節所述者除外	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, other than goods of the kind described in heading 48.03, 48.09 or 48.10	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	

海關進口稅則資料

4812000000	紙漿製過濾用紙塊、紙板	Filter blocks, slabs and plates, of paper pulp	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
4813100007	捲菸紙，小冊或管狀者	Cigarette paper, in the form of booklets or tubes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
4813200005	捲菸紙，寬度不超過 5 公分之成捲者	Cigarette paper, in rolls of a width not exceeding 5 cm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
48139010008	寬度超過 1 5 公分之捲菸紙	Cigarette paper, exceeding 15 cm in width	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
48139090001	其他捲菸紙	Other cigarette paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		KGM			
48142000004	壁紙及類似糊牆紙，其正面塗佈或覆蓋以塑膠，該塑膠層具有印刷紋理，浮凸壓紋、表面著色、印就圖案或其他裝飾	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		KGM		C02	
48149000107	生染紙	ingrain paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		KGM			
48149000205	其他壁紙	Other wallpaper, of paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		KGM		C02	
48149000303	窗用透明紙	Window transparencies of paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		KGM			

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48149000401	油氈紙	Lincrusta paper	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	9%		KGM			
48149000900	其他第 4 8 1 4 節所屬 之貨品	Other similar wall coverings	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	9%		KGM		C02	
48162000002	自行複寫紙 (第 4 8 0 9 節除外)	Self-copy paper (other than those of heading 48.09)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48169010005	轉印紙 (包括已塗佈之 轉印紙原紙 · 第 4 8 0 9 節除外)	Transfer paper (including coated transferable base paper, other than those of heading 48.09)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		C02	
48169090008	其他第 4 8 1 6 節所屬 之貨品	Other articles of heading 48.16	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48171000003	信封	Envelopes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48172000001	郵簡、明信片及通信用 卡片	Letter cards, plain postcards and correspondence cards	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48173000009	紙或紙板製之裝有各式 紙類文具之盒、袋、夾 及摘記夾	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48181000002	衛生紙	Toilet paper	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48182000000	紙手帕、面紙及紙巾	Handkerchiefs, cleansing or facial tissues and towels, of paper	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

海關進口稅則資料

48183000008	紙桌巾及餐巾	Tablecloths and serviettes, of paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
48185000003	紙製衣著及服飾附屬品	Articles of apparel and clothing accessories, of paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
48189000103	紙製口罩	Masks, of paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
48189000906	其他供家庭、衛生或醫院用紙製品	Other household, sanitary or hospital articles, of paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
48191000001	瓦楞紙或紙板製之箱、盒及匣	Cartons, boxes and cases, of corrugated paper or paperboard	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
48192000009	非瓦楞紙或紙板製之可折疊之箱、盒及匣	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
48193000007	底邊寬度在 40 公分或以上之紙袋	Sacks and bags, having a base of a width of 40 cm or more, paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
48194000005	其他紙袋，包括錐形者	Other sacks and bags, including cones, paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
48195000002	其他紙製包裝容器，包括唱片封套	Other packing containers, including record sleeves, of paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
48196000000	辦公室及商店等用之紙製文卷盒、信盤、存物盒及其他類似品	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like, paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

海關進口稅則資料

48201000106	日記簿	Diaries	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48201000204	記事簿	Memorandum pads	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48201000302	地址簿	Address books	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48201000909	其他登記簿、記帳簿、 筆記簿、訂貨簿、收據 簿、信紙本及類似簿冊	Other registers, account books, note books, order books, letter pads and similar articles	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48202000006	練習簿	Exercise books	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48203000004	裝訂冊（書籍封套除外 ）·紙夾及文卷套	Binders (other than book covers), folders and file covers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48204000002	各種事務用表格及夾有 空白紙葉之複寫套紙	Manifold business forms and interleaved carbon sets	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48205010007	相片簿	Albums, photograph	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48205020005	郵票簿	Albums, stamp	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48205090000	其他收集樣本或收集物 之簿冊	Other albums for samples or for collections	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

海關進口稅則資料

48209000001	其他	Other	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48211000007	已印刷之紙或紙板標籤	Labels, paper or paperboard, printed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		C02	
48219000000	其他紙或紙製之各種標 籤，未印刷者	Other paper or paperboard labels of all kinds, not printed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48221000006	供紡織紗線纏繞用之紙 漿、紙或紙板製之線軸 、線管及其類似品，不 論是否打孔或硬化者	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, used for winding textile yarn, whether or not perforated or hardened	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	9%		KGM			
48229000009	紙漿、紙或紙板製非供 紡織紗線纏繞用之其他 類似品，不論是否打孔 或硬化者	Other similar articles of paper pulp, paper or paperboard, not used for winding textile yarn, whether or not perforated or hardened	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48232000003	過濾紙及紙板，切成一 定尺寸	Filter paper and paperboard, cut to size	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
48234000009	已印刷自動紀錄機用之 成捲、成張或盤狀紀錄 紙	Rolls, sheets and dials, printed for self-recording apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48236100003	紙或紙板製之盤、碟、 杯及其類似品，竹製者	Trays, dishes, plates, cups and the like, of paper or paperboard, of bamboo	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
48236900005	其他紙或紙板製之盤、 碟、杯及其類似品	Trays, dishes, plates cups and the like, of other paper or paperboard	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

海關進口稅則資料

48237000002	紙漿之模製或壓製品	Moulded or pressed articles of paper pulp	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
48239000106	絕緣用紙帶或紙板 (絕緣阻抗 1 0 0 0 0 0 0 0 0 歐姆以上)	Insulating paper tapes or paperboard (insulation resistivity over 1000000000 ohm)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
48239000204	以紙或紙板為底而製成之地覆蓋物，不論是否切成一定尺寸	Floor coverings on a base of paper or paperboard, whether or not cut to size	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
48239000311	自黏性之紙，切成一定尺寸，成條或成捲	Self-adhesive paper, cut to size, in strips or rolls	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
48239000393	其他塗膠或塗接著劑之紙，切成一定尺寸，成條或成捲	Other gummed or adhesive paper, cut to size, in strips or rolls	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
48239000909	其他切成一定尺寸或形狀之紙、紙板、纖維素胎及纖維素紙；其他以紙漿、紙、紙板、纖維素胎或纖維素紙所製之物品	Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
49011000000	書籍、小冊、傳單及類似印刷品，單頁，是否摺疊者均在內	Printed books, brochures, leaflets and similar printed matter, in single sheets, whether or not folded	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		MP1	
49019100002	字典及百科全書，及其分期發行者	Dictionaries and encyclopaedias, and serial instalments thereof	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		MP1	
49019910002	美術作品重製或複製者	Reproductions, printed of work of art	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

海關進口稅則資料

49019990005	其他書籍、小冊、傳單及類似印刷品，非單頁者	Other printed books, brochures, leaflets and similar printed matter, not in single sheets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		MP1	
49021000009	報紙、雜誌或期刊不論是否附有圖解或含有廣告品，至少每週發行4次者	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material, appearing at least four times a week	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		MP1	
49029000002	其他報紙，雜誌或期刊	Other newspapers, journals and periodicals, whether or not illustrated or containing advertising material	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		MP1	
49030010008	兒童圖畫書	Children's picture	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		C02 MP1	
49030020006	兒童繪畫簿或著色簿	Children's drawing or colouring books	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM			
49040000009	樂譜原稿或印本，不論是否裝訂成冊或有無說明者均在內	Music, printed or in manuscript, whether or not bound or illustrated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		MP1	
49051000006	印刷球儀圖（立體球儀圖列入第9023節）	Globes, printed (globes, in relief are classified in heading 90.23)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
49059100008	印刷之地圖及水道圖或各種類似圖，包括地圖集、懸掛地圖及地形圖，成冊者	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps and topographical plans, printed, in book form	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

海關進口稅則資料

49059900000	其他印刷之地圖及水道圖或各種類似圖、包括地圖集、懸掛地圖及地形圖，非成冊者	Other maps and hydrographic or similar charts of all kinds, including atlases, wall maps and topographical plans, printed, not in book form	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
49060000007	供建築、工程、工業、商業、地形學上的或類似目的之設計及圖表之手繪原稿；手抄稿；上述文件之感光紙影印本及副本	Plans and drawings for architectural, engineering, industrial, commercial, topographical, or similar purpose, being originals drawn by hand; hand-written texts; photographic reproductions on sensitisised paper and carbon copies of the foregoing	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
49070010102	新台幣鈔票	New Taiwan dollars banknotes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		344	516
49070010905	其他鈔票	Other banknotes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
49070020002	支票簿	Cheque forms (cheque books)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
49070030108	郵票及印有該票樣之紙張	Postage stamps, and stamp-impressed paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
49070030206	印花稅票及印有該票樣之紙張	Revenue stamps, and stamp-impressed paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

海關進口稅則資料

49070030901	其他類似票品或印有該票樣之紙張	Other similar stamp or stamp-impressed paper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
49070040106	旅行支票	Traveller's checks	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
49070040204	未公開發行之股票	Non-public issuing share certificates title	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
49070040909	其他股票、證券、債券及其他賦有權益之票券	Other share, stock or bond certificates and similar documents of title	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
49070090105	空白匯票及空白本票	Unissued exchange bills and unissued cashing money	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
49070090908	其他屬第 4 9 0 7 節之貨品	Other articles of heading 49.07	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
49081000003	轉印紙 (轉印圖畫紙) , 可瓷化者	Transfers (decalcomanias), vitrifiable	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
49089000006	其他轉印紙 (轉印圖畫紙)	Other transfers (decalcomanias)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
49090010002	印刷或附有圖畫之明信片 ; 載有個人問候語句、消息或通知之印刷卡片 , 不論有無圖畫、封套或鑲邊 , 印有寄件人姓名者	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings, with names of senders printed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

海關進口稅則資料

49090090005	其他印刷或附有圖畫之明信片；載有個人問候語句、消息或通知之印刷卡片，不論有無圖畫、封套或鑲邊者	Other printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
49100000001	各種印刷曆，包括檯曆	Calendars of any kind, printed, including calendar blocks	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM			
49111000008	貿易廣告品，商品型錄及其類似品	Trade advertising material, commercial catalogues and the like	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
49119100108	印刷之圖畫、圖案	Printed pictures, designs	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		C02	
49119100206	照片	Photographs	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
49119900002	其他印刷品	Other printed matter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		C02	
50010000009	適於繅絲之蠶繭	Silk-worm cocoons suitable for reeling	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		B01	
50020000008	生絲（未加撚者）	Raw silk (not thrown)	10%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM			
50030010005	未梳或未精梳之廢絲	Not carded or combed	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

海關進口稅則資料

50030090008	其他廢絲	Other silk waste	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
50040010004	外科手術用之蠶絲線， 非供零售用者	Thread for surgical use, not put up for retail sale	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		504	
50040090007	其他絲紗（廢絲紡成者 除外），非供零售用者	Other silk yarn (other than yarn spun from silk waste), not put up for retail sale	10%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM			
50050000005	廢絲紡成之紗，非供零 售用者	Yarn spun from silk waste, not put up for retail sale	10%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM			
50060010002	絲紗及廢絲紡成之紗， 供零售用者	Silk yarn and yarn spun from silk waste, put up for retail sale	10%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM			
50060020000	蠶膠絲（蠶腸線），供 零售用者	Silk-worm gut, put up for retail sale	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
50060030008	外科手術用蠶絲線，供 零售用者	Thread for surgical use, put up for retail sale	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		504	
50071000109	絲屑織成之梭織物，含 絲屑重量在 8 5 % 及以 上者	Woven fabrics of noil silk, containing 85% or more by weight of noil silk	10%	免稅 (PA,GT,NI,SV,HN,N Z)	20%	MTK	KGM			
50071000902	其他絲屑梭織物	Other woven fabrics of noil silk	10%	免稅 (PA,GT,NI,SV,HN,N Z)	20%	MTK	KGM			
50072000009	其他織物，含絲或廢絲 重量在 8 5 % 及以上者 （絲屑梭織物除外）	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	10%	免稅 (PA,GT,NI,SV,HN,N Z)	20%	MTK	KGM			

海關進口稅則資料

50079000004	其他絲或廢絲織成之梭織物	Other woven fabrics of silk or of silk waste	10%	免稅 (PA,GT,NI,SV,HN,NZ)	20%	MTK	KGM			
51011100005	含脂剪取羊毛・包括洗後被毛	Shorn wool, greasy, including fleece-washed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01	
51011900007	其他含脂羊毛・包括洗後被毛	Other greasy wool, including fleece-washed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01	
51012100003	已脫脂剪取羊毛・未經碳化處理者	Shorn wool, degreased, not carbonised	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
51012900005	其他已脫脂羊毛・未經碳化處理者	Other degreased wool, not carbonised	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
51013000002	碳化羊毛	Carbonised wool	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
51021110002	未淨之未初梳或未精梳之喀什米爾羊毛	Greasy kashmir (cashmere) hair, not carded or combed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01	
51021120000	已淨之未初梳或未精梳之喀什米爾羊毛	Scoured kashmir (cashmere) hair, not carded or combed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
51021910004	其他未淨之未初梳或未精梳之動物細毛	Other greasy fine animal hair, not carded or combed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01	
51021920002	其他已淨之未初梳或未精梳之動物細毛	Other scoured fine animal hair, not carded or combed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
51022010001	未淨之未初梳或未精梳之動物粗毛	Greasy coarse animal hair, not carded or combed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		B01	

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51022020009	已淨之未初梳或未精梳之動物粗毛	Scoured coarse animal hair, not carded or combed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
51031000004	羊毛或動物細毛之精梳落纖	Noils of wool or of fine animal hair	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		B01	
51032000002	其他未經拉鬆處理之廢羊毛或動物廢細毛	Other waste of wool or of fine animal hair, not pulled or garnetted	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		B01	
51033000000	未經拉鬆處理之動物廢粗毛	Waste of coarse animal hair, not pulled or garnetted	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		B01	
51040000005	經拉鬆處理之回收羊毛或動物粗細毛	Garnetted stock of wool or of fine or coarse animal hair	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM			
51051000002	初梳羊毛	Carded wool	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
51052100009	精梳羊毛之碎片	Combed wool in fragments	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
51052900001	毛條及其他精梳羊毛	Wool tops and other combed wool	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
51053100007	初梳或精梳之喀什米爾羊毛	Kashmir (cashmere) hair, carded or combed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
51053900009	其他初梳或精梳之動物細毛	Other fine animal hair, carded or combed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
51054000006	初梳或精梳之動物粗毛	Coarse animal hair, carded or combed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

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51061000001	含羊毛重量在 8 5 % 及以上之初梳毛紗 (紡毛紗)	Yarn of carded wool, containing 85% or more by weight of wool	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
51062000009	含羊毛重量未達 8 5 % 之初梳毛紗 (紡毛紗)	Yarn of carded wool, containing less than 85% by weight of wool	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
51071000000	含羊毛重量在 8 5 % 及以上之精梳毛紗 (梳毛紗)	Yarn of combed wool, containing 85% or more by weight of wool	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
51072000008	含羊毛重量未達 8 5 % 之精梳毛紗 (梳毛紗)	Yarn of combed wool, containing less than 85% by weight of wool	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
51081000009	初梳動物細毛紗 (紡毛紗)	Yarn of carded fine animal hair	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
51082000007	精梳動物細毛紗 (梳毛紗)	Yarn of combed fine animal hair	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
51091000008	含羊毛或動物細毛重量在 8 5 % 及以上之毛紗	Yarn, containing 85% or more by weight of wool or of fine animal hair	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
51099000001	含羊毛或動物細毛重量未達 8 5 % 之毛紗	Yarn, containing less than 85% by weight of wool	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
51100000007	不論是否供零售用之動物粗毛或馬毛紡製之毛紗 (包括馬毛紡製之螺旋花紗)	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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51111100003	紡毛梭織物，含羊毛或動物細毛重量在 8 5 % 及以上，每平方公尺重量不超過 3 0 0 公克者	Woven fabrics, containing 85% or more by weight of carded wool or of carded fine animal hair, of a weight not exceeding 300 g/square meter	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	MTK	KGM			
51111900005	其他含羊毛或動物細毛重量在 8 5 % 及以上之紡毛梭織物	Other woven fabrics, containing 85% or more by weight of carded wool or of carded fine animal hair	10%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%	MTK	KGM		MW0	
51112000002	其他羊毛或動物細毛紡毛梭織物，主要或單獨與人造纖維絲混製者	Other woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made filaments	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	MTK	KGM		MW0	
51113000000	其他羊毛或動物細毛紡毛梭織物，主要或單獨與人造纖維棉混製者	Other woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made staple fibres	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	MTK	KGM		MW0	
51119000007	其他羊毛或動物細毛紡毛梭織物，主要或單獨與其他紡織材料混製者	Other woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with other textile materials	10%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%	MTK	KGM		MW0	
51121100002	梳毛梭織物，含羊毛重量在 8 5 % 及以上，每平方公尺重量不超過 2 0 0 公克者	Woven fabrics, containing 85% or more by weight of combed wool or of combed fine animal hair, of a weight not exceeding 200 g/square meter	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	MTK	KGM		MW0	
51121900004	其他含羊毛或動物細毛重量在 8 5 % 及以上之梳毛梭織物	Other woven fabrics, containing 85% or more by weight of combed wool or of combed fine animal hair	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	MTK	KGM		MW0	

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51122000001	其他羊毛或動物細毛梳毛梭織物・主要或單獨與人造纖維絲混製者	Other woven fabrics of combed wool or of combed fine animal hair, mixed mainly or solely with man-made filaments	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	MTK	KGM		MW0	
51123000009	其他羊毛或動物細毛梳毛梭織物・主要或單獨與人造纖維棉混製者	Other woven fabrics of combed wool or of combed fine animal hair, mixed mainly or solely with man-made staple fibres	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	MTK	KGM		MW0	
51129000006	其他羊毛或動物細毛梳毛梭織物・主要或單獨與其他紡織材料混製者	Other woven fabrics of combed wool or of combed fine animal hair, mixed mainly or solely with other textile materials	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	MTK	KGM		MW0	
51130000004	動物粗毛或馬毛製之梭織物	Woven fabrics of coarse animal hair or of horsehair	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	MTK	KGM			
52010000007	未初梳或未精梳之棉花	Cotton, not carded or combed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
52021000004	廢棉紗 (包括廢棉線)	Yarn waste (including thread waste)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
52029100006	經拉鬆處理之回收棉纖維	Garnetted cotton stock	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
52029900008	其他廢棉	Other cotton waste	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
52030000005	初梳或精梳之棉花	Cotton, carded or combed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		MW0	

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52041100001	棉縫紉線，含棉重量在85%及以上者，非供零售用者	Cotton sewing thread, containing 85% or more by weight of cotton, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52041900003	其他棉縫紉線，非供零售用者	Other cotton sewing thread, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52042000000	棉縫紉線，供零售用者	Cotton sewing thread, put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
52051100108	本色單股未精梳棉紗 (DTEX: 714.29支及以上，NM: 不超過14支，NE: 不超過8.27支)，含棉重量在85%及以上者	Cotton yarn, single, of uncombed fibres, unbleached (DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
52051100901	非本色單股未精梳棉紗 (DTEX: 714.29支及以上，NM: 不超過14支，NE: 不超過8.27支)，含棉重量在85%及以上者	Cotton yarn, single, of uncombed fibres, other than unbleached (DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
52051200107	本色單股未精梳棉紗 (DTEX: 232.56支及以上，未達714.29支，NM: 超過14支，但不超過43支，NE: 超過8.27支，但不超過25.39支)，含棉重量在85%及以上者	Cotton yarn, single, of uncombed fibres, unbleached (DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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52051200900	非本色單股未精梳棉紗 (D T E X : 2 3 2 • 5 6 支及以上, 未達 7 1 4 • 2 9 支 · N M : 超過 1 4 支 · 但不超過 4 3 支 · N E : 超過 8 • 2 7 支 · 但不超過 2 5 • 3 9 支) · 含棉重 量在 8 5 % 及以上者	Cotton yarn, single, of uncombed fibres, other than unbleached (DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
52051300106	本色單股未精梳棉紗 (D T E X : 1 9 2 • 3 1 支及以上, 未達 2 3 2 • 5 6 支 · N M : 超 過 4 3 支 · 但不超過 5 2 支 · N E : 超過 2 5 • 3 9 支 · 但不超過 3 0 • 7 1 支) · 含棉重 量在 8 5 % 及以上者	Cotton yarn, single, of uncombed fibres, unbleached (DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52051300909	非本色單股未精梳棉紗 (D T E X : 1 9 2 • 3 1 支及以上, 未達 2 3 2 • 5 6 支 · N M : 超過 4 3 支 · 但不超過 5 2 支 · N E : 超過 2 5 • 3 9 支 · 但不超過 3 0 • 7 1 支) · 含棉 重量在 8 5 % 及以上者	Cotton yarn, single, of uncombed fibres, other than unbleached (DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	

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52051400105	本色單股未精梳棉紗 (D T E X : 1 2 5 支及以上, 未達 1 9 2 • 3 1 支, N M : 超過 5 2 支, 但不超過 8 0 支, N E : 超過 3 0 • 7 1 支, 但不超過 4 7 • 2 4 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of uncombed fibres, unbleached (DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52051400908	非本色單股未精梳棉紗 (D T E X : 1 2 5 支及以上, 未達 1 9 2 • 3 1 支, N M : 超過 5 2 支, 但不超過 8 0 支, N E : 超過 3 0 • 7 1 支, 但不超過 4 7 • 2 4 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of uncombed fibres, other than unbleached (DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52051500104	本色單股未精梳棉紗 (D T E X : 1 2 5 支以下, N M : 超過 8 0 支, N E : 超過 4 7 • 2 4 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of uncombed fibres, unbleached (DTEX less than 125, NM exceeding 80, NE exceeding 47.24's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52051500907	非本色單股未精梳棉紗 (D T E X : 1 2 5 支以下, N M : 超過 8 0 支, N E : 超過 4 7 • 2 4 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of uncombed fibres, other than unbleached (DTEX less than 125, NM exceeding 80, NE exceeding 47.27's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

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52052100106	本色單股精梳棉紗 (D T E X : 7 1 4 • 2 9 支及以上 · N M : 不超過 1 4 支 · N E : 不超過 8 • 2 7 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of combed fibres, unbleached (DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52052100909	非本色單股精梳棉紗 (D T E X : 7 1 4 • 2 9 支及以上 · N M : 不超過 1 4 支 · N E : 不超過 8 • 2 7 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of combed fibres, other than unbleached (DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52052200105	本色單股精梳棉紗 (D T E X : 2 3 2 • 5 6 支及以上 · 未達 7 1 4 • 2 9 支 · N M : 超過 1 4 支 · 但不超過 4 3 支 · N E : 超過 8 • 2 7 支 · 但不超過 2 5 • 3 9 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of combed fibres, unbleached (DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52052200908	非本色單股精梳棉紗 (D T E X : 2 3 2 • 5 6 支及以上 · 未達 7 1 4 • 2 9 支 · N M : 超過 1 4 支 · 但不超過 4 3 支 · N E : 超過 8 • 2 7 支 · 但不超過 2 5 • 3 9 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of combed fibres, other than unbleached (DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	

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52052300104	本色單股精梳棉紗 (D T E X : 1 9 2 • 3 1 支及以上, 未達 2 3 2 • 5 6 支, NM : 超過 4 3 支, 但不超過 5 2 支, N E : 超過 2 5 • 3 9 支, 但不超過 3 0 • 7 1 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of combed fibres, unbleached (DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52052300907	非本色單股精梳棉紗 (D T E X : 1 9 2 • 3 1 支及以上, 未達 2 3 2 • 5 6 支, NM : 超過 4 3 支, 但不超過 5 2 支, N E : 超過 2 5 • 3 9 支, 但不超過 3 0 • 7 1 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of combed fibres, other than unbleached (DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52052400103	本色單股精梳棉紗 (D T E X : 1 2 5 支及以上, 未達 1 9 2 • 3 1 支, NM : 超過 5 2 支, 但不超過 8 0 支, N E : 超過 3 0 • 7 1 支, 但不超過 4 7 • 2 4 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of combed fibres, unbleached (DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	

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52052400906	非本色單股精梳棉紗 (D T E X : 1 2 5 支及以上, 未達 1 9 2 • 3 1 支, N M : 超過 5 2 支, 但不超過 8 0 支, N E : 超過 3 0 • 7 1 支, 但不超過 4 7 • 2 4 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of combed fibres, other than unbleached (DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52052600101	本色單股精梳棉紗 (D T E X : 1 0 6 • 3 8 支及以上, 未達 1 2 5 支, N M : 超過 8 0 支, 但不超過 9 4 支, N E : 超過 4 7 • 2 4 支, 但不超過 5 5 • 5 1 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of combed fibres, unbleached (DTEX less than 125 but not less than 106.38, NM exceeding 80 but not exceeding 94, NE exceeding 47.24's but not exceeding 55.51's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52052600904	非本色單股精梳棉紗 (D T E X : 1 0 6 • 3 8 支及以上, 未達 1 2 5 支, N M : 超過 8 0 支, 但不超過 9 4 支, N E : 超過 4 7 • 2 4 支, 但不超過 5 5 • 5 1 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of combed fibres, other than unbleached (DTEX less than 125 but not less than 106.38, NM exceeding 80 but not exceeding 94, NE exceeding 47.24's but not exceeding 55.51's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

海關進口稅則資料

52052700100	本色單股精梳棉紗 (D T E X : 8 3 • 3 3 支及以上, 未達 1 0 6 • 3 8 支, NM : 超過 9 4 支, 但不超過 1 2 0 支, N E : 超過 5 5 • 5 1 支, 但不超過 7 0 • 8 6 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of combed fibres, unbleached (DTEX less than 106.38 but not less than 83.33, NM exceeding 94 but not exceeding 120, NE exceeding 55.51's but not exceeding 70.86's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52052700903	非本色單股精梳棉紗 (D T E X : 8 3 • 3 3 支及以上, 未達 1 0 6 • 3 8 支, NM : 超過 9 4 支, 但不超過 1 2 0 支, N E : 超過 5 5 • 5 1 支, 但不超過 7 0 • 8 6 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of combed fibres, other than unbleached (DTEX less than 106.38 but not less than 83.33, NM exceeding 94 but not exceeding 120, NE exceeding 55.51's but not exceeding 70.86's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52052800109	本色單股精梳棉紗 (D T E X : 8 3 • 3 3 支以下, NM : 超過 1 2 0 支, N E : 超過 7 0 • 8 6 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of combed fibres, unbleached (DTEX less than 83.33, NM exceeding 120, NE exceeding 70.86's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52052800902	非本色單股精梳棉紗 (D T E X : 8 3 • 3 3 支以下, NM : 超過 1 2 0 支, N E : 超過 7 0 • 8 6 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, single, of combed fibres, other than unbleached (DTEX less than 83.33, NM exceeding 120, NE exceeding 70.86's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	

海關進口稅則資料

52053100104	本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 7 1 4 • 2 9 支及以上 · N M : 不超過 1 4 支 · N E : 不超過 8 • 2 7 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of uncombed fibers, unbleached (measuring per single yarn DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52053100907	非本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 7 1 4 • 2 9 支及以上 · N M : 不超過 1 4 支 · N E : 不超過 8 • 2 7 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, other than unbleached (measuring per single yarn DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52053200103	本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 2 3 2 • 5 6 支及以上 · 未達 7 1 4 • 2 9 支 · N M : 超過 1 4 支 · 但不超過 4 3 支 · N E : 超過 8 • 2 7 支 · 但不超過 2 5 • 3 9 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, unbleached (measuring per single yarn DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

海關進口稅則資料

52053200906	非本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 2 3 2 • 5 6 支及以上 , 未達 7 1 4 • 2 9 支 · N M : 超過 1 4 支 , 但不超過 4 3 支 · N E : 超過 8 • 2 7 支 , 但不超過 2 5 • 3 9 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, other than unbleached (measuring per single yarn DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52053300102	本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 1 9 2 • 3 1 支及以上 , 未達 2 3 2 • 5 6 支 · N M : 超過 4 3 支 , 但不超過 5 2 支 · N E : 超過 2 5 • 3 9 支 , 但不超過 3 0 • 7 1 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, unbleached (measuring per single yarn DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

海關進口稅則資料

52053300905	非本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 1 9 2 • 3 1 支及以上 , 未達 2 3 2 • 5 6 支 , N M : 超過 4 3 支 , 但不超過 5 2 支 , N E : 超過 2 5 • 3 9 支 , 但不超過 3 0 • 7 1 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, other than unbleached (measuring per single yarn DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's) containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52053400101	本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 1 2 5 支及以上 , 未達 1 9 2 • 3 1 支 , N M : 超過 5 2 支 , 但不超過 8 0 支 , N E : 超過 3 0 • 7 1 支 , 但不超過 4 7 • 2 4 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, unbleached (measuring per single yarn DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

海關進口稅則資料

52053400904	非本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 1 2 5 支及以上 , 未達 1 9 2 • 3 1 支 · N M : 超過 5 2 支 , 但不超過 8 0 支 · N E : 超過 3 0 • 7 1 支 , 但不超過 4 7 • 2 4 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, other than unbleached (measuring per single yarn DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52053500100	本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 1 2 5 支以下 · N M : 超過 8 0 支 · N E : 超過 4 7 • 2 4 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, unbleached (measuring per single yarn DTEX less than 125, NM exceeding 80, NE exceeding 47.24's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52053500903	非本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 1 2 5 支以下 · N M : 超過 8 0 支 · N E : 超過 4 7 • 2 4 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, other than unbleached (measuring per single yarn DTEX less than 125, NM exceeding 80, NE exceeding 47.24's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

海關進口稅則資料

52054100102	本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 7 1 4 • 2 9 支及以上 · N M : 不超過 1 4 支 · N E : 不超過 8 • 2 7 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of combed fibres, unbleached (measuring per single yarn DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing 85% or more by weight of cotton)	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52054100905	非本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 7 1 4 • 2 9 支及以上 · N M : 不超過 1 4 支 · N E : 不超過 8 • 2 7 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of combed fibres, other than unbleached (measuring per single yarn DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52054200101	本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 2 3 2 • 5 6 支及以上 · 未達 7 1 4 • 2 9 支 · N M : 超過 1 4 支 · 但不超過 4 3 支 · N E : 超過 8 • 2 7 支 · 但不超過 2 5 • 3 9 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of combed fibres, unbleached (measuring per single yarn DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	

海關進口稅則資料

52054200904	非本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 2 3 2 • 5 6 支及以上 , 未達 7 1 4 • 2 9 支 · N M : 超過 1 4 支 , 但不超過 4 3 支 · N E : 超過 8 • 2 7 支 , 但不超過 2 5 • 3 9 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of combed fibres, other than unbleached (measuring per single yarn DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52054300100	本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 1 9 2 • 3 1 支及以上 , 未達 2 3 2 • 5 6 支 · N M : 超過 4 3 支 , 但不超過 5 2 支 · N E : 超過 2 5 • 3 9 支 , 但不超過 3 0 • 7 1 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of combed fibres, unbleached (measuring per single yarn DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52054300903	非本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 1 9 2 • 3 1 支及以上 , 未達 2 3 2 • 5 6 支 · N M : 超過 4 3 支 , 但不超過 5 2 支 · N E : 超過 2 5 • 3 9 支 , 但不超過 3 0 • 7 1 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of combed fibres, other than unbleached (measuring per single yarn DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	

海關進口稅則資料

52054400109	本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 1 2 5 支及以上 , 未達 1 9 2 • 3 1 支 · NM : 超過 5 2 支 · 但不超過 8 0 支 · N E : 超過 3 0 • 7 1 支 · 但不超過 4 7 • 2 4 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of combed fibres, unbleached (measuring per single yarn DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52054400902	非本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 1 2 5 支及以上 , 未達 1 9 2 • 3 1 支 · NM : 超過 5 2 支 · 但不超過 8 0 支 · N E : 超過 3 0 • 7 1 支 · 但不超過 4 7 • 2 4 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of combed fibres, other than unbleached (measuring per single yarn DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52054600107	本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 1 0 6 • 3 8 支及以上 , 未達 1 2 5 支 · NM : 超過 8 0 支 · 但不超過 9 4 支 · N E : 超過 4 7 • 2 4 支 · 但不超過 5 5 • 5 1 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of combed fibres, unbleached (measuring per single yarn DTEX less than 125 but not less than 106.38, NM exceeding 80 but not exceeding 94, NE exceeding 47.24's but not exceeding 55.51's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

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52054600900	非本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 1 0 6 • 3 8 支及以上 , 未達 1 2 5 支 , N M : 超過 8 0 支 , 但不超過 9 4 支 , N E : 超過 4 7 • 2 4 支 , 但不超過 5 5 • 5 1 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of combed fibres, other than unbleached (measuring per single yarn DTEX less than 125 but not less than 106.38, NM exceeding 80 but not exceeding 94, NE exceeding 47.24's but not exceeding 55.51's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52054700106	本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 8 3 • 3 3 支及以上 , 未達 1 0 6 • 3 8 支 , N M : 超過 9 4 支 , 但不超過 1 2 0 支 , N E : 超過 5 5 • 5 1 支 , 但不超過 7 0 • 8 6 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of combed fibres, unbleached (measuring per single yarn DTEX less than 106.38 but not less than 83.33, NM exceeding 94 but not exceeding 120, NE exceeding 55.51's but not exceeding 70.86's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52054700909	非本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 8 3 • 3 3 支及以上 , 未達 1 0 6 • 3 8 支 , N M : 超過 9 4 支 , 但不超過 1 2 0 支 , N E : 超過 5 5 • 5 1 支 , 但不超過 7 0 • 8 6 支) , 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of combed fibres, other than unbleached (measuring per single yarn DTEX less than 106.38 but not less than 83.33, NM exceeding 94 but not exceeding 120, NE exceeding 55.51's but not exceeding 70.86's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

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52054800105	本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 8 3 • 3 3 支以下 · N M : 超過 1 2 0 支 · N E : 超過 7 0 • 8 6 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of combed fibres, unbleached (measuring per single yarn DTEX less than 83.33, NM exceeding 120, NE exceeding 70.86's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
52054800908	非本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 8 3 • 3 3 支以下 · N M : 超過 1 2 0 支 · N E : 超過 7 0 • 8 6 支) · 含棉重量在 8 5 % 及以上者	Cotton yarn, multiple (folded) or cabled, of combed fibres, other than unbleached (measuring per single yarn DTEX less than 83.33, NM exceeding 120, NE exceeding 70.86's), containing 85% or more by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
52061100107	本色單股未精梳棉紗 (D T E X : 7 1 4 • 2 9 支及以上 · N M : 不超過 1 4 支 · N E : 不超過 8 • 2 7 支) · 含棉重量未達 8 5 % 者	Cotton yarn, single, of uncombed fibres, unbleached (DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52061100900	非本色單股未精梳棉紗 (D T E X : 7 1 4 • 2 9 支及以上 · N M : 不超過 1 4 支 · N E : 不超過 8 • 2 7 支) · 含棉重量未達 8 5 % 者	Cotton yarn, single, of uncombed fibres, other than unbleached (DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

海關進口稅則資料

52061200106	本色單股未精梳棉紗 (D T E X : 2 3 2 • 5 6 支及以上, 未達 7 1 4 • 2 9 支 · N M : 超過 1 4 支 · 但不超過 4 3 支 · N E : 超過 8 • 2 7 支 · 但不超過 2 5 • 3 9 支) · 含棉重量未達 8 5 % 者	Cotton yarn, single, of uncombed fibres, unbleached (DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing less than 85% or weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
52061200909	非本色單股未精梳棉紗 (D T E X : 2 3 2 • 5 6 支及以上, 未達 7 1 4 • 2 9 支 · N M : 超過 1 4 支 · 但不超過 4 3 支 · N E : 超過 8 • 2 7 支 · 但不超過 2 5 • 3 9 支) · 含棉重量未達 8 5 % 者	Cotton yarn, single, of uncombed fibres, other than unbleached (dtex less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, ne exceedng 8.27's but not exceeding 25.39's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
52061300105	本色單股未精梳棉紗 (D T E X : 1 9 2 • 3 1 支及以上, 未達 2 3 2 • 5 6 支 · N M : 超過 4 3 支 · 但不超過 5 2 支 · N E : 超過 2 5 • 3 9 支 · 但不超過 3 0 • 7 1 支) · 含棉重量未達 8 5 % 者	Cotton yarn, single, of uncombed fibres, unbleached (DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

海關進口稅則資料

52061300908	非本色單股未精梳棉紗 (D T E X : 1 9 2 • 3 1 支及以上 · 未達 2 3 2 • 5 6 支 · N M : 超過 4 3 支 · 但不超過 5 2 支 · N E : 超過 2 5 • 3 9 支 · 但不超過 3 0 • 7 1 支) · 含棉 重量未達 8 5 % 者	Cotton yarn, single, of uncombed fibres, other than unbleached (DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52061400104	本色單股未精梳棉紗 (D T E X : 1 2 5 支及 以上 · 未達 1 9 2 • 3 1 支 · N M : 超過 5 2 支 · 但不超過 8 0 支 · N E : 超過 3 0 • 7 1 支 · 但不超過 4 7 • 2 4 支) · 含棉重量未達 8 5 % 者	Cotton yarn, single, of uncombed fibres, unbleached (DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52061400907	非本色單股未精梳棉紗 (D T E X : 1 2 5 支 及以上 · 未達 1 9 2 • 3 1 支 · N M : 超過 5 2 支 · 但不超過 8 0 支 · N E : 超過 3 0 • 7 1 支 · 但不超過 4 7 • 2 4 支) · 含棉重量未 達 8 5 % 者	Cotton yarn, single, of uncombed fibres, other than unbleached (DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	

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52061500103	本色單股未精梳棉紗 (D T E X : 1 2 5 支以下 · N M : 超過 8 0 支 · N E : 超過 4 7 • 2 4 支) · 含棉重量未達 8 5 % 者	Cotton yarn, single, of uncombed fibres, unbleached (DTEX less than 125, NM exceeding 80, NE exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52061500906	非本色單股未精梳棉紗 (D T E X : 1 2 5 支以下 · N M : 超過 8 0 支 · N E : 超過 4 7 • 2 4 支) · 含棉重量未達 8 5 % 者	Cotton yarn, single, of uncombed fibres, other than unbleached (DTEX less than 125, NM exceeding 80, NE exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52062100105	本色單股精梳棉紗 (D T E X : 7 1 4 • 2 9 支及以上 · N M : 不超過 1 4 支 · N E : 不超過 8 • 2 7 支) · 含棉重量未達 8 5 % 者	Cotton yarn, single, of combed fibres, unbleached (DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52062100908	非本色單股精梳棉紗 (D T E X : 7 1 4 • 2 9 支及以上 · N M : 不超過 1 4 支 · N E : 不超過 8 • 2 7 支) · 含棉重量未達 8 5 % 者	Cotton yarn, single, of combed fibres, other than unbleached (DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

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52062200104	本色單股精梳棉紗 (D T E X : 2 3 2 • 5 6 支及以上, 未達 7 1 4 • 2 9 支, N M : 超過 1 4 支, 但不超過 4 3 支, N E : 超過 8 • 2 7 支, 但不超過 2 5 • 3 9 支) , 含棉重量未達 8 5 % 者	Cotton yarn, single, of combed fibres, unbleached (DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
52062200907	非本色單股精梳棉紗 (D T E X : 2 3 2 • 5 6 支及以上, 未達 7 1 4 • 2 9 支, N M : 超過 1 4 支, 但不超過 4 3 支, N E : 超過 8 • 2 7 支, 但不超過 2 5 • 3 9 支) , 含棉重量未達 8 5 % 者	Cotton yarn, single, of combed fibres, other than unbleached (DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
52062300103	本色單股精梳棉紗 (D T E X : 1 9 2 • 3 1 支及以上, 未達 2 3 2 • 5 6 支, N M : 超過 4 3 支, 但不超過 5 2 支, N E : 超過 2 5 • 3 9 支, 但不超過 3 0 • 7 1 支) , 含棉重量未達 8 5 % 者	Cotton yarn, single, of combed fibres, unbleached (DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

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52062300906	非本色單股精梳棉紗 (D T E X : 1 9 2 • 3 1 支及以上, 未達 2 3 2 • 5 6 支, N M : 超過 4 3 支, 但不超過 5 2 支, N E : 超過 2 5 • 3 9 支, 但不超過 3 0 • 7 1 支) , 含棉重量未達 8 5 % 者	Cotton yarn, single, of combed fibres, other than unbleached (DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52062400102	本色單股精梳棉紗 (D T E X : 1 2 5 支及以上, 未達 1 9 2 • 3 1 支, N M : 超過 5 2 支, 但不超過 8 0 支, N E : 超過 3 0 • 7 1 支, 但不超過 4 7 • 2 4 支) , 含棉重量未達 8 5 % 者	Cotton yarn, single, of combed fibres, unbleached (DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
52062400905	非本色單股精梳棉紗 (D T E X : 1 2 5 支及以上, 未達 1 9 2 • 3 1 支, N M : 超過 5 2 支, 但不超過 8 0 支, N E : 超過 3 0 • 7 1 支, 但不超過 4 7 • 2 4 支) , 含棉重量未達 8 5 % 者	Cotton yarn, single, of combed fibres, other than unbleached (DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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52062500101	本色單股精梳棉紗 (D T E X : 1 2 5 支以下 · N M : 超過 8 0 支 · N E : 超過 4 7 • 2 4 支) · 含棉重量未達 8 5 % 者	Cotton yarn, single, of combed fibres, unbleached (DTEX less than 125, NM exceeding 80, NE exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52062500904	非本色單股精梳棉紗 (D T E X : 1 2 5 支以下 · N M : 超過 8 0 支 · N E : 超過 4 7 • 2 4 支) · 含棉重量未達 8 5 % 者	Cotton yarn, single, of combed fibres, other than unbleached (dtex less than 125, NM exceeding 80, ne exceeding 47.24's), containing less than 85% by weihgt of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52063100103	本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 7 1 4 • 2 9 支及以上 · N M : 不超過 1 4 支 · N E : 不超過 8 • 2 7 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, unbleached (measuring per single yarn DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52063100906	非本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 7 1 4 • 2 9 支及以上 · N M : 不超過 1 4 支 · N E : 不超過 8 • 2 7 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, other than unbleached (measuring per single yarn DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	

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52063200102	本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 2 3 2 • 5 6 支及以上 , 未達 7 1 4 • 2 9 支 · N M : 超過 1 4 支 , 但不超過 4 3 支 · N E : 超過 8 • 2 7 支 , 但不超過 2 5 • 3 9 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, unbleached (measuring per single yarn DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52063200905	非本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 2 3 2 • 5 6 支及以上 , 未達 7 1 4 • 2 9 支 · N M : 超過 1 4 支 , 但不超過 4 3 支 · N E : 超過 8 • 2 7 支 , 但不超過 2 5 • 3 9 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, other than unbleached (measuring per single yarn DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

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52063300101	本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 1 9 2 • 3 1 支及以上 , 未達 2 3 2 • 5 6 支 · N M : 超過 4 3 支 , 但不超過 5 2 支 · N E : 超過 2 5 • 3 9 支 , 但不超過 3 0 • 7 1 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, unbleached (measuring per single yarn DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52063300904	非本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 1 9 2 • 3 1 支及以上 , 未達 2 3 2 • 5 6 支 · N M : 超過 4 3 支 , 但不超過 5 2 支 · N E : 超過 2 5 • 3 9 支 , 但不超過 3 0 • 7 1 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, other than unbleached (measuring per single yarn DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

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52063400100	本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 1 2 5 支及以上 , 未達 1 9 2 • 3 1 支 · N M : 超過 5 2 支 , 但不超過 8 0 支 · N E : 超過 3 0 • 7 1 支 , 但不超過 4 7 • 2 4 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, unbleached (measuring per single yarn DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52063400903	非本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 1 2 5 支及以上 , 未達 1 9 2 • 3 1 支 · N M : 超過 5 2 支 , 但不超過 8 0 支 · N E : 超過 3 0 • 7 1 支 , 但不超過 4 7 • 2 4 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, other than unbleached (measuring per single yarn DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52063500109	本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 1 2 5 支以下 · N M : 超過 8 0 支 · N E : 超過 4 7 • 2 4 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, unbleached (measuring per single yarn DTEX less than 125, NM exceeding 80, NE exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

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52063500902	非本色多股 (合股) 或粗股未精梳棉紗 (單股紗 D T E X : 1 2 5 支以下 · N M : 超過 8 0 支 · N E : 超過 4 7 • 2 4 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, other than unbleached (measuring per single yarn DTEX less than 125, NM exceeding 80, NE exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52064100101	本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 7 1 4 • 2 9 支及以上 · N M : 不超過 1 4 支 · N E : 不超過 8 • 2 7 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of combed fibres, unbleached (measuring per single yarn DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52064100904	非本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 7 1 4 • 2 9 支及以上 · N M : 不超過 1 4 支 · N E : 不超過 8 • 2 7 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of combed fibres, other than unbleached (measuring per single yarn DTEX 714.29 or more, NM 14 or less, NE 8.27's or less), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

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52064200100	本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 2 3 2 • 5 6 支及以上 , 未達 7 1 4 • 2 9 支 , N M : 超過 1 4 支 , 但不超過 4 3 支 , N E : 超過 8 • 2 7 支 , 但不超過 2 5 • 3 9 支) , 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of combed fibres, unbleached (measuring per single yarn DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52064200903	非本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 2 3 2 • 5 6 支及以上 , 未達 7 1 4 • 2 9 支 , N M : 超過 1 4 支 , 但不超過 4 3 支 , N E : 超過 8 • 2 7 支 , 但不超過 2 5 • 3 9 支) , 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of combed fibres, other than unbleached (measuring per single yarn DTEX less than 714.29 but not less than 232.56, NM exceeding 14 but not exceeding 43, NE exceeding 8.27's but not exceeding 25.39's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
52064300109	本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 1 9 2 • 3 1 支及以上 , 未達 2 3 2 • 5 6 支 , N M : 超過 4 3 支 , 但不超過 5 2 支 , N E : 超過 2 5 • 3 9 支 , 但不超過 3 0 • 7 1 支) , 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of combed fibres, unbleached (measuring per single yarn DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	

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52064300902	非本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 1 9 2 • 3 1 支及以上 , 未達 2 3 2 • 5 6 支 · N M : 超過 4 3 支 , 但不超過 5 2 支 · N E : 超過 2 5 • 3 9 支 , 但不超過 3 0 • 7 1 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of combed fibres, other than unbleached (measuring per single yarn DTEX less than 232.56 but not less than 192.31, NM exceeding 43 but not exceeding 52, NE exceeding 25.39's but not exceeding 30.71's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52064400108	本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 1 2 5 支及以上 , 未達 1 9 2 • 3 1 支 · N M : 超過 5 2 支 , 但不超過 8 0 支 · N E : 超過 3 0 • 7 1 支 , 但不超過 4 7 • 2 4 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of combed fibres, unbleached (measuring per single yarn DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52064400901	非本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 1 2 5 支及以上 , 未達 1 9 2 • 3 1 支 · N M : 超過 5 2 支 , 但不超過 8 0 支 · N E : 超過 3 0 • 7 1 支 , 但不超過 4 7 • 2 4 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of combed fibres, other than unbleached (measuring per single yarn DTEX less than 192.31 but not less than 125, NM exceeding 52 but not exceeding 80, NE exceeding 30.71's but not exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	

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52064500107	本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 1 2 5 支以下 · N M : 超過 8 0 支 · N E : 超過 4 7 • 2 4 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of combed fibres, unbleached (measuring per single yarn DTEX less than 125, NM exceeding 80 , NE exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52064500900	非本色多股 (合股) 或粗股精梳棉紗 (單股紗 D T E X : 1 2 5 支以下 · N M : 超過 8 0 支 · N E : 超過 4 7 • 2 4 支) · 含棉重量未達 8 5 % 者	Cotton yarn, multiple (folded) or cabled, of combed fibres, other than unbleached (measuring per single yarn DTEX less than 125, NM exceeding 80 , NE exceeding 47.24's), containing less than 85% by weight of cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52071000009	供零售用棉紗 · 含棉重量在 8 5 % 及以上者	Cotton yarn, containing 85% or more by weight of cotton, put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
52079000002	其他供零售用棉紗	Other cotton yarn, put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
52081100007	未漂白棉平紋梭織物 · 含棉重量在 8 5 % 及以上 · 每平方公尺重量不超過 1 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/square meter, unbleached	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	MTK	KGM			

海關進口稅則資料

52081200006	未漂白棉平紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 1 0 0 公克，但不超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, unbleached	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	MTK	KGM			
52081300005	未漂白棉 3 枚或 4 枚斜紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量不超過 2 0 0 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, unbleached	7.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	MTK	KGM			
52081900009	其他未漂白棉梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量不超過 2 0 0 公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, unbleached	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	MTK	KGM			
52082100005	漂白棉平紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量不超過 1 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/square meter, bleached	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			
52082200004	漂白棉平紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 1 0 0 公克者，不超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, bleached	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			

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52082300003	漂白棉 3 枚或 4 枚斜紋 梭織物，含棉重量在 8 5 % 及以上，每平方公 尺重量不超過 2 0 0 公 克者	Woven fabrics of cotton, 3- thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, bleached	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
52082900007	其他漂白棉梭織物，含 棉重量在 8 5 % 及以上 ，每平方公尺重量不超 過 2 0 0 公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, bleached	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM			
52083100003	染色棉平紋梭織物，含 棉重量在 8 5 % 及以上 ，每平方公尺重量不超 過 1 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/square meter, dyed	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM			
52083200002	染色棉平紋梭織物，含 棉重量在 8 5 % 及以上 ，每平方公尺重量超過 1 0 0 公克，不超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, dyed	10%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%	MTK	KGM			
52083300001	染色棉 3 枚或 4 枚斜紋 梭織物，含棉重量在 8 5 % 及以上，每平方公 尺重量不超過 2 0 0 公 克者	Woven fabrics of cotton, 3- thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, dyed	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	

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52083900005	其他染色棉梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量不超過 2 0 0 公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, dyed	10%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	10%	MTK	KGM			
52084100001	棉異色紗織之平紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量不超過 1 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/square meter, of yarns of different colours	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			
52084200000	異色棉紗織之平紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 1 0 0 公克，不超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, of yarns of different colours	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			
52084300009	棉 3 枚或 4 枚斜紋異色紗梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量不超過 2 0 0 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, of yarns of different colours	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52084900003	其他棉異色紗梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量不超過 2 0 0 公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, of yarns of different colours	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	

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52085100008	印花棉平紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量不超過 1 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/square meter, printed	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52085200007	印花棉平紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 1 0 0 公克，不超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, printed	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52085910008	印花棉 3 枚或 4 枚斜紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量不超過 2 0 0 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
52085990001	其他印花棉梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量不超過 2 0 0 公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
52091100006	未漂白棉平紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter unbleached	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	MTK	KGM			

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52091200005	未漂白棉 3 枚或 4 枚斜紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, unbleached	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	MTK	KGM			
52091900008	其他未漂白棉梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 2 0 0 公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, unbleached	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	MTK	KGM			
52092100004	漂白棉平紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, bleached	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52092200003	漂白棉 3 枚或 4 枚斜紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, bleached	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52092900006	其他漂白棉梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 2 0 0 公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, bleached	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52093100002	染色棉平紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, dyed	10%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			

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52093200001	染色棉 3 枚或 4 枚斜紋 梭織物，含棉重量 8 5 %以上，每平方公尺重 量超過 2 0 0 公克者	Woven fabrics of cotton, 3- thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, dyed	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM			
52093900004	其他染色棉梭織物，含 棉重量在 8 5 %及以上 ，每平方公尺重量超過 2 0 0 公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, dyed	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM			
52094100000	棉異色紗織之平紋梭織 物，含棉重量在 8 5 % 及以上，每平方公尺重 量超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, of yarns of different colours	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM			
52094200009	牛仔布	Denim	10%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	10%	MTK	KGM			
52094300008	3 枚或 4 枚斜紋異色紗 織之棉梭織物，含棉重 量在 8 5 %及以上，每 平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, 3- thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, of yarns of different colours	10%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	10%	MTK	KGM		MW0	
52094900002	其他異色紗織之棉梭織 物，含棉重量在 8 5 % 及以上，每平方公尺重 量超過 2 0 0 公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, of yarns of different colours	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	

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52095100007	印花棉平紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, printed	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
52095200006	印花棉 3 枚或 4 枚斜紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, printed	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
52095900009	其他印花棉梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 2 0 0 公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, printed	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM			
52101100003	未漂白棉平紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, unbleached	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	MTK	KGM		MW0	
52101910003	未漂白棉 3 枚或 4 枚斜紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, unbleached	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	MTK	KGM		MW0	

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52101990006	其他未漂白棉梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, unbleached	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	MTK	KGM		MW0	
52102100001	漂白棉平紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, bleached	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
52102910001	漂白棉 3 枚或 4 枚斜紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weigh of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, bleached	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
52102990004	其他漂白棉梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, bleached	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	

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52103100009	染色棉平紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, dyed	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM			
52103200008	染色棉 3 枚或 4 枚斜紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weigh of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, dyed	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
52103900001	其他染色棉梭織物，含棉重量 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, dyed	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
52104100007	棉異色紗織之平紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, of yarns of different colours	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM			

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52104910007	棉異色紗織之 3 枚或 4 枚斜紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, of yarns of different colours	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52104990000	其他異色紗織之棉梭織物，含棉重量 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, of yarns of different colours	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52105100004	印花棉平紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, dyed	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52105910004	印花棉 3 枚或 4 枚斜紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, printed	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	

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52105990007	其他印花棉梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量不超過 2 0 0 公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, printed	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
52111100002	未漂白棉平紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, unbleached	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	MTK	KGM		MW0	
52111200001	未漂白棉 3 枚或 4 枚斜紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, unbleached	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	MTK	KGM		MW0	
52111900004	其他未漂白棉梭織物，含棉重量 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量超過 2 0 0 公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, unbleached	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	MTK	KGM		MW0	

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52112010009	漂白棉平紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, bleached	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52112020007	漂白棉 3 枚或 4 枚斜紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, bleached	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52112090002	其他漂白棉梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量超過 2 0 0 公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, bleached	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52113100008	染色棉平紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, dyed	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	

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52113200007	染色棉 3 枚或 4 枚斜紋 梭織物，含棉重量在 8 5 % 以下，主要或單獨 與人造纖維混製，每平 方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, 3- thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man- made fibres, weighing more than 200 g/square meter, dyed	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
52113900000	其他染色棉梭織物，含 棉重量 8 5 % 以下，主 要或單獨與人造纖維混 製，每平方公尺重量超 過 2 0 0 公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, dyed	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM			
52114100006	棉異色紗織之平紋梭織 物，含棉重量在 8 5 % 以下，主要或單獨與入 造纖維混製，每平方公 尺重量超過 2 0 0 公克 者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, of yarns of different colours	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
52114200005	牛仔布	Denim	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
52114300004	棉異色紗織之 3 枚或 4 枚斜紋梭織物，含棉重 量在 8 5 % 以下，主要 或單獨與人造纖維混製 ，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, 3- thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man- made fibres, weighing more than 200 g/square meter, of yarns of different colours	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	

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52114900008	其他異色紗織之棉梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量超過 2 0 0 公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, of yarns of different colours	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52115100003	印花棉平紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, dyed	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52115200002	印花棉 3 枚或 4 枚斜紋梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, printed	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52115900005	其他印花棉梭織物，含棉重量在 8 5 % 以下，主要或單獨與人造纖維混製，每平方公尺重量超過 2 0 0 公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, printed	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52121100001	其他棉未漂白梭織物，每平方公尺重量不超過 2 0 0 公克者	Other woven fabrics of cotton, unbleached, weighing not more than 200 g/square meter	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	MTK	KGM			

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52121200000	其他棉漂白梭織物，每平方公尺重量不超過 200 公克者	Other woven fabrics of cotton, bleached, weighing not more than 200 g/square meter	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52121300009	其他棉染色梭織物，每平方公尺重量不超過 200 公克者	Other woven fabrics of cotton, dyed, weighing not more than 200 g/square meter	10%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52121400008	其他棉異色紗梭織物，每平方公尺重量不超過 200 公克者	Other woven fabrics of cotton, of yarns of different colours, weighing not more than 200 g/square meter	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52121500007	其他棉印花梭織物，每平方公尺重量不超過 200 公克者	Other woven fabrics of cotton, printed, weighing not more than 200 g/square meter	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52122100009	其他棉未漂白梭織物，每平方公尺重量超過 200 公克者	Other woven fabrics of cotton, unbleached, weighing more than 200 g/square meter	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	MTK	KGM			
52122200008	其他棉漂白梭織物，每平方公尺重量超過 200 公克者	Other woven fabrics of cotton, bleached, weighing more than 200 g/square meter	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52122300007	其他棉染色梭織物，每平方公尺重量超過 200 公克者	Other woven fabrics of cotton, dyed, weighing more than 200 g/square meter	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
52122400006	其他棉異色紗梭織物，每平方公尺重量超過 200 公克者	Other woven fabrics of cotton, of yarn of different colour, weighing more than 200 g/square meter	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	

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52122500005	其他棉印花梭織物，每平方公尺重量超過 2 0 0 公克者	Other woven fabrics of cotton, printed, weighing more than 200 g/square meter	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
53011000004	生或已浸漬之亞麻	Flax, raw or retted	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		B01	
53012100001	碎亞麻或打清亞麻	Flax, broken or scutched	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
53012900003	已梳亞麻及經其他加工處理但未紡製之亞麻	Flax, hackled or otherwise processed, but not spun	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
53013000000	亞麻束及廢料	Flax tow and waste	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
53021000003	生或已浸漬之大麻	True hemp, raw or retted	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3.75%		KGM		B01	
53029000006	其他已加工但未紡製之大麻；大麻束及廢料（包括廢紗及經拉鬆處理之回收纖維）	Other true hemp (Cannabis sativa L.), processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3.75%		KGM			
53031010000	生或已浸漬之黃麻	Jute, raw or retted	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3.75%		KGM		B01	
53031090003	生或已浸漬之其他供紡織用韌皮纖維	Other textile bast fibres, raw or retted	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3.75%		KGM		B01	

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53039000005	其他已加工但未紡製之黃麻及其他供紡織用韌皮纖維；此類纖維束及廢料（包括廢紗及經拉鬆處理之回收纖維）	Other jute and other textile bast fibres, processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3.75%		KGM			
53050000100	生瓊麻及其他供紡織用之生龍舌蘭屬麻纖維	Sisal and other textile fibres of the genus Agave, raw	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3.75%		KGM		B01	
53050000912	生之椰殼纖維、麻蕉纖維（馬尼拉麻或麻蕉纖維）、苧麻纖維及未列名之其他供紡織用植物纖維；此類纖維束、絨及廢料（包括廢紗及經拉鬆處理之回收纖維）	Coir, Abaca (Manila hemp or Musa textilis Nee), Ramie, and other vegetable textile fibers ,raw; tow, noils and waste of coir,abaca (including yarn waste and garnetted stock)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3.75%		KGM		B01	
53050000921	已加工但未紡製之椰殼纖維、麻蕉纖維（馬尼拉麻或麻蕉纖維）、苧麻纖維及未列名之其他供紡織用植物纖維；此類纖維束、絨及廢料（包括廢紗及經拉鬆處理之回收纖維）	Coir, Abaca (Manila hemp or Musa textilis Nee), Ramie, and other vegetable textile fibers , processed but not spun; tow, noils and waste of coir,abaca (including yarn waste and garnetted stock)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3.75%		KGM			
53061000009	亞麻單股紗	Flax yarn, single	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
53062000007	亞麻多股（合股）或粗股紗	Flax yarn, multiple (folded) or cabled	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
53071010006	黃麻單股紗	Jute yarn, single	3%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			

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53071090009	其他紡織用靱皮纖維單股紗	Yarn of other textile bast fibres, single	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
53072010004	黃麻多股 (合股) 或粗股紗	Jute yarn, multiple (folded) or cabled	3%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
53072090007	其他紡織用靱皮纖維多股 (合股) 或粗股紗	Yarn of other textile bast fibres, multiple (folded) or cabled	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
53081000007	椰殼纖維紗	Coir yarn	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
53082000005	大麻紗	True hemp yarn	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
53089010008	紙紗	Paper yarn	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
53089090001	其他紡織用植物纖維紗	Yarn of other vegetable textile fibres	3%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
53091100005	未漂白或漂白亞麻梭織物，含亞麻重量在 85 % 及以上者	Woven fabrics, unbleached or bleached, containing 85% or more by weight of flax	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			
53091900007	其他亞麻梭織物，含亞麻重量在 85 % 及以上者	Other woven fabrics, containing 85% or more by weight of flax	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			
53092100003	未漂白或漂白亞麻梭織物，含亞麻重量未達 85 % 者	Woven fabrics, unbleached or bleached, containing less than 85% by weight of flax	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			

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53092900005	其他亞麻梭織物，含亞麻重量未達 85 % 者	Other woven fabrics, containing less than 85% by weight of flax	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			
53101000003	未漂白黃麻或其他供紡織用韌皮纖維之梭織物	Woven fabrics of jute or of other textile bast fibres, unbleached	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	MTK	KGM			
53109000006	其他黃麻或其他供紡織用韌皮纖維梭織物	Other woven fabrics of jute or of other textile bast fibres	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%	MTK	KGM			
53110010002	紙紗之梭織物	Woven fabrics of paper yarn	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	MTK	KGM			
53110020000	苧麻梭織物	Woven fabrics of ramie	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			
53110090005	其他植物纖維梭織物	Woven fabrics of other vegetable textile fibres	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	MTK	KGM			
54011010001	外科手術用線，合成纖維絲製	Thread of synthetic filaments, for surgical use	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		504	
54011090004	其他合成纖維絲製之縫紉線，不論是否供零售用者	Other sewing thread of synthetic filaments, whether or not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	4%		KGM		MP1	
54012000001	再生纖維絲製之縫紉線，不論是否供零售用者	Sewing thread of artificial filaments, whether or not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
54021100001	高強力芳香族聚醯胺絲紗，非供零售用者	High tenacity filament yarn of aramides, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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54021900003	其他高強力尼龍或聚醯胺絲紗，非供零售用者	Other high tenacity filament yarn of nylon or polyamides, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%		KGM			
54022000000	高強力聚酯絲紗，非供零售用者	High tenacity filament yarn of polyesters, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%		KGM			
54023100007	尼龍或其他聚醯胺加工絲紗，每單股絲紗支數不超過 5 0 德士（即 4 5 0 丹尼），非供零售用者	Textured filament yarn, of nylon or other polyamides, measuring per single yarn not more than 50 tex, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM		MP1	
54023200006	尼龍或其他聚醯胺加工絲紗，每單股絲紗支數超過 5 0 德士（即 4 5 0 丹尼），非供零售用者	Textured filament yarn, of nylon or other polyamides, measuring per single yarn more than 50 tex, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM		MP1	
54023300005	聚酯加工絲紗，非供零售用者	Textured filament yarn, of polyesters, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM		MW0	
54023400004	聚丙烯加工絲紗，非供零售用者	Textured filament yarn of polypropylene fibers, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM			
54023900009	其他合成纖維製之加工絲紗，非供零售用者	Textured filament yarn of other synthetic fibers, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM			
54024410000	其他未加撚或撚度每公尺不超過 5 0 撚之尼龍或其他聚醯胺單股彈性絲紗，非供零售用者	Other elastomeric filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of nylon or other polyamides, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	1.5%		KGM		MW0	

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54024420008	其他未加撚或撚度每公尺不超過 5 0 撚之聚酯半延伸單股彈性絲紗，非供零售用者	Other elastomeric filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of polyesters, partially oriented, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	1.5%		KGM		MW0	
54024430006	其他未加撚或撚度每公尺不超過 5 0 撚之其他聚酯單股彈性絲紗，非供零售用者	Other elastomeric filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of other polyesters, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	1.5%		KGM		MW0	
54024490003	其他未加撚或撚度每公尺不超過 5 0 撚之其他合成纖維單股彈性絲紗，非供零售用者	Other synthetic elastomeric filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
54024500001	其他未加撚或撚度每公尺不超過 5 0 撚之其他尼龍或其他聚醯胺單股絲紗，非供零售用者	Other filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of nylon or other polyamides, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	1.5%		KGM		MW0	
54024600000	其他未加撚或撚度每公尺不超過 5 0 撚之其他聚酯半延伸單股絲紗，非供零售用者	Other filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of polyesters, partially oriented, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	1.5%		KGM		MW0	
54024700009	其他未加撚或撚度每公尺不超過 5 0 撚之其他聚酯單股絲紗，非供零售用者	Other filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of other polyesters, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	1.5%		KGM		MW0	

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54024800008	其他未加撚或撚度每公尺不超過 5 0 撚之其他聚丙烯單股絲紗，非供零售用者	Other filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of other polypropylene, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
54024900105	其他未加撚或撚度每公尺不超過 5 0 撚之聚氨基甲酸乙酯單股絲紗，非供零售用者	Other polyurethane filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	10%		KGM			
54024900908	其他未加撚或撚度每公尺不超過 5 0 撚之其他合成纖維單股絲紗，非供零售用者	Other synthetic filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	10%		KGM			
54025100002	其他撚度每公尺超過 5 0 撚之尼龍或其他聚醯胺單股絲紗，非供零售用者	Other filament yarn, single, with a twist exceeding 50 turns per metre, of nylon or other polyamides, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	1.5%		KGM		MW0	
54025200001	其他撚度每公尺超過 5 0 撚之聚酯單股絲紗，非供零售用者	Other filament yarn, single, with a twist exceeding 50 turns per meter, of polyesters, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	1.5%		KGM		MW0	
54025900004	其他撚度每公尺超過 5 0 撚之其他合成纖維單股絲紗，非供零售用者	Other synthetic filament yarn, single, with a twist exceeding 50 turns per metre, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	1.5%		KGM			

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54026100000	尼龍或其他聚醯胺纖維製之其他多股 (合股) 或粗股絲紗，非供零售用者	Other filament yarn, multiple (folded) or cabled, of nylon or other polyamides, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	1.5%		KGM		MP1	
54026200009	聚酯纖維製之其他多股 (合股) 或粗股絲紗，非供零售用者	Other filament yarn, multiple (folded) or cabled, of polyesters, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	1.5%		KGM			
54026900002	其他合成纖維製之其他多股 (合股) 或粗股絲紗，非供零售用者	Other synthetic filament yarn, multiple (folded) or cabled, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	1.5%		KGM		MW0	
54031000001	高強力黏液嫻縈絲紗，非供零售用者	High tenacity filament yarn of viscose rayon, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	
54033110004	未加撚或撚度每公尺不超過 1 2 0 撚之黏液嫻縈纖維製單股加工絲紗，非供零售用者	Textured filament yarn, single, of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	
54033190007	其他未加撚或撚度每公尺不超過 1 2 0 撚之其他單股黏液嫻縈絲紗，非供零售用者	Other filament yarn, single, of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
54033210003	撚度每公尺超過 1 2 0 撚之黏液嫻縈纖維製單股加工絲紗，非供零售用者	Textured filament yarn, single, of viscose rayon, with a twist exceeding 120 turns per metre, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	

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54033290006	其他撚度每公尺超過 120 撚之其他單股黏液螺縲絲紗，非供零售用者	Other filament yarn, single, of viscose rayon, with a twist exceeding 120 turns per metre, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
54033310002	醋酸纖維製之單股加工絲紗，非供零售用者	Textured filament yarn, single, of cellulose acetate, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
54033390005	其他醋酸纖維製之其他單股絲紗，非供零售用者	Other filament yarn, single, of cellulose acetate, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
54033910006	其他再生纖維製之單股加工絲紗，非供零售用者	Other textured artificial filament yarn, single, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
54033990009	其他再生纖維製之單股絲紗，非供零售用者	Other artificial filament yarn, single, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
54034110002	黏液螺縲纖維製之多股（合股）或粗股加工絲紗，非供零售用者	Textured filament yarn, multiple (folded) or cabled, of viscose rayon, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
54034190005	其他黏液螺縲製之其他多股（合股）或粗股絲紗，非供零售用者	Other filament yarn, multiple (folded) or cabled, of viscose rayon, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
54034210001	醋酸纖維製之多股（合股）或粗股加工絲紗，非供零售用者	Textured filament yarn, multiple (folded) or cabled, of cellulose acetate, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
54034290004	其他醋酸纖維製之其他多股（合股）或粗股絲紗，非供零售用者	Other filament yarn, multiple (folded) or cabled, of cellulose acetate, not put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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54034910004	其他再生纖維製之多股 (合股)或粗股加工絲 紗·非供零售用者	Textured filament yarn, multiple (folded) or cabled, of other artificial fibres, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	
54034990007	其他再生纖維製之其他 多股(合股)或粗股絲 紗·非供零售用者	Other filament yarn, multiple (folded) or cabled, of other artificial fibres, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
54041110007	彈性合成纖維製單絲· 供製輪胎簾布用	Elastomeric monofilament of synthetic fibre, for making tire cord fabric	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
54041190000	其他彈性合成纖維單絲 ·支數在67分德士(即 60·3丹尼)及以上·其 橫斷面不超過1公釐者	Other elastomeric synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM			
54041210006	彈性者除外之其他聚丙 烯纖維製單絲·供製輪 胎簾布用	Other monofilament of polypropylene, other than elastomeric monofilament, for making tire cord fabric	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
54041290009	彈性者除外之其他聚丙 烯纖維單絲·支數在6 7分德士(即60·3 丹尼)及以上·其橫斷 面不超過1公釐者	Other polypropylene monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, other than elastomeric monofilament	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM			
54041910009	其他合成纖維製單絲· 供製輪胎簾布用	Other monofilament of synthetic fibre, for making tire cord fabric	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
54041990002	其他合成纖維單絲·支 數在67分德士(即6 0·3丹尼)及以上·其 橫斷面不超過1公釐 者	Other synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM			

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54049010001	未消毒仿貓腸線・合成纖維絲製	Catgut, imitation, nonsterile, of synthetic fibre	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
54049090004	其他合成紡織材料製扁條及類似品 (例如人造草)・其寬度不超過 5 公釐者	Other strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	4%	免稅 (PA,GT,NI,SV,HN,NZ)	4%		KGM			
54050010009	再生纖維單絲・支數在 6 7 分德士 (即 6 0・3 丹尼) 及以上・其橫斷面不超過 1 公釐者	Artificial monofilament of 67 decitex or more and of which no cross-Sectional dimension exceeds 1 mm	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
54050090002	再生紡織材料製扁條及類似品 (例如人造草)・其寬度不超過 5 公釐者	Strip and the like (for example, artificial straw) of artificial textile material of an apprent width not exceeding 5 mm	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
54060011007	合成纖維加工絲紗・供零售用者	Textured yarn, of synthetic filaments, put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
54060019009	其他合成纖維絲紗・供零售用者	Other synthetic filament yarn, put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	1.5%		KGM		MW0	
54060021005	嫻縈絲紗・供零售用者	Rayon filament yarn, put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
54060022004	醋酸纖維絲紗・供零售用者	Acetate fibre filament yarn, put up for retail sale	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
54060029007	其他再生纖維絲紗・供零售用者	Other artificial filament yarn, put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	

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54071000105	防彈梭織物・高強力尼龍或其他聚醯胺紗製	Ballistic woven fabrics obtained from high tenacity yarn of nylon or other polyamides	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
54071000908	其他高強力尼龍或其他聚醯胺或聚酯紗製之梭織物	Other woven fabrics obtained from high tenacity filament yarn of nylon or other polyamides, or of polyesters	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
54072000005	合成紡織材料製扁條或類似物之梭織物	Woven fabrics obtained from strips or the like of synthetic textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MP1	
54073000003	第十一類註九之織物	Fabrics specified in Note 9 to Section XI	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
54074110008	其他本色 (未漂白) 梭織物・含尼龍或其他聚醯胺絲重量在 85 % 及以上者	Other grey (unbleached) woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			
54074120006	其他漂白梭織物・含尼龍或其他聚醯胺絲重量在 85 % 及以上者	Other bleached woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
54074200009	其他染色梭織物・含尼龍或其他聚醯胺絲重量在 85 % 及以上者	Other dyed woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
54074300008	其他異色紗織成之梭織物・含尼龍或其他聚醯胺絲重量在 85 % 及以上者	Other woven fabrics, of yarns of different colours, containing 85% or more by weight of filaments of nylon or other polyamides	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			

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54074400007	其他印花梭織物·含尼龍或其他聚醯胺絲重量在 8 5 % 及以上者	Other printed woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
54075110005	其他本色 (未漂白) 梭織物·含聚酯加工絲重量在 8 5 % 及以上者	Other grey (unbleached) woven fabrics, containing 85% or more by weight of textured polyester filaments	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			
54075120003	其他漂白梭織物·含聚酯加工絲重量在 8 5 % 及以上者	Other bleached woven fabrics, containing 85% or more by weight of textured polyester filaments	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
54075200006	其他染色梭織物·含聚酯加工絲重量在 8 5 % 及以上者	Other dyed woven fabrics, containing 85% or more by weight of textured polyester filaments	10%	免稅 (LDCs,PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
54075300005	其他異色紗織成之梭織物·含聚酯加工絲重量在 8 5 % 及以上者	Other woven fabrics, of yarns of different colours, containing 85% or more by weight of textured polyester filaments	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
54075400004	其他印花梭織物·含聚酯加工絲重量在 8 5 % 及以上者	Other printed woven fabrics, containing 85% or more by weight of textured polyester filaments	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
54076110003	其他本色 (未漂白) 梭織物·含非聚酯加工絲重量在 8 5 % 及以上者	Other woven fabrics, grey (unbleached), containing 85% or more by weight of non-textured polyester filaments	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			

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54076190006	其他梭織物，含非聚酯加工絲重量在 8 5 % 及以上者	Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM			
54076910005	其他本色 (未漂白) 梭織物，含聚酯絲重量在 8 5 % 及以上者	Other woven fabrics, grey (unbleached), containing 85% or more by weight of polyester filaments	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM			
54076990008	其他梭織物，含聚酯絲重量在 8 5 % 及以上者	Other woven fabrics, containing 85% or more by weight of polyester filaments	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
54077110001	其他本色 (未漂白) 梭織物，含合成纖維絲重量在 8 5 % 及以上者	Other woven fabrics, containing 85% or more by weight of synthetic filaments, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM			
54077121008	水溶布 (聚乙醇醇合成纖維布)	Water soluble clothes (synthetic fibres of polyvinyl alcohol)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM			
54077129000	其他漂白梭織物，含合成纖維絲重量在 8 5 % 及以上者	Other woven fabrics, containing 85% or more by weight of synthetic filaments, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
54077210000	水溶布 (聚乙醇醇合成纖維布)	Water soluble clothes (synthetic fibres of polyvinyl alcohol)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
54077290003	其他染色梭織物，含合成纖維絲重量在 8 5 % 及以上者	Other woven fabrics, containing 85% or more by weight of synthetic filaments, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

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54077300001	其他異色紗織成之梭織物，含合成纖維絲重量在 8 5 % 及以上者	Other woven fabrics, containing 85% or more by weight of synthetic filaments, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
54077400000	其他印花梭織物，含合成纖維絲重量在 8 5 % 及以上者	Other woven fabrics, containing 85% or more by weight of synthetic filaments, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
54078110009	其他本色 (未漂白) 梭織物，含合成纖維絲重量未達 8 5 %，主要或單獨與棉花混製成者	Other grey (unbleached) woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
54078120007	其他漂白梭織物，含合成纖維絲重量未達 8 5 %，主要或單獨與棉花混製成者	Other bleached woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		MW0	
54078200000	其他染色梭織物，含合成纖維絲重量未達 8 5 %，主要或單獨與棉花混製成者	Other dyed woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
54078300009	其他異色紗織成之梭織物，含合成纖維絲重量未達 8 5 %，主要或單獨與棉花混製成者	Other woven fabrics, containing less than 85% by weight of synthetic filaments, of yarns of different colours, mixed mainly or solely with cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		MW0	
54078400008	其他印花梭織物，含合成纖維絲重量未達 8 5 %，主要或單獨與棉花混製成者	Other printed woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		MW0	

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54079110007	合成纖維絲製之其他本色 (未漂白) 梭織物	Other woven fabrics, grey (unbleached), of synthetic filaments	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
54079120005	合成纖維絲製其他漂白梭織物	Other woven fabrics, bleached, of synthetic filaments	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
54079200008	合成纖維絲製其他染色梭織物	Other woven fabrics, dyed, of synthetic filaments	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM			
54079300007	合成纖維絲製其他異色紗織成之梭織物	Other woven fabrics, of yarns of different colours, of synthetic filaments	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
54079400006	合成纖維絲製其他印花梭織物	Other woven fabrics, printed, of synthetic filaments	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
54081000006	高強力黏液嫘縈紗梭織物	Woven fabrics obtained from high tenacity yarn, of viscose rayon	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
54082110001	其他本色 (未漂白) 梭織物，含再生纖維絲、扁條或類似品重量在 85 % 及以上者	Other grey (unbleached) woven fabrics, containing 85% or more by weight of artificial filament or strip or the like	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
54082120009	其他漂白梭織物，含再生纖維絲、扁條或類似品重量在 85 % 及以上者	Other bleached woven fabrics, containing 85% or more by weight of artificial filament or strip or the like	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
54082200002	其他染色梭織物，含再生纖維絲、扁條或類似品重量在 85 % 及以上者	Other dyed woven fabrics, containing 85% or more by weight of artificial filament or strip or the like	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	

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54082300001	其他異色紗織成之梭織物，含再生纖維絲、扁條或類似品重量在 8 5 %及以上者	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM			
54082400000	其他印花梭織物，含再生纖維絲、扁條或類似品重量在 8 5 %及以上者	Other printed woven fabrics, containing 85% or more by weight of artificial filament or strip or the like	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
54083110009	再生纖維絲製之其他本色 (未漂白) 梭織物	Other grey (unbleached) woven fabrics of artificial filaments	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
54083120007	再生纖維絲製之其他漂白梭織物	Other bleached woven fabrics of artificial filaments	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
54083200000	再生纖維絲製之其他染色梭織物	Other dyed woven fabrics of artificial filaments	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
54083300009	再生纖維絲製之其他異色紗織成之梭織物	Other woven fabrics of artificial filaments, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
54083400008	再生纖維絲製之其他印花梭織物	Other printed woven fabrics of artificial filaments	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55011000002	尼龍或其他聚醯胺纖維絲束	Filament tow of nylon or other polyamides	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MW0	
55012000000	聚酯纖維絲束	Filament tow of polyesters	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MW0	
55013000008	聚丙烯腈或改質聚丙烯腈纖維絲束	Filament tow of acrylic or modacrylic	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MW0	
55014000006	聚丙烯纖維絲束	polypropylene filament tow	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MW0	

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55019000005	其他合成纖維絲束	Other synthetic filament tow	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MW0	
55020000003	再生纖維絲束	Artificial filament tow	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
55031100009	芳香族聚醯胺纖維棉， 未初梳、未精梳或未另 行處理以供紡製用者	Staple fibres of aramids, not carded, combed or otherwise processed for spinning	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	1.5%		KGM		MW0	
55031900001	尼龍或其他聚醯胺纖維 棉，未初梳、未精梳或 未另行處理以供紡製用 者	Staple fibres of nylon or other polyamides, not carded, combed or otherwise processed for spinning	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	1.5%		KGM		MW0	
55032000008	聚酯纖維棉，未初梳、 未精梳或未另行處理以 供紡製用者	Staple fibres of polyesters, not carded, combed or otherwise processed for spinning	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	1.5%		KGM		MW0	
55033000006	聚丙烯腈或改質聚丙烯 腈纖維棉，未初梳、未 精梳或未另行處理以供 紡製用者	Staple fibres of acrylic or modacrylic, not carded, combed or otherwise processed for spinning	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	1.5%		KGM		MW0	
55034000004	聚丙烯纖維棉，未初梳 、未精梳或未另行處理 以供紡製用者	Staple fibres of polypropylene, not carded, combed or otherwise processed for spinning	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	1.5%		KGM			
55039010001	供製工業用不織布研磨 材料用合成纖維棉	Synthetic staple fibres for use in the manufacture of industrial bonded fabric for finishing use	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

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55039090004	其他合成纖維棉·未初梳、未精梳或未另行處理以供紡製用者	Other synthetic staple fibres, not carded, combed or otherwise processed for spinning	1.5%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	1.5%		KGM			
55041000009	黏液嫫縈纖維棉·未初梳、未精梳或未另行處理以供紡製用者	Staple fibres of viscose rayon, not carded, combed or otherwise processed for spinning	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		MP1	
55049000002	其他再生纖維棉·未初梳、未精梳或未另行處理以供紡製用者	Other artificial staple fibres, not carded, combed or otherwise processed for spinning	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		MP1	
55051000008	合成纖維廢料	Waste of synthetic fibres	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
55052000006	再生纖維廢料	Waste of artificial fibres	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		MW0	
55061000007	尼龍或其他聚醯胺纖維棉·已初梳、已精梳或已另行處理以供紡製用者	Staple fibres of nylon or other polyamides, carded, combed or otherwise processed for spinning	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
55062000005	聚酯纖維棉·已初梳、已精梳或已另行處理以供紡製用者	Staple fibres of polyesters, carded, combed or otherwise processed for spinning	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
55063000003	聚丙烯腈或改質聚丙烯腈纖維棉·已初梳、已精梳或已另行處理以供紡製用者	Staple fibres of acrylic or modacrylic, carded, combed or otherwise processed for spinning	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
55069000000	其他合成纖維棉·已初梳、已精梳或已另行處理以供紡製用者	Other synthetic staple fibres, carded, combed or otherwise processed for spinning	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	

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55070000008	已初梳、已精梳或已另行處理以供紡製用之再生纖維棉	Artificial staple fibres carded, combed or otherwise processed for spinning	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		MP1	
55081000005	合成纖維棉製縫紉線，不論是否供零售用者	Sewing thread of synthetic staple fibres, whether or not put up for retail sale	4%	免稅 (LDCs,PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
55082000003	再生纖維棉製縫紉線，不論是否供零售用者	Sewing thread of artificial staple fibres, whether or not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
55091100003	單股紗，含尼龍或其他聚醯胺纖維棉重量在 85 % 及以上，非供零售用者	Single yarn, containing 85% or more by weight of staple fibres of nylon or other polyamides, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
55091200002	多股（合股）或粗股紗，含尼龍或其他聚醯胺纖維棉重量在 85 % 及以上，非供零售用者	Multiple (folded) or cabled yarn, containing 85% or more by weight of staple fibres, of nylon or other polyamides, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
55092100001	單股紗，含聚酯纖維棉重量在 85 % 及以上，非供零售用者	Single yarn, containing 85% or more by weight of polyester staple fibres, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
55092200000	多股（合股）或粗股紗，含聚酯纖維棉重量在 85 % 及以上，非供零售用者	Multiple (folded) or cabled yarn, containing 85% or more by weight of polyester staple fibres, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
55093100009	單股紗，含聚丙烯腈或改質聚丙烯腈纖維棉重量在 85 % 及以上，非供零售用者	Single yarn, containing 85% or more by weight of acrylic or modacrylic staple fibres, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	

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55093200008	多股（合股）或粗股紗，含聚丙烯腈或改質聚丙烯腈纖維棉重量在 8 5 % 及以上，非供零售用者	Multiple (folded) or cabled yarn, containing 85% or more by weight of acrylic or modacrylic staple fibres, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
55094100007	其他單股紗，含合成纖維棉重量在 8 5 % 及以上，非供零售用者	Other single yarn, containing 85% or more by weight of synthetic staple fibres, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
55094200006	其他多股（合股）或粗股紗，含合成纖維棉重量在 8 5 % 及以上，非供零售用者	Other multiple (folded) or cabled yarn, containing 85% or more by weight of synthetic staple fibres, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
55095100004	其他聚酯纖維棉紗，主要或單獨與再生纖維棉混製者	Other yarn of polyester staple fibres, mixed mainly or solely with artificial staple fibres	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	
55095200003	其他聚酯纖維棉紗，主要或單獨與羊毛或動物細毛混製者	Other yarn of polyester staple fibres, mixed mainly or solely with wool or fine animal hair	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	
55095300002	其他聚酯纖維棉紗，主要或單獨與棉花混製者	Other yarn of polyester staple fibres, mixed mainly or solely with cotton	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
55095900006	其他聚酯纖維棉紗	Other yarn of polyester staple fibres	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	
55096100002	其他聚丙烯腈或改質聚丙烯腈纖維棉紗，主要或單獨與羊毛或動物細毛混製者	Other yarn of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	

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55096200001	其他聚丙烯腈或改質聚丙烯腈纖維棉紗，主要或單獨與棉花混製者	Other yarn, of acrylic or modacrylic staple fibres, mixed mainly or solely with cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
55096900004	其他聚丙烯腈或改質聚丙烯腈纖維棉紗	Other yarn of acrylic or modacrylic staple fibres	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
55099100006	其他合成纖維棉紗，主要或單獨與羊毛或動物細毛混製者	Other yarn of synthetic staple fibres, mixed mainly or solely with wool or fine animal hair	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
55099200005	其他合成纖維棉紗，主要或單獨與棉花混製者	Other yarn of synthetic staple fibres, mixed mainly or solely with cotton	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
55099900008	其他合成纖維棉紗	Other yarn of synthetic staple fibres	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
55101100000	單股紗，含再生纖維棉重量在 8 5 % 及以上，非供零售用者	Single yarn, containing 85% or more by weight of artificial staple fibres, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MP1	
55101200009	多股（合股）或粗股紗，含再生纖維棉重量在 8 5 % 及以上，非供零售用者	Multiple (folded) or cabled yarn, containing 85% or more by weight of artificial staple fibres, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
55102000009	其他再生纖維棉紗，主要或單獨與羊毛或動物細毛混製，非供零售用者	Other yarn of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MP1	

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55103000007	其他再生纖維棉紗，主要或單獨與棉花混製，非供零售用者	Other yarn of artificial staple fibres, mixed mainly or solely with cotton, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
55109000004	其他再生纖維棉紗，非供零售用者	Other yarn of artificial staple fibres, not put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MP1	
55111000000	合成纖維棉紗，含合成纖維重量在 85 % 及以上，供零售用者	Yarn of synthetic staple fibres, containing 85% or more by weight of such fibres, put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
55112000008	合成纖維棉紗，含合成纖維重量未達 85 %，供零售用者	Yarn of synthetic staple fibres, containing less than 85% by weight of such fibres, put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
55113000006	再生纖維棉紗，供零售用者	Yarn of artificial staple fibres, put up for retail sale	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
55121110006	含聚酯纖維棉重量在 85 % 及以上之本色（未漂白）梭織物	Woven fabrics, containing 85% or more by weight of polyester staple fibres, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			
55121120004	含聚酯纖維棉重量在 85 % 及以上之漂白梭織物	Woven fabrics, containing 85% or more by weight of polyester staple fibres, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
55121900000	含聚酯纖維棉重量在 85 % 及以上之其他梭織物	Other woven fabrics, containing 85% or more by weight of polyester staple fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
55122110004	含聚丙烯腈或改質聚丙烯腈纖維棉重量在 85 % 及以上之本色（未漂白）梭織物	Woven fabrics, containing 85% or more by weight of acrylic or modacrylic staple fibres, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	

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55122120002	含聚丙烯腈或改質聚丙烯腈纖維棉重量在 8 5 % 及以上之漂白梭織物	Woven fabrics, containing 85% or more by weight of acrylic or modacrylic staple fibres, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55122900008	含聚丙烯腈或改質聚丙烯腈纖維棉重量在 8 5 % 及以上之其他梭織物	Other woven fabrics, containing 85% or more by weight of acrylic or modacrylic staple fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55129110009	含其他合成纖維棉重量在 8 5 % 及以上之本色 (未漂白) 梭織物	Woven fabrics, containing 85% by weight of other synthetic staple fibres, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
55129120007	含其他合成纖維棉重量在 8 5 % 及以上之漂白梭織物	Woven fabrics, containing 85% by weight of other synthetic staple fibres, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55129900003	含其他合成纖維棉重量在 8 5 % 及以上之其他梭織物	Other woven fabrics, containing 85% or more by weight of other synthetic staple fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
55131110005	本色 (未漂白) 聚酯纖維棉平紋梭織物 · 含聚酯纖維重量未達 8 5 % · 主要或單獨與棉花混製 · 每平方公尺重量不超過 1 7 0 公克者	Woven fabrics of polyester staple fibres, plain weaven, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	

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55131120003	漂白平紋聚酯纖維棉梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	Woven fabrics of polyester staple fibres, plain weaven, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55131210004	三枚或四枚斜紋本色 (未漂白) 梭織物，包括破斜紋梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
55131220002	三枚或四枚斜紋漂白梭織物，包括破斜紋梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55131310003	其他本色 (未漂白) 聚酯纖維棉梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	

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55131320001	其他漂白聚酯纖維棉梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55131910007	其他本色 (未漂白) 合成纖維棉梭織物，含合成纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	Woven fabrics of other synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
55131920005	其他漂白合成纖維棉梭織物，含合成纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	Woven fabrics of other synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55132100005	染色平紋聚酯纖維棉梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	Woven fabrics of polyester staple fibres, plain woven, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

海關進口稅則資料

55132310001	3 枚或 4 枚斜紋染色梭織物，包括破斜紋梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55132390004	其他染色聚酯纖維棉梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55132900007	其他染色合成纖維棉梭織物，含合成纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	Woven fabrics of other synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55133100003	其他聚酯纖維棉異色紗織成之平紋梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	Woven fabrics of polyester staple fibres, plain woven, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

海關進口稅則資料

55133910003	3 枚或 4 枚斜紋異色紗織成之梭織物，包括破斜紋梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55133920001	其他聚酯纖維棉異色紗織成之梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55133990006	其他合成纖維棉異色紗織成之梭織物，含合成纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	Woven fabrics of other synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55134100001	印花平紋聚酯纖維棉梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

海關進口稅則資料

55134910001	3 枚或 4 枚斜紋印花梭織物，包括破斜紋梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55134920009	其他印花聚酯纖維棉梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	Woven fabrics of other polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55134990004	其他印花合成纖維棉梭織物，含合成纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量不超過 1 7 0 公克者	Woven fabrics of other synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55141110004	本色（未漂白）平紋聚酯纖維棉梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量超過 1 7 0 公克者	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	

海關進口稅則資料

55141120002	漂白平紋聚酯纖維棉梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量超過 1 7 0 公克者	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55141210003	本色 (未漂白) 三枚或四枚斜紋聚酯纖維棉梭織物，包括破斜紋織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量超過 1 7 0 公克者	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
55141220001	漂白三枚或四枚斜紋梭織物，包括破斜紋織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量超過 1 7 0 公克者	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55141911005	本色 (未漂白) 其他聚酯纖維棉梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量超過 1 7 0 公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	

海關進口稅則資料

55141919007	其他本色（未漂白）其他合成纖維棉梭織物，含合成纖維重量未達 85 %，主要或單獨與棉花混製，每平方公尺重量超過 170 公克者	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
55141921003	漂白其他聚酯纖維棉梭織物，含聚酯纖維重量未達 85 %，主要或單獨與棉花混製，每平方公尺重量超過 170 公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55141929005	其他漂白其他合成纖維棉梭織物，含合成纖維重量未達 85 %，主要或單獨與棉花混製，每平方公尺重量超過 170 公克者	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55142100004	染色平紋聚酯纖維棉梭織物，含聚酯纖維重量未達 85 %，主要或單獨與棉花混製，每平方公尺重量超過 170 公克者	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

海關進口稅則資料

55142200003	染色三枚或四枚斜紋聚酯纖維棉梭織物，包括破斜紋織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量超過 1 7 0 公克者	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55142300002	染色其他聚酯纖維棉梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量超過 1 7 0 公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55142900006	染色其他合成纖維棉梭織物，含合成纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量超過 1 7 0 公克者	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55143010001	平紋異色紗織成之聚酯纖維棉梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量超過 1 7 0 公克者	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

海關進口稅則資料

55143020009	3 枚或 4 枚斜紋異色紗織成之聚酯纖維棉梭織物，包括破斜紋織物，含聚酯纖維重量未達 85 %，主要或單獨與棉花混製，每平方公尺重量超過 170 公克者	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55143030007	其他聚酯纖維棉異色紗織成之梭織物，含聚酯纖維重量未達 85 %，主要或單獨與棉花混製，每平方公尺重量超過 170 公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55143090004	其他合成纖維棉異色紗織成之梭織物，含合成纖維重量未達 85 %，主要或單獨與棉花混製，每平方公尺重量超過 170 公克者	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55144100000	印花平紋聚酯纖維棉梭織物，含聚酯纖維重量未達 85 %，主要或單獨與棉花混製，每平方公尺重量超過 170 公克者	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

海關進口稅則資料

55144200009	印花三枚或四枚斜紋聚酯纖維棉梭織物，包括破斜紋織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量超過 1 7 0 公克者	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55144300008	印花其他聚酯纖維棉梭織物，含聚酯纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量超過 1 7 0 公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55144900002	印花其他合成纖維棉梭織物，含合成纖維重量未達 8 5 %，主要或單獨與棉花混製，每平方公尺重量超過 1 7 0 公克者	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/square meter, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55151110003	其他本色（未漂白）聚酯纖維棉梭織物，主要或單獨與黏液嫘縈纖維棉混製者	Other grey (unbleached) woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
55151190006	其他聚酯纖維棉梭織物，主要或單獨與黏液嫘縈纖維棉混製者	Other woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

海關進口稅則資料

55151210002	其他本色（未漂白）聚酯纖維棉梭織物・主要或單獨與人造纖維絲混製者	Other grey (unbleached) woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
55151290005	其他聚酯纖維棉梭織物・主要或單獨與人造纖維絲混製者	Other woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55151310001	其他本色（未漂白）聚酯纖維棉梭織物・主要或單獨與羊毛或動物細毛混製者	Other grey (unbleached) woven fabrics of polyester staple fibres, mixed mainly or solely with wool or fine animal hair	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
55151390004	其他聚酯纖維棉梭織物・主要或單獨與羊毛或動物細毛混製者	Other woven fabrics of polyester staple fibres, mixed mainly or solely with wool or fine animal hair	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
55151910005	其他本色（未漂白）聚酯纖維棉梭織物	Other grey (unbleached) woven fabrics of polyester staple fibres	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
55151990008	其他聚酯纖維棉梭織物	Other woven fabrics of polyester staple fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55152110001	其他本色（未漂白）聚丙烯腈或改質聚丙烯腈纖維棉梭織物・主要或單獨與人造纖維絲混製者	Other grey (unbleached) woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-made filaments	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
55152190004	其他聚丙烯腈或改質聚丙烯腈纖維棉梭織物・主要或單獨與人造纖維絲混製者	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-made filaments	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

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55152210000	其他本色（未漂白）聚丙烯腈或改質聚丙烯腈纖維棉梭織物，主要或單獨與羊毛或動物細毛混製者	Other grey (unbleached) woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			
55152290003	其他聚丙烯腈或改質聚丙烯腈纖維棉梭織物，主要或單獨與羊毛或動物細毛混製者	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
55152910003	其他本色（未漂白）聚丙烯腈或改質聚丙烯腈纖維棉梭織物	Other grey (unbleached) woven fabrics of acrylic or modacrylic staple fibres	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			
55152990006	其他聚丙烯腈或改質聚丙烯腈纖維棉梭織物	Other woven fabrics of acrylic or modacrylic staple fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55159110006	其他本色（未漂白）合成纖維棉梭織物，主要或單獨與人造纖維絲混製者	Other grey (unbleached) woven fabrics of synthetic staple fibres, mixed mainly or solely with man-made filaments	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
55159190009	其他合成纖維棉梭織物，主要或單獨與人造纖維絲混製者	Other woven fabrics of synthetic staple fibres, mixed mainly or solely with man-made filaments	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55159921005	其他本色（未漂白）合成纖維棉梭織物，主要或單獨與羊毛或動物細毛混製者	Other grey (unbleached) woven fabrics of synthetic staple fibres, mixed mainly or solely with wool or fine animal hair	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
55159929007	其他本色（未漂白）合成纖維棉梭織物	Other grey (unbleached) woven fabrics of synthetic staple fibres	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	

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55159991000	其他合成纖維棉梭織物 · 主要或單獨與羊毛或 動物細毛混製者	Other woven fabrics of synthetic staple fibres, mixed mainly or solely with wool or fine animal hair	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
55159999002	其他合成纖維棉梭織物	Other woven fabrics of synthetic staple fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55161110002	本色 (未漂白) 再生纖 維棉梭織物 · 含再生纖 維棉重量在 8 5 % 及以 上者	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	MTK	KGM		MW0	
55161120000	漂白再生纖維棉梭織物 · 含再生纖維棉重量在 8 5 % 及以上者	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55161200003	染色再生纖維棉梭織物 · 含再生纖維棉重量在 8 5 % 及以上者	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
55161300002	再生纖維棉異色紗織成 之梭織物 · 含再生纖維 棉重量在 8 5 % 及以上 者	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55161400001	印花再生纖維棉梭織物 · 含再生纖維棉重量在 8 5 % 及以上者	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

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55162110000	本色（未漂白）再生纖維棉梭織物，含再生纖維棉重量未達 8 5 %，主要或單獨與人造纖維絲混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, grey (unbleached)	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
55162120008	漂白再生纖維棉梭織物，含再生纖維棉重量未達 8 5 %，主要或單獨與人造纖維絲混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55162200001	染色再生纖維棉梭織物，含再生纖維棉重量未達 8 5 %，主要或單獨與人造纖維絲混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55162300000	再生纖維棉異色紗織成之梭織物，含再生纖維棉重量未達 8 5 %，主要或單獨與人造纖維絲混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55162400009	印花再生纖維棉梭織物，含再生纖維棉重量未達 8 5 %，主要或單獨與人造纖維絲混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

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55163110008	本色（未漂白）再生纖維棉梭織物，含再生纖維棉重量未達 8 5 %，主要或單獨與羊毛或動物細毛混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
55163120006	漂白再生纖維棉梭織物，含再生纖維棉重量未達 8 5 %，主要或單獨與羊毛或動物細毛混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
55163200009	染色再生纖維棉梭織物，含再生纖維棉重量未達 8 5 %，主要或單獨與羊毛或動物細毛混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
55163300008	再生纖維棉異色紗織成之梭織物，含再生纖維棉重量未達 8 5 %，主要或單獨與羊毛或動物細毛混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
55163400007	印花再生纖維棉梭織物，含再生纖維棉重量未達 8 5 %，主要或單獨與羊毛或動物細毛混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	

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55164110006	本色 (未漂白) 再生纖維棉梭織物 · 含再生纖維棉重量未達 8 5 % · 主要或單獨與棉花混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
55164120004	漂白再生纖維棉梭織物 · 含再生纖維棉重量未達 8 5 % · 主要或單獨與棉花混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55164200007	染色再生纖維棉梭織物 · 含再生纖維棉重量未達 8 5 % · 主要或單獨與棉花混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55164300006	再生纖維棉異色紗織成之梭織物 · 含再生纖維棉重量未達 8 5 % · 主要或單獨與棉花混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55164400005	印花再生纖維棉梭織物 · 含再生纖維棉重量未達 8 5 % · 主要或單獨與棉花混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55169110005	其他本色 (未漂白) 再生纖維棉梭織物	Other woven fabrics of artificial staple fibres, grey (unbleached)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	

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55169120003	其他漂白再生纖維棉梭織物	Other woven fabrics of artificial staple fibres, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55169200006	其他染色再生纖維棉梭織物	Other woven fabrics of artificial staple fibres, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55169300005	其他再生纖維棉異色紗織成之梭織物	Other woven fabrics of artificial staple fibres, of yarns of different colours	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
55169400004	其他印花再生纖維棉梭織物	Other woven fabrics of artificial staple fibres, printed	10%	免稅 (LDCs,PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
56012110006	棉胎	Cotton wadding	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
56012190009	棉胎製品	Cotton wadding articles	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
56012200105	人造纖維製紙煙濾嘴	Cigarette filler tips, of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
56012200908	其他人造纖維製填充料及其製品	Wadding and other articles of wadding, of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
56012910008	絲製填充料及其製品	Wadding and other articles of wadding, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
56012990001	其他紡織材料製填充料及其製品	Wadding and other articles of wadding, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
56013011004	絲或廢絲製纖維屑	Textile flock and dust, of silk or silk waste	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%		KGM			
56013019006	其他紡織纖維屑	Textile flock and dust, of other fibres	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
56013021002	絲製小絨球	Mill neps of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%		KGM			

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56013029004	其他纖維製之小絨球	Mill neps of other fibres	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%		KGM			
56021000000	針織製氈及經針縫纖維 製之織物，不論是否經 浸漬、塗佈、被覆或黏 合者	Needleloom felt and stitch- bonded fibre fabrics, whether or not impregnated, coated, covered or laminated	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
56022100007	其他氈呢，羊毛或動物 細毛製，未經浸漬、塗 佈、被覆或黏合者	Other felt, not impregnated, coated, covered or laminated, of wool or fine animal hair	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
56022900009	其他紡織材料製氈呢， 未經浸漬、塗佈、被覆 或黏合者	Other felt, not impregnated, coated, covered or laminated, of other textile materials	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
56029010001	油毛氈	Asphalt roofing felt	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
56029020009	經浸製屋頂用氈呢墊片	Felt disc, impregnated for roof	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
56029030007	氈套	Felt sheathing	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
56029090004	其他氈呢，經浸漬、塗 佈、被覆或黏合者	Other felt, impregnated, coated, covered or laminated	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
56031110006	專供絕緣用者	For insulating use only	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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56031190009	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
56031210005	專供絕緣用者	For insulating use only	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
56031290008	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	10%		KGM			
56031310004	專供絕緣用者	For insulating use only	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
56031390007	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	10%		KGM			
56031410003	專供絕緣用者	For insulating use only	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
56031490006	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
56039110009	專供絕緣用者	For insulating use only	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
56039190002	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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56039210008	專供絕緣用者	For insulating use only	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
56039290001	其他不織布，不論是否 經浸漬、塗佈、被覆或 黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%		KGM			
56039310007	專供絕緣用者	For insulating use only	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
56039390000	其他不織布，不論是否 經浸漬、塗佈、被覆或 黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
56039410006	專供絕緣用者	For insulating use only	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
56039490009	其他不織布，不論是否 經浸漬、塗佈、被覆或 黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%		KGM			
56041010006	以絲製紡織物被覆處理 之橡膠線及繩	Rubber thread and cord, textile covered, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
56041090009	以其他纖維製紡織物被 覆處理之橡膠線及繩	Rubber thread and cord, covered with other fibres	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
56049010009	聚酯、尼龍或其他聚醯 胺製成之高強力紗，經 浸漬或塗佈者	High tenacity yarn of polyesters, of nylon or other polyamides, impregnated or coated	3%	免稅 (PA,GT,NI,SV,HN,N Z)	3%		KGM		MW0	
56049020007	黏液螺螄製成之高強力 紗，經浸漬或塗佈者	High tenacity yarn of viscose rayon, impregnated or coated	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	

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56049090002	其他第 5 6 0 4 節所屬之貨品	Other articles of heading No. 56.04	3%	免稅 (PA,GT,NI,SV,HN,NZ)	3%		KGM		MW0	
56050010007	絲製攪金屬之紗，不論是否經纏繞而成，即紡織之紗或第 5 4 0 4 或 5 4 0 5 節之扁條或類似物，經與線形、扁條形或粉末形金屬併合，或以金屬被覆者	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
56050090000	其他纖維製攪金屬之紗，不論是否經纏繞而成，即紡織之紗或第 5 4 0 4 或 5 4 0 5 節之扁條或類似物，經與線形、扁條形或粉末形金屬併合，或以金屬被覆者	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal, of other fibres	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
56060010006	絲製螺旋花紗及第 5 4 0 4 或 5 4 0 5 節之扁條及類似物纏繞於紗芯之上者（不包括第 5 6 0 8 節之貨品及馬毛螺旋花紗）；毛絨花紗（包括纖團毛絨花紗）；圈環花紗	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%		KGM			
56060020004	彈性纖維包芯紗	Elastic (spandex) gimped yarn	3%	免稅 (PA,GT,NI,SV,HN,NZ)	3%		KGM		MW0	

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56060090009	其他紡織材料製螺旋花紗及第 5 4 0 4 或 5 4 0 5 節之扁條及類似物纏繞於紗芯之上者（不包括第 5 6 0 5 節之貨品及馬毛螺旋花紗）；毛絨花紗（包括纖團毛絨花紗）；圈環花紗	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		MW0	
56072100002	瓊麻及其他龍舌蘭屬（劍麻）纖維製綁繩或打包線	Binder or baler twine of sisal or other textile fibres of the genus Agave	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
56072900004	其他撚線、繩、索及纜，不論是否經編辮或經橡膠或塑膠浸漬、塗佈、被覆或套覆，瓊麻及其他龍舌蘭屬（劍麻）纖維製	Other twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of sisal or other textile fibres of the genus Agave	6.8%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%		KGM			
56074100008	聚乙烯或聚丙烯製綁繩或打包線	Binder or baler twine of polyethylene or polypropylene	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
56074900000	其他撚線、繩、索及纜，不論是否經編辮或經橡膠或塑膠浸漬、塗佈、被覆或套覆，聚乙烯或聚丙烯製	Other twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of polyethylene or polypropylene	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

海關進口稅則資料

56075000006	撚線、繩、索及纜，不論是否經編辮或經橡膠或塑膠浸漬、塗佈、被覆或套覆，其他合成纖維製	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of other synthetic fibres	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
56079010006	絲製撚線、繩、索及纜，不論是否經編辮或經橡膠或塑膠浸漬、塗佈、被覆或套覆	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of silk	10%	免稅 (LDCs,PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
56079020004	馬尼拉麻或麻蕉及其他硬性葉纖維製撚線、繩、索及纜	Twine, cordage, ropes and cables of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
56079030002	第 5 3 0 3 節黃麻或其他紡織用之韌皮纖維製撚線、繩、索及纜，不論是否經編辮或經橡膠或塑膠浸漬、塗佈、被覆或套覆者	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of jute or other textile bast fibres of heading No. 53.03	10%	免稅 (LDCs,PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
56079090009	其他材料製撚線、繩、索及纜，不論是否經編辮或經橡膠或塑膠浸漬、塗佈、被覆或套覆	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of other materials	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

海關進口稅則資料

56081100003	人造紡織材料製漁網	Made up fishing nets of man-made textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
56081900005	人造紡織材料製撚線、繩或索製之結織網；人造紡織材料製之其他網類	Knotted netting of twine, cordage or rope, of man-made textile materials; other made up nets, of man-made textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
56089000007	其他材料製撚線、繩或索製之結織網；其他紡織材料製之漁網及其他網類	Knotted netting of twine, cordage or rope, of other textile materials; made up fishing nets and other made up nets, of other materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
56090010003	絲製之以紗，或第 5 4 0 4 · 5 4 0 5 節扁條或類似品，或以撚線、繩、索或纜製成之物品	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
56090020001	棉製之以紗，或第 5 4 0 4 · 5 4 0 5 節扁條或類似品，或以撚線、繩、索或纜製成之物品	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
56090030009	羊毛或動物細毛製之以紗，或第 5 4 0 4 · 5 4 0 5 節扁條或類似品，或以撚線、繩、索或纜製成之物品	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, of wool or fine animal hair	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
56090040007	人造纖維製之以紗，或第 5 4 0 4 · 5 4 0 5 節扁條或類似品，或以撚線、繩、索或纜製成之物品	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			

海關進口稅則資料

56090090006	其他紡織材料製之以紗 · 或第 5 4 0 4 · 5 4 0 5 節扁條或類似品 · 或以撚線、繩、索或纜 製成之物品	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
57011000000	羊毛或動物細毛製結織 地毯及其他覆地物 · 不 論完成與否	Carpets and other floor coverings, knotted, whether or not made up, of wool or fine animal hair	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
57019010001	絲製結織地毯及其他覆 地物 · 不論完成與否	Carpets and other floor coverings, knotted, whether or not made up, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	MTK	KGM			
57019020009	合成或再生纖維製結織 地毯及其他覆地物 · 不 論完成與否	Carpets and other floor coverings, knotted, whether or not made up, of synthetic or artificial fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	MTK	KGM			
57019090004	其他紡織材料製結織地 毯及其他覆地物 · 不論 完成與否	Carpets and other floor coverings, knotted, whether or not made up, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
57021000009	「凱利姆」、「沙馬克 司」、「卡拉麥尼」及 類似之手織小地毯	Kelem, "Schumacks", "Karamanie" and similar hand-woven rugs	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
57022000007	椰殼纖維 (棕) 製之覆 地物	Floor coverings of coconut fibres (coir)	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
57023100004	羊毛或動物細毛製其他 梭織地毯及其他覆地物 · 具有毛簇結構 · 尚未 完成者	Other carpets and other floor coverings, woven, of pile construction, not made up, of wool or fine animal hair	8%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%	MTK	KGM			

海關進口稅則資料

57023200003	人造紡織材料製其他梭織地毯及其他覆地物，具有毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, of man-made textile materials, of pile construction, not made up	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	MTK	KGM			
57023910004	絲製其他梭織地毯及其他覆地物，具有毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, of pile construction, not made up, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	MTK	KGM			
57023920002	棉製其他梭織地毯及其他覆地物，具有毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, of pile construction, not made up, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
57023990007	其他紡織材料製其他梭織地毯及其他覆地物，具有毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, of pile construction, not made up, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
57024100002	羊毛或動物細毛製其他梭織地毯及其他覆地物，具有毛簇結構，已完成者	Other carpets and other floor coverings, woven, of pile construction, made up, of wool or fine animal hair	8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	MTK	KGM			
57024200001	人造紡織材料製其他梭織地毯及其他覆地物，具有毛簇結構，已完成者	Other carpets and other floor coverings, woven, of pile construction, made up, of man-made textile materials	8%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	MTK	KGM			
57024910002	絲製其他梭織地毯及其他覆地物，具有毛簇結構，已完成者	Other carpets and other floor coverings, woven, of pile construction, made up, of silk	10%	免稅 (PA,GT,NI,SV,HN,NZ)	20%	MTK	KGM			
57024920000	棉製其他梭織地毯及其他覆地物，具有毛簇結構，已完成者	Other carpets and other floor coverings, woven, of pile construction, made up, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			

海關進口稅則資料

57024990005	其他紡織材料製梭織地毯及其他覆地物，具有毛簇結構，已完成者	Other carpets and other floor coverings, woven, of pile construction, made up, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
57025010008	羊毛或動物細毛製其他梭織地毯及其他覆地物，未具毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, not of pile construction, not made up, of wool or fine animal hair	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
57025020006	人造紡織材料製其他梭織地毯及其他覆地物，未具毛簇結構，尚未完成者	Other carpets and other floor coverings, not of pile construction, not made up, of man-made textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	MTK	KGM			
57025030004	絲製其他梭織地毯及其他覆地物，未具毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, not of pile construction, not made up, of silk	10%	免稅 (PA,GT,NI,SV,HN,NZ)	20%	MTK	KGM			
57025040002	棉製其他梭織地毯及其他覆地物，未具毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, not of pile construction, not made up, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
57025090001	其他紡織材料製其他梭織地毯及其他覆地物，未具毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, not of pile construction, not made up, of other textile materials	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	MTK	KGM			
57029100001	羊毛或動物細毛製其他梭織地毯及其他覆地物，未具毛簇結構，已完成者	Other carpets and other floor coverings, woven, not of pile construction, made up, of wool or fine animal hair	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	MTK	KGM			

海關進口稅則資料

57029200000	人造紡織材料製其他梭織地毯及其他覆地物，未具毛簇結構，已完成者	Other carpets and other floor coverings, woven, not of pile construction, made up, of man-made textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
57029910001	絲製其他梭織地毯及其他覆地物，未具毛簇結構，已完成者	Other carpets and other floor coverings, woven, not of pile construction, made up, of silk	10%	免稅 (PA,GT,NI,SV,HN,NZ)	20%	MTK	KGM			
57029920009	棉製其他梭織地毯及其他覆地物，未具毛簇結構，已完成者	Other carpets and other floor coverings, woven, not of pile construction, made up, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
57029990004	其他紡織材料製其他梭織地毯及其他覆地物，未具毛簇結構，已完成者	Other carpets and other floor coverings, woven, not of pile construction, made up, of other textile materials	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	MTK	KGM			
57031000008	羊毛或動物細毛製刺織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, tufted, whether or not made up, of wool or fine animal hair	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
57032000006	尼龍或其他聚醯胺製刺織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, tufted, whether or not made up, of nylon or other polyamides	10%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	MTK	KGM			
57033000004	其他人造紡織材料製刺織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, tufted, whether or not made up, of other man-made textile materials	8%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	MTK	KGM			
57039010009	絲製刺織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, tufted, whether or not made up, of silk	10%	免稅 (PA,GT,NI,SV,HN,NZ)	20%	MTK	KGM			

海關進口稅則資料

57039020007	棉製刺織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, tufted, whether or not made up, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
57039090002	其他紡織材料製刺織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, tufted, whether or not made up, of other textile materials	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	MTK	KGM			
57041010005	羊毛或動物細毛製地磚型氈呢地毯及其他覆地物，最大面積為 0.3 平方公尺，非刺織或植毛者，不論完成與否	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, tiles, having a maximum surface area of 0.3 m2, of wool or fine animal hair	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	MTK	KGM			
57041020003	人造紡織材料製地磚型氈呢地毯及其他覆地物，最大面積為 0.3 平方公尺，非刺織或植毛者，不論完成與否	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, tiles, having a maximum surface area of 0.3 m2, of man-made textile materials	10%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	MTK	KGM			
57041090008	其他紡織材料製地磚型氈呢地毯及其他覆地物，最大面積為 0.3 平方公尺，非刺織或植毛者，不論完成與否	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, tiles, having a maximum surface area of 0.3 m2, of other textile materials	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	MTK	KGM			
57049010008	羊毛或動物細毛製其他氈呢地毯及其他覆地物，非刺織或植毛者，不論完成與否	Other carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, of wool or fine animal hair	8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	MTK	KGM			

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57049020006	人造紡織材料製其他氈呢地毯及其他覆地物，非刺織或植毛者，不論完成與否	Other carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, of man-made textile materials	8%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	MTK	KGM			
57049090001	其他紡織材料製其他氈呢地毯及其他覆地物，非刺織或植毛者，不論完成與否	Other carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, of other textile materials	8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	MTK	KGM			
57050010006	絲製其他地毯及覆地物，不論完成與否	Other carpets and other floor coverings, whether or not made up, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	MTK	KGM			
57050020004	棉製其他地毯及覆地物，不論完成與否	Other carpets and other floor coverings, whether or not made up, of cotton	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	MTK	KGM			
57050030002	羊毛或動物細毛製其他地毯及覆地物，不論完成與否	Other carpets and other floor coverings, whether or not made up, of wool or fine animal hair	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
57050040000	人造紡織材料製其他地毯及覆地物，不論完成與否	Other carpets and other floor coverings, whether or not made up, of man-made textile materials	10%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	MTK	KGM			
57050090009	其他紡織材料製其他地毯及覆地物，不論完成與否	Other carpets and other floor coverings, whether or not made up, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM			
58011000009	羊毛或動物細毛製圈絨梭織物及毛絨花紗梭織物	Woven pile fabrics and chenille fabrics, of wool or fine animal hair	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
58012100006	棉製未切緯線圈絨梭織物	Uncut weft pile fabrics, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			

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58012200005	棉製已切燈芯絨	Cut corduroy, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
58012300004	棉製其他緯線圈絨梭織物	Other weft pile fabrics, of cotton	10%	免稅 (PA,NI,CN,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
58012600001	棉製毛絨花紗梭織物	Chenille fabrics, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
58012710008	棉製未切經線圈絨梭織物	Warp pile fabrics, 'epingle' (uncut), of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
58012720006	棉製已切經線圈絨梭織物	Warp pile fabrics, cut, of cotton	8%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	
58013100004	人造纖維製未切緯線圈絨梭織物	Uncut weft pile fabrics, of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
58013200003	人造纖維製已切燈芯絨	Cut corduroy, of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
58013300002	人造纖維製其他緯線圈絨梭織物	Other weft pile fabrics, of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
58013600009	人造纖維製毛絨花紗梭織物	Chenille fabrics, of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
58013710006	人造纖維製未切經線圈絨梭織物	Warp pile fabrics, 'epingle' (uncut), of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
58013720004	人造纖維製已切經線圈絨梭織物	Warp pile fabrics, cut, of man-made fibres	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	MTK	KGM		MW0	
58019010000	絲製圈絨梭織物及毛絨花紗梭織物	Woven pile fabrics and chenille fabrics, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	MTK	KGM			
58019020008	其他植物纖維 (棉除外) 製圈絨梭織物及毛絨花紗梭織物	Woven pile fabrics and chenille fabrics, of other vegetable fibres, other than cotton	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM		MW0	

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58019090003	其他紡織材料製圈絨梭織物及毛絨花紗梭織物	Woven pile fabrics and chenille fabrics, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
58021100007	棉製未漂白毛巾梭織物及其類似織物	Terry towelling and similar woven terry fabrics, of cotton, unbleached	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	MTK	KGM		MW0	
58021900009	棉製其他毛巾梭織物及其類似織物	Other terry towelling and similar woven terry fabrics, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
58022010004	絲製毛巾梭織物及其類似織物	Terry towelling and similar woven terry fabrics, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	MTK	KGM			
58022020002	合成或再生纖維製毛巾梭織物及其類似織物	Terry towelling and similar woven terry fabrics, of synthetic or artificial fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
58022090007	其他紡織材料製之毛巾梭織物及其類似織物	Terry towelling and similar woven terry fabrics, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
58023010002	絲製簇絨織物	Tufted textile fabrics, of silk	10%	免稅 (PA,NZ) 2% (GT) 4% (NI,SV,HN)	20%	MTK	KGM			
58023090005	其他紡織材料製簇絨織物	Tufted textile fabrics, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
58030011006	棉製紗羅·未漂白者	Gauze, of cotton, unbleached	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	MTK	KGM			
58030019008	其他棉製紗羅	Other gauze, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
58030020005	絲製紗羅	Gauze, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	MTK	KGM			
58030091009	其他紡織材料製紗羅·未漂白者	Unbleached gauze, of other textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	MTK	KGM			
58030099001	其他紡織材料製紗羅	Other gauze, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

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58041010004	絲製薄紗及網狀織物	Tulles and net fabrics, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
58041021001	棉製無花薄紗及其他無花網狀織物	Tulles and other net fabrics, plain, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		MW0	
58041022000	棉製有花薄紗及其他有花網狀織物	Tulles and other net fabrics, figured, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM		MW0	
58041031009	人造纖維製無花薄紗及其他無花網狀織物	Tulles and other net fabrics, plain, of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
58041032008	人造纖維製有花薄紗及其他有花網狀織物	Tulles and other net fabrics, figured, of man-made fibres	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
58041040008	毛製薄紗及其他網狀織物	Tulles and other net fabrics, of wool	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM		MW0	
58041091006	其他紡織材料製無花薄紗及其他無花網狀織物	Tulles and other net fabrics, plain, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
58041092005	其他紡織材料製有花薄紗及其他有花網狀織物	Tulles and other net fabrics, figured, of other textile materials	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
58042100003	人造纖維製機織花邊·成幅、成條或成小塊者·第6002節至6006節之織物除外	Mechanically made lace in the piece, in strips or in motifs, of man-made fibres, other than fabrics of headings 60.02 to 60.06	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
58042910003	絲製機織花邊·成幅、成條或成小塊者·第6002節至6006節之織物除外	Mechanically made lace in the piece, in strips or in motifs, of silk, other than fabrics of headings 60.02 to 60.06	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			

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58042920001	棉製機織花邊，成幅、成條或成小塊者，第 6 0 0 2 節至 6 0 0 6 節之織物除外	Mechanically made lace in the piece, in strips or in motifs, of cotton, other than fabrics of headings 60.02 to 60.06	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	
58042990006	其他紡織材料製機織花邊，成幅、成條或成小塊者，第 6 0 0 2 節至 6 0 0 6 節之織物除外	Mechanically made lace in the piece, in strips or in motifs, of other textile materials, other than fabrics of headings 60.02 to 60.06	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	
58043010000	絲製手工花邊，成幅、成條或成小塊者，第 6 0 0 2 節至 6 0 0 6 節之織物除外	Hand- made lace in the piece, in strips or in motifs, of silk , other than fabrics of headings 60.02 to 60.06	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
58043090003	其他紡織材料製手工花邊，成幅、成條或成小塊者，第 6 0 0 2 節至 6 0 0 6 節之織物除外	Hand- made lace in the piece, in strips or in motifs, of other textile materials, other than fabrics of headings 60.02 to 60.06	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	
58050010005	絲製手織掛毯，屬於「歌培林」、「弗蘭達」、「奧步生」、「步弗埃」型及類似品，及針織掛毯（如小針織及交織），不論是否完成者	Hand-woven tapestries of the type Gobelins, Flanders Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			

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58050020003	棉製手織掛毯，屬於「歌培林」、「弗蘭達」、「奧步生」、「步弗埃」型及類似品，及針織掛毯（如小針織及交織），不論是否完成者	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
58050030001	羊毛或動物細毛製手織掛毯，屬於「歌培林」、「弗蘭達」、「奧步生」、「步弗埃」型及類似品，及針織掛毯（如小針織及交織），不論是否完成者	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up, of wool or fine animal hair	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
58050040009	人造纖維製手織掛毯，屬於「歌培林」、「弗蘭達」、「奧步生」、「步弗埃」型及類似品，及針織掛毯（如小針織及交織），不論是否完成者	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up, of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
58050090008	其他紡織材料製手織掛毯，屬於「歌培林」、「弗蘭達」、「奧步生」、「步弗埃」型及類似品，及針織掛毯（如小針織及交織），不論是否完成者	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			

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58061010002	絲製窄幅圈絨梭織物 (包括毛巾梭織物及其類似織物) 及毛絨花紗梭織物	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
58061020000	棉製窄幅圈絨梭織物 (包括毛巾梭織物及其類似織物) 及毛絨花紗梭織物	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM		MW0	
58061030008	人造纖維製窄幅圈絨梭織物 (包括毛巾梭織物及其類似織物) 及毛絨花紗梭織物	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM		MW0	
58061040006	羊毛或動物細毛製窄幅圈絨梭織物 (包括毛巾梭織物及其類似織物) 及毛絨花紗梭織物	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of wool or fine animal hair	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	
58061090005	其他紡織材料製窄幅圈絨梭織物 (包括毛巾梭織物及其他類似織物) 及毛絨花紗梭織物	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM		MW0	
58062010000	絲製・含彈性紗或橡膠線重量在 5 % 及以上之其他窄幅梭織物	Other narrow woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
58062090003	其他紡織材料製・含彈性紗或橡膠線重量在 5 % 及以上之其他窄幅梭織物	Other narrow woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread, of other textile materials	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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58063190000	棉製其他窄幅梭織物	Other narrow woven fabrics, of cotton	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
58063210006	人造纖維製緞帶	Ribbon, of man-made fibres	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
58063290009	人造纖維製其他窄幅梭織物	Other narrow woven fabrics, of man-made fibres	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
58063910009	絲製其他窄幅梭織物	Other narrow woven fabrics, of silk	10%	免稅 (LDCs,PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
58063920007	羊毛或動物細毛製其他窄幅梭織物	Other narrow woven fabrics, of wool or fine animal hair	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM		MW0	
58063930005	其他植物纖維 (棉除外) 製其他窄幅梭織物	Other narrow woven fabrics, of other vegetable fibres, other than cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM		MW0	
58063990002	其他紡織材料製其他窄幅梭織物	Other narrow woven fabrics, of other textile materials	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	
58064000008	以經紗而無緯紗，由膠黏合成之窄幅織物	Narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM		MW0	
58071010001	紡織材料製梭織標籤，包括成幅、成條或剪裁成一定形狀或尺寸者 (刺繡者除外)	Woven labels, of textile materials, in the piece, in strips or cut to shape or size, not embroidered	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
58071090004	紡織材料製梭織徽章及類似品，包括成幅、成條或剪裁成一定形狀或尺寸者 (刺繡者除外)	Woven badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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58079010004	紡織材料製之其他標籤 · 包括成幅、成條或剪裁成一定形狀或尺寸者 (刺繡者除外)	Other labels, of textile materials, in the piece, in strips or cut to shape or size, not embroidered	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	
58079091006	絲製其他徽章及類似品 · 包括成幅、成條或剪裁成一定形狀或尺寸者 (刺繡者除外)	Other badges and similar articles of silk, in the piece, in strips or cut to shape or size, not embroidered	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
58079099008	其他紡織材料製其他徽章及類似品 · 包括成幅、成條或剪裁成一定形狀或尺寸者 (刺繡者除外)	Other badges and similar articles of other textile materials, in the piece, in strips or cut to shape or size, not embroidered	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM		MW0	
58081010000	絲製整條之編織帶 · 針織或鉤針織品除外	Braids in the piece, without embroidery, other than knitted or crocheted, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
58081090003	其他紡織材料製整條之編織帶 · 針織或鉤針織品除外	Braids in the piece, without embroidery, other than knitted or crocheted, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		MP1	
58089010003	絲製無繡花之整條飾帶 · 針織或鉤針織品除外 ; 飾穗、毛球及類似品	Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
58089090006	其他紡織材料製無繡花之整條飾帶 · 針織或鉤針織品除外 ; 飾穗、毛球及類似品	Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		MP1	

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58090010001	未列名金屬線或攪金屬之紗之梭織物，與絲混製，供服飾用、作為室內裝飾用紡織品或類似用途者	Woven fabrics of metal thread and woven fabrics of metallised yarn, mixed with silk, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	MTK	KGM		MW0	
58090090004	未列名金屬線或攪金屬之紗之梭織物，供服飾用、作為室內裝飾用紡織品或類似用途者	Woven fabrics of metal thread and woven fabrics of metallised yarn, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	MTK	KGM		MW0	
58101000008	刺繡物，成幅、成條或成小塊，且無法看到基布者	Embroidery in the piece, in strips or in motifs, without visible ground	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	
58109100000	棉製其他刺繡物，成幅、成條或成小塊者	Other embroidery in the piece, in strips or in motifs, of cotton	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	
58109200009	人造纖維製其他刺繡物，成幅、成條或成小塊者	Other embroidery in the piece, in strips or in motifs, of man-made fibres	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
58109910000	絲製其他刺繡物，成幅、成條或成小塊者	Other embroidery in the piece, in strips or in motifs, of silk	8.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	20%		KGM			
58109990003	其他紡織材料製其他刺繡物，成幅、成條或成小塊者	Other embroidery in the piece, in strips or in motifs, of other textile materials	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	

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58110010007	以一層或一層以上之紡織材料與襯墊經縫合或其他方法組合而成之成幅絲製褥墊紡織產品	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM		MW0	
58110020005	以一層或一層以上之紡織材料與襯墊經縫合或其他方法組合而成之成幅羊毛或動物細毛製褥墊紡織產品	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of wool or fine animal hair	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM		MW0	
58110030003	以一層或一層以上之紡織材料與襯墊經縫合或其他方法組合而成之成幅棉製褥墊紡織產品	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM		MW0	
58110040001	以一層或一層以上之紡織材料與襯墊經縫合或其他方法組合而成之成幅人造纖維製褥墊紡織產品	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM		MW0	
58110090000	以一層或一層以上之紡織材料與襯墊經縫合或其他方法組合而成之成幅其他紡織材料製褥墊紡織產品	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			

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59011010006	絲製紡織物，塗膠或上澱粉物質，用作書面及類似品者	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
59011020004	毛製紡織物，塗膠或上澱粉物質，用作書面及類似品者	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, of wool	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
59011090009	其他纖維製紡織物，塗膠或上澱粉物質，用作書面及類似品者	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, of the other fibers	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		MW0	
59019010009	絲製製圖用透寫布；已製成之油畫布；作帽底用之粗麻布及類似硬化紡織物	Tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
59019020007	毛製製圖用透寫布；已製成之油畫布；作帽底用之粗麻布及類似硬化紡織物	Tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations, of wool	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
59019090002	其他纖維製製圖用透寫布；已製成之油畫布；作帽底用之粗麻布及類似硬化紡織物	Tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations, of the other fibers	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
59021000007	尼龍或其他聚醯胺高強力紗製之輪胎簾布	Tyre cord fabric of high tenacity yarn of nylon or other polyamides	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%		KGM			

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59022000005	聚酯高強力紗製之輪胎簾布	Tyre cord fabric of high tenacity yarn of polyesters	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
59029000000	黏液螺縲高強力紗製之輪胎簾布	Tyre cord fabric of high tenacity yarn of viscose rayon fibres	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
59031010004	P V C 合成皮	PVC synthetic leather	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
59031020002	其他用聚氯乙烯浸漬、塗佈、被覆或黏合之棉紡織物，但第 5 9 0 2 節所列者除外	Other fabrics of cotton, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading 59.02	8%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	10%		KGM			
59031030000	其他用聚氯乙烯浸漬、塗佈、被覆或黏合之人造纖維織物，但第 5 9 0 2 節所列者除外	Other fabrics of man-made fibres, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading 59.02	8%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
59031090007	其他用聚氯乙烯浸漬、塗佈、被覆或黏合之其他紡織材料織物，但第 5 9 0 2 節所列者除外	Other fabrics of other textile materials, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading 59.02	8%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
59032010002	P U 合成皮	PU synthetic leather	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			

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59032020000	其他用聚胺基甲酸乙酯浸漬、塗佈、被覆或黏合之棉紡織物，但第 5 9 0 2 節所列者除外	Other fabrics of cotton, impregnated, coated, covered or laminated with polyurethane, other than those of heading No 59.02	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
59032030008	其他用聚胺基甲酸乙酯浸漬、塗佈、被覆或黏合之人造纖維紡織物，但第 5 9 0 2 節所列者除外	Other fabrics of man-made fibres, impregnated, coated, covered or laminated with polyurethane, other than those of heading 59.02	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
59032090005	其他用聚胺基甲酸乙酯浸漬、塗佈、被覆或黏合之其他紡織材料製紡織物，但第 5 9 0 2 節所列者除外	Other fabrics of other textile materials, impregnated, coated, covered or laminated with polyurethane, other than those of heading 59.02	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
59039010007	其他合成皮	Other synthetic leather	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
59039020005	其他用其他塑膠浸漬、塗佈、被覆或黏合之棉紡織物，但第 5 9 0 2 節所列者除外	Other fabrics of cotton, impregnated, coated, covered or laminated with other plastics, other than those of heading 59.02	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
59039030003	其他用其他塑膠浸漬、塗佈、被覆或黏合之人造纖維紡織物，但第 5 9 0 2 節所列者除外	Other fabrics of man-made fibres, impregnated, coated, covered or laminated with other plastics, other than those of heading 59.02	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			

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59039090000	其他用其他塑膠浸漬、塗佈、被覆或黏合之其他紡織材料製紡織物，但第 5 9 0 2 節所列者除外	Other fabrics of other textile materials, impregnated, coated, covered or laminated with other plastics, other than those of heading 59.02	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
59041000005	厚漆布，不論是否裁剪成形	Linoleum, whether or not cut to shape	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
59049000106	以經塗佈或被覆之針軋氈呢或不織布為底之覆地物，不論是否剪裁成形	Floor coverings consisting of a coating and or covering applied on needleloom felt or nonwovens, whether or not cut to shape	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
59049000909	以經塗佈或被覆之其他紡織品為底之覆地物，不論是否剪裁成形	Floor coverings consisting of a coating or covering applied on other textile backing, whether or not cut to shape	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
59050010004	絲製紡織壁布	Textile wall coverings, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM		C02	
59050090007	其他紡織材料製紡織壁布	Textile wall coverings, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		C02	
59061010001	橡膠絕緣膠帶，以紡織物為底，寬度不超過 2 0 公分者	Rubber insulated adhesive tape, with backing of textile fabric, of a width not exceeding 20 cm	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
59061090004	其他膠帶，以紡織物為底，寬度不超過 2 0 公分者	Other adhesive tape, with backing of textile fabric, of a width not exceeding 20 cm	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
59069110003	以橡膠處理之絲製針織品或鉤針織品	Knitted or crocheted, rubberised textile fabrics, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			

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59069190006	以橡膠處理之其他紡織材料製針織品或鉤針織品	Rubberised textile fabrics, of other textile materials, knitted or crocheted	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
59069910005	用橡膠處理之絲製其他紡織物	Other rubberised textile fabrics, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
59069920003	用橡膠處理之毛製其他紡織物	Other rubberised textile fabrics, of wool	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
59069990008	用橡膠處理之其他紡織物，其他紡織材料製	Other rubberised textile fabrics, of other textile materials	10%	免稅 (PA,NI,CN,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
59070010002	以其他方法浸漬、塗佈或被覆之絲製紡織物；攝影場用繪畫背景及類似品，絲製	Textile fabrics otherwise impregnated, coated or covered, of silk; studio back-cloths and the like, of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
59070020000	以其他方法浸漬、塗佈或被覆之毛製紡織物；攝影場用繪畫背景及類似品，毛製	Textile fabrics otherwise impregnated, coated or covered, of wool; studio back-cloths and the like, of wool	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
59070030008	劇場用油畫佈景，絲製、毛製或其他紡織材料製	Painted canvas being theatrical scenery, of silk, wool or other textile materials	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
59070090005	以其他方法浸漬、塗佈或被覆之其他紡織材料製紡織品；攝影場用繪畫背景及類似品，其他紡織材料製	Textile fabrics otherwise impregnated, coated or covered, of other textile materials; studio back-cloths and the like, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			

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59080000003	紡織、編結或針織成之燈芯、爐芯、打火機引火芯及燭芯等；發白熱之煤氣罩及管狀針織煤氣罩用布，不論已否浸漬	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
59090000002	紡織材料製之蛇管及類似管，不論有無其他材料製之襯裏、保護物或其他配備者	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
59100000009	紡織材料製之傳動或輸送帶或輪帶，不論是否以塑膠浸漬、塗佈、被覆或黏合製成，或以金屬或其他材料補強者	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
59111011003	以橡膠浸漬之絲製天鵝絨製成之窄幅織物，用於覆蓋織軸（經軸）者	Narrow fabrics made of silk velvet, impregnated with rubber, for covering weaving spindles (weaving beams)	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
59111012002	以橡膠浸漬之羊毛或動物細毛製天鵝絨製成之窄幅織物，用於覆蓋織軸（經軸）者	Narrow fabrics made of wool or fine animal hair velvet, impregnated with rubber, for covering weaving spindles (weaving beams)	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
59111019005	以橡膠浸漬之其他紡織材料製天鵝絨製成之窄幅織物，用於覆蓋織軸（經軸）者	Narrow fabrics made of other textile materials velvet, impregnated with rubber, for covering weaving spindles (weaving beams)	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			

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59111020002	紡織物、氈呢及呢襯裏紡織物等以橡膠、皮革或其他材料塗佈、被覆或黏合，作針布之用者，及其他技術上用之類似織物	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
59112000004	篩孔布，不論已否製成	Bolting cloth, whether or not made up	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
59113100001	循環或頭尾有環扣相結合之紡織物及氈呢，每平方公尺重量未達 6 5 0 公克，用於造紙或類似機器（例如：紙漿或石棉 - 水泥機器用）	Textile fabrics and felts, weighing less than 650 g/square meter, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
59113200000	循環或頭尾有環扣相結合之紡織物及氈呢，每平方公尺重量在 6 5 0 公克及以上，用於造紙或類似機器（例如：紙漿或石棉 - 水泥機器用）	Textile fabrics and felts, weighing 650 g/square meter or more, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
59114000000	用於油壓機或類似機器之濾布，包括人髮製成者	Straining cloth of a kind used in oil presses or the like, including that of human hair	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
59119000009	其他工業用之紡織產品或製品	Other textile products and articles for technical uses	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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60011010003	人造纖維製長絨織物	Long pile fabrics, of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
60011090006	其他紡織材料製長絨織物	Long pile fabrics, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60012100002	棉製針織或鉤針織毛圈織物	Looped pile fabrics, knitted or crocheted, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60012200001	人造纖維製針織或鉤針織毛圈織物	Looped pile fabrics, knitted or crocheted, of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
60012910002	羊毛或動物細毛製針織或鉤針織毛圈織物	Looped pile fabrics, knitted or crocheted, of wool or fine animal hair	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60012990005	其他紡織材料製針織或鉤針織毛圈織物	Looped pile fabrics, knitted or crocheted, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60019100007	棉製其他針織或鉤針織圈絨織物	Other pile fabrics, knitted or crocheted, of cotton	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60019200006	人造纖維製其他針織或鉤針織圈絨織物	Other pile fabrics, knitted or crocheted, of man-made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
60019900009	其他紡織材料製其他針織或鉤針織圈絨織物	Other pile fabrics, knitted or crocheted, of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60024010006	絲製針織品或鉤針織品 · 寬度不超過 3 0 公分 · 且含彈性紗重量在 5 % 及以上 · 但不含橡膠線者 · 第 6 0 0 1 節除外	Knitted or crocheted fabrics, of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of silk, other than those of heading 60.01.	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			

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60024090107	棉製針織品或鉤針織品 · 寬度不超過 3 0 公分 · 且含彈性紗重量在 5 % 及以上，但不含橡膠線者，第 6 0 0 1 節除外	Knitted or crocheted fabrics, of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of cotton, other than those of heading 60.01	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		MW0	
60024090900	其他紡織材料製針織品或鉤針織品，寬度不超過 3 0 公分，且含彈性紗重量在 5 % 及以上者，但不含橡膠線者，第 6 0 0 1 節除外	Knitted or crocheted fabrics, of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of other textile materials, other than those of heading 60.01	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		MW0	
60029010005	絲製其他針織品或鉤針織品，寬度不超過 3 0 公分者，第 6 0 0 1 節除外	Other knitted or crocheted fabrics, of a width not exceeding 30 cm, of silk, other than those of heading 60.01	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	MTK	KGM			
60029090106	棉製其他針織品或鉤針織品，寬度不超過 3 0 公分者，第 6 0 0 1 節除外	Other knitted or crocheted fabrics, of a width not exceeding 30 cm, of cotton, other than those of heading 60.01	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60029090909	其他紡織材料製其他針織品或鉤針織品，寬度不超過 3 0 公分者，第 6 0 0 1 節除外	Other knitted or crocheted fabrics, of a width not exceeding 30 cm, of other textile materials, other than those of heading 60.01	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

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60031000003	羊毛或動物細毛製針織品或鉤針織品·寬度不超過30公分者·第6001或6002節除外	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of wool or fine animal hair, other than those of heading 60.01 or 60.02	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60032000001	棉製針織品或鉤針織品·寬度不超過30公分者·第6001或6002節除外	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of cotton, other than those of heading 60.01 or 60.02	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60033000009	合成纖維製針織品或鉤針織品·寬度不超過30公分者·第6001或6002節除外	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of synthetic fibres, other than those of heading 60.01 or 60.02	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60034000007	再生纖維製針織品或鉤針織品·寬度不超過30公分者·第6001或6002節除外	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of artificial fibres, other than those of heading 60.01 or 60.02	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60039010004	絲製針織品或鉤針織品·寬度不超過30公分者·第6001或6002節除外	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of silk, other than those of heading 60.01 or 60.02	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	MTK	KGM			
60039090007	其他紡織材料製針織品或鉤針織品·寬度不超過30公分者·第6001或6002節除外	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of other textile materials, other than those of heading 60.01 or 60.02	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

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60041010000	絲製針織品或鉤針織品 · 寬度超過 3 0 公分且 含彈性紗重量在 5 % 及 以上 · 但不含橡膠線者 · 第 6 0 0 1 節除外	Knitted or crocheted fabrics, of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of silk, other than those of heading 60.01	10%	免稅 (PA,NI,CN,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
60041090003	其他紡織材料製針織品 或鉤針織品 · 寬度超過 3 0 公分且含彈性紗重 量在 5 % 及以上 · 但不 含橡膠線者 · 第 6 0 0 1 節除外	Knitted or crocheted fabrics, of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of other textile materials, other than those of heading 60.01	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		MW0	
60049010003	絲製其他針織品或鉤針 織品 · 寬度超過 3 0 公 分者 · 第 6 0 0 1 節除 外	Other knitted or crocheted fabrics, of a width exceeding 30 cm, of silk, other than those of heading 60.01	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	MTK	KGM			
60049090006	其他紡織材料製其他針 織品或鉤針織品 · 寬度 超過 3 0 公分者 · 第 6 0 0 1 節除外	Other knitted or crocheted fabrics, of a width not exceeding 30cm, of other textile materials, other than those of heading 60.01	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
60052110006	棉製未漂白經編織物 (包括在裝飾織物機上作 成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines) of cotton, unbleached, other than those of headings 60.01 to 60.04	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	MTK	KGM			

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60052120004	棉製漂白經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines) of cotton, bleached, other than those of headings 60.01 to 60.04	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60052200007	棉製染色經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines) of cotton, dyed, other than those of headings 60.01 to 60.04	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60052300006	棉製異色紗織成經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines) of cotton, of yarns of different colors, other than those of headings 60.01 to 60.04	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60052400005	棉製印花經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines) of cotton, printed, other than those of headings 60.01 to 60.04	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60053110004	合成纖維製未漂白經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, unbleached, other than those of headings 60.01 to 60.04	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	MTK	KGM			

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60053120002	合成纖維製漂白經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, bleached, other than those of headings 60.01 to 60.04	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
60053200005	合成纖維製染色經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, dyed, other than those of headings 60.01 to 60.04	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM			
60053300004	合成纖維製異色紗織成經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, of yarns of different colors, other than those of headings 60.01 to 60.04	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60053400003	合成纖維製印花經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, printed, other than those of headings 60.01 to 60.04	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60054110002	再生纖維製未漂白經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics, (including those made on galloon knitting machines), of artificial fibres, unbleached, other than those of headings 60.01 to 60.04	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	MTK	KGM		MW0	

海關進口稅則資料

60054120000	再生纖維製漂白經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines) of artificial fibres, bleached, other than those of headings 60.01 to 60.04	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60054200003	再生纖維製染色經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines), of artificial fibres, dyed, other than those of headings 60.01 to 60.04	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60054300002	再生纖維製異色紗織成經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines), of artificial fibres, of yarns of different colors, other than those of headings 60.01 to 60.04	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60054400001	再生纖維製印花經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines), of artificial fibres, printed, other than those of headings 60.01 to 60.04	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60059010002	絲製經編織物 (包括在裝飾織物機上作成者) · 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines) of silk, other than those of headings 60.01 to 60.04	10%	免稅 (LDCs,PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	MTK	KGM			
60059020000	羊毛或動物細毛製經編織物 (包括在裝飾織物機上作成者) 第 6 0 0 1 至 6 0 0 4 節除外	Warp knit fabrics (including those made on galloon knitting machines), of wool or fine animal hair, other than those of headings 60.01 to 60.04.	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

海關進口稅則資料

60059091004	其他紡織材料製經編織物·未漂白者(包括在裝飾織物機上作成者)·第6001至6004節除外	Warp knit fabrics (including those made on galloon knitting machines) of other textile materials, unbleached, other than those of headings 60.01 to 60.04	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	MTK	KGM		MW0	
60059099006	其他紡織材料製經編織物(包括在裝飾織物機上作成者)·第6001至6004節除外	Other warp knit fabrics (including those made on galloon knitting machines) of other textile materials, other than those of headings 60.01 to 60.04	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60061000000	羊毛或動物細毛製其他針織品或鉤針織品	Other knitted or crocheted fabrics, of wool or fine animal hair	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60062110005	棉製未漂白其他針織品或鉤針織品	Other knitted or crocheted fabrics of cotton, unbleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60062120003	棉製漂白其他針織品或鉤針織品	Other knitted or crocheted fabrics of cotton, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60062200006	棉製染色其他針織品或鉤針織品	Other knitted or crocheted fabrics of cotton, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60062300005	棉製異色紗織成其他針織品或鉤針織品	Other knitted or crocheted fabrics of cotton, of yarns of different colors	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60062400004	棉製印花其他針織品或鉤針織品	Other knitted or crocheted fabrics of cotton, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60063110003	合成纖維製未漂白其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, unbleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60063120001	合成纖維製漂白其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

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60063200004	合成纖維製染色其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60063300003	合成纖維製異色紗織成其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, of yarns of different colors	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60063400002	合成纖維製印花其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60064110001	再生纖維製未漂白其他針織品或鉤針織品	Other knitted or crocheted fabrics of artificial fibres, unbleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60064120009	再生纖維製漂白其他針織品或鉤針織品	Other knitted or crocheted fabrics of artificial fibres, bleached	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60064200002	再生纖維製染色其他針織品或鉤針織品	Other knitted or crocheted fabrics of artificial fibres, dyed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60064300001	再生纖維製異色紗織成其他針織品或鉤針織品	Other knitted or crocheted fabrics of artificial fibres, of yarns of different colors	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60064400000	再生纖維製印花其他針織品或鉤針織品	Other knitted or crocheted fabrics of artificial fibres, printed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	
60069010001	絲製其他針織品或鉤針織品	Other knitted or crocheted fabrics of silk	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	MTK	KGM			
60069090004	其他紡織材料製其他針織品或鉤針織品	Other knitted or crocheted fabrics of other textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	MTK	KGM		MW0	

海關進口稅則資料

61012000002	棉製男用或男童用大衣、駕車外套、披肩、斗蓬、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61013000000	人造纖維製男用或男童用大衣、駕車外套、披肩、斗蓬、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM			
61019010005	絲或廢絲製男用或男童用大衣、駕車外套、披肩、斗蓬、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61019020003	羊毛或動物細毛製男用或男童用大衣、駕車外套、披肩、斗蓬、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			

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61019090008	其他紡織材料製男用或男童用大衣、駕車外套、披肩、斗蓬、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61021000003	羊毛或動物細毛製女用或女童用大衣、駕車外套、披肩、斗蓬、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of wool or fine animal hair	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61022000001	棉製女用或女童用大衣、駕車外套、披肩、斗蓬、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61023000009	人造纖維製女用或女童用大衣、駕車外套、披肩、斗蓬、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 4.8% (NI) 5.6% (GT) 7.2% (SV)	12.5%	DZN	KGM			

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61029010004	絲或廢絲製女用或女童用大衣、駕車外套、披肩、斗蓬、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets) wind-cheater, wind-jackets and similar articles, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 4.8% (NI) 5.6% (GT) 7.2% (SV)	20%	DZN	KGM			
61029090007	其他紡織材料製女用或女童用大衣、駕車外套、披肩、斗蓬、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61031010000	羊毛或動物細毛製男用或男童用整套西裝，針織或鉤針織者	Men's or boys' suits, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61031020008	合成纖維製男用或男童用整套西裝，針織或鉤針織者	Men's or boys' suits, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61031030006	絲或廢絲製男用或男童用整套西裝，針織或鉤針織者	Men's or boys' suits, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61031040004	再生纖維製男用或男童用整套西裝，針織或鉤針織者	Men's or boys' suits, knitted or crocheted, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61031050001	棉製男用或男童用整套西裝，針織或鉤針織者	Men's or boys' suits, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61031090003	其他紡織材料製男用或男童用整套西裝，針織或鉤針織者	Men's or boys' suits, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			

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61032200008	棉製男用或男童用搭配式套裝·針織或鉤針織者	Men's or boys' ensembles, knitted or crocheted, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61032300007	合成纖維製男用或男童用搭配式套裝·針織或鉤針織者	Men's or boys' ensembles, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61032910009	絲或廢絲製男用或男童用搭配式套裝·針織或鉤針織者	Men's or boys' ensembles, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61032920007	再生纖維製男用或男童用搭配式套裝·針織或鉤針織者	Men's or boys' ensembles, knitted or crocheted, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61032930005	羊毛或動物細毛製男用或男童用搭配式套裝·針織或鉤針織者	Men's or boys' ensembles, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61032990002	其他紡織材料製男用或男童用搭配式套裝·針織或鉤針織者	Men's or boys' ensembles, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61033100007	羊毛或動物細毛製男用或男童用夾克及西裝式外套·針織或鉤針織者	Men's or boys' jackets and blazers, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61033200006	棉製男用或男童用夾克及西裝式外套·針織或鉤針織者	Men's or boys' jackets and blazers, knitted or crocheted, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61033300005	合成纖維製男用或男童用夾克及西裝式外套·針織或鉤針織者	Men's or boys' jackets and blazers, knitted or crocheted, of synthetic fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61033910007	絲或廢絲製男用或男童用夾克及西裝式外套·針織或鉤針織者	Men's or boys' jackets and blazers, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			

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61033920005	再生纖維製男用或男童用夾克及西裝式外套，針織或鉤針織者	Men's or boys' jackets and blazers, knitted or crocheted, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61033990000	其他紡織材料製男用或男童用夾克及西裝式外套，針織或鉤針織者	Men's or boys' jackets and blazers, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61034110003	羊毛或動物細毛製男用或男童用長褲、膝褲及短褲，針織或鉤針織者	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61034120001	羊毛或動物細毛製男用或男童用連兜背帶式工作褲，針織或鉤針織者	Men's or boys' bib and brace overalls, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61034210002	棉製男用或男童用長褲、膝褲及短褲，針織或鉤針織者	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61034220000	棉製男用或男童用連兜背帶式工作褲，針織或鉤針織者	Men's or boys' bib and brace overalls, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61034310001	合成纖維製男用或男童用長褲、膝褲及短褲，針織或鉤針織者	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61034320009	合成纖維製男用或男童用連兜背帶式工作褲，針織或鉤針織者	Men's or boys' bib and brace overalls, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61034911004	絲或廢絲製男用或男童用長褲、膝褲及短褲，針織或鉤針織者	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			

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61034912003	絲或廢絲製男用或男童用連兜背帶式工作褲，針織或鉤針織者	Men's or boys' bib and brace overalls, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61034921002	再生纖維製男用或男童用長褲、膝褲及短褲，針織或鉤針織者	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61034922001	再生纖維製男用或男童用連兜背帶式工作褲，針織或鉤針織者	Men's or boys' bib and brace overalls, knitted or crocheted, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61034991007	其他紡織材料製男用或男童用長褲、膝褲及短褲，針織或鉤針織者	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61034992006	其他紡織材料製男用或男童連兜背帶式工作褲，針織或鉤針織者	Men's or boys' bib and brace overalls, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61041300008	合成纖維製女用或女童用整套西裝，針織或鉤針織者	Women's or girls' suits, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61041910000	絲或廢絲製女用或女童用整套西裝，針織或鉤針織者	Women's or girls' suits, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61041920008	再生纖維製女用或女童用整套西裝，針織或鉤針織者	Women's or girls' suits, knitted or crocheted, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61041930006	羊毛或動物細毛製女用或女童用整套西裝，針織或鉤針織者	Women's or girls' suits, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61041940004	棉製女用或女童用整套西裝，針織或鉤針織者	Women's or girls' suits, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			

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61041990003	其他紡織材料製女用或女童用整套西裝·針織或鉤針織者	Women's or girls' suits, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61042200007	棉製女用或女童用搭配式套裝·針織或鉤針織者	Women's or girls' ensembles, knitted or crocheted, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61042300006	合成纖維製女用或女童用搭配式套裝·針織或鉤針織者	Women's or girls' ensembles, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61042910008	絲或廢絲製女用或女童用搭配式套裝·針織或鉤針織者	Women's or girls' ensembles, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61042920006	再生纖維製女用或女童用搭配式套裝·針織或鉤針織者	Women's or girls' ensembles, knitted or crocheted, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61042930004	羊毛或動物細毛製女用或女童用搭配式套裝·針織或鉤針織者	Women's or girls' ensembles, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61042990001	其他紡織材料製女用或女童用搭配式套裝·針織或鉤針織者	Women's or girls' ensembles, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61043100006	羊毛或動物細毛製女用或女童用夾克及西裝式外套·針織或鉤針織者	Women's or girls' jackets and blazers, knitted or crocheted, of wool or fine animal hair	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61043200005	棉製女用或女童用夾克及西裝式外套·針織或鉤針織者	Women's or girls' jackets and blazers, knitted or crocheted, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			

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61043300004	合成纖維製女用或女童用夾克及西裝式外套，針織或鉤針織者	Women's or girls' jackets and blazers, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61043910006	絲或廢絲製女用或女童用夾克及西裝式外套，針織或鉤針織者	Women's or girls' jackets and blazers, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61043920004	再生纖維製女用或女童用夾克及西裝式外套，針織或鉤針織者	Women's or girls' jackets and blazers, knitted or crocheted, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61043990009	其他紡織材料製女用或女童用夾克及西裝式外套，針織或鉤針織者	Women's or girls' jackets and blazers, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61044100004	羊毛或動物細毛製女用或女童用洋裝，針織或鉤針織者	Women's or girls' dresses, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61044200003	棉製女用或女童用洋裝，針織或鉤針織者	Women's or girls' dresses, knitted or crocheted, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61044300002	合成纖維製女用或女童用洋裝，針織或鉤針織者	Women's or girls' dresses, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61044400001	再生纖維製女用或女童用洋裝，針織或鉤針織者	Women's or girls' dresses, knitted or crocheted, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61044910004	絲或廢絲製女用或女童用洋裝，針織或鉤針織者	Women's or girls' dresses, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61044990007	其他紡織材料製女用或女童用洋裝，針織或鉤針織者	Women's or girls' dresses, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			

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61045100001	羊毛或動物細毛製女用或女童用裙及褲裙，針織或鉤針織者	Women's or girls' skirts and divided skirts, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61045200000	棉製女用或女童用裙及褲裙，針織或鉤針織者	Women's or girls' skirts and divided skirts, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61045300009	合成纖維製女用或女童用裙及褲裙，針織或鉤針織者	Women's or girls' skirts and divided skirts, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61045910001	絲或廢絲製女用或女童用裙及褲裙，針織或鉤針織者	Women's or girls' skirts and divided skirts, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61045920009	再生纖維製女用或女童用裙及褲裙，針織或鉤針織者	Women's or girls' skirts and divided skirts, knitted or crocheted, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61045990004	其他紡織材料製女用或女童用裙及褲裙，針織或鉤針織者	Women's or girls' skirts and divided skirts, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61046110007	羊毛或動物細毛製女用或女童用長褲，膝褲及短褲，針織或鉤針織者	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of wool or fine animal hair	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61046120005	羊毛或動物細毛製女用或女童用連兜背帶式工作褲，針織或鉤針織者	Women's or girls' bib and brace overalls, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61046210006	棉製女用或女童用長褲、膝褲及短褲，針織或鉤針織者	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			

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61046220004	棉製女用或女童用連兜背帶式工作褲，針織或鉤針織者	Women's or girls' bib and brace overalls, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61046310005	合成纖維製女用或女童用長褲、膝褲及短褲，針織或鉤針織者	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of synthetic fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61046320003	合成纖維製女用或女童用連兜背帶式工作褲，針織或鉤針織者	Women's or girls' bib and brace overalls, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61046911008	絲或廢絲製女用或女童用長褲、膝褲及短褲，針織或鉤針織者	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61046912007	絲或廢絲製女用或女童用連兜背帶式工作褲，針織或鉤針織者	Women's or girls' bib and brace overalls, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61046921006	再生纖維製女用或女童用長褲、膝褲及短褲，針織或鉤針織者	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61046922005	再生纖維製女用或女童用連兜背帶式工作褲，針織或鉤針織者	Women's or girls' bib and brace overalls, knitted or crocheted, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61046991001	其他紡織材料製女用或女童用長褲、膝褲及短褲，針織或鉤針織者	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61046992000	其他紡織材料製女用或女童用連兜背帶式工作褲，針織或鉤針織者	Women's or girls' bib and brace overalls, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			

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6105100000	棉製男用或男童用襯衫 · 針織或鉤針織者	Men's or boys' shirts, knitted or crocheted, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
6105200008	人造纖維製男用或男童 用襯衫·針織或鉤針織 者	Men's or boys' shirts, knitted or crocheted, of man-made fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61059010001	羊毛或動物細毛製男用 或男童用襯衫·針織或 鉤針織者	Men's or boys' shirts, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61059020009	絲或廢絲製男用或男童 用襯衫·針織或鉤針織 者	Men's or boys' shirts, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61059090004	其他紡織材料製男用或 男童用襯衫·針織或鉤 針織者	Men's or boys' shirts, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
6106100009	棉製女用或女童用上衣 、襯衫及短衫·針織或 鉤針織者	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
6106200007	人造纖維製女用或女童 用上衣、襯衫及短衫· 針織或鉤針織者	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61069010000	羊毛或動物細毛製女用 或女童用上衣、襯衫及 短衫·針織或鉤針織者	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted, of wool or fine animal hair	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61069020008	絲或廢絲製女用或女童 用上衣、襯衫及短衫· 針織或鉤針織者	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			

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61069090003	其他紡織材料製女用或女童用上衣、襯衫及短衫，針織或鉤針織者	Women's or girls' blousers, shirts and shirt blousers, knitted or crocheted, of other textile materials	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61071100007	棉製男用或男童用內褲及三角褲，針織或鉤針織者	Men's or boys' underpants and briefs, knitted or crocheted, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61071200006	人造纖維製男用或男童用內褲及三角褲，針織或鉤針織者	Men's or boys' underpants and briefs, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61071910007	絲或廢絲製男用或男童用內褲及三角褲，針織或鉤針織者	Men's or boys' underpants and briefs, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61071990000	其他紡織材料製男用或男童用內褲及三角褲，針織或鉤針織者	Men's or boys' underpants and briefs, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61072100005	棉製男用或男童用睡衣及睡衣褲，針織或鉤針織者	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61072200004	人造纖維製男用或男童用睡衣及睡衣褲，針織或鉤針織者	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61072910005	羊毛或動物細毛製男用或男童用睡衣及睡衣褲，針織或鉤針織者	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61072920003	絲或廢絲製男用或男童用睡衣及睡衣褲，針織或鉤針織者	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			

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61072990008	其他紡織材料製男用或男童用睡衣及睡衣褲，針織或鉤針織者	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61079100000	棉製男用或男童用浴袍、晨衣及類似品，針織或鉤針織者	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61079910000	羊毛或動物細毛製男用或男童用浴袍、晨衣及類似品，針織或鉤針織者	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61079920008	絲或廢絲製男用或男童用浴袍、晨衣及類似品，針織或鉤針織者	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61079930006	人造纖維製男用或男童用浴袍、晨衣及類似品，針織或鉤針織者	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM			
61079990003	其他紡織材料製男用或男童用浴袍、晨衣及類似品，針織或鉤針織者	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61081100006	人造纖維製女用或女童用套裙及襯裙，針織或鉤針織者	Women's or girls' slips and petticoats, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	

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61081910006	絲或廢絲製女用或女童用套裙及襯裙·針織或鉤針織者	Women's or girls' slips and petticoats, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61081990009	其他紡織材料製女用或女童用套裙及襯裙·針織或鉤針織者	Women's or girls' slips and petticoats, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM		MP1	
61082100004	棉製女用或女童用三角褲及短內褲·針織或鉤針織者	Women's or girls' briefs and panties, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61082200003	人造纖維製女用或女童用三角褲及短內褲·針織或鉤針織者	Women's or girls' briefs and panties, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61082910004	絲或廢絲製女用或女童用三角褲及短內褲·針織或鉤針織者	Women's or girls' briefs and panties, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61082990007	其他紡織材料製女用或女童用三角褲及短內褲·針織或鉤針織者	Women's or girls' briefs and panties, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61083100002	棉製女用或女童用睡袍及睡衣褲·針織或鉤針織者	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61083200001	人造纖維製女用或女童用睡袍及睡衣褲·針織或鉤針織者	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61083910002	羊毛或動物細毛製女用或女童用睡袍及睡衣褲·針織或鉤針織者	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			

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61083920000	絲或廢絲製女用或女童用睡袍及睡衣褲，針織或鉤針織者	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61083990005	其他紡織材料製女用或女童用睡袍及睡衣褲，針織或鉤針織者	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61089100009	棉製女用或女童用便服、浴袍、晨衣及類似品，針織或鉤針織者	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61089200008	人造纖維製女用或女童用便服、浴袍、晨衣及類似品，針織或鉤針織者	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61089910009	羊毛或動物細毛製女用或女童用便服、浴袍、晨衣及類似品，針織或鉤針織者	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61089920007	絲或廢絲製女用或女童用便服、浴袍、晨衣及類似品，針織或鉤針織者	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61089990002	其他紡織材料製女用或女童用便服、浴袍、晨衣及類似品，針織或鉤針織者	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61091000006	棉製T恤衫、汗衫及其他背心，針織或鉤針織者	T-shirts, singlets and other vests, knitted or crocheted, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			

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61099010007	羊毛或動物細毛製T恤衫、汗衫及其他背心·針織或鉤針織者	T-shirts, singlets and other vests, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61099020005	人造纖維製T恤衫、汗衫及其他背心·針織或鉤針織者	T-shirts, singlets and other vests, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61099030003	絲或廢絲製T恤衫、汗衫及其他背心·針織或鉤針織者	T-shirts, singlets and other vests, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61099090000	其他紡織材料製T恤衫、汗衫及其他背心·針織或鉤針織者	T-shirts, singlets and other vests, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61101100002	羊毛製套頭衫、無領開襟上衣、外穿式背心及類似品·針織或鉤針織者	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of wool	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61101200001	喀什米爾羊毛製套頭衫、無領開襟上衣、外穿式背心及類似品·針織或鉤針織者	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of kashmir (cashmere) hair	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61101900004	其他動物細毛製套頭衫、無領開襟上衣、外穿式背心及類似品·針織或鉤針織者	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of other animal fine hair	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61102000001	棉製套頭衫、無領開襟上衣、外穿式背心及類似品·針織或鉤針織者	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			

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61103000009	人造纖維製套頭衫、無領開襟上衣、外穿式背心及類似品，針織或鉤針織者	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of man-made fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61109010004	絲或廢絲製套頭衫、無領開襟上衣、外穿式背心及類似品，針織或鉤針織者	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61109090007	其他紡織材料製套頭衫、無領開襟上衣、外穿式背心及類似品，針織或鉤針織者	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of other textile materials	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61112000000	棉製嬰兒服裝及服飾附屬品，針織或鉤針織者	Babies' garments and clothing accessories, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		C02	
61113000008	合成纖維製嬰兒服裝及服飾附屬品，針織或鉤針織者	Babies' garments and clothing accessories, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		C02	
61119010003	絲或廢絲製嬰兒服裝及服飾附屬品，針織或鉤針織者	Babies' garments and clothing accessories, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM		C02	
61119020001	再生纖維製嬰兒服裝及服飾附屬品，針織或鉤針織者	Babies' garments and clothing accessories, knitted or crocheted, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		C02	
61119030009	羊毛或動物細毛製嬰兒服裝及服飾附屬品，針織或鉤針織者	Babies' garments and clothing accessories, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		C02	

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61119090006	其他紡織材料製嬰兒服裝及服飾附屬品，針織或鉤針織者	Babies' garments and clothing accessories, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		C02	
61121100000	棉製競賽裝，針織或鉤針織者	Track suits, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
61121200009	合成纖維製競賽裝，針織或鉤針織者	Track suits, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
61121910000	再生纖維製競賽裝，針織或鉤針織者	Track suits, knitted or crocheted, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
61121990003	其他紡織材料製競賽裝，針織或鉤針織者	Track suits, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
61122010007	人造纖維製滑雪服，針織或鉤針織者	Ski suits, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
61122090000	其他紡織材料製滑雪服，針織或鉤針織者	Ski suits, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
61123100006	合成纖維製男用或男童用泳裝，針織或鉤針織者	Men's or boys' swimwear, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61123900008	其他紡織材料製男用或男童用泳裝，針織或鉤針織者	Men's or boys' swimwear, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61124100004	合成纖維製女用或女童用泳裝，針織或鉤針織者	Women's or girls' swimwear, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			

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61124900006	其他紡織材料製女用或女童用泳裝・針織或鉤針織者	Women's or girls' swimwear, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61130000002	第 5 9 0 3、5 9 0 6 或 5 9 0 7 節針織或鉤針織物所製成之衣服	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61142000007	棉製其他衣服・針織或鉤針織者	Other garments, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61143000005	人造纖維製其他衣服・針織或鉤針織者	Other garments, knitted or crocheted, of man-made fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM		C02	
61149010000	絲或廢絲製其他衣服・針織或鉤針織者	Other garments, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61149020008	羊毛或動物細毛製其他衣服・針織或鉤針織者	Other garments, knitted or crocheted, of wool or fine animal hair	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61149090003	其他紡織材料製其他衣服・針織或鉤針織者	Other garments, knitted or crocheted, of other textile materials	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
61151011103	合成纖維製分等級之壓力褲襪・每股單絲在 6 7 分德士 (即 6 0・3 丹尼) 以下・針織或鉤針織者	Graduated compression panty hose, knitted or crocheted, of synthetic fibres, measuring per single yarn less than 67 decitex	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MW0	
61151011906	合成纖維製分等級之其他壓力襪・每股單絲在 6 7 分德士 (即 6 0・3 丹尼) 以下・針織或鉤針織者	Other graduated compression hosiery, knitted or crocheted, of synthetic fibres, measuring per single yarn less than 67 decitex	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	

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61151012102	合成纖維製分等級之壓力褲襪，每股單絲在 6 7 分德士 (即 6 0 · 3 丹尼) 及以上，針織或鉤針織者	Graduated compression panty hose, knitted or crocheted, of synthetic fibres, measuring per single yarn 67 decitex or more	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
61151012905	合成纖維製分等級之其他壓力襪，每股單絲在 6 7 分德士 (即 6 0 · 3 丹尼) 及以上，針織或鉤針織者	Other graduated compression hosiery, knitted or crocheted, of synthetic fibres, measuring per single yarn 67 decitex or more	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61151090107	其他紡織材料製分等級之壓力褲襪，針織或鉤針織者	Graduated compression panty hose, knitted or crocheted, of other textile materials	11.5%	免稅 (PA,HN,NZ) 2.3% (GT) 4.6% (SV) 4.7% (NI)	12.5%	DZN	KGM			
61151090900	其他紡織材料製分等級之其他壓力襪，針織或鉤針織者	Other Graduated compression hosiery, knitted or crocheted, of other textile materials	11.5%	免稅 (PA,HN,NZ) 2.3% (GT) 4.6% (SV) 4.7% (NI)	12.5%	DZN	KGM		MP1	
61152100005	合成纖維製其他褲襪及緊身衣，每股單絲在 6 7 分德士 (即 6 0 · 3 丹尼) 以下，針織或鉤針織者	Panty hose and tights, knitted or crocheted, of synthetic fibres, measuring per single yarn less than 67 decitex	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MW0	
61152200004	合成纖維製其他褲襪及緊身衣，每股單絲在 6 7 分德士 (即 6 0 · 3 丹尼) 及以上，針織或鉤針織者	Panty hose and tights, knitted or crocheted, of synthetic fibres, measuring per single yarn 67 decitex or more	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
61152910005	絲製其他褲襪及緊身衣，針織或鉤針織者	Panty hose and tights, knitted or crocheted, of silk	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			

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61152990008	其他紡織材料製其他褲襪及緊身衣，針織或鉤針織者	Panty hose and tights, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61153000004	其他女用長襪或膝襪，每股單絲在 6 7 分德士 (即 6 0 · 3 丹尼) 以下，針織或鉤針織者	Other Women's full length or knee-length hosiery, knitted or crocheted, measuring per single yarn less than 67 decitex	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
61159400007	羊毛或動物細毛製其他長襪、短襪及其他襪，針織或鉤針織者	Stockings, socks and other hosiery, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61159500006	棉製長襪、短襪及其他襪，針織或鉤針織者	Stockings, socks and other hosiery, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
61159600005	合成纖維製其他長襪、短襪及其他襪，針織或鉤針織者	Stockings, socks and other hosiery, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61159910000	絲或廢絲製長襪、短襪及其他襪，針織或鉤針織者	Stockings, socks and other hosiery, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61159990003	其他紡織材料製長襪、短襪及其他襪，針織或鉤針織者	Stockings, socks and other hosiery, knitted or crocheted, of other textile materials	11.5%	免稅 (PA,HN,NZ) 2.3% (GT) 4.6% (SV) 4.7% (NI)	12.5%	DZN	KGM			
61161010103	紡織材料製手套，針織或鉤針織，以塑膠浸漬、塗佈或被覆者	Gloves, of textile materials, knitted or crocheted, impregnated, coated or covered with plastics	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
61161010201	紡織材料製手套，針織或鉤針織，以橡膠浸漬、塗佈或被覆者	Gloves, of textile materials, knitted or crocheted, impregnated, coated or covered with rubber	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			

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61161021002	絲或廢絲製併指手套及露指手套·針織或鉤針織·以塑膠或橡膠浸漬、塗佈或被覆者	Mittens and mitts, knitted or crocheted, of silk or silk waste, impregnated, coated or covered with plastics or rubber	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61161029004	其他紡織材料製併指手套及露指手套·針織或鉤針織·以塑膠或橡膠浸漬、塗佈或被覆者	Mittens and mitts, knitted or crocheted, of other textile materials, impregnated, coated or covered with plastics or rubber	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM			
61169100009	羊毛或動物細毛製其他手套、併指手套及露指手套·針織或鉤針織者	Other gloves, mittens and mitts, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM			
61169200008	棉製其他手套、併指手套及露指手套·針織或鉤針織者	Other gloves, mittens and mitts, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM			
61169300007	合成纖維製其他手套、併指手套及露指手套·針織或鉤針織者	Other gloves, mittens and mitts, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM			
61169910009	絲或廢絲製其他手套、併指手套及露指手套·針織或鉤針織者	Other gloves, mittens and mitts, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
61169990002	其他紡織材料製其他手套、併指手套及露指手套·針織或鉤針織者	Other gloves, mittens and mitts, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM			
61171010004	羊毛或動物細毛製披巾、圍巾、領巾、頭紗、面紗及類似品·針織或鉤針織者	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			

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61171020002	絲或廢絲製披巾、圍巾、領巾、頭紗、面紗及類似品，針織或鉤針織者	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of silk or silk waste	12%	免稅 (LDCs,PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%		KGM			
61171030000	人造纖維製披巾、圍巾、領巾、頭紗、面紗及類似品，針織或鉤針織者	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
61171090007	其他紡織材料製披巾、圍巾、領巾、頭紗、面紗及類似品，針織或鉤針織者	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
61178011008	絲或廢絲製領帶、領結及領巾，針織或鉤針織者	Ties, bow ties and cravats, knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%		KGM			
61178019000	絲或廢絲製其他製成之服飾附屬品，針織或鉤針織者	Other made up clothing accessories, knitted or crocheted, of silk or silk waste	12%	免稅 (LDCs,PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%		KGM			
61178021006	人造纖維製領帶、領結及領巾，針織或鉤針織者	Ties, bow ties and cravats, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
61178029008	人造纖維製其他製成服飾附屬品，針織或鉤針織者	Other made up clothing accessories, knitted or crocheted, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
61178091001	其他紡織材料製領帶、領結及領巾，針織或鉤針織者	Ties, bow ties and cravats, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
61178099003	其他纖維製其他製成之服飾附屬品，針織或鉤針織者	Other made up clothing accessories, knitted or crocheted, of other fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			

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61179010007	絲或廢絲製衣服或服飾 附屬品之零件・針織或 鉤針織者	Knitted or crocheted parts of garments or of clothing accessories, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%		KGM			
61179090000	其他紡織材料製衣服或 服飾附屬品之零件・針 織或鉤針織者	Knitted or crocheted parts of garments or of clothing accessories, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
62011100002	羊毛或動物細毛製男用 或男童用大衣、雨衣、 駕車外套、披肩、斗蓬 及類似品	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62011200001	棉製男用或男童用大衣 、雨衣、駕車外套、披 肩、斗蓬及類似品	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62011300000	人造纖維製男用或男童 用大衣、雨衣、駕車外 套、披肩、斗蓬及類似 品	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM			
62011910002	絲或廢絲製男用或男童 用大衣、雨衣、駕車外 套、披肩、斗蓬及類似 品	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62011990005	其他紡織材料製男用或 男童用大衣、雨衣、駕 車外套、披肩、斗蓬及 類似品	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			

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62019100005	羊毛或動物細毛製男用或男童用附有頭巾之禦寒外套 (包括滑雪夾克) 、風衣、擋風夾克及類似品 · 第 6 2 0 3 節所列者除外	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62019200004	棉製男用或男童用附有頭巾之禦寒外套 (包括滑雪夾克) 、風衣、擋風夾克及類似品 · 第 6 2 0 3 節所列者除外	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62019300003	人造纖維製男用或男童用附有頭巾之禦寒外套 (包括滑雪夾克) 、風衣、擋風夾克及類似品 · 第 6 2 0 3 節所列者除外	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of man-made fibres	12%	免稅 (PA,HN,NZ) 4.8% (NI) 5.6% (GT) 7.2% (SV)	17.5%	DZN	KGM			
62019910005	絲或廢絲製男用或男童用附有頭巾之禦寒外套 (包括滑雪夾克) 、風衣、擋風夾克及類似品 · 第 6 2 0 3 節所列者除外	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62019990008	其他紡織材料製男用或男童用附有頭巾之禦寒外套 (包括滑雪夾克) 、風衣、擋風夾克及類似品 · 第 6 2 0 3 節所列者除外	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			

海關進口稅則資料

62021100001	羊毛或動物細毛製女用或女童用大衣、雨衣、駕車外套、披肩、斗蓬及類似品	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62021200000	棉製女用或女童用大衣、雨衣、駕車外套、披肩、斗蓬及類似品	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62021300009	人造纖維製女用或女童用大衣、雨衣、駕車外套、披肩、斗蓬及類似品	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62021910001	絲或廢絲製女用或女童用大衣、雨衣、駕車外套、披肩、斗蓬及類似品	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62021990004	其他紡織材料製女用或女童用大衣、雨衣、駕車外套、披肩、斗蓬及類似品	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62029100004	羊毛或動物細毛製女用或女童用附有頭巾之禦寒外套 (包括滑雪夾克)、風衣、擋風夾克及類似品，第 6 2 0 4 節所列者除外	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			

海關進口稅則資料

62029200003	棉製女用或女童用附有頭巾之禦寒外套 (包括滑雪夾克) 、風衣、擋風夾克及類似品 · 第 6 2 0 4 節所列者除外	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62029300002	人造纖維製女用或女童用附有頭巾之禦寒外套 (包括滑雪夾克) 、風衣、擋風夾克及類似品 · 第 6 2 0 4 節所列者除外	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62029910004	絲或廢絲製女用或女童用附有頭巾之禦寒外套 (包括滑雪夾克) 、風衣、擋風夾克及類似品 · 第 6 2 0 4 節所列者除外	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62029990007	其他紡織材料製女用或女童用附有頭巾之禦寒外套 (包括滑雪夾克) 、風衣、擋風夾克及類似品 · 第 6 2 0 4 節所列者除外	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62031100000	羊毛或動物細毛製男用或男童用整套西裝	Men's or boys' suits, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62031200009	合成纖維製男用或男童用整套西裝	Men's or boys' suits, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM		MP1	
62031910000	絲或廢絲製男用或男童用整套西裝	Men's or boys' suits, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			

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62031990003	其他紡織材料製男用或男童用整套西裝	Men's or boys' suits, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM		MP1	
62032200007	棉製男用或男童用搭配式套裝	Men's or boys' ensembles, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62032300006	合成纖維製男用或男童用搭配式套裝	Men's or boys' ensembles, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM		MP1	
62032910008	絲或廢絲製男用或男童用搭配式套裝	Men's or boys' ensembles, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62032920006	再生纖維製男用或男童用搭配式套裝	Men's or boys' ensembles, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM		MP1	
62032930004	羊毛或動物細毛製男用或男童用搭配式套裝	Men's or boys' ensembles, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62032990001	其他紡織材料製男用或男童用搭配式套裝	Men's or boys' ensembles, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62033100006	羊毛或動物細毛製男用或男童用夾克及西裝式外套	Men's or boys' jackets and blazers, of wool or fine animal hair	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62033200005	棉製男用或男童用夾克及西裝式外套	Men's or boys' jackets and blazers, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62033300004	合成纖維製男用或男童用夾克及西裝式外套	Men's or boys' jackets and blazers of synthetic fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	17.5%	DZN	KGM			
62033910006	絲或廢絲製男用或男童用夾克及西裝式外套	Men's or boys' jackets and blazers, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			

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62033920004	再生纖維製男用或男童用夾克及西裝式外套	Men's or boys' jackets and blazers, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62033990009	其他紡織材料製男用或男童用夾克及西裝式外套	Men's or boys' jackets and blazers, of other textile materials	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62034110002	羊毛或動物細毛製男用或男童用長褲、膝褲及短褲	Men's or boys' trousers, breeches and shorts, of wool or fine animal hair	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62034120000	羊毛或動物細毛製男用或男童用連兜背帶式工作褲	Men's or boys' bib and brace overalls, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62034210001	棉製男用或男童用長褲、膝褲及短褲	Men's or boys' trouser, breeches and shorts, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (SV) 6.4% (NI)	12.5%	DZN	KGM			
62034220009	棉製男用或男童用連兜背帶式工作褲	Men's or boys' bib and brace overalls, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62034310000	合成纖維製男用或男童用長褲、膝褲及短褲	Men's or boys' trousers, breeches and shorts, of synthetic fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (SV) 6.4% (NI)	17.5%	DZN	KGM			
62034320008	合成纖維製男用或男童用連兜背帶式工作褲	Men's or boys' bib and brace overalls, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM		MP1	
62034911003	絲或廢絲製男用或男童用長褲、膝褲及短褲	Men's or boys' trousers, breeches and shorts, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62034912002	絲或廢絲製男用或男童用連兜背帶式工作褲	Men's or boys' bib and brace overalls, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62034921001	再生纖維製男用或男童用長褲、膝褲及短褲	Men's or boys' trousers, breeches and shorts, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM		MP1	

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62034922000	再生纖維製男用或男童用連兜背帶式工作褲	Men's or boys' bib and brace overalls, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM		MP1	
62034991006	其他紡織材料製男用或男童用長褲、膝褲及短褲	Men's or boys' trousers, breeches and shorts, of other textile materials	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	17.5%	DZN	KGM		MP1	
62034992005	其他紡織材料製男用或男童用連兜背帶式工作褲	Men's or boys' bib and brace overalls, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM		MP1	
62041100009	羊毛或動物細毛製女用或女童用整套西裝	Women's or girls' suits, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62041200008	棉製女用或女童用整套西裝	Women's or girls' suits, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62041300007	合成纖維製女用或女童用整套西裝	Women's or girls' suits, of synthetic fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM		MP1	
62041910009	絲或廢絲製女用或女童用整套西裝	Women's or girls' suits, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62041990002	其他紡織材料製女用或女童用整套西裝	Women's or girls' suits, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62042100007	羊毛或動物細毛製女用或女童用搭配式套裝	Women's or girls' ensembles, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62042200006	棉製女用或女童用搭配式套裝	Women's or girls' ensembles, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62042300005	合成纖維製女用或女童用搭配式套裝	Women's or girls' ensembles, of synthetic fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM		MP1	

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62042910007	絲或廢絲製女用或女童用搭配式套裝	Women's or girls' ensembles, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62042920005	再生纖維製女用或女童用搭配式套裝	Women's or girls' ensembles, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62042990000	其他紡織材料製女用或女童用搭配式套裝	Women's or girls' ensembles, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62043100005	羊毛或動物細毛製女用或女童用夾克及西裝式外套	Women's or girls' jackets and blazers, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62043200004	棉製女用或女童用夾克及西裝式外套	Women's or girls' jackets and blazers, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62043300003	合成纖維製女用或女童用夾克及西裝式外套	Women's or girls' jackets and blazers, of synthetic fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62043910005	絲或廢絲製女用或女童用夾克及西裝式外套	Women's or girls' jackets and blazers, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62043920003	再生纖維製女用或女童用夾克及西裝式外套	Women's or girls' jackets and blazers, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62043990008	其他紡織材料製女用或女童用夾克及西裝式外套	Women's or girls' jackets and blazers, of other textile materials	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62044100003	羊毛或動物細毛製女用或女童用洋裝	Women's or girls' dresses, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62044200002	棉製女用或女童用洋裝	Women's or girls' dresses, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			

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62044300001	合成纖維製女用或女童用洋裝	Women's or girls' dresses, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62044400000	再生纖維製女用或女童用洋裝	Women's or girls' dresses, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62044910003	絲或廢絲製女用或女童用洋裝	Women's or girls' dresses, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62044990006	其他紡織材料製女用或女童用洋裝	Women's or girls' dresses, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62045100000	羊毛或動物細毛製女用或女童用裙及褲裙	Women's or girls' skirts and divided skirts, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62045200009	棉製女用或女童用裙及褲裙	Women's or girls' skirts and divided skirts, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62045300008	合成纖維製女用或女童用裙及褲裙	Women's or girls' skirts and divided skirts, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62045910000	絲或廢絲製女用或女童用裙及褲裙	Women's or girls' skirts and divided skirts, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62045920008	再生纖維製女用或女童用裙及褲裙	Women's or girls' skirts and divided skirts, of artificial fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62045990003	其他紡織材料製女用或女童用裙及褲裙	Women's or girls' skirts and divided skirts, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62046110006	羊毛或動物細毛製女用或女童用長褲、膝褲及短褲	Women's or girls' trousers, breeches and shorts, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			

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62046120004	羊毛或動物細毛製女用或女童用連兜背帶式工作褲	Women's or girls' bib and brace overalls, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62046210005	棉製女用或女童用長褲、膝褲及短褲	Women's or girls' trousers, breeches and shorts, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62046220003	棉製女用或女童用連兜背帶式工作褲	Women's or girls' bib and brace overalls, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62046310004	合成纖維製女用或女童用長褲、膝褲及短褲	Women's or girls' trousers, breeches and shorts, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62046320002	合成纖維製女用或女童用連兜背帶式工作褲	Women's or girls' bib and brace overalls, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62046911007	絲或廢絲製女用或女童用長褲、膝褲及短褲	Women's or girls' trousers, breeches and shorts, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62046912006	絲或廢絲製女用或女童用連兜背帶式工作褲	Women's or girls' bib and brace overalls, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62046921005	再生纖維製女用或女童用長褲、膝褲及短褲	Women's or girls' trousers, breeches and shorts, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62046922004	再生纖維製女用或女童用連兜背帶式工作褲	Women's or girls' bib and brace overalls, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62046991000	其他紡織材料製女用或女童用長褲、膝褲及短褲	Women's or girls' trousers, breeches and shorts, of other textile materials	10.5%	免稅 (PA,HN,NZ) 2.4% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM		MP1	
62046992009	其他紡織材料製女用或女童用連兜背帶式工作褲	Women's or girls' bib and brace overalls, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	

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62052000007	棉製男用或男童用襯衫	Men's or boys' shirts, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62053000005	人造纖維製男用或男童用襯衫	Men's or boys' shirts, of man-made fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62059010000	絲或廢絲製男用或男童用襯衫	Men's or boys' shirts, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62059020008	羊毛或動物細毛製男用或男童用襯衫	Men's or boys' shirts, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62059090003	其他紡織材料製男用或男童用襯衫	Men's or boys' shirts, of other textile materials	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62061000008	絲或廢絲製女用或女童用上衣、襯衫及短衫	Women's or girls' blouses, shirts and shirt-blouses, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62062000006	羊毛或動物細毛製女用或女童用上衣、襯衫及短衫	Women's or girls' blouses, shirts and shirt-blouses, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62063000004	棉製女用或女童用上衣、襯衫及短衫	Women's or girls' blouses, shirts and shirt-blouses, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62064000002	人造纖維製女用或女童用上衣、襯衫及短衫	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62069000001	其他紡織材料製女用或女童用上衣、襯衫及短衫	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62071100006	棉製男用或男童用內褲及三角褲	Men's or boys' underpants and briefs, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			

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62071910006	絲或廢絲製男用或男童用內褲及三角褲	Men's or boys' underpants and briefs, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62071990009	其他紡織材料製男用或男童用內褲及三角褲	Men's or boys' underpants and briefs, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62072100004	棉製男用或男童用睡衣及睡衣褲	Mens' or boys' nightshirts and pyjamas, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62072200003	人造纖維製男用或男童用睡衣及睡衣褲	Mens' or boys' nightshirts and pyjamas, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62072910004	絲或廢絲製男用或男童用睡衣及睡衣褲	Mens' or boys' nightshirts and pyjamas, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62072990007	其他紡織材料製男用或男童用睡衣及睡衣褲	Mens' or boys' nightshirts and pyjamas, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62079100009	棉製男用或男童用汗衫及其他背心、浴袍、晨衣及類似品	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62079910009	絲或廢絲製男用或男童用汗衫及其他背心、浴袍、晨衣及類似品	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62079920007	人造纖維製男用或男童用汗衫及其他背心、浴袍、晨衣及類似品	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	

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62079990002	其他紡織材料製男用或男童用汗衫及其他背心、浴袍、晨衣及類似品	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62081100005	人造纖維製女用或女童用套裙及襯裙	Women's or girls' slips and petticoats, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62081910005	絲或廢絲製女用或女童用套裙及襯裙	Women's or girls' slips and petticoats, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62081990008	其他紡織材料製女用或女童用套裙及襯裙	Women's or girls' slips and petticoats, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62082100003	棉製女用或女童用睡袍及睡衣褲	Women's or girls' nightdresses and pyjamas, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62082200002	人造纖維製女用或女童用睡袍及睡衣褲	Women's or girls' nightdresses and pyjamas, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62082910003	絲或廢絲製女用或女童用睡袍及睡衣褲	Women's or girls' nightdresses and pyjamas, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62082990006	其他紡織材料製女用或女童用睡袍及睡衣褲	Women's or girls' nightdresses and pyjamas, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62089100008	棉製女用或女童用汗衫及其他背心、三角褲、短內褲、便服、浴袍、晨衣及類似品	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			

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62089200007	人造纖維製女用或女童用汗衫及其他背心、三角褲、短內褲、便服、浴袍、晨衣及類似品	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62089910008	絲或廢絲製女用或女童用汗衫及其他背心、三角褲、短內褲、便服、浴袍、晨衣及類似品	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62089990001	其他紡織材料製女用或女童用汗衫及其他背心、三角褲、短內褲、便服、浴袍、晨衣及類似品	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62092000003	棉製嬰兒衣著及服飾附屬品	Babies' garments and clothing accessories, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		C02	
62093000001	合成纖維製嬰兒衣著及服飾附屬品	Babies' garments and clothing accessories, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		C02	
62099010006	絲或廢絲製嬰兒衣著及服飾附屬品	Babies' garments and clothing accessories, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM		C02	
62099020004	再生纖維製嬰兒衣著及服飾附屬品	Babies' garments and clothing accessories, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		C02 MP1	
62099030002	羊毛或動物細毛製嬰兒衣著及服飾附屬品	Babies' garments and clothing accessories, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		C02	

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62099090009	其他紡織材料製嬰兒衣著及服飾附屬品	Babies' garments and clothing accessories, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		C02 MP1	
62101000100	防疫用第 5 6 0 2 節或 5 6 0 3 節織物所製之防護衣 (包括手術用)	Protective apparel for epidemic prevention (including for surgical use), made up of fabrics of headings No 5602 or 5603	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM			
62101000903	其他第 5 6 0 2 節或 5 6 0 3 節織物所製之衣服	Other garments, made up of fabrics of headings No 5602 or 5603	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM			
62102000000	其他衣服·屬於第 6 2 0 1•1 1 至 6 2 0 1•1 9 目所述之類型者	Other garments, of the type described in subheadings 6201.11 to 6201.19	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62103000008	其他衣服·屬於第 6 2 0 2•1 1 至 6 2 0 2•1 9 目所述之類型者	Other garments, of the type described in subheading 6202.11 to 6202.19	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62104000006	其他男用或男童用衣服	Other men's or boys' garments	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62105000003	其他女用或女童用衣服	Other women's or girls' garments	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62111110008	人造纖維製男用或男童用泳裝	Men's or boys' swimwear, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM			
62111190001	其他紡織材料製男用或男童用泳裝	Men's or boys' swimwear, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	DZN	KGM		MP1	
62111210007	人造纖維製女用或女童用泳裝	Women's or girls' swimwear, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			

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62111290000	其他紡織材料製女用或 女童用泳裝	Women's or girls' swimwear, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62112010007	人造纖維製滑雪服	Ski suits, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62112020005	絲或廢絲製滑雪服	Ski suits, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62112090000	其他紡織材料製滑雪服	Ski suits, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62113200005	棉製其他男用或男童用 衣服	Other garments, men's or boys', of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62113300004	人造纖維製其他男用或 男童用衣服	Other garments, men's or boys', of man-made fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	17.5%	DZN	KGM			
62113910006	絲或廢絲製其他男用或 男童用衣服	Other garments, men's or boys', of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62113920004	羊毛或動物細毛製其他 男用或男童用衣服	Other garments, men's or boys', of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62113990009	其他紡織材料製其他男 用或男童用衣服	Other garments, men's or boys', of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM		MP1	
62114200101	防疫用棉製防護衣 (包 括手術用)	Protective apparel for epidemic prevention (including for surgical use), of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM		MP1	
62114200904	其他棉製其他女用或女 童用衣服	Other garments, women's or girls', of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			

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62114300100	防疫用人造纖維製防護衣 (包括手術用)	Protective apparel for epidemic prevention (including for surgical use), of man-made fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM		MP1	
62114300903	其他人造纖維製其他女用或女童用衣服	Other garments, women's or girls', of man-made fibres	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM			
62114910004	絲或廢絲製其他女用或女童用衣服	Other garments, women's or girls', of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62114920002	羊毛或動物細毛製其他女用或女童用衣服	Other garments, women's or girls', of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62114990007	其他紡織材料製其他女用或女童用衣服	Other garments, women's or girls', of other textile materials	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%	DZN	KGM		MP1	
62121010008	絲或廢絲製胸罩，不論是否針織或鉤針織者	Brassieres, whether or not knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%		KGM		C02	
62121090001	其他紡織材料製胸罩，不論是否針織或鉤針織者	Brassieres, whether or not knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM		C02	
62122000008	束腰及束褲腰帶，不論是否針織或鉤針織者	Girdles and panty-girdles, whether or not knitted or crocheted	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM		C02	
62123010004	絲或廢絲製連胸緊身內衣，不論是否針織或鉤針織者	Corselettes, whether or not knitted or crocheted, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%		KGM		C02	
62123090007	其他紡織材料製連胸緊身內衣，不論是否針織或鉤針織者	Corselettes, whether or not knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM		C02	

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62129000003	其他第 6 2 1 2 節所屬之貨品	Other articles of heading 62.12	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM		C02	
62132000007	棉製手帕	Handkerchiefs of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62139010000	絲或廢絲製手帕	Handkerchiefs of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62139090003	其他紡織材料製手帕	Handkerchiefs of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62141000008	絲或廢絲製披巾、圍巾、領巾、頭紗、面紗及類似品	Shawls, scarves, mufflers, mantillas, veils and the like, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%		KGM			
62142000006	羊毛或動物細毛製披巾、圍巾、領巾、頭紗、面紗及類似品	Shawls, scarves, mufflers, mantillas, veils and the like, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
62143000004	合成纖維製披巾、圍巾、領巾、頭紗、面紗及類似品	Shawls, scarves, mufflers, mantillas, veils and the like, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
62144000002	再生纖維製披巾、圍巾、領巾、頭紗、面紗及類似品	Shawls, scarves, mufflers, mantillas veils and the like, of artificial fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
62149000001	其他紡織材料製披巾、圍巾、領巾、頭紗、面紗及類似品	Shawls, scarves, mufflers, mantillas veils and the like, of other textile materials	12%	免稅 (LDCs,PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
62151000007	絲或廢絲製領帶、領結及領飾	Ties, bow ties and cravats, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%		KGM			

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62152000005	人造纖維製領帶、領結及領飾	Ties, bow ties and cravats, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
62159000000	其他紡織材料製領帶、領結及領飾	Ties, bow ties and cravats, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
62160010104	紡織材料製手套、併指手套及露指手套，以塑膠浸製、塗佈或覆蓋者	Gloves, mittens and mitts, of textile materials, impregnated , coated or covered with plastics	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62160010202	紡織材料製手套、併指手套及露指手套，以橡膠浸製、塗佈或覆蓋者	Gloves, mittens and mitts, of textile materials, impregnated , coated or covered with rubber	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62160091008	棉製其他手套、併指手套及露指手套	Other gloves, mittens and mitts, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62160092007	人造纖維製其他手套、併指手套及露指手套	Other gloves mittens and mitts, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62160093006	絲或廢絲製其他手套、併指手套及露指手套	Other gloves, mittens and mitts, of silk or sile waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%	DZN	KGM			
62160094005	羊毛或動物細毛製其他手套、併指手套及露指手套	Other gloves, mittens and mitts, of wool or fine animal hair	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62160099000	其他紡織材料製其他手套、併指手套及露指手套	Other gloves, mittens and mitts, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	DZN	KGM			
62171010003	絲或廢絲製其他製成之服飾附屬品	Other made up clothing accessories, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%		KGM			

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62171090104	其他紡織材料製子彈帶	Bandolleers (cartridge belts), of other textile materials	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%		KGM			
62171090907	其他紡織材料製其他製成之服飾附屬品	Other made up clothing accessories, of other textile materials	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4.2% (NI,SV)	12.5%		KGM			
62179010006	絲或廢絲製衣服或服飾附屬品之零件	Parts of garments or of clothing accessories, of silk or silk waste	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	20%		KGM			
62179090009	其他紡織材料製衣服或服飾附屬品之零件	Parts of garments or of clothing accessories, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
63011000002	電毯	Electric blankets	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM		C02	
63012000000	羊毛或動物細毛製毯 (電毯除外) 及旅行用毯	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	10%	免稅 (PA,HN,NZ) 2.1% (GT) 4% (SV) 4.4% (NI)	17.5%		KGM			
63013000008	棉製毯 (電毯除外) 及旅行用毯	Blankets (other than electric blankets) and travelling rugs, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63014000006	合成纖維製毯 (電毯除外) 及旅行用毯	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63019010003	絲或廢絲製毯 (電毯除外) 及旅行用毯	Blankets (other than electric blankets) and travelling rugs, of silk or silk waste	12.5%	免稅 (PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	22.5%		KGM			
63019090006	其他紡織材料製毯及旅行用毯	Blankets and travelling rugs, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			

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63021010009	絲或廢絲製床上用織物製品・針織或鉤針織者	Bed linen, knitted or crocheted, of silk or silk waste	12.5%	免稅 (PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	20%		KGM			
63021090002	其他紡織材料製床上用織物製品・針織或鉤針織者	Bed linen, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63022100008	棉製其他印花床上用織物製品	Other bed linen, printed, of cotton	10%	免稅 (PA,HN,NZ) 2.1% (GT) 4% (SV) 4.4% (NI)	17.5%		KGM		MW0	
63022200007	人造纖維製其他印花床上用織物製品	Other bed linen, printed, of man-made fibres	10%	免稅 (PA,HN,NZ) 2.1% (GT) 4% (SV) 4.4% (NI)	17.5%		KGM		MW0	
63022910008	絲或廢絲製其他印花床上用織物製品	Other bed linen, printed, of silk or silk waste	12.5%	免稅 (PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	20%		KGM			
63022990001	其他紡織材料製其他印花床上用織物製品	Other bed linen, printed, of other textile materials	10%	免稅 (PA,HN,NZ) 2.1% (GT) 4% (SV) 4.4% (NI)	17.5%		KGM		MW0	
63023100006	棉製其他床上用織物製品	Other bed linen, of cotton	10%	免稅 (PA,HN,NZ) 2.1% (GT) 4% (SV) 4.4% (NI)	17.5%		KGM			
63023200005	人造纖維製其他床上用織物製品	Other bed linen, of man-made fibres	10%	免稅 (PA,HN,NZ) 2.1% (GT) 4% (SV) 4.4% (NI)	17.5%		KGM			
63023910006	絲或廢絲製其他床上用織物製品	Other bed linen, of silk or silk waste	12.5%	免稅 (PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	20%		KGM			
63023990009	其他紡織材料製床上用織物製品	Other bed linen, of other textile materials	10%	免稅 (PA,HN,NZ) 2.1% (GT) 4% (SV) 4.4% (NI)	17.5%		KGM			
63024010003	絲或廢絲製餐桌用織物製品・針織或鉤針織者	Table linen, knitted or crocheted, of silk or silk waste	12.5%	免稅 (PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	20%		KGM			

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63024090006	其他紡織材料製餐桌用織物製品・針織或鈎針織者	Table linen, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63025100001	棉製其他餐桌用織物製品	Other table linen, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63025300009	人造纖維製其他餐桌用織物製品	Other table linen, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63025910001	絲或廢絲製其他餐桌用織物製品	Other table linen, of silk or silk waste	12.5%	免稅 (PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	20%		KGM			
63025920009	亞麻製其他餐桌用織物製品	Other table linen, of flax	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63025990004	其他紡織材料製其他餐桌用織物製品	Other table linen, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63026000000	盥洗及廚房用・棉質毛巾織物或類似毛圈織物製品	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4% (SV) 4.4% (NI)	17.5%		KGM		C02	
63029100003	棉製盥洗及廚房用織物製品	Toilet linen and kitchen linen, of cotton	10.5%	免稅 (PA,HN,NZ) 2.1% (GT) 4% (SV) 4.4% (NI)	17.5%		KGM		C02	
63029300001	人造纖維製盥洗及廚房用織物製品	Toilet linen and kitchen linen, of man-made fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM		C02	
63029910003	絲或廢絲製盥洗及廚房用織物製品	Toilet linen and kitchen linen, of silk or silk waste	12.5%	免稅 (PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	20%		KGM		C02	
63029920001	亞麻製盥洗及廚房用織物製品	Toilet linen and kitchen linen, of flax	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM		C02	

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63029990006	其他紡織材料製盥洗及廚房用織物製品	Toilet linen and kitchen linen, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM		C02	
63031200008	合成纖維製窗簾 (包括窗簾) 及室內窗簾; 窗簾及床用短帷幔·針織或鉤針織者	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63031910009	絲或廢絲製窗簾 (包括窗簾) 及室內窗簾; 窗簾及床用短帷幔·針織或鉤針織者	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of silk or silk waste	12.5%	免稅 (PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	20%		KGM			
63031920007	棉製窗簾 (包括窗簾) 及室內窗簾; 窗簾及床用短帷幔·針織或鉤針織者	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63031990002	其他紡織材料製窗簾 (包括窗簾) 及室內窗簾; 窗簾及床用短帷幔·針織或鉤針織者	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63039100002	棉製其他窗簾 (包括窗簾) 及室內窗簾; 窗簾及床用短帷幔	Other curtains (including drapes) and interior blinds; curtain or bed valances, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63039200001	合成纖維製其他窗簾 (包括窗簾) 及室內窗簾; 窗簾及床用短帷幔	Other curtains (including drapes) and interior blinds; curtain or bed valances, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63039910002	絲或廢絲製其他窗簾 (包括窗簾) 及室內窗簾; 窗簾及床用短帷幔	Other curtains (including drapes) and interior blinds; curtain or bed valances, of silk or silk waste	12.5%	免稅 (PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	20%		KGM			

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63039990005	其他紡織材料製其他窗簾（包括窗簾）及室內窗簾；窗簾及床用短帷幔	Other curtains (including drapes), and interior blinds; curtain or bed valances, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63041110006	棉製床罩，針織或鉤針織者	Bedspreads, knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM		C02	
63041120004	人造纖維製床罩，針織或鉤針織者	Bedspreads, knitted or crocheted, of man-made fibres	10%	免稅 (PA,HN,NZ) 2.1% (GT) 4% (SV) 4.4% (NI)	17.5%		KGM		C02	
63041130002	絲或廢絲製床罩，針織或鉤針織者	Bedspreads, knitted or crocheted, of silk or silk waste	12.5%	免稅 (PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	20%		KGM		C02	
63041190009	其他紡織材料製床罩，針織或鉤針織者	Bedspreads, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM		C02	
63041910008	棉製其他床罩	Other bedspreads, of cotton	10%	免稅 (PA,HN,NZ) 2.1% (GT) 4% (SV) 4.4% (NI)	17.5%		KGM		C02	
63041920006	人造纖維製其他床罩	Other bedspreads, of man-made fibres	10%	免稅 (PA,HN,NZ) 2.1% (GT) 4% (SV) 4.4% (NI)	17.5%		KGM		C02	
63041930004	絲或廢絲製其他床罩	Other bedspreads, of silk or silk waste	12.5%	免稅 (PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	20%		KGM		C02	
63041990001	其他紡織材料製其他床罩	Other bedspreads, of other textile materials	10%	免稅 (PA,HN,NZ) 2.1% (GT) 4% (SV) 4.4% (NI)	17.5%		KGM		C02	
63049110009	絲或廢絲製第9404節所列物品除外之其他室內擺設品，針織或鉤針織者	Other furnishing articles, excluding those of heading 94.04, knitted or crocheted, of silk or silk waste	12.5%	免稅 (LDCs,PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	20%		KGM		C02	

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63049190002	其他紡織材料製第 9 4 0 4 節所列物品除外之其他室內擺設品・針織或鉤針織者	Other furnishing articles, excluding those of heading 94.04, knitted or crocheted, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM		C02	
63049200000	棉製第 9 4 0 4 節所列物品除外之其他室內擺設品・非針織或鉤針織者	Other furnishing articles, excluding those of heading 94.04, not knitted or crocheted, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM		C02	
63049300009	合成纖維製第 9 4 0 4 節所列物品除外之其他室內擺設品・非針織或鉤針織者	Other furnishing articles, excluding those of heading 94.04, not knitted or crocheted, of synthetic fibres	10%	免稅 (PA,HN,NZ) 2.1% (GT) 4% (SV) 4.4% (NI)	12.5%		KGM		C02	
63049910001	絲或廢絲製第 9 4 0 4 節所列物品除外之其他室內擺設品・非針織或鉤針織者	Other furnishing articles, excluding those of heading 94.04, not knitted or crocheted, of silk or silk waste	12.5%	免稅 (LDCs,PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	20%		KGM		C02	
63049990004	其他紡織材料製第 9 4 0 4 節所列物品除外之其他室內擺設品・非針織或鉤針織者	Other furnishing articles, excluding those of heading 94.04, not knitted or crocheted, of other textile materia	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM		C02	
63051000008	黃麻製或第 5 3 0 3 節之其他紡織韌皮纖維製包裝用袋	Sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres of heading 53.03	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63052000006	棉製包裝用袋	Sacks and bags, of a kind used for the packing of goods, of cotton	12%	免稅 (LDCs,PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			

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63053200002	人造纖維製可摺性中大型容器	Flexible intermediate bulk containers, of man-made textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
63053300001	其他・聚乙烯或聚丙烯扁條或類似品製包裝用袋	Other, sacks and bags, of a kind used for the packing of good, of polyethylene or polypropylene strip or the like	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
63053900005	其他人造纖維製包裝用袋	Sacks and bags, of a kind used for the packing of goods, of other man-made fibres	12%	免稅 (LDCs,PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
63059000001	其他紡織材料製包裝用袋	Sacks and bags, of a kind used for the packing of goods, of other textile materials	12%	免稅 (LDCs,PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63061200005	合成纖維製油帆布、遮陽帳幕及遮陽簾	Tarpaulins, awnings and sunblinds, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63061910006	棉製油帆布、遮陽帳幕及遮陽簾	Tarpaulins, awnings and sunblinds, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
63061990009	其他紡織材料製油帆布、遮陽帳幕及遮陽簾	Tarpaulins, awnings and sunblinds, of other textile materials	12%	免稅 (LDCs,PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
63062200003	合成纖維製帳篷	Tents, of synthetic fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%	SET	KGM		C02	
63062910004	棉製帳篷	Tents, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	SET	KGM		C02	

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63062990007	其他紡織材料製帳篷	Tents, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	SET	KGM		C02	
63063010001	合成纖維製船帆	Sails, of synthetic fibres	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
63063090004	其他紡織材料製船帆	Sails, of other textile materials	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
63064010009	棉製充氣墊	Pneumatic mattresses, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	PCE	KGM			
63064090002	其他紡織材料製充氣墊	Pneumatic mattresses, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%	PCE	KGM			
63069010008	其他露營用品・棉製	Other camping goods, of cotton	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
63069020006	其他露營用品・絲或廢絲製	Other camping goods, of silk or silk waste	12.5%	免稅 (PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	20%		KGM			
63069030004	其他露營用品・合成或再生纖維製	Other camping goods, of synthetic or regenerated fibres	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	17.5%		KGM			
63069090001	其他露營用品・其他紡織材料製	Other camping goods, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
63071000006	擦地板布、洗碗布、抹布及類似清潔布	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
63072000004	救生衣及救生帶	Life-jackets and life-belts	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM			

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63079011006	絲或廢絲製服裝模型樣品	Dress patterns, of silk or silk waste	12.5%	免稅 (PA,HN,NZ) 2.5% (GT) 5% (NI,SV)	20%		KGM			
63079019008	其他紡織材料製服裝模型樣品	Dress patterns, of other textile materials	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
63079020005	黏扣帶	Woven fabric fastener (magic tape)	10%	免稅 (PA,NI,HN,NZ) 2% (GT) 4% (SV)	15%		KGM			
63079030101	拆除炸彈用防爆衣	Bomb disposal suit	10%	免稅 (LDCs,PA,NI,HN,NZ) 2% (GT) 4% (SV)	10%		KGM			
63079030904	防彈衣及類似品	Bullet-proof clothing and the like	10%	免稅 (LDCs,PA,NI,HN,NZ) 2% (GT) 4% (SV)	10%		KGM			
63079040109	防疫用防護衣	Protective apparel for epidemic prevention	10%	免稅 (PA,NI,HN,NZ) 2% (GT) 4% (SV)	10%	PCE	KGM			
63079040902	其他防火衣、防毒衣、救難袋及類似品	Other firemen's fire-proof clothing, poison-proof clothing, rescue bags and the like	10%	免稅 (PA,NI,HN,NZ) 2% (GT) 4% (SV)	10%	PCE	KGM			
63079050106	紡織材料製口罩，過濾效果94%及以上者	Masks, filtering efficiency 94% or more, of textile materials	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
63079050204	其他紡織材料製口罩	Other masks, of textile materials	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
63079090108	防疫用紡織材料製鞋套（包括手術用）	Shoe covers for epidemic prevention (including for surgical use), of textile materials	10%	免稅 (PA,NI,HN,NZ) 2% (GT) 4% (SV)	10%		KGM			
63079090901	其他製成之紡織品	Other made up textile articles	10%	免稅 (PA,NI,HN,NZ) 2% (GT) 4% (SV)	10%		KGM		C02	

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63080000007	梭織物與紗線之組合品 · 不論是否有附屬品· 供製地毯、掛毯、刺繡 桌巾或餐巾或類似之紡 織品· 零售用包裝者	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	12%	免稅 (PA,HN,NZ) 2.4% (GT) 4.8% (NI,SV)	12.5%		KGM			
63090000006	舊衣著及其他舊紡織品	Worn clothing and other worn textile articles	10%	免稅 (PA,NI,HN,NZ) 2% (GT) 4% (SV)	10%		KGM			
63101010009	羊毛或動物細毛製已整 理之新舊破布· 廢繩索 及不堪使用之繩索製品	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of wool or fine animal hair	1%	免稅 (PA,GT,NI,SV,HN,N Z)	30%		KGM			
63101020007	人造纖維製已整理之新 舊破布· 廢繩索及不堪 使用之繩索製品	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of man- made fibres	10%	免稅 (PA,NI,HN,NZ) 2% (GT) 4% (SV)	10%		KGM			
63101030005	絲或廢絲製已整理之新 舊破布· 廢繩索及不堪 使用之繩索製品	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of silk or silk waste	10%	免稅 (PA,NI,HN,NZ) 2% (GT) 4% (SV)	20%		KGM			
63101040003	棉製已整理之新舊破布 · 廢繩索及不堪使用之 繩索製品	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of cotton	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

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63101090002	其他紡織材料製已整理之新舊破布・廢繩索及不堪使用之繩索製品	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of other textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM			
63109010002	羊毛或動物細毛製其他新舊破布・廢繩索及不堪使用之繩索製品	Other used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of wool or fine animal hair	1%	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM			
63109020000	人造纖維製其他新舊破布・廢繩索及不堪使用之繩索製品	Other used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of man-made fibres	10%	免稅 (PA,NI,HN,NZ) 2% (GT) 4% (SV)	10%		KGM			
63109090005	其他紡織材料製其他新舊破布・廢繩索及不堪使用之繩索製品	Other used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of other textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM			
64011010009	鞋頭包鋼之勞工用安全鞋	Safety shoes with steel toe protection for labors' use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM		C02	
64011090002	其他第 6 4 0 1 節所屬帶有保護用金屬鞋頭之鞋靴	Other footwear of heading 64.01, incorporating a protective metal toe-cap	5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	10%	NPR	KGM		C02	
64019200002	其他第 6 4 0 1 節所屬覆踝但不覆及膝蓋之鞋靴	Other footwear of heading 64.01, covering the ankle but not covering the knee	5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	10%	NPR	KGM		C02	

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64019910003	其他第 6 4 0 1 節所屬 覆及膝蓋之鞋靴	Other footwear of heading No. 64.01, covering the knee	5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	10%	NPR	KGM		C02	
64019990006	其他第 6 4 0 1 節所屬 之鞋類	Other footwear of heading No. 64.01	5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	10%	NPR	KGM			
64021200008	滑雪靴、越野滑雪鞋靴 及雪板靴，外底及鞋面 以橡膠或塑膠製者	Ski-boots, cross-country ski- footwear and snowboard, boots, with outer soles and uppers of rubber or plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NPR	KGM			
64021900109	其他運動鞋靴，外底以 橡膠或塑膠製而鞋面以 橡膠製者	Other sport footwear, with outer soles of rubber or plastics and uppers of rubber	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NPR	KGM			
64021900216	足球鞋，外底以橡膠或 塑膠製而鞋面以塑膠製 者	Football shoes, with outer soles of rubber or plastics and uppers of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NPR	KGM			
64021900225	棒球鞋，外底以橡膠或 塑膠製而鞋面以塑膠製 者	Baseball shoes, with outer soles of rubber or plastics and uppers of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NPR	KGM			
64021900261	田徑鞋，外底以橡膠或 塑膠製而鞋面以塑膠製 者	Track and field shoes, with outer soles of rubber or plastics and uppers of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NPR	KGM			
64021900289	登山靴，外底以橡膠或 塑膠製而鞋面以塑膠製 者	Mountaineering-boots, with outer soles of rubber or plastics and uppers of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NPR	KGM			
64021900298	其他運動鞋靴，外底以 橡膠或塑膠製而鞋面以 塑膠製者	Other sports footwear, with outer soles of rubber or plastics and uppers of plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NPR	KGM			

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64022000008	鞋靴，以填塞法將條狀鞋面組合於鞋底上，外底及鞋面以橡膠或塑膠製者	Footwear, with upper straps or thongs assembled to the sole by means of plugs, with outer soles and uppers of rubber or plastics	5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	10%	NPR	KGM			
64029110000	其他鞋靴，帶有保護用金屬鞋頭，外底及鞋面以橡膠或塑膠製者	Other footwear incorporating a protective metal toe-cap, with outer soles and uppers of rubber or plastics	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM		C02	
64029190003	其他覆及足踝之鞋靴，外底及鞋面以橡膠或塑膠製者	Other footwear, covering the ankle, with outer soles and uppers of rubber or plastics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64029910002	其他鞋靴，帶有保護用金屬鞋頭，外底及鞋面以橡膠或塑膠製者	Other footwear incorporating a protective metal toe-cap, with outer soles and uppers of rubber or plastics	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM		C02	
64029990103	其他鞋類，外底以橡膠或塑膠製而鞋面以橡膠製者	Other footwear, with outer soles of rubber or plastics and uppers of rubber	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64029990210	紳士鞋，外底以橡膠或塑膠製而鞋面以塑膠製者	Ordinary dress shoes, with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64029990229	包子鞋，外底以橡膠或塑膠製而鞋面以塑膠製者	Loafers, with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64029990238	高跟鞋，外底以橡膠或塑膠製而鞋面以塑膠製者	High-heel shoes, with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			

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64029990247	便鞋・外底以橡膠或塑膠製而鞋面以塑膠製者	Casual shoes, with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64029990256	室內鞋・外底以橡膠或塑膠製而鞋面以塑膠製者	Indoor footwear, with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64029990265	兒童鞋（兒童運動鞋除外）・外底以橡膠或塑膠製而鞋面以塑膠製者	Children's shoes (other than children's sports shoes), with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64029990274	嬰兒鞋・外底以橡膠或塑膠製而鞋面以塑膠製者	Infant's shoes, with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64029990283	工作鞋・外底以橡膠或塑膠製而鞋面以塑膠製者	Work-shoes, with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64029990318	涼鞋・外底以橡膠或塑膠製而鞋面以塑膠製者	Sandals, with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64029990327	拖鞋・外底以橡膠或塑膠製而鞋面以塑膠製者	Slippers, with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64029990336	籃球鞋・外底以橡膠或塑膠製而鞋面以塑膠製者	Basketball shoes, with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64029990345	網球鞋・外底以橡膠或塑膠製而鞋面以塑膠製者	Tennis shoes, with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64029990354	慢跑鞋・外底以橡膠或塑膠製而鞋面以塑膠製者	Jogging shoes, with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			

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64029990363	保齡球鞋，外底以橡膠或塑膠製而鞋面以塑膠製者	Bowling shoes, with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64029990390	其他鞋類，外底以橡膠或塑膠製而鞋面以塑膠製者	Other footwear, with outer soles of rubber or plastics and uppers of plastics	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64031200007	滑雪靴、越野滑雪鞋靴及雪板靴，外底以橡膠、塑膠、皮或組合皮製，而鞋面以皮製者	Ski-boots, cross-country ski footwear and snowboard boots, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64031900108	足球鞋，外底以橡膠、塑膠、皮或組合皮製而鞋面以皮製者	Football shoes, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64031900206	棒球鞋，外底以橡膠、塑膠、皮或組合皮製而鞋面以皮製者	Baseball shoes, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64031900607	田徑鞋，外底以橡膠、塑膠、皮或組合皮製而鞋面以皮製者	Track and field shoes, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64031900803	登山鞋，外底以橡膠、塑膠、皮或組合皮製而鞋面以皮製者	Mountaineering-boots, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			

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64031900901	其他運動鞋靴，外底以橡膠、塑膠、皮或組合皮製而鞋面以皮製者	Other sports footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64032000007	鞋靴，外底以皮製，而鞋面以皮條帶繞過足背及圍繞大姆趾部分者	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	10%	NPR	KGM			
64034000003	其他鞋靴，帶有保護用金屬鞋頭，外底以橡膠、塑膠、皮或組合皮製，而鞋面以皮製者	Other footwear, incorporating a protective metal toe-cap, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM		C02	
64035100009	其他外底及鞋面以皮製之鞋靴，覆足踝者	Other footwear, with outer soles and uppers of leather, covering the ankle	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64035900109	紳士鞋，外底及鞋面以皮製者	Ordinary dress shoes, with outer soles and uppers of leather	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64035900207	包子鞋，外底及鞋面以皮製者	Loafers shoes, with outer soles and uppers of leather	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64035900305	高跟鞋，外底及鞋面以皮製者	High-heel shoes, with outer soles and uppers of leather	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64035900403	便鞋，外底及鞋面以皮製者	Casual shoes, with outer soles and uppers of leather	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			

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64035900500	室內鞋・外底及鞋面以皮製者	Indoor footwear, with outer soles and uppers of leather	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64035900617	兒童鞋(兒童運動鞋除外)・外底及鞋面以皮製者	Children's shoes (other than children's sports shoes), with outer soles and uppers of leather	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64035900626	嬰兒鞋・外底及鞋面以皮製者	Infants' shoes, with outer soles and uppers of leather	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64035900635	工作鞋・外底及鞋面以皮製者	Work-shoes, with outer soles and uppers of leather	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64035900644	涼鞋・外底及鞋面以皮製者	Sandals, with outer soles and uppers of leather	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64035900653	拖鞋・外底及鞋面以皮製者	Slippers, with outer soles and uppers of leather	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64035900902	其他鞋類・外底及鞋面以皮製者	Other footwear, with outer soles and uppers of leather	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64039110009	鞋底或鞋臺以木製・而鞋面以皮製之鞋靴・無中底或保護用金屬鞋頭者	Footwear made on a base or platform of wood, with uppers of leather, not having an inner sole or a protective metal toe-cap	5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	10%	NPR	KGM			
64039190002	鞋面以皮製而外底以橡膠、塑膠或組合皮製之覆足踝鞋靴	Footwear, covering the ankle, with outer soles of rubber, plastics or composition leather and uppers of leather	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			

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64039910001	鞋底或鞋臺以木製，而鞋面以皮製之鞋靴，無中底或保護用金屬鞋頭者	Footwear made on a base or platform of wood, with uppers of leather, not having an inner sole or a protective metal toe-cap	5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	10%	NPR	KGM			
64039990111	紳士鞋，鞋面以皮製而外底以橡膠、塑膠或組合皮製者	Ordinary dress shoes, with outer soles of rubber, plastics or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64039990120	包子鞋，鞋面以皮製而外底以橡膠、塑膠或組合皮製者	Loafers shoes, with outer soles of rubber, plastics or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64039990139	高跟鞋，鞋面以皮製而外底以橡膠、塑膠或組合皮製者	High-heel shoes, with outer soles of rubber, plastics or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64039990148	便鞋，鞋面以皮製而外底以橡膠、塑膠或組合皮製者	Casual shoes, with outer soles of rubber, plastics or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64039990157	室內鞋，鞋面以皮製而外底以橡膠、塑膠或組合皮製者	Indoor footwear, with outer soles of rubber, plastics or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64039990166	兒童鞋（兒童運動鞋除外），鞋面以皮製而外底以橡膠、塑膠或組合皮製者	Children's shoes (other than children's sports shoes), with outer soles of rubber, plastics or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			

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64039990175	嬰兒鞋，鞋面以皮製而外底以橡膠、塑膠或組合皮製者	Infants' shoes, with outer soles of rubber, plastics or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64039990184	工作鞋，鞋面以皮製而外底以橡膠、塑膠或組合皮製者	Work-shoes, with outer soles of rubber, plastics or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM		C02	
64039990219	涼鞋，鞋面以皮製而外底以橡膠、塑膠或組合皮製者	Sandals, with outer soles of rubber, plastics or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64039990228	拖鞋，鞋面以皮製而外底以橡膠、塑膠或組合皮製者	Slippers, with outer soles of rubber, plastics or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64039990237	籃球鞋，外底以橡膠、塑膠、皮或組合皮製而鞋面以皮製者	Basketball shoes, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64039990246	網球鞋，外底以橡膠、塑膠、皮或組合皮製而鞋面以皮製者	Tennis shoes, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64039990255	慢跑鞋，外底以橡膠、塑膠、皮或組合皮製而鞋面以皮製者	Jogging shoes, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			

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64039990264	保齡球鞋，外底以橡膠、塑膠、皮或組合皮製而鞋面以皮製者	Bowling shoes, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64039990905	其他鞋面以皮製而外底以橡膠、塑膠或組合皮製之鞋類	Other footwear, with outer soles of rubber, plastics or composition leather and uppers of leather	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041100105	網球鞋，外底以橡膠或塑膠製而鞋面以紡織材料製者	Tennis shoes, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041100203	籃球鞋，外底以橡膠或塑膠製而鞋面以紡織材料製者	Basketball shoes, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041100301	體操鞋，外底以橡膠或塑膠製而鞋面以紡織材料製者	Gym shoes, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041100409	訓練鞋，外底以橡膠或塑膠製而鞋面以紡織材料製者	Training shoes, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041100506	慢跑鞋，外底以橡膠或塑膠製而鞋面以紡織材料製者	Jogging shoes, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041100604	田徑鞋，外底以橡膠或塑膠製而鞋面以紡織材料製者	Track and field shoes, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			

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64041100702	登山靴・外底以橡膠或塑膠製而鞋面以紡織材料製者	Mountaineering-boots, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041100908	其他運動鞋靴・外底以橡膠或塑膠製而鞋面以紡織材料製者	Other sports footwear, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041900107	涼鞋・外底以橡膠或塑膠製而鞋面以紡織材料製者	Sandals, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041900205	拖鞋・外底以橡膠或塑膠製而鞋面以紡織材料製者	Slippers, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041900303	馬靴・外底以橡膠或塑膠製而鞋面以紡織材料製者	Boots, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041900401	便鞋・外底以橡膠或塑膠製而鞋面以紡織材料製者	Casual shoes, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041900508	工作鞋・外底以橡膠或塑膠製而鞋面以紡織材料製者	Work-shoes, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041900606	室內鞋・外底以橡膠或塑膠製而鞋面以紡織材料製者	Indoor footwear, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041900713	兒童鞋 (兒童運動鞋除外) ・外底以橡膠或塑膠製而鞋面以紡織材料製者	Children's shoes (other than children's sports shoes), with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			

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64041900722	嬰兒鞋・外底以橡膠或塑膠製而鞋面以紡織材料製者	Infants' shoes, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041900802	高跟鞋・外底以橡膠或塑膠製而鞋面以紡織材料製者	High-heel shoes, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64041900900	其他鞋類・外底以橡膠或塑膠製而鞋面以紡織材料製者	Other footwear, with outer soles of rubber or plastics and uppers of textile materials	7.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64042000104	涼鞋・外底以皮或組合皮製而鞋面以紡織材料製者	Sandals, with outer soles of leather or composition leather and uppers of textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64042000202	拖鞋・外底以皮或組合皮製而鞋面以紡織材料製者	Slippers, with outer soles of leather or composition leather and uppers of textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64042000300	馬靴・外底以皮或組合皮製而鞋面以紡織材料製者	Boots, with outer soles of leather or composition leather and uppers of textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64042000408	便鞋・外底以皮或組合皮製而鞋面以紡織材料製者	Casual shoes, with outer soles of leather or composition leather and uppers of textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64042000505	工作鞋・外底以皮或組合皮製而鞋面以紡織材料製者	Work-shoes, with outer soles of leather or composition leather and uppers of textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			

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64042000603	室內鞋・外底以皮或組合皮製而鞋面以紡織材料製者	Indoor footwear, with outer soles of leather or composition leather and uppers of textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64042000710	兒童鞋 (兒童運動鞋除外)・外底以皮或組合皮製而鞋面以紡織材料製者	Children's shoes (other than children's sports shoes), with outer soles of leather or composition leather and uppers of textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64042000729	嬰兒鞋・外底以皮或組合皮製而鞋面以紡織材料製者	Infants' shoes, with outer soles of leather or composition leather and uppers of textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64042000809	高跟鞋・外底以皮或組合皮製而鞋面以紡織材料製者	High-heel shoes, with outer soles of leather or composition leather and uppers of textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64042000907	其他鞋類・外底以皮或組合皮製而鞋面以紡織材料製者	Other footwear, with outer soles of leather or composition leather and uppers of textile materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64051000007	其他鞋靴・鞋面以皮或組合皮製者	Other footwear, with uppers of leather or composition leather	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
64052000103	其他鞋靴・鞋面以羊毛氈製者	Other footwear, with uppers of wool felt	5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	10%	NPR	KGM			
64052000906	其他鞋靴・鞋面以其他紡織材料製者	Other footwear, with uppers of other textile materials	5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	10%	NPR	KGM			
64059000000	其他鞋靴	Other footwear	5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	10%	NPR	KGM			

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64061000104	紡織材料製鞋面及其零件	Uppers and parts thereof, of textile materials	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
64061000202	皮製鞋面及其零件	Uppers and parts thereof, of leather	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
64061000300	橡膠製鞋面及其零件	Uppers and parts thereof, of rubber	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
64061000408	塑膠製鞋面及其零件	Uppers and parts thereof, of plastics	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
64061000907	其他材料製鞋面及其零件	Uppers and parts thereof, of other materials	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
64062000102	橡膠製外底及鞋跟	Outer soles and heels, of rubber	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
64062000200	塑膠製外底及鞋跟	Outer soles and heels, of plastics	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
64069010007	安全鞋用鐵 (鋼) 頭	Steel toe for safty shoes	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
64069021004	綁腿、護腿及類似品及其零件，木製者	Gaiters, leggings and similar articles, and parts thereof, of wood	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
64069029006	綁腿、護腿及類似品及其零件，其他材料製者	Gaiters, leggings and similar articles, and parts thereof, of other materials	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
64069031002	鞋靴之其他零件及配件，木製者	Other parts and accessories of footwear, of wood	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

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64069039004	鞋靴之其他零件及配件 · 其他材料製者	Other parts and accessories of footwears, of other materials	2%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
65010000002	未定形且未做邊之氈呢 製帽坯、帽胎及斗罩； 製帽用氈筒片（包括已 開縫者）	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
65020010009	未定形且未做邊、襯裏 、裝飾、由編結或扁條 組成之帽坯、絲或廢絲 製者	Hat-shapes, plaited or made by assembling strips, neither blocked to shape, nor with made brims, nor lined, nor trimmed, of silk or silk waste	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			
65020091001	未定形且未做邊、襯裏 、裝飾、由編結或扁條 組成之帽坯、天然紡織 材料製者	Hat-shapes, plaited or made by assembling strips, neither blocked to shape, nor with made brims, nor lined, nor trimmed, of nature textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
65020099101	未定形且未做邊、襯裏 、裝飾、由編結或扁條 組成之帽坯、人造纖維 製者	Hat-shapes, plaited or made by assembling strips, neither blocked to shape, nor with made brims, nor lined, nor trimmed, of man- made fibres	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			

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65020099904	未定形且未做邊、襯裏、裝飾・由編結或扁條組成之帽坯・其他材料製者	Hat-shapes, plaited or made by assembling strips, neither blocked to shape, nor with made brims, nor lined, nor trimmed, of other materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
65040010007	由絲或廢絲編結或扁條組成之帽類・不論有無襯裏或裝飾者	Hats and other headgear, plaited or made by assembling strips of silk or silk waste, whether or not lined or trimmed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	22.5%	DZN	KGM			
65040091009	天然紡織材料製編結或扁條組成之帽類・不論有無襯裏或裝飾者	Hats and other headgear, plaited or made by assembling strips, whether or not lined or trimmed, of nature textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	DZN	KGM			
65040099109	由人造纖維編結或扁條組成之帽類・不論有無襯裏或裝飾者	Other hats and other headgear, plaited or made by assembling strips of man-made fibres, whether or not lined or trimmed	8%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	DZN	KGM			
65040099902	其他材料編結或扁條組成之帽類・不論有無襯裏或裝飾者	Other Hats and other headgear, plaited or made by assembling strips of other materials, whether or not lined or trimmed	8%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	DZN	KGM			
65050010006	髮網	Hair-nets	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	DZN	KGM			
65050021003	棉製帽類・針織或鉤針織者	Hats and other headgear, of cotton, knitted or crocheted	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	DZN	KGM			
65050022002	絲或廢絲製帽類・針織或鉤針織者	Hats and other headgear, of silk or silk waste, knitted or crocheted	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	22.5%	DZN	KGM			

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65050023001	人造纖維製帽類，針織或鉤針織者	Hats and other headgear, of man-made fibre, knitted or crocheted	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	DZN	KGM			
65050024000	其他紡織材料製帽類，針織或鉤針織者	Hats and other headgear, of other textile materials, knitted or crocheted	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	DZN	KGM			
65050030002	遮陽帽	Helmets, sun	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	DZN	KGM			
65050040000	由第6501節之帽胎、斗罩或氈筒片製成之呢帽及其他氈呢製帽類，不論有無襯裏或裝飾者	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	DZN	KGM			
65050090009	其他第6505節所屬之帽類	Other headgear of heading 65.05	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	DZN	KGM			
65061010003	救火盔	Firemen's helmet	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	DZN	KGM			
65061090104	鋼盔及內盔	Steel helmets and liners thereof	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	DZN	KGM			
65061090907	其他安全帽	Other safety headgear	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	DZN	KGM		C02	
65069100007	其他帽類，橡膠或塑膠製	Other hats and other headgear of rubber or of plastics	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	DZN	KGM			
65069910007	其他帽類，皮革或羽毛製	Other hats and other headgear, of leather or feather	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	DZN	KGM			
65069920005	其他帽類，毛皮製	Other hats and other headgear, of fur skin	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	DZN	KGM			

海關進口稅則資料

65069990108	其他帽類・紡織材料製	Other hats and other headgear, of textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	DZN	KGM		C02	
65069990901	其他帽類・其他材料製	Other hats and other headgear, of other materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	DZN	KGM			
65070010004	絲或廢絲製帽帶、帽襯料、帽套、帽底坯、帽架、帽簷及帽頸帶	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear, of silk or silk waste	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	22.5%		KGM			
65070091006	天然紡織材料製帽帶、帽襯料、帽套、帽底坯、帽架、帽簷及帽頸帶	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear, of nature textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
65070099008	其他材料製帽帶、帽襯料、帽套、帽底坯、帽架、帽簷及帽頸帶	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear, of other materials	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
66011000009	庭園用傘或類似傘	Garden or similar umbrellas	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
66019100001	其他具有伸縮柄之雨傘及陽傘	Other umbrellas and sun umbrellas, having a telescopic shaft	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
66019900003	其他未具有伸縮柄之雨傘及陽傘	Other umbrellas and sun umbrellas, without a telescopic shaft	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
66020000000	手杖、座凳式手杖、鞭、馬鞭及類似品	Walking-sticks, seat-sticks, whips, riding-crops and the like	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			

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66032000005	傘架，包括裝於傘柱上者	Umbrella frames, including frames mounted on shafts (sticks)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
66039010008	握柄	Handles and knobs	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
66039090001	其他屬於第 6 6 0 1 及 6 6 0 2 節物品之零件，裝飾品及附件	Other parts, trimmings and accessories of articles of heading 66.01 or 66.02	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
67010010008	鳥皮及其他部分帶有羽毛或羽絨者及其製品	Skins and other parts of birds with their feathers or down and articles thereof	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01	
67010020006	羽毛、羽毛之部分及羽絨	Feathers, parts of feathers, or down	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01	
67010030004	羽毛、羽毛之部分及羽絨製品	Articles, of feathers, parts of feathers or down	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		B01	
67021000007	塑膠製之人造花、人造枝葉及人造果實及其部分品；人造花、人造枝葉或人造果實之製品	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit, of plastic	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
67029000000	其他材料製之人造花、人造枝葉及人造果實及其部分品；人造花、人造枝葉或人造果實之製品	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit, of other materials	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

海關進口稅則資料

67030000008	已加工整理人髮；羊毛或其他動物毛或其他紡織材料，經加工供製假髮等之用者	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	8%	免稅 (PA,GT,NI,SV,HN,NZ)	8%		KGM			
67041100004	完整假髮，合成紡織材料製	Complete wigs, of synthetic textile materials	8%	免稅 (PA,GT,NI,SV,HN,NZ)	8%		KGM			
67041900006	假鬚、假眉毛及假睫毛、假髮束及類似品等，合成紡織材料製	False beards, eyebrows and eyelashes, switches and the like, of synthetic textile materials	8%	免稅 (PA,GT,NI,SV,HN,NZ)	8%		KGM			
67042000003	人髮製之假髮、假鬚、假眉毛及假睫毛、假髮束及類似品；未列名人髮製品	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human hair; articles of human hair not elsewhere specified or included	5.3%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
67049000008	其他材料製之假髮、假鬚、假眉毛及假睫毛、假髮束及類似品	Wigs, false beards, eyebrows and eyelashes, switches and the like, of other materials	8%	免稅 (PA,GT,NI,SV,HN,NZ)	8%		KGM			
68010000009	長方砌石、緣石、扁平石之屬於天然石者（板岩除外）	Setts, curbstones and flagstones, of natural stone (except slate)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			

海關進口稅則資料

68021000006	瓦、立方磚及類似品，不論是否為長方形（包括正方形），其最大面積小於邊長 7 公分之正方形，人工著色之小顆石、細碎石及石粉	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68022100003	大理石、石灰華及雪花石膏，經簡單鋸切成表面平整者	Marble, travertine and alabaster, simply cut or sawn, with a flat or even surface	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	
68022300001	花崗岩，經簡單鋸切成表面平整者	Granite, simply cut or sawn, with a flat or even surface	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	
68022910003	其他石灰質石，經簡單鋸切成表面平整者	Other calcareous stones, simply cut or sawn, with a flat or even surface	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	
68022990006	其他供製碑或建築用石及其製品，經簡單鋸切成表面平整者	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	
68029110104	大理石製菸具、裝飾品	Tobacconists' sundries, ornaments, of marble	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68029110202	石灰華及雪花石膏製菸具、裝飾品	Thbacconists' sundries ornaments, of travertine and alabaster	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68029120102	大理石製辦事室用品	Office requisites, of marble	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68029120200	石灰華及雪花石膏製辦事室用品	Office requisites, of travertine and alabaster	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			

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68029130100	大理石製家庭用具和衛生用具	Stoneware for household or sanitary purposes, of marble	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68029130208	石灰華及雪花石膏製家庭用具和衛生用具	Stoneware for household or sanitary purposes, of travertine and alabaster	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM		MP1	
68029190107	其他大理石製品	Other articles of marble	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM		MP1	
68029190205	其他石灰華及雪花石膏製品	Other articles of travertine and alabaster	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM		MP1	
68029210005	其他石灰質石製菸具、裝飾品	Tobacconists' sundries, ornaments, of other calcareous stone	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68029220003	其他石灰質石製辦公室用品	Office requisites, of other calcareous stone	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68029230001	其他石灰質石製家庭用具和衛生用具	Stoneware for household or sanitary purposes, of other calcareous stone	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM		MP1	
68029290008	其他石灰質石製品	Other articles of other calcareous stone	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM		MP1	
68029310004	花崗岩製菸具、裝飾品	Tobacconists' sundries, ornaments, of granite	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68029320002	花崗岩製辦公室用品	Office requisites, of granite	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68029330000	花崗岩製家庭用具和衛生用具	Stoneware for household or sanitary purposes, of granite	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM		MP1	
68029390007	其他花崗岩製品	Other articles of granite	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM		MP1	
68029910008	其他石製菸具、裝飾品	Tobacconists' sundries, ornaments, of other stone	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68029920006	其他石製辦公室用品	Office requisites, of other stone	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			

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68029930004	其他石製家庭用具和衛生用具	Stoneware for household or sanitary purposes, of other stone	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM		MP1	
68029990001	未列名其他石製品	Articles of other stone, n.e.s.	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM		MP1	
68030000007	已加工板岩及板岩製品或凝集板岩之製品	Worked slate and articles of slate or of agglomerated slate	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
68041010002	機器用磨石	Millstones and grindstones for machinery	3%	免稅 (PA,GT,NI,SV,HN,NZ)	3%		KGM		MW0	
68041020000	有金屬核心磨石	Abrasive grinding stone with metal centre	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
68041090005	其他供研、磨或製漿用磨石	Other millstones and grindstones for milling, grinding or pulping	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
68042100001	凝結之合成或天然金剛石製磨石、研磨輪 (砂輪) 及類似品	Millstones, grindstones, grinding wheel and the like, of agglomerated synthetic or natural diamond	2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MP1	
68042200000	其他凝結之研磨材料製或陶瓷製磨石、研磨輪 (砂輪) 及類似品	Millstones, grindstones, grinding wheel and the like, of other agglomerated abrasives or of ceramics	2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MP1	
68042300009	天然石製磨石、研磨輪 (砂輪) 及類似品	Millstones, grindstones, grinding wheel and the like, of natural stone	2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MP1	
68043000000	手用磨利、拋光石	Hand sharpening or polishing stones	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	

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68051000003	僅以織物為基材之天然或人造研磨料，不論是否剪裁或縫合或另經製作者均在內	Natural or artificial abrasive powder or grain, on a base of woven textile fabric only, whether or not cut to shape, or sewn or otherwise made up	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
68052000001	僅以紙或紙板為基材之天然或人造研磨料，不論是否剪裁或縫合或另經製作者均在內	Natural or artificial abrasive powder or grain, on a base of paper or paperboard only, whether or not cut to shape, or sewn or otherwise made up	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
68053000009	以其他材料為基材之天然或人造研磨料，不論是否剪裁或縫合或另經製作者均在內	Natural or artificial abrasive powder or grain, on a base of other materials, whether or not cut to shape or sewn or otherwise made up	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
68061000002	散裝、成張或成捲之熔渣絨、岩石絨及類似之礦物絨（包括其混合物）	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM	T*		
68062000000	頁狀蛭石、膨脹黏土、泡沫熔渣及類似之膨脹礦物材料（包括其混合物）	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM	T*		
68069000005	具有隔熱、隔音或吸音作用之礦物混合物製品，但第 6 8 1 1 或 6 8 1 2 節或第六十九章所列物品除外	Articles of heat-insulating sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	

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68071000001	瀝青製或類似材料之製品・成捲者	Articles of asphalt or of similar material, in rolls	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
68079000004	瀝青或類似材料之製品 (例如：石油瀝青或煤焦油瀝青之製品)(成捲者列入第6807・10目)	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) (in rolls are classified in subheading 6807.10)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
68080000002	植物纖維、草或木刨片、木碎屑、木粒、鋸末或其他廢木與水泥、石膏或其他膠合性礦物凝結而製成之嵌板、板、瓦、磚及類似品	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	
68091100008	以石膏或以石膏為基本成分之混合材料製成之板、片、嵌板、瓦和類似品・未經裝飾・僅以紙或紙板貼其表面或加強者	Boards, sheets, panels, tiles and similar articles, of plaster or of compositions based on plaster, faced or reinforced with paper or paperboard only, not ornamented	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	
68091900000	其他以石膏或以石膏為基本成分之混合材料製成之板、片、嵌板、瓦和類似品・未經裝飾者	Other boards, sheets, panels, tiles and similar articles, of plaster or of compositions based on plaster, not ornamented	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
68099010000	以石膏或以石膏為基本成分之混合材料製成之花瓶	Vases, of plaster or of compositions based on plaster	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			

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68099020008	以石膏或以石膏為基本成分之混合材料製成之雕像	Statuary, of plaster or of compositions based on plaster	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
68099031005	以石膏或以石膏為基本成分之混合材料製成之工業用製模具用模型	Mould for making die, for industrial purposes, of plaster or of compositions based on plaster	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM			
68099039007	其他以石膏或以石膏為基本成分之混合材料製成之工業用品	Other articles of plaster or of compositions based on plaster, for industrial purposes	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
68099090003	其他以石膏或以石膏為基本成分之混合材料製成之其他製品	Other articles of plaster or of compositions based on plaster	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
68101100005	建築用磚塊和磚·水泥製、混凝土製或人造石料製品·不論是否加強者均在內	Building blocks and bricks, of cement, of concrete or of artificial stone, whether or not reinforced	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
68101910005	枕木·混凝土製	Concrete railway sleepers	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
68101990008	其他瓦、石板、磚及其類似品·水泥製、混凝土或人造石料製·不論是否加強者均在內	Other tiles, flagstones, bricks and similar articles of cement, of concrete or of artificial stone, whether or not reinforced	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
68109100008	建築或土木工程用預造結構組件·水泥製、混凝土或人造石料製·不論是否加強者均在內	Prefabricated structural components for building or civil engineering, of cement, of concrete or of artificial stone, whether or not reinforced	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			

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68109910008	端錨・水泥製、混凝土或人造石料製・不論是否加強者均在內	Freyssinet cones, of cement, of concrete or of artificial stone, whether or not reinforced	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
68109920006	管・水泥製、混凝土或人造石料製・不論是否加強者均在內	Pipes of cement, of concrete or of artificial stone, whether or not reinforced	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68109990001	其他水泥製品、混凝土或人造石料製品・不論是否加強者均在內	Other articles of cement, of concrete, or of artificial stone, whether or not reinforced	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
68114010007	含石棉之波形板	Corrugated sheet, of containing asbestos	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68114020005	含石棉之其他板、嵌板、瓦及類似品	Other sheets, panels, tiles and similar articles of containing asbestos	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
68114030003	含石棉之管及管配件	Tubes, pipes and tube or pipe fittings, of containing asbestos	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68114090000	含石棉之其他製品	Other articles of containing asbestos	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
68118100009	纖維水泥及類似材料之波形板	Corrugated sheets, of cellulose fibre-cement or the like	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68118200008	纖維水泥及類似材料之其他板、嵌板、瓦及類似品	Other sheets, panels, tiles and similar articles of cellulose fibre-cement or the like	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	
68118910009	纖維水泥及類似材料之管及管配件	Tubes, pipes and tube or pipe fittings, of cellulose fibre-cement or the like	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			

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68118990002	纖維水泥及類似材料之其他製品	Other articles, of cellulose fibre-cement or the like	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
68128010007	衣服、衣服之附屬品， 靴鞋和帽類，以青石棉 為主要成分或以青石棉 及碳酸鎂為主要成分之 混合物製	Clothing, clothing accessories, footwear and headgear, mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
68128020005	紙、紙板（片）及氈呢， 以青石棉為主要成分 或以青石棉及碳酸鎂為 主要成分之混合物製	Paper, millboard and felt, mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
68128030003	經壓縮之青石棉纖維接 合材料，以青石棉為主 要成分或以青石棉及碳 酸鎂為主要成分之混 合物製，成片或捲	Compressed asbestos fibre jointing, mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate, in sheets or rolls	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
68128091009	包襯，以青石棉為主 要成分或以青石棉及碳 酸鎂為主要成分之混 合物製，不論是否加 強者均在內	Asbestos packings, mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate, whether or not reinforced	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
68128092008	索和繩，以青石棉為主 要成分或以青石棉及碳 酸鎂為主要成分之混 合物製，不論是否編 結者均在內	Cord and string, made of mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate, whether or not plaited	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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68128093007	梭織物或針織物，以青石棉為主要成分或以青石棉及碳酸鎂為主要成分之混合物製	Woven or knitted fabric, made of mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
68128094006	經製作之青石棉纖維；以青石棉為主要成分或以青石棉及碳酸鎂為主要成分之混合物製	Fabricated asbestos fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
68128095005	紗和線，以青石棉為主要成分或以青石棉及碳酸鎂為主要成分之混合物製	Yarn and thread, mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		553	533
68128099001	其他製品，以青石棉為主要成分或以青石棉及碳酸鎂為主要成分之混合物製	Other articles, mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
68129100006	衣服、衣服之附屬品，靴鞋和帽類，以其他石棉為主要成分或以其他石棉及碳酸鎂為主要成分之混合物製	Clothing, clothing accessories, footwear and headgear, mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
68129200005	紙、紙板（片）及氈呢，以其他石棉為主要成分或以其他石棉及碳酸鎂為主要成分之混合物製	Paper, millboard and felt, mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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68129300004	經壓縮之其他石棉纖維 接合材料，以其他石棉 為主要成分或以其他石 棉及碳酸鎂為主要成分 之混合物製，成片或捲	Compressed other asbestos fibre jointing, mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate, in sheets of rolls	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
68129910006	包襯，以其他石棉為主 要成分或以其他石棉及 碳酸鎂為主要成分之混 合物製，不論是否加強 者均在內	Other asbestos packings, mixtures with a basis of other asbestos or with a basis of asbestos and magnesium carbonate, whether or not reinforced	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
68129920004	索和繩，以其他石棉為 主要成分或以其他石棉 及碳酸鎂為主要成分之 混合物製，不論是否編 結者均在內	Cord and string, made of mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate, whether or not plaited	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
68129930002	梭織物或針織物，以其 他石棉為主要成分或以 其他石棉及碳酸鎂為主 要成分之混合物製	Woven or knitted fabric, made of mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
68129940000	經製作之其他石棉纖維 ；以其他石棉為主要成 分或以其他石棉及碳酸 鎂為主要成分之混合物 製	Fabricated asbestos fibres; mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
68129950007	紗和線，以其他石棉為 主要成分或以其他石綿 及碳酸鎂為主要成分之 混合物製	Yarn and thread, mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		553	533

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68129990009	其他製品，以其他石棉為主要成分或以其他石棉及碳酸鎂為主要成分之混合物製	Other articles,mixtures with a basis of other asbestos or with a basis of other asbestos and magnesium carbonate	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
68132011008	車輛用煞車襯裏及墊片，未打洞者	Brake linings and pads, not punched, for vehicles	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
68132019000	其他煞車襯裏及墊片，未打洞者	Other brake linings and pads, not punched	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
68132021006	車輛用煞車襯裏及墊片，已切成形及打洞者	Brake linings and pads, cut to size and punched, for vehicles	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
68132029008	其他煞車襯裏及墊片，已切成形及打洞者	Other brake linings and pads, cut to size and punched	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68132030005	機器用離合器磨擦面，已切成形及打洞者	Clutch facing, shaped and drilled, for machinery	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
68132040003	車輛用離合器磨擦面，已切成形及打洞者	Clutch facing, shaped and drilled, for vehicles	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
68132090002	其他摩擦材料及其製品，未裝配，供製造煞車、離合器等，並以石棉為主要成分者，不論其是否包括紡織材料或其他材料結合而成	Other friction material and articles thereof, not mounted, for brakes, for clutches or the like, with a basis of asbestos, whether or not combined with textile or other materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
68138111004	車輛用煞車襯裏及墊片，未打洞者	Brake linings and pads, in coil, not punched, for vehicles	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
68138119006	其他煞車襯裏及墊片，未打洞者	Other brake linings and pads, in coil, not punched	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			

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68138121002	車輛用煞車襯裏及墊片 · 已切成形及打洞者	Brake linings and pads, cut to size and punched, for vehicles	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
68138129004	其他煞車襯裏及墊片· 已切成形及打洞者	Other brake linings and pads, cut to size and punched	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
68138910007	機器用離合器磨擦面· 已切成形及打洞者	Clutch facing, shaped and drilled, for machinery	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
68138920005	車輛用離合器磨擦面· 已切成形及打洞者	Clutch facing, shaped and drilled, for vehicles	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
68138990000	其他摩擦材料及其製品 · 未裝配· 供製造煞車 、離合器等· 並以其他 礦物或纖維素為主要成 分者· 不論其是否包括 紡織材料或其他材料結 合而成	Other friction material and articles thereof, not mounted, for brakes, for clutches or the like, with a basis of other mineral substances or of cellulose, whether or not combined with textile or other materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
68141000002	凝結或重組雲母之成板 、片和扁條狀· 不論 是否有支撐者在內	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
68149000005	其他加工雲母及雲母製 品· 包括凝結或重組雲 母· 不論是否以紙、紙 板或其他材料為支撐者	Other worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
68151000001	非電器用石墨或碳精製 品	Non-electrical articles of graphite or other carbon	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			

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68152000009	泥煤製品	Articles of peat	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
68159100003	含菱鎂礦、白雲石及鉻鐵礦製品	Articles containing magnesite, dolomite or chromite	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
68159911100	碳纖維	Carbon fibers	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM		MP1	
68159911208	碳纖維製品	Articles of carbon fibers	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM		MP1	
68159912001	硼纖維及其製品	Boron fibers and articles of boron fibers	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
68159920001	碳纖維及硼纖維以外工業用石製品及礦物製品	Other articles of stone or mineral substances used for industrial purposes, other than carbon fibers and boron fibers	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM			
68159990006	其他石製品及礦物製品	Other articles of stone or of mineral substances	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM		C02 MP1	
69010000008	磚、塊、瓦及其他陶瓷製品，以矽化石粉製者（例如矽藻土）或類似矽土製者	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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69021000005	耐火磚、塊、瓦及其他類似之耐火陶瓷建材製品，但矽化石粉製品或類似矽土製者除外，以氧化鎂、氧化鈣、或三氧化二鉻表示之，含鎂、鈣、或鉻元素，不論單計或合計，其重量超過 5 0 % 者	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MP1	
69022000003	耐火磚、塊、瓦及其他類似之耐火陶瓷建材製品，但矽化石粉製品或類似矽土製者除外，含氧化鋁 (Al_2O_3)，二氧化矽 (SiO_2) 或上述產品之混合物或化合物，其重量超過 5 0 % 者	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals containing by weight more than 50 % of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MP1	
69029010006	電鑄磚	Melten-cast refractory	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
69029090009	其他耐火磚、塊、瓦及其他類似之耐火陶瓷建材製品，但矽化石粉製品或類似矽土製者除外	Other refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or of similar siliceous earths	8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MP1	

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69031010002	坩堝，含石墨或其他碳或上述產品之混合物重量超過 5 0 % 者，但矽化石粉製品或類似矽土製者除外	Crucibles, containing by weight more than 50% of graphite or other carbon or of a mixtrue of these products, other than those of siliceous fossil meals or of similar siliceous earths	6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
69031020000	匣鉢，含石墨或其他碳或上述產品之混合物重量超過 5 0 % 者，但矽化石粉製品或類似矽土製者除外	Saggers, containing by weight more than 50% of graphite or other carbon or of a mixtrue of these products, other than those of siliceous fossil meals or of similar siliceous earths	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	
69031030008	其他耐火柱或耐火棚板	Other fire rosd or plates	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	
69031090005	其他耐火陶瓷製品，含石墨或其他碳或上述產品之混合物重量超過 5 0 % 者，但矽化石粉製品或類似矽土製者除外	Other refractory ceramic goods, containing by weight more than 50% of graphite or other carbon or of a mixtrue of these products, other than those of siliceous fossil meals or of similar siliceous earths	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	
69032010000	坩堝，含氧化鋁 (A L 2 O 3) 或氧化鋁與二氧化矽 (S I O 2) 之混合物或化合物重量超過 5 0 % 者，但矽化石粉製品或類似矽土製者除外	Crucibles, containing by weight more than 50% of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2), other than those of siliceous fossil meals or of similar siliceous earths	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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69032020008	匣鉢，含氧化鋁 (A L 2 O 3) 或氧化鋁與二氧化矽 (S I O 2) 之混合物或化合物重量超過 5 0 % 者，但矽化石粉製品或類似矽土製者除外	Saggers, containing by weight more than 50% of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2), other than those of siliceous fossil meals or of similar siliceous earths	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MP1	
69032090003	其他耐火陶瓷製品，含氧化鋁 (A L 2 O 3) 或氧化鋁與二氧化矽 (S I O 2) 之混合物或化合物重量超過 5 0 % 者，但矽化石粉製品或類似矽土製者除外	Other refractory ceramic goods, containing by weight more than 50% of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2), other than those of siliceous fossil meals or of similar siliceous earths	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MP1	
69039010005	其他坩堝	Other crucibles	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
69039020003	其他匣鉢	Other saggers	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
69039030001	其他陶瓷製金屬過濾器	Other metal filters of ceramic	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
69039040009	其他耐火柱	Other fire rods	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM		MW0	
69039050006	其他耐火棚板	Other fire plates	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MP1	

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69039090008	其他耐火陶瓷製品，但矽化石粉製或類似矽土製者除外	Other refractory ceramic goods, other than those of siliceous fossil meals or of similar siliceous earths	6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MP1	
69041000003	陶瓷製之建築用磚	Ceramic building bricks	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MP1	
69049000006	其他陶瓷製之鋪地用磚，支撐或填充用之瓦及類似品	Other ceramic flooring blocks, support or filler tiles and the like	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MP1	
69051000002	屋頂瓦，陶瓷製	Roofing tiles, ceramic	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MP1	
69059000005	煙囪罩、通風帽、煙囪襯裏、建築物上之裝飾及其他建築用陶瓷製品	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
69060000003	陶瓷瓦管、導管、排水管及管配件	Ceramic pipes, conduits, guttering and pipe fittings	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
69071000000	無釉陶瓷瓦、立方磚塊及類似品，不論是否為長方形，其最大表面可被為各邊長小於 7 公分之正方形所包圍，不論有無襯裡者	Similar articles of the unglazed ceramic tiles and cubes, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm, whether or not on a backing	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM		MW0	

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69079000101	無釉陶瓷瓦、立方磚塊及類似品，不論是否為長方形，其最大表面可被為各邊長 7 公分及以上，但小於 4 1 公分之正方形所包圍，不論有無襠裡者	Similar articles of the unglazed ceramic tiles and cubes, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is 7cm or more but not less than 41 cm, whether or not on a backing	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM		MW0	
69079000209	無釉陶瓷瓦、立方磚塊及類似品，不論是否為長方形，其最大表面可被為各邊長 4 1 公分及以上，但小於 6 1 公分之正方形所包圍，不論有無襠裡者	Similar articles of the unglazed ceramic tiles and cubes, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is 41 cm or more but not less than 61 cm, whether or not on a backing	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM		MW0	
69079000307	無釉陶瓷瓦、立方磚塊及類似品，不論是否為長方形，其最大表面可被為各邊長 6 1 公分及以上，但小於 8 1 公分之正方形所包圍，不論有無襠裡者	Similar articles of the unglazed ceramic tiles and cubes, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is 61 cm or more but not less than 81 cm, whether or not on a backing	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM		MW0	

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69079000405	無釉陶瓷瓦、立方磚塊及類似品，不論是否為長方形，其最大表面可被為各邊長 8 1 公分及以上，但小於 1 2 1 公分之正方形所包圍，不論有無裱裡者	Similar articles of the unglazed ceramic tiles and cubes, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is 81 cm or more but not less than 121 cm, whether or not on a backing	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM		MW0	
69079000904	其他無釉陶瓷鋪面磚、貼面磚，包括爐面磚及牆面磚；無釉之陶瓷馬賽克立方體及類似品，不論有無裱裡者	Other unglazed ceramic flags and paving, hearth or wall tiles, unglazed ceramic mosaic cubes and the like, whether or not on a backing	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	MTK	KGM		MW0	
69081000009	有釉之陶瓷瓦、立方磚塊及類似品，不論是否為長方形，其最大表面可被為各邊長小於 7 公分之正方形所包圍者，不論有無裱裡者	Glazed ceramic tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm, whether or not on a backing	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	11.5%	MTK	KGM		MW0	
69089000100	有釉之陶瓷瓦、立方磚塊及類似品，不論是否為長方形，其最大表面可被為各邊長 7 公分及以上，但小於 4 1 公分之正方形所包圍者，不論有無裱裡者	Glazed ceramic tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is 7 cm or more but not less than 41 cm, whether or not on a backing	8%	免稅 (PA,GT,NI,SV,HN,NZ)	11.5%	MTK	KGM		MW0	

海關進口稅則資料

69089000208	有釉之陶瓷瓦、立方磚塊及類似品，不論是否為長方形，其最大表面可被為各邊長 4 1 公分及以上，但小於 6 1 公分之正方形所包圍者，不論有無裱裡者	Glazed ceramic tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is 41 cm or more but not less than 61 cm, whether or not on a backing	8%	免稅 (PA,GT,NI,SV,HN,NZ)	11.5%	MTK	KGM		MW0	
69089000306	有釉之陶瓷瓦、立方磚塊及類似品，不論是否為長方形，其最大表面可被為各邊長 6 1 公分及以上，但小於 8 1 公分之正方形所包圍者，不論有無裱裡者	Glazed ceramic tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is 61 cm or more but not less than 81 cm, whether or not on a backing	8%	免稅 (PA,GT,NI,SV,HN,NZ)	11.5%	MTK	KGM		MW0	
69089000404	有釉之陶瓷瓦、立方磚塊及類似品，不論是否為長方形，其最大表面可被為各邊長 8 1 公分及以上，但小於 1 2 1 公分之正方形所包圍者，不論有無裱裡者	Glazed ceramic tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is 81 cm or more but not less than 121 cm, whether or not on a backing	8%	免稅 (PA,GT,NI,SV,HN,NZ)	11.5%	MTK	KGM		MW0	
69089000903	其他有釉之陶瓷鋪面磚、貼面磚，包括爐面磚及牆面磚；有釉之陶瓷馬賽克立方體及類似品，不論有無裱裡者	Other glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing	8%	免稅 (PA,GT,NI,SV,HN,NZ)	11.5%	MTK	KGM		MW0	

海關進口稅則資料

69091110005	紡織機用導紗器・瓷製者	Thread guides, for textile machine, of porcelain or china	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
69091120003	實驗室用瓷製品	Laboratory wares, of porcelain or china	7%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
69091130001	瓷製研磨球	Grinding balls, of porcelain or China	3%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
69091190008	化學或其他工業用瓷製品	Chemical or industrial wares, of porcelain or china	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
69091210004	紡織機用導紗器・陶製	Thread guides, for textile machine, of ceramic	7%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
69091220002	實驗室用陶質製品	Laboratory wares, of ceramic	7%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
69091290007	化學或其他工業用陶質製品	Chemical or other industrial wares, of ceramic	6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
69091910007	紡織機用導紗器・陶製	Thread guides, for textile machine, of ceramic	7%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
69091920005	實驗室用陶質製品	Laboratory wares, of ceramic	7%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
69091930003	陶製研磨球	Grinding balls, of ceramic, other than of porcelain or China	3%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
69091990000	化學或其他工業用陶質製品	Chemical or other industrial wares, of ceramic	6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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69099010009	自來水過濾器	Filter, for water faucet	7%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
69099090002	其他陶瓷槽、桶、及類似之農業用容器；陶瓷罐、缸及類似品，供搬運或包裝貨物用者	Other ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	7%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MP1	
69101000005	瓷製洩水槽、臉盆、臉盆座、浴缸、洗滌盆、抽水馬桶、沖洗槽、便器及類似衛生裝置	Sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures, of porcelain or china	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		C02	
69109000008	其他陶製之洩水槽、臉盆、臉盆座、浴缸、洗滌盆、抽水馬桶、沖洗槽、便器及類似衛生裝置 (瓷製者列入第 6 9 1 0 1 0 • 0 0 款)	Other ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures (of porcelain or china are classified in division 691010.00)	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		C02 MW0	
69111000004	瓷製餐具及廚具	Tableware and kitchenware, of porcelain or china	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM		F01	
69119000007	其他家庭器皿及盥洗室用具，瓷製	Other household articles and toilet articles, porcelain or china	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
69120010003	瓷器除外，餐具及廚具	Ceramic tableware and kitchenware	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM			

海關進口稅則資料

69120090006	瓷器除外，其他家庭器皿及盥洗室用具	Other ceramic household articles and toilet articles, other than of porcelain or china	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
69131000100	瓷製小塑像	Statuettes, of porcelain or china	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	PCE	KGM			
69131000903	其他瓷製塑像及裝飾品	Other statuettes and other ornamental articles, of porcelain or china	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	PCE	KGM			
69139000103	陶製小塑像 (瓷製者列入 6 9 1 3 1 0 • 0 0 - 1 0)	Statuettes, of ceramic (of porcelain or china are classified in 69131000-10)	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	PCE	KGM			
69139000906	其他陶製塑像及裝飾品 (瓷製者列入 6 9 1 3 1 0 • 0 0 - 9 0)	Other statuettes and other ornamental articles, of ceramic (of porcelain or china are classified in 69131000-90)	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	PCE	KGM			
69141010009	乙炔噴燈，瓷製	Burners for acetylene, of porcelain or china	8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
69141020007	道路標線用品，瓷製	Articles for road marking lines, of porcelain or china	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
69141090002	其他瓷製品	Other articles, of porcelain or china	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
69149010002	乙炔噴燈，陶製	Burners for acetylene, of ceramic	8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
69149020000	道路標線用品，陶製	Articles for road marking lines, of ceramic	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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69149030008	墨水池・陶製	Ink-wells, of ceramic	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
69149090103	精密陶瓷 (新陶瓷)	Fine ceramic (new ceramic)	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM		MW0	
69149090906	其他陶製品 (瓷製者列入 6 9 1 4 1 0 • 9 0)	Other articles of ceramic (of porcelain or china are classified in 691410.90)	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%		KGM			
70010000005	碎玻璃及玻璃塊	Cullet and other waste and scrap of glass; glass in the mass.	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
70021000002	玻璃球・未加工	Glass balls, unworked	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
70022000000	玻璃棒・未加工	Glass rods, unworked	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
70023100007	熔凝石英或其他熔化砂砂製玻璃管・未加工	Glass tubes, of fused quartz or other fused silica, unworked	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
70023200006	在攝氏 0 度到 3 0 0 度之溫度範圍內・線膨脹係數每度 K 不超過 5 ×□ 之其他玻璃管・未加工	Tubes, of other glass having a linear coefficient of expansion not exceeding 5x□ per kelvin within a temperature range of 0 C to 300 C, unworked	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MP1	
70023900009	其他玻璃管・未加工	Other glass tubes, unworked	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MP1	
70031210007	具有色彩或花紋之鑄製及軋製不含金屬線整塊著色之玻璃片 (整體著色者)	Cast glass and rolled glass, in non-wired sheets, coloured, stained or ribbed throughout the mass (body tinted)	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	T		

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70031290000	其他鑄製及軋製之不含金屬線之玻璃片，整體著色（整體著色者）、不透明、閃爍或具有吸收、反射或不反射層	Other cast glass and rolled glass, in non-wired sheets, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	13.5%		KGM	T		
70031910000	具有色彩或花紋之鑄製及軋製不含金屬線非整塊著色之玻璃片	Cast glass and rolled glass, non-wired sheet, colored, stained or ribbed not throughout the mass (non-body tinted)	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	T		
70031990003	其他鑄製及軋製之不含金屬線之玻璃片，不論有無吸收、反射或不反射層，但未經其他方式加工者	Other cast glass and rolled glass, in non-wired sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	13.5%		KGM	T		
70032000009	鑄製及軋製含有金屬線之玻璃片，不論有無吸收、反射或不反射層，但未經其他方式加工者	Cast glass and rolled glass, in wired sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	13.5%		KGM	T		
70033000007	鑄製及軋製之成形玻璃，不論有無吸收、反射或不反射層，但未經其他方式加工者	Cast glass and rolled glass, in profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	13.5%		KGM	T		

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70042000008	拉製或吹製之片狀玻璃 整塊著色 (整體著色者) 、不透明、閃爍或具有吸收、反射或不反射層	Drawn glass and blown glass, in sheets, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	13.5%		KGM	T		
70049000003	其他拉製或吹製之片狀玻璃，不論有無吸收、反射或不反射層，但未經其他方式加工者	Other drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	8%	免稅 (PA,GT,NI,SV,HN,NZ)	13.5%		KGM	T		
70051010105	浮式平板玻璃及磨光平板玻璃，不含金屬線，具有不反射層者，厚度超過 1 • 1 mm 者	Float glass and surface ground or polished glass, in sheets, non-wired, having a non-reflecting layer, of a thickness exceeding 1.1mm	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	13.5%		KGM	T	MP1	
70051010908	浮式平板玻璃及磨光平板玻璃，不含金屬線，具有不反射層，厚度不超過 (含) 1 • 1 mm 者	Float glass and surface ground or polished glass, in sheets, non-wired, having a non-reflecting layer, of a thickness not exceeding (including) 1.1mm	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	13.5%		KGM	T	MP1	
70051090000	其他浮式平板玻璃及磨光平板玻璃，不含金屬線，具有吸收或反射層者	Other float glass and surface ground or polished glass, in sheets, non-wired, having an absorbent, reflecting layer	7%	免稅 (PA,GT,NI,SV,HN,NZ)	13.5%		KGM	T	MP1	
70052100006	浮式平板玻璃及磨光平板玻璃，不含金屬線，整塊著色玻璃 (整體著色者) 、不透明、閃爍或僅經表面研磨者	Float glass and surface ground or polished glass, in sheets, non-wired, coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	13.5%		KGM	T	MP1	

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70052910006	陶瓷玻璃	Ceramic glass	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM	T*	MW0	
70052990107	其他浮式平板玻璃及磨光平板玻璃，不含金屬線，且未經其他方式加工者，厚度超過 1・1 mm者（不包括已列入第700510目及第700521目者）	Other float glass and surface ground or polished glass, in sheets, non-wired, but not otherwise worked, of a thickness exceeding 1.1mm (other than glass of subheading 7005.10 and 7005.21)	7%	免稅 (PA,GT,NI,SV,HN,N Z)	13.5%		KGM	T	MW0	
70052990205	其他浮式平板玻璃及磨光平板玻璃，不含金屬線，且未經其他方式加工者，厚度未超過（含）1・1 mm者（不包括已列入第700510目及第700521目者）	Other float glass and surface ground or polished glass, in sheets, non-wired, but not otherwise worked, of a thickness not exceeding (including) 1.1mm (other than glass of subheading 7005.10 and 7005.21)	7%	免稅 (PA,GT,NI,SV,HN,N Z)	13.5%		KGM	T	MW0	
70053000005	浮式平板玻璃及磨光平板玻璃，含有金屬線，不論有無吸收、反射或不反射層，且未經其他方式加工者	Float glass and surface ground or polished glass, in sheets, wired, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	13.5%		KGM	T		
70060000000	第 7 0 0 3、7 0 0 4 或 7 0 0 5 節之玻璃，經彎曲、邊緣處理、鏤刻、鑽孔、上釉或其他加工，但未鑲框或裝配其他材料者	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	13.5%		KGM	T*	C02	

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70071100006	強化安全玻璃，尺寸及形狀適合於車輛、飛機、太空船或船隻使用者	Toughened (tempered) safety glass, of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	8%	免稅 (PA,GT,NI,SV,HN,NZ)	22.5%		KGM	T		
70071900008	其他強化安全玻璃	Other toughened (tempered) safety glass	8%	免稅 (PA,GT,NI,SV,HN,NZ)	22.5%		KGM	T*	C02 MP1	
70072100004	膠合安全玻璃，尺寸及形狀適合於車輛、飛機、太空船或船隻用者	Laminated safety glass, of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	8%	免稅 (PA,GT,NI,SV,HN,NZ)	22.5%		KGM	T	MW0	
70072900006	其他膠合安全玻璃	Other laminated safety glass	8%	免稅 (PA,GT,NI,SV,HN,NZ)	22.5%		KGM	T*	MW0	
70080000008	複層之絕緣玻璃	Multiple-walled insulating units of glass	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM	T	MP1	
70091000005	車輛之後視鏡	Rear-view mirrors for vehicles	12.5%	免稅 (PA,NZ) 6% (NI) 7% (GT) 7.5% (SV,HN)	35%		KGM			
70099110005	前反射鏡，未鑲框，已裁切，其長度未超過（含）50公分，寬度未超過（含）2公分，專供影印機、傳真機、雷射印表機等光學影像掃描機用	Front surface mirror for optical video scanner, such as copying apparatus, facsimile apparatus and laser printer, unframed and cut, of a length not exceeding (including) 50 cm and of a width not exceeding (including) 2 cm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM		MW0	
70099190008	其他玻璃鏡子，未鑲框	Other glass mirror, unframed	12.5%	免稅 (PA,NZ) 7% (GT,NI) 7.5% (SV,HN)	30%		KGM		MW0	

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70099200006	其他玻璃鏡・已鑲框	Other glass mirror, framed	12.5%	免稅 (PA,NZ) 7% (GT,NI) 7.5% (SV,HN)	30%		KGM		MW0	
70101000002	玻璃製安瓿	Ampoules, of glass	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
70102000000	玻璃製塞、蓋或其他封 閉物	Stoppers, lids and other closures, of glass	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
70109000103	超過 1 公升之玻璃容器	Containers of glass, of a capacity exceeding 1 l	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
70109000201	超過 0・33 公升但不 超過 1 公升之玻璃容器	Containers of glass, of a capacity exceeding 0.33 l but not exceeding 1 l	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
70109000309	超過 0・15 公升但不 超過 0・33 公升之玻 璃容器	Containers of glass, of a capacity exceeding 0.15 l but not exceeding 0.33 l	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
70109000407	不超過 0・15 公升之 玻璃容器	Containers of glass, of a capacity not exceeding 0.15 l	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
70111000001	電氣照明用開口中空玻 璃 (包括泡及管) 及玻 璃零件・無配件	Glass envelopes, (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lighting	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
70112000009	陰極射線管用開口中空 玻璃 (包括泡及管) 及 玻璃零件・無配件	Glass envelopes, (including bulbs and tubes), open, and glass parts thereof, without fittings, for cathode-ray tubes	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			

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70119000004	其他類似品用之開口中空玻璃 (包括泡及管) 及玻璃零件 · 無配件	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for the similar articles	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
70131000009	陶瓷玻璃器製品 · 供餐桌、廚房、盥洗室、辦事室 · 室內裝飾或類似用途者	Articles of glass-ceramics, of a kind used for table, kitchen, toilet, office, indoor decoration or similar purpose	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
70132200005	鉛水晶高腳玻璃杯	Stemware drinking glasses, of lead crystal	8%	免稅 (PA,GT,NI,SV,HN,NZ)	13.5%		KGM			
70132800009	陶瓷玻璃器除外之其他高腳玻璃杯	Other stemware drinking glasses, other than of glass-ceramics	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
70133300002	陶瓷玻璃器除外之其他鉛水晶玻璃杯	Other drinking glasses of lead crystal, other than of glass-ceramics	8%	免稅 (PA,GT,NI,SV,HN,NZ)	13.5%		KGM			
70133700008	陶瓷玻璃器除外之其他玻璃杯	Other drinking glasses, other than of glass-ceramics	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MP1	
70134100002	鉛水晶玻璃器 · 供餐桌用 (不包括玻璃杯) 或廚用	Glassware of lead crystal, of a kind used for table (other than drinking glasses) or kitchen purposes	8%	免稅 (PA,GT,NI,SV,HN,NZ)	13.5%		KGM			
70134200001	在攝氏 0 度到 3 0 0 度之溫度範圍內 · 線膨脹係數每度 K 不超過 5×10^{-6} 之玻璃製品 · 供餐桌用 (不包括玻璃杯) 或廚用	Glassware of glass having a linear coefficient of expansion not exceeding 5×10^{-6} of 0 degree c to 300 degree c, of a kind used for table (other than drinking glasses) or kitchen purposes	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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70134900004	其他供餐桌用或廚用之玻璃器 (不包括玻璃杯)	Other glassware of a kind used for table or kitchen purposes (other than drinking glasses)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
70139100001	其他鉛水晶玻璃器	Other glassware of lead crystal	6.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	13.5%		KGM			
70139910001	其他辦公室用玻璃器	Other office requisites glasswares	8%	免稅 (PA,GT,NI,SV,HN,NZ)	13.5%		KGM			
70139920009	其他嬰兒用玻璃奶瓶	Other infant feeding bottles, glass	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
70139930007	其他玻璃菸具	Other tobacconists' sundries, glass	8%	免稅 (PA,GT,NI,SV,HN,NZ)	13.5%		KGM			
70139940005	其他玻璃花瓶	Other vases, glass	8%	免稅 (PA,GT,NI,SV,HN,NZ)	13.5%		KGM			
70139990004	其他玻璃器	Other glassware	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
70140011007	道路標線及標誌用反光玻璃	Reflective glass for road marking lines and road signs	10%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	13.5%		KGM			
70140019009	其他信號用玻璃器，未經光學加工	Other signalling glassware, not optically worked	10%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	13.5%		KGM			
70140021005	光學玻璃塊	Optical glass in the mass	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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70140029007	其他光學玻璃元件，未經光學加工	Other optical elements of glass, not optically worked	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
70151000007	供製校正眼鏡用之玻璃，但未經光學加工者	Glasses for corrective spectacles, not optically worked	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
70159010008	鐘錶玻璃	Clock or watch glasses	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
70159021005	太陽眼鏡變色片	Changeable color plates for sunglasses	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM	T*		
70159029007	其他太陽眼鏡用玻璃	Other glass for sunglasses	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM	T*		
70159030004	氣壓計及類似儀器用之彎曲或空心保護玻璃	Protective glass, curved, bent or hollow for barometers and similar appliances	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
70159040002	眼鏡片毛坯	Blanks for corrective spectacle lenses	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
70159050009	雙焦距鏡片毛坯	Bifocal lens blanks	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
70159060007	光學玻璃板或片，已拋光者	Optical plate or sheet glass, polished	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM	T*		
70159090001	其他類似玻璃	Other similar glasses	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	T*		

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70161000006	玻璃立方體及其他玻璃小製品，不論有無鑲背，供馬賽克磚或類似裝飾用途者	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10%	免稅 (PA,GT,NI,SV,HN,NZ)	13.5%		KGM	T*		
70169000009	鋪地用磚、片、磚、塊、瓦及其他壓製或模造之玻璃製品，不論有無含有金屬線，供建築或工程用者；花飾鉛條窗玻璃及其類似品；多孔或泡沫玻璃之成片、磚、塊、板具等形狀者	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, she	10%	免稅 (PA,GT,NI,SV,HN,NZ)	13.5%		KGM	T*		
70171000005	實驗室、衛生或醫療用之玻璃器，已否刻度或校正者均在內，屬熔凝石英或其他熔化矽砂製者	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, of fused quartz or other fused silica	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	10%		KGM			
70172000003	在攝氏0度到300度之溫度範圍內，線膨脹係數每度K不超過 5×10^{-6} 之其他玻璃器，實驗室、衛生或醫療用，已否刻度或校正者均在內	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, of other glass having a linear coefficient expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0 degree c to 300 degree c	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
70179000008	其他實驗室、衛生或醫療用之玻璃器，已否刻度或校正者均在內	Other laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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70181010002	玻璃製仿珍珠	Imitation pearls, of glass	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
70181021009	玻璃製仿寶石或仿半寶石，未切未磨者	Imitation precious or semi-precious stones, of glass, uncut and unpolished	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
70181029001	其他玻璃製仿寶石或仿半寶石	Other imitation precious or semi-precious stones, of glass	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
70181090005	其他玻璃珠及類似玻璃小製品	Other glass beads and similar glass smallwares	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
70182010000	道路標線及標誌用玻璃顆粒，其直徑不超過 1 公厘者	Glass microspheres, for road marking lines and road signs, not exceeding 1 mm in diameter	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
70182090003	其他玻璃顆粒，其直徑不超過 1 公厘者	Other glass microspheres, not exceeding 1 mm in diameter	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
70189010005	玻璃珠、仿珍珠、仿寶石或仿半寶石及類似玻璃之製成品，仿首飾除外	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
70189020003	玻璃假眼，用於人體者除外	Glass eyes other than prosthetic articles	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
70189030001	燈工方法製作之玻璃塑像及其他玻璃裝飾品，仿首飾除外	Statuettes and other ornaments of lamp-worked glass, other than imitation jewellery	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			

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70191100002	玻璃纖維製切股，其長度不超過 5 0 公厘者	Chopped strands, of a length of not more than 50 mm, of glass fibres	5%	免稅 (PA,GT,NI,SV,HN,NZ)	8%		KGM		MW0	
70191200001	玻璃纖維製紗束	Rovings of glass fibres	5%	免稅 (PA,GT,NI,SV,HN,NZ)	8%		KGM		MW0	
70191900102	玻璃纖維紗	Yarn, of glass fibres	5%	免稅 (PA,GT,NI,SV,HN,NZ)	8%		KGM		MW0	
70191900905	玻璃纖維製纖維束及其他切股	Slivers and other chopped strands, of glass fibres	5%	免稅 (PA,GT,NI,SV,HN,NZ)	8%		KGM		MW0	
70193100008	玻璃纖維製蓆	Mats of glass fibres	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	
70193200007	玻璃纖維製薄片	Thin sheets (voiles) of glass fibres	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	
70193900108	其他玻璃纖維製網狀、褥狀、板狀及類似非織物產品	Other webs, mattresses, boards and similar nonwoven products of glass fibres	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MP1	
70193900206	其他玻璃棉（絨）製網狀、褥狀、板狀及類似非織物產品	Other webs, mattresses, boards and similar nonwoven products of glass wool	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MP1	
70194000007	玻璃纖維製紗束紡織物	Woven fabrics of rovings, of glass fibres	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	
70195100003	其他玻璃纖維製紡織物，寬度不超過 3 0 公分者	Other woven fabrics of glass fibres, of a width not exceeding 30 cm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	

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70195200002	玻璃纖維製每單股紗支數不超過 1 3 6 德士之平紋織物，其寬度超過 3 0 公分，每平方公尺重量低於 2 5 0 公克者	Woven fabrics of glass fibres, of a width exceeding 30 cm, plain weave, weighing less than 250 g/square meter, of filaments measuring per single yarn not more than 136 tex	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	
70195910003	捕蟲網，玻璃纖維製者	Screens for catching insect, of glass fibres	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
70195990006	其他玻璃纖維製紡織物	Other woven fabrics of glass fibres	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	
70199010102	玻璃纖維	Glass fibres	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
70199010200	玻璃棉（絨）（未經併股或撚紗之單股玻璃纖維）	Glass wool (unfolded, untwisted single glass fibre)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
70199020002	玻璃纖維絕緣帶及其類似品	Glass fibres insulation tapes and the like	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	
70199090105	其他玻璃纖維製品	Other articles of glass fibres	6%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MP1	
70199090203	其他玻璃棉（絨）製品	Other articles of glass wool	6%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
70200011009	鍋爐用玻璃水位計	Gauge-glasses, for boilers	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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70200012008	設計專供用於插入生產半導體晶圓之擴散及氧化爐之石英製反應管及支撐器	Quartz reactor tubes and holders, designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
70200013007	專供製造半導體晶柱用之石英製坩堝	Quartz crucibles, solely for the manufacture of semiconductor boules	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	10%		KGM			
70200019001	其他工業或科學用玻璃器	Other glassware for industrial or scientific use	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
70200020008	農藝及園藝用製品	Glassware for husband and horticulture	10%	免稅 (PA,GT,NI,SV,HN,NZ)	13.5%		KGM			
70200030006	供製眼鏡片用之玻璃模	Glass mold for lens making	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
70200040004	玻璃膽，供保溫瓶或其他保溫器皿用	Glass inners for vacuum flasks or for other vacuum vessels	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
70200091002	光杯，供聚光燈用	Glass cup for spotlights	5%	免稅 (PA,GT,NI,SV,HN,NZ)	13.5%		KGM			
70200099004	其他玻璃製品	Other articles of glass	8%	免稅 (PA,GT,NI,SV,HN,NZ)	13.5%		KGM			
71011000002	天然珍珠，不論已否加工	Natural pearls, whether or not worked	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71012100009	養珠，未加工者	Cultured pearls, unworked	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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71012200008	養珠・已加工者	Cultured pearls, worked	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71021000001	金鋼石(鑽石)未分選者	Diamond, unsorted	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		121 368	121 486
71022100008	工業用金鋼石(鑽石)・未加工或僅鋸、劈或磨邊者	Industrial diamonds, unworked or simply sawn, cleaved or bruted	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		121 368	121 486
71022900000	其他工業用金鋼石(鑽石)	Other industrial diamonds	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71023100006	非工業用金鋼石(鑽石)・未加工或僅經鋸、劈或磨邊者	Non-industrial diamonds, unworked or simply sawn, cleaved or bruted	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		121 368	121 486
71023900008	非工業用金鋼石(鑽石)・已加工・但尚未鑲嵌者	Non-industrial diamonds, worked, but not mounted or set	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71031000108	藍色黃玉・未加工或僅經鋸開或略經整形者	Blue topaz, unworked or simply sawn or roughly shaped	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71031000901	其他寶石(不包括鑽石)及次寶石・未加工或僅經鋸開或略經整形者	Other precious stones (other than diamonds) and semi- precious stones, unworked or simply sawn or roughly shaped	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71039100002	紅藍寶石・及祖母綠・其他加工者	Rubies, sapphires and emeralds, otherwise worked	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71039900102	藍色黃玉・其他加工者	Blue topaz, otherwise worked	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			

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71039900905	其他寶石 (不包括鑽石) 及次寶石 · 其他加工者	Other precious stones (other than diamonds) and semi- precious stones, otherwise worked	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
71041000009	合成或再製壓電水晶	Piezo-electric quartz, synthetic or reconstructed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
71042011004	工業用合成金剛石 (鑽石) · 未切、未磨者	Industrial synthetic diamonds, uncut and unpolished	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71042012003	工業用合成金剛石 (鑽石) · 僅經鋸開或略經整形者	Industrial synthetic diamonds, simply sawn or roughly shaped	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1.25%		KGM			
71042013002	非工業用合成鑽石 · 未切、未磨者	Non-industrial synthetic diamonds, uncut and unpolished	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71042014001	非工業用合成鑽石 · 僅經鋸開或略經整形者	Non-industrial synthetic diamonds, simply sawn or roughly shaped	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1.25%		KGM			
71042020003	工業用合成石英 (包括合成水晶) · 未切、未磨、未加工或僅經鋸開或略經整形者	Synthetic quartz (including synthetic crystals), uncut and unpolished or simply sawn or rough shaped, for industrial use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
71042091007	其他工業用未列名合成或再造寶石 (包括次寶石) · 未加工或僅經鋸開或略經整形者	Other synthetic or reconstructed precious (including semi-precious) stones, unworked or simply sawn or roughly shaped, for industrial use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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71042092006	非工業用未列名合成或再造寶石 (包括次寶石) · 未切、未磨者	Non-industrial synthetic or reconstructed precious (incl. semi-precious) stones, uncut and unpolished	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
71049011009	工業用合成金鋼石 (鑽石) · 已加工者	Industrial synthetic diamonds, worked	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1.25%		KGM			
71049012008	非工業用 · 合成金剛石 (鑽石) · 已加工者	Non-industrial synthetic diamonds, worked	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1.25%		KGM			
71049021007	工業用合成石英 · 已加工者	Synthetic quartz for industrial use, worked	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
71049022006	其他工業用 · 合成或再製寶石或次寶石 · 已加工者	Other industrial, synthetic or reconstructed precious or semi-precious stones, worked	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
71049023005	其他非工業用 · 合成或再製寶石或次寶石 · 已加工者	Other synthetic or reconstructed precious or semi-precious stone, for non-industrial use, worked	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
71049090003	其他合成或再造寶石 (包括次寶石) · 已加工者	Other synthetic or reconstructed precious (including semi-precious) stones, worked	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
71051010006	工業用金剛石 (鑽石) 粉末	Dust and powder of diamond, industrial	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71051090009	其他金剛石 (鑽石) 粉末	Dust and powder of diamond, other	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1.25%		KGM			

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71059000001	其他天然或合成寶石或次寶石之粉末	Dust and powder of other natural or synthetic precious or semi-precious stones	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1.25%		KGM			
71061000007	銀粉	Powders, silver	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71069100009	銀 (包括鍍金或鍍鉑之銀) · 未鍛造者	Silver (including silver plated with gold or platinum), unwrought	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71069200008	銀 (包括鍍金或鍍鉑之銀) · 半製品	Silver (including silver plated with gold or platinum), semi-manufactured	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71070000008	被覆銀之卑金屬 · 且僅屬半製品者	Base metals clad with silver, not further worked than semi-manufactured	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71081100004	黃金粉 · 非貨幣用	Gold powder, non-monetary	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71081210001	黃金條塊 · 非貨幣用	Bullions, gold, non-monetary	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71081290102	黃金片、錠 · 非貨幣用	Sheets, ingots, gold, non-monetary	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71081290905	其他未鍛造形狀 · 黃金 (包括鍍鉑者) · 非貨幣用	Other gold (including platinumplated gold), unwrought forms, non-monetary	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71081310000	金箔 · 非貨幣用	Foil, gold non-monetary	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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71081390003	其他黃金，非貨幣用， 半製品形狀	Semi-manufactured forms, other gold, non-monetary	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71082000003	黃金，貨幣用	Gold, monetary	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		MW0	
71090000006	被覆金之卑金屬或銀， 且僅屬半製品者	Base metal or silver, clad with gold, not further worked than semi-manufactured	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71101100000	鉑，未鍛造者或粉狀	Platinum, unwrought or in powder form	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71101900002	鉑，半製品形狀	Platinum, semi- manufactured forms	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71102100008	鈀，未鍛造者或粉狀	Palladium, unwrought or in powder form	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71102900000	鈀，半製品形狀	Palladium, in semi- manufactured forms	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71103100006	銠，未鍛造者或粉狀	Rhodium, unwrought or in powder form	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71103900008	銠，半製品形狀	Rhodium, in semi- manufactured form	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71104100004	銱，銱及釷，未鍛造者 或粉狀	Iridium, osmium and ruthenium, unwrought or in powder form	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			

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71104900006	鉱・鐵及釷・半製品形狀	Iridium, osmium and ruthenium, in semi-manufactured form	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71110000002	被覆鉑族之卑金屬・銀或金・且僅屬半製品者	Base metals, silver or gold clad with platinum, not further worked than semi-manufactured	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71123000005	灰末・含貴金屬或貴金屬化合物	Ash containing precious metal or precious metal compounds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71129100001	屬金者・包括被覆金之金屬・但不包括含其他貴金屬之掃集物	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71129200000	屬鉑族金屬者・包括被覆鉑之金屬・但不包括含其他貴金屬之掃集物	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71129910001	含銀化合物之塑膠廢料及碎屑	Waste and scrap, containing silver compounds, of plastics	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
71129990004	其他第 7 1 1 2 節所屬之貨品	Other articles of heading 71.12	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
71131100007	銀製首飾及其配件・不論是否鍍上或被覆以其他貴金屬	Article of jewellery and parts thereof of silver, whether or not plated or clad with other precious metal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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71131900009	其他貴金屬製首飾及其配件，不論是否鍍上或被覆以貴金屬	Article of jewellery and parts thereof of other precious metal, whether or not plated or clad with precious metal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71132000006	被覆貴金屬之卑金屬製首飾及其配件	Jewellery and parts thereof, of base metal clad with precious metal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71141100006	銀製品及其配件，不論是否鍍上或被覆以其他貴金屬	Articles of silver, and parts thereof whether or not plated or clad with other precious metal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71141900008	其他貴金屬製品及其零件，不論是否鍍上或被覆以貴金屬	Articles of other precious metal and parts thereof, whether or not plated or clad with precious metal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71142000005	被覆貴金屬之卑金屬製品及其配件	Articles and parts thereof, of base metal clad with precious metal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71151000006	觸媒用之鉑絲布或鉑柵格	Catalysts, in the form of wire cloth or grill, of platinum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71159010007	工業用鉑族金屬坩堝	Crucible, platinum group metal for industrial use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71159020005	實驗室鉑族金屬坩堝	Crucible, platinum group metal, for laboratory use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71159030003	其他工業用或實驗用貴金屬製品	Othe precious metal products for industrial or laboratory use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
71159040001	鉑絲布	Platium wire cloth	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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71159050008	撮刮刀・實驗室用	Spatulas, laboratory	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71159090000	其他貴金屬或被覆貴金屬製之其他物品	Other articles of other precious metal or of metal clad with precious metal	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71161010003	天然珍珠或養珠製品・實驗室、化學或工業用品	Articles of natural or cultured pearls, for laboratory, chemical or industrial use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71161090006	其他天然珍珠或養珠製品	Articles of other natural or cultured pearls	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71162010001	寶石或半寶石（天然、合成或再製）製品・實驗室、化學或工業用品	Articles of precious or semi-precious stones (natural, synthetic or reconstructed), for laboratory, chemical or industrial use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71162090004	其他寶石或半寶石（天然、合成或再製）製品	Articles of other precious or semi-precious stones (natural, synthetic or reconstructed)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71171100003	卑金屬製袖扣及飾鈕・不論是否鍍貴金屬	Cuff-links and studs, of base metal, whether or not plated with precious metal	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71171900005	其他卑金屬製仿首飾・不論是否鍍貴金屬	Other imitation jewellery, of base metal, whether or not plated with precious metal	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
71179000007	其他材料製仿首飾	Imitation jewellery of other material	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM	L*		

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71181000101	銀幣，不具法償者	Coin-silver, not being legal tender	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		MP1	
71181000904	其他鑄幣 (金幣除外) · 不具法償者	Other coin (other than gold coin), not being legal tender	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		MP1	
71189010004	黃金鑄幣	Gold coin	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		MP1	
71189090105	其他銀幣 (包括通用貨幣)	Other coin-silver(including currency)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		MP1	
71189090203	新台幣硬幣	New taiwan dollars coin	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		344	516
71189090908	其他鑄幣 (包括通用貨幣)	Other coin(including currency)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		MW0	
72011000109	非合金生鐵，以重量計 含 0.5 % 及以下之磷 且含矽量 2.0 % 及以上者	Non-alloy pig iron containing by weight 0.5% or less of phosphorus, and 2.0% or more of silicon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
72011000207	非合金生鐵，以重量計 含 0.5 % 及以下之磷 且含矽量 1.5 % 及以上 但小於 2.0 % 者	Non-alloy pig iron containing by weight 0.5% or less of phosphorus, and 1.5% or more but less than 2.0% of silicon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
72011000305	非合金生鐵，以重量計 含 0.5 % 及以下之磷 且含矽量 1.2 % 及以上 但小於 1.5 % 者	Non-alloy pig iron containing by weight 0.5% or less of phosphorus, and 1.2% or more but less than 1.5% of silicon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			

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72011000403	非合金生鐵，以重量計含 0.5 % 及以下之磷且含矽量小於 1.2 % 者	Non-alloy pig iron containing by weight 0.5% or less of phosphorus, and less than 1.2% of silicon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72011000902	其他非合金生鐵，以重量計含 0.5 % 及以下之磷者	Other non-alloy pig iron containing by weight 0.5% or less of phosphorus	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72012000009	非合金生鐵，塊狀或其他初級形狀，以重量計含磷量超過 0.5 % 者	Non-alloy pig iron, in pigs, blocks or other primary forms, containing by weight more than 0.5% of phosphorus	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72015010000	合金生鐵，塊狀或其他初級形狀者	Alloy pig iron, in pigs, blocks or other primary forms	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
72015020008	鏡鐵，塊狀或其他初級形狀者	Spiegeleisen, in pigs, blocks or other primary forms	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
72021100009	錳鐵，以重量計含碳量超過 2 % 者	Ferro-manganese, containing by weight more than 2% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12%		TNE			
72021900001	錳鐵，以重量計含碳量不超過 2 % 者	Ferro-manganese containing by weight not exceeding 2% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12%		TNE			
72022100007	矽鐵，以重量計含矽量超過 5.5 % 者	Ferro-silicon containing by weight more than 55% of silicon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12%		TNE			
72022900009	矽鐵，以重量計含矽量不超過 5.5 % 者	Ferro-silicon, containing by weight not exceeding 55% of silicon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12%		TNE			
72023000006	矽錳鐵	Ferro-silico-manganese	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12%		TNE			

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72024100003	鉻鐵，以重量計含碳量 超過 4 % 者	Ferro-chromium, containing by weight more than 4% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
72024900005	鉻鐵，以重量計含碳量 不超過 4 % 者	Ferro-chromium, containing by weight not exceeding 4% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
72025000001	矽鉻鐵	Ferro-silico-chromium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			
72026000009	鎳鐵	Ferro-nickel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE			S01
72027000007	鉬鐵	Ferro-molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			S01
72028010003	鎢鐵	Ferro-tungsten	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			S01
72028020001	矽鎢鐵	Ferro-silico-tungsten	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			S01
72029110000	鈦鐵	Ferro-titanium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			S01
72029120008	矽鈦鐵	Ferro-silico-titanium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			S01
72029200001	釩鐵	Ferro-vanadium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			S01
72029300000	鈮鐵 (鈮鐵)	Ferro-niobium (ferro- columbium)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			S01

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72029910002	鋁鎳鈷合金	Ferro-aluminium-nickel-cobalt	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
72029990005	其他合金鐵	Other ferro-alloys	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
72031000009	塊狀、顆粒狀或類似形 狀由鐵礦砂直接還原所 得之鐵產品	Ferrous products obtained by direct reduction of iron ore, in lumps, pellets or similar forms	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			S01
72039010000	塊狀、顆粒狀或類似形 狀之海綿鐵產品	Spongy ferrous products, in lumps, pellets or similar forms	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
72039020008	塊狀、顆粒狀或類似形 狀之鐵，純度以重量計 不低於 9 9 • 9 4 %	Iron having a minimum purity by weight of 99.94% in lumps, pellets or similar forms	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
72041000008	鑄鐵廢料及碎屑	Waste and scrap of cast iron	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
72042100005	不銹鋼廢料及碎屑	Waste and scrap of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
72042900007	其他合金鋼廢料及碎屑	Waste and scrap of other alloy steels	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
72043000004	鍍錫鋼鐵之廢料及碎屑	Waste and scrap of tinned iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
72044100001	車削屑、刨削屑、碎粒 屑、銑削屑、鋸屑、銼 屑、修剪及衝片廢料， 不論已否紮捆者	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			

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72044920009	剪口鐵	Plate cutting	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE			
72044990102	舊船鋼鐵板片	Scrap metal of iron or steel sheets and plates from ship	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
72044990905	其他鋼鐵廢料及碎屑	Other waste and scrap, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
72045000009	重熔用廢鑄錠	Remelting scrap ingots	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
72051010005	粒狀之生鐵	Granules of pig iron	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
72051020003	粒狀之鏡鐵、鋼鐵	Granules of spiegeleisen, iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE			
72052100004	合金鋼粉	Powders of alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
72052900104	其他粉狀之生鐵	Other powders of pig iron	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
72052900202	其他粉狀之鏡鐵、鋼鐵	Other powders of spiegeleisen, iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
72061000006	鐵及非合金鋼錠	Iron and non-alloy steel in ingots	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
72069000009	其他初級形狀之鐵及非 合金鋼	Iron and non-alloy steel in other primary forms	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			

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72071100111	鐵或非合金鋼之半製品 · 以重量計含碳量小於 0.25% · 但大於 0.12% · 橫斷面為長方形 (包括正方形) · 寬度 200 公厘及以上且小於厚度二倍者	Semi-finished products of iron or non-alloy steel, containing by weight less than 0.25% but more than 0.12% of carbon, of rectangular (including square) cross-section, of a width of 200 mm or more and measuring less than twice the thickness	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72071100120	鐵或非合金鋼之半製品 · 以重量計含碳量小於 0.25% · 但大於 0.12% · 橫斷面為長方形 (包括正方形) · 寬度 200 公厘以下且小於厚度二倍者	Semi-finished products of iron or non-alloy steel, containing by weight less than 0.25% but more than 0.12% of carbon, of rectangular (including square) cross-section, of a width of 200 mm and measuring less than twice the thickness	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72071100219	鐵或非合金鋼之半製品 · 以重量計含碳量 0.12% 及以下 · 橫斷面為長方形 (包括正方形) · 寬度 200 公厘及以上且小於厚度二倍者	Semi-finished products of iron or non-alloy steel, containing by weight 0.12% or less of carbon, of rectangular (including square) cross-section, of a width of 200 mm or more and measuring less than twice the thickness	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			

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72071100228	鐵或非合金鋼之半製品 · 以重量計含碳量 0.12 % 及以下 · 橫斷面為長方形 (包括正方形) · 寬度 200 公厘以下且小於厚度二倍者	Semi-finished products of iron or non-alloy steel, containing by weight 0.12% or less of carbon, of rectangular (including square) cross-section, of a width of 200 mm and measuring less than twice the thickness	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72071200101	其他鐵或非合金鋼半製品 · 以重量計含碳量小於 0.25 % 但大於 0.12 % · 橫斷面為長方形者 (正方形除外)	Other semi-finished products of iron or non-alloy steel, containing by weight less than 0.25% but more than 0.12% of carbon, of rectangular (other than square) cross-section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72071200209	其他鐵或非合金鋼半製品 · 以重量計含碳量 0.12 % 及以下 · 橫斷面為長方形者 (正方形除外)	Other semi-finished products of iron or non-alloy steel, containing by weight 0.12% or less of carbon, of rectangular (other than square) cross-section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72071900104	其他鐵或非合金鋼半製品 · 以重量計含碳量小於 0.25 % 但大於 0.12 % 者	Other semi-finished products of iron or non-alloy steel, containing by weight less than 0.25% but more than 0.12% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72071900202	其他鐵或非合金鋼半製品 · 以重量計含碳量 0.12 % 及以下者	Other semi-finished products of iron or non-alloy steel, containing by weight 0.12% or less of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			

海關進口稅則資料

72072000110	鐵或非合金鋼之半製品 · 以重量計含碳量 0.25 % 及以上但小於 0.6 % · 橫斷面為長方形 (包括正方形) · 寬度 200 公厘及以上且小於厚度二倍者	Semi-finished products of iron or non-alloy steel, containing by weight 0.25% or more but less than 0.6% of carbon, of rectangular (including square) cross-section, of a width of 200 mm or more and measuring less than twice the thickness	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72072000129	鐵或非合金鋼之半製品 · 以重量計含碳量 0.25 % 及以上但小於 0.6 % · 橫斷面為長方形 (包括正方形) · 寬度 200 公厘以下且小於厚度二倍者	Semi-finished products of iron or non-alloy steel, containing by weight 0.25% or more but less than 0.6% of carbon, of rectangular (including square) cross-section, of a width of less than 200 mm and measuring less than twice the thickness	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72072000138	鐵或非合金鋼半製品 · 以重量計含碳量 0.25 % 及以上但小於 0.6 % · 橫斷面為長方形者 (正方形除外)	Semi-finished products of iron or non-alloy steel, containing by weight 0.25% or more but less than 0.6% of carbon, of rectangular cross-section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72072000192	其他鐵或非合金鋼半製品 · 以重量計含碳量 0.25 % 及以上但小於 0.6 % 者	Other semi-finished products of iron or non-alloy steel, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			

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72072000218	鐵或非合金鋼半製品，以重量計含碳量 0.6 % 及以上，橫斷面為長方形（包括正方形），寬度 200 公厘及以上且小於厚度二倍者	Semi-finished products of iron or non-alloy steel, containing by weight 0.6% or more of carbon, of rectangular (including square) cross-section, of a width of 200 mm or more and measuring less than twice the thickness	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72072000227	鐵或非合金鋼半製品，以重量計含碳量 0.6 % 及以上，橫斷面為長方形（包括正方形），寬度 200 公厘以下且小於厚度二倍者	Semi-finished products of iron or non-alloy steel, containing by weight 0.6% or more of carbon, of rectangular (including square) cross-section, of a width of less than 200 mm and measuring less than twice the thickness	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72072000236	鐵或非合金鋼半製品，以重量計含碳量 0.6 % 及以上，橫斷面為長方形者（正方形除外）	Semi-finished products of iron or non-alloy steel, containing by weight 0.6% or more of carbon, of rectangular cross-section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72072000290	其他鐵或非合金鋼半製品，以重量計含碳量 0.6 % 及以上者	Other semi-finished products of iron or non-alloy steel, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72081010100	熱軋之鐵或非合金鋼扁軋製品，捲盤狀，經軋壓凸紋，厚度 4.75 公厘及以上者	Flat-rolled products of iron or non-alloy steel, hot-rolled in coils, with patterns in relief, of a thickness of 4.75 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			

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72081010208	熱軋之鐵或非合金鋼扁軋製品，捲盤狀，經軋壓凸紋，厚度 3 公厘及以上，但小於 4 · 7 5 公厘者	Flat-rolled products of iron or non-alloy steel, hot-rolled in coils, with patterns in relief, of a thickness of 3 mm or more but less than 4.75 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE			
72081090103	熱軋之鐵或非合金鋼扁軋製品，捲盤狀，經軋壓凸紋者，厚度小於 3 公厘者	Flat-rolled products of iron or non-alloy steel, hot-rolled in coils, with patterns in relief, of a thickness of less than 3 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE			
72081090906	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，經軋壓凸紋者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE			
72082510103	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 4 · 7 5 公厘及以上但不超過 6 公厘，以重量計含碳量 0 · 6 % 及以上且經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, pickled, of a thickness of 4.75 mm or more but less than 6 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE			
72082510201	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 6 公厘及以上，以重量計含碳量 0 · 6 % 及以上且經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, pickled, of a thickness of 6 mm or more, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE			
72082520101	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 4 · 7 5 公厘及以上但不超過 6 公厘，以重量計含碳量 0 · 2 5 % 及以上但小於 0 · 6 %，且經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, pickled, of a thickness of 4.75 mm or more but less than 6 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE			

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72082520209	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 6 公厘及以上，以重量計含碳量 0.25 % 及以上但小於 0.6 %，且經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, pickled, of a thickness of 6 mm or more, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72082530109	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 4.75 公厘及以上但不超過 6 公厘，以重量計含碳量小於 0.25 % 者，且經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, pickled, of a thickness of 4.75 mm or more but less than 6 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72082530207	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 6 公厘及以上，以重量計含碳量小於 0.25 %，且經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, pickled, of a thickness of 6 mm or more, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72082610004	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 3 公厘及以上，但小於 4.75 公厘，以重量計含碳量 0.6 % 及以上，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72082620002	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 3 公厘及以上，但小於 4.75 公厘，以重量計含碳量 0.25 % 及以上但小於 0.6 %，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			

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72082630000	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 3 公厘及以上，但小於 4.75 公厘，以重量計含碳量小於 0.25%，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72082710101	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 1.5 公厘及以上但小於 3 公厘，以重量計含碳量 0.6% 及以上，且經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, pickled, of a thickness of 1.5 mm or more but less than 3 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72082710209	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於 1.5 公厘，以重量計含碳量 0.6% 及以上，且經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, pickled, of a thickness of less than 1.5 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72082720109	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 1.5 公厘及以上但小於 3 公厘，以重量計含碳量 0.25% 及以上但小於 0.6%，且經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, pickled, of a thickness of 1.5 mm or more but less than 3 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72082720207	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於 1.5 公厘，以重量計含碳量 0.25% 及以上但小於 0.6%，且經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, pickled, of a thickness of less than 1.5 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			

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72082730107	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度1.5公厘及以上但小於3公厘，以重量計含碳量小於0.25%，且經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, pickled, of a thickness of 1.5 mm or more but less than 3 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72082730205	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於1.5公厘，以重量計含碳量小於0.25%，且經酸浸洗	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, pickled, of a thickness of less than 1.5 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72083610002	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度超過1.0公厘，以重量計含碳量0.6%及以上者	Other flat-rolled products of iron or non-alloy steel, of a thickness exceeding 10 mm, hot-rolled in coils, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72083620000	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度超過1.0公厘，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, of a thickness exceeding 10 mm, hot-rolled in coils, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72083630008	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度超過1.0公厘，以重量計含碳量小於0.25%者	Other flat-rolled products of iron or non-alloy steel, of a thickness exceeding 10 mm, hot-rolled, in coils, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	

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72083710109	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 4•7 5 公厘及以上但不超過 6 公厘，以重量計含碳量 0•6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, of a thickness of 4.75 mm or more but not exceeding 6 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72083710207	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 6 公厘及以上但不超過 1 0 公厘，以重量計含碳量 0•6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, of a thickness of 6 mm or more but not exceeding 10 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72083720107	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 4•7 5 公厘及以上但不超過 6 公厘，以重量計含碳量 0•2 5 % 及以上但小於 0•6 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, of a thickness of 4.75 mm or more but not exceeding 6 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72083720205	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 6 公厘及以上但不超過 1 0 公厘，以重量計含碳量 0•2 5 % 及以上但小於 0•6 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, of a thickness of 6 mm or more but not exceeding 10 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	

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72083730105	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 4•7 5 公厘及以上但不超過 6 公厘，以重量計含碳量小於 0•2 5 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, of a thickness of 4.75 mm or more but not exceeding 6 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72083730203	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 6 公厘及以上但不超過 1 0 公厘，以重量計含碳量小於 0•2 5 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, of a thickness of 6 mm or more but not exceeding 10 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72083810000	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 3 公厘及以上但小於 4•7 5 公厘，以重量計含碳量 0•6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72083820008	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 3 公厘及以上但小於 4•7 5 公厘，以重量計含碳量 0•2 5 % 及以上但小於 0•6 % 者	Other flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72083830006	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 3 公厘及以上但小於 4•7 5 公厘，以重量計含碳量小於 0•2 5 % 者	Other flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			

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72083910107	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度1.5公厘及以上但小於3公厘，以重量計含碳量0.6%及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, of a thickness of 1.5 mm or more but less than 3 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72083910205	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於1.5公厘，以重量計含碳量0.6%及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, of a thickness of less than 1.5 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72083920105	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度1.5公厘及以上但小於3公厘，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, of a thickness of 1.5 mm or more but less than 3 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72083920203	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於1.5公厘，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, of a thickness of less than 1.5 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72083930103	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度1.5公厘及以上但小於3公厘，以重量計含碳量小於0.25%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, of a thickness of 1.5 mm, or more but less than 3 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			

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72083930201	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於 1.5 公厘，以重量計含碳量小於 0.025 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled in coils, of a thickness of less than 1.5 mm, containing by weight less than 0.025% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72084010006	熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 5.0 公厘及以上，經軋壓凸紋者	Flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 5.0 mm or more, with patterns in relief	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
72084021101	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 4.75 公厘及以上，但小於 5.0 公厘者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, with patterns in relief, of a thickness of 4.75 mm or more but less than 5.0 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72084021209	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 3 公厘及以上，但小於 4.75 公厘者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, with patterns in relief, of a thickness of 3 mm or more but less than 4.75 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72084029103	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度小於 3 公厘，經軋壓凸紋者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, with patterns in relief, of a thickness of less than 3 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72084029906	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，經軋壓凸紋者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, with patterns in relief	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			

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72085110100	其他熱軋之鐵或非合金鋼扁軋製品・非捲盤狀・厚度 5 0 公厘及以上・以重量計含碳量 0・6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of 50 mm or more, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
72085110208	其他熱軋之鐵或非合金鋼扁軋製品・非捲盤狀・厚度 5 0 公厘及以上・以重量計含碳量 0・2 5 % 及以上但小於 0・6 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of 50 mm or more, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE		MP1	
72085110306	其他熱軋之鐵或非合金鋼扁軋製品・非捲盤狀・厚度 5 0 公厘及以上・以重量計含碳量小於 0・2 5 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of 50 mm or more, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
72085120000	其他熱軋之鐵或非合金鋼扁軋製品・非捲盤狀・厚度未達 5 0 公厘但超過 1 0 公厘・以重量計含碳量 0・6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of less than 50 mm but exceeding 10 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72085130008	其他熱軋之鐵或非合金鋼扁軋製品・非捲盤狀・厚度未達 5 0 公厘但超過 1 0 公厘・以重量計含碳量 0・2 5 % 及以上但小於 0・6 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of less than 50 mm but exceeding 10 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	

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72085140006	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度未達 5 0 公厘但超過 1 0 公厘，以重量計含碳量小於 0.2 5 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of less than 50 mm but exceeding 10 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72085210109	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 4.7 5 公厘及以上但不超過 6 公厘，以重量計含碳量 0.6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of 4.75 mm or more but not exceeding 6 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72085210207	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 6 公厘及以上但不超過 1 0 公厘，以重量計含碳量 0.6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of 6 mm or more but not exceeding 10 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72085220107	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 4.7 5 公厘及以上但不超過 6 公厘，以重量計含碳量 0.2 5 % 及以上但小於 0.6 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of 4.75 mm or more but not exceeding 6 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	

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72085220205	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 6 公厘及以上但不超過 1 0 公厘，以重量計含碳量 0.25 % 及以上但小於 0.6 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of 6 mm or more but not exceeding 10 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72085230105	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 4.75 公厘及以上，但不超過 6 公厘，以重量計含碳量小於 0.25 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of 4.75 mm or more but not exceeding 6 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72085230203	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 6 公厘及以上但不超過 1 0 公厘，以重量計含碳量小於 0.25 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of 6 mm or more but not exceeding 10 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72085310000	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 3 公厘及以上，但小於 4.75 公厘，以重量計含碳量 0.6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 3 mm or more, but less than 4.75 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			

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72085320008	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 3 公厘及以上，但小於 4•7 5 公厘，以重量計含碳量 0•2 5 % 及以上但小於 0•6 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 3 mm or more, but less than 4.75 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE		MW0	
72085330006	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 3 公厘及以上，但小於 4•7 5 公厘，以重量計含碳量小於 0•2 5 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 3 mm or more, but less than 4.75 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE		MW0	
72085410107	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 1•5 公厘及以上但小於 3 公厘，以重量計含碳量 0•6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of 1.5 mm or more but less than 3 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE			
72085410205	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度小於 1•5 公厘，以重量計含碳量 0•6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of less than 1.5 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE			
72085420105	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 1•5 公厘及以上但小於 3 公厘，以重量計含碳量 0•2 5 % 及以上但小於 0•6 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of 1.5 mm or more but less than 3 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE		MW0	

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72085420203	其他熱軋之鐵或非合金鋼扁軋製品・非捲盤狀・厚度小於1・5公厘・以重量計含碳量0・25%及以上但小於0・6%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of less than 1.5 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72085430103	其他熱軋之鐵或非合金鋼扁軋製品・非捲盤狀・厚度1・5公厘及以上但小於3公厘・以重量計含碳量小於0・25%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of 1.5 mm or more but less than 3 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72085430201	其他熱軋之鐵或非合金鋼扁軋製品・非捲盤狀・厚度小於1・5公厘・以重量計含碳量小於0・25%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of less than 1.5 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72089010005	其他熱軋之鐵或非合金鋼扁軋製品・寬度600公厘及以上・厚度50公厘及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, of a thickness of 50 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE		MW0	
72089021002	其他熱軋之鐵或非合金鋼扁軋製品・寬度600公厘及以上・厚度3公厘及以上・但小於50公厘・以重量計含碳量0・6%及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, of a thickness of 3 mm or more but less than 50mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			

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72089022001	其他熱軋之鐵或非合金鋼扁軋製品・寬度 6 0 0 公厘及以上・厚度小於 3 公厘・以重量計含碳量 0・6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, of a thickness of less than 3 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72089030001	其他熱軋之鐵或非合金鋼扁軋製品・寬度 6 0 0 公厘及以上・以重量計含碳量 0・2 5 % 及以上但小於 0・6 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72089040009	其他熱軋之鐵或非合金鋼扁軋製品・寬度 6 0 0 公厘及以上・以重量計含碳量小於 0・2 5 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72091510006	冷軋 (冷延) 之鐵或非合金鋼扁軋製品・捲盤狀・厚度 3 公厘及以上・以重量計含碳量 0・6 % 及以上者	Flat-roll products of iron or non-alloy steel, cold-rolled (cold-reduced), in coils of a thickness of 3 mm or more, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72091520004	冷軋 (冷延) 之鐵或非合金鋼扁軋製品・捲盤狀・厚度 3 公厘及以上・以重量計含碳量 0・2 5 % 及以上但小於 0・6 % 者	Flat-roll products of iron or non-alloy steel, cold-rolled (cold-reduced), in coils of a thickness of 3 mm or more, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			

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72091530002	冷軋（冷延）之鐵或非合金鋼扁軋製品・捲盤狀・厚度3公厘及以上・以重量計含碳量小於0.25%者	Flat-roll products of iron or non-alloy steel, cold-rolled (cold-reduced), in coils of a thickness of 3 mm or more, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72091610005	冷軋（冷延）之鐵或非合金鋼扁軋製品・捲盤狀・厚度超過1公厘・但小於3公厘・以重量計含碳量0.6%及以上者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72091620003	冷軋（冷延）之鐵或非合金鋼扁軋製品・捲盤狀・厚度超過1公厘・但小於3公厘・以重量計含碳量0.25%及以上但小於0.6%者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72091630001	冷軋（冷延）之鐵或非合金鋼扁軋製品・捲盤狀・厚度超過1公厘・但小於3公厘・以重量計含碳量小於0.25%者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), in coils, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72091710004	冷軋（冷延）之鐵或非合金鋼扁軋製品・捲盤狀・厚度0.5公厘及以上・但不超過1公厘・以重量計含碳量0.6%及以上者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			

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72091720002	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度0.5公厘及以上，但不超過1公厘，以重量計含碳量0.25%及以上但小於0.6%者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72091730000	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度0.5公厘及以上，但不超過1公厘，以重量計含碳量小於0.25%者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), in coils, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72091810101	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度0.32公厘及以上但小於0.5公厘，以重量計含碳量0.6%及以上者	Flat-rolled products of iron or non-alloy steel cold-rolled (cold-reduced), in coils, of a thickness of 0.32 mm or more but less than 0.5 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72091810209	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於0.32公厘，以重量計含碳量0.6%及以上者	Flat-rolled products of iron or non-alloy steel cold-rolled (cold-reduced), in coils, of a thickness of less than 0.32 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			

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72091820109	冷軋（冷延）之鐵或非合金鋼扁軋製品・捲盤狀・厚度0・3 2公厘及以上但小於0・5公厘・以重量計含碳量0・2 5 %及以上但小於0・6 %者	Flat-rolled products of iron or non-alloy steel cold-rolled (cold-reduced), in coils, of a thickness of 0.32 mm or more but less than 0.5 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72091820207	冷軋（冷延）之鐵或非合金鋼扁軋製品・捲盤狀・厚度小於0・3 2公厘・以重量計含碳量0・2 5 %及以上但小於0・6 %者	Flat-rolled products of iron or non-alloy steel cold-rolled (cold-reduced), in coils, of a thickness of less than 0.32 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72091830107	冷軋（冷延）之鐵或非合金鋼扁軋製品・捲盤狀・厚度0・3 2公厘及以上但小於0・5公厘・以重量計含碳量小於0・2 5 %者	Flat-rolled products of iron or non-alloy steel cold-rolled (cold-reduced), in coils, of a thickness of 0.32 mm or more but less than 0.5 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72091830205	冷軋（冷延）之鐵或非合金鋼扁軋製品・捲盤狀・厚度小於0・3 2公厘者・以重量計含碳量小於0・2 5 %者	Flat-rolled products of iron or non-alloy steel cold-rolled (cold-reduced), in coils, of a thickness of less than 0.32 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			

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72092510004	冷軋（冷延）之鐵或非合金鋼扁軋製品・非捲盤狀・厚度 3 公厘及以上・以重量計含碳量 0・6 % 及以上者	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness of 3 mm or more, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72092520002	冷軋（冷延）之鐵或非合金鋼扁軋製品・非捲盤狀・厚度 3 公厘及以上・以重量計含碳量 0・2 5 % 及以上但小於 0・6 % 者	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness of 3 mm or more, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72092530000	冷軋（冷延）之鐵或非合金鋼扁軋製品・非捲盤狀・厚度 3 公厘及以上・以重量計含碳量小於 0・2 5 % 者	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness of 3 mm or more, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72092610003	冷軋（冷延）之鐵或非合金鋼扁軋製品・非捲盤狀・厚度超過 1 公厘・但小於 3 公厘・以重量計含碳量 0・6 % 及以上者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72092620001	冷軋（冷延）之鐵或非合金鋼扁軋製品・非捲盤狀・厚度超過 1 公厘・但小於 3 公厘・以重量計含碳量 0・2 5 % 及以上但小於 0・6 % 者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	

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72092630009	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度超過 1 公厘，但小於 3 公厘，以重量計含碳量小於 0.25 % 者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), not in coils, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72092710002	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 0.5 公厘及以上，但不超過 1 公厘，以重量計含碳量 0.6 % 及以上者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72092720000	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 0.5 公厘及以上，但不超過 1 公厘，以重量計含碳量 0.25 % 及以上但小於 0.6 % 者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72092730008	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度 0.5 公厘及以上，但不超過 1 公厘，以重量計含碳量小於 0.25 % 者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), not in coils, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	

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72092810109	冷軋（冷延）之鐵或非合金鋼扁軋製品・非捲盤狀・厚度0・3 2公厘及以上但小於0・5公厘・以重量計含碳量0・6 %及以上者	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness 0.32 mm or more but less than 0.5 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72092810207	冷軋（冷延）之鐵或非合金鋼扁軋製品・非捲盤狀・厚度小於0・3 2公厘・以重量計含碳量0・6 %及以上者	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness of less than 0.32 mm, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72092820107	冷軋（冷延）之鐵或非合金鋼扁軋製品・非捲盤狀・厚度0・3 2公厘及以上但小於0・5公厘・以重量計含碳量0・2 5 %及以上但小於0・6 %者	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness of 0.32 mm, or more but less than 0.5 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72092820205	冷軋（冷延）之鐵或非合金鋼扁軋製品・非捲盤狀・厚度小於0・3 2公厘・以重量計含碳量0・2 5 %及以上但小於0・6 %者	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness of less than 0.32 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	

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72092830105	冷軋（冷延）之鐵或非合金鋼扁軋製品・非捲盤狀・厚度0・3 2公厘及以上但小於0・5公厘・以重量計含碳量小於0・2 5 %者	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness of 0.32 mm, or more but less than 0.5 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72092830203	冷軋（冷延）之鐵或非合金鋼扁軋製品・非捲盤狀・厚度小於0・3 2公厘・以重量計含碳量小於0・2 5 %者	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness of less than 0.32 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72099010004	其他冷軋（冷延）之鐵或非合金鋼扁軋製品・以重量計含碳量0・6 %及以上者	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			
72099021001	其他冷軋（冷延）之鐵或非合金鋼扁軋製品・厚度0・5公厘及以上・但小於3公厘・以重量計含碳量0・2 5 %及以上但小於0・6 %者	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more, but less than 3 mm, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72099029003	其他冷軋（冷延）之鐵或非合金鋼扁軋製品・以重量計含碳量0・2 5 %及以上但小於0・6 %者	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	

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72099031009	其他冷軋（冷延）之鐵或非合金鋼扁軋製品，厚度 0・5 公厘及以上，但小於 3 公厘，以重量計含碳量小於 0・25 % 者	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more, but less than 3 mm, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72099039001	其他冷軋（冷延）之鐵或非合金鋼扁軋製品，以重量計含碳量小於 0・25 % 者	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72101100009	鍍或塗錫之鐵或非合金鋼扁軋製品，厚度 0・5 公厘及以上者	Flat-rolled products of iron or non-alloy steel, plated or coated with tin, of a thickness of 0.5 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE		MW0	
72101200008	鍍或塗錫之鐵或非合金鋼扁軋製品，厚度小於 0・5 公厘者	Flat-rolled products of iron or non-alloy steel, plated or coated with tin, of a thickness of less than 0.5 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE		MW0	
72102000008	鍍或塗鉛之鐵或非合金鋼扁軋製品，包括鍍鉛錫鐵片	Flat-rolled products of iron or non-alloy steel, plated or coated with lead, including terne-plate	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE			
72103000104	電解法鍍或塗純鋅之鋼	Steel of electrolytically plated or coated with pure zinc	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE			
72103000202	電解法鍍或塗鋅鎳合金之鋼	Steel of electrolytically plated or coated with alloy of zinc-nickle	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE			
72103000907	電解法鍍或塗其他鋅合金之鋼	Steel of electrolytically plated or coated with other alloy of zinc	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE			

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72104100003	其他鍍或塗鋅之鐵或非合金鋼扁軋製品・波浪化者	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated with zinc, corrugated	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE			
72104900112	以冷軋為底材・鍍或塗純鋅之鐵或非合金鋼扁軋製品 (非波浪化者)	Flat-rolled products of iron or non-alloy steel, plated or coated with pure zinc (not corrugated), based on cold-rolled	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE			
72104900121	以冷軋為底材・鍍或塗鋅鐵合金之鐵或非合金鋼扁軋製品 (非波浪化者)	Flat-rolled products of iron or non-alloy steel, plated or coated with zinc-iron alloy (not corrugated), based on cold-rolled	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE			
72104900130	以冷軋為底材・鍍或塗鋅鎳合金之鐵或非合金鋼扁軋製品 (非波浪化者)	Flat-rolled products of iron or non-alloy steel, plated or coated with zinc-nickel alloy (not corrugated), based on cold-rolled	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE			
72104900149	以冷軋為底材・鍍或塗鋅鋁合金・鋅含量 5 0 % 及以上之鐵或非合金鋼扁軋製品 (非波浪化者)	Flat-rolled products of iron or non-alloy steel, plated or coated with zinc-aluminium alloy, containing 50% or more of zinc, based on cold-rolled	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE		MW0	
72104900194	其他以冷軋為底材鍍或塗鋅之鐵或非合金鋼扁軋製品 (非波浪化者)	Other flat-rolled products of iron or non-alloy steel, plated or coated with zinc (not corrugated), based on cold-rolled	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE		MW0	
72104900210	以熱軋為底材・鍍或塗純鋅之鐵或非合金鋼扁軋製品 (非波浪化者)	Flat-rolled products of iron or non-alloy steel, plated or coated with pure zinc (not corrugated), based on hot-rolled	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE			

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72104900229	以熱軋為底材・鍍或塗 鋅鐵合金之鐵或非合金 鋼扁軋製品（非波浪化 者）	Flat-rolled products of iron or non-alloy steel, plated or coated with zinc-iron alloy (not corrugated), based on hot-rolled	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE			
72104900238	以熱軋為底材・鍍或塗 鋅鎳合金之鐵或非合金 鋼扁軋製品（非波浪化 者）	Flat-rolled products of iron or non-alloy steel, plated or coated with zinc-nickel alloy (not corrugated), based on hot-rolled	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE			
72104900247	以熱軋為底材・鍍或塗 鋅鋁合金・鋅含量 5 0 % 及以上之鐵或非合金 鋼扁軋製品（非波浪化 者）	Flat-rolled products of iron or non-alloy steel, plated or coated with zinc-aluminum alloy, containing 50% or more of zinc (not corrugated), based on hot- rolled	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE		MW0	
72104900292	其他以熱軋為底材之鍍 或塗鋅之鐵或非合金鋼 扁軋製品（非波浪化者 ）	Other flat-rolled products of iron or non-alloy steel, plated or coated with zinc (not corrugated), based on hot-rolled	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE		MW0	
72105000001	鍍或塗氧化鉻或鉻及氧 化鉻混合之鐵或非合金 鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, plated or coated with chromium oxides or with chromium and chromium oxides	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE		MW0	
72106100008	鍍或塗鋁鋅合金之鐵或 非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, plated or coated with aluminium-zinc alloys	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE		MW0	
72106900000	其他鍍或塗鋁之鐵或非 合金鋼扁軋製品	Other flat-rolled products of iron or non-alloy steel, plated or coated with aluminium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE		MW0	

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72107010005	塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品，具電氣特性，以頻率 5 0 赫芝最大磁通密度 1.5 韋伯/平方公尺時鐵心損失在 6.5 瓦特/公斤及以上者	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m2, the iron loss 6.5 W/kg or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
72107020003	塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品，具電氣特性，以頻率 5 0 赫芝最大磁通密度 1.5 韋伯/平方公尺時鐵心損失在 5 瓦特/公斤及以上但未達 6.5 瓦特/公斤者	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m2, the iron loss 5 W/kg or more but less than 6.5 W/kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
72107030001	塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品，具電氣特性，以頻率 5 0 赫芝最大磁通密度 1.5 韋伯/平方公尺時鐵心損失低於 5 瓦特/公斤者	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m2, the iron loss less than 5 W/kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
72107090106	以熱浸鍍鋅或鋅合金為底材之塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, based on hot-dipped with zinc or zinc-alloy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE		MW0	

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72107090204	以熱浸鍍鋁鋅為底材之塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, painted, vanished or coated with plastics, based on hot-dipped with zinc alum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE		MW0	
72107090302	以電解法鍍或塗鋅或鋅合金為底材之塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, painted, vanished or coated with plastics, based on electrolytically plated or coated with zinc or zinc-alloy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE		MW0	
72107090400	以冷軋為底材之塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, painted, vanished or coated with plastics, based on cold-rolled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE		MW0	
72107090909	其他塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品	Other flat-rolled products of iron or non-alloy steel, painted, vanished or coated with plastics	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE		MW0	
72109010001	其他經護面、鍍面或塗面之鐵或非合金鋼扁軋製品，寬度 6 0 0 公厘及以上，具電氣特性，以頻率 5 0 赫芝最大磁通密度 1.5 韋伯/平方公尺時鐵心損失在 6.5 瓦特/公斤及以上者	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 6.5 W/kg or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			

海關進口稅則資料

72109020009	其他經護面、鍍面或塗面之鐵或非合金鋼扁軋製品，寬度 6 0 0 公厘及以上，具電氣特性，以頻率 5 0 赫芝最大磁通密度 1.5 韋伯/平方公尺時鐵心損失在 5 瓦特/公斤及以上但未達 6.5 瓦特/公斤者	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 5 W/kg and more but less than 6.5 W/kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
72109030007	其他經護面、鍍面或塗面之鐵或非合金鋼扁軋製品，寬度 6 0 0 公厘及以上，具電氣特性，以頻率 5 0 赫芝最大磁通密度 1.5 韋伯/平方公尺時鐵心損失低於 5 瓦特/公斤者	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss less than 5 W/kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
72109090004	其他經護面、鍍面或塗面之鐵或非合金鋼扁軋製品，寬度 6 0 0 公厘及以上者	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE		MW0	
72111310004	未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，四面經軋製或通過密閉盒軋製，寬度超過 1 5 0 公厘，厚度 5 0 公厘及以上，非捲盤狀及未經壓軋凸紋者	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness of 50 mm or more, not in coils and without patterns in relief, not clad, plated or coated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		MW0	

海關進口稅則資料

72111320100	未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，四面經軋製或通過密閉盒軋製，寬度超過 1 5 0 公厘，厚度不小於 4 公厘，但不超過 6 公厘，非捲盤狀及未經壓軋凸紋，以重量計含碳量 0.6 % 及以上者	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness not less than 4 mm but not exceeding 6 mm, in coils and without patterns in relief, not clad, plated or coated, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	8%		TNE		MW0	
72111320208	未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，四面經軋製或通過密閉盒軋製，寬度超過 1 5 0 公厘，厚度 6 公厘及以上但未達 5 0 公厘，非捲盤狀及未經壓軋凸紋，以重量計含碳量 0.6 % 及以上者	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness 6 mm or more but less than 50 mm, not in coils and without patterns in relief, not clad, plated or coated, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	8%		TNE		MW0	

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72111330108	未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，四面經軋製或通過密閉盒軋製，寬度超過 1 5 0 公厘，厚度不小於 4 公厘，但不超過 6 公厘，非捲盤狀及未經壓軋凸紋，以重量計含碳量 0.25 % 及以上但小於 0.6 % 者	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness not less than 4 mm but not exceeding 6 mm, not in coils and without patterns in relief, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	
72111330206	未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，四面經軋製或通過密閉盒軋製，寬度超過 1 5 0 公厘，厚度 6 公厘及以上但未達 5 0 公厘，非捲盤狀及未經壓軋凸紋，以重量計含碳量 0.25 % 及以上但小於 0.6 % 者	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness 6 mm, or more but less than 50 mm, not in coils and without patterns in relief, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	

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72111340106	未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，四面經軋製或通過密閉盒軋製，寬度超過 1 5 0 公厘，厚度不小於 4 公厘，但不超過 6 公厘，非捲盤狀及未經壓軋凸紋，以重量計含碳量小於 0.2 5 % 者	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness not less than 4 mm but not exceeding 6 mm, not in coils and without patterns in relief, not clad, plated or coated, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	
72111340204	未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，四面經軋製或通過密閉盒軋製，寬度超過 1 5 0 公厘，厚度 6 公厘及以上但未達 5 0 公厘，非捲盤狀及未經壓軋凸紋，以重量計含碳量小於 0.2 5 % 者	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness 6 mm or more but less than 50 mm, not in coils and without patterns in relief, not clad, plated or coated, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	
72111410101	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度 5 0 公厘及以上者，以重量計含碳量 0.6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 50 mm or more, not clad, plated or coated, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			

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72111410209	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度 5 0 公厘及以上者，以重量計含碳量 0.25 % 及以上但小於 0.6 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 50 mm or more, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		MW0	
72111410307	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度 5 0 公厘及以上者，以重量計含碳量小於 0.25 % 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 50 mm or more, not clad, plated or coated, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		MW0	
72111420109	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度 4.75 公厘及以上但不超過 6 公厘，以重量計含碳量 0.6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 4.75 mm or more but not exceeding 6 mm, not clad, plated or coated, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	8%		TNE			
72111420207	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度 6 公厘及以上但未達 5 0 公厘，以重量計含碳量 0.6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness exceeding 6 mm, but less than 50 mm, not clad, plated or coated, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	8%		TNE			

海關進口稅則資料

72111430107	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度4.75公厘及以上但不超過6公厘，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 4.75 mm or more but not exceeding 6 mm, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	
72111430205	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度6公厘及以上但未達50公厘者，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness exceeding 6 mm but less than 50 mm, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	
72111440105	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度4.75公厘及以上但不超過6公厘者，以重量計含碳量小於0.25%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 4.75 mm or more but not exceeding 6 mm, not clad, plated or coated, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	
72111440203	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度6公厘及以上但未達50公厘，以重量計含碳量小於0.25%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness exceeding 6 mm but less than 50 mm, not clad, plated or coated, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	

海關進口稅則資料

72111910008	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度3公厘及以上但未達4.75公厘，以重量計含碳量0.6%及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 3 mm or more but less than 4.75 mm, not clad, plated or coated, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	8%		TNE		MW0	
72111920006	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度3公厘及以上但未達4.75公厘，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 3 mm or more but less than 4.75 mm, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	
72111930004	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度3公厘及以上但未達4.75公厘，以重量計含碳量小於0.25%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 3 mm or more but less than 4.75mm, not clad, plated or coated, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	
72111940002	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度小於3公厘，以重量計含碳量0.6%及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of less than 3 mm, not clad, plated or coated, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9.5%		TNE		MW0	

海關進口稅則資料

72111950009	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度小於 3 公厘，以重量計含碳量 0.25% 及以上但小於 0.6% 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of less than 3 mm, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9.5%		TNE		MW0	
72111960007	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度小於 3 公厘，以重量計含碳量小於 0.25% 者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of less than 3 mm, not clad, plated or coated, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9.5%		TNE		MW0	
72112310100	未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度 0.5 公厘及以上但小於 3 公厘，以重量計含碳量小於 0.25% 者	Flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but less than 3 mm, not clad, plated or coated, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	
72112310208	未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度 0.32 公厘及以上但小於 0.5 公厘，以重量計含碳量小於 0.25% 者	Flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of 0.32 mm or more but less than 0.5 mm, not clad, plated or coated, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	

海關進口稅則資料

72112310306	未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度 0.32 公厘以下，以重量計含碳量小於 0.25 % 者	Flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of less than 0.32 mm, not clad, plated or coated, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	
72112320000	未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度 3 公厘及以上，以重量計含碳量小於 0.25 % 者	Flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of 3 mm or more, containing by weight less than 0.25% of carbon, not clad, plated or coated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	
72112911103	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度 0.5 公厘及以上但小於 3 公厘，以重量計含碳量 0.25 % 及以上但小於 0.6 % 者	Other flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but less than 3 mm, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	

海關進口稅則資料

72112911201	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度 0・3 2 公厘及以上但小於 0・5 公厘，以重量計含碳量 0・2 5 % 及以上但小於 0・6 % 者	Other flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of 0.32 mm or more but less than 0.5 mm, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	9%		TNE		MW0	
72112911309	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度 0・3 2 公厘以下，以重量計含碳量 0・2 5 % 及以上但小於 0・6 % 者	Other flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of less than 0.32 mm, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	9%		TNE		MW0	
72112912004	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度 3 公厘及以上，以重量計含碳量 0・2 5 % 及以上但小於 0・6 % 者	Other flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), not clad, plated or coated, of a thickness of 3 mm or more, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	9%		TNE		MW0	
72112920102	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度 3 公厘及以上，以重量計含碳量 0・6 % 及以上者	Other flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of 3 mm or more, not clad, plated or coated, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	8%		TNE		MW0	

海關進口稅則資料

72112920200	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度0•5公厘及以上但小於3公厘，以重量計含碳量0•6%及以上	Other flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but less than 3 mm, not clad, plated or coated, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	8%		TNE		MW0	
72112920308	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度0•32公厘及以上但小於0•5公厘，以重量計含碳量0•6%及以上者	Other flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of 0.32 mm or more but less than 0.5 mm, not clad, plated or coated, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	8%		TNE		MW0	
72112920406	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度0•32公厘以下，以重量計含碳量0•6%及以上者	Other flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of less than 0.32 mm, not clad, plated or coated, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	8%		TNE		MW0	
72119010000	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，熱軋及冷軋後再加工，厚度小於0•5公厘者	Other flat-rolled products of iron or non-alloy steel, further worked than hot and cold-rolled, not clad, plated or coated, of a thickness of less than 0.5 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9.5%		TNE		MW0	

海關進口稅則資料

72119020008	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，熱軋及冷軋後再加工，厚度 0.5 公厘及以上但未達 3 公厘者	Other flat-rolled products of iron or non-alloy steel, further worked than hot and cold-rolled, not clad, plated or coated, of a thickness of 0.5 mm or more but less than 3 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9.5%		TNE		MW0	
72119030006	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，熱軋及冷軋後再加工，厚度 3 公厘及以上但未達 5 公厘者	Other flat-rolled products of iron or non-alloy steel, further worked than hot and cold-rolled, not clad, plated or coated, of a thickness of 3 mm or more but less than 5 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%		TNE		MW0	
72119040004	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，熱軋及冷軋後再加工，厚度 5 公厘及以上者	Other flat-rolled products of iron or non-alloy steel, further worked than hot and cold-rolled, not clad, plated or coated, of a thickness of 5 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		MW0	
72121000008	鍍或塗錫之鐵或非合金鋼扁軋製品，寬度小於 600 公厘者	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, plated or coated with tin	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE		MW0	
72122000006	經電解法鍍或塗鋅之鐵或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, of electrolytically plated or coated with zinc	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE		MW0	
72123000102	以冷軋為底材之其他方法鍍或塗鋅或鋅合金之鐵或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, based on cold-rolled, otherwise plated or coated with zinc or zinc-alloy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE		MW0	

海關進口稅則資料

72123000200	以熱軋為底材之其他方法鍍或塗鋅或鋅合金之鐵或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, based on hot-rolled, otherwise plated or coated with zinc or zinc-alloy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE		MW0	
72124010000	塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品，具電氣特性，以頻率 5 0 赫芝最大磁通密度 1.5 韋伯/平方公尺時鐵心損失在 6.5 瓦特/公斤及以上者	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m2, the iron loss 6.5 W/kg or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
72124020008	塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品，具電氣特性，以頻率 5 0 赫芝最大磁通密度 1.5 韋伯/平方公尺時鐵心損失在 5 瓦特/公斤及以上但未達 6.5 瓦特/公斤者	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m2, the iron loss 5 W/kg or more but less than 6.5 W/kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		MW0	
72124030006	塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品，具電氣特性，以頻率 5 0 赫芝最大磁通密度 1.5 韋伯/平方公尺時鐵心損失低於 5 瓦特/公斤者	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m2, the iron loss less than 5 W/kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE		MW0	

海關進口稅則資料

72124090003	其他塗漆、清漆或被覆 塑膠之鐵或非合金鋼扁 軋製品	Other flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE		MW0	
72125010007	其他方法鍍或塗面之鐵 或非合金鋼扁軋製品， 具電氣特性，以頻率 5 0 赫芝最大磁通密度 1 • 5 韋伯/平方公尺時鐵 心損失在 6 • 5 瓦特/公 斤及以上者	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m2, the iron loss 6.5 W/kg or more	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		MW0	
72125020005	其他方法鍍或塗面之鐵 或非合金鋼扁軋製品， 具電氣特性，以頻率 5 0 赫芝最大磁通密度 1 • 5 韋伯/平方公尺時鐵 心損失在 5 瓦特/公斤 及以上但未達 6 • 5 瓦 特/公斤者	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m2, the iron loss 5 W/kg and more but less than 6.5 W/kg	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		TNE		MW0	
72125030003	其他方法鍍或塗面之鐵 或非合金鋼扁軋製品， 具電氣特性，以頻率 5 0 赫芝最大磁通密度 1 • 5 韋伯/平方公尺時鐵 心損失低於 5 瓦特/公 斤者	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m2, the iron loss less than 5 W/kg	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		MW0	
72125090000	其他方法鍍或塗面之鐵 或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE		MW0	

海關進口稅則資料

72126000007	經被覆之鐵或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, of clad	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		TNE		MW0	
72131000007	熱軋之鐵或非合金鋼條及桿，含壓痕、加肋形、溝槽形或其他軋製過程時變形者	Bars and rods, hot-rolled, of iron or non-alloy steel, containing indentations, ribs, grooves or other deformations produced during the rolling process	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		C02	
72132000112	其他熱軋之鐵或非合金鋼條及桿，快削鋼製者，以重量計含鉛量 0.10% 及以上且直徑小於 14 公厘者	Other bars and rods, hot-rolled of iron or non-alloy steel, of free-cutting steel, containing by weight 0.10% or more of lead and less than 14 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72132000121	其他熱軋之鐵或非合金鋼條及桿，快削鋼製者，以重量計含鉛量 0.10% 及以上且直徑 14 公厘及以上但小於 42 公厘者	Other bars and rods, hot-rolled of iron or non-alloy steel, of free-cutting steel, containing by weight 0.10% or more of lead and 14 mm or more but less than 42 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72132000130	其他熱軋之鐵或非合金鋼條及桿，快削鋼製者，以重量計含鉛量，0.10% 及以上且直徑 42 公厘及以上	Other bars and rods, hot-rolled of iron or non-alloy steel, of free-cutting steel, containing by weight 0.10% or more of lead and 42 mm or more in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72132000210	其他熱軋之鐵或非合金鋼條及桿，快削鋼製者，以重量計含硫量 0.08% 及以上且直徑小於 14 公厘者	Other bars and rods, hot-rolled of iron or non-alloy steel, of free-cutting steel, containing by weight 0.08% or more of sulphur and less than 14 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	

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72132000229	其他熱軋之鐵或非合金鋼條及桿，快削鋼製者，以重量計含硫量 0.08 % 及以上且直徑 14 公厘及以上但小於 42 公厘者	Other bars and rods, hot-rolled, of iron or non-alloy steel, of free-cutting steel, containing by weight 0.08% or more of sulphur and 14 mm or more but less than 42 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72132000238	其他熱軋之鐵或非合金鋼條及桿，快削鋼製者，以重量計含硫量 0.08 % 及以上且直徑 42 公厘及以上	Other bars and rods, hot-rolled, of iron or non-alloy steel, of free-cutting steel, containing by weight 0.08% or more of sulphur and 42 mm or more in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72132000915	其他熱軋之鐵或非合金鋼條及桿，快削鋼製者，且直徑小於 14 公厘者	Other bars and rods, hot-rolled, of iron or non-alloy steel, of free-cutting steel, of less than 14 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72132000924	其他熱軋之鐵或非合金鋼條及桿，快削鋼製者，且直徑 14 公厘及以上但小於 42 公厘者	Other bars and rods, hot-rolled, of iron or non-alloy steel, of free-cutting steel, of 14 mm or more but less than 42 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72132000933	其他熱軋之鐵或非合金鋼條及桿，快削鋼製者，且直徑 42 公厘及以上者	Other bars and rods, hot-rolled, of iron or non-alloy steel, of free-cutting steel, of 42 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72139110007	熱軋之鐵或非合金鋼條及桿，繞成不規則捲盤狀，以重量計含碳量小於 0.25 %，圓橫斷面直徑小於 14 公厘者	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel, containing by weight less than 0.25% of carbon, of circular cross-section measuring less than 14 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	

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72139120005	熱軋之鐵或非合金鋼條及桿，圓橫斷面直徑小於 14 公厘，以重量計含碳量 0.25% 及以上，但小於 0.6% 者	Bars and rods, hot-rolled, of iron or non-alloy steel, of circular cross-section measuring less than 14 mm in diameter, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		C02 MW0	
72139130003	熱軋高碳鋼條及桿，圓橫斷面直徑小於 14 公厘，以重量計含碳量 0.6% 及以上者	Bars and rods, hot-rolled, of high carbon steel, of circular cross-section measuring less than 14 mm in diameter, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
72139910107	其他熱軋之鐵或非合金鋼條及桿，繞成不規則捲盤狀，圓橫斷面且直徑 14 公厘及以上但小於 42 公厘，以重量計含碳量小於 0.25% 者	Other bars and rods, in irregularly wound coils, of iron or non-alloy steel, of circular cross-section measuring 14 mm or more but less than 42 mm in diameter, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72139910205	其他熱軋之鐵或非合金鋼條及桿，繞成不規則捲盤狀，圓橫斷面且直徑 42 公厘及以上，以重量計含碳量小於 0.25% 者	Other bars and rods, in irregularly wound coils, of iron or non-alloy steel, of circular cross-section measuring 42 mm or more in diameter, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	

海關進口稅則資料

72139910900	其他熱軋之鐵或非合金鋼條及桿，繞成不規則捲盤狀，以重量計含碳量小於 0.25 % 者	Other bars and rods, in irregularly wound coils, of iron or non-alloy steel, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72139920105	其他熱軋之鐵或非合金鋼條及桿，繞成不規則捲盤狀，圓橫斷面且直徑 14 公厘及以上但小於 42 公厘，以重量計含碳量 0.25 % 及以上但小於 0.6 % 者	Other bars and rods, in irregularly wound coils, of iron or non-alloy steel, of circular cross-section measuring 14 mm or more but less than 42 mm in diameter, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72139920203	其他熱軋之鐵或非合金鋼條及桿，繞成不規則捲盤狀，圓橫斷面且直徑 42 公厘及以上，以重量計含碳量 0.25 % 及以上但小於 0.6 % 者	Other bars and rods, in irregularly wound coils, of iron or non-alloy steel, of circular cross-section measuring 42 mm or more in diameter, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72139920908	其他熱軋之鐵或非合金鋼條及桿，繞成不規則捲盤狀，以重量計含碳量 0.25 % 及以上但小於 0.6 % 者	Other bars and rods, in irregularly wound coils, of iron or non-alloy steel, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	

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72139930103	其他熱軋之鐵或非合金鋼條及桿，繞成不規則捲盤狀，圓橫斷面且直徑 1 4 公厘及以上但小於 4 2 公厘，以重量計含碳量 0.6 % 及以上者	Other bars and rods, in irregularly wound coils, of iron or non-alloy steel, of circular cross-section measuring 14 mm or more but less than 42 mm in diameter, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
72139930201	其他熱軋之鐵或非合金鋼條及桿，繞成不規則捲盤狀，圓橫斷面且直徑 4 2 公厘及以上，以重量計含碳量 0.6 % 及以上者	Other bars and rods, in irregularly wound coils, of iron or non-alloy steel, of circular cross-section measuring 42 mm or more in diameter, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
72139930906	其他熱軋之鐵或非合金鋼條及桿，繞成不規則捲盤狀，以重量計含碳量 0.6 % 及以上者	Other bars and rods, in irregularly wound coils, of iron or non-alloy steel, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
72141010004	其他鍛造鐵或非合金鋼條及桿，以重量計含碳量小於 0.2 5 % 者	Other bars and rods of iron or non-alloy steel, forged, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72141020002	其他鍛造鐵或非合金鋼條及桿，以重量計含碳量 0.2 5 % 及以上但小於 0.6 % 者	Other bars and rods of iron or non-alloy steel, forged, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72141030000	其他鍛造鐵或非合金鋼條及桿，以重量計含碳量 0.6 % 及以上者	Other bars and rods of iron or non-alloy steel, forged, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	

海關進口稅則資料

72142000004	其他鐵或非合金鋼條及桿，含壓痕、加肋形、溝槽形或其他軋製過程時之變形或軋製後再旋扭者	Other bars and rods, of iron or non-alloy steel, containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		C02	
72143000119	其他快削鋼條及桿，以重量計含鉛量 0.10 %及以上且直徑小於 14 公厘者	Other bars and rods of free-cutting steel, containing by weight 0.10% or more of lead and less than 14 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72143000128	其他快削鋼條及桿，以重量計含鉛量 0.10 %及以上且直徑 14 公厘及以上但小於 42 公厘者	Other bars and rods of free-cutting steel, containing by weight 0.10% or more of lead and 14 mm or more but less than 42 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72143000137	其他快削鋼條及桿，以重量計含鉛量 0.10 %及以上且直徑 42 公厘及以上者	Other bars and rods, of free-cutting steel, containing by weight 0.10% or more of lead and 42 mm or more in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72143000217	其他快削鋼條及桿，以重量計含硫量 0.08 %及以上且直徑小於 14 公厘者	Other bars and rods of free-cutting steel, containing by weight 0.08% or more of sulphur and less than 14 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72143000226	其他快削鋼條及桿，以重量計含硫量 0.08 %及以上且直徑 14 公厘及以上但小於 42 公厘者	Other bars and rods of free-cutting steel, containing by weight 0.08% or more of sulphur and 14 mm or more but less than 42 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	

海關進口稅則資料

72143000235	其他快削鋼條及桿，以重量計含硫量 0.08 % 及以上且直徑 4.2 公厘及以上者	Other bars and rods of free-cutting steel, containing by weight 0.08% or more of sulphur and 42 mm or more in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72143000912	其他快削鋼條及桿，直徑小於 1.4 公厘者	Other bars and rods of free-cutting steel, of circular cross-section measuring less than 14 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72143000921	其他快削鋼條及桿，直徑 1.4 公厘及以上但小於 4.2 公厘者	Other bars and rods of free-cutting steel, of circular cross-section measuring 14 mm or more but less than 42 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72143000930	其他快削鋼條及桿，直徑 4.2 公厘及以上者	Other bars and rods of free-cutting steel, of circular cross-section measuring 42 mm or more in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72149110006	其他鐵或非合金鋼條及桿，橫斷面為長方形（正方形除外），以重量計含碳量小於 0.25 % 者	Other bars and rods of iron or non-alloy steel, of rectangular (other than square) cross-section, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72149120004	其他鐵或非合金鋼條及桿，橫斷面為長方形（正方形除外），以重量計含碳量 0.25 % 及以上但小於 0.6 % 者	Other bars and rods of iron or non-alloy steel, of rectangular (other than square) cross-section, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	

海關進口稅則資料

72149130002	其他鐵或非合金鋼條及桿，橫斷面為長方形（正方形除外），以重量計含碳量 0.6 % 及以上者	Other bars and rods of iron or non-alloy steel, of rectangular (other than square) cross-section, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
72149910106	其他鐵或非合金鋼條及桿，圓橫斷面且直徑小於 14 公厘，以重量計含碳量小於 0.25 % 者	Other bars and rods of iron or non-alloy steel, of circular cross-section measuring less than 14 mm in diameter, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		C02 MW0	
72149910204	其他鐵或非合金鋼條及桿，圓橫斷面且直徑 14 公厘及以上但小於 42 公厘，以重量計含碳量小於 0.25 % 者	Other bars and rods of iron or non-alloy steel, of circular cross-section measuring 14 mm or more but less than 42 mm in diameter, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		C02 MW0	
72149910302	其他鐵或非合金鋼條及桿，圓橫斷面且直徑 42 公厘及以上但小於 70 公厘，以重量計含碳量小於 0.25 % 者	Other bars and rods of iron or non-alloy steel, of circular cross-section measuring 42 mm or more but less than 70 mm in diameter, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		C02 MW0	
72149910400	其他鐵或非合金鋼條及桿，圓橫斷面且直徑 70 公厘及以上，以重量計含碳量小於 0.25 % 者	Other bars and rods of iron or non-alloy steel, of circular cross-section measuring 70 mm or more in diameter, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		C02 MW0	

海關進口稅則資料

72149910909	其他鐵或非合金鋼條及桿，以重量計含碳量小於0.25%者	Other bars and rods of iron or non-alloy steel, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72149920104	其他鐵或非合金鋼條及桿，圓橫斷面且直徑小於14公厘，以重量計含碳量0.25%及以上，但小於0.6%者	Other bars and rods of iron or non-alloy steel, of circular cross-section measuring less than 14 mm in diameter, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		C02 MW0	
72149920202	其他鐵或非合金鋼條及桿，圓橫斷面且直徑14公厘及以上但小於42公厘，以重量計含碳量0.25%及以上，但小於0.6%者	Other bars and rods of iron or non-alloy steel, of circular cross-section measuring 14 mm or more but less than 42 mm in diameter, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		C02 MW0	
72149920300	其他鐵或非合金鋼條及桿，圓橫斷面且直徑42公厘及以上但小於70公厘，以重量計含碳量0.25%及以上但小於0.6%者	Other bars and rods of iron or non-alloy steel, of circular cross-section measuring 42 mm or more but less than 70 mm in diameter, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		C02 MW0	
72149920408	其他鐵或非合金鋼條及桿，圓橫斷面且直徑70公厘及以上，以重量計含碳量0.25%及以上但小於0.6%者	Other bars and rods of iron or non-alloy steel, of circular cross-section measuring 70 mm or more in diameter, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		C02 MW0	

海關進口稅則資料

72149920907	其他鐵或非合金鋼條及桿，以重量計含碳量 0.25% 及以上但小於 0.6% 者	Other bars and rods of iron or non-alloy steel, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72149930102	其他鐵或非合金鋼條及桿，圓橫斷面且直徑小於 14 公厘，以重量計含碳量 0.6% 及以上者	Other bars and rods of iron or non-alloy steel, of circular cross-section measuring less than 14 mm in diameter, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
72149930200	其他鐵或非合金鋼條及桿，圓橫斷面且直徑 14 公厘及以上，但小於 42 公厘，以重量計含碳量 0.6% 及以上者	Other bars and rods of iron or non-alloy steel, of circular cross-section measuring 14 mm or more but less than 42 mm in diameter, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
72149930308	其他鐵或非合金鋼條及桿，圓橫斷面且直徑 42 公厘及以上，但小於 70 公厘，以重量計含碳量 0.6% 及以上者	Other bars and rods of iron or non-alloy steel, of circular cross-section measuring 42 mm or more but less than 70 mm in diameter, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
72149930406	其他鐵或非合金鋼條及桿，圓橫斷面且直徑 70 公厘及以上，以重量計含碳量 0.6% 及以上者	Other bars and rods of iron or non-alloy steel, of circular cross-section measuring 70 mm or more in diameter, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	

海關進口稅則資料

72149930905	其他鐵或非合金鋼條及桿，以重量計含碳量 0 • 6 % 及以上者	Other bars and rods of iron or non-alloy steel, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		MW0	
72151000005	快削鋼條及桿，冷成形或冷光製後未進一步加工者	Bars and rods of free-cutting steel, not further worked than cold-formed or cold-finished	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MW0	
72155010004	其他鐵或非合金鋼條及桿，冷成形或冷光製後未進一步加工，以重量計含碳量小於 0 • 2 5 % 者	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		C02 MW0	
72155020002	其他鐵或非合金鋼條及桿，冷成形或冷光製後未進一步加工，以重量計含碳量 0 • 2 5 % 及以上，但小於 0 • 6 % 者	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		C02 MW0	
72155030000	其他鐵或非合金鋼條及桿，冷成形或冷光製後未進一步加工，以重量計含碳量 0 • 6 % 及以上者	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		MW0	
72159000008	其他鐵或非合金鋼條及桿	Other bars and rods of iron or non-alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MW0	
72161000102	鐵或非合金鋼製 U 型、熱軋、熱抽或擠製後未進一步加工，高度小於 8 0 公厘者	U section of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MW0	

海關進口稅則資料

72161000200	鐵或非合金鋼製 I 型， 熱軋、熱抽或擠製後未 進一步加工，高度小於 8 0 公厘者	I section of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MW0	
72161000308	鐵或非合金鋼製 H 型， 熱軋、熱抽或擠製後未 進一步加工，高度小於 8 0 公厘者	H section of iron or non- alloy steel, not further worked than hot-rolled, hot- drawn or extruded, of a height of less than 80 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MW0	
72162100001	鐵或非合金鋼製 L 型	L sections of iron or non- alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MW0	
72162200000	鐵或非合金鋼製 T 型	T sections of iron or non- alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE			
72163100107	鐵或非合金鋼製 U 型， 熱軋、熱抽或擠製後未 進一步加工，高度 8 0 公厘及以上但不超過 2 0 0 公厘者	U section of iron or non- alloy steel, not further worked than hot-rolled, hot- drawn or extruded, of a height of 80 mm or more but not exceeding 200 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MW0	
72163100205	鐵或非合金鋼製 U 型， 熱軋、熱抽或擠製後未 進一步加工，高度 2 0 0 公厘及以上但不超過 4 0 0 公厘者	U section of iron or non- alloy steel, not further worked than hot-rolled, hot- drawn or extruded, of a height of more than 200 mm but not exceeding 400 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MW0	
72163100303	鐵或非合金鋼製 U 型， 熱軋、熱抽或擠製後未 進一步加工，高度 4 0 0 公厘以上者	U section of iron or non- alloy steel, not further worked than hot-rolled, hot- drawn or extruded, of a height of more than 400 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MW0	

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72163200106	鐵或非合金鋼製 I 型， 熱軋、熱抽或擠製後未 進一步加工，高度 8 0 公厘及以上但不超過 2 0 0 公厘者	I section of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more but not exceeding 200 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MP1	
72163200204	鐵或非合金鋼製 I 型， 熱軋、熱抽或擠製後未 進一步加工，高度 2 0 0 公厘以上但不超過 8 0 0 公厘者	I section of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of more than 200 mm but not exceeding 800 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MW0	
72163200302	鐵或非合金鋼製 I 型， 熱軋、熱抽或擠製後未 進一步加工，高度 8 0 0 公厘以上者	I section of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of more than 800 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MW0	
72163300105	鐵或非合金鋼製 H 型， 熱軋、熱抽或擠製後未 進一步加工，高度 8 0 公厘及以上但不超過 2 0 0 公厘者	H section of iron or non- alloy steel, not further worked than hot-rolled, hot- drawn or extruded, of a height of 80 mm or more but not exceeding 200 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MW0	
72163300203	鐵或非合金鋼製 H 型， 熱軋、熱抽或擠製後未 進一步加工，高度 2 0 0 公厘以上但不超過 8 0 0 公厘者	H section of iron or non- alloy steel, not further worked than hot-rolled, hot- drawn or extruded, of a height of more than 200 mm but not exceeding 800 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MW0	
72163300301	鐵或非合金鋼製 H 型， 熱軋、熱抽或擠製後未 進一步加工，高度 8 0 0 公厘及以上者	H section of iron or non- alloy steel, not further worked than hot-rolled, hot- drawn or extruded, of a height of more than 800 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	14%		TNE		MW0	

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72164000106	鐵或非合金鋼製 L 型，熱軋、熱抽或擠製後未進一步加工，高度 80 公厘及以上者	L section of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72164000204	鐵或非合金鋼製 T 型，熱軋、熱抽或擠製後未進一步加工，高度 80 公厘及以上者	T section of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72165000005	鐵或非合金鋼製其他角、形及型，熱軋、熱抽或擠製後未進一步加工者	Other angles, shapes and sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72166100002	鐵或非合金鋼扁軋製品製角、形及型，冷成形或冷光製後未進一步加工者	Angles, shapes and sections obtained from flat-rolled products of iron or non-alloy steel, not further worked than cold-formed or cold-finished	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72166900004	其他鐵或非合金鋼製角、形及型，冷成形或冷光製後未進一步加工者	Other angles, shapes and sections of iron or non-alloy steel, not further worked than cold-formed or cold-finished	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72169100006	鐵或非合金鋼扁軋製品製角、形及型，冷成形或冷光製者	Angles, shapes and sections obtained from flat-rolled products of iron or non-alloy steel, cold-formed or cold-finished	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72169910006	鐵或非合金鋼製板樁，未進一步加工者	Sheet piling, of iron or non-alloy steel, not further worked	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE			

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72169990009	其他鐵或非合金鋼製角、形及型，未進一步加工者	Other angles, shapes and sections of iron or non-alloy steel, not further worked	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	14%		TNE		MW0	
72171010001	鐵或非合金鋼製線，未經鍍面或塗面，不論是否拋光製者，以重量計含碳量小於0.25%	Wire of iron or non-alloy steel, not plated or coated, whether or not polished, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	11.7%		TNE		MW0	
72171020009	鐵或非合金鋼製線，未經鍍面或塗面，不論是否拋光製者，以重量計含碳量0.25%及以上但小於0.6%	Wire of iron or non-alloy steel, not plated or coated, whether or not polished, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	11.7%		TNE		MW0	
72171030007	鐵或非合金鋼製線，未經鍍面或塗面，不論是否拋光製者，以重量計含碳量0.6%及以上	Wire of iron or non-alloy steel, not plated or coated, whether or not polished, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72172010009	鐵或非合金鋼製線，鍍或塗鋅者，以重量計含碳量小於0.25%	Wire of iron or non-alloy steel, plated or coated with zinc, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MW0	
72172020007	鐵或非合金鋼製線，鍍或塗鋅者，以重量計含碳量0.25%及以上但小於0.6%	Wire of iron or non-alloy steel, plated or coated with zinc, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MW0	
72172030005	鐵或非合金鋼製線，鍍或塗鋅者，以重量計含碳量0.6%及以上	Wire of iron or non-alloy steel, plated or coated with zinc, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	

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72173010007	鐵或非合金鋼製線，鍍或塗其他卑金屬者，以重量計含碳量小於0.25%	Wire of iron or non-alloy steel, plated or coated with other base metals, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MP1	
72173020005	鐵或非合金鋼製線，鍍或塗其他卑金屬者，以重量計含碳量0.25%及以上但小於0.6%	Wire of iron or non-alloy steel, plated or coated with other base metals, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MP1	
72173030003	鐵或非合金鋼製線，鍍或塗其他卑金屬者，以重量計含碳量0.6%及以上	Wire of iron or non-alloy steel, plated or coated with other base metals, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	
72179010004	塗錫銅包鐵線	Tin coated wire of iron or non-alloy steel, covered with copper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	11.7%		TNE			
72179020002	其他鍍或塗面之鐵或非合金鋼製線，以重量計含碳量小於0.25%者	Other wire, of iron or non-alloy steel, plated or coated, containing by weight less than 0.25% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MP1	
72179030000	其他鍍或塗面之鐵或非合金鋼製線，以重量計含碳量0.25%及以上但小於0.6%者	Other wire, of iron or non-alloy steel, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MP1	
72179040008	其他鍍或塗面之鐵或非合金鋼製線，以重量計含碳量0.6%及以上者	Other wire, of iron or non-alloy steel, plated or coated, containing by weight 0.6% or more of carbon	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	

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72179090007	其他第 7 2 1 7 節所屬之貨品	Other articles of heading 72.17	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	
72181000002	不銹鋼鑄錠或其他初級形狀	Stainless steel in ingots or other primary forms	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	0.5%		TNE			
72189100102	S U S 3 0 0 系列之不銹鋼半製品・橫斷面為長方形 (正方形除外) 者	Semi-finished products of stainless steel, of sus300 series, of rectangular (other than square) cross section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	0.5%		TNE			
72189100200	S U S 4 0 0 系列之不銹鋼半製品・橫斷面為長方形 (正方形除外) 者	Semi-finished products of stainless steel, of sus400 series, of rectangular (other than square) cross section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	0.5%		TNE			
72189100905	其他不銹鋼半製品・橫斷面為長方形 (正方形除外) 者	Other semi-finished products of stainless steel, of rectangular (other than square) cross section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	0.5%		TNE			
72189900104	S U S 3 0 0 系列之不銹鋼半製品・橫斷面為正方形者	Semi-finished products of stainless steel, of sus300 series, of square cross-section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	0.5%		TNE			
72189900202	S U S 4 0 0 系列之不銹鋼半製品・橫斷面為正方形者	Semi-finished products of stainless steel, of sus400 series, of square cross-section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	0.5%		TNE			
72189900300	S U S 3 0 0 系列之不銹鋼半製品・橫斷面為圓形者	Semi-finished products of stainless steel, of sus300 series, of circular cross-section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	0.5%		TNE			
72189900408	S U S 4 0 0 系列之不銹鋼半製品・橫斷面為圓形者	Semi-finished products of stainless steel, of sus400 series, of circular cross-section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	0.5%		TNE			

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72189900907	其他不銹鋼半製品	Other semi-finished products of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	0.5%		TNE			
72191110115	S U S 4 3 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness exceeding 10 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72191110197	S U S 4 3 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness exceeding 10 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72191110918	其他 S U S 4 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness exceeding 10 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72191110990	其他 S U S 4 0 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness exceeding 10 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			

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72191190216	S U S 3 1 6 系列之熱軋不銹鋼扁軋製品，未經熱軋退火酸洗，捲盤狀，厚度超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness exceeding 10 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191190298	S U S 3 1 6 系列之其他熱軋不銹鋼扁軋製品，捲盤狀，厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness exceeding 10 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191190314	S U S 3 0 4 系列之熱軋不銹鋼扁軋製品，未經熱軋退火酸洗，捲盤狀，厚度超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness exceeding 10 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191190396	S U S 3 0 4 系列之其他熱軋不銹鋼扁軋製品，捲盤狀，厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness exceeding 10 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191190412	其他 S U S 3 0 0 系列之熱軋不銹鋼扁軋製品，未經熱軋退火酸洗，捲盤狀，厚度超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness exceeding 10 mm, under the specification of SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

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72191190494	其他 S U S 3 0 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness exceeding 10 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191190519	S U S 2 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness exceeding 10 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191190591	S U S 2 0 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness exceeding 10 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191190911	其他熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness exceeding 10 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191190993	其他熱軋不銹鋼扁軋製品・捲盤狀・厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness exceeding 10 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

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72191210114	S U S 4 3 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72191210196	S U S 4 3 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72191210917	其他 S U S 4 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72191210999	其他 S U S 4 0 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			

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72191290215	S U S 3 1 6 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191290297	S U S 3 1 6 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191290313	S U S 3 0 4 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191290395	S U S 3 0 4 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

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72191290411	其他 S U S 3 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191290493	其他 S U S 3 0 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191290518	S U S 2 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度 4・7 5 公厘及以上但不超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, without annealed and pickled, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191290590	S U S 2 0 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度 4・7 5 公厘及以上但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

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72191290910	其他熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度4・75公厘及以上・但不超過10公厘者	Other flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191290992	其他熱軋不銹鋼扁軋製品・捲盤狀・厚度4・75公厘及以上・但不超過10公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191310113	SUS430系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度3公厘及以上・但小於4・75公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72191310195	SUS430系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度3公厘及以上・但小於4・75公厘者	Other flat-rolled products of stainless steel, hot-rolled, with annealed and pickled, in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			

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72191310916	其他 S U S 4 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72191310998	其他 S U S 4 0 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72191390214	S U S 3 1 6 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191390296	S U S 3 1 6 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

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72191390312	S U S 3 0 4 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191390394	S U S 3 0 4 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191390410	其他 S U S 3 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191390492	其他 S U S 3 0 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

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72191390517	S U S 2 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, without annealed and pickled, in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191390599	S U S 2 0 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191390919	其他熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of 3 mm or more but less than 4.75 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191390991	其他熱軋不銹鋼扁軋製品・捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of 3 mm or more but less than 4.75 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191410112	S U S 4 3 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度小於 3 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of less than 3 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			

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72191410194	S U S 4 3 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of less than 3 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72191410915	其他 S U S 4 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度小於 3 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of less than 3 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72191410997	其他 S U S 4 0 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of less than 3 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72191490213	S U S 3 1 6 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度小於 3 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of less than 3 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191490295	S U S 3 1 6 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of less than 3 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

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72191490311	S U S 3 0 4 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度小於 3 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of less than 3 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191490393	S U S 3 0 4 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of less than 3 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191490419	其他 S U S 3 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度小於 3 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of less than 3 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191490491	其他 S U S 3 0 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of less than 3 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191490516	S U S 2 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度小於 3 公厘者	Flat-rolled products of stainless steel, hot-rolled, without annealed and pickled, in coils, of a thickness of less than 3 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

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72191490598	S U S 2 0 0 系列之其他熱軋不銹鋼扁軋製品・捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of less than 3 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191490918	其他熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, in coils, of a thickness of less than 3 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72191490990	其他熱軋不銹鋼扁軋製品・捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness of less than 3 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192110113	S U S 4 3 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness exceeding 10 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72192110195	S U S 4 3 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness exceeding 10 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			

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72192110916	其他 S U S 4 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness exceeding 10 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72192110998	其他 S U S 4 0 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness exceeding 10 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72192190214	S U S 3 1 6 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness exceeding 10 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192190296	S U S 3 1 6 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness exceeding 10 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192190312	S U S 3 0 4 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness exceeding 10 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

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72192190394	S U S 3 0 4 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness exceeding 10 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192190410	其他 S U S 3 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness exceeding 10 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192190492	其他 S U S 3 0 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness exceeding 10 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192190517	S U S 2 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness exceeding 10 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192190599	S U S 2 0 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness exceeding 10 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

海關進口稅則資料

72192190919	其他熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度超過10公厘者	Other flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness exceeding 10 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192190991	其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度超過10公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness exceeding 10 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192210112	SUS430系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度4.75公厘及以上・但不超過10公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72192210194	SUS430系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度4.75公厘及以上・但不超過10公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72192210915	其他SUS400系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度4.75公厘及以上・但不超過10公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			

海關進口稅則資料

72192210997	其他 S U S 4 0 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72192290213	S U S 3 1 6 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192290295	S U S 3 1 6 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192290311	S U S 3 0 4 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

海關進口稅則資料

72192290393	S U S 3 0 4 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192290419	其他 S U S 3 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192290491	其他 S U S 3 0 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192290516	S U S 2 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

海關進口稅則資料

72192290598	S U S 2 0 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192290918	其他熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192290990	其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度 4・7 5 公厘及以上・但不超過 1 0 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192310111	S U S 4 3 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72192310193	S U S 4 3 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			

海關進口稅則資料

72192310914	其他 S U S 4 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72192310996	其他 S U S 4 0 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72192390212	其他 S U S 3 1 6 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of other SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192390294	S U S 3 1 6 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of other SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

海關進口稅則資料

72192390310	S U S 3 0 4 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192390392	S U S 3 0 4 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192390418	其他 S U S 3 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192390490	其他 S U S 3 0 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

海關進口稅則資料

72192390515	S U S 2 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192390597	S U S 2 0 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192390917	其他熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192390999	其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192410110	S U S 4 3 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度小於 3 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of less than 3 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			

海關進口稅則資料

72192410192	S U S 4 3 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of less than 3 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72192410913	其他 S U S 4 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度小於 3 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of less than 3 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72192410995	其他 S U S 4 0 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of less than 3 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72192490211	S U S 3 1 6 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度小於 3 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of less than 3 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192490293	S U S 3 1 6 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of less than 3 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

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72192490319	S U S 3 0 4 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度小於 3 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of less than 3 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192490391	S U S 3 0 4 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of less than 3 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192490417	其他 S U S 3 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度小於 3 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of less than 3 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192490499	其他 S U S 3 0 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of less than 3 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192490514	S U S 2 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度小於 3 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of less than 3 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

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72192490596	S U S 2 0 0 系列之其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of less than 3 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192490916	其他熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・非捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, not in coils, of a thickness of less than 3 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72192490998	其他熱軋不銹鋼扁軋製品・非捲盤狀・厚度小於 3 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of less than 3 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72193110102	S U S 4 3 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 4・7 5 公厘及以上者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 4.75 mm or more under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3700元/ 公噸或 10.2% 從高徵 稅		TNE			
72193110905	其他 S U S 4 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 4・7 5 公厘及以上者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 4.75 mm or more under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3700元/ 公噸或 10.2% 從高徵 稅		TNE			

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72193190114	S U S 3 1 6 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 4・7 5 公厘及以上者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 4.75 mm or more under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193190123	S U S 3 0 4 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 4・7 5 公厘及以上者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 4.75 mm or more under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193190196	其他 S U S 3 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 4・7 5 公厘及以上者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 4.75 mm or more under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193190203	S U S 2 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 4・7 5 公厘及以上者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 4.75 mm or more, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193190908	其他冷軋 (冷延) 不銹鋼扁軋製品・厚度 4・7 5 公厘及以上者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 4.75 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			

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72193210101	S U S 4 3 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3700元/ 公噸或 10.2% 從高徵 稅		TNE			
72193210904	其他 S U S 4 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 3 mm or more but less than 4.75 mm, under the specification of other sus 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3700元/ 公噸或 10.2% 從高徵 稅		TNE			
72193290113	S U S 3 1 6 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193290122	S U S 3 0 4 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193290195	其他 S U S 3 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, cold rolled (cold-reduced), of a thickness of 3 mm or more but less than 4.75 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			

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72193290202	S U S 2 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193290907	其他冷軋 (冷延) 不銹鋼扁軋製品・厚度 3 公厘及以上・但小於 4・7 5 公厘者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 3 mm or more but less than 4.75 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193310100	S U S 4 3 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度超過 1 公厘・但小於 3 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3700元/ 公噸或 10.2% 從高徵 稅		TNE			
72193310903	其他 S U S 4 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度超過 1 公厘・但小於 3 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3700元/ 公噸或 10.2% 從高徵 稅		TNE			
72193390112	S U S 3 1 6 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度超過 1 公厘・但小於 3 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			

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72193390121	S U S 3 0 4 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度超過 1 公厘・但小於 3 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193390194	其他 S U S 3 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度超過 1 公厘・但小於 3 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193390201	S U S 2 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度超過 1 公厘・但小於 3 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193390906	其他冷軋 (冷延) 不銹鋼扁軋製品・厚度超過 1 公厘・但小於 3 公厘者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193410109	S U S 4 3 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 0・5 公厘及以上・但不超過 1 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but not exceeding 1 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3700元/ 公噸或 10.2% 從高徵 稅		TNE			

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72193410902	其他 S U S 4 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 0・5 公厘及以上・但不超過 1 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but not exceeding 1 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3700元/ 公噸或 10.2% 從高徵 稅		TNE			
72193490111	S U S 3 1 6 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 0・5 公厘及以上・但不超過 1 公厘者	flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but not exceeding 1 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193490120	S U S 3 0 4 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 0・5 公厘及以上・但不超過 1 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but not exceeding 1 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193490193	其他 S U S 3 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 0・5 公厘及以上・但不超過 1 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but not exceeding 1 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			

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72193490200	S U S 2 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度 0・5 公厘及以上・但不超過 1 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but not exceeding 1 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193490905	其他冷軋 (冷延) 不銹鋼扁軋製品・厚度 0・5 公厘及以上・但不超過 1 公厘者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but not exceeding 1 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193510108	S U S 4 3 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度小於 0・5 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of less than 0.5 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3700元/ 公噸或 10.2% 從高徵 稅		TNE			
72193510901	其他 S U S 4 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度小於 0・5 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of less than 0.5 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 3700元/ 公噸或 10.2% 從高徵 稅		TNE			
72193590110	S U S 3 1 6 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度小於 0・5 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of less than 0.5 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			

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72193590129	S U S 3 0 4 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度小於 0・5 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of less than 0.5 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193590192	其他 S U S 3 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度小於 0・5 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of less than 0.5 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193590209	S U S 2 0 0 系列之冷軋 (冷延) 不銹鋼扁軋製品・厚度小於 0・5 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of less than 0.5 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72193590904	其他冷軋 (冷延) 不銹鋼扁軋製品・厚度小於 0・5 公厘者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of less than 0.5 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72199000004	其他不銹鋼扁軋製品・寬度 6 0 0 公厘及以上者	Other flat-rolled products of stainless steel, of a width of 600 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			

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72201110112	S U S 4 3 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・寬度小於 6 0 0 公厘・厚度 4・7 5 公厘及以上者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, of a width of less than 600 mm, of a thickness of 4.75 mm or more, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	
72201110194	S U S 4 3 0 系列之其他熱軋不銹鋼扁軋製品・寬度小於 6 0 0 公厘・厚度 4・7 5 公厘及以上者	Other flat-rolled products of stainless steel, hot-rolled, of a width of less than 600 mm, of a thickness of 4.75 mm or more, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	
72201110915	其他 S U S 4 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・寬度小於 6 0 0 公厘・厚度 4・7 5 公厘及以上者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, of a width of less than 600 mm, of a thickness of 4.75 mm or more, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	
72201110997	其他 S U S 4 0 0 系列之其他熱軋不銹鋼扁軋製品・寬度小於 6 0 0 公厘・厚度 4・7 5 公厘及以上者	Other flat-rolled products of stainless steel, hot-rolled, of a width of less than 600 mm, of a thickness of 4.75 mm or more, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	

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72201190213	S U S 3 1 6 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・寬度小於 6 0 0 公厘・厚度 4・7 5 公厘及以上者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, of a width of less than 600 mm, of a thickness of 4.75 mm or more, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	
72201190295	S U S 3 1 6 系列之其他熱軋不銹鋼扁軋製品・寬度小於 6 0 0 公厘・厚度 4・7 5 公厘及以上者	Other flat-rolled products of stainless steel, hot-rolled, of a width of less than 600 mm, of a thickness of 4.75 mm or more, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	
72201190311	S U S 3 0 4 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・寬度小於 6 0 0 公厘・厚度 4・7 5 公厘及以上者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, of a width of less than 600 mm, of a thickness of 4.75 mm or more, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	
72201190393	S U S 3 0 4 系列之其他熱軋不銹鋼扁軋製品・寬度小於 6 0 0 公厘・厚度 4・7 5 公厘及以上者	Other flat-rolled products of stainless steel, hot-rolled, of a width of less than 600 mm, of a thickness of 4.75 mm or more, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	

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72201190419	其他 S U S 3 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・寬度小於 6 0 0 公厘・厚度 4・7 5 公厘及以上者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, of a width of less than 600 mm, of a thickness of 4.75 mm or more, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	
72201190491	其他 S U S 3 0 0 系列之其他熱軋不銹鋼扁軋製品・寬度小於 6 0 0 公厘・厚度 4・7 5 公厘及以上者	Other flat-rolled products of stainless steel, hot-rolled, of a width of less than 600 mm, of a thickness of 4.75 mm or more, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	
72201190516	S U S 2 0 0 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・寬度小於 6 0 0 公厘・厚度 4・7 5 公厘及以上者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, of a width of less than 600 mm, of a thickness of 4.75 mm or more, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	
72201190598	S U S 2 0 0 系列之其他熱軋不銹鋼扁軋製品・寬度小於 6 0 0 公厘・厚度 4・7 5 公厘及以上者	Other flat-rolled products of stainless steel, hot-rolled, of a width of less than 600 mm, of a thickness of 4.75 mm or more, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	

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72201190918	其他熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・寬度小於600公厘・厚度4・75公厘及以上者	Other flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, of a width of less than 600 mm, of a thickness of 4.75 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	
72201190990	其他熱軋不銹鋼扁軋製品・寬度小於600公厘・厚度4・75公厘及以上者	Other flat-rolled products of stainless steel, hot-rolled, of a width of less than 600 mm, of a thickness of 4.75 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	
72201210111	SUS430系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・寬度小於600公厘・厚度小於4・75公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, of a width of less than 600 mm, of a thickness of less than 4.75 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72201210193	SUS430系列之其他熱軋不銹鋼扁軋製品・寬度小於600公厘・厚度小於4・75公厘者	Other flat-rolled products of stainless steel, hot-rolled, of a width of less than 600 mm, of a thickness of less than 4.75 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72201210914	其他SUS400系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・寬度小於600公厘・厚度小於4・75公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, of a width of less than 600 mm, of a thickness of less than 4.75 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			

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72201210996	其他 S U S 4 0 0 系列之其他熱軋不銹鋼扁軋製品・寬度小於 6 0 0 公厘・厚度小於 4 . 7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, of a width of less than 600 mm, of a thickness of less than 4.75 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3100元/ 公噸或 10.2% 從高徵 稅		TNE			
72201290212	S U S 3 1 6 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・寬度小於 6 0 0 公厘・厚度小於 4 . 7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, of a width of less than 600 mm, of a thickness of less than 4.75 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72201290294	S U S 3 1 6 系列之其他熱軋不銹鋼扁軋製品・寬度小於 6 0 0 公厘・厚度小於 4 . 7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, of a width of less than 600 mm, of a thickness of less than 4.75 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72201290310	S U S 3 0 4 系列之熱軋不銹鋼扁軋製品・未經熱軋退火酸洗・寬度小於 6 0 0 公厘・厚度小於 4 . 7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, of a width of less than 600 mm, of a thickness of less than 4.75 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			

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72201290392	S U S 3 0 4 系列之其他熱軋不銹鋼扁軋製品 · 寬度小於 6 0 0 公厘 · 厚度小於 4 · 7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, of a width of less than 600 mm, of a thickness of less than 4.75 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72201290418	其他 S U S 3 0 0 系列之熱軋不銹鋼扁軋製品 · 未經熱軋退火酸洗 · 寬度小於 6 0 0 公厘 · 厚度小於 4 · 7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, of a width of less than 600 mm, of a thickness of less than 4.75 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72201290490	S U S 3 0 0 系列之其他熱軋不銹鋼扁軋製品 · 寬度小於 6 0 0 公厘 · 厚度小於 4 · 7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, of a width of less than 600 mm, of a thickness of less than 4.75 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72201290515	S U S 2 0 0 系列之熱軋不銹鋼扁軋製品 · 未經熱軋退火酸洗 · 寬度小於 6 0 0 公厘 · 厚度小於 4 · 7 5 公厘者	Flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, of a width of less than 600 mm, of a thickness of less than 4.75 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	

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72201290597	S U S 2 0 0 系列之其他熱軋不銹鋼扁軋製品 · 寬度小於 6 0 0 公厘 · 厚度小於 4 · 7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, of a width of less than 600 mm, of a thickness of less than 4.75 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	
72201290917	其他熱軋不銹鋼扁軋製品 · 未經熱軋退火酸洗 · 寬度小於 6 0 0 公厘 · 厚度小於 4 · 7 5 公厘者	Other flat-rolled products of stainless steel, hot-rolled, not annealed and pickled, of a width of less than 600 mm, of a thickness of less than 4.75 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72201290999	其他熱軋不銹鋼扁軋製品 · 寬度小於 6 0 0 公厘 · 厚度小於 4 · 7 5 公厘者	steel, hot-rolled, of a width of less than 600 mm, of a thickness of less than 4.75 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 5800元/ 公噸或 10.2% 從高徵 稅		TNE			
72202010102	S U S 4 3 0 系列之冷軋不銹鋼扁軋製品 · 寬度小於 6 0 0 公厘者	Flat-rolled products of stainless steel, of a width of less than 600 mm, not further worked than cold-rolled, (cold-reduced), under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3700元/ 公噸或 10.2% 從高徵 稅		TNE			
72202010905	其他 S U S 4 0 0 系列之冷軋不銹鋼扁軋製品 · 寬度小於 6 0 0 公厘者	Flat-rolled products of stainless steel, of a width of less than 600 mm, not further worked than cold-rolled, (cold-reduced) under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3700元/ 公噸或 10.2% 從高徵 稅		TNE			

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72202090114	S U S 3 1 6 系列之冷軋不銹鋼扁軋製品・寬度小於 6 0 0 公厘者	Flat-rolled products of stainless steel, of a width of less than 600 mm, not further worked than cold-rolled (cold-reduced), under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72202090123	S U S 3 0 4 系列之冷軋不銹鋼扁軋製品・寬度小於 6 0 0 公厘者	Flat-rolled products of stainless steel, of a width of less than 600 mm, not further worked than cold-rolled (cold-reduced), under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72202090196	其他 S U S 3 0 0 系列之冷軋不銹鋼扁軋製品・寬度小於 6 0 0 公厘者	Flat-rolled products of stainless steel, of a width of less than 600 mm, not further worked than cold-rolled (cold-reduced), under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72202090203	S U S 2 0 0 系列之冷軋不銹鋼扁軋製品・寬度小於 6 0 0 公厘者	Flat-rolled products of stainless steel, of a width of less than 600 mm, not further worked than cold-rolled (cold-reduced), under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	
72202090908	其他冷軋不銹鋼扁軋製品・寬度小於 6 0 0 公厘者	Other flat-rolled products of stainless steel, of a width of less than 600 mm, not further worked than cold-rolled (cold-reduced)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			

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72209010107	S U S 4 3 0 系列之其他不銹鋼扁軋製品・寬度小於 6 0 0 公厘者	Flat-rolled products of other stainless steel, of a width of less than 600 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3700元/ 公噸或 10.2% 從高徵 稅		TNE			
72209010900	其他 S U S 4 0 0 系列之不銹鋼扁軋製品・寬度小於 6 0 0 公厘者	Flat-rolled products of other stainless steel of a width of less than 600 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 3700元/ 公噸或 10.2% 從高徵 稅		TNE			
72209090119	S U S 3 1 6 系列之其他不銹鋼扁軋製品・寬度小於 6 0 0 公厘者	Flat-rolled products of other stainless steel, of a width of less than 600 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72209090128	S U S 3 0 4 系列之其他不銹鋼扁軋製品・寬度小於 6 0 0 公厘者	Flat-rolled products of other stainless steel, of a width of less than 600 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72209090191	其他 S U S 3 0 0 系列之其他不銹鋼扁軋製品・寬度小於 6 0 0 公厘者	Flat-rolled products of other stainless steel, of a width of less than 600 mm, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			

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72209090208	S U S 2 0 0 系列之不銹鋼扁軋製品・寬度小於 6 0 0 公厘者	Flat-rolled products of other stainless steel, of a width of less than 600 mm, under the specification of SUS 200 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE		MW0	
72209090903	其他不銹鋼扁軋製品・寬度小於 6 0 0 公厘者	Other flat-rolled products of other stainless steel, of a width of less than 600 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 6200元/ 公噸或 10.2% 從高徵 稅		TNE			
72210000116	S U S 4 3 0 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 5・5 公厘及以上但小於 1 4 公厘者	Bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 5.5 mm or more but less than 14 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72210000125	S U S 4 1 0 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 5・5 公厘及以上但小於 1 4 公厘者	Bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 5.5 mm or more but less than 14 mm, under the specification of SUS 410 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72210000198	其他 S U S 4 0 0 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 5・5 公厘及以上但小於 1 4 公厘者	Bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 5.5 mm or more but less than 14 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	

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72210000214	S U S 3 1 6 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 5 • 5 公厘及以上但小於 1 4 公厘者	Bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 5.5 mm or more but less than 14 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72210000223	S U S 3 0 4 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 5 • 5 公厘及以上但小於 1 4 公厘者	Bars and rods, hot-rolled of stainless stell, in irregularly wound coils of a diameter of 5.5 mm or more but less than 14 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72210000296	其他熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 5 • 5 公厘及以上但小於 1 4 公厘者	Other bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 5.5 mm or more but less than 14 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72210000312	S U S 4 3 0 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 1 4 公厘及以上但小於 3 5 公厘者	Bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 14 mm or more but less than 35 mm, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72210000321	S U S 4 1 0 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 1 4 公厘及以上但小於 3 5 公厘者	Bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 14 mm or more but less than 35 mm, under the specification of SUS 410 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	

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72210000394	其他 S U S 4 0 0 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 1 4 公厘及以上但小於 3 5 公厘者	Bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 14 mm or more but less than 35 mm, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72210000410	S U S 3 1 6 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 1 4 公厘及以上但小於 3 5 公厘者	Bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 14 mm or more but less than 35 mm, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72210000429	S U S 3 0 4 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 1 4 公厘及以上但小於 3 5 公厘者	Bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 14 mm or more but less than 35 mm, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72210000492	其他熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 1 4 公厘及以上但小於 3 5 公厘者	Other bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 14 mm or more but less than 35 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72210000517	S U S 4 3 0 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 3 5 公厘及以上者	Bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 35 mm or more, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	

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72210000526	S U S 4 1 0 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 3 5 公厘及以上者	Bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 35 mm or more, under the specification of SUS 410 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72210000599	其他 S U S 4 0 0 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 3 5 公厘及以上者	Bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 35 mm or more, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72210000615	S U S 3 1 6 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 3 5 公厘及以上者	Bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 35 mm or more, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72210000624	S U S 3 0 4 系列熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 3 5 公厘及以上者	Bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 35 mm or more, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72210000697	其他熱軋之不銹鋼條及桿・繞成不規則捲盤狀・直徑 3 5 公厘及以上者	Other bars and rods, hot-rolled of stainless steel, in irregularly wound coils of a diameter of 35 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	

海關進口稅則資料

72221100112	S U S 4 3 0 系列不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工，圓橫斷面直徑小於 1 4 公厘者	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring less than 14 mm in diameter, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72221100121	S U S 4 1 0 系列不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工，圓橫斷面直徑小於 1 4 公厘者	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring less than 14 mm in diameter, under the specification of SUS 410 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72221100194	其他 S U S 4 0 0 系列不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工，圓橫斷面直徑小於 1 4 公厘者	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring less than 14 mm in diameter, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72221100210	S U S 3 1 6 系列不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工，圓橫斷面直徑小於 1 4 公厘者	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring less than 14 mm in diameter, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	

海關進口稅則資料

72221100229	S U S 3 0 4 系列不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工，圓橫斷面直徑小於 1 4 公厘者	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring less than 14 mm in diameter, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72221100292	其他不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工，圓橫斷面直徑小於 1 4 公厘者	Other bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn, or extruded, of circular cross-section measuring less than 14 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72221100318	S U S 4 3 0 系列不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工，圓橫斷面直徑 1 4 公厘及以上但小於 8 0 公厘	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring 14 mm or more but less than 80 mm in diameter, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72221100327	S U S 4 1 0 系列不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工，圓橫斷面直徑 1 4 公厘及以上但小於 8 0 公厘	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring 14 mm or more but less than 80 mm in diameter, under the specification of SUS 410 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	

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72221100390	其他 S U S 4 0 0 系列不銹鋼條及桿・熱軋、熱抽或擠製後未進一步加工・圓橫斷面直徑 1 4 公厘及以上但小於 8 0 公厘	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring 14 mm or more but less than 80 mm in diameter, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72221100416	S U S 3 1 6 系列不銹鋼條及桿・熱軋、熱抽或擠製後未進一步加工・圓橫斷面直徑 1 4 公厘及以上但小於 8 0 公厘	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring 14 mm or more but less than 80 mm in diameter, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72221100425	S U S 3 0 4 系列不銹鋼條及桿・熱軋、熱抽或擠製後未進一步加工・圓橫斷面直徑 1 4 公厘及以上但小於 8 0 公厘	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring 14 mm or more but less than 80 mm in diameter, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72221100498	其他不銹鋼條及桿・熱軋、熱抽或擠製後未進一步加工・圓橫斷面直徑 1 4 公厘及以上但小於 8 0 公厘	Other bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded of circular cross-section measuring 14 mm or more but less than 80 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	

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72221100513	S U S 4 3 0 系列不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工，圓橫斷面直徑 8 0 公厘及以上	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring 80 mm or more in diameter, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72221100522	S U S 4 1 0 系列不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工，圓橫斷面直徑 8 0 公厘及以上	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring 80 mm or more in diameter, under the specification of SUS 410 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72221100595	其他 S U S 4 0 0 系列之不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工，圓橫斷面直徑 8 0 公厘及以上	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded of circular cross-section measuring 80 mm or more in diameter, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72221100611	S U S 3 1 6 系列不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工，圓橫斷面直徑 8 0 公厘及以上	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded of circular cross-section measuring 80 mm or more in diameter, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	

海關進口稅則資料

72221100620	S U S 3 0 4 系列不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工，圓橫斷面直徑 8 0 公厘及以上	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring 80 mm or more in diameter, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72221100693	其他不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工，圓橫斷面直徑 8 0 公厘及以上	Other bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, of circular cross-section measuring 80 mm or more in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72221900114	S U S 4 3 0 系列之其他不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工者	Other bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72221900123	S U S 4 1 0 系列之其他不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工者	Other bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, under the specification of SUS 410 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72221900196	其他 S U S 4 0 0 系列之其他不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工者	Other bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	

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72221900212	S U S 3 1 6 系列之其他不銹鋼條及桿・熱軋、熱抽或擠製後未進一步加工者	Other bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72221900221	S U S 3 0 4 系列之其他不銹鋼條及桿・熱軋、熱抽或擠製後未進一步加工者	Other bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72221900294	其他之不銹鋼條及桿・熱軋、熱抽或擠製後未進一步加工者	Other bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72222000111	S U S 4 3 0 系列不銹鋼條及桿・冷成形或冷處理後未進一步加工・圓橫斷面直徑小於 1 4 公厘者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring less than 14 mm in diameter, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72222000120	S U S 4 1 0 系列不銹鋼條及桿・冷成形或冷處理後未進一步加工・圓橫斷面直徑小於 1 4 公厘者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring less than 14 mm in diameter, under the specification of SUS 410 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	

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72222000193	其他 S U S 4 0 0 系列之不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑小於 1 4 公厘者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring less than 14 mm in diameter, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72222000219	S U S 3 1 6 系列不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑小於 1 4 公厘者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring less than 14 mm in diameter, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72222000228	S U S 3 0 4 系列不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑小於 1 4 公厘者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring less than 14 mm in diameter, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72222000291	其他不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑小於 1 4 公厘者	Other bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring less than 14 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	

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72222000317	S U S 4 3 0 系列不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑 1 4 公厘及以上但小於 8 0 公厘者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring 14 mm or more but less than 80 mm in diameter, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72222000326	S U S 4 1 0 系列不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑 1 4 公厘及以上但小於 8 0 公厘者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring 14 mm or more but less than 80 mm in diameter, under the specification of SUS 410 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72222000399	其他 S U S 4 0 0 系列不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑 1 4 公厘及以上但小於 8 0 公厘者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring 14 mm or more but less than 80 mm in diameter, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72222000415	S U S 3 1 6 系列不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑 1 4 公厘及以上但小於 8 0 公厘者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring 14 mm or more but less than 80 mm in diameter, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	

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72222000424	S U S 3 0 4 系列不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑 1 4 公厘及以上但小於 8 0 公厘者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring 14 mm or more but less than 80 mm in diameter, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72222000497	其他不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑 1 4 公厘及以上但小於 8 0 公厘者	Other bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring 14 mm or more but less than 80 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72222000512	S U S 4 3 0 系列不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑 8 0 公厘及以上者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring 80 mm or more in diameter, under the specification of SUS 430 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72222000521	S U S 4 1 0 系列不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑 8 0 公厘及以上者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring 80 mm or more in diameter, under the specification of SUS 410 series	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	

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72222000594	其他 S U S 4 0 0 系列不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑 8 0 公厘及以上者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring 80 mm or more in diameter, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72222000610	S U S 3 1 6 系列不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑 8 0 公厘及以上者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring 80 mm or more in diameter, under the specification of SUS 316 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72222000629	S U S 3 0 4 系列不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑 8 0 公厘及以上者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring 80 mm or more in diameter, under the specification of SUS 304 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72222000692	其他不銹鋼條及桿，冷成形或冷處理後未進一步加工，圓橫斷面直徑 8 0 公厘及以上者	Other bars and rods of stainless steel, not further worked than cold-formed or cold-finished of circular cross-section measuring 80 mm or more in diameter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72222000914	其他 S U S 4 0 0 系列不銹鋼條及桿，冷成形或冷處理後未進一步加工者	Other bars and rods of stainless steel, not further worked than cold-formed or cold-finished, under the specification of other SUS 400 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	

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72222000923	其他 S U S 3 0 0 系列 不銹鋼條及桿，冷成形 或冷處理後未進一步加 工者	Other bars and rods of stainless steel, not further worked than cold-formed or cold-finished, under the specification of other SUS 300 series	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72222000996	其他之不銹鋼條及桿， 冷成形或冷處理後未進 一步加工者	Other bars and rods of stainless steel, not further worked than cold-formed or cold-finished	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72223000002	其他不銹鋼條及桿	Other bars and rods of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72224000000	不銹鋼製角、形及型	Angles, shapes and sections of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE		MW0	
72230000114	S U S 4 0 0 系列不銹 鋼線，直徑 0.1 公厘 以下者	Wire of stainless steel of SUS 400 series, of a diameter less than 0.1 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		MW0	
72230000123	S U S 3 0 0 系列不銹 鋼線，直徑 0.1 公厘 以下者	Wire of stainless steel of SUS 300 series, of a diameter less than 0.1 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		MP1	
72230000212	S U S 4 0 0 系列不銹 鋼線，直徑 0.1 公厘 及以上，但小於 0.6 公厘者	Wire of stainless steel of SUS 400 series, of a diameter 0.1 mm or more but less than 0.6 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		MW0	
72230000221	S U S 3 0 0 系列不銹 鋼線，直徑 0.1 公厘 及以上，但小於 0.6 公厘者	Wire of stainless steel of SUS 300 series, of a diameter 0.1mm or more but less than 0.6 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		MP1	

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72230000310	S U S 4 0 0 系列不銹鋼線・直徑 0・6 公厘及以上・但小於 5・5 公厘者	Wire of stainless steel of SUS 400 series, of a diameter 0.6 mm or more but less than 5.5 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
72230000329	S U S 3 0 0 系列不銹鋼線・直徑 0・6 公厘及以上・但小於 5・5 公厘者	Wire of stainless steel of SUS 300 series, of a diameter 0.6 mm or more but less than 5.5 mm in diameter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MP1	
72230000908	其他不銹鋼線	Other wire of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MP1	
72241000102	高速鋼鑄錠及其他初級形狀	High speed steel in ingots and other primary forms	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72241000200	合金工具鋼鑄錠及其他初級形狀	Alloy tool steel in ingots and other primary forms	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72241000905	其他合金鋼鑄錠及其他初級形狀	Other alloy tool steel in ingots and other primary forms	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72249000114	高速鋼半製品・橫斷面為長方形者 (正方形除外)	Semi-finished products of high speed steel of rectangular (other than square) cross section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72249000123	高速鋼半製品・橫斷面為正方形者	Semi-finished products of high speed steel of square cross-section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72249000212	合金工具鋼半製品・橫斷面為長方形者 (正方形除外)	Semi-finished products of alloy tool steel of rectangular (other than square) cross-section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			

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72249000221	合金工具鋼半製品・橫斷面為正方形者	Semi-finished products of alloy tool steel of square cross-section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72249000917	其他合金工具鋼半製品・橫斷面為長方形者(正方形除外)	Semi-finished products of other alloy steel of rectangular (other than square) cross-section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72249000926	其他合金鋼工具半製品・橫斷面為正方形者	Semi-finished products of other alloy steel of square cross-section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72249000935	其他合金鋼半製品	Other semi-finished products of other alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
72251100002	晶狀具方向性電氣矽鋼扁軋製品・寬度 6 0 0 公厘及以上者	Flat-rolled products of grain-oriented silicon-electrical steel, of a width of 600 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
72251910002	其他電氣矽鋼扁軋製品・寬度 6 0 0 公厘及以上者・以頻率 5 0 赫芝最大磁通密度 1・5 韋伯/平方公尺時鐵心損失在 6・5 瓦特/公斤及以上者	Flat-rolled products of other silicon-electrical steel, of a width of 600 mm or more, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 6.5 W/kg or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
72251920000	其他電氣矽鋼扁軋製品・寬度 6 0 0 公厘及以上者・以頻率 5 0 赫芝最大磁通密度 1・5 韋伯/平方公尺時鐵心損失在 5 瓦特/公斤及以上但未達 6・5 瓦特/公斤者	Flat-rolled products of silicon-electrical steel, of a width of 600 mm or more, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss 5 W/kg or more but less than 6.5 W/kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			

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72251930008	其他電氣矽鋼扁軋製品 · 寬度 6 0 0 公厘及以上者 · 以頻率 5 0 赫芝最大磁通密度 1.5 韋伯/平方公尺時鐵心損失低於 5 瓦特/公斤者	Flat-rolled products of other silicon-electrical steel, of a width of 600 mm or more, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m ² , the iron loss less than 5 W/kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE			
72253000009	其他合金鋼之扁軋製品 · 捲盤狀· 熱軋後未進一步加工· 寬度 6 0 0 公厘及以上者	Flat-rolled products of other alloy steel, not further worked than hot-rolled, in coils, of a width of 600 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72254000105	合金工具鋼扁軋製品· 非捲盤狀· 熱軋後未進一步加工· 寬度 6 0 0 公厘及以上· 厚度 6 0 公厘及以上者	Flat-rolled products of alloy tool steel, not further worked than hot-rolled, not in coils, of a width of 600 mm or more, of a thickness of 60 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72254000203	合金工具鋼扁軋製品· 非捲盤狀· 熱軋後未進一步加工· 寬度 6 0 0 公厘及以上· 厚度小於 6 0 公厘者	Flat-rolled products of alloy tool steel, not further worked than hot-rolled, not in coils, of a width of 600 mm or more, of a thickness of less than 60 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MP1	
72254000908	其他合金鋼扁軋製品· 非捲盤狀· 熱軋後未進一步加工· 寬度 6 0 0 公厘及以上者	Flat-rolled products of other alloy steel, not further worked than hot-rolled, not in coils, of a width of 600 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72255000004	其他合金鋼扁軋製品· 冷軋 (冷延) 後未進一步加工· 寬度 6 0 0 公厘及以上者	Flat-rolled products of other alloy steel, not further worked than cold-rolled (cold-reduced), of a width of 600 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	

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72259100005	電解法鍍或塗鋅之其他合金鋼扁軋製品・寬度 6 0 0 公厘及以上者	Flat-rolled products of other alloy steel, electrolically plated or coated with zinc, of a width of 600 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10.5%		TNE		MW0	
72259200004	其他方法鍍或塗鋅之其他合金鋼扁軋製品・寬度 6 0 0 公厘及以上者	Flat-rolled products of other alloy steel, otherwise plated or coated with zinc, of a width of 600 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10.5%		TNE		MW0	
72259910005	其他合金鋼之扁軋製品・寬度 6 0 0 公厘及以上・經鍍面、塗面或護面者	Flat-rolled products of other alloy steel, plated, coated or clad, of a width of 600 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10.5%		TNE		MW0	
72259990008	其他合金鋼之扁軋製品・寬度 6 0 0 公厘及以上者	Flat-rolled products of other alloy steel, of a width of 600 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7%		TNE		MW0	
72261100001	晶狀具方向性電氣矽鋼扁軋製品・寬度小於 6 0 0 公厘者	Flat-rolled products of grain-oriented silicon-electrical steel, of a width of less than 600 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		TNE		MW0	
72261910001	其他電氣矽鋼扁軋製品・寬度小於 6 0 0 公厘者・以頻率 5 0 赫芝最大磁通密度 1・5 韋伯/平方公尺時鐵心損失在 6・5 瓦特/公斤及以上者	Flat-rolled products of other silicon-electrical steel, of a width of less than 600 mm at frequency of 50Hz and magnetic flux density of 1.5 Wb/m2, the iron loss 6.5 w/kg or more	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		MW0	

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72261920009	其他電氣矽鋼扁軋製品 · 寬度小於 6 0 0 公厘者 · 以頻率 5 0 赫芝最大磁通密度 1.5 韋伯/平方公尺時鐵心損失在 5 瓦特/公斤及以上但未達 6.5 瓦特/公斤者	Flat-rolled products of other silicon-electrical steel, of a width of less than 600 mm at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m2, the iron loss 5 W/kg or more but less than 6.5 W/kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		MW0	
72261930007	其他電氣矽鋼扁軋製品 · 寬度小於 6 0 0 公厘者 · 以頻率 5 0 赫芝最大磁通密度 1.5 韋伯/平方公尺時鐵心損失低於 5 瓦特/公斤者	Flat-rolled products of other silicon-electrical steel, of a width of less than 600 mm at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m2, the iron loss less than 5 W/kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		TNE		MP1	
72262000108	高速鋼扁軋製品· 寬度小於 6 0 0 公厘者· 厚度 6 0 公厘及以上· 以重量計含鉬量 3 % 及以上者	Flat-rolled products of high speed steel, of a width of less than 600 mm, of a thickness of 60 mm or more, containing by weight 3% or more of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
72262000206	高速鋼扁軋製品· 寬度小於 6 0 0 公厘者· 厚度小於 6 0 公厘· 以重量計含鉬量 3 % 及以上者	Flat-rolled products of high speed steel, of a width of less than 600 mm, of a thickness of less than 60 mm, containing by weight 3% or more of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
72262000304	高速鋼扁軋製品· 寬度小於 6 0 0 公厘者· 厚度 6 0 公厘及以上· 以重量計含鉬量小於 3 % 者	Flat-rolled products of high speed steel, of a width of less than 600 mm, of a thickness of 60 mm or more, containing by weight less than 3% molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			

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72262000402	高速鋼扁軋製品・寬度小於 6 0 0 公厘者・厚度小於 6 0 公厘・以重量計含鉬量小於 3 %者	Flat-rolled products of high speed steel, of a width of less than 600 mm, of a thickness of less than 60 mm, containing by weight less than 3% molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE			
72269100102	合金工具鋼扁軋製品・熱軋後未進一步加工・寬度小於 6 0 0 公厘・厚度 6 0 公厘及以上者	Flat-rolled products of alloy tool steel, not further worked than hot-rolled, of a width of less than 600 mm, of a thickness of 60 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72269100200	合金工具鋼扁軋製品・熱軋後未進一步加工・寬度小於 6 0 0 公厘者・厚度小於 6 0 公厘者	Flat-rolled products of alloy tool steel, not further worked than hot-rolled, of a width of less than 600 mm, of a thickness less than 60 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72269100905	其他合金鋼扁軋製品・熱軋後未進一步加工・寬度小於 6 0 0 公厘者	Flat-rolled products of other alloy steel, not further worked than hot-rolled, of a width of less than 600 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72269210001	鎳鐵合金鋼扁軋製品・鎳含量不低於 4 0 %・冷軋 (冷延) 後未進一步加工・寬度小於 6 0 0 公厘者	Flat-rolled products of ferro-nickel alloy steel, containing by weight not less than 40% of nickel, not further worked than cold-rolled (cold-reduced), of a width of less than 600 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE		MW0	S01
72269290004	其他合金鋼扁軋製品・冷軋 (冷延) 後未進一步加工・寬度小於 6 0 0 公厘者	Flat-rolled products of other alloy steel, not further worked than cold-rolled (cold-reduced), of a width of less than 600 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			

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72269910004	電解法鍍或塗鋅之其他合金鋼扁軋製品・寬度小於 6 0 0 公厘者	Flat-rolled products of other alloy steel, electrolytically plated or coated with zinc, of a width of less than 600 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72269920002	其他方法鍍或塗鋅之其他合金鋼扁軋製品・寬度小於 6 0 0 公厘者	Flat-rolled products of other alloy steel, otherwise plated or coated with zinc, of a width of less than 600 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE			
72269990007	其他合金鋼扁軋製品・寬度小於 6 0 0 公厘者	Flat-rolled products of other alloy steel, of a width of less than 600 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7%		TNE		MW0	
72271000001	熱軋高速鋼條及桿・繞成不規則捲盤狀	Bars and rods, hot-rolled, in irregularly wound coils, of high speed steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72272010007	熱軋矽錳鋼條及桿・焊接電極用・繞成不規則捲盤狀	Bars and rods, for welding electrodes, hot-rolled, in irregularly wound coils, of silico-manganese steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%		TNE		MW0	
72272090000	其他熱軋矽錳鋼條及桿・繞成不規則捲盤狀	Other bars and rods, hot-rolled, in irregularly wound coils, of silico-manganese steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72279000111	熱軋軸承鋼條及桿 (以重量計含碳量 0.95 %及以上)・繞成不規則捲盤狀・直徑 5.5 公厘及以上但小於 14 公厘者	Bars and rods, of bearing steel (containing by weight 0.95% or more of carbon) hot-rolled, in irregularly wound coils, of a diameter of 5.5 mm or more but less than 14 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%		TNE		MW0	

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72279000120	熱軋軸承鋼條及桿 (以重量計含碳量 0.95 % 及以上) · 繞成不規則捲盤狀 · 直徑 14 公厘及以上但小於 35 公厘者	Bars and rods, of bearing steel (containing by weight 0.95% or more of carbon) hot-rolled, in irregularly wound coils, of a diameter of 14 mm or more but less than 35 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%		TNE		MW0	
72279000139	熱軋軸承鋼條及桿 (以重量計含碳量 0.95 % 及以上) · 繞成不規則捲盤狀 · 直徑 35 公厘及以上者	Bars and rods, of bearing steel (containing by weight 0.95% or more of carbon) hot-rolled, in irregularly wound coils, of a diameter of 35 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%		TNE		MW0	
72279000219	熱軋合金彈簧鋼條及桿 (以重量計含碳量 0.45 % 及以上 · 但小於 0.66 % 且含鉻量 0.65 % 及以上但小於 10.5 %) · 繞成不規則捲盤狀 · 直徑 5.5 公厘及以上但小於 14 公厘者	Bars and rods, of alloy spring steel (containing by weight 0.45% or more but less than 0.66% of carbon and 0.65% or more but less than 10.5% of chromium) hot-rolled, in irregularly wound coils, of a diameter of 5.5 mm or more but less than 14 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%		TNE		MW0	
72279000228	熱軋合金彈簧鋼條及桿 (以重量計含碳量 0.45 % 及以上 · 但小於 0.66 % 且含鉻量 0.65 % 及以上但小於 10.5 %) · 繞成不規則捲盤狀 · 直徑 14 公厘及以上但小於 35 公厘者	Bars and rods, of alloy spring steel (containing by weight 0.45% or more but less than 0.66% of carbon and 0.65% or more but less than 10.5% of chromium) hot-rolled, in irregularly wound coils, of a diameter of 14 mm or more but less than 35 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%		TNE		MW0	

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72279000237	熱軋合金彈簧鋼條及桿 (以重量計含碳量 0.45 % 及以上, 但小於 0.66 % 且含鉻量 0.65 % 及以上但小於 1.05 %) · 繞成不規則捲盤狀 · 直徑 35 公厘及以上者	Bars and rods, of alloy spring steel (containing by weight 0.45% or more but less than 0.66% of carbon and 0.65% or more but less than 10.5% of chromium) hot-rolled, in irregularly wound coils, of a diameter of 35 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%		TNE		MW0	
72279000905	其他熱軋合金鋼條及桿 · 繞成不規則捲盤狀者	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%		TNE		MP1	
72281000117	高速鋼條及桿 · 熱軋、熱抽或擠製後未進一步加工 · 直徑小於 14 公厘 · 以重量計含鉬量 3 % 及以上者	Bars and rods of high speed steel, not further worked than hot-rolled, hot-drawn, or extruded, of a diameter less than 14 mm, containing by weight 3% or more of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
72281000126	高速鋼條及桿 · 熱軋、熱抽或擠製後未進一步加工 · 直徑 14 公厘及以上, 但小於 160 公厘 · 以重量計含鉬量 3 % 及以上者	Bars and rods of high speed steel, not further worked than hot-rolled, hot-drawn, or extruded, of a diameter 14 mm or more but less than 160 mm, containing by weight 3% or more of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
72281000135	高速鋼條及桿 · 熱軋、熱抽或擠製後未進一步加工 · 直徑 160 公厘及以上 · 以重量計含鉬量 3 % 及以上者	Bars and rods of high speed steel, not further worked than hot-rolled, hot-drawn, or extruded, of a diameter 160 mm or more, containing by weight 3% or more of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			

海關進口稅則資料

72281000215	高速鋼條及桿，熱軋、熱抽或擠製後未進一步加工，直徑小於 1 4 公厘，以重量計含鉬量小於 3 % 者	Bars and rods of high speed steel, not further worked than hot-rolled, not-drawn, or extruded, of a diameter less than 14 mm, containing by weight less than 3% of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
72281000224	高速鋼條及桿，熱軋、熱抽或擠製後未進一步加工，直徑 1 4 公厘及以上，但小於 1 6 0 公厘，以重量計含鉬量小於 3 % 者	Bars and rods of high speed steel, not further worked than hot-rolled, hot-drawn, or extruded, of a diameter 14 mm or more but less than 160 mm, containing by weight less than 3% of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
72281000233	高速鋼條及桿，熱軋、熱抽或擠製後未進一步加工，直徑 1 6 0 公厘及以上，以重量計含鉬量小於 3 % 者	Bars and rods of high speed steel, not further worked than hot-rolled, hot-drawn, or extruded, of a diameter 160 mm or more, containing by weight less than 3% of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
72281000313	高速鋼條及桿，冷成形或冷加工後未進一步加工，直徑小於 1 4 公厘，以重量計含鉬量 3 % 及以上者	Bars and rods of high speed steel, not further worked than cold-formed, cold-finished of a diameter less than 14 mm, containing by weight 3% or more of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			

海關進口稅則資料

72281000322	高速鋼條及桿，冷成形或冷加工後未進一步加工，直徑14公厘及以上，但小於160公厘，以重量計含鉬量3%及以上者	Bars and rods of high speed steel, not further worked than cold-formed, cold-finished of a diameter 14 mm or more but less than 160 mm, containing by weight 3% or more of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
72281000331	高速鋼條及桿，冷成形或冷加工後未進一步加工，直徑160公厘及以上，以重量計含鉬量3%及以上者	Bars and rods of high speed steel, not further worked than cold-formed, cold-finished of a diameter 160 mm or more, containing by weight 3% or more of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
72281000411	高速鋼條及桿，冷成形或冷加工後未進一步加工，直徑小於14公厘及以下，以重量計含鉬量小於3%者	Bars and rods of high speed steel, not further worked than cold-formed, cold-finished of a diameter less than 14 mm, containing by weight less than 3% of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
72281000420	高速鋼條及桿，冷成形或冷加工後未進一步加工，直徑14公厘及以上，但小於160公厘，以重量計含鉬量小於3%者	Bars and rods of high speed steel, not further worked than cold-formed, cold-finished of a diameter 14 mm or more but less than 160 mm, containing by weight less than 3% of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	

海關進口稅則資料

72281000439	高速鋼條及桿，冷成形或冷加工後未進一步加工，直徑 1 6 0 公厘及以上，以重量計含鉬量小於 3 %者	Bars and rods of high speed steel, not further worked than cold-formed, cold-finished of a diameter 160 mm or more, containing by weight less than 3% of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
72281000901	其他高速鋼條及桿	Other bars and rods of high speed steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE		MW0	
72282010006	其他矽錳鋼條及桿，焊接電極用者	Other bars and rods,for welding electrodes, silico-manganese steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			
72282090009	其他矽錳鋼製條及桿	Other bars and rods,of silico-manganese steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			
72283000113	合金工具鋼條及桿，熱軋、熱抽或擠製後未進一步加工，直徑小於 1 4 公厘者	Bars and rods of alloy tool steel, not further worked than hot-rolled, hot-drawn, or extruded of a diameter less than 14 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			
72283000122	合金工具鋼條及桿，熱軋、熱抽或擠製後未進一步加工，直徑 1 4 公厘及以上，但小於 3 5 公厘者	Bars and rods of alloy tool steel, not further worked than hot-rolled, hot-drawn, or extruded, of a diameter 14 mm or more but less than 35 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			
72283000131	合金工具鋼條及桿，熱軋、熱抽或擠製後未進一步加工，直徑 3 5 公厘及以上，但小於 1 0 0 公厘者	Bars and rods of alloy tool steel, not further worked than hot-rolled, hot-drawn, or extruded, of a diameter 35 mm or more but less than 100 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			

海關進口稅則資料

72283000140	合金工具鋼條及桿，熱軋、熱抽或擠製後未進一步加工，直徑100公厘及以上者	Bars and rods of alloy tool steel, not further worked than hot-rolled, hot-drawn, or extruded, of a diameter 100 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	
72283000211	軸承鋼條及桿（以重量計含碳量0.95%及以上），熱軋、熱抽或擠製後未進一步加工，直徑小於14公厘者	Bars and rods of bearing steel (containing by weight 0.95% or more of carbon), not further worked than hot-rolled, hot-drawn, or extruded, of a diameter less than 14 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72283000220	軸承鋼條及桿（以重量計含碳量0.95%及以上），熱軋、熱抽或擠製後未進一步加工，直徑14公厘及以上，但小於35公厘者	Bars and rods of bearing steel (containing by weight 0.95% or more of carbon), not further worked than hot-rolled, hot-drawn, or extruded, of a diameter 14 mm or more but less than 35 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72283000239	軸承鋼條及桿（以重量計含碳量0.95%及以上），熱軋、熱抽或擠製後未進一步加工，直徑35公厘及以上，但小於100公厘者	Bars and rods of bearing steel (containing by weight 0.95% or more of carbon), not further worked than hot-rolled, hot-drawn, or extruded, of a diameter 35 mm or more but less than 100 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72283000248	軸承鋼條及桿（以重量計含碳量0.95%及以上），熱軋、熱抽或擠製後未進一步加工，直徑100公厘及以上者	Bars and rods of bearing steel (containing by weight 0.95% or more of carbon), not further worked than hot-rolled, hot-drawn, or extruded, of a diameter 100 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	

海關進口稅則資料

72283000319	合金彈簧鋼條及桿 (以重量計含碳量 0.45 % 及以上 , 但小於 0.66 % 且含鉻量 0.65 % 及以上但小於 10.5 %) , 熱軋、熱抽或擠製後未進一步加工 , 直徑小於 14 公厘者	Bars and rods of alloy spring steel (containing by weight 0.45% or more but less than 0.66% of carbon and 0.65% or more but less than 10.5% of chromium), not further worked than hot-rolled, hot-drawn, or extruded, of a diameter less than 14 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	
72283000328	合金彈簧鋼條及桿 (以重量計含碳量 0.45 % 及以上 , 但小於 0.66 % 且含鉻量 0.65 % 及以上但小於 10.5 %) , 熱軋、熱抽或擠製後未進一步加工 , 直徑 14 公厘及以上 , 但小於 35 公厘者	Bars and rods of alloy spring steel (containing by weight 0.45% or more but less than 0.66% of carbon and 0.65% or more but less than 10.5% of chromium), not further worked than hot-rolled, hot-drawn, or extruded, of a diameter 14 mm or more but less than 35 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	
72283000337	合金彈簧鋼條及桿 (以重量計含碳量 0.45 % 及以上 , 但小於 0.66 % 且含鉻量 0.65 % 及以上但小於 10.5 %) , 熱軋、熱抽或擠製後未進一步加工 , 直徑 35 公厘及以上 , 但小於 100 公厘者	Bars and rods of alloy spring steel (containing by weight 0.45% or more but less than 0.66% of carbon and 0.65% or more but less than 10.5% of chromium), not further worked than hot-rolled, hot-drawn, or extruded, of a diameter 35 mm or more but less than 100 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	

海關進口稅則資料

72283000346	合金彈簧鋼條及桿 (以重量計含碳量 0.45 % 及以上 , 但小於 0.66 % 且含鉻量 0.65 % 及以上但小於 1.0 %) , 熱軋、熱抽或擠製後未進一步加工 , 直徑 100 公厘及以上者	Bars and rods of alloy spring steel (containing by weight 0.45% or more but less than 0.66% of carbon and 0.65% or more but less than 10.5% of chromium), not further worked than hot-rolled, hot-drawn, or extruded of a diameter 100 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	
72283000907	其他合金鋼條及桿 , 熱軋、熱抽或擠製後未進一步加工者	Bars and rods of other alloy steel, not further worked than hot-rolled, hot-drawn, or extruded	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	
72284000111	合金工具鋼條及桿 , 鍛造後未進一步加工 , 直徑小於 200 公厘者	Bars and rods of alloy tool steel, not further worked than forged, of a diameter less than 200 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72284000120	合金工具鋼條及桿 , 鍛造後未進一步加工 , 直徑 200 公厘及以上者	Bars and rods of alloy tool steel, not further worked than forged, of a diameter 200 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			
72284000914	其他合金鋼條及桿 , 鍛造後未進一步加工 , 直徑小於 200 公厘者	Bars and rods of other alloy tool steel, not further worked than forged, of a diameter less than 200 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72284000923	其他合金鋼條及桿 , 鍛造後未進一步加工 , 直徑 200 公厘及以上者	Bars and rods of other alloy tool steel, not further worked than forged, of a diameter 200 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			
72284000996	其他合金鋼條及桿 , 鍛造後未進一步加工者	Bars and rods of other alloy steel, not further worked than forged	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	

海關進口稅則資料

72285000118	合金工具鋼條及桿，冷成形或冷光製後未進一步加工，直徑小於 1 4 公厘者	Bars and rods of alloy tool steel, not further worked than cold-formed or cold-finished, of a diameter less than 14 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72285000127	合金工具鋼條及桿，冷成形或冷光製後未進一步加工，直徑 1 4 公厘及以上，但小於 3 5 公厘者	Bars and rods of alloy tool steel, not further worked than cold-formed or cold-finished, of a diameter 14 mm or more but less than 35 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72285000136	合金工具鋼條及桿，冷成形或冷光製後未進一步加工，直徑 3 5 公厘及以上，但小於 1 0 0 公厘者	Bars and rods of alloy tool steel, not further worked than cold-formed or cold-finished, of a diameter 35 mm or more but less than 100 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72285000145	合金工具鋼條及桿，冷成形或冷光製後未進一步加工，直徑 1 0 0 公厘及以上者	Bars and rods of alloy tool steel, not further worked than cold-formed or cold-finished, of a diameter 100 or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	
72285000216	軸承鋼條及桿（以重量計含碳量 0.95% 及以上），冷成形或冷光製後未進一步加工，直徑小於 1 4 公厘者	Bars and rods of bearing steel (containing by weight 0.95% or more of carbon), not further worked than cold-formed or cold-finished, of a diameter less than 14 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	

海關進口稅則資料

72285000225	軸承鋼條及桿 (以重量計含碳量 0.95% 及以上) , 冷成形或冷光製後未進一步加工 , 直徑 14 公厘及以上 , 但小於 35 公厘者	Bars and rods of bearing steel (containing by weight 0.95% or more of carbon), not further worked than cold-formed or cold-finished, of a diameter 14 mm or more but less than 35 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72285000234	軸承鋼條及桿 (以重量計含碳量 0.95% 及以上) , 冷成形或冷光製後未進一步加工 , 直徑 35 公厘及以上 , 但小於 100 公厘者	Bars and rods of bearing steel (containing by weight 0.95% or more of carbon), not further worked than cold-formed or cold-finished, of a diameter 35 mm or more but less than 100 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72285000243	軸承鋼條及桿 (以重量計含碳量 0.95% 及以上) , 冷成形或冷光製後未進一步加工 , 直徑 100 公厘及以上者	Bars and rods of alloy tool steel (containing by weight 0.95% or more of carbon), not further worked than cold-formed or cold-finished, of a diameter 100 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	
72285000314	合金彈簧鋼條及桿 (以重量計含碳量 0.45% 及以上 , 但小於 0.66% 且含鉻量 0.65% 及以上但小於 10.5%) , 冷成形或冷光製後未進一步加工 , 直徑小於 14 公厘者	Bars and rods of alloy spring steel (containing by weight 0.45% or more but less than 0.66% of carbon and 0.65% or more but less than 10.5% of chromium), not further worked than cold-formed or cold-finished, of a diameter less than 14 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	

海關進口稅則資料

72285000323	合金彈簧鋼條及桿 (以重量計含碳量 0.45 % 及以上, 但小於 0.66 % 且含鉻量 0.65 % 及以上但小於 10.5 %) , 冷成形或冷光製後未進一步加工, 直徑 14 公厘及以上但小於 35 公厘者	Bars and rods of alloy spring steel (containing by weight 0.45% or more but less than 0.66% of carbon and 0.65% or more but less than 10.5% of chromium), not further worked than cold-formed or cold-finished, of a diameter 14 mm or more but less than 35 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72285000332	合金彈簧鋼條及桿 (以重量計含碳量 0.45 % 及以上, 但小於 0.66 % 且含鉻量 0.65 % 及以上但小於 10.5 %) , 冷成形或冷光製後未進一步加工, 直徑 35 公厘及以上, 但小於 100 公厘者	Bars and rods of alloy spring steel (containing by weight 0.45% or more but less than 0.66% of carbon and 0.65% or more but less than 10.5% of chromium), not further worked than cold-formed or cold-finished, of a diameter 35 mm or more but less than 100 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72285000341	合金彈簧鋼條及桿 (以重量計含碳量 0.45 % 及以上, 但小於 0.66 % 且含鉻量 0.65 % 及以上但小於 10.5 %) , 冷成形或冷光製後未進一步加工, 直徑 100 公厘及以上者	Bars and rods of alloy spring steel (containing by weight 0.45% or more but less than 0.66% of carbon and 0.65% or more but less than 10.5% of chromium), not further worked than cold-formed or cold-finished, of a diameter 100 mm or more	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	
72285000902	其他合金鋼條及桿, 冷成形或冷光製後未進一步加工者	Bars and rods of other alloy steel, not further worked than cold-formed or cold-finished	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	

海關進口稅則資料

72286000009	其他合金鋼製條及桿	Other bars and rods, of alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MP1	
72287000007	其他合金鋼製之角、形及型	Other angles, shapes and sections, of alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72288010003	合金鋼製之空心鑽條及桿	Hollow drill bars and rods, of alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%		TNE		MW0	
72288020001	非合金鋼製之空心鑽條及桿	Hollow drill bars and rods, of non-alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE		MW0	
72292000007	矽錳鋼線	Wire of silico-manganese steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%		TNE		MW0	
72299010000	鎳鐵合金鋼線	Wire of ferro-nickel alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1%		TNE			
72299020008	鐵鎳鈷合金鋼線	Wire of ferro-nickel-cobalt alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%		TNE		MP1	
72299030006	高速鋼線	Wire of high speed steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		TNE		MW0	
72299090003	其他合金鋼製之線	Wire of other alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%		TNE		MP1	
73011000000	鋼(鐵)板樁·不論已否鑽孔、衝孔或以元件組成者	Sheet piling, of iron or steel, wether or not drilled, punched or made from assembled elements	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE			

海關進口稅則資料

73012000008	經焊接之鋼鐵角、形及型	Welded angles, shapes and sections, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MW0	
73021010007	每公尺重量小於 3 9 公斤之鋼 (鐵) 輕軌	Light rails, of iron or steel, less than 39 kg per meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	8.5%		TNE		MW0	
73021020005	每公尺重量 3 9 公斤及以上之鋼 (鐵) 重軌	Heavy rails, of iron or steel, 39 kg or more per meter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
73023000005	鋼鐵製道岔尖軌、轍叉、尖軌拉桿及其他叉道段件	Switch blades, crossing frogs, point rods and other crossing peices, of iron or steel	7%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
73024000003	鋼鐵製魚尾板及底板	Fish-plates and soleplates, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
73029010000	舊破鐵軌，可作坑道支柱用或經重新軋製轉變為其他物品者	Worn railway lines which are usable as pitprops or may be converted into other articles by rerolling	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		TNE			
73029090003	其他鐵道及電車道建軌鋼鐵材料	Other railway and tramway track construction material of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			
73030000000	鑄鐵製管及空心型	Tubes, pipes and hollow profiles, of cast iron	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%		TNE		MW0	
73041100006	不銹鋼製油、氣管線用無縫管	Line pipe of a kind used for oil or gas pipelines, seamless, of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			

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73041900008	其他鋼鐵製 (鑄鐵除外) 油、氣管線用無縫管	Other line pipe of a kind used for oil or gas pipelines, seamless, of iron (other than cast iron) or steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE			
73042200003	不銹鋼製鑽採油或氣所 用無縫鑽管	Drill pipe, seamless, of a kind used in drilling for oil or gas, of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE			
73042300002	其他鋼鐵製鑽採油或氣 所用無縫鑽管	Other drill pipe, seamless, of a kind used in drilling for oil or gas, of iron or stell	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE			
73042400001	其他不銹鋼鑽採油或氣 所用無縫套管及導管	Other casing and tubing, seamless, of a kind used in drilling for oil or gas, of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE			
73042900006	其他鋼鐵製 (鑄鐵除外) 鑽採油或氣所用之無 縫套管、導管	Other casing and tubing, seamless, of a kind used in drilling for oil or gas, of iron (other than cast iron) or steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE			
73043100002	鐵或非合金鋼圓橫斷面 無縫管及空心型、冷抽 或冷軋 (冷延) 者	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, cold- drawn or cold-rolled (cold- reduced)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE			
73043910002	無縫鋼鐵管坯料	Blanks for seamless tubes and pipes, iron or non-alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE			
73043990005	其他鐵或非合金鋼圓橫 斷面無縫管及空心型	Other tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		TNE			

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73044100000	不銹鋼圓橫斷面無縫管及空心型・冷抽或冷軋（冷延）者	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, cold-drawn or cold-rolled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			S01
73044900002	其他不銹鋼圓橫斷面無縫管及空心型	Other tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			S01
73045110005	鉬鉻合金鋼鐵無縫管・冷抽或冷軋（冷延）者	Tubes and pipes of alloy molybdenum chromium steel, seamless, cold-drawn or cold-rolled (cold-reduced)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			S01
73045190008	其他合金鋼製圓橫斷面無縫管及空心型・冷抽或冷軋（冷延）者	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of other alloy steel, cold-drawn or cold-rolled (cold-reduced)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			S01
73045910007	鉬鉻合金鋼鐵無縫管・非冷抽或冷軋（冷延）	Tubes and pipes of alloy molybdenum chromium steel, seamless, non cold-drawn or cold-rolled (cold-reduced)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		TNE			S01
73045990000	其他合金鋼製圓橫斷面其他無縫管及空心型・非冷抽或冷軋（冷延）	Other tubes, pipes and hollow profiles, seamless, of circular cross-section, of other alloy steel, non cold-drawn or cold-rolled (cold-reduced)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			S01
73049000000	其他鋼鐵製（鑄鐵除外）無縫管及空心型	Other tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		TNE			

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73051100005	縱向潛弧焊接鋼鐵管，具圓橫斷面，其外徑超過 4 0 6 • 4 公釐者	Tubes and pipes, longitudinally submerged arc welded, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE			
73051200004	其他縱向焊接鋼鐵管，具圓橫斷面，其外徑超過 4 0 6 • 4 公釐者	Other tubes pipes, longitudinally welded, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE			
73051900007	其他油氣管線用鋼鐵管，具圓橫斷面，其外徑超過 4 0 6 • 4 公釐者	Other line pipe of a kind used for oil or gas pipelines, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE			
73052000004	鑽採油、氣用套管，具圓橫斷面，其外徑超過 4 0 6 • 4 公釐者	Casing of a kind used in drilling for oil or gas, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE			
73053100001	其他縱向焊接鋼鐵管	Other tubes and pipes, longitudinally welded, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MW0	
73053900003	其他焊接鋼鐵管，具圓橫斷面，其外徑超過 4 0 6 • 4 公釐者	Other tubes and pipes, welded, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MW0	

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73059000009	其他鋼鐵管，具圓橫斷面，其外徑超過 4 0 6 • 4 公釐者	Other tubes and pipes, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MW0	
73061100004	不銹鋼製油、氣管線用焊接管	Line pipe of a kind used for oil or gas pipelines, welded, of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MW0	
73061900006	其他鋼鐵製油、氣管線用管	Other line pipe of a kind used for oil or gas pipelines, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MW0	
73062100002	不銹鋼製鑽採油或氣所用焊接套管及導管	Casing and tubing of a kind used in drilling for oil or gas, welded, of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MW0	
73062900004	其他鋼鐵製鑽採油或氣所用套管及導管	Other casing and tubing of a kind used in drilling for oil or gas, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MW0	
73063000001	其他管及空心型，鐵或非合金鋼圓橫斷面焊接管	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MP1	
73064000009	其他管及空心型，不銹鋼圓橫斷面焊接者	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MW0	
73065000006	其他管及空心型，其他合金鋼圓橫斷面焊接管	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of other alloy steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MW0	
73066100003	方型或長方型橫斷面焊接管	Welded, of square or rectangular cross-section	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		TNE		MW0	

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73066900005	其他鋼鐵製非圓橫斷面 焊接管	Welded, of other non- circular cross-section, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		MW0	
73069010006	鉬鉻合金鋼鐵管	Tubes and pipes of alloy molybdenum chromium steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		TNE		MW0	S01
73069090009	其他鋼鐵製之其他管及 空心型	Other tubes, pipes and hollow profiles, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		MW0	
73071100003	鑄造配件・非展性鑄鐵 製者	Tube or pipe cast fittings, of non-malleable cast iron	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			
73071900005	其他鑄鐵製管配件	Other tube or pipe cast fitting, of cast iron	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			
73072100001	凸緣・不銹鋼製	Flanges, of stainless steel	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			
73072210008	螺紋套筒（僅含接頭） ・不銹鋼製	Threaded sleeves (couplings only), of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			
73072220006	螺紋肘管、彎管及其他 套筒・不銹鋼製	Threaded elbows, bends and other sleeves, of stainless steel	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			
73072300009	對焊管配件・不銹鋼製	Butt welding fittings, of stainless steel	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			
73072900003	其他管配件・不銹鋼製	Other tube or pipe fittings, of stainless steel	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			
73079100006	凸緣・其他鋼鐵製	Flanges, of other iron or steel	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			

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73079210003	其他鋼鐵製螺紋套筒 (僅含接頭)	Other threaded sleeves (couplings only), of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			
73079220001	其他鋼鐵製螺紋肘管、彎管及其他套筒	Other threaded elbows, bends and sleeves, of iron or steel	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		MP1	
73079300004	對焊管配件，其他鋼鐵製	Butt welding fittings, of other iron or steel	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			
73079900008	其他鋼鐵製管配件	Other tube and pipe fittings, of iron or steel	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			
73081000003	鋼鐵製橋及橋體段	Bridges and bridge-sections, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			
73082000001	鋼鐵製塔及格狀桅桿	Towers and lattice masts, of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			
73083000009	鋼鐵製門、窗及其框架及門檻	Doors, windows and their frames and thresholds for doors, of iron or steel	6%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		C02	
73084000007	鋼鐵製供鷹架、窗套、支柱或坑道支持用設備	Equipment for scaffolding, shuttering, propping or pitpropping, of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE			
73089010004	鋼鐵製船用桅桿、欄杆及船殼零件	Ship's masts, ship's rails and parts of hulls, of iron steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE			
73089090007	其他屬第 7 3 0 8 節之貨品	Other parts of structures, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%		TNE		MP1	

海關進口稅則資料

73090000004	貯藏任何材料（壓縮或液化氣體除外）用之鋼鐵製貯器、容槽、大桶及類似容器，其容量超過 3 0 0 公升，不論是否經襯裏或隔熱，但無機械或熱力設備者	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a exceeding 300 l whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10%	免稅 (PA,GT,NI,SV,HN,NZ)	16%		KGM			
73101000009	貯藏任何材料（壓縮或液化氣體除外）用之鋼鐵製容槽、箱、圓桶、罐、盒及類似容器，其容量 5 0 公升及以上但不超過 3 0 0 公升，不論是否經襯裏或隔熱，但無機械及熱力設備者	Tank, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity of 50 l or more but not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10%	免稅 (PA,GT,NI,SV,HN,NZ)	16%		KGM			
73102100006	經軟焊或摺邊密封之罐，容量小於 5 0 公升者	Cans which are to be closed by soldering or crimping, of a capacity of less than 50 l	10%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM			
73102910006	其他馬口鐵製容器，容量小於 5 0 公升者	Other tinned containers, of a capacity of less than 50 l	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	
73102990009	其他鋼鐵製容器，容量小於 5 0 公升者	Other containers, of a capacity of less than 50 l of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,NZ)	16%		KGM		MP1	
73110000000	供貯存壓縮或液化氣體用之鋼鐵製容器	Containers for compressed or liquefied gas, of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	

海關進口稅則資料

73121010005	用於傳動裝置之編帶及絞股線	Belting, transmission, of plaited bands or stranded wire	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
73121090115	鍍鋅鋼鐵製絞股線，非電氣絕緣者	Stranded wire, of iron or steel, plated with zinc, not electrically insulated	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		MW0	
73121090124	預力混凝土用鋼絞線（符合中華民國國家標準 3 3 3 2 號者）	Stranded wire for prestressed concrete, of steel (complying with CNS 3332)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		MW0	
73121090197	其他鋼鐵製絞股線，非電氣絕緣者	Stranded wire, of iron or steel, not electrically insulated	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
73121090204	其他鋼鐵製索及纜，非電氣絕緣者	Ropes and cables, of iron or steel, not electrically insulated	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		C02 MW0	
73129000000	鋼鐵製編帶、吊索及類似品，非電氣絕緣者	Plaited band shings and the like, of iron or steel, not electrically insulated	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
73130000008	有刺鋼鐵線；鋼鐵製圍籬用之有刺或無刺之螺旋絞或扁平單線及鬆絞之雙線	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
73141200003	不銹鋼製機械用環帶	Endless bands for machinery, of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
73141400001	其他不銹鋼製織布	Other woven cloth, of stainless steel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
73141910004	環形（無接頭）輸送及傳動用帶	Belting and bands for conveyance and transmission, endless	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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73141920002	其他輸送及傳動用帶	Other belting and bands for conveyance and transmission	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
73141990007	其他經緯交錯織成品	Other woven products	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73142000003	鋼鐵線製柵格、網及籬網，交叉點經焊接，線之最大橫斷面尺寸3公厘及以上，網眼尺寸100平方公分及以上者	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more, of iron or steel wire	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73143100000	鋼鐵線製柵格、網及籬網，交叉點經焊接，鍍或塗鋅者	Grill, netting and fencing, of iron or steel wire, welded at the intersection plated or coated with zinc	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73143900002	其他鋼鐵線製柵格、網及籬網，交叉點經焊接者	Other grill, netting and fencing, of iron or steel wire, welded at the intersection	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73144100008	鋼鐵線製布、柵格、網及籬網，鍍或塗鋅者	Cloth, grill, netting and fencing, of iron or steel wire, plated or coated with zinc	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73144200007	鋼鐵線製布、柵格、網及籬網，塗塑膠者	Cloth, grill, netting and fencing, of iron or steel wire, coated with plastics	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73144900000	其他鋼鐵線製布、柵格、網及籬網	Other cloth, grill, netting and fencing, of iron or steel wire	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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73145000006	鋼鐵製拉孔片	Expanded metal, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73151100101	機器腳踏車用滾子鏈	Roller chain of motorcycles	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
73151100209	腳踏車用滾子鏈	Roller chain of bicycles	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
73151100904	其他滾子鏈	Other roller chain	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
73151200002	鋼鐵製其他活節環鏈	Other articulated link chain, of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
73151900005	鋼鐵製活節環鏈零件	Parts of articulated link chain, of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
73152000002	鋼鐵製制滑鏈	Skid chain, of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73158100008	鋼鐵製日字形鏈	Stud-link, of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73158200007	其他鋼鐵製焊接環鏈	Other welded link, of iron or steel	9%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73158900000	其他鋼鐵製鏈	Chain, of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73159000007	其他鋼鐵製鏈零件	Other parts of chain, of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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73160000005	鋼鐵製錨、四爪錨及其零件	Anchors, grapnels and parts thereof, of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
73170010002	鋼鐵製軌道用釘	Spikes for rail, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
73170020000	圖釘	Drawing pins	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
73170030008	梳理機用平頭釘	Carding tacks for carding machine	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
73170090103	鋼鐵釘	Nail, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
73170090906	其他屬第 7 3 1 7 節之貨品	Other articles of heading 73.17	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
73181100000	鋼鐵製車用螺釘	Coach screws, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
73181200009	其他木用螺釘・鋼鐵製	Other wood screws, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
73181300008	鋼鐵製螺旋鉤及螺旋圈	Screw hooks and screw rings, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
73181400007	自攻螺釘・鋼鐵製	Self-tapping screws, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	

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73181510004	鋼鐵製鐵軌用螺釘及螺柱，有否附螺帽及墊圈均在內	Screws and bolts for rail, whether or not with their nuts or washers, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
73181590007	其他鋼鐵製螺釘及螺柱，有否附螺帽及墊圈均在內	Other screws and bolts, whether or not with their nuts or washers, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MP1	
73181600005	鋼鐵螺絲帽	Nuts, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
73181900002	其他鋼鐵螺紋製品	Other threaded articles, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
73182100008	鋼鐵製彈簧墊圈及其他鎖緊墊圈	Spring washers and other lock washers, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
73182200007	鋼鐵製其他墊圈	Other washers, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
73182300006	鉚釘，鋼鐵製	Rivets, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
73182400005	橫梢及開口梢，鋼鐵製	Cotters and cotter pins, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MP1	
73182900000	其他鋼鐵製無螺紋製品	Other non-threaded articles, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
73194000102	鋼鐵製安全別針	Safety pins, of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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73194000905	其他鋼鐵製別針	Other pins of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
73199010001	鋼鐵製縫針、補綴針或 刺繡針	Sewing, darning or embroidery needles, of iron or steel	8.3%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
73199090004	其他第 7 3 1 9 節之類 似品	Other similar articles of heading No. 7319	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
73201011004	鋼鐵製片狀彈簧及其葉 片，鐵道機車及柴油車 用	Leaf-springs and leaves therefor, of iron or steel, for locomotive and diesel rail car use	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
73201019006	鋼鐵製片狀彈簧及其葉 片，其他車輛用	Leaf-springs and leaves therefor, of iron or steel, for other car use	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
73201020003	鋼鐵製片狀彈簧及其葉 片，工業或農業用	Leaf-springs and leaves therefor, of iron or steel, for industrial or agricultural machinery use	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
73201090008	其他鋼鐵製片狀彈簧及 其葉片	Other leaf-springs and leaves therefor, of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
73202011002	鋼鐵製螺旋彈簧，鐵道 機車及柴油車用	Helical springs, of iron or steel, for locomotive and diesel rail car use.	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
73202019004	鋼鐵製螺旋彈簧，其他 車輛用	Helical springs, of iron or steel, for other car use	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
73202020001	自行車汽門嘴心用不銹 鋼彈簧	Stainless steel spring for bicycle valve inside core use	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			

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73202030009	鋼鐵製螺旋彈簧・自行車汽門嘴心用	Helical springs, of iron or steel, for bicycle valve inside core use	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73202090006	其他鋼鐵製螺旋彈簧	Other helical springs, of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
73209000000	其他鋼鐵製彈簧及彈簧片	Other springs and leaves for spring, of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
73211100005	鋼鐵製烹飪器具及加熱板・氣體燃料或氣體與其他燃料兩用者	Cooking appliances and plate warmers, of iron or steel, for gas fuel or for both gas and other fuels	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	DZN	KGM		C02 MP1	
73211200004	鋼鐵製烹飪器具及加熱板・液體燃料用者	Cooking appliances and plate warmers, of iron or steel, for liquid fuel	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	DZN	KGM			
73211910005	其他鋼鐵製烹飪器具及加熱板・固體燃料用器具	Other cooking appliances and plate warmers, of iron or steel, for solid fuel	9%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	12.5%	DZN	KGM			
73211990008	其他鋼鐵製烹飪器具及加熱板	Other cooking appliances and plate warmers, of iron or steel	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	DZN	KGM			
73218100000	其他鋼鐵製家用器具・氣體燃料或氣體與其他燃料兩用者	Other domestic apparatus, of iron or steel, for gas fuel or for both gas and other fuels	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	DZN	KGM		C02	
73218200009	其他鋼鐵製家用器具・液體燃料用者	Other domestic apparatus, of iron or steel, for liquid fuel	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	DZN	KGM			
73218910000	其他鋼鐵製家用器具・固體燃料用器具	Other domestic apparatus, of iron or steel, for solid fuel	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	DZN	KGM			

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73218990003	其他鋼鐵製家用器具	Other domestic apparatus, of iron or steel	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	DZN	KGM			
73219000009	屬第 7 3 2 1 節貨品之零件	Parts for the goods of heading 73.21	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
73221100004	散熱器 (中央系統) 及其零件・鑄鐵製	Radiators, central heating, and parts thereof, of cast iron	9%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73221900006	其他鋼鐵製散熱器及其零件	Other radiators and parts thereof, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73229000008	其他屬第 7 3 2 2 節之貨品及其零件	Other the goods of heading 73.22 and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
73231010002	鋼鐵絲絨	Iron or steel wool	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
73231090005	洗鍋物及洗濯或擦亮片、手套及類似品	Pot scourers and scouring or polishing pads, gloves and the like	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73239100006	非搪瓷鑄鐵製餐桌、廚房或其他家用物品及其零件	Table, kitchen or other household articles and parts thereof, of cast iron, not enamelled	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	
73239200005	搪瓷鑄鐵餐桌、廚房或其他家用物品及其零件	Table, kitchen or other household articles and parts thereof, of cast iron, enamelled	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	
73239300004	不銹鋼製餐桌、廚房或其他家用物品及其零件	Table, kitchen or other household articles and parts thereof, of stainless steel	6.8%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	

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73239400003	搪瓷鋼鐵製餐桌、廚房或其他家用物品及其零件	Table, kitchen or other household articles and parts thereof, of iron (other than cast iron) or steel, enamelled	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	
73239900008	其他鋼鐵製餐桌、廚房或其他家用物品及其零件	Other table, kitchen or other household articles and parts thereof, of iron or steel	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	
73241000003	不銹鋼製污水槽及洗面盆	Sinks and wash basins, of stainless steel	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73242100000	浴盆，不論是否搪瓷之鑄鐵製者	Baths, of cast iron, whether or not enamelled	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73242900002	其他鋼鐵製浴盆	Other baths, of iron or steel	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73249000006	其他鋼鐵製衛生設備及其零件	Other sanitary ware and parts thereof, of iron or steel	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73251000002	非展性鑄鐵製品	Articles of non-malleable cast iron	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	
73259100004	滾磨機用研磨球及類似製品	Grinding balls and similar articles for mills	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
73259910004	鋼鐵鑄件毛坯	Iron or steel castings in the rough state	10%	免稅 (PA,GT,NI,SV,HN,NZ)	11.5%		KGM			
73259990007	其他鋼鐵鑄造製品	Other cast articles of iron or steel	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	

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73261100000	供滾磨機用研磨球及類似製品	Grinding balls and similar articles for mills	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
73261900002	其他鋼鐵鍛造品或衝製品，但未進一步加工者	Other forged or stamped articles of iron or steel, but not further worked	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	
73262000009	其他鋼鐵線製品	Other articles of iron or steel wire	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
73269010002	鋼鐵製菸具及化粧用具	Tobacconists' sundries and toilet equipments, of iron or steel	9%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
73269020000	鋼鐵製辦公室用品	Office requisites, of iron or steel	9%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
73269030008	鋼鐵製船舵	Rudders, ships', of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
73269051002	鋼鐵製冶金用坩堝	Crucibles, metallurgical, of iron or steel	6.2%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
73269052001	鋼鐵製紡織機用紗管	Bobbins and the like for textile machinery use, of iron or steel	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
73269059004	其他工業用鋼鐵製品	Manufactures solely for industrial use, of iron or steel	6.2%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MW0	
73269060001	搪瓷鐵器	Enamelled ironware	9%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
73269070009	實驗室及醫療用鋼鐵製品	Articles of iron or steel solely for laboratory or medical use	9%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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73269080007	不銹鋼、合金鋼或以重量計含碳量 0.6 % 及以上之非合金鋼條及桿切成之小片段，其長度不超過其最大橫斷面尺寸，未進一步加工者	Pieces cut from bars and rods with a length not exceeding the greatest cross-sectional dimension, of stainless steel, alloy steel or of non-alloy steel containing by weight 0.6% or more of carbon, not further worked	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
73269090103	鋼鐵製手銬	Handcuffs, of iron or steel	6.2%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	12.5%		KGM		363	552
73269090201	鋼鐵製獸銬	Leg-hold trap, of iron or steel	6.2%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	12.5%		KGM		401	441
73269090906	其他鋼鐵製品	Other articles of iron or steel	6.2%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	
74010010009	鑛 (冰) 銅	Copper mattes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
74010090002	泥銅 (沈澱銅)	Cement copper (precipitated copper)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
74020000000	未精煉銅；供電解法精煉用之陽極銅	Unrefined copper; copper anodes for electrolytic refining	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
74031100006	陰極及陰極型精煉銅，未經塑性加工者	Refined copper, cathodes and sections of cathodes, unwrought	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
74031200005	精煉銅拉線條料 (條錠)，未經塑性加工者	Refined copper wire-bars, unwrought	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

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74031300004	精煉小銅坯，未經塑性加工者	Refined copper billets, unwrought	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
74031900008	其他精煉銅，未經塑性加工者	Other refined copper, unwrought	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
74032100004	銅鋅基之合金（黃銅），未經塑性加工者	Copper-zinc base alloys (brass), unwrought	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
74032200003	銅錫基之合金（青銅），未經塑性加工者	Copper-tin base alloys (bronze), unwrought	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
74032910004	銅鎳基之合金（鎳銅）或銅鎳鋅基之合金（白銅、鎳銀），未經塑性加工者	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), unwrought	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
74032990007	其他銅合金（第7405節銅母合金除外），未經塑性加工者	Other copper alloys (other than master alloys of heading No. 74.05), unwrought	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
74040010104	未夾雜被覆廢電線、電纜之銅及黃銅廢料及碎屑	Waste and scrap, of copper and brass, free of any coated wire and cable	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
74040010907	其他銅及黃銅廢料及碎屑	Other waste and scrap, of copper and brass	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
74040090107	未夾雜被覆廢電線、電纜之其他銅廢料及碎屑	Other copper waste and scrap, free of any coated wire and cable	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
74040090900	其他銅廢料及碎屑	Other copper waste and scrap	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			

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74050000007	銅母合金	Master alloys of copper	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
74061000004	非層狀結構之銅粉	Copper powders of non-lamellar structure	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
74062000002	層狀結構之銅粉；鱗片	Copper powders of lamellar structure; flakes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
74071010001	精煉銅條及桿	Refined copper, bars and rods	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MP1	
74071020009	精煉銅型材	Refined copper profiles	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	
74072110008	銅鋅基之合金（黃銅） 條及桿	Bars and rods, of copper-zinc base alloys (brass)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MP1	
74072120006	銅鋅基之合金（黃銅） 型材	Profiles, of copper-zinc base alloys (brass)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	
74072911009	銅錫基之合金（青銅） 條及桿	Bars and rods, of copper-tin base alloys (bronze)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MP1	
74072912008	銅錫基之合金（青銅） 型材	Profiles, of copper-tin base alloys (bronze)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	
74072921007	銅鎳基之合金（鎳銅） 或銅鎳鋅基之合金（白 銅、鎳銀）條及桿	Bars and rods, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MP1	

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74072922006	銅鎳基之合金 (鎳銅) 或銅鎳鋅基之合金 (白 銅、鎳銀) 型材	Profiles, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	
74072991002	其他銅合金條及桿	Bars and rods, other copper alloys	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MP1	
74072992001	其他銅合金型材	Profiles, other copper alloys	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MP1	
74081100001	精煉銅線，最大橫斷面 直徑超過 6 公厘者	Refined copper wire, of which the maximum cross- sectional dimension exceeding 6 mm	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MP1	
74081900101	鍍金精煉銅線，最大橫 斷面直徑不超過 6 公厘 者	Refined copper wire, gilt, of which the maximum cross- sectional dimension not exceeding 6 mm	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	
74081900904	其他精煉銅線，最大橫 斷面直徑不超過 6 公厘 者	Other refined copper wire, of which the maximum cross-sectional dimension not exceeding 6 mm	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MP1	
74082100009	銅鋅基之合金 (黃銅) 線	Wire, of copper-zinc base alloys (brass)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MP1	
74082200008	銅鎳基之合金 (鎳銅) 或銅鎳鋅基之合金 (白 銅、鎳銀) 線	Wire, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
74082910009	銅錫基之合金 (青銅) 線	Wire, of copper-tin base alloys (bronze)	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MP1	

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74082990002	其他銅合金線	Wire, other copper alloys	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
74091110008	成捲精煉銅板及片，其 厚度超過 0.15 公厘 者	Refined copper plates and sheets, in coils, of a thickness exceeding 0.15 mm	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM		MW0	
74091120006	成捲精煉銅扁條，其厚 度超過 0.15 公厘者	Refined copper strip, in coils, of a thickness exceeding 0.15 mm	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	
74091910000	精煉銅板及片，其厚度 超過 0.15 公厘者	Refined copper plates and sheets, of a thickness exceeding 0.15 mm	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM		MW0	
74091920008	精煉銅扁條，其厚度超 過 0.15 公厘者	Refined copper strip, of a thickness exceeding 0.15 mm	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MP1	
74092100008	成捲銅鋅基之合金（黃 銅）板、片及扁條，其 厚度超過 0.15 公厘 者	Plates, sheets and strip, of copper-zinc base alloys (brass), in coils, of a thickness exceeding 0.15 mm	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
74092900000	其他銅鋅基之合金（黃 銅）板、片及扁條，其 厚度超過 0.15 公厘 者	Other plates, sheets and strip, of copper-zinc base alloys (brass), of a thickness exceeding 0.15 mm	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
74093100006	成捲銅錫基之合金（青 銅）板、片及扁條，其 厚度超過 0.15 公厘 者	Plates, sheets and strip, in coil of copper-tin base alloys (bronze), thcikness exceeding 0.15 mm	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	

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74093900008	其他銅錫基之合金 (青銅) 板、片及扁條，其厚度超過 0.15 公厘者	Other plates, sheets and strip, of copper-tin base alloys (bronze), of a thickness exceeding 0.15 mm	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
74094000005	銅鎳基之合金 (鎳銅) 或銅鎳鋅基之合金 (白銅、鎳銀) 板、片及扁條，其厚度超過 0.15 公厘者	Plates, sheets and strip, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), of a thickness exceeding 0.15 mm	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
74099000004	其他銅合金板、片及扁條，其厚度超過 0.15 公厘者	Plates, sheets and strip, of other copper alloys, of a thickness exceeding 0.15 mm	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MW0	
74101110005	精煉銅箔，未襯，其厚度在 0.07 公厘以下者，不論是否有樹脂塗佈	Refined copper foil, not backed, in thickness less than 0.07 mm, whether or not coated with resin	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
74101190008	其他精煉銅箔，未襯，其厚度不超過 0.15 公厘者	Other refined copper foil, not backed, of a thickness not exceeding 0.15 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
74101200006	銅合金箔，未襯，其厚度不超過 0.15 公厘者	Foil, of copper alloys, not backed, of a thickness not exceeding 0.15 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MP1	
74102110110	銅箔基板，以酚樹脂為襯，其厚度在 0.07 公厘及以下者	Copper clad laminate, paper-phenolic backed, of a thickness not exceeding 0.07 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
74102110129	銅箔基板，以玻璃纖維環氧樹脂為襯，其厚度在 0.07 公厘及以下者	Copper clad laminate, epoxy-glass backed, of a thickness not exceeding 0.07 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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74102110138	銅箔基板，以聚醯亞胺為襯，其厚度在 0.07 公厘及以下者	Copper clad laminate, polyimide backed, of a thickness not exceeding 0.07 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
74102110192	銅箔基板，其他襯者，其厚度在 0.07 公厘及以下者	Copper clad laminate, other backed, of a thickness not exceeding 0.07 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MP1	
74102110904	其他精煉銅箔，有襯者，其厚度在 0.07 公厘及以下者	Other refined copper foil, backed, of a thickness not exceeding 0.07 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
74102190006	其他精煉銅箔，有襯，其厚度不超過 0.15 公厘者	Other refined copper foil, backed, of a thickness not exceeding 0.15 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MW0	
74102200004	銅合金箔，有襯，其厚度不超過 0.15 公厘者	Foil of copper alloys, backed, of a thickness not exceeding 0.15 mm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MW0	
74111000007	精煉銅管	Refined copper tubes and pipes	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
74112100004	銅鋅基之合金（黃銅）管	Tubes and pipes, of copper-zinc base alloys (brass)	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	
74112200003	銅鎳基之合金（鎳銅）或銅鎳鋅基之合金（白銅、鎳銀）製管	Tubes and pipes, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	
74112900006	其他銅合金管	Tubes and pipes, of other copper alloys	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
74121000006	精煉銅管配件	Refined copper tube or pipe fittings	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MP1	

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74122010002	銅合金管配件 (例如 : 接頭、肘管、套管) , 黃銅製	Tube or pipe fittings (for example, couplings, elbows, sleeves), of brass	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
74122090005	銅合金管配件 (例如 : 接頭、肘管、套管) , 其他銅合金製	Tube or pipe fittings (for example, couplings, elbows, sleeves), of other copper alloys	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
74130010005	用於傳動裝置之銅製編帶及絞股線	Belting, transmission, of plaited bands and stranded wire, of copper	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
74130090008	其他銅製絞股線、纜、編帶及類似品, 非電氣絕緣者	Other stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
74151000003	銅製或附有銅質釘頭之鋼鐵製釘、平頭釘、圖釘、肘釘及類似品	Nails and tacks, drawing pins, staples and similar articles, of copper or of iron or steel with heads of copper	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
74152100000	銅墊圈 (包括彈簧墊圈) , 無螺紋者	Washers (including spring washers), of copper, not threaded	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
74152910000	銅開口梢	Cotter-pins, of copper	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
74152990003	其他無螺紋銅製品	Other copper articles, not threaded	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	
74153300006	銅製螺釘 ; 銅製螺栓及螺帽	Screws; bolts and nuts, of copper	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
74153900000	銅製其他螺紋製品	Other threaded articles, of copper	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	

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74181000108	銅製洗鍋物及洗濯或擦亮片、手套及類似品	Pot scourers and scouring or polishing pads, gloves and the like, of copper	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
74181000206	銅製家用烹飪器具·非電力者·及其零件	Cooking apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
74181000304	銅製家用取暖器具·非電力者·及其零件	Heating apparatus of a kind used for domestic purposes, and parts thereof, non-electric, of copper	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
74181000402	銅製餐桌、廚房或其他家用品及其零件	Table, kitchen or other household articles and parts thereof, of copper	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	
74182000008	銅製衛生設備及其零件	Sanitary ware and parts thereof, of copper	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MP1	
74191000009	銅鏈及其零件	Chain and parts thereof, of copper	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
74199100001	其他銅製品·經鑄、模、衝或鍛製·但未進一步加工者	Other articles of copper, cast, moulded, stamped or forged, but not further worked	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
74199911000	銅製貯藏壓縮或液化氣體之容器	Containers for compressed or liquefied gas, of copper	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
74199919002	其他銅製貯器、容槽、桶及類似容器	Other reservoirs, tanks, vats and similar containers, of copper	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
74199920009	銅製菸具、化粧用具及辦事室用具	Tobacconists' sundries, toilet equipments and office requisites, of copper	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			

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74199930007	電鍍用陽極銅	Electroplating anodes of copper	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
74199940005	銅線製布	Cloth, of copper wire	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
74199950002	銅線製柵格及網	Grill and netting, of copper wire	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
74199960000	銅製拉孔片	Expanded metal, of copper	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
74199970008	銅彈簧	Copper springs	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
74199990004	其他銅製品	Other articles of copper	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	
75011000008	鎳	Nickel mattes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
75012000006	氧化鎳燒結物及冶煉鎳時所得之其他中間產品	Nickel oxide sinters and other intermediate products of nickel metallurgy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
75021000007	鎳，未經塑性加工者	Nickel, unwrought	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
75022000005	鎳合金，未經塑性加工者	Nickel alloys, unwrought	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			
75030000008	鎳廢料及碎屑	Nickel waste and scrap	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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75040000007	鎳粉及鱗片	Nickel powders and flakes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
75051110001	鎳條及桿	Nickel bars and rods	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
75051120009	鎳型材	Nickel profiles	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
75051210000	鎳合金條及桿	Bars and rods, nickel alloys	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
75051220008	鎳合金型材	Profiles, nickel alloys	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
75052100001	鎳線・非合金者	Wire, nickel, not alloyed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
75052200000	鎳合金線	Wire, nickel alloys	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
75061010001	鎳板及片	Sheets and plates, nickel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
75061020009	鎳扁條	Strip, nickel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
75061030007	鎳箔	Foil, nickel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
75062010009	鎳合金板及片	Sheets and plates, nickel alloys	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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75062020007	鎳合金扁條	Strip, nickel alloys	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
75062030005	鎳合金箔	Foil, nickel alloys	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
75071100001	鎳管・非合金者	Nickel tubes and pipes, not alloyed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
75071200000	鎳合金管	Tubes and pipes, of nickel alloys	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
75072000000	鎳製管配件	Tube or pipe fittings, nickel	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
75081000001	鎳線製布、柵格及網	Cloth, grill and netting, of nickel wire	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
75089010002	鍛造或未鍛造之鎳電鍍 陽極・包括電解產品	Electroplating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
75089090005	其他鎳製品	Other articles of nickel	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
76011000007	鋁・非合金・未經塑性 加工者	Aluminium, not alloyed, unwrought	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
76012010003	鋁合金・直徑 4 吋及以 上圓鋁擠錠・未經塑性 加工者	Aluminium alloys, extruded circular ingots of a diameter of 4 inches or more, unwrought	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			

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76012020001	鋁合金錠	Aluminium alloys ingots	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
76012090006	其他鋁合金，未經塑性 加工者	Other aluminium alloys, unwrought	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
76020000106	未夾雜被覆廢電線、電 纜之鋁廢料及碎屑	Aluminium waste or scrap, free of any coated wire and cable	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
76020000909	其他鋁廢料及碎屑	Other aluminium waste or scrap	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
76031000005	非薄層結構之鋁粉	Aluminium powders of non- lamellar structure	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
76032000003	薄層結構之鋁粉；鱗片	Aluminium powders of lamellar structure; flakes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
76041010002	鋁條及桿	Aluminium bars and rods	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		MW0	S01
76041020000	鋁型材	Aluminium profiles	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		MW0	S01
76042100001	鋁合金空心型材	Hollow profiles, of aluminium alloys	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		MW0	
76042910001	鋁合金條及桿	Bars and rods, of aluminium alloys	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		MP1	
76042920009	鋁合金型材	Profiles, of aluminium alloys	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		MW0	S01

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76051110000	鋁拉絲條	Aluminium wire for drawing	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM	N		
76051190003	其他鋁線，其最大橫斷面尺寸超過 7 公厘者	Other aluminium wire, of which the maximum cross-sectional dimension exceeds 7 mm	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
76051900004	鋁線，其最大橫斷面尺寸七公厘及以下者	Aluminium wire, of which the maximum cross-sectional dimension, 7 mm or under	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
76052110008	鋁合金拉絲條	Aluminium alloys wire for drawing	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM	N		S01
76052190001	其他鋁合金線，其最大橫斷面尺寸超過七公厘者	Other wire, of aluminium alloys, of which the maximum cross-sectional dimension exceeds 7 mm	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			S01
76052900002	鋁合金線，其最大橫斷面尺寸七公厘及以下者	Wire, of aluminium alloys of which the maximum cross-sectional dimension 7 mm or under	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	4%		KGM			
76061111008	長方形 (包括正方形) 鋁板及片，厚度超過 0.2 公厘者，經鍍面、塗面或護面者	Rectangular (including square) aluminium plates and sheets, plated, coated or clad, of a thickness exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MP1	
76061119000	其他長方形 (包括正方形) 鋁板及片，厚度超過 0.2 公厘者	Other rectangular (including square) aluminium plates and sheets, of a thickness exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		MW0	
76061120007	長方形 (包括正方形) 鋁扁條，厚度超過 0.2 公厘者	Rectangular (including square) aluminium strip, of a thickness exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		MP1	

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76061211007	鋁合金長方形板及片 (包括正方形) · 厚度超過 0.2 公厘者 · 經鍍面、塗面或護面者	Sheets and plates, of aluminium alloys, rectangular (including square), plated, coated or clad, of a thickness exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MP1	
76061219009	其他鋁合金長方形板及片 (包括正方形) · 厚度超過 0.2 公厘者	Other sheets and plates, of aluminium alloys, rectangular (including square), of a thickness exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MP1	
76061220006	鋁合金長方形扁條 (包括正方形) · 厚度超過 0.2 公厘者	Strip, of aluminium alloys, rectangular, (including square), of a thickness exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MP1	
76069111001	其他鋁板及片 · 厚度超過 0.2 公厘者 · 經鍍面、塗面或護面者	Other plates and sheets, aluminium, plated, coated or clad, of a thickness exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	
76069119003	其他鋁板及片 · 厚度超過 0.2 公厘者	Other plates and sheets, aluminium, of a thickness exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	S01
76069120000	其他鋁扁條 · 厚度超過 0.2 公厘者	Other strip, aluminium, of a thickness exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	S01
76069211000	其他鋁合金板及片 · 厚度超過 0.2 公厘 · 經鍍面、塗面或護面者	Other plates and sheets, of aluminium alloys, plated, coated, or clad, of a thickness exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	S01
76069219002	其他鋁合金板及片 · 厚度超過 0.2 公厘	Other plates and sheets, of aluminium alloys, of a thickness exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	S01

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76069220009	其他鋁合金扁條，厚度超過 0.2 公厘者	Other strip, of aluminium alloys, of a thickness exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	S01
76071110008	鋁箔純度超過 99.9 % 者	Aluminium foil, plain, purity over 99.9%	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
76071120006	鋁箔純度在 99.9 % (含) 以下，但超過 99.3 %，且其厚度低於 0.006 公厘者	Aluminium foil, plain, purity 99.9% or less but exceeding 99.3%, and of a thickness less than 0.006 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
76071190001	其他鋁箔，經軋製但未進一步加工者，其厚度不超過 0.2 公厘者	Other aluminium foil, rolled but not further worked, of a thickness not exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MP1	
76071910000	鋁色箔、鋁花箔，其厚度不超過 0.2 公厘者	Aluminium foil, colored, embossed, of a thickness not exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MW0	
76071920008	鋁浸蝕箔、化成箔，其厚度不超過 0.2 公厘者	Aluminium foil, etched, of a thickness not exceeding 0.2 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		MP1	
76071990003	其他未襯鋁箔，其厚度不超過 0.2 公厘者	Other aluminium foil not backed, of a thickness not exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MP1	
76072000009	有襯鋁箔，其厚度（不包括襯物）不超過 0.2 公厘者	Aluminium foil, backed, of a thickness (excluding any backing) not exceeding 0.2 mm	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		MP1	
76081010008	鋁管	Aluminium tubes and pipes	4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MW0	S01
76081020006	鋁管毛坯	Blanks for aluminium tubes and pipes	4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			S01

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76082010006	鋁合金管	Aluminium alloys tubes and pipes	4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		MP1	
76082020004	鋁合金管毛坯	Blanks for aluminium alloys tubes and pipes	4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
76090000001	鋁製管配件 (如: 接頭、肘管、套管)	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
76101000006	鋁製門、窗及其框架及門檻	Doors, windows and their frames and thresholds for doors, of aluminium	6.8%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	20%		KGM		C02	
76109000009	其他已完成之鋁製構架及其零件	Other aluminium structures and parts thereof, finished	7%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM		MP1	
76110000007	鋁製貯器、容槽、桶及類似容器供貯存任何材料 (不包括壓縮或液化氣) · 其容量超過 300 公升 · 不論是否經襯裏或隔熱 · 但無機械或熱力設備者	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	7%	免稅 (PA,GT,NI,SV,HN,NZ)	11%		KGM			
76121000004	鋁製軟管容器	Aluminium collapsible tubular containers	10%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%		KGM			
76129000007	其他鋁製容器	Other containers of aluminium	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	11%		KGM			
76130000005	供貯存壓縮或液化氣體用之鋁製容器	Aluminium containers for compressed or liquefied gas	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	11%		KGM			

海關進口稅則資料

76141000002	鋁製鋼芯絞股線、纜、 編帶及類似品，非電絕 緣者	Aluminium stranded wire, cables, plaited bands and the like, with steel core, not electrically insulated	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
76149000005	其他鋁製絞股線、纜、 編帶及類似品，非電絕 緣者	Other aluminium stranded wire, cables, plaited bands and the like, not electrically insulated	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
76151010107	鋁製洗鍋物及洗濯或擦 亮片、手套及類似品	Pot scourers and scouring or polishing pads, gloves and the like, of aluminium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
76151090002	鋁製餐桌、廚房或其他 家用物品及其零件	Table, kitchen or other household articles and parts thereof, of aluminium	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		C02	
76152000009	鋁製衛生設備及其零件	Aluminium sanitary ware and parts thereof	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
76161000000	鋁製釘、平頭釘、肘釘 (第8305節者除外) 、螺釘、螺栓、螺帽 、螺旋鈎、鉚釘、開口 梢、墊圈及類似品	Aluminium nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MP1	
76169100002	鋁線製布、柵格、網及 籬網	Cloth, grill, netting and fencing, of aluminium wire	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
76169910002	鋁線製紗、加強編織物 及類似品	Gauze, reinforcing fabric and similar materials, of aluminium wire	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
76169920000	鋁梯	Aluminium ladders	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			

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76169930008	鋁製紗管	Aluminium bobbins	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
76169941005	錄、放影機磁鼓用鋁鑄件及鍛件毛坯	Castings and forgings of aluminium, in the rough state, for use in head drum of video tape recorders	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
76169949007	其他鋁製鑄件及鍛件毛坯	Other castings and forgings of aluminium, in the rough state	5%	免稅 (PA,GT,NI,SV,HN,N Z)	8.5%		KGM			
76169950003	其他工業用鋁製品	Other articles of aluminum, manufactured solely for industrial use	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
76169990005	其他鋁製品	Other articles of aluminium	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
78011000005	精煉鉛，未經塑性加工者	Refined lead, unwrought	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
78019100007	未經塑性加工鉛，所含其他元素以銻（以重量計）為主者	Unwrought lead, containing by weight antimony as the principal other element	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
78019900009	其他未經塑性加工鉛	Other unwrought lead	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
78020000006	鉛廢料及碎屑	Lead waste and scrap	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		551	531
78041100001	鉛片、扁條及箔，其厚度（不包括任何襯物）未超過 0.2 公厘者	Lead sheets, strip and foil, of a thickness (excluding any backing) not exceeding 0.2 mm	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

海關進口稅則資料

78041900003	鉛板及其他鉛片、扁條及箔	Lead plates and other lead sheets, strip and foil	1.2%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
78042000000	鉛粉及鱗片	Powders and flakes, lead	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
78060010000	鉛製容器	Containers, lead	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
78060020008	鉛條及桿	Lead bars and rods	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
78060030006	鉛型材	Lead profiles	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
78060040004	鉛線	Lead wire	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
78060050001	鉛管	Lead tubes and pipes	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
78060060009	鉛製管配件	Tube or pipe fittings, lead	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
78060090003	其他鉛製品	Other articles of lead	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
79011100003	鋅，非合金，含鋅重量在 99.99% 及以上者	Containing by weight 99.99% or more of zinc, not alloyed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
79011200002	鋅，非合金，含鋅重量小於 99.99% 者	Containing by weight less than 99.99% of zinc, not alloyed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

海關進口稅則資料

79012000002	鋅合金	Zinc alloys	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
79020000103	未夾雜被覆廢電線、電 纜之鋅廢料及碎屑	Zinc waste and scrap, free of any coated wire and cable	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
79020000906	其他鋅廢料及碎屑	Other zinc waste and scrap	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
79031000002	鋅末 (藍粉)	Zinc dust (blue powder)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
79039000005	鋅粉及鱗片	Powders and flakes, zinc	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
79040010001	鋅條及桿	Zinc bars and rods	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
79040020009	鋅型材	Zinc profiles	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
79040030007	鋅線	Zinc wire	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
79050010000	鋅板及片	Zinc plates and sheets	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
79050020008	鋅扁條	Zinc strip	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
79050030006	鋅箔	Zinc foil	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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79070010008	鋅製天溝、屋頂蓋、天窗框及其他已製之建築用構造物	Gutters, roof capping, skylight frames and other fabricated building components, of zinc	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
79070020006	鋅製螺栓、螺帽、墊圈、釘、鉚釘、螺釘、狗頭釘、平頭釘及類似品	Bolts, nuts, washers, nails, rivets, screws, spikes, tacks, and the like, of zinc	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MW0	
79070030004	鋅製網、布、紗、柵格、籬網	Netting, cloth, gauze, grill and fencing, of zinc	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
79070040002	印刷鋅製模板	Stencil plate, of zinc	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
79070050009	鋅管	Zinc tubes and pipes	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
79070060007	鋅製管配件	Tube or pipe fittings, zinc	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
79070090001	其他鋅製品	Other articles of zinc	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
80011000001	錫，非合金者，未經塑性加工者	Tin, not alloyed, unwrought	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
80012000009	錫合金，未經塑性加工者	Tin alloys, unwrought	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
80020000002	錫廢料及碎屑	Tin waste and scrap	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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80030010009	錫條及桿	Tin bars and rods	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
80030020007	錫型材	Tin profiles	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
80030030005	錫線	Tin wire	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
80070010005	錫製容器	Containers, tin	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
80070020003	錫板、片，厚度超過 0 · 2 公厘者	Tin plates and sheets, of a thickness exceeding 0.2 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
80070030001	錫扁條，厚度超過 0 · 2 公厘者	Tin strip, of a thickness exceeding 0.2 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
80070040009	錫箔（不論是否印刷或 以紙、紙板、塑膠或類 似襯料襯墊者），其厚 度（不包括任何襯物） 不超過 0 · 2 公厘者	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
80070050006	錫粉及鱗片	Powders and flakes, of tin	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
80070060004	錫管	Tin tubes and pipes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

海關進口稅則資料

80070070002	錫製管配件 (如：接頭、肘管、套管)	Tube or pipe fittings, of tin (for example, couplings, elbows, sleeves)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
80070090008	其他錫製品	Other articles of tin	2%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
81011000000	鎢粉	Powders, tungsten	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81019400009	未經塑性加工之鎢，包括僅經燒結而成之條及桿	Unwrought tungsten, including bars and rods obtained simply by sintering	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
81019600007	鎢線	Wire, tungsten	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81019700006	鎢廢料及碎屑	Waste and scrap, tungsten	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81019910002	條及桿，不包括僅經燒結而成者，型材、板、片、扁條及箔	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81019990005	其他鎢製品	Other articles of tungsten	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81021000009	鉬粉	Powders, molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			S01
81029400008	未經塑性加工之鉬，包括僅經燒結而成之條及桿	Unwrought molybdenum, including bars and rods obtained simply by sintering	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			

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81029500105	鉬條及桿，不包括僅燒結而成者	Bars and rods, other than those obtained simply by sintering, molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81029500203	鉬型材、板、片、扁條及箔	Profiles, plates, sheets, strip and foil, molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81029600006	鉬線	Wire, molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81029700005	鉬廢料及碎屑	Waste and scrap, molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81029900003	其他鉬製品	Other articles of molybdenum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81032010004	未經塑性加工之鉬，包括僅經燒結而成之條及桿	Unwrought tantalum, including bars and rods obtained simply by sintering	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
81032020002	鉬粉	Powders, tantalum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81033000004	鉬廢料及碎屑	Waste and scrap, tantalum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81039000001	其他鉬製品	Other articles of tantalum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81041100006	鎂，以重量計至少含有99.8%之鎂，未經塑性加工者	Magnesium, containing at least 99.8% by weight of magnesium, unwrought	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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81041900008	其他鎂，未經塑性加工者	Other magnesium, unwrought	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81042000005	鎂廢料及碎屑	Waste and scrap, magnesium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81043010001	鎂銼片、車屑及粒，依大小分級者	Raspings, turnings and granules, graded according to size, magnesium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81043020009	鎂粉	Powders, magnesium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
81049000000	其他鎂製品	Other articles of magnesium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81052010002	鑛鈷及其他煉鈷之中間產品；未經塑性加工之鈷	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81052020000	鈷粉	Powders, cobalt	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
81053000002	鈷廢料及碎屑	Waste and scrap, cobalt	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81059010007	鈷絲	Cobalt wire	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81059090000	其他鈷製品	Other articles of cobalt	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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81060010005	未經塑性加工之鉍	Unwrought bismuth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1.25%		KGM			
81060020003	鉍廢料及碎屑	Waste and scrap, bismuth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
81060030001	鉍製品	Articles of bismuth	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
81072010000	未經塑性加工之鎘	Unwrought, cadmium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		553	533
81072020008	鎘粉	Powders, cadmium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		553	533
81073000000	鎘廢料及碎屑	Waste and scrap, cadmium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		551	531
81079010005	鎘絲	Cadmium wire	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		553	533
81079090008	其他鎘製品	Other articles of cadmium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		553	533
81082000001	未經塑性加工之鈦；粉	Unwrought titanium; powders	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
81083000009	鈦廢料及碎屑	Waste and scrap, titanium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
81089010004	鈦金屬陽極	Anodes of titanium metal	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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81089090007	其他鈦製品	Other articles of titanium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
81092000000	未經塑性加工之鋳；粉	Unwrought zirconium; powders	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
81093000008	鋳廢料及碎屑	Waste and scrap, zirconium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
81099000005	其他鋳製品	Other articles of zirconium	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
81101000009	未經塑性加工之銻；粉	Unwrought antimony; powders	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
81102000007	銻廢料及碎屑	Waste and scrap, antimony	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		551	531
81109000002	其他銻製品	Other articles of antimony	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
81110010008	未經塑性加工之錳	Unwrought manganese	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
81110020006	錳廢料及碎屑	Waste and scrap, manganese	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
81110030004	錳製品	Articles of manganese	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
81121200005	未經塑性加工之鈹；粉	Unwrought beryllium; powders	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		553	533

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81121300004	鈹廢料及碎屑	Waste and scrap, of beryllium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		551	531
81121900008	其他鈹製品	Other articles of beryllium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81122100004	未經塑性加工之鉻；粉	Unwrought chromium; powders	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81122200003	鉻廢料及碎屑	Waste and scrap, of chromium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		551	531
81122900006	其他鉻製品	Other articles of chromium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81125100007	未經塑性加工之鉈；粉	Unwrought thallium ; powders	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81125200006	鉈廢料及碎屑	Waste and scrap, of thallium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		551	531
81125900009	其他鉈製品	Other articles of thallium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81129211005	未經塑性加工之鍺	Unwrought germanium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81129212004	未經塑性加工之釩	Unwrought vanadium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81129219007	未經塑性加工之其他卑金屬；粉	Other unwrought base metal; powders	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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81129221003	廢絕緣被覆銅、鋁線	Scrap of sheathed insulated copper of aluminum	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 1500元/ 公噸或 10% 從 高徵稅		TNE		551 MW0	531
81129222002	其他混合五金廢料	Other Mixed metal scrap	新臺幣 750元/ 公噸或 5% 從高 徵稅	免稅 (PA,GT,NI,SV,HN,NZ)	新臺幣 1500元/ 公噸或 10% 從 高徵稅		TNE		551 MW0	531
81129223001	鍺廢料及碎屑	Waste and scrap, germanium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81129224000	釩廢料及碎屑	Waste and scrap, vanadium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81129229005	其他卑金屬廢料及碎屑	Waste and scrap, of other base metal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81129911008	鍺絲	Wire, germanium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
81129919000	其他卑金屬絲	Wire, other base metal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
81129930005	鍺製品	Articles of germanium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81129940003	釩製品	Articles of vanadium	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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81129990002	其他本節所屬卑金屬製品	Other articles of this heading, of base metal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
81130010006	瓷金	Cermets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1.25%		KGM			S01
81130020004	瓷金廢料及碎屑	Waste and scrap, cermets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
81130030002	瓷金製品	Articles of cermets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
82011000009	鍬及鏟	Spades and shovels	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82013000005	鶴嘴鋤、鎬、鋤及耙	Mattocks, picks, hoes and rakes	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82014000101	斧及類似砍伐工具	Axes and similar hewing tools	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82014000209	鉤刀及類似砍伐工具	Bill hooks and similar hewing tools	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82015000000	修樹剪刀及類似單手修枝剪及剪切刀 (包括家禽剪)	Secateurs and similar one-handed pruners and shears (including poultry shears)	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
82016000008	樹籬剪、雙手修枝剪及類似雙手剪	Hedge shears, two-handed pruning shears and similar two-handed shears	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82019000002	其他農業、園藝或林業用手工具	Other hand tools of a kind used in agriculture, horticulture or forestry	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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82021000008	手鋸	Hand saws	6%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
82022000006	帶鋸片	Band saw blades	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
82023100003	圓鋸片 (包括開縫或鑽 孔鋸片) · 工作面為鋼 質者	Circular saw blades (including slitting or slotting saw blades), with working part of steel	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
82023910003	圓鋸片 (包括開縫或鑽 孔鋸片) · 工作面為其 他材質者	Circular saw blades (including slitting or slotting saw blades), with working part of other materials	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
82023981007	圓鋸片 (包括開縫或鑽 孔鋸片) 之零件 · 工作 面為鋼質者	Parts of circular saw blades (including slitting or slotting saw blades), with working part of steel	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
82023982006	圓鋸片 (包括開縫或鑽 孔鋸片) 之零件 · 工作 面為其他材質者	Parts of circular saw blades (including slitting or slotting saw blades), with working part of other materials	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
82024000002	鏈鋸片	Chain saw blades	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
82029110008	鋸金屬之直鋸片 · 手鋸 用	Straight saw blades, for working metal, hand saw use	4.8%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
82029190001	其他鋸金屬之直鋸片	Other straight saw blades, for working metal	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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82029910000	其他鋸片，手鋸用	Other saw blades, hand saw use	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	3.5%		KGM			
82029920008	切割石材用鋸片，規格長350至550公分、寬6至13公分之長方形金屬片（無鋸齒），兩端有圓孔，厚度0.4至0.5公分；鋸片同一面在長度方向每隔10至15公分有一貫穿鋸片寬度方向之溝槽，溝槽寬1至1.7公分、深0.03至0.08公分	Rectangular toothless metal saw blades, for stone cutting purpose, of a length from 350 cm to 550 cm and width from 6 cm to 13 cm, with extremities perforated and of thickness from 0.4 cm to 0.5 cm; having flutes or grooves of a width from 1 cm to 1.7 cm and depth from 0.03 cm to 0.08 cm, in the same surface of saw blades which are along the length at intervals between 10 cm to 15 cm, and across the width of the blade	5%	免稅 (PA,GT,NI,SV,HN,NZ)	8%		KGM			
82029990003	其他未列名鋸片	Other saw blades, not elsewhere specified or include	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	8%		KGM			
82031000007	銼、木銼及類似工具	Files, rasps and similar tools	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
82032000005	鉗（包括剪鉗）、手鉗、鑷子及類似工具	Pliers (including cutting pliers), pincers, tweezers and similar tools	6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82033000003	剪金屬用剪刀及類似工具	Metal cutting shears and similar tools	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82034000109	螺栓截除器及類似工具	Bolt croppers and similar tools	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			

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82034000207	截管器、穿孔衝及類似工具	Pipe-cutters, perforating punches and similar tools	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82041100005	手操作扳手及扳鉗，不可調整者	Hand-operated spanners and wrenches, non-adjustable	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82041200004	手操作扳手及扳鉗，可調整者	Hand-operated spanners and wrenches, adjustable	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82042000004	有或無把手之可互換扳手套筒	Interchangeable spanner sockets, with or without handles	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82051000103	螺旋木鑽	Screw augers	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
82051000201	其他鑽孔、切螺紋或攻螺紋工具	Other drilling, threading or tapping tools	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
82052000003	鎚及長柄大鎚	Hammers and sledge hammers	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
82053000109	木工用鑿、半圓鑿及類似切割工具	Chisels, gouges and similar cutting tools for working wood	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
82053000207	木工用刨及類似切割工具	Planes and similar cutting tools for working wood	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
82054000009	螺絲起子	Screwdrivers	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
82055110003	攪拌器，非機械式	Whisks, non-mechanical	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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82055120001	開罐器及開瓶器·非機械式	Openers, bottle, non-mechanical	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
82055190006	其他家用手工具	Other household hand tools	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
82055910005	金屬製磨刀器	Knife sharpeners of metal	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
82055920003	辦公室用打眼器、起釘器及類似品	Punches, staple removers and the like for office use	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
82055990106	發射式打釘器	Pistondrive tools	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
82055990204	拔釘器	Nail puller	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
82055990302	油槍	Grease gun	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
82055990400	切割器	Cutters	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
82055990507	補胎器	Tyre repair apparatus	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
82055990909	其他手工具	Other hand tools	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
82056000004	噴燈	Blow lamps	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

海關進口稅則資料

82057000002	老虎鉗、夾子及類似品	Vices, clamps and the like	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
82059000008	其他，包括由本節兩目 或兩目以上物品組合成 套者	Other, including sets of articles of two or more subheadings of this heading	10%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
82060000006	第 8 2 0 2 節至 8 2 0 5 節之工具由兩件或以 上配合成套供零售者	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
82071300000	鑽岩石或搪土孔工具， 工作面為瓷金者	Rock drilling or earth boring tools, with working part of cermets	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
82071910002	鑽岩石或搪土孔工具， 工作面為其他材質者	Rock drilling or earth boring tools, with working part of other material	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
82071980007	鑽岩石或搪土孔工具之 零件	Parts of rock drilling or earth boring tools	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
82072010009	抽金屬用模	Dies for drawing metal	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
82072020007	擠壓金屬用模	Dies for extruding metal	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%		KGM			
82073010007	冷壓及衝壓金屬片機器 用衝頭及模；落錘鍛模	Punches and dies for cold pressing and stamping of sheet metal; drop forging dies	10%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%		KGM			
82073090000	其他壓、衝、撞打工具 之可互換工具	Other interchangeable tools for pressing, stamping or punching	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			

海關進口稅則資料

82074000007	攻螺紋或切螺紋工具	Tools for tapping or threading	10%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
82075010002	可互換之鑽孔工具・手 工具用	Interchangeable tools for drilling, hand tools use	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
82075020000	可互換之鑽孔工具・工 具機用	Interchangeable tools for drilling, machines use	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
82076010000	可互換之搪孔或拉孔工 具・手工具用	Interchangeable tools for boring or broaching, hand tools use	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
82076020008	可互換之搪孔或拉孔工 具・工具機用	Interchangeable tools for boring or broaching, machines use	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
82077000000	銑工具	Tools for milling	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
82078000008	車削工具	Tools for turning	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
82079010004	其他可互換工具・手工 具用	Other interchangeable tools, hand tools use	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
82079020002	其他可互換工具・工具 機用	Other interchangeable tools, machines use	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
82081010000	車刀片	Lathe cutters	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

海關進口稅則資料

82081090003	其他機器或機械工具用刀及刀片・金屬加工用	Other knives and cutting blades, for machines or for mechanical appliances, for metal working	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
82082000000	機器或機械工具用刀及刀片・木加工用	Knives and cutting blades, for machines or for mechanical appliances, for wood working	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
82083010006	刀及刀片・供廚房器具用	Knives and cutting blades, for kitchen appliances used	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
82083020004	刀及刀片・供食品工業機器用	Knives and cutting blades, for machines used by the food industry	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
82084010004	刀及刀片・供收割機或割草機用者	Knives and cutting blades, for harvesting machines and grass mowers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
82084090007	其他刀及刀片・供農業、園藝或林業機器用者	Other knives and cutting blades, for agricultural, horticultural or forestry machines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
82089010003	刀及刀片・供切布機用	Knives and cutting blades, for cloth cutting machines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
82089090006	其他機器或機械工具用刀及刀片	Other knives and cutting blades, for machines or for mechanical appliances	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
82090010001	未裝配工具用之板、桿、刀尖及類似品・碳化鎢製者	Plates, sticks, tips and the like for tools, unmounted, of tungsten carbides	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
82090090004	其他未裝配工具用之板、桿、刀尖及類似品・瓷金製者	Other plates, sticks, tips and the like for tools, unmounted, of cermets	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

8210000000	供調理食品或飲料用之手操作機械用具，其重量在十公斤及以下者	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
8211100007	各種刀，配成套者	Sets of assorted articles	6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
8211910009	餐刀，其刀片固定者	Table knives having fixed blades	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
8211921006	修樹用刀	Knives, pruning	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
8211922004	彫刻刀	Carving knives	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
8211923002	水果刀	Fruit knives	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	DZN	KGM			
8211929009	其他刀，其刀片固定者	Other knives having fixed blades	6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
8211931005	訂書用刀	Knives, book-binders	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	DZN	KGM			
8211939008	其他刀，其刀片未固定者	Other knives having other than fixed blades	6%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
8211941004	刀片毛坯	Blanks, knife blade	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			

海關進口稅則資料

82119490007	其他刀片	Other knife blades	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
82119510003	修樹用刀之卑金屬柄	Base metal handles of pruning knives	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
82119520001	餐刀・彫刻刀・及訂書 用刀之卑金屬柄	Handles of base metal for table knives, carving knives, and book-binders knives	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	DZN	KGM			
82119530009	其他鋼鐵製刀柄	Other handles of iron or steel	9%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%	DZN	KGM			
82119590006	其他用刀之卑金屬柄	Other handles of base metal	6%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	DZN	KGM			
82121000006	剃刀	Razors	6.6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
82122010002	剃刀毛坯 (不論是否扁 條狀)	Blanks, razor blade (whether or not in strips)	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
82122020000	安全剃刀片	Safety razor blades	6.6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
82129000009	剃刀之其他零件	Other parts of razor blades	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
82130010005	裁縫用剪刀及類似之剪 刀及其刀片	Tailors' shears and similar shears, and blades therefor	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			

海關進口稅則資料

82130020003	修指甲剪刀及其刀片	Manicure scissors and blades therefor	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82130030001	剪刀毛坯	Blanks of scissors	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82130090008	其他剪刀及其刀片	Other scissors and blades therefor	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82141010002	削鉛筆器 (包括袖珍型) 及其刀片	Pencil sharpeners (including pocket type) and blades therefor	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	20%	DZN	KGM			
82141020000	切紙刀、拆信刀、括擦刀及其刀片	Paper knives, letter openers, erasing knives, and blades therefor	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
82142000002	修指甲用具 (包括指甲銼)	Manicure or pedicure sets and instruments (including nail files)	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82149010005	髮剪	Hair clippers	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
82149020003	廚用刀	Kitchen cleavers	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
82149090008	其他利器	Other cutlery	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
82151000003	第 8 2 1 5 節之各種物品配成套而其中至少有一種物品係鍍貴金屬者	Sets of assorted articles of heading 82.15, containing at least one articles plated with precious metal	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			

海關進口稅則資料

82152000001	第 8 2 1 5 節之各種物品配成套均未鍍貴金屬者	Sets of assorted articles of heading 82.15, not plated with precious metal	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
82159100005	第 8 2 1 5 節之各種物品，未配成套，鍍貴金屬者	Non-set of assorted articles of heading 82.15, plated with precious metal	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
82159900007	第 8 2 1 5 節之各種物品，未配成套，未鍍貴金屬者	Non-set of assorted articles of heading 82.15, not plated with precious metal	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	DZN	KGM			
83011000008	掛鎖，卑金屬製	Padlocks, of base metal	6.6%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MP1	
83012000006	機動車輛用鎖，卑金屬製	Locks of a kind used for motor vehicles, of base metal	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83013000004	家具用鎖，卑金屬製	Locks of a kind used for furniture, of base metal	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83014000002	其他鎖，卑金屬製	Other locks, of base metal	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MP1	
83015000009	附有鎖之釦及帶釦之框，卑金屬製	Clasps and frames with clasps, incorporating locks, of base metal	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83016000007	鎖之零件及其類似品，卑金屬製	Parts of lock and similar articles, of base metal	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MP1	
83017000005	分開申報之鑰匙，卑金屬製	Keys, presented separately, of base metal	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83021000007	鉸鏈，卑金屬製	Hinges, of base metal	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

海關進口稅則資料

83022000005	腳輪，卑金屬製	Castors, of base metal	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
83023000003	其他適合機動車輛用之 架座、配件及類似品， 卑金屬製	Other mountings, fittings and similar articles suitable for motor vehicles, of base metal	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
83024100000	其他架座、配件及類似 品，適合建築物用者， 卑金屬製	Other mountings, fittings and similar articles, suitable for buildings, of base metal	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
83024200009	其他架座、配件及類似 品，適合用於家具者， 卑金屬製	Other mountings, fittings and similar articles, suitable for furniture, of base metal	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
83024900002	其他架座、配件及類似 品，卑金屬製	Other mountings, fittings and similar articles, of base metal	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
83025000008	帽架、帽掛鉤、托架及 類似品，卑金屬製	Hat-racks, hat-pegs, brackets and similar fixtures, of base metal	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
83026000006	自動關門器，卑金屬製	Automatic door closers, of base metal	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MP1	
83030000008	裝甲或加強之卑金屬製 保險櫃、保險箱、門、 保險庫之存儲櫃、錢箱 、契據箱及類似品	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			

海關進口稅則資料

83040000007	卑金屬檔案櫃、卡片櫃、紙盤、紙籃、筆盤、印臺及類似辦公室或書桌上用具，第9403節之辦公室家具除外	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83051000004	活頁簿夾或卷宗夾用配件，卑金屬製	Fittings for loose-leaf binders or files, of base metal	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83052000002	扁條狀裝訂釘，卑金屬製	Staples in strips, of base metal	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83059010005	目錄標籤，卑金屬製	Indexing tags, of base metal	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83059090008	其他第8305節所屬之貨品	Other articles of heading 83.05	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83061000003	非電動鈴、鑼及類似品，卑金屬製	Bells, gongs and the like, non-electric, of base metal	8%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	
83062100000	卑金屬製雕像及其他裝飾品，鍍貴金屬者	Statuettes and other ornaments, of base metal, plated with precious metal	10%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%		KGM			
83062900002	卑金屬製其他雕像及裝飾品	Other statuettes and ornaments, of base metal	10%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%		KGM		C02	
83063010007	相框、畫框及類似之框，卑金屬製	Photograph, picture or similar frames, of base metal	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

海關進口稅則資料

83063021004	道路安全用鏡・卑金屬製	Mirrors, for road traffic guide use, of base metal	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
83063029006	其他鏡・卑金屬製	Other mirrors, of base metal	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			S01
83071000002	鋼鐵製撓性管・有無配件均在內	Flexible tubing of iron or steel, with or without fittings	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83079010003	恆溫控制器之伸縮囊	Thermostatic bellows	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83079090006	其他卑金屬製撓性管・有無配件均在內	Flexible tubing of other base metal, with or without fittings	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83081000001	鈎、眼及環眼・卑金屬製	Hooks, eyes and eyelets, of base metal	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83082000009	管形鉚釘或開口鉚釘・卑金屬製	Tubular or bifurcated rivets, of base metal	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		MW0	
83089010002	卑金屬搭鈕・帶搭鈕之框架・帶扣・帶扣搭鈕	Clasps, frames with clasps, buckles, buckle-clasps, of base metal	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83089020000	卑金屬製珠及亮片	Beads and spangles, of base metal	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83089090005	其他第 8 3 0 8 節所屬之貨品	Other articles of heading 83.08	6.8%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
83091000000	鑲軟木塞之卑金屬製瓶蓋	Crown corks, of base metal	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			

海關進口稅則資料

83099010109	鋁製易開罐蓋	Aluminium easy-can-cover	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		MW0	
83099010902	其他卑金屬製瓶塞、瓶 帽、瓶蓋 (包括旋轉瓶 帽及自動倒出瓶塞)、 瓶橡皮帽、螺紋桶塞、 桶蓋、封條	Other stoppers, caps and lids (including screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals, of base metal	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
83099020009	其他卑金屬製包裝物附 件	Other packing accessories, of base metal	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
83100000009	卑金屬製標示牌、名牌 、地址牌及類似牌、數 字、字母及其他符號， 屬第 9 4 0 5 節者除外	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
83111000006	卑金屬製塗面電極，用 於電弧焊接者	Coated electrodes of base metal, for electric arc- welding	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MW0	
83112000004	卑金屬製有芯線，用於 電弧焊接者	Cored wire of base metal, for electric arc-welding	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
83113010000	碳鋼製塗面條或有芯線 ，用於以火焰軟焊、硬 焊或焊接者	Coated rods and cored wire, of carbon steel, for soldering, brazing or welding by flame	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
83113090003	其他卑金屬製塗面條或 有芯線，用於以火焰軟 焊、硬焊或焊接者	Coated rods and cored wire, of other base metal, for soldering, brazing or welding by flame	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

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83119000009	其他第 8 3 1 1 節所屬之貨品	Other articles of heading 83.11	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
84011000007	核子反應器	Nuclear reactors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z	581	541 S01
84012000005	同位素分離機與設備及其零件	Machinery and apparatus for isotopic separation, and parts thereof	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		581	541 S01
84013000003	核子反應器用之非輻射性燃料元件 (匣式)	Fuel elements (cartridges), non-irradiated for nuclear reactors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		581	541 S01
84014000109	含放射性物質之核子反應器之零件	Parts of nuclear reactors, containing any radioactive materials	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		581	541 S01
84014000207	其他核子反應器之零件	Other parts of nuclear reactors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
84021100005	水蒸汽產生量每小時超過 4 5 噸之水管式鍋爐	Watertube boilers with a steam production exceeding 45 t per hour	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84021200004	水蒸汽產生量每小時不超過 4 5 噸之水管式鍋爐	Watertube boilers with a steam production not exceeding 45 t per hour	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84021910005	鐵道機車鍋爐	Boilers, locomotive	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84021990008	其他蒸汽發生鍋爐，包括混體鍋爐	Other vapour generating boilers, inclueing hybrid boilers	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84022000004	過熱水鍋爐	Super-heated water boilers	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		

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84029000009	水蒸汽或其他蒸汽發生鍋爐及過熱水鍋爐之零件	Parts of steam or other vapour generating boilers and super-heated water boilers	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
84031000005	中央暖氣鍋爐	Central heating boilers	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84039000008	中央暖氣鍋爐之零件	Parts of central heating boilers	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
84041010002	節熱器	Economizers	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84041020000	水蒸汽過熱器	Super-heaters, steam	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84041030008	除煙灰器	Soot removers	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84041041005	氣體回收器	Gas recoverers	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84041042004	空氣預熱器	Air pre-heaters	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84041050003	水蒸汽蓄壓器	Steam accumulator	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84041060001	阻煙器	Smoke arresters	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			

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84041070009	給水加熱器	Heaters, feed water	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84041080007	鍋爐射水器	Injector for boilers	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84041090005	第 8 4 0 2 或 8 4 0 3 節鍋爐之其他輔助設備	Other auxiliary plant for use with boilers of heading 84.02 or 84.03	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84042000002	水蒸汽或其他蒸汽動力 組用之冷凝器	Condensers for steam or other vapour power units	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84049000007	第 8 4 0 4 節所屬輔助 設備及冷凝器之零件	Parts of the auxiliary plant and condensers of heading 84.04	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84051000003	發生爐煤氣或水煤氣發 生器，不論是否附有潔 淨器者均在內；乙炔發 生器及類似水化氣體發 生器，不論是否附有潔 淨器者均在內	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84059000006	氣體發生器之零件	Parts of gas generators	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84061010000	連鍋爐之水蒸汽渦輪機 及其他蒸汽渦輪機，供 船推進用	Steam turbines and other vapour turbines incorporating boilers for marine propulsion	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84061090003	其他水蒸汽渦輪機及其 他蒸汽渦輪機，供船推 進用	Other steam turbines and other vapour turbines for marine propulsion	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		

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84068110004	連鍋爐之其他蒸汽渦輪機	Other steam turbines incorporating boilers and other vapour turbines	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84068190007	其他蒸汽渦輪機	Other steam turbines and other vapour turbines	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84068210003	連鍋爐之其他蒸汽渦輪機	Other steam turbines incorporating boilers and other vapour turbines	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84068290006	其他蒸汽渦輪機	Other steam turbines and other vapour turbines	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84069000005	蒸氣渦輪機之零件	Parts of steam turbines and other vapour turbines	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
84071000001	航空用引擎・火花點火內燃活塞式	Aircraft engines, spark-ignition internal combustion piston type	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
84072100008	舷外引擎・火花點火內燃活塞式	Outboard motors, spark-ignition internal combustion piston type	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84072900000	其他船推進用引擎・火花點火內燃活塞式	Other marine propulsion engines, spark-ignition internal combustion piston type	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84073100006	機動車輛用往復式火花點火內燃活塞引擎・汽缸容量不超過 5 0 C C 者	Reciprocating spark-ignition internal combustion piston engines for motor vehicles, of a cylinder capacity not exceeding 50 cc	11.5%	免稅 (PA,GT,SV,HN,NZ) 5.2% (NI)	15%	SET	KGM		MW0	

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84073200005	機動車輛用往復式火花點火內燃活塞引擎・汽缸容量超過 5 0 C C 但不超過 2 5 0 C C 者	Reciprocating spark-ignition internal combustion piston engines for motor vehicles, of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	11.5%	免稅 (PA,GT,SV,HN,NZ) 5.2% (NI)	15%	SET	KGM		MW0	
84073310002	機器腳踏車用往復式火花點火內燃活塞引擎・汽缸容量超過 2 5 0 C C 但不超過 1 0 0 0 C C	Reciprocating spark-ignition internal combustion piston engines for motorcycles, of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	11.5%	免稅 (PA,NZ) 2.4% (GT) 4.6% (SV,HN) 4.8% (NI)	15%	SET	KGM		MW0	
84073390005	其他機動車輛用往復式火花點火內燃活塞引擎・汽缸容量超過 2 5 0 C C 但不超過 1 0 0 0 C C	Reciprocating spark-ignition internal combustion piston engines for other motor vehicles, of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	8%	免稅 (PA,NZ) 2.4% (GT) 3.2% (SV,HN) 6.4% (NI)	30%	SET	KGM			
84073410001	機器腳踏車用往復式火花點火內燃活塞引擎・汽缸容量超過 1 0 0 0 C C	Reciprocating spark-ignition internal combustion piston engines for motorcycles, of a cylinder capacity exceeding 1,000 cc	11.5%	免稅 (PA,NZ) 2.4% (GT) 4.6% (SV,HN) 4.8% (NI)	15%	SET	KGM		MW0	
84073490004	其他機動車輛用往復式火花點火內燃活塞引擎・汽缸容量超過 1 0 0 0 C C	Reciprocating spark-ignition internal combustion piston engines for other motor vehicles, of a cylinder capacity exceeding 1,000 cc	17.5%	免稅 (PA,NZ) 8% (NI) 9.3% (GT) 12% (SV,HN)	30%	SET	KGM			
84079010002	工業用及農業用往復式火花點火內燃活塞引擎	Reciprocating spark-ignition internal combustion piston engines for industrial and agricultural use	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			

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84079020000	發電機用往復式火花點火內燃活塞引擎	Reciprocating spark-ignition internal combustion piston engines for generators	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84079030008	堆高機或跨載機用往復式火花點火內燃活塞引擎	Reciprocating spark-ignition internal combustion piston engines for fork-lift trucks and straddle lorries	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	N		
84079090005	其他火花點火內燃活塞引擎	Other spark-ignition internal combustion piston engines	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84081000000	船推進用壓縮點火內燃活塞引擎	Compression-ignition internal combustion piston engines, marine propulsion	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84082010006	機器腳踏車用壓縮點火內燃活塞引擎	Compression-ignition internal combustion piston engines for motorcycles	12.5%	免稅 (PA,NZ) 2.5% (GT) 5% (NI,SV,HN)	15%	SET	KGM			
84082091008	柴油車用壓縮點火內燃活塞引擎汽缸容量超過 3 0 0 0 C C 者	Compression-ignition internal combustion piston engines, of a cylinder capacity exceeding 3,000 cc, for diesel vehicles	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
84082099000	其他機動車輛用壓縮點火內燃活塞引擎	Compression-ignition internal combustion piston engines, for other motor vehicle	5%	免稅 (PA,GT,NI,SV,HN,N Z)	30%	SET	KGM			
84089010001	2 0 馬力及以上發電機用柴油引擎	Diesel engines of 20 H.P. and over for generator use	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84089020009	堆高機或跨載機用壓縮點火內燃活塞引擎	Compression-ignition internal combustion piston engines, for fork-liet trucks and straddle lorries	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	N		

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84089090004	其他壓縮點火內燃活塞引擎 (柴油或半柴油引擎)	Other compression-ignition internal combustion piston engines, diesel or semi-diesel engines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84091000009	航空內燃活塞引擎之零件	Parts for aircraft internal combustion piston engines	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
84099110009	連桿	Connecting-rods	12.5%	免稅 (PA,NZ) 6.8% (NI) 7% (GT) 7.5% (SV,HN)	30%	SET	KGM			
84099120105	機動車輛用汽缸體、汽門導管、汽門座	Cylinder body, valve conduit, valve blocks for motor vehicles	11.5%	免稅 (PA,NZ) 2.9% (GT) 4.6% (SV,HN) 7% (NI)	30%	SET	KGM			
84099120203	機器腳踏車用汽缸體、汽門導管、汽門座	Cylinder body, valve conduit, valve blocks for motorcycles	11.5%	免稅 (PA,NZ) 2.9% (GT) 4.6% (SV,HN) 7% (NI)	30%	SET	KGM			
84099120908	其他汽缸體、汽門導管、汽門座	Other cylinder body, valve conduit, valve blocks	11.5%	免稅 (PA,NZ) 2.9% (GT) 4.6% (SV,HN) 7% (NI)	30%	SET	KGM			
84099130005	化油器、節流閥及其零件	Carburettors, throttles and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84099140003	噴油嘴	Fuel nozzles	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84099150000	車輛 (總重超過 3.5 公噸) 引擎零件毛坯	Engine parts in the rough state of vehicles (G.V.W.over 3.5 tonnes)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
84099160008	汽門搖臂總成	Valve rocker arm assembly	12.5%	免稅 (PA,NZ) 2.5% (GT) 5% (NI,SV,HN)	20%		KGM			
84099170104	機動車輛用汽缸頭	Cylinder head for motor vehicles	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	30%	SET	KGM			

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84099170202	機器腳踏車用汽缸頭	Cylinder head for motorcycles	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	30%	SET	KGM			
84099170907	其他汽缸頭	Other Cylinder head	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	30%	SET	KGM			
84099190100	液化瓦斯汽化器	Carburetors of LPG	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	30%		KGM		C02	
84099190903	其他專用或主要用於火花點火內燃活塞引擎之零件	Other parts suitable for use solely or principally with spark-ignition internal combustion piston engines	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	30%		KGM			
84099910001	連桿	Connecting-rods	5%	免稅 (PA,GT,NI,SV,HN,NZ)	30%	SET	KGM			
84099920009	汽缸頭、汽缸體、汽門導管、汽門座	Cylinder head, cylinder body, valve conduit, valve blocks	5%	免稅 (PA,GT,NI,SV,HN,NZ)	30%	SET	KGM			
84099930007	噴油嘴	Fuel nozzles	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84099940005	車輛 (總重超過 3.5 公噸) 引擎零件毛坯	Engine parts in the rough state of vehicles (G.V.W. over 3.5 tonnes)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
84099950002	汽門搖臂總成	Valve rocker arm assembly	5%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM			
84099990004	其他專用或主要用於壓縮點火內燃活塞引擎之零件	Other parts suitable for use solely or principally with compression-ignition internal combustion piston engines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	30%		KGM			

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84101100005	水力渦輪機及水輪，功率不超過 1 0 0 0 瓩者	Hydraulic turbines and water wheels, of a power not exceeding 1,000 kW	6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		
84101200004	水力渦輪機及水輪，功率超過 1 0 0 0 瓩但不超過 1 0 0 0 0 瓩者	Hydraulic turbines and water wheels, of a power exceeding 1,000 kW but not exceeding 10,000 kW	6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		
84101300003	水力渦輪機及水輪，功率超過 1 0 0 0 0 瓩者	Hydraulic turbines and water wheels, of a power exceeding 10,000 kW	6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		
84109000009	水力渦輪機及水輪之零件，包括調整器	Parts of hydraulic turbines and water wheels, including regulators	3%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
84111100004	渦輪噴射引擎，推進力不超過 2 5 仟牛頓者	Turbo-jets of a thrust not exceeding 25 kN	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM			S01
84111200003	渦輪噴射引擎，推進力超過 2 5 仟牛頓者	Turbo-jets of a thrust exceeding 25 kN	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM			S01
84112100002	螺旋槳推動用渦輪機，功率不超過 1 1 0 0 瓩者	Turbo-propellers of a power not exceeding 1,100 kW	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z		
84112200001	螺旋槳推動用渦輪機，功率超過 1 1 0 0 瓩者	Turbo-propellers of a power exceeding 1,100 kW	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z		
84118100009	其他燃氣渦輪機，功率不超過 5 0 0 0 瓩者	Other gas turbines of a power not exceeding 5,000 kW	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		S01
84118200008	其他燃氣渦輪機，功率超過 5 0 0 0 瓩者	Other gas turbines of a power exceeding 5,000 kW	4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		S01

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84119100105	噴射引擎壓縮器葉片、 渦輪葉片	Jet engine compressor blades, turbine blades	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01
84119100908	其他渦輪噴射引擎或螺 旋槳推動渦輪機之零件	Other parts of turbo-jets or turbo-propellers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
84119900009	其他燃氣渦輪機之零件	Parts of other gas turbines	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			S01
84121000004	反作用式引擎·渦輪噴 射引擎除外	Reaction engines other than turbo-jets	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	SET	KGM			S01
84122110009	液壓缸	Hydraulic cylinders	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%	SET	KGM			S01
84122190002	其他線性作用 (缸式) 液壓引擎及發動機	Other hydraulic power engines and motors, linear acting (cylinders)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84122900003	其他液壓引擎及發動機	Other hydraulic power engines and motors	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84123110007	氣壓缸	Pneumatic cylinders	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	SET	KGM			S01
84123190000	其他線性作用 (缸式) 氣動引擎及發動機	Other pneumatic power engines and motors, linear acting (cylinders)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84123900001	其他氣動引擎及發動機	Other pneumatic power engines and motors	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			S01
84128000009	其他引擎及發動機	Other engines and motors	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			S01

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84129000007	其他引擎及發動機之零件	Parts of other engines and motors	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			S01
84131100002	加油站或修車廠用之配送燃料或潤滑油用泵	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84131900004	其他液體泵・裝有或經設計可裝計量裝置者	Other pumps for liquids, fitted or designed to be fitted with a measuring device	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84132000001	手泵・第8 4 1 3・1 1或8 4 1 3・1 9目所列者除外	Hand pumps, other than those of subheading 8413.11 or 8413.19	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84133011006	柴油引擎用噴油泵	Injection pumps for diesel engines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
84133012005	機動車輛內燃活塞引擎用之燃料泵	Fuel pumps for internal combustion piston engines, for motor vehicles	12.5%	免稅 (PA,NZ) 2.5% (GT) 5% (NI,SV,HN)	25%	SET	KGM			
84133013004	機器腳踏車內燃活塞引擎用之燃料泵	Fuel pumps for internal combustion piston engines, for motorcycles	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM			
84133019008	其他內燃活塞引擎用之燃料泵	Other fuel pumps for internal combustion piston engines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
84133021004	機動車輛內燃活塞引擎用之潤滑泵	Lubricating pumps for internal combustion piston engines, for motor vehicles	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
84133022003	機器腳踏車內燃活塞引擎用之潤滑泵	Lubricating pumps for internal combustion piston engines, for motorcycles	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM			

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84133029006	其他內燃活塞引擎用之潤滑泵	Other lubricating pumps for internal combustion piston engines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
84133031002	機動車輛內燃活塞引擎用之冷卻泵	Cooling medium pumps for internal combustion piston engines, for motor vehicles	12.5%	免稅 (PA,NZ) 3% (GT) 5% (SV,HN) 6% (NI)	30%	SET	KGM			
84133039004	其他內燃活塞引擎用之冷卻泵	Other cooling medium pumps for internal combustion piston engines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84134000007	混凝土泵	Concrete pumps	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84135000004	其他往復排量式液體泵	Other reciprocating positive displacement pumps for liquids	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84136000002	其他旋轉排量式液體泵	Other rotary positive displacement pumps for liquids	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84137000000	其他離心式液體泵	Other centrifugal pumps for liquids	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			S01
84138110005	汽車用動力轉向油幫浦	Power steering oil pumps, for cars	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84138190008	其他液體泵	Other pumps for liquids	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	12.5%	SET	KGM			S01
84138200006	液體昇送器	Liquid elevators	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84139100005	液體泵之零件	Parts of pumps for liquids	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			S01

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84139200004	液體昇送器之零件	Parts of liquid elevators	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84141000002	真空泵	Vacuum pumps	3%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	SET	KGM			S01
84142000000	手或腳操作之空氣泵	Hand- or foot-operated air pumps	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84143010006	輸出功率 6 0 0 瓦特及 以上但未達 2 0 0 0 瓦 特之冷藏設備用壓縮機	Compressors, output 600 W and over, but less than 2,000 W, of a kind used in refrigerating equipment	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%	SET	KGM	T*		
84143020004	其他冷藏設備用之壓縮 機	Other compressors of a kind used in refrigerating equipment	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	SET	KGM	T*		
84144010004	裝於輪架上便於拖動之 離心式空氣壓縮機	Centrifugal air compressors mounted on a wheeled chassis for towing	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84144090007	其他裝於輪架上便於拖 動之空氣壓縮機	Other air compressors mounted on a wheeled chassis for towing	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84145100002	桌扇、立扇、壁扇、窗 扇、吊扇或屋頂通風扇 · 本身裝有輸出功率不 超過 1 2 5 瓦之電動機 者	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM		C02	
84145900004	其他風扇	Other fans	4.7%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	SET	KGM		C02	

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84146000001	含有風扇之通風罩或再循環罩 (包括排油煙機) · 其最大水平邊長為不超過 1 2 0 公分者	Ventilating or recycling hoods incorporating a fan having a maximum horizontal side not exceeding 120 cm	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM		C02	
84148011004	離心式空氣壓縮機	Centrifugal air compressors	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%	SET	KGM			
84148019006	其他壓縮機	Other compressors	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	T* Z		
84148020003	鼓風機	Blowers	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM			
84148090008	其他第 8 4 1 4 節所屬之貨品	Other articles of heading 84.14	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%	SET	KGM			
84149010003	空氣泵及真空泵之零件	Parts of air pumps and vacuum pumps	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			S01
84149020001	壓縮機之零件	Parts of compressors	3.4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
84149030009	風扇及鼓風機之零件	Parts of fans and blowers	3.4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
84149090006	其他第 8 4 1 4 節所屬貨品之零件	Other parts of articles of heading 84.14	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
84151010107	具有冷藏機組之窗型或壁型空氣調節器 · 自足式	Incorporating a refrigerating unit air conditioning machines, window or wall types, self-contained	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	SET	KGM	T* Z	555 C02 MW0	

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84151010205	具有冷藏機組之窗型或壁型空氣調節器・分離式系統	Incorporating a refrigerating unit air conditioning machines, window or wall types, split-system	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	SET	KGM	T* Z	555 C02	
84151090100	其他窗型或壁型空氣調節器・自足式	Other air conditioning machines, window or wall types, self-contained	8%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	SET	KGM	T*	555 C02 MW0	
84151090208	其他窗型或壁型空氣調節器・分離式系統	Other air conditioning machines, window or wall types, split-system	8%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	SET	KGM	T*	555 C02	
84152000009	置於機動車輛上供人使用之空氣調節器	Air conditioning machines, of a kind used for persons, in motor vehicles	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	SET	KGM	T* Z		
84158100005	具有冷藏機組及冷熱可逆循環閥者 (可逆熱泵) 之空氣調節器	Air conditioning machines, incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	SET	KGM	T* Z	C02	
84158200004	具有冷藏機組之空氣調節器	Air conditioning machines, incorporating a refrigerating unit	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	SET	KGM	T* Z	C02	
84158300003	未具冷藏機組之空氣調節器	Air conditioning machines, not incorporating a refrigerating unit	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	T* Z		
84159010002	空氣調節器分離式系統之室內單元或室外單元	Indoor or outdoor units for split-system air conditioning machines	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	SET	KGM	T* Z	555 C02	
84159090005	其他空氣調節器零件	Other parts of air conditioning machines	1.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
84161000000	使用液體燃料之爐用燃燒器	Furnace burners for liquid fuel	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		

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84162000008	其他爐用燃燒器，包括混合燃燒器	Other furnace burners, including combination burners	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84163000006	機械加煤機，包括其機械式爐篦、機械除灰器及類似用具	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84169010001	鍋爐用燃燒器零件	Parts of burners for boilers	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84169090004	其他第 8 4 1 6 節所屬貨品之零件	Other parts of articles of heading 84.16	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84171000009	礦石、黃鐵礦或金屬烘烤、熔化或其他熱處理用爐或烘烤箱	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84172000007	糕餅烤箱，包含餅乾烤箱	Bakery ovens, including biscuit ovens	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84178010002	焚化爐及其零件	Incinerators and parts thereof	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			S01
84178090005	其他非電熱式工業或實驗室用爐及烘烤箱	Other industrial or laboratory furnaces and ovens, non-electric	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	SET	KGM	Z		S01
84179000002	第 8 4 1 7 節所屬貨品之零件	Parts of articles of heading 84.17	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
84181000008	使用分門之聯合冷凍冷藏箱	Combined refrigerator-freezers, fitted with separate external doors	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	T*	MW0	

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84182110003	壓縮式家用冰箱容量在 8 0 0 公升及以上者	Refrigerators, household type, compression type with capacity of 800 l and over	4%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	T*	MW0	
84182120001	壓縮式家用冰箱容量在 5 0 0 公升及以上，但小於 8 0 0 公升者	Refrigerators, household type, compression type with capacity of 500 L or more, but less than 800 L	4.2%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	T*	C02 MW0	
84182190006	其他壓縮式家用冰箱	Other refrigerators, household type, compression-type	8%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	T*	C02 MW0	
84182920003	電動吸收式家用冰箱	Refrigerators, household type, absorption-type, electrical	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	T*	C02 MP1	
84182991007	其他形式家用冰箱，容量在 8 0 0 公升及以上者	Other refrigerators, household type, with capacity of 800 l and over	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	T*	MW0	
84182999009	其他形式家用冰箱	Other refrigerators, household type	8%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	T*	C02 MW0	
84183010002	超低溫（攝氏零下 7 0 度及以下）臥式冷凍櫃，容量不超過 8 0 0 公升者	Freezers of the chest type, of exceeding low temperature (-70 degree C and under) not exceeding 800 l capacity	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84183090005	其他臥式冷凍櫃，容量不超過 8 0 0 公升者	Other freezers of the chest type, not exceeding 800 l capacity	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	T*		
84184010000	超低溫（攝氏零下 7 0 度及以下）直立式冷凍櫃，容量不超過 9 0 0 公升者	Freezers of the upright type, of exceeding low temperature (-70 degree C and under) not exceeding 900 l capacity	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			

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84184090003	其他直立式冷凍櫃・容量不超過 9 0 0 公升者	Other freezers of the upright type, not exceeding 900 l capacity	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	T*	C02	
84185010007	其他超低溫 (攝氏零下 7 0 度及以下) 冷凍櫃	Other freezers of exceeding low temperature (-70 degree C and under)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84185090000	其他供貯藏及展示用配備 (櫃、櫥、展示台、展示箱及類似品)・裝有冷藏或冷凍設備	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	T*	C02	
84186100006	第 8 4 1 5 節空氣調節器除外之熱力泵	Heat pumps other than air conditioning machines of heading 84.15	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	T* Z		
84186910006	電動冷凍機・中央系統	Refrigerating machines of electricity, for central system	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	T* Z		
84186920004	造冰機	Ice making machines	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	T* Z		
84186930002	冷卻器	Coolers, refrigerating	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84186941009	冷飲機	Cold drink machinery	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84186942008	冰淇淋製造機	Ice cream machinery	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84186950007	血液或精液之冷藏、冷凍設備	Refrigerating equipment for blood or sperm storage	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z		

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84186960005	冷凍培養箱	Culture box or apparatus fitted with refrigerator	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM			S01
84186990009	其他冷藏或冷凍設備	Other refrigerating or freezing equipment	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	T* Z	C02	
84189110008	設計供容納家用冷藏或 冷凍設備之配備	Furniture designed to receive refrigerating or freezing equipment, household type	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
84189190001	其他設計供容納冷藏或 冷凍設備之配備	Other furniture designed to receive refrigerating or freezing equipment	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
84189910000	其他家用冷藏或冷凍設 備之零件	Othre parts of refrigerating or freezing equipment	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
84189990003	其他第 8 4 1 8 節所屬 貨品之零件	Other parts of articles of heading 84.18	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84191100006	即熱型燃氣熱水器	Instantaneous gas water heater, non-electric	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z	C01	
84191910006	太陽能熱水器	Water heaters powered by solar energy	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z	MW0	
84191990009	其他非電熱式即熱型或 儲熱型熱水器	Other instantaneous or storage water heaters, non-electric	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z	MW0	
84192000005	內、外科或實驗室用消 毒器	Medical, surgical or laboratory sterilisers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		

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84193100002	農產品用乾燥機	Dryers for agricultural products	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		
84193200001	木材、紙漿、紙或紙板用乾燥機	Dryers for wood, paper pulp, paper or paperboard	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	10%	SET	KGM	Z		
84193900004	其他乾燥機	Other dryers	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		
84194010009	實驗室用蒸餾器具	Distillation apparatus, laboratory	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z		
84194020007	煤焦油蒸餾塔設備	Coal tar distillation facilities	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z		
84194090002	其他蒸餾或精餾廠設備	Other distilling or rectifying plant	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84195000008	熱交換器	Heat exchange units	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM			S01
84196000006	空氣或其他氣體液化機器	Machinery for liquefying air or other gases	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84198100001	製造熱飲、熱食或烹調用之機器、工廠或設備	Machinery, plant and equipment, for making hot drinks or for cooking or heating food	3%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z	C02	
84198910001	釀酒用蒸鍋	Decoction vessels, brewing	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			

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84198920009	電動空氣消毒器	Electronic air sterilizers	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84198930007	恆溫培養箱 (器)	Thermostatic culture box	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM			S01
84198940005	加氯器	Chlorinator	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
84198950002	萘結晶槽設備	Naphthalene crystallization facilities	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z		
84198990004	其他機器・工廠及實驗室設備	Other machinery, plant or laboratory equipment	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		S01
84199020006	內、外科及實驗室用消毒器零件	Parts of medical, surgical and laboratory sterilisers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84199090001	其他第 8 4 1 9 節所屬貨品之零件	Other parts of articles of heading 84.19	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			S01
84201010002	造紙用研光機或其他滾軋機	Calendering or other rolling machines, for paper-making	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84201090005	其他研光機或滾軋機	Other calendering or rolling machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84209110004	造紙用研光機及滾軋機之滾筒	Cylinders of calendering and rolling machines, for paper-making	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
84209190007	其他研光機及滾軋機用滾筒	Cylinders of other calendering and rolling machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			

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84209910006	造紙用研光機及滾軋機之其他零件	Other parts of calendering and rolling machines, for paper-making	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
84209990009	研光機及滾軋機之其他零件	Other parts of calendering and rolling machines	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
84211100002	乳酪分離機	Cream separators	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84211200001	布料脫水機	Clothes-dryers	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM		C02	
84211900004	其他離心分離機	Other centrifuges	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			S01
84212110008	電動家用濾水器	Electric water filters, household	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84212190001	其他水過濾或淨化機具	Other filtering or purifying machinery and apparatus for water	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%	SET	KGM	Z		
84212200009	飲料（水除外）過濾或淨化機具	Filtering or purifying machinery and apparatus for beverages other than water	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84212310006	機器腳踏車內燃機用機油或汽油過濾器	Oil or petrol-filters for internal combustion engines, for motorcycles	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84212320004	機動車輛內燃機用機油或汽油過濾器	Oil or petrol-filters for internal combustion engines, for motor vehicles	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			

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84212390009	其他內燃機用機油或汽油過濾器	Oil or petrol-filters for other internal combustion engines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84212900002	其他液體過濾或淨化機具	Other filtering or purifying machinery and apparatus for liquids	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		S01
84213110006	機動車輛內燃機用進氣過濾器	Intake air filters for internal combustion engines, for motor vehicle	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	SET	KGM			
84213120004	工業內燃機用進氣過濾器	Intake air filters for industrial internal combustion engines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84213130002	機器腳踏車內燃機用進氣過濾器	Intake air filters for internal combustion engines, for motor-cycles	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84213190009	其他內燃機用進氣過濾器	Other intake air filters for internal combustion engines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84213910008	電動空氣過濾器及電動空氣清潔器	Electric air filters and purifiers	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z	C02	
84213990001	其他氣體過濾或淨化機具	Other filtering or purifying machinery and apparatus for gases	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		
84219100005	其他離心分離機之零件	Other parts of centrifuges	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			S01
84219910005	過濾芯子 (供立即使用者)	Filter elements (for instant use)	3%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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84219990008	其他液體或氣體過濾及淨化機具之零件	Other parts of filtering or purifying machinery and apparatus for liquids or gases	3%	免稅 (LDCs,PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			S01
84221100001	家用洗碗碟機	Dish washing machine of the household type	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM		C02	
84221900003	其他洗碗碟機	Other dish washing machines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM		C02	
84222000000	瓶及其他容器洗滌或乾燥機	Machinery for cleaning or drying bottles or other containers	4%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	Z		
84223000008	瓶、罐、箱、袋或其他容器之盛裝、封口、封緘、或貼標籤機器；瓶、大口瓶、管及類似容器之封蓋機器；飲料充氣機	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for-capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	3%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	Z		
84224000104	飲料無菌真空紙盒包裝機器	Aseptic vacuum packing machines for liquid foods	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84224000907	其他包裝或包紮用機器	Other packing or wrapping machinery	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84229000005	第 8 4 2 2 節所屬貨品之零件	Parts of articles of heading 84.22	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
84231000001	體重計，包括嬰兒秤；家用秤	Personal weighing machines, including baby scales; household scales	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			

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84232000009	輸送帶上貨品連續衡重用秤	Scales for continuous weighing of goods on conveyors	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84233000007	固定重量秤及將重量預先訂定之物料注入袋或容器用之秤，包括漏斗秤	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84238100005	衡器，衡重最大重量不超過 3 0 公斤	Weighing machinery, having a maximum weighing capacity not exceeding 30 kg	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84238200004	衡器，衡重最大重量超過 3 0 公斤，但不超過 5 0 0 0 公斤者	Weighing machinery, having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84238900007	其他衡器，衡重最大重量超過 5 0 0 0 公斤者	Other weighing machinery, having a maximum weighing capacity exceeding 5,000 kg	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84239000004	各種衡器之法碼；衡器零件	Weighing machine weights of all kinds; parts of weighing	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
84241000108	滅火器，含有三氟一溴甲烷（海龍 1 3 0 1）、二氟一氯一溴甲烷（海龍 1 2 1 1）或四氟二溴乙烷（海龍 2 4 0 2）藥劑者	Fire-extinguishers, containing bromotrifluoromethane (halon- 1301), bromochlorodifluoromethane (halon-1211) or dibromotetrafluoroethane (halon-2402)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM		111	

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84241000901	其他滅火器，不論是否裝藥劑者	Other fire extinguishers, whether or not charged	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84242000008	噴槍及類似品	Spray guns and similar appliances	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84243000006	噴水蒸汽機或噴砂機及類似噴射機器	Steam or sand blasting machines and similar jet projecting machines	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		
84248100004	農業或園藝用液體或粉末發射、散播或噴霧用機具	Mechanical appliances for projecting, dispersing or spraying liquids or powders, agricultural or horticultural	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		
84248910004	整套消防設備	Fire extinguishing equipment system	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM	Z		
84248990007	其他液體或粉末發射、散播或噴霧用機具	Other mechanical appliances for projecting, dispersing or spraying liquids or powders	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84249010001	滅火器零件	Parts of fire extinguishers	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84249020009	噴水蒸汽機或噴砂機及類似噴射機之零件	Parts of steam or sand blasting machines and similar jet projecting machines	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84249090004	其他第 8 4 2 4 節所屬貨品之零件	Other parts of articles of heading 84.24	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84251100008	電動滑車及吊重機	Pully tackle and hoists, powered by electric motor	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		

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84251900000	非電動之滑車及吊重機	Pully tackle and hoists, non-electric	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84253100004	電動絞車；電動絞盤	Winches; capstans, powered by electric motor	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		
84253900006	非電動絞車；非電動絞盤	Winches; capstans, non-electric	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		
84254100002	修車廠內使用之固定升高系統	Built-in jacking system of a type used in garages	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84254200109	車用輕便液壓千斤頂	Jacks, portable for vehicles, hydraulic	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM		C01	
84254200902	其他液壓千斤頂及吊重機	Other jacks and hoists, hydraulic	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84254900102	其他車用輕便千斤頂	Other jacks, portable for vehicles	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM		C02	
84254900905	其他千斤頂；昇高機動車輛用之吊重機	Other jacks; hoists of a kind used for raising vehicles	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84261100007	具有固定支架之架空移動起重機	Overhead travelling cranes on fixed support	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84261210004	具有輪胎之移動式升降架	Mobile lifting frames on tyres	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84261220002	跨載機	Straddle carriers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		

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84261900009	其他架空移動起重機、運輸起重機、高架起重機、橋式起重機及移動式升降架	Other overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes and mobile lifting frames	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84262000006	塔式起重機	Tower cranes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84263000004	龍門型或托架型伸臂起重機	Portal or pedestal jib cranes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84264100001	其他自力推動機械，具輪胎者	Other machinery, self-propelled, on tyres	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z	608	
84264900003	其他自力推動機械	Other machinery, self-propelled	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84269100000	設計安裝於機動車輛之其他機械	Other machinery designed for mounting on road vehicles	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84269900002	其他第 8 4 2 6 節所屬之貨品	Other articles of heading 84.26	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84271011004	電動叉舉車，不超過 3 • 5 公噸者	Fork-lift trucks, powered by an electric motor, not exceeding 3.5 tonnes	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	NIU	KGM			
84271012003	電動叉舉車，超過 3 • 5 公噸者	Fork-lift trucks, powered by an electric motor, exceeding 3.5 tonnes	8%	免稅 (PA,GT,NI,SV,HN,N Z)	20%	NIU	KGM			
84271090008	其他電動工作車	Other self-propelled trucks powered by an electric motor	8%	免稅 (PA,GT,NI,SV,HN,N Z)	20%	NIU	KGM			

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84272011002	其他叉舉車，不超過 3 • 5 公噸者	Other fork lift truck, not exceeding 3.5 tonnes	10%	免稅 (PA,GT,NI,SV,HN,N Z)	20%	NIU	KGM			
84272012001	其他叉舉車，超過 3 • 5 公噸者	Other fork lift truck, exceeding 3.5 tonnes	8%	免稅 (PA,GT,NI,SV,HN,N Z)	20%	NIU	KGM			
84272090006	其他機動工作車	Other self-propelled trucks	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NIU	KGM			
84279000000	其他第 8 4 2 7 節所屬 之貨品	Other articles of heading 84.27	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NIU	KGM			
84281011003	升降機 (載客用)	Elevators for passenger	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		
84281019005	其他升降機	Other elevators	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84281020002	吊斗式吊重機	Skip hoists	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84282010002	氣壓式升降機	Pneumatic elevators	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84282020000	氣壓式輸送機	Pneumatic conveyors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84283100001	連續動作輸送貨品或材 料之升降機及輸送機， 特殊設計用於地下者	Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		

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84283200000	連續動作輸送貨品或材料之升降機及輸送機·吊斗型	Continuous-action elevators and conveyors, for goods or materials, bucket type	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84283300009	連續動作輸送貨品或材料之升降機及輸送機·帶型	Continuous-action elevators and conveyors, for goods or materials, belt type	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84283900003	其他連續動作輸送貨品或材料之升降機及輸送機·其他型式	Other continuous-action elevators and conveyors, for goods or materials, other type	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84284010008	升降梯 (移動樓梯)	Escalators (moving stairs)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM	Z		
84284020006	移動通道	Moving walkways	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84286000005	高架纜車、升降椅、滑雪履拖索；纜車牽引機械	Teleferics, chairlifts, ski draglines; traction mechanisms for funiculars	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84289000009	其他升降、搬運、裝卸機器	Other lifting, handing, loading or unloading machinery	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84291100004	履帶式推土機和斜鏟推土機	Track laying bulldozers and angledozers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84291900006	其他推土機及斜鏟推土機	Other bulldozers and angledozers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84292000003	平土機及整平機	Graders and levellers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			

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84293000001	刮土機	Scrapers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84294000009	砸道機及壓路機	Tamping machines and road rollers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84295100005	前端鏟斗機	Front-end shovel loaders	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84295200004	上層機構可作 3 6 0 度 旋轉之機動鏟土機、挖 掘機及鏟斗機	Mechanical shovels, excavators and shovel loaders with a 360 revolving superstructure	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84295900007	其他機動鏟土機、挖掘 機及鏟斗機	Other mechanical shovels, excavators and shovel loaders	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84301000002	打樁機及起樁機	Pile-drivers and pile- extractors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84302000000	鏟雪機及吹雪機	Snow-ploughs and snow- blowers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84303100007	自力推動之煤或岩石開 採機及隧道機	Coal or rock cutters and tunnelling machinery, self- propelled	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		S01
84303900009	其他煤或岩石開採機及 隧道機	Other coal or rock cutters and tunnelling machinery	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84304110003	自力推動掘井機	Oil well drilling machines, self-propelled	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	N		

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84304190006	其他自力推動鑽孔或掘孔機	Other boring or sinking machinery, self-propelled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		S01
84304900007	其他鑽孔或掘孔機	Other boring or sinking machinery	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		
84305000003	土壤、礦物、礦砂用之其他搬動、平土、整平、刮土、挖掘、搗緊、緊壓、抽取機械，自力推動者	Other moving, grading, levelling, scraping, excavating, tamping, compacting, or extracting machinery, for earth, minerals or ores, self-propelled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		
84306100000	非自力推動搗緊或緊壓機	Tamping or compacting machinery, not self-propelled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		
84306900002	其他土壤、礦物、礦砂用之其他搬動、平土、整平、刮土、挖掘、抽取機械，非自力推動者	Other moving, grading, scraping, levelling, excavating or extracting machinery, for earth, minerals or ores, not self-propelled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		
84311000001	第 8 4 2 5 節機械用零件	Parts of machinery of heading 84.25	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84312000009	第 8 4 2 7 節機械用零件	Parts of machinery of heading 84.27	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84313110004	電梯或扶梯用零件	Parts of passenger elevators or escalators	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84313190007	其他升降機、吊斗式起重機或升降梯用零件	Other parts of lifts, skip hoists or escalators	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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84313900008	其他 8 4 2 8 節機器用零件	Other parts of machinery of heading 84.28	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
84314100004	吊斗、鏟、抓及夾	Buckets, shovels, grabs and grips	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84314200003	推土機或斜鏟推土機之刀片	Bulldozer or angledozer blades	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84314300002	第 8 4 3 0 • 4 1 或 8 4 3 0 • 4 9 目之鑽孔或掘孔機械之零件	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			S01
84314900006	其他第 8 4 2 6、8 4 2 9 或 8 4 3 0 節機械用零件	Other parts of machinery of heading 84.26, 84.29 or 84.30	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84321010008	迴轉犁	Rotary ploughs	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2%	SET	KGM			
84321090001	其他犁	Other ploughs	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	4%	SET	KGM			
84322100007	圓盤耙	Disk harrows	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	4%		KGM			
84322910007	中耕機	Cultivators	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3.75%	SET	KGM			
84322990000	其他耙、鬆土機、除草機和耙草機	Other harrows, scarifiers, weeders and hoes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	4%	SET	KGM			
84323010004	插秧機	Planters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM			

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84323090007	其他播種機、種植機及移植機	Other seeders planters and transplanters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3%	SET	KGM			
84324000004	堆肥散佈機及施肥機	Manure spreaders and fertiliser distributors	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3%	SET	KGM			
84328010003	耕耘機	Tiller	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3%	SET	KGM			
84328090006	其他機械	Other machinery	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	4%	SET	KGM			
84329010001	中耕機及耕耘機之零件	Parts for cultivators, tillers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
84329020009	插秧機零件	Parts for planters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
84329030007	迴轉犁零件	Parts for rotary ploughs	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2%		KGM			
84329090004	其他第 8 4 3 2 節所屬貨品之零件	Other parts of articles of heading 84.32	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2%		KGM			
84331100008	割草機·動力水平旋轉割切者	Mowers, powered, wiht the cutting device rotating in a horizontal plane	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	4%	SET	KGM			
84331900000	草坪、公園或運動場用其他割草機	Other mowers for lawns, parks or sports-grounds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	4%	SET	KGM			
84332000007	其他割草機·包括牽引車裝置之切割棒	Other mowers, including cutter bars for tractor mounting	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	4%	SET	KGM			

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84333000005	其他乾草製造機	Other hay-making machinery	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	4%	SET	KGM			
84334000003	莖草或飼料打包機，包 括收集打包機	Straw or fodder balers, including pick-up balers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM			
84335100009	收割、脫粒聯合機	Combine harvester- threshers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	SET	KGM	Z		
84335200008	其他脫粒機	Other threshing machines	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	4%	SET	KGM	Z		
84335310005	甘蔗青採機	Green sugar cane harvesting machines	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
84335390008	其他根或莖收割機	Other root or tuber harvesting machines	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
84335900001	其他收割機	Other harvesting machinery	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	SET	KGM	Z		
84336000008	蛋類、水果或其他農產 品用清潔、分類或分級 機器	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84339000002	第 8 4 3 3 節所屬貨品 之零件	Parts of articles of heading 84.33	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2%		KGM			
84341000008	擠乳機	Milking machines	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		

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84342000006	乳品機械	Dairy machinery	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84349000001	擠乳機及乳品機械之零件	Parts of milking machines and dairy machinery	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84351010005	製酒用壓榨機、軋碎機或類似機械	Presses, crushers and similar machinery for wine-making	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84351090008	其他壓榨機、軋碎機或類似機械	Other presses, crushers and similar machinery	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84359010008	製酒機械之零件	Parts of wine-making machinery	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84359090001	其他第 8 4 3 5 節所屬貨品之零件	Other parts of articles of heading 84.35	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84361000006	動物飼料調配機械	Machinery for preparing animal feeding stuffs	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84362100003	家禽孵卵器及育雛器	Poultry incubators and brooders	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%	SET	KGM	Z		
84362900005	家禽飼養機	Poultry-keeping machinery	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%	SET	KGM	Z		
84368010009	水果與蔬菜清洗機	Cleaning machines for fruit and vegetables	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84368020007	水果上臘與打光機	Fruit-waxing and polishing machines	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		

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84368030005	蜂蜜用壓榨機	Press, honey extracting	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84368040003	油餅、根及種子軋碎機	Crushers for oil cake, root and seed, etc.	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84368050000	秣草及飼料等切碎機	Cutters for ensilage, fodder, etc.	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84368090002	其他第 8 4 3 6 節所屬 之機械	Other machinery of heading 84.36	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84369100008	家禽飼養機械或家禽孵 卵器及育雛器用之零件	Parts of poultry-keeping machinery or poultry incubators and brooders	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
84369900000	其他第 8 4 3 6 節所屬 機械之零件	Other parts of machinery of heading 84.36	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
84371000005	種子、稻穀或乾豆類植 物清潔、分類或分級用 機器	Machines for cleaning sorting or grading seed, grain or dried leguminous vegetables	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84378000000	其他第 8 4 3 7 節所屬 之機械	Other machinery of heading 84.37	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84379000008	第 8 4 3 7 節所屬機械 之零件	Parts of machinery of heading 84.37	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84381010002	糕餅機	Bakery machinery	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			

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84381020000	通心粉、麵條或類似品之製造機	Machinery for the manufacture of macaroni, spaghetti or similar products	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84382000002	製造糖食、可可、巧克力之機械	Machinery for the manufacture of confectionery, cocoa or chocolate	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84383000000	製糖機械	Machinery for sugar manufacture	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84384000008	釀酒機械	Brewery machinery	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84385000005	肉或家禽加工機械	Machinery for the preparation of meat or poultry	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84386000003	水果、堅果或蔬菜加工機械	Machinery for the preparation of fruits, nuts or vegetables	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84388000009	其他第 8 4 3 8 節所屬之機械	Other machinery of heading 84.38	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		
84389000007	第 8 4 3 8 節所屬機械之零件	Parts of machinery of heading 84.38	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84391000003	纖維素紙漿製造機械	Machinery for making pulp of fibrous cellulosic material	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84392000001	紙或紙板製造機械	Machinery for making paper or paperboard	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		

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84393000009	紙或紙板整理機械	Machinery for finishing paper or paperboard	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84399100005	纖維素紙漿製造機用零件	Parts of machinery for making pulp of fibrous cellulosic material	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84399900007	紙或紙板之製造或整理機械之零件	Parts of machinery for making or finishing paper or paperboard	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84401000000	簿籍裝釘機，包括穿線釘書機	Book-binding machinery, including book-sewing machines	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84409000003	第 8 4 4 0 節所屬機械之零件	Parts of machinery of heading 84.40	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84411000009	切紙機	Paper cutting machines	3%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	SET	KGM			
84412000007	紙袋或信封製造機	Machines for making bags, sacks or envelopes	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84413000005	紙箱、紙盒、紙匣、紙管、紙桶或類似容器之製造機器，不包括模型製造	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84414000003	以紙漿、紙或紙板模造製品之機器	Machines for moulding articles in paper pulp, paper or paperboard	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84418010002	釘匣機及類似品	Machines for stapling boxes and similar articles	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			

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84418090005	其他第 8 4 4 1 節所屬之機械	Other machinery of heading 84.41	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	SET	KGM	Z		
84419000002	第 8 4 4 1 節所屬機械之零件	Parts of machinery of heading 84.41	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84423010002	盲人用點字製版機	Braille tablet-making machine	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z		
84423030008	排版或排字機械、器具及設備，不論是否具有鑄字裝置	Machinery, apparatus and equipment for type-setting or composing, with or without founding device	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84423090005	鑄字機，製造印刷版、滾筒或其他印刷組件之機械、器具及設備	Machinery, apparatus and equipment for type-founding, preparing or making printing blocks, plates, cylinders or other printing components	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84424010000	盲人用點字製版機零件	Parts of braille tablet-making machine	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
84424090003	其他前述機械、器具或設備之零件	Other parts of the foregoing machinery, apparatus or equipment	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
84425010007	鉛字、壓印紙模、印刷版、滾筒，已製作之版、滾筒及石印版	Printing type, impressed flongs, printing blocks, plates, cylinders and lithographic stones, prepared	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84425020005	鑄字模	Matrices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			

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84425030003	印製鈔票及郵票用母版	Plates for printing bank Notes and postage stamps	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			
84425090000	其他第 8 4 4 2 • 5 0 目所屬之貨品	Other articles of subheading 8442.50	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
84431100006	捲筒式平版印刷機	Offset printing machinery, reel fed	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84431200005	平版式平版印刷機・辦 公室用型 (其用紙在無 摺疊狀態下一邊不超過 2 2 公分及另一邊不超 過 3 6 公分)	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84431300004	其他平版印刷機	Other offset printing machinery	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84431400003	捲筒式凸版印刷機・不 包括橡皮版印刷機	Letterpress printing machinery, reel fed, excluding flexographic printing	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84431500002	非捲筒式凸版印刷機・ 不包括橡皮版印刷機	Letterpress printing machinery, other than reel fed, excluding flexographic printing	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84431600001	橡皮版印刷機	Flexographic printing machinery	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84431700000	照相版印刷機	Gravure printing machinery	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		

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84431910006	盲人用點字印刷機	Braille printing machine	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z		
84431920004	紡織品印花機	Textile printing machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84431990009	其他印刷機	Other printing machines	3%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	SET	KGM	Z		
84433100002	能與自動資料處理機或 電腦網路連接，具有列 印、複印及傳真兩種或 以上功能之機器	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM		C02	
84433200001	其他印表機、複印機及 傳真機，能與自動資料 處理機或電腦網路連接 者	Other printers, copying machines and facsimile machines, capable of connecting to an automatic data processing machine or to a network	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM		C02	
84433900102	無線電傳真機	Radio facsimile apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM		602	S01
84433900905	其他印表機、複印機及 傳真機，不論是否併裝 一起	Other printers, copying machines and facsimile machines, whether or not combined	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM		C02	

海關進口稅則資料

84439100009	利用第 8 4 4 2 節之印刷版、滾筒及其他印刷組件之印刷機之零件及附件	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84439900001	其他本節所屬物品之零件及附件	Other parts and accessories of articles of this heading	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
84440000008	人造纖維材料射絲、延伸、撚絲或切割機器	Machines for extruding drawing, texturing or cutting man-made textile materials	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		
84451100004	梳棉機	Carding machines	2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		
84451200003	精梳機	Combing machines	2%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84451310000	併條機	Drawing machines	2%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84451321007	自動落紗粗紡機	Roving machines with auto doffers	2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		
84451329009	其他粗紡機	Other roving machines	2%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84451910004	拆包機	Bale breakers, textile	2%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84451920002	縑絲機器	Machines for reeling off silk	2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM	Z		

海關進口稅則資料

84451930000	具勻條或自動落卷裝置 條帶卷機	Lap formers with autolevellers or auto doffers	2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84451990007	其他紡織纖維處理機	Other machines for preparing textile fibres	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84452010001	自動接紗或與筒子機連 結成套之精紡機	Textile spinning machines with yarn splicers or combined with winding machines	2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84452090004	其他精紡機	Other textile spinning machines	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84453010009	併紗機	Textile doubling machines	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84453020007	撚紗機	Twisting machines	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84454010007	自動接紗筒子機	Textile winding machines with yarn splicers	2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84454090000	其他繞紗機 (包括繞緯 機) 或搖紗機	Other textile winding (including weft-winding) or reeling machines	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84459010006	將紙條撚成紙紗之機器	Machines for twisting paper strips into yarn	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84459090009	其他使用於第 8 4 4 6 或 8 4 4 7 節機器之紡 紗處理機	Other machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		

海關進口稅則資料

84461000102	織機（織布機）· 織物 寬度不超過 30 公分者 · 梭型	Weaving machine (looms) for weaving fabrics of a width not exceeding 30 cm, shuttle type	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84461000200	織機（織布機）· 織物 寬度不超過 30 公分者 · 無梭型	Weaving machine (looms) for weaving fabrics of a width not exceeding 30 cm, shuttleless type	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84462100001	梭型動力織機· 織物寬 度超過 30 公分者	Power looms, for weaving fabrics of a width exceeding 30 cm, shuttle type	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84462900003	其他梭型織機	Other shuttle type weaving machine (looms)	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84463011007	劍桅式無梭織機· 織物 寬度超過 30 公分者· 硬式	Rapier shuttleless weaving machines (looms), for weaving fabrics of a width exceeding 30 cm, hard type	2%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	SET	KGM	Z		
84463019009	其他劍桅式無梭織機· 織物寬度超過 30 公分 者	Other rapier shuttleless weaving machines (looms), for weaving fabrics of a width exceeding 30 cm	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84463020006	小鋼梭無梭織機	Gripper shuttleless weaving machines	2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84463030004	多項式無梭織機	Multi-phase shuttleless weaving machines	2%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84463040002	噴氣式無梭織機	Jet shuttleless weaving machines	2%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		

海關進口稅則資料

84463090001	其他無梭織機・織物寬度超過 30 公分者	Other shuttleless type weaving machines (looms), for weaving fabrics of a width exceeding 30 cm	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84471100002	環型針織機 (圓編機)・針筒直徑不超過 165 公厘者	Circular knitting machines, with cylinder diameter not exceeding 165 mm	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		
84471200001	環型針織機 (圓編機)・針筒直徑超過 165 公厘者	Circular knitting machines, with cylinder diameter exceeding 165 mm	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		
84472000001	編織針織機；合縫機	Flat knitting machines; stitch-bonding machines	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		
84479000006	製造硬心軟花線、薄紗、花邊、刺繡品、緣飾、編帶或網狀織物之機器及簇絨機	Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84481100001	多臂織機及提花機；紋板減縮、複製、打孔或附加裝置機器	Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84481910001	自動穿綜、筘機或自動接經機	Automatic drawing-in machines or tying machines	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		
84481990004	其他第 84.44、84.45、84.46 或 84.47 節機械輔助機械	Other auxiliary machinery for machines of heading 84.44, 84.45, 84.46, 84.47.	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84482000000	第 84.44 節機器或其輔助機械之零件及附件	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

84483100007	針布	Card clothing	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84483200006	紡織纖維處理機之零件 及附件·針布除外	Parts and accessories of machines for preparing textile fibres, other than card clothing	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84483310003	錠子	Spindles	2.3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
84483320001	錠翼、精紡機用鋼領及 鋼絲圈	Spindle flyers, spinning rings and ring travellers	2.3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
84483900009	其他第 8 4 4 5 節機器 或其輔助機械之零件及 附件	Other parts and accessories of machines of heading 84.45 or of their auxiliary machinery	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84484200004	織機用鋼筘·綜絲及綜 框	Reeds for looms, healds and heald-frames	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84484910005	梭子	Shuttles	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
84484990008	其他織機或其輔助機械 之零件及附件	Other parts and accessories of weaving machines or of their auxiliary machinery	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84485100002	壓片、針及其他針縫用 品	Sinkers, needles, and other articles used in forming stitches	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84485900004	其他第 8 4 4 7 節機器 或其輔助機械之零附件 及附件	Other parts and accessories of machines of heading 84.47 or of their auxiliary machinery	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			

海關進口稅則資料

84490010001	成匹或一定形狀之氈呢或不織布之製造或整理機械，包括製氈呢帽機	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84490020009	製帽模子	Blocks for making hats	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
84501110004	全自動洗衣機，包括洗衣脫水兩用機，其容量為乾衣 8 公斤至 1 0 公斤者	Fully automatic washing machines, including machines which both wash and dry, each of a dry linen capacity of more than 8 kg to 10 kg	3%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		C02	
84501120002	全自動洗衣機，包括洗衣脫水兩用機，其容量為乾衣 6 公斤及以上，但未達 8 公斤者	Fully-automatic washing machines, including machines which both wash and dry, each of a dry linen capacity of 6 kg and over, but less than 8 kg	8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM		C02	
84501130000	全自動洗衣機，包括洗衣脫水兩用機，其容量為乾衣未達 6 公斤者	Fully-automatic washing machines, including machines which both wash and dry, each of a dry linen capacity less than 6 kg	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM		C02	
84501210003	其他附有離心脫水槽之洗衣機，其容量為乾衣 8 公斤至 1 0 公斤者	Other washing machines, with built-in centrifugal drier, each of a dry linen capacity of 8 kg to 10 kg	3.7%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		C02	
84501220001	其他附有離心脫水槽之洗衣機，其容量為乾衣 6 公斤及以上，但未達 8 公斤者	Other washing machines, with built-in centrifugal drier, each of a dry linen capacity of 6 kg and over. but less than 8 kg	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	SET	KGM		C02	

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84501230009	其他附有離心脫水槽之洗衣機，其容量為乾衣未達 6 公斤者	Other washing machines, with built-in centrifugal drier, each of a dry linen capacity less than 6 kg	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM		C02	
84501910006	其他洗衣機，其容量為乾衣 8 公斤至 1 0 公斤者	Other washing machines, each of a dry linen capacity of 8 kg to 10 kg	3.7%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		C02 MW0	
84501920004	其他洗衣機，其容量為乾衣 6 公斤以上，但未達 8 公斤者	Other washing machines, each of a dry linen capacity of 6 kg and over but less than 8 kg	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	SET	KGM		C02 MW0	
84501930002	其他洗衣機，其容量為乾衣未達 6 公斤者	Other washing machines, each of a dry linen capacity less than 6 kg	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM		C02 MW0	
84502000005	洗衣機，包括洗衣、脫水兩用機，其容量為乾衣超過 1 0 公斤者	Washing machines, including machines which both wash and dry, each of a dry linen capacity exceeding 10 kg	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM	Z	C02	
84509000000	第 8 4 5 0 節所屬機器之零件	Parts of machines of heading 84.50	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
84511000006	乾洗機	Dry-cleaning machines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM	Z		
84512110001	乾衣機，其容量為乾衣在 8 公斤至 1 0 公斤者	Drying machines, each of a dry linen capacity of 8 kg to 10 kg	3.7%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		C02	
84512120009	乾衣機，其容量為乾衣在 6 公斤及以上，但未達 8 公斤者	Drying machines, each of a dry linen capacity of 6 kg and over, but less than 8 kg	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	SET	KGM		C02	

海關進口稅則資料

84512130007	乾衣機，其容量為乾衣未達 6 公斤者	Drying machines, each of a dry linen capacity less than 6 kg	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM		C02 MW0	
84512900005	乾衣機，其容量為乾衣超過 1 0 公斤者	Drying machines, each of a dry linen capacity exceeding 10 kg	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		C02	
84513000002	熨燙機及熨平機 (包括融熨機)	Ironing machines and presses (including fusing presses)	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84514000000	洗滌、漂白或染色機器	Washing, bleaching or dyeing machines	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		
84515010005	自動織物裁剪系統機	Computer controlled automatic cutters	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84515090008	其他織物之捲取、鬆捲、摺疊、切斷或剪邊機器	Other machines for reeling, unreeling, folding, cutting or pinking textile fabrics	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		
84518000001	其他第 8 4 5 1 節所屬之機械	Other machinery of heading 84.51	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
84519000009	第 8 4 5 1 節所屬機械之零件	Parts of machinery of heading 84.51	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84521010101	家用電腦縫紉機	Sewing machines of the household type, complete set, computer controlled	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84521010209	家用電動鎖邊縫紉機	Over-lock sewing machines of the household type, complete set, electrical	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84521010904	其他家用電動縫紉機	Other sewing machines of the household type, complete set, electrical	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			

海關進口稅則資料

84521020001	家用腳踏式縫紉機	Sewing machines of the household type, complete set, treadle type	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84521030009	家用縫紉機機頭	Sewing machines head, of the household type	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84521090006	其他家用縫紉機	Other sewing machines of the household type	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84522110000	鎖邊縫紉機 (拷克車)	Over-lock sewing machines (cock sewing machines)	2%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%	SET	KGM			
84522120008	自動開袋機	Automatic lockstitch pocket welting machines	2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84522130006	自動鈕門車	Button holing machines	2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84522140004	自動考夫機	Cuff topstitchers or runstitchers	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84522150001	自動鎖眼機	Single lockstitch automatic buttonholding machines	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84522190003	其他縫紉機 · 自動組件	Other sewing machines, automatic units	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84522900004	其他縫紉機	Other sewing machines	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84523000001	縫紉機車針	Sewing machine needles	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

84529010006	縫紉機專用之配備、底架、蓋	Furniture, bases and covers, for sewing machines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84529020004	縫紉機專用之配備、底架、蓋之零件	Parts of furniture bases and covers, for sewing machines	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
84529090009	縫紉機專用之其他零件	Other parts of sewing machines	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
84531000004	毛皮或皮革之處理、鞣造或加工機械	Machinery for preparing, tanning or working hides, skins or leather	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84532000002	鞋、靴之製造或修理機械	Machinery for making or repairing footwear	4%	免稅 (PA,GT,NI,SV,HN,NZ)	6%	SET	KGM	Z		
84538000009	其他第 8 4 5 3 節所屬之機械	Other machinery of heading 84.53	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84539000007	第 8 4 5 3 節所屬機械之零件	Parts of machinery of heading 84.53	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84541000003	轉爐	Converters	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		
84542010009	鑄錠模	Ingot moulds	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
84542020007	澆桶	Ladles	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
84543000009	鑄造機	Casting machines	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		

海關進口稅則資料

84549000006	第 8 4 5 4 節所屬機械之零件	Parts of machines of heading 84.54	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
84551000002	軋管機	Tube mills	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84552100009	熱作或冷熱作聯合軋軋機	Rolling mills, hot or combination hot and cold	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		S01
84552200008	冷作軋軋機	Cold rolling mills	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		S01
84553000008	軋軋機軋軋	Rolls for rolling mills	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84559000005	其他第 8 4 5 5 節所屬金屬軋軋機零件	Other parts of metal-rolling mills of heading 84.55	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			S01
84561000001	以雷射、其他光或光子束加工之工具機	Machine-tools operated by laser or other light or photo beam processes	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			S01
84562000009	以超音波加工之工具機	Machine-tools operated by ultrasonic processes	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		S01
84563000007	以放電加工之工具機	Machine-tools operated by electric-discharge processs	6%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM	Z		S01
84569010002	放電線切割機	Electro-discharge wire-cutting machines	6%	免稅 (PA,GT,NI,SV,HN,NZ)	9%	SET	KGM	Z		S01
84569020000	水刀 (水射流) 切削機械	water-jet cutting machines	4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		

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84569090005	其他第 8 4 5 6 節所屬之工具機	Other machine-tools of heading 84.56	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84571000000	綜合加工機	Machining centres	6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		S01
84572000008	單體結構機 (單站機)	Unit construction machines (single station)	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			S01
84573000006	多站聯製機	Multi-station transfer machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84581100008	數值控制臥式車床	Numerically controlled horizontal lathes	6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		S01
84581900000	其他臥式車床	Other horizontal lathes	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84589100001	其他數值控制車床	Other numerically controlled lathes	6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		S01
84589900003	其他車床	Other lathes	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84591000008	槽式單體機頭工具機	Way-type unit head machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			S01
84592110003	四鑽頭及以上數值控制鑽床	Four or more spindles numerically controlled drilling machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	8%	SET	KGM	Z		S01
84592190006	其他數值控制鑽床	Other numerically controlled drilling machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	8%	SET	KGM	Z		S01

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84592900007	其他鑽床	Other drilling machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84593100003	數值控制鏜銑床	Numerically controlled boring-milling machines	6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		S01
84593900005	其他鏜銑床	Other boring-milling machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84594010000	數值控制鏜床	Numerically controlled boring machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		S01
84594090003	其他鏜床	Other boring machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84595100008	數值控制膝式銑床	Numerically controlled milling machines, knee-type	6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		S01
84595900000	其他膝式銑床	Other milling machine, knee-type	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84596100006	其他數值控制銑床	Other numerically controlled milling machines	6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		S01
84596910006	倣形或雕模銑床	Profile or die-sinking milling machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84596990009	其他銑床	Other milling machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84597000005	其他車螺紋或攻螺紋機	Other threading or tapping machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01

海關進口稅則資料

84601100004	數值控制平面磨床・其任一軸之定位精確度至少可設定至0・0 1公厘者	Numerically controlled flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm	6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		S01
84601900006	其他平面磨床・其任一軸之定位精確度至少可設定至0・0 1公厘者	Other flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84602100002	其他數值控制磨床・其任一軸之定位精確度至少可設定至0・0 1公厘者	Other numerically controlled grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm	6%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		S01
84602900004	其他磨床・其任一軸之定位精確度至少可設定至0・0 1公厘者	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84603100000	數值控制磨銳機	Numerically controlled sharpening machines	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		S01
84603900002	其他磨銳機	Other sharpening machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84604000009	搪磨或研磨機	Honing or lapping machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01

海關進口稅則資料

84609010006	刻模機	Engraving machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84609090107	砂輪機	Electric grinders	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84609090900	其他第 8 4 6 0 節所屬 之工具機	Other machine-tools of heading 84.60	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84612010000	牛頭刨床	Shaping machines	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84612020008	插床	Slotting machines	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84613000000	拉床	Broaching machines	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84614000008	齒輪切削、齒輪研磨或 齒輪精製機	Gear cutting, gear grinding or gear finishing machines	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84615000005	鋸床或切斷機	Sawing or cutting-off machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84619010005	龍門刨床	Planing machines	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84619090008	其他第 8 4 6 1 節所屬 之工具機	Other machine-tools of heading 84.61	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84621010001	鍛造機 (包括壓床)	Forging machines (including presses)	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01

海關進口稅則資料

84621020009	模壓衝製機 (包括壓床)	Die-stamping machines (including presses)	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84621030007	鎚造機	Hammers	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84622100000	數值控制彎曲、摺疊、矯直或矯平之機器 (包括壓床)	Numerically controlled bending, folding, straightening or flattening machines (including presses)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	9%	SET	KGM	Z		S01
84622900002	其他彎曲、摺疊、矯直或矯平之機器 (包括壓床)	Other bending, folding, straightening or flattening machines for metal (including presses)	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84623100008	數值控制剪機 (包括壓床)	Numerically controlled shearing machines shearing machines (including presses)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		S01
84623900000	其他剪機 (包括壓床)	Other shearing machines (including presses)	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84624100006	數值控制衝孔或衝口工具機 (包括壓床) · 包括衝剪複合機	Numerically controlled punching or notching machines (including presses), including combined punching and shearing machines	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		S01
84624900008	其他衝孔或衝口工具機 (包括壓床) · 包括衝剪複合機	Other punching or notching machines (including presses), including combined punching and shearing machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01

海關進口稅則資料

84629100005	液壓機	Hydraulic presses	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84629900007	其他第 8 4 6 2 節所屬 之工具機	Other machine-tools of heading 84.62	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84631010000	多軸式銅線抽製機	Copper multiwire drawing machines	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	6.25%	SET	KGM	Z		S01
84631020008	單軸式入線線直徑 2 • 6 公厘及以上之銅線抽 製機	Single-spooler copper drawing machines, input wire diameter of 2.6 mm or more	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	6.25%	SET	KGM	Z		S01
84631090003	其他條、管、型、線或 其他類似品抽製機	Other draw-benches for bars, tubes, profiles, wire or the like	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	6.25%	SET	KGM	Z		S01
84632000000	螺紋滾製機	Thread rolling machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84633000008	線材加工機	Machines for working wire	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84639000005	其他第 8 4 6 3 節所屬 之工具機	Other machine-tools of heading 84.63	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
84641000001	石、陶器、混凝土、石 棉水泥或類似礦物材料 加工或玻璃冷作鋸床	Sawing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			

海關進口稅則資料

84642000009	石、陶器、混凝土、石棉水泥或類似礦物材料加工或玻璃冷作磨床或拋光機	Grinding or polishing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84649010002	石、陶器、混凝土、石棉水泥或類似礦物材料加工或玻璃冷作彫刻機	Engrave machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84649090005	其他第 8 4 6 4 節所屬之工具機	Other machine-tools of heading 84.64	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		S01
84651000000	工具機，在加工操作過程中，毋須更換刀具而能完成不同操作者	Machines which can carry out different types of machining operations without tool change between such operations	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84659100002	鋸床	Sawing machines	3%	免稅 (PA,GT,NI,SV,HN,NZ)	6.75%	SET	KGM	Z		
84659200001	刨床、銑床或模製（切削製作）機	Planing, milling or moulding (by cutting) machines	3%	免稅 (PA,GT,NI,SV,HN,NZ)	6.75%	SET	KGM	Z		
84659300000	磨光機、砂光機或拋光機	Grinding, sanding or polishing machines	3%	免稅 (PA,GT,NI,SV,HN,NZ)	6.75%	SET	KGM	Z		
84659400009	彎撓機或裝配機	Bending or assembling machines	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84659500008	鑽孔機或樁眼機	Drilling or morticing machines	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		

海關進口稅則資料

84659600007	開縫機、切片機或剝切機	Splitting, slicing or paring machines	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84659910002	木工車床	Lathes, wood-working	3%	免稅 (PA,GT,NI,SV,HN,NZ)	6.75%	SET	KGM	Z		
84659990005	其他第 8 4 6 5 節所屬之工具機	Other machine-tools of heading 84.65	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		S01
84661000009	工具夾持器或自開螺模頭	Tool holders and self-opening dieheads	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84662000007	工作物夾持器	Work holders	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84663000005	分度頭或其他工具機用特殊配件	Dividing heads and other special attachments for machine-tools	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84669100001	第 8 4 6 4 節工具機之零件與附件	Parts and accessories of machines of heading 84.64	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84669200000	第 8 4 6 5 節工具機之零件及附件	Parts and accessories of machines of heading 84.65	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84669310105	水刀（水射流）切削機械之零件及附件	Parts and accessories of water-jet cutting machines	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
84669390108	其他第8456至8461節工具機之零件及附件	Other parts and accessories of machines of heading 84.56 to 84.61	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84669400008	第 8 4 6 2 或 8 4 6 3 節工具機之零件及附件	Parts and accessories of machines of heading 84.62 or 84.63	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

84671110005	手提氣動鑽孔機	Pneumatic drill machines, for working in the hand	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84671120003	手提氣動起子	Pneumatic screw drivers, for working in the hand	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84671130001	手提氣動板鉗	Pneumatic impact wrenches, for working in the hand	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84671190008	其他旋轉式手提氣動工具	Other pneumatic tools, rotary type, for working in the hand	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84671910007	手提氣動鎚	Pneumatic hammers, for working in the hand	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84671920005	手提氣動混凝土振動機	Pneumatic concrete vibrators, for working in the hand	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84671990000	其他非旋轉式手提氣動工具	Other pneumatic tools, non-rotary type, for working in the hand	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84672100005	所有種類之鑽孔機	Drills of all kinds	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM		C02	
84672200004	鋸子	Saws	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM		C02	
84672910005	手提電磨機	Electric grinders , hand-held	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM		C02	
84672920003	電剪	Electric scissors	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM		C02	

海關進口稅則資料

84672930001	電動套筒扳手	Impact wrench, electric	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM		C02	
84672940009	成衣工業切紡織品用之 裁割機	Cutters for cutting textiles in the ready-made clothing industry	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84672990008	其他電動手工具	Other electro-mechanical tools for working in the hand	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM		C02	
84678100002	手提鏈鋸，裝有非電力 之原動機者	Chain saws for working in the hand, with self- contained non-electric motor	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84678900004	其他手提工具，裝有非 電力之原動機者	Other tools for working in the hand, with self- contained non-electric motor	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84679100000	鏈鋸用零件	Parts of chain saws	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
84679200009	氣動工具用零件	Parts of pneumatic tools	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
84679900002	其他第 8 4 6 7 節所屬 手提工具之零件	Other parts of tools for working in the hand of heading 84.67	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
84681000007	手持吹管	Hand-held blow pipes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84682000005	其他燃氣工作機械及器 具	Other gas-operated machinery and apparatus	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		

海關進口稅則資料

84688000002	其他第 8 4 6 8 節所屬之機械及器具	Other machinery and apparatus of heading 84.68	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
84689000000	第 8 4 6 8 節所屬機械及器具之零件	Parts of machinery and appliances of heading 84.68	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
84690010006	文字處理機	Word-processing machines	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84690020004	自動打字機	Automatic typewriters	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84690031001	電動打字機・重量 (不包括外箱) 不超過 1 2 公斤者	Typewriters, electric, weighing not more than 12 kg, excluding case	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	6%	SET	KGM			
84690039003	其他電動打字機	Other typewriters, electric	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
84690040000	盲人點字打字機	Braille typewriters	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM			
84690051006	非電動打字機・重量 (不包括外箱) 不超過 1 2 公斤者	Typewriters, non-electric, weighing not more than 12 kg, excluding case	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84690059008	其他非電動打字機	Other typewriters, non-electric	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	SET	KGM			
84701010001	具有計算功能之袖珍型資料記錄、重現及顯示之機器	Pocket -size data recording, reproducing and displaying machines with calculating functions	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	T* Z		

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84701020009	電子計算器，不藉外接電源操作者	Electronic calculators capable of operation without an external source of electric power	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3.45%	SET	KGM			
84702100000	附有列表裝置之電子計算器	Electronic calculating machines, incorporating a printing device	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3.45%	SET	KGM			
84702900002	其他電子計算器	Other electronic calculating machines	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3.45%	SET	KGM			
84703000009	其他計算器	Other calculating machines	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	8.75%	SET	KGM			
84705000004	收銀機	Cash registers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	9%	SET	KGM			
84709000006	其他第 8 4 7 0 節所屬之機器	Other machines of heading No.84.70	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
84713000008	攜帶式自動資料處理機，其重量不超過 1 0 公斤並至少包含有一中央處理單元，一鍵盤及一顯示器者	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM	Z	C02	S01
84714100005	其他自動資料處理機同一機殼內至少包含有一中央處理單元及一輸入、輸出單元，不論是否組合者	Other automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM	Z	C02	S01

海關進口稅則資料

84714900007	其他自動資料處理機， 具系統形式者	Other automatic data processing machines, presented in the form of systems	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z	C02	S01
84715000003	第 8 4 7 1 4 1 或 8 4 7 1 4 9 等目除外之處 理單元，在同一機殼內 不論其是否含有一個或 兩個下列形式之單元： 儲存單元、輸入單元、 輸出單元	Processing units other than those of subheadings 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit; storage units, input units, output units	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z	C02	S01
84716010009	終端機	Terminals	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM		C02	
84716030103	無線電鍵盤	Radio keyboard	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM		602 C02	
84716030906	其他鍵盤	Other keyboard	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM		C02	
84716090100	影像掃描器	Image scanners	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM		C02	
84716090208	無線電滑鼠	Radio mouse	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM		602 C02	
84716090903	其他輸入或輸出單元， 不論是否具有該系統之 其他單元者，其在同一 機殼內不論是否具有儲 存單元者	Other input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM		C02	S01

海關進口稅則資料

84717010105	硬式磁碟機	Hard disc devices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
84717010203	軟式磁碟機	Soft disc devices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
84717010301	光碟機	Optical disc devices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
84717010908	其他磁碟機	Other magnetic disc devices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
84717090000	其他儲存單元	Other storage units	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
84718000007	其他自動資料處理機單元	Other units of automatic data processing machines	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.75%	SET	KGM	Z		S01
84719010003	具有特殊程式控制計算機或具有記憶能量之文字處理機	Computers controlled by special programs and word processing machines with memory storages	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z	C02	S01
84719020001	卡片打孔機、卡片分類機、卡片校對機	Punching, sorting or verifying machines used in conjunction with punched card	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
84719030009	磁性或光學閱讀機	Magnetic or optical readers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM		C01	

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84719040007	輸入資料處理機之資料登錄設備，如打卡機、驗卡機、磁帶登錄機等	Data transcribing machines for inputing into data processing machines, such as card punch machines, verifying machines, magnetic tape encoders, etc.	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
84719090006	其他第 8 4 7 1 節所屬之貨品	Other articles of heading 84.71	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.75%	SET	KGM	Z	C01	
84721000001	複印機	Duplicating machines	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84723010005	信件分類或註銷郵票用機器	Machines for sorting mail or cancelling postage stamps	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z		
84723020003	信件摺疊或裝袋、捆綁用機器，信件拆開、封口、密封用機器及黏貼郵票用機器	Machines for folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing postage stamps	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	6%	SET	KGM	Z		
84729010002	鑄幣分類機或計數機	Coin-sorting or coin-counting machines	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84729020000	打孔機或裝訂機	Perforating (punching) or stapling machines	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
84729030008	削鉛筆機	Pencil-sharpening machines	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		C02	

海關進口稅則資料

84729040006	支票繕寫機及支票簽字機	Cheque-writing machines and cheque signing machines	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
84729050003	自動櫃員機	Automatic teller machines	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z	C01	
84729060001	地址印製機及門牌浮印機	Addressing machines, and address plate embossing machine	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84729090005	其他第 8 4 7 2 節所屬辦公室用機器	Other office machines of heading 84.72	3.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z	C02	
84731000000	第 8 4 6 9 節機器之零件及附件	Parts and accessories of the machines of heading 84.69	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84732100007	電子計算器之零件及附件	Parts and accessories for electronic calculating machines	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84732900009	其他第 8 4 7 0 節所屬機器之零件及附件	Other parts and accessories of the machines of heading 84.70	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84733000006	第 8 4 7 1 節機器之零件及附件	Parts and accessories of the machines of heading 84.71	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
84734010002	打孔機、裝訂機及削鉛筆機之零件及附件	Parts and accessories of perforating (punching), stapling, and pencil-sharpening machines	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
84734090005	其他第 8 4 7 2 節機器之零件及附件	Other parts and accessories of the machines of heading 84.72	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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84735000001	同時適用第 8 4 6 9 至 8 4 7 2 之二種或二種以上節之機器零件及附件	Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84741000009	選別、篩分、分離或洗滌機器	Sorting, screening, separating or washing machines	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84742000007	軋碎或磨粉機器	Crushing or grinding machines	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84743100004	混凝土或泥漿攪拌機器	Concrete or mortar mixers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84743200003	礦物、瀝青攪拌機器	Machines for mixing mineral substances with bitumen	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84743900006	其他混合或揉合機器	Other mixing or kneading machines	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84748000004	固體礦物燃料、陶土漿、濕水泥、粉刷材料或其他粉狀、糊狀礦產品用之混凝、造模或造型機器及鑄造用砂模製造機器	Machinery for agglomerating, moulding of shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form, and machines for forming foundry moulds of sand	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84749000002	第 8 4 7 4 節所屬機械之零件	Parts of machinery of heading 84.74	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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84751000008	電燈泡、電子燈泡、燈管、真空管或閃光燈泡之玻璃封裝機器	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z			
84752100005	製造光纖及其預形品之機器	Machines for making optical fibres and preforms thereof	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z			
84752900007	其他玻璃或玻璃器皿製造或熱作機器	Other machines for manufacturing or hot working glass or glassware	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z			
84759000001	第 8 4 7 5 節所屬機器之零件	Parts of machines of heading 84.75	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM				
84762100004	附有加熱或冷藏裝置之自動飲料販賣機	Automatic beverage-vending machines incorporating heating or refrigerating devices	10%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	SET	KGM				
84762900006	其他自動飲料販賣機	Other automatic beverage-vending machines	10%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	SET	KGM				
84768100001	其他附有加熱或冷藏裝置之機器	Other machines incorporating heating or refrigerating devices	10%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	SET	KGM				
84768910001	自動換幣機	Automatic money-changing machines	10%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	SET	KGM				
84768920009	郵票出售機	Stamp-issuing machines	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM				
84768990004	其他自動販賣機	Other automatic goods-vending machines	10%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	SET	KGM				

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84769010008	郵票出售機零件	Parts of stamp-issuing machines	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
84769090001	其他自動販賣機零件	Other parts of automatic goods-vending machines	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
84771000104	製造光碟用射出成型機	Injection moulding machines for optical disks	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z	236	236
84771000907	其他射出成型機	Other injection-moulding machines	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84772010002	多層押出機	Multi-layer extruders	3%	免稅 (PA,GT,NI,SV,HN,NZ)	6.25%	SET	KGM	Z		
84772090005	其他押出機	Other extruders	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5.75%	SET	KGM	Z		
84773000002	吹製成型機	Blow moulding machines	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84774000000	真空成型機及其他熱定型機	Vacuum moulding machines and other thermoforming machines	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		
84775100006	輪胎新製或翻修用機械或內胎製造機械	Machinery, for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
84775900008	其他模製或造形用機械	Other machinery for moulding or otherwise forming	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	Z		

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84778000001	其他第 8 4 7 7 節所屬之機械	Other machinery of heading 84.77	3%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	SET	KGM	Z		
84779000009	第 8 4 7 7 節所屬機械之零件	Other parts of machinery of heading 84.77	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
84781000005	菸草調製或製造機械	Machinery for preparing or making up tobacco	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84789000008	菸草調製或製造機械之零件	Parts of machinery for preparing or making up tobacco	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84791010002	泥漿或混凝土鋪佈機器	Machines for spreading mortar or concrete	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84791020000	道路噴沙石機器或鋪佈瀝青類路面材料機器	Machines for spraying gravel on road or spreading bituminous road-surfacing materials	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84791090005	其他公共工程、建築或類似之機械	Other machinery for public works, building or the like	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84792000002	動物或植物油脂之萃取或調製用機械	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
84793000000	以木材或其他木質材料製造粒片板建築纖板用壓床及處理木材或軟木之其他機械	Presses for the manufacture of particle board of fibre building board of wood or other ligneous materials and other machinery for treating wood or cork wood or cork	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		

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84794000008	製繩或製索機	Rope or cable-making machines	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		S01
84795010003	多用途工業機器人	Industrial robots for multiple uses	2%	免稅 (PA,GT,NI,SV,HN,N Z)	5.7%	SET	KGM	Z		
84795090006	未在其他部份載明或包括之工業用機器人	Industrial robots, not elsewhere specified or included	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		S01
84796000003	蒸發式空氣冷卻器	Evaporative air coolers	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	T* Z	C02	
84797100000	旅客登機橋	Passenger boarding bridges used in airports	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	SET	KGM	Z		
84797900002	旅客登船橋	Passenger boarding bridges used for ships	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	SET	KGM	Z		
84798100008	處理金屬用機械，包括電線捲繞機	Machinery for treating metal, including electric wire coil-winders	3%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	6.7%	SET	KGM	Z		
84798200007	混合、揉合、軋碎、磨粉、篩分、精選、均質、乳化或攪拌機器	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	6.7%	SET	KGM	Z		
84798910008	空氣增濕機、除濕機	Air humidifiers, de-humidifiers	8%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	T*	C02 MP1	
84798920006	浸鍍機械	Machines for plating by dipping	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		

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84798930004	船舶駕駛設備及舵具	Steering and rudder equipment for ships	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM			
84798950009	空氣污染防制設備、噪音防制設備、振動防制設備、環境監測設備、水污染防治設備及廢棄物清理設備	Equipment for prevention of air pollution, noise treatment, vibration prevention, water contamination prevention and treatment of materials caused by factory wastage	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	N Z		
84798960007	自動插件機	Automatic inserting machines	2%	免稅 (PA,GT,NI,SV,HN,N Z)	5.7%	SET	KGM	Z		
84798970005	電子零件表面粘著機	Surface mount machines for electronic parts	2%	免稅 (PA,GT,NI,SV,HN,N Z)	5.7%	SET	KGM	Z		
84798990109	製造光碟用刻版機	Laser beam recorder systems for optical disks	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	SET	KGM	Z	236	236
84798990902	其他第 8 4 7 9 節所屬之機械	Other machinery of heading No. 84.79	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	SET	KGM	Z		S01
84799010005	船舶駕駛設備及舵具之零件	Parts of steering and rudder equipment for ships	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
84799020003	空氣污染防制設備、噪音防制設備、振動防制設備、環境監測設備、水污染防治設備及廢棄物清理設備之零件	Parts of equipment for prevention of air pollution, noise treatment, vibration prevention, water contamination prevention and treatment of materials caused by factory wastage	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM	N		

海關進口稅則資料

84799090008	其他第 8 4 7 9 節所屬 機械之零件	Other parts of machinery of heading 84.79	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
84801000001	金屬鑄造用模箱	Moulding boxes for metal foundry	4%	免稅 (PA,GT,NI,SV,HN,N Z)	6.25%	SET	KGM			
84802000009	模座	Mould bases	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%	SET	KGM			
84803000007	模型	Moulding patterns	4%	免稅 (PA,GT,NI,SV,HN,N Z)	6.25%	SET	KGM			
84804100004	金屬或金屬碳化物用射 出模或壓縮模	Injection or compression moulds for metal or metal carbides	4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	4%	SET	KGM			
84804900006	其他金屬或金屬碳化物 用模	Other moulds for metal or metal carbides	4%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	4%	SET	KGM			
84805000002	玻璃用模	Moulds for glass	4%	免稅 (PA,GT,NI,SV,HN,N Z)	4%	SET	KGM			
84806000000	礦物材料用模	Moulds for mineral materials	4%	免稅 (PA,GT,NI,SV,HN,N Z)	6.25%	SET	KGM			
84807100105	製造光碟用模具	Moulds for optical disks	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	4%	SET	KGM		236	236
84807100908	其他橡膠或塑膠用射出 模或壓縮模	Other injection or compression moulds for rubber or plastics	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	4%	SET	KGM			
84807900009	其他橡膠或塑膠用模	Other moulds for rubber or plastics	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	4%	SET	KGM			

海關進口稅則資料

84811000000	減壓閥	Pressure-reducing valves	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM		C02	
84812000008	油壓或氣壓傳動閥	Valves for oleohydraulic or pneumatic transmissions	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	PCE	KGM			
84813000006	止回 (不回流) 閥	Check (nonreturn) valves	3%	免稅 (LDCs,PA,GT,NI,SV,HN,CN,NZ)	7.5%	PCE	KGM			
84814000004	安全閥或放洩閥	Safety or relief valves	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	PCE	KGM		C02	
84818010003	水龍頭	Faucet	4%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
84818020001	消防栓及消防撒水頭	Fire-hydrants and fire-sprinkler heads	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	2.5%	PCE	KGM			
84818030009	木栓	Taps, wooden	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84818041006	腳踏車車胎用閥	Valves, inner-tube, for bicycles	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM			
84818042005	機器腳踏車車胎用閥	Valves, inner-tube, for motor-cycles	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM			
84818049008	其他機動車輛車胎用閥	Valves, inner-tube, for other motor vehicles	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM			
84818050004	電壓 3 0 0 0 伏特及以上斷路器用真空閥	Vacuum valves, of a kind used on the breakers for a voltage of 3,000 V or over	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

海關進口稅則資料

84818060002	天然氣管線緊急自動遮斷器 (閥)	Automatic emergency breaker(valves) (for gas supply)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
84818090006	其他第 8 4 8 1 節所屬之貨品	Other articles of heading 84.81	4%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM		C02	
84819010001	內胎閥之零件	Parts of valves, inner-tube	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
84819020009	消防栓之零件	Parts of fire-hydrants	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	2.5%		KGM			
84819090004	其他第 8 4 8 1 節所屬貨品之零件	Other parts of articles of heading 84.81	3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
84821010007	滾珠軸承・紡織機專用	Ball bearings, for textile machines	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
84821020005	滾珠軸承・內徑未達 3 5 毫米	Ball bearings, of internal diameter less than 35 mm	9%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM			S01
84821030003	滾珠軸承・內徑 3 5 毫米以上	Ball bearings, of internal diameter 35 mm or more	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			S01
84821090000	其他滾珠軸承	Other ball bearings	9%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM			S01
84822010005	推拔滾子軸承・包括錐形與推拔滾子組合者・紡織機專用	Tapered roller bearings, including cone and tapered roller assemblies, for textile machines	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			

海關進口稅則資料

84822090008	其他推拔滾子軸承，包括錐形與推拔滾子組合者	Other tapered roller bearings, including cone and tapered roller assemblies	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
84823010003	球面滾子軸承，紡織機專用	Other spherical roller bearings, for textile machines	1%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
84823090006	其他球面滾子軸承	Other spherical roller bearings	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
84824010001	滾針軸承，紡織機專用	Needle roller bearings, for textile machines	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
84824090004	其他滾針軸承	Other needle roller bearings	10%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	12.5%	PCE	KGM			
84825010008	其他圓筒滾子軸承，紡織機專用	Other cylindrical roller bearings, for textile machines	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
84825090001	其他圓筒滾子軸承	Other cylindrical roller bearings	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
84828000004	其他軸承，包括滾珠及滾子組合之軸承	Other bearings, including combined ball/roller bearings	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
84829110009	軸承用滾珠	Bearing balls	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
84829120007	軸承用滾針、滾子	Needles or rollers for bearings	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

84829910001	軸承用鋼圈 (未經研磨)	Steel race for bearings (unfinished)	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,CN,NZ)	5%	PCE	KGM			
84829920009	軸承用保持器	Holder for bearings	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%	PCE	KGM			
84829990004	其他滾珠或滾子軸承之零件	Parts of other ball or roller bearings	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
84831010006	機動車輛引擎用傳動軸及曲柄	Transmission shafts and cranks for motor vehicle engines	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	27.5%	PCE	KGM			
84831020004	機器腳踏車引擎用傳動軸及曲柄	Transmission shafts and cranks for motor-cycle engines	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	PCE	KGM			
84831030002	手提電動工具之傳動軸	Transmission shaft, for motor driven hand tools	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
84831090009	其他傳動軸及曲柄	Other transmission shafts and cranks	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
84832000006	軸承殼 · 附有滾珠或滾子軸承	Bearing housings, incorporating ball or roller bearings	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
84833010002	軸承殼 · 未附有滾珠或滾子軸承	Bearing housings, not incorporating ball or roller bearings	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
84833020000	平軸承	Plain shaft bearings	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			

海關進口稅則資料

84834010000	引擎內部用齒輪及齒輪裝置・機動車輛及機器腳踏車用者除外	Gears and gearing (except those for motor vehicles and motor-cycles) for inside of engines	4.7%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
84834020008	滾珠螺桿	Ball screws	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM			
84834030006	滾子螺桿	Roller screws	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
84834040004	滾珠或滾柱式線性滑軌	Ball or roller linear side guides	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM			
84834090003	其他第 8 4 8 3 • 4 0 目所屬之貨品	Other articles of subheading 8483.40	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%	PCE	KGM			
84835000009	飛輪及滑輪・包括滑輪組	Flywheels and pulleys, including pulley blocks	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
84836010005	離合器	Clutches	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
84836020003	聯軸器 (包括萬向接頭)	Shaft couplings (including universal joint)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
84839010009	機動車輛用之齒輪、鏈輪及其他傳動元件・單獨呈現者；及第 8 4 8 3 節所屬之機動車輛零件	Toothed wheels, chain sprockets and other transmission elements presented separately for motor vehicle ; and parts for motor vehicles of heading 84.83	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	27.5%		KGM			

海關進口稅則資料

84839020007	機器腳踏車用之齒輪、鏈輪及其他傳動元件，單獨呈現者；及第 8 4 8 3 節所屬之機器腳踏車零件	Toothed wheels, chain sprockets and other transmission elements presented separately for motorcycle ; and parts for motorcycle of heading 84.83	13.5%	免稅 (PA,NZ) 2.7% (GT) 5.4% (NI,SV,HN)	15%		KGM			
84839090002	其他齒輪、鏈輪及其他傳動元件，單獨呈現者；及第 8 4 8 3 節所屬貨品之零件	Other toothed wheels, chain sprockets and other transmission elements presented separately ; and parts for articles of heading 84.83	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
84841000007	密合墊及金屬片與其他材料或兩層或多層金屬片合成之類似接合墊	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
84842000005	機械軸封	Mechanical seals	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84849010008	密合墊組或類似接合墊組，引擎及機械用	Set or assortments of gaskets and similar joints for engine and mechanism	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84849020006	密合墊組或類似接合墊組，機器腳踏車用	Set or assortments of gaskets and similar joints for motor-cycles	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84849030004	密合墊組或類似接合墊組，機動車輛用	Set or assortments of gaskets and similar joints for motor vehicles	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
84849090001	其他密合墊組或類似接合墊組	Other set or assortments of gaskets and similar joints	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

海關進口稅則資料

84861000201	供半導體晶圓製程用之磨光、拋光及研磨機器	Grinding, polishing and lapping machines for processing of semiconductor wafers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			121 488 S01
84861000906	其他製造晶柱或晶圓之機器及器具	Other machines and apparatus for the manufacture of boules or wafers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
84862000110	生產半導體用化學氣相沈積器具	Chemical vapor deposition apparatus for semiconductor production	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z		121 488 S01
84862000129	製造半導體用之物理氣相沈積器具	Physical deposition apparatus for semiconductor production	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			121 488
84862000209	供半導體晶圓用之雷射、其他光或光子束切削加工之機器	Machines for semiconductor wafers processing by removal of material, by laser or other light or photo beam	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			S01
84862000316	供半導體材料乾式蝕刻圖形用工具機	Machine-tools for dry-etching patterns on semiconductor materials	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			121 488 S01
84862000325	供蝕刻、去除光阻物或清洗半導體晶圓之噴灑機具	Spraying appliances for etching, stripping or cleaning semiconductor wafers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			121 488 S01

海關進口稅則資料

84862000334	供濕蝕刻、顯影、去除光阻物或清洗半導體晶圓之器具	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			121 488 S01
84862000405	半導體晶圓磊晶沈積機	Epitaxial deposition machines for semiconductor wafers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			121 488
84862000502	供摻雜半導體材料之離子植入器	Ion implanters for doping semiconductor materials	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM		581	121 488 541 S01
84862000619	生產半導體晶圓用之步進及重複對準機	Step and repeat aligners for semiconductor wafers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			121 488 S01
84862000628	生產半導體晶圓用之掃描對準機	Scanning aligners for semiconductor wafers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			121 488 S01
84862000637	電子束直接寫入晶圓器具	Electron beam direct writers to produce patterns on semiconductor wafer	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			121 488 S01
84862000691	其他將電路圖投影或繪圖在感光性半導體材料上之器具	Other apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			S01
84862000717	半導體晶圓加工用旋轉乾燥機	Spin dryers for semiconductor wafer processing	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			121 488

海關進口稅則資料

84862000726	供感光乳劑塗附在半導體晶圓上之旋轉器	Spinners for coating photographic emulsions on semiconductor wafers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			121 488
84862000735	製造半導體晶圓用之光阻塗佈器具	Photo-resist coaters for semiconductor wafers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			121 488
84862000806	供半導體晶圓氧化、擴散或回火用之快速加熱器具	Apparatus for rapid heating of oxidation, diffusion, annealing of semiconductor wafers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			121 488 S01
84862000904	其他製造半導體裝置或積體電路之機器及器具	Other machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
84863000109	生產平板顯示器用之微影設備	Lithography equipments for flat panel displays	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		S01
84863000902	其他製造平面顯示器之機器及器具	Other machines and apparatus for the manufacture of flat panel displays	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z	MW0	
84864000107	供半導體裝置或積體電路用之雷射、其他光或光子束之雕刻機器	Engraving machines for semiconductor devices or integrated circuits processing by laser or other light or photo beam	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z		S01
84864000205	半導體製程中，供修護光罩及網線之聚離子束銑削機器	Focused ion beam milling machines to repair masks and reticles for patterns on semiconductor devices	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z		S01

海關進口稅則資料

84864000900	其他本章註九（丙）所 規範之機器及器具	Other machines and apparatus specified in Note 9(C) to this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z		
84869000106	生產半導體用化學蒸著 沈積器具之零件	Parts of chemical vapor deposition apparatus for semiconductor production	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
84869000204	供蝕刻、去除光阻物或 清洗半導體晶圓之噴灑 機具之零件	Parts of spraying appliances for etching, stripping or cleaning semiconductor wafers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
84869000302	供半導體晶圓生產使用 ，以雷射、其他光或光 子束切削任何材料加工 之機器之零件	Parts of machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
84869000400	供半導體材料乾式蝕刻 圖形用機器之零件	Parts of machines for dry- etching patterns on semiconductor materials	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
84869000507	半導體晶圓快速加熱器 具之零件	Parts of apparatus for rapid heating of wafers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
84869000605	製造半導體用之物理氣 相沈積器之零件	Parts of physical deposition apparatus for semiconductor production	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
84869000909	其他第 8 4 8 6 節所屬 機器之零件及附件	Other parts and accessories of machines of heading No. 84.86	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
84871000004	船舶推進器及其葉片	Ships' or boats' propellers and blades therefor	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
84879011004	機動車輛及機器腳踏車 用油封圈	Oil seal rings for motor vehicles and motor-cycle	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	15%		KGM			

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84879019006	其他油封圈	Other oil seal rings	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
84879020003	非自動之加油罐	Lubricating pots, non- automatic	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84879030001	加脂乳頭	Grease nipples	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
84879090008	其他本章未列名之機械 零件	Other machinery parts not specified or included elsewhere in this Chapter	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
85011010004	防爆型電動機，輸出未 超過 3 7•5 瓦者	Explosion proof motors, of an output not exceeding 37.5 W	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%	SET	KGM			
85011090007	其他電動機，輸出未超 過 3 7•5 瓦者	Other motors of an output not exceeding 37.5 W	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%	SET	KGM			
85012010002	交直流兩用防爆型電動 機，輸出超過 3 7•5 瓦者	Universal AC/DC explosion proof motors, of an output exceeding 37.5 W	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM		MW0	
85012090005	其他交直流兩用電動機 ，輸出超過 3 7•5 瓦 者	Other universal AC/DC motors of an output exceeding 37.5 W	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%	SET	KGM		MP1	
85013111008	防爆型直流電動機，輸 出超過 3 7•5 瓦，但 未超過 7 5 0 瓦者	Explosion proof DC motors of an output exceeding 37.5 W but not exceeding 750 W	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
85013119000	其他直流電動機，輸出 超過 3 7•5 瓦，但未 超過 7 5 0 瓦者	Other DC motors, of an output exceeding 37.5 W but not exceeding 750 W	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM		MP1	

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85013121006	電動發電機，輸出未超過 7 5 0 瓦者	Dynamotors of an output not exceeding 750 W	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM		MW0	
85013129008	其他直流發電機，輸出未超過 7 5 0 瓦者	Other DC generators of an output not exceeding 750 W	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		MW0	
85013211007	防爆型直流電動機，輸出超過 7 5 0 瓦，但未超過 7 5 瓩者	Explosion proof DC motors, of an output exceeding 750 W but not exceeding 75 kW	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		MW0	
85013212006	直流伺服電動機，輸出超過 7 5 0 瓦，但未超過 7 5 瓩者	DC servo motors, of an output exceeding 750 W but not exceeding 75 kW	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM		MW0	
85013219009	其他直流電動機，輸出超過 7 5 0 瓦，但未超過 7 5 瓩者	Other DC motors, of an output exceeding 750 W but not exceeding 75 kW	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM		MP1	
85013221005	電動發電機，輸出超過 7 5 0 瓦，但未超過 7 5 瓩者	Dynamotors, of an output exceeding 750 W but not exceeding 75 kW	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM		MW0	
85013229007	其他直流發電機，輸出超過 7 5 0 瓦，但未超過 7 5 瓩者	Other DC generators of an output exceeding 750 W but not exceeding 75 kW	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	SET	KGM		MW0	
85013311006	防爆型直流電動機，輸出超過 7 5 瓩，但未超過 3 7 5 瓩者	Explosion proof DC motors, of an output exceeding 75 kW but not exceeding 375 kW	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM		MW0	
85013312005	直流伺服電動機，輸出超過 7 5 瓩，但未超過 3 7 5 瓩者	DC servo motors, of an output exceeding 75 kW but not exceeding 375 kW	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM		MW0	
85013319008	其他直流電動機，輸出超過 7 5 瓩，但未超過 3 7 5 瓩者	Other DC motors, of an output exceeding 75 kW but not exceeding 375 kW	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	SET	KGM		MW0	

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85013321004	電動發電機，輸出超過 7 5 瓩，但未超過 3 7 5 瓩者	Dynamotors, of an output exceeding 75 kW but not exceeding 375 kW	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	SET	KGM		MW0	
85013329006	其他直流發電機，輸出超過 7 5 瓩，但未超過 3 7 5 瓩者	Other DC generators, of an output exceeding 75 kW but not exceeding 375 kW	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM		MW0	
85013411005	防爆型直流電動機，輸出超過 3 7 5 瓩者	Explosion proof DC motors, of an output exceeding 375 kW	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM		MW0	
85013412004	直流伺服電動機，輸出超過 3 7 5 瓩者	DC servo motors, of an output exceeding 375 kW	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM		MW0	
85013419007	其他直流電動機，輸出超過 3 7 5 瓩者	Other DC motors, of an output exceeding 375 kW	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM		MW0	
85013421003	電動發電機，輸出超過 3 7 5 瓩者	Dynamotors, of an output exceeding 375 kW	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	SET	KGM		MW0	
85013429005	其他直流發電機，輸出超過 3 7 5 瓩者	Other DC generators, of an output exceeding 375 kW	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	SET	KGM		MW0	
85014010008	其他防爆型單相交流電動機	Other explosion proof AC motors, single-phase	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	SET	KGM		MW0	
85014020006	單相交流伺服電動機，輸出不超過 3 • 7 5 瓩者	AC servo motors, single-phase, of an output not exceeding 3.75 kW	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
85014090001	其他單相交流電動機	Other AC motors, single-phase	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM		MP1	
85015110004	防爆型多相交流電動機，輸出超過 3 7 • 5 瓦，但未超過 7 5 0 瓦者	Explosion proof AC motors, multi-phase, of an output exceeding 37.5 W but not exceeding 750 W	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	SET	KGM			

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85015190007	其他多相交流電動機，輸出超過 3 7 5 瓦，但未超過 7 5 0 瓦者	Other AC motors, multi-phase, of an output exceeding 37.5 W but not exceeding 750 W	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM		MP1	
85015210003	防爆型多相交流電動機，輸出超過 7 5 0 瓦，但未超過 7 5 瓩者	Explosion proof AC motors, multi-phase, of an output exceeding 750 W but not exceeding 75 kW	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		MW0	
85015220001	多相交流伺服電動機，輸出超過 3 7 5 瓩，但未超過 7 5 瓩者	AC servo motors, multi-phase, of an output exceeding 3.75 kW but not exceeding 75 kW	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM		MW0	
85015290006	其他多相交流電動機，輸出超過 7 5 0 瓦，但未超過 7 5 瓩者	Other AC motors, multi-phase, of an output exceeding 750 W but not exceeding 75 kW	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM		MP1	
85015310002	防爆型多相交流電動機，輸出超過 7 5 瓩者	Explosion proof AC motors, multi-phase, of an output exceeding 75 kW	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM		MW0	
85015320000	多相交流伺服電動機，輸出超過 7 5 瓩者	AC servo motors, multi-phase, of an output exceeding 75 kW	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM		MW0	
85015391004	其他多相交流電動機輸出超過 7 5 瓩，但未超過 3 7 5 瓩者	Other AC motors, multi-phase, of an output exceeding 75 kW, but not exceeding 375 kW	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM		MP1	
85015392003	其他多相交流電動機輸出超過 3 7 5 瓩者	Other AC motors, multi-phase, of an output, exceeding 375 kW	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	SET	KGM		MW0	
85016110002	輪機發電機，輸出未超過 7 5 仟伏安者	Turbine generators, of an output not exceeding 75 kVA	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM		MW0	

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85016120000	汽油或柴油發電機，輸出未超過 7 5 仟伏安者	Gasoline or diesel generators, of an output not exceeding 75 kVA	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM			
85016190005	其他交流發電機，輸出未超過 7 5 仟伏安者	Other AC generators (alternators), of an output not exceeding 75 kVA	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
85016210001	輪機發電機，輸出超過 7 5 仟伏安，但未超過 3 7 5 仟伏安者	Turbine generators, of an output exceeding 75 kVA but not exceeding 375 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM		MW0	
85016220009	汽油或柴油發電機，輸出超過 7 5 仟伏安，但未超過 3 7 5 仟伏安者	Gasoline or diesel generators, of an output exceeding 75 kVA but not exceeding 375 kVA	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM		MW0	
85016290004	其他交流發電機，輸出超過 7 5 仟伏安，但未超過 3 7 5 仟伏安者	Other AC generators (alternators), of an output exceeding 75 kVA but not exceeding 375 kVA	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM		MW0	
85016310000	輪機發電機，輸出超過 3 7 5 仟伏安，但未超過 7 5 0 仟伏安者	Turbine generators, of an output exceeding 375 kVA but not exceeding 750 kVA	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM		MW0	
85016320008	汽油或柴油發電機，輸出超過 3 7 5 仟伏安，但未超過 7 5 0 仟伏安者	Gasoline or diesel generators, of an output exceeding 375 kVA but not exceeding 750 kVA	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM		MW0	
85016390003	其他交流發電機，輸出超過 3 7 5 仟伏安，但未超過 7 5 0 仟伏安者	Other AC generators (alternators), of an output exceeding 375 kVA but not exceeding 750 kVA	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM		MW0	
85016410009	輪機發電機，輸出超過 7 5 0 仟伏安者	Turbine generators, of an output exceeding 750 kVA	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM	Z	MW0	

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85016421006	汽油或柴油發電機，輸出超過 7 5 0 仟伏安，但未超過 9 3 0 仟伏安者	Gasoline or diesel generators, of an output exceeding 750 kVA but not exceeding 930 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM		MW0	
85016429008	汽油或柴油發電機，輸出超過 9 3 0 仟伏安者	Gasoline or diesel generators, of an output exceeding 930 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	SET	KGM	Z	MW0	
85016490002	其他交流發電機，輸出超過 7 5 0 仟伏安者	Other AC generators (alternators), of an output exceeding 750 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	SET	KGM	Z	MW0	
85021100004	發電機組，以壓縮點火活塞內燃機（柴油或半柴油引擎）組成，輸出未超過 7 5 仟伏安者	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output not exceeding 75 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	Z		
85021200003	發電機組，以壓縮點火活塞內燃機（柴油或半柴油引擎）組成，輸出超過 7 5 仟伏安，但未超過 3 7 5 仟伏安者	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 75 kVA but not exceeding 375 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	Z	MW0	
85021310000	發電機組，以壓縮點火活塞內燃機（柴油或半柴油引擎）組成，輸出超過 3 7 5 仟伏安，但未超過 9 3 0 仟伏安者	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 375 kVA but not exceeding 930 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	Z	MW0	

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85021390003	其他發電機組，以壓縮點火活塞內燃機（柴油或半柴油引擎）組成，輸出超過 9 3 0 仟伏安者	Other generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 930 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	SET	KGM	Z	MW0	
85022010001	發電機組以火花點火活塞內燃機組成，輸出未超過 9 3 0 仟伏安者	Generating sets with spark-ignition internal combustion piston engines, of an output not exceeding 930 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	Z	MP1	
85022020009	發電機組以火花點火活塞內燃機組成，輸出超過 9 3 0 仟伏安者	Generating sets with spark-ignition internal combustion piston engines, of an output exceeding 930 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	SET	KGM	Z	MW0	
85023100000	風力發電機組	Wind-powered generating sets	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	SET	KGM	Z	MW0	
85023910000	輪機發電機組	Turbine generating sets	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	Z	MP1	
85023990003	其他發電機組	Other generating sets	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	SET	KGM	Z	MW0	
85024000009	電動旋轉變流機	Electric rotary converters	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	Z	MW0	
85030010004	輸出超過 3 • 7 5 瓩伺服電動機之零件	Parts of servo motors, of an output exceeding 3.75 kW	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85030090007	其他專用或主要用於第 8 5 0 1 或 8 5 0 2 節所列機器之零件	Other parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	1%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	2.5%		KGM			
85041000003	放電式燈泡或燈管之安定器	Ballasts for discharge lamps or tubes	6.5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	PCE	KGM		C02	

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85042110008	液體介質變壓器，容量未超過 6 5 0 仟伏安，電壓未達 3 仟伏特者	Liquid dielectric transformers, having a power handling capacity not exceeding 650 kVA, voltage under 3 kV	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	Z	MW0	
85042120006	液體介質變壓器，容量未超過 6 5 0 仟伏安，電壓 3 仟伏特以上，未達 3 3 仟伏特者	Liquid dielectric transformers, having a power handling capacity not exceeding 650 kVA, voltage over 3 kV but under 33 kV	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	Z	MW0	
85042130004	液體介質變壓器，容量未超過 6 5 0 仟伏安，電壓 3 3 仟伏特以上，未達 6 9 仟伏特者	Liquid dielectric transformers, having a power handling capacity not exceeding 650 kVA, voltage over 33 kV but under 69 kV	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	SET	KGM	Z	MW0	
85042190001	其他液體介質變壓器，容量未超過 6 5 0 仟伏安者	Other liquid dielectric transformers, having a power handling capacity not exceeding 650 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	Z	MW0	
85042210007	液體介質變壓器，容量超過 6 5 0 仟伏安，但未超過 1 0 0 0 0 仟伏安，電壓未達 3 仟伏特者	Liquid dielectric transformers, having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA, voltage under 3 kV	8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM	Z	MW0	
85042220005	液體介質變壓器，容量超過 6 5 0 仟伏安，但未超過 1 0 0 0 0 仟伏安，電壓 3 仟伏特以上，未達 3 3 仟伏特者	Liquid dielectric transformers, having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA, voltage over 3 kV but under 33 kV	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	Z	MW0	

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85042230003	液體介質變壓器，容量超過 6 5 0 仟伏安，但未超過 1 0 0 0 0 仟伏安，電壓 3 3 仟伏特以上，未達 6 9 仟伏特者	Liquid dielectric transformers, having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA, voltage over 33 kV but under 69 kV	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	Z	MW0	
85042290000	其他液體介質變壓器，容量超過 6 5 0 仟伏安，但未超過 1 0 0 0 0 仟伏安者	Other liquid dielectric transformers, having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	Z	MW0	
85042310006	液體介質變壓器，容量超過 1 0 0 0 0 仟伏安，電壓未達 3 仟伏特者	Liquid dielectric transformers, having a power handling capacity exceeding 10,000 kVA, voltage under 3 kV	8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM	Z	MW0	
85042320004	液體介質變壓器，容量超過 1 0 0 0 0 仟伏安，電壓 3 仟伏特以上，未達 3 3 仟伏特者	Liquid dielectric transformers, having a power handling capacity exceeding 10,000 kVA, voltage over 3 kV but under 33 kV	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	Z	MW0	
85042330002	液體介質變壓器，容量超過 1 0 0 0 0 仟伏安，電壓 3 3 仟伏特以上，未達 6 9 仟伏特者	Liquid dielectric transformers, having a power handling capacity exceeding 10,000 kVA, voltage over 33 kV but under 69 kV	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	Z	MW0	
85042390009	其他液體介質變壓器，容量超過 1 0 0 0 0 仟伏安者	Other liquid dielectric transformers, having a power handling capacity exceeding 10,000 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	Z	MW0	

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85043100008	其他變壓器，容量未超過 1 仟伏安者	Other transformers, having a power handling capacity not exceeding 1 kVA	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
85043210005	其他變壓器，容量超過 1 仟伏安，但未超過 1 6 仟伏安，電壓未達 3 仟伏特者	Other transformers, having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA, voltage under 3 kV	8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM	Z	MW0	
85043290008	其他變壓器，容量超過 1 仟伏安，但未超過 1 6 仟伏安者	Other transformers, having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	Z	MW0	
85043310004	其他變壓器，容量超過 1 6 仟伏安，但未超過 5 0 0 仟伏安，電壓未達 3 仟伏特者	Other transformers, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA, voltage under 3 kV	8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM	Z	MW0	
85043320002	其他變壓器，容量超過 1 6 仟伏安，但未超過 5 0 0 仟伏安，電壓 3 仟伏特以上，未達 3 3 仟伏特者	Other transformers, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA, voltage over 3 kV but under 33 kV	8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	Z	MW0	
85043330000	其他變壓器，容量超過 1 6 仟伏安，但未超過 5 0 0 仟伏安，電壓 3 仟伏特以上，未達 6 9 仟伏特者	Other transformers, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA, voltage over 33 kV but under 69 kV	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	Z	MW0	
85043390007	其他變壓器，容量超過 1 6 仟伏安，但未超過 5 0 0 仟伏安者	Other transformers, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	SET	KGM	Z	MW0	

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85043410003	其他變壓器・容量超過 5 0 0 仟伏安・電壓未 達 3 仟伏特者	Other transformers, having a power handling capacity exceeding 500 kVA, voltage under 3 kV	9%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%	SET	KGM	Z	MW0	
85043420001	其他變壓器・容量超過 5 0 0 仟伏安・電壓 3 仟伏特以上・未達 3 3 仟伏特者	Other transformers, having a power handling capacity exceeding 500 kVA, voltage over 3 kV but under 33 kV	9%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	Z	MW0	
85043430009	其他變壓器・容量超過 5 0 0 仟伏安・電壓 3 3 仟伏特以上・未達 6 9 仟伏特者	Other transformers, having a power handling capacity exceeding 500 kVA, voltage over 33 kV but under 69 kV	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	Z	MW0	
85043490006	其他變壓器・容量超過 5 0 0 仟伏安者	Other transformers, having a power handling capacity exceeding 500 kVA	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	Z	MW0	
85044020003	供自動資料處理機及其 附屬單元與通訊器具用 之靜電式變流器	Static converters for automatic data processing machine and units thereof, and telecommunication apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
85044091007	其他切換式電源供應器	Other power supply, switching type	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%	SET	KGM	Z		
85044092006	其他不斷電式電源供應 器・容量未超過 1 0 仟 伏安者	Other uninterruptible power supply, having a power handling capacity not exceeding 10 KVA	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	Z	C02	
85044093005	其他不斷電式電源供應 器	Other uninterruptible power supply	8%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	Z	C02	

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85044094004	其他電源供應器	Other power supply	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		
85044099107	變頻器	Frequency converter	2%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z	MP1	
85044099900	其他靜電式變流器	Other static converter	2%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		
85045011001	供自動資料處理機及其 附屬單元與通訊器具用 之電源供應器之其他感 應器	Other inductors for power supplies for automatic data processing machines and units thereof, and telecommunication apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85045019003	其他感應器・容量未超 過 1 0 0 伏安	Other inductors, not exceeding 100VA	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85045090005	其他感應器	Other inductors	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
85049000006	第 8 5 0 4 節所屬貨品 之零件	Parts of the articles of heading 85.04	1.7%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
85051100001	金屬製永久磁鐵及經磁 化可成永久磁鐵之貨品	Permanent magnets and articles intended to become permanent magnets after magnetisation, of metal	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	2.5%		KGM			

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85051900003	其他材料製永久磁鐵及經磁化可成永久磁鐵之貨品	Permanent magnets and articles intended to become permanent magnets after magnetisation, of other material	1.7%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
85052000000	電磁式連結器、離合器及煞車器	Electro-magnetic couplings, clutches and brakes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85059010003	電磁鐵	Electro-magnets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85059020001	電磁鐵或永久磁鐵式夾頭、夾子、老虎鉗及類似工作件夾持器	Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
85059050004	電磁式起重頭	Electro-magnetic lifting heads	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85059070000	其他第 8 5 0 5 節所屬之貨品	Other articles of heading 85.05	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3%		KGM			
85059091005	用於第 8 5 0 5 節所屬貨品之導磁體	Flux conductor for articles of heading 85.05	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		MW0	
85059092004	用於第 8 5 0 5 節所屬貨品之軟鐵心及軛鐵	Ferrite core and yoke for articles of heading 85.05	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
85059099007	其他用於第 8 5 0 5 節所屬貨品之零件	Other parts of articles of heading 85.05	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1%		KGM			

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85061010009	礦工安全帽燈用二氧化錳原電池及原電池組	Manganese dioxide primary cells and primary batteries, for the lights of miner's safety caps	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
85061021006	二氧化錳乾電池(中性)·外體積未超過300毫升者	Manganese dioxide dry cells (neutral), of an external volume not exceeding 300 cm3	7.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	12.5%		KGM		554	
85061022005	二氧化錳乾電池(中性)·外體積超過300毫升者	Manganese dioxide dry cells (neutral), of an external volume exceeding 300 cm3	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		554	
85061090100	非鈕扣型鹼錳原電池及原電池組	Non-button type alkaline manganese primary cells and primary batteries	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM		554	
85061090903	其他二氧化錳原電池及原電池組	Other manganese dioxide primary cells and primary batteries	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
85063000007	氧化汞原電池及原電池組	Mercuric oxide primary cells and primary batteries	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
85064000005	氧化銀原電池及原電池組	Silver oxide primary cells and primary batteries	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
85065000002	鋰原電池及原電池組	Lithium primary cells and primary batteries	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
85066000000	空氣-鋅原電池及原電池組	Air-zinc primary cells and primary batteries	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
85068010004	礦工安全帽燈用其他原電池及原電池組	Other primary cells and primary batteries for the lights of miner's safety caps	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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85068090007	其他原電池及原電池組	Other primary cells and primary batteries	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
85069000004	原電池及原電池組用之零件	Parts of primary cells and primary batteries	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85071000000	發動活塞引擎用之鉛酸蓄電池	Lead-acid accumulators, of a kind used for starting piston engines	6%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
85072000008	其他鉛酸蓄電池	Other lead-acid accumulator	6%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
85073000006	鎳鎘蓄電池	Nickel-cadmium accumulators	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
85074000004	鎳鐵蓄電池	Nickel-iron accumulators	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
85075000001	鎳氫蓄電池	Nickel-metal hydride accumulators	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%	SET	KGM			
85076000009	鋰離子蓄電池	Lithium-ion accumulators	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%	SET	KGM			
85078000103	鋰蓄電池	Lithium accumulators	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%	SET	KGM			
85078000906	其他蓄電池	Other accumulators	2.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%	SET	KGM			
85079000003	蓄電池零件	Parts for accumulators	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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85081100008	真空吸塵器，功率不超過 1 5 0 0 瓦特，附有容量不超過 2 0 公升之集塵袋或其他容器，內裝有電動機者	Vacuum cleaners, of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l, with self-contained electric motor	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM		C02	
85081900000	其他真空吸塵器，內裝有電動機者	Other vacuum cleaners, with self-contained electric motor	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z	C02	
85086000008	其他真空吸塵器	Other vacuum cleaners	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z	C02	
85087000006	真空吸塵器之零件	Parts for vacuum cleaners	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85094000002	食品碾磨器及混合器；水果或蔬菜榨汁器	Food grinders and mixers; fruit or vegetable juice extractors	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		C02	
85098010001	電動切肉器	Electric meat-slicer	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
85098020009	電動牙刷	Electric tooth brush	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
85098030007	家用電動地板擦亮器	Electric floor polishers for domestic use	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		C02	
85098040005	家用廚房廢物處理器	Kitchen waste disposers for domestic use	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			

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85098090004	其他家用電動用具	Other electro-mechanical domestic appliances	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM	T*	C02	
85099000001	家用電動用具之零件	Parts for electro-mechanical domestic appliances	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85101000005	電鬚刀	Electric shavers	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM		C02	
85102000003	電剪髮器	Electric hair clippers	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM		C02	
85103000001	除毛髮用具	Hair-removing appliances	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
85109011005	電鬚刀頭及刀片	Cutter heads or knife blades of electric shavers	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85109019007	其他電鬚刀零件	Other parts of electric shavers	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85109020004	電剪髮器之零件	Parts of electric hair clippers	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85109030002	除毛髮用具之零件	Parts of hair-removing appliances	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85111000004	火星塞	Sparking plugs	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	20%	PCE	KGM			
85112000002	點火磁電機；磁發電機；磁性飛輪	Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM		MP1	

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85113000108	機動車輛用分電盤；點火線圈	Distributors, ignition coils for motor vehicles	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	25%	PCE	KGM			
85113000206	機器腳踏車用分電盤；點火線圈	Distributors, ignition coils for motorcycles	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	25%	PCE	KGM			
85113000901	其他分電盤；點火線圈	Other distributors; ignition coils	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	25%	PCE	KGM			
85114010006	機動車輛用起動電動機及起動發電兩用機	Starter motors and dual purpose starter-generators, for motor vehicles	12.5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	25%	SET	KGM			
85114090009	其他起動電動機及起動發電兩用機	Other starter motors and dual purpose starter-generators	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
85115000103	機動車輛用與內燃機聯接使用之發電機	Generators in conjunction with such engines for motor vehicles	12.5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	20%	SET	KGM			
85115000906	其他與內燃機聯接使用之發電機	Other generators in conjunction with such engines	12.5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	20%	SET	KGM			
85118000009	其他第 8 5 1 1 節所屬之設備	Other equipment of heading 85.11	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	25%	SET	KGM			
85119011004	火星塞零件，未裝接線端子之中心電極	Parts of spark plugs, center electrode, unconnected with terminals	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
85119019006	其他火星塞零件	Parts of other spark plugs	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
85119020003	電點火或起動設備之零件	Parts of electrical ignition or starting equipment	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	8%		KGM			
85119090008	其他第 8 5 1 1 節所屬貨品之零件	Other parts of articles of heading 85.11	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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85121010001	腳踏車用電氣照明設備	Electrical lighting equipment of a kind used on bicycles	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
85121020009	腳踏車用視覺信號設備	Electrical visual signalling equipment of a kind use on bicycles	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
85122011106	機動車輛用車頭大燈及尾燈	Electrical head-lighting and tail-lighting for motor vehicles	12.5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	20%		KGM			
85122011204	機器腳踏車用車頭大燈及尾燈	Electrical head-lighting and tail-lighting for motorcycles	12.5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	20%		KGM			
85122012007	機動車輛內照明燈	Lights, interior, for motor vehicles	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	20%		KGM			
85122013006	連接機動車輛電池之手提應急照明燈	Portable emergency lamps for connection to motor vehicles battery	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
85122019108	其他機動車輛用照明設備	Other electrical lighting equipment for motor vehicles	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
85122019206	其他機器腳踏車用照明設備	Other electrical lighting equipment for motorcycles	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
85122020007	機動車輛及機器腳踏車用視覺信號設備	Visual signalling equipment for motor vehicles and motorcycles	8%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	8%	SET	KGM			
85123000009	音響信號設備	Sound signalling equipment	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
85124000007	擋風板刮刷器、去霜器及去霧器	Windscreen wipers, defrosters and demisters	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			

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85129010004	腳踏車用照明或視覺信號設備之零件	Parts of lighting or visual signalling equipment of a kind used on bicycles	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
85129020002	機動車輛及機器腳踏車用照明或視覺信號設備之零件	Parts of electrical lighting or visual signalling equipment for motor vehicles and motorcycles	5%	免稅 (PA,GT,NI,SV,HN,NZ)	8%		KGM			
85129030000	機動車輛及機器腳踏車用音響信號設備之零件	Parts of sound signalling equipment for motor vehicles and motorcycles	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
85129040008	擋風板刮刷器、去霜器及去霧器之零件	Parts of windscreen wipers, defrosters and dimisters	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
85131010000	手電筒	Torches, portable	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
85131020008	礦工安全電燈	Safety lamps, miner's, electric	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85131090003	其他手提電燈	Other portable electric lamps	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
85139000005	手提電燈之零件	Parts of portable electric lamps	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85141000001	電阻加熱電爐及烘箱	Resistance heated furnaces and ovens	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			S01
85142000009	利用電感應或電介質損失作用之電爐及烘箱	Furnaces and ovens functioning by induction or dielectric loss	1.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			S01

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85143000007	其他電爐及烘箱	Other furnaces and ovens	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
85144000005	其他利用電感應或電介質損失作用・供熱處理材料用之設備	Other equipment for the heat treatment of materials by induction or dielectric loss	1.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		S01
85149010002	第 8 5 1 4 • 1 0 至 8 5 1 4 • 3 0 目所屬電爐及烘箱之零件	Parts of furnaces and ovens of subheadings 8514.10 to 8514.30	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
85149090005	其他第 8 5 1 4 節所屬貨品之零件	Other parts of articles of heading 8514	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
85151100009	電烙鐵及焊槍	Soldering irons and guns	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85151900001	其他硬焊或軟焊機及器具	Other brazing or soldering machines and apparatus	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
85152100007	電阻式金屬熔接機及器具・自動或部分自動者	Machines and apparatus for resistance welding of metal, fully or partly automatic	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
85152900009	電阻式金屬熔接機及器具・非自動者	Machine and apparatus for resistance welding of metals, not automatic	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
85153100005	電弧 (包括電漿弧) 金屬熔接機及器具・自動或部分自動者	Machines and apparatus for arc (including plasma arc) welding of metals, fully or partly automatic	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
85153900007	電弧 (包括電漿弧) 金屬熔接機及器具・非自動者	Machines and apparatus for arc (including plasma arc) welding of metals, not automatic	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		

海關進口稅則資料

85158010003	超音波熔接機	Ultrasonic welding machines	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
85158020001	雷射熔接機	Laser beam welding machines	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
85158090006	其他第 8 5 1 5 節所屬 之貨品	Other articles of heading 85.15	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z		
85159000003	第 8 5 1 5 節所屬貨品 之零件	Parts of articles of heading 85.15	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
85161000009	即熱式或儲存式之電熱 水器及浸入式電熱水器	Electric instantaneous or storage water heaters and immersion heaters	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z	C02 MP1	
85162100006	儲熱式電暖器	Storage heating radiators	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	T*	C02 MP1	
85162910006	土壤電加熱器	Electric soil heating apparatus	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		
85162990009	其他空間電加熱器	Other electric space heating apparatus	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	T* Z	C02	
85163100004	乾髮器	Hair dryers	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM		C02	
85163200003	其他美髮器具	Other hair-dressing apparatus	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM		C02	
85163300002	烘手機	Hand-drying apparatus	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM		C02	

海關進口稅則資料

85164000003	電熨斗	Electric smoothing irons	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM		C02	
85165000000	微波爐	Microwave ovens	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	T*	C02	
85166010006	電烤箱	Electric ovens	3.7%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	T* Z	C02	
85166020004	電鍋 (包括炒鍋、燉鍋 及電碗)	Electric cookers	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM		C02	
85166030002	電磁爐	Electric magnetic cooker	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM		C02	
85166090009	其他烤箱；炊具、炊盤 、煮環、烤器、烘焙器	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	T*	C02	
85167100005	電咖啡壺或茶壺 (包括 電濾煮器)	Electric coffee or tea electro-makers (including electric percolators)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM		C02	
85167200004	烤麵包器	Toaster	3.7%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM	T*	C02	
85167900007	其他電熱器具	Other electro-thermic appliances	3.7%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM		C02	
85168000004	電熱電阻器	Electric heating resistors	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
85169010000	電熱水器之零件	Parts of electric water heaters	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			

海關進口稅則資料

85169020008	空間加熱電器及土壤加熱電器之零件	Parts of electric space heating apparatus and electric soil heating apparatus	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85169030006	電熱美髮器及烘手機之零件	Parts of electro-thermic hair-dressing and hand dryers	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85169090003	其他第 8 5 1 6 節所屬貨品之零件	Other parts of articles of heading 85.16	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85171100007	附無線手機之有線電話機	Line telephone sets with cordless handsets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		602	
85171200006	蜂巢式網路或其他無線網路電話	Telephones for cellular networks or for other wireless networks	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		602	S01
85171800108	無線電對講機	Walkie-talkies	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		602	
85171800901	其他電話機	Other telephone sets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
85176100006	基地台	Base stations	免稅	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%	SET	KGM	Z		
85176200005	接收、轉換及傳輸或再生聲音、圖像或其他資料之機器，包括交換器及路由器	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	Z		

海關進口稅則資料

85176900204	無線電廣播或電視播放器具以外之傳輸器具	Transmission apparatus other than apparatus for radio-broadcasting or television	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	6%	SET	KGM		602 MW0	
85176900302	其他無線電話或無線電報接收器具	Other reception apparatus for radio-telephony or radio-telegraphy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	6%	SET	KGM		602	S01
85176900918	其他有線通訊器具	Other apparatus for communication in a wired network	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	6%	SET	KGM			
85176900927	其他無線通訊器具	Other apparatus for communication in a wireless network	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	6%	SET	KGM		602	
85177000005	第 8 5 1 7 節所屬貨品之零件	Parts of articles of heading 8517	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1.25%		KGM			
85181010005	供通訊用微音器，頻率範圍在 3 0 0 赫芝至 3 • 4 千赫芝，直徑不超過 1 0 公厘，高度不超過 3 公厘	Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
85181020003	無線微音器及其座	Wireless microphones and stands therefor	免稅	免稅 (PA,GT,NI,SV,HN,CN,NZ)	免稅	PCE	KGM		602	
85181090008	其他有線微音器及其座	Other line microphones and stands therefor	7.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	PCE	KGM			
85182100004	裝入音箱之單一揚聲器	Single loudspeakers, mounted in their enclosures	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM	T*	C02	

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85182200003	裝入同一音箱之多個揚聲器	Multiple loudspeakers, mounted in their enclosures	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM	T*	C02	
85182910004	喊話筒	Megaphone	3.3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85182921001	電報用增音器及轉發器 · 無音箱 · 頻率範圍在 3 0 0 赫芝至 3 • 4 千赫芝 · 直徑不超過 5 0 公厘	Repeaters, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 50 mm, for telegraph use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
85182929003	其他電報增音器及轉發器	Other repeaters, telegraph	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
85182931009	電話用增音器及轉發器 · 無音箱 · 頻率範圍在 3 0 0 赫芝至 3 • 4 千赫芝 · 直徑不超過 5 0 公厘	Repeaters, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 50 mm, for telephone use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
85182939001	其他電話增音器及轉發器	Other repeaters, voice, telephone	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
85182940008	其他通訊用揚聲器 · 無音箱 · 頻率範圍在 3 0 0 赫芝至 3 • 4 千赫芝 · 直徑不超過 5 0 公厘	Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of 50 mm, for telecommunication use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	T*		
85182990007	其他揚聲器	Other loudspeakers	6%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM	T*		

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85183010001	頭戴耳機包括兩耳用耳機，未含微音器者	Headphones(including those for two-ear use), not combined with a microphone	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
85183020009	耳機，未含微音器者	Earphones, not combined with a microphone	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	3%	PCE	KGM			
85183031006	有線電話手持聽筒	Line telephone handsets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
85183032005	頭戴耳機及耳機，併裝有微音器	Headphones and earphones, combined with a microphone	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
85183039008	其他含有微音器及一個或多個揚聲器之組件	Other sets consisting of a microphone and one or more loudspeakers	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
85184010009	供有線電話產品增音器用之擴大器	Amplifiers for line telephone repeaters use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
85184090002	其他聲頻擴大器	Other audio-frequency electric amplifiers	10%	免稅 (PA,NI,CN,NZ) 2% (GT) 4% (SV,HN)	10%	SET	KGM	T*	C02	
85185000008	音響擴大機組	Electric sound amplifier sets	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM	T* Z	C02	
85189010008	有線電話手持聽筒及增音器用之擴大器之零件	Parts of line telephone handsets and amplifiers for repeaters use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1.25%		KGM			
85189090001	其他第 8 5 1 8 節所屬貨品之零件	Other parts of articles of heading 8518	1%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	1%		KGM			

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85192010002	以硬幣、紙幣、金融卡、代幣或其他付款方式操作之電唱機	Record-players operated by coins, banknotes, bank cards, tokens or by other means of payment	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM	T*	C01	
85192020000	以硬幣、紙幣、金融卡、代幣或其他付款方式操作之磁碟放音機	Magnetic audio disc player operated by coins, banknotes, bank cards, tokens or by other means of payment	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	T*	C02	
85192090005	其他以硬幣、紙幣、金融卡、代幣或其他付款方式操作之錄音或聲音重放器具	Other sound recording or reproducing apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	T*	C02	
85193000002	唱盤 (唱片座)	Turntables (record-decks)	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM	T*	C02	
85195000007	電話答錄機	Telephone answering machines	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	T*		
85198100000	使用磁性、光學或半導體媒體之錄音或聲音重放器具	Sound recording or reproducing apparatus for using magnetic, optical or semiconductor media	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM	T*	C02	
85198900002	其他錄音或聲音重放器具	Other sound recording or reproducing apparatus	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM	T*	C02	
85211011009	數位記錄磁帶式錄放影機，具 B N C 接頭，可外接 R S 2 3 2 或 R S 4 2 2 或 G P I 介面者	Digital record magnetic tape-type video recorder/player, with BNC connector which can connect out with RS232, RS422 or GPI interface	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	27.5%	SET	KGM	T*		

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85211012008	非屬第 8 5 2 1 1 0 1 1 款之磁帶式錄放影機 · 使用磁帶寬度在 3 吋 4 吋及以上者	Magnetic tape-type video recorder/players, other than the articles of tariff No. 85211011, for magnetic tapes of a width of 3/4 inch and over	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	27.5%	SET	KGM	T*	C02	
85211019001	其他之磁帶式錄放影機	Other magnetic tape-type video recorder/player	14%	免稅 (PA,NZ) 3.3% (GT) 5.6% (SV,HN) 7.6% (NI)	27.5%	SET	KGM	T*	C02	
85211021007	數位記錄磁帶式放影機 · 具 B N C 接頭 · 可外 接 R S 2 3 2 或 R S 4 2 2 或 G P I 介面者	Digital record magnetic tape-type video player, with BNC connector which can connect out with RS232,RS422 or GPI interface	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	27.5%	SET	KGM	T*		
85211022006	非屬第 8 5 2 1 1 0 2 1 款之磁帶式放影機 · 使用磁帶寬度在 3 吋 4 吋及以上者	Magnetic tape-type video players, other than the articles of tariff No. 85211021, for magnetic tapes of a width of 3/4 inch and over	10%	免稅 (PA,GT,NI,SV,HN,N Z)	27.5%	SET	KGM	T*	C02	
85211029009	其他之磁帶式放影機	Other magnetic tape-type video tape players	14%	免稅 (PA,NZ) 3.3% (GT) 5.6% (SV,HN) 7.6% (NI)	27.5%	SET	KGM	T*	C02	
85219010003	雷射光學系統碟式放影 機	Laser-optical video disc players	14%	免稅 (PA,NZ) 3.3% (GT) 5.6% (SV,HN) 7.6% (NI)	27.5%	SET	KGM	T* Z	C02	
85219020001	電容量電子系統碟式放 影機	CED (capacitance electronic disc) video disc players	14%	免稅 (PA,NZ) 3.3% (GT) 5.6% (SV,HN) 7.6% (NI)	27.5%	SET	KGM	T*		

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85219030009	數位記錄硬碟式錄放影機或放影機，具BNC接頭，可外接RS232或RS422或GPI介面者	Digital record hard disk type video recorder/palyer or video player, with BNC connetcor which can connect out with RS232, RS422 or GPI interface	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	27.5%	SET	KGM	T*	C02	
85219090006	其他錄放影機	Other video recording or reproducing apparatus	14%	免稅 (PA,NZ) 3.3% (GT) 5.6% (SV,HN) 7.6% (NI)	27.5%	SET	KGM	T*	C02	
85221000001	拾音頭	Pick up cartridges	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM		MW0	
85229010002	唱盤及電唱機之零件及附件	Parts and accessories of turntables and record-players	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
85229021009	電話答錄機用印刷電路組件	Printed circuits assemblies for telephone answering machines use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
85229029109	錄音機用磁頭	Magnetic head-recorder or sound reproducer	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
85229029902	其他錄放音機之零件及附件	Other parts and accessories of sound recording or reproducing apparatus	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
85229030106	錄放影機用磁頭	Magnetic head video tape recorder/player	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM			
85229030204	錄放影機用磁鼓	Drum of video tape recorder/player	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM			
85229030302	錄影帶用迴帶機	Rewinder for video tape	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM		C02	

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85229030909	其他錄放影機零件及附件	Other parts and accessories of video tape recorder/player	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85232100007	裝有磁條之卡片	Cards incorporating a magnetic stripe	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85232910007	其他空白磁性媒體	Other unrecorded magnetic media	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
85232990000	其他已錄製磁性媒體	Other recorded magnetic media	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		MP1	
85234100003	空白光學媒體	Unrecorded optical media	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM			
85234900103	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85234900210	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	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM		MP1	571
85234900292	其他已錄製供雷射閱讀系統用碟片	Other recorded discs for laser reading systems	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			

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85234900906	其他已錄製光學媒體	Other recorded optical media	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM		MP1	
85235100000	固態非揮發性儲存裝置	Solid-state non-volatile storage devices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85235200107	近接感應卡及牌	Proximity cards and tags	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	PCE	KGM			
85235200900	其他智慧卡	Other "Smart cards"	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	PCE	KGM		MW0	S01
85235900002	其他半導體媒體	Other semiconductor media	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85238000005	其他媒體	Other media	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			
85255000205	無線電廣播傳輸器具	Radio-broadcasting transmission apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%	SET	KGM		602 MW0	
85255000303	電視傳輸器具	Television transmission apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%	SET	KGM		602 MW0	
85255000900	其他無線電廣播或電視 傳輸器具	Other transmission apparatus for radio-broadcasting or television	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%	SET	KGM		602	S01
85256000007	具有接收器具之無線電 廣播或電視之傳輸器具	Transmission apparatus incorporating reception apparatus for radio-broadcasting or television	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	6%	SET	KGM		602	S01

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85258010109	星光夜視觀察攝影機，具內建光放管元件或具1 2 0 0萬畫素以上或操作溫度、儲存溫度在最高溫達攝氏7 0度以上最低溫達攝氏- 2 0度以下或最低照度為0 . 0 0 0 3 L u x (含) 以下	Starlight night vision observation video cameras with built-in image intensifier components or a total picture image of over 12 million pixel or an operating temperature and storage temperature exceeding the range between 70°C and -20°C or the minimum illumination is below or including 0.0003 Lux	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	T*		S01
85258010902	其他電視攝影機	Other television cameras	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM	T*		
85258021008	數位靜相攝影機及數位相機	Digital still image video cameras and digital cameras	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	T*		
85258029000	其他靜相攝影機	Other still image video cameras	3.3%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	T*		
85258090004	其他影像攝錄機	Other video camera recorders	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	T*		
85261000007	雷達器具	Radar apparatus	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM		602	S01
85269110007	無線電導航台	Radio beacons	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM		602	S01

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85269120005	電波測深器、定向儀及其他船用無線電航行輔助器具	Electric wave depth sounders, direction finders and other radio navigational aid apparatus	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM		602 MW0	S01
85269190000	其他無線電航行輔助器具	Other radio navigational aid apparatus	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM		602 C02	S01
85269210006	供雷達設備用無線電遙控器具	Radio remote control apparatus, for radar apparatus	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM		602	S01
85269290009	其他無線電遙控器具	Other radio remote control apparatus	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM		602 MP1	S01
85271200004	袖珍型卡式收放音機	Pocket-size radio cassette-players	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	T*	C01	
85271300003	其他不需外接電源之無線電廣播接收機·併裝有錄或放音器具者	Other radio-broadcast receivers capable of operating without an external source of power, combines with sound recording or reproducing apparatus	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	T*	C01	
85271900007	不需外接電源之無線電廣播接收機·未併裝有錄或放音器具者	Radio-broadcast receivers capable of operating without an external source of power, not combined with sound recording or reproducing apparatus	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM		C01	

海關進口稅則資料

85272100003	需外接電源之機動車輛 用無線電廣播接收機， 併裝有錄或放音器具者	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	T*	C01	
85272900005	需外接電源之機動車輛 用無線電廣播接收機， 未併裝錄或放音器具者	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, not combined with sound recording or reproducing apparatus	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	T*	C01	
85279100008	其他無線電廣播接收機 ，併裝有錄或放音器具 者	Other radio-broadcast receivers combined with sound recording or reproducing apparatus	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	T*	C02	
85279200007	其他無線電廣播接收機 ，併裝有計時器，但無 錄或放音器具者	Other radio-broadcast receivers, not combined with sound recording or reproducing apparatus but combined with a clock	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	T*	C01	
85279900000	其他無線電廣播接收機	Other radio-broadcast receivers	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	T*	C02	
85284100008	專用或主要用於第 8 4 7 1 節「自動資料處理 系統」之陰極射線管監 視器	Cathode-ray tube monitors of a kind solely or principally used in an automatic data processing system of heading 8471	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM		C02	S01
85284910008	其他彩色陰極射線管監 視器	Other colour cathode-ray tube monitors	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	T*	C02	

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85284920006	其他黑白或單色陰極射線管監視器	Other black and white or other monochrome cathode-ray tube monitors	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM		C02	
85285100005	專用或主要用於第 8 4 7 1 節「自動資料處理系統」之其他監視器	Other monitors of a kind solely or principally used in an automatic data processing system of heading 84.71	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		C02	S01
85285910005	其他彩色非陰極射線管監視器	Other colour non-cathode-ray tube monitors	免稅	免稅 (PA,NI,CN,NZ) 2% (GT) 4% (SV,HN)	15%	SET	KGM	T*	C02	
85285920003	其他黑白或單色非陰極射線管監視器	Other black and white or other monochrome non-cathode-ray tube monitors	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM		C02	
85286100003	專用或主要用於第 8 4 7 1 節「自動資料處理系統」之投影機	Projectors of a kind solely or principally used in an automatic data processing system of heading 84.71	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			S01
85286910003	其他彩色影像投射機	Other Colour video projectors	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM	T*	C02 MP1	
85286920001	其他黑白或單色影像投射機	Other black and white or other monochrome video projectors	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
85287110009	影像調諧器	Video tuners	4.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM	T*		

海關進口稅則資料

85287120007	具有通訊功能之機上盒，以微處理器為基礎，內建或外接網際網路之數據機，具有互動資訊交換及接收電視信號功能者	Set top boxes which have a communication function, with a microprocessor-based device incorporating a built-in or external modem for gaining access to the Internet, and having a function of interactive information exchange and which also have a function to receive television signals	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	T*	C02	
85287191001	彩色電視接收器具，未配裝有影像顯示或螢幕者	Colour reception apparatus for television, not designed to incorporate a video display or screen	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	T*	MW0	
85287199003	其他黑白或單色電視接收器具，未配裝有影像顯示或螢幕者	Other Black and white or other monochrome reception apparatus for television, not designed to incorporate a video display or screen	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
85287200000	彩色電視機	Colour televisions	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	T*	C02 MP1	
85287300009	單色電視機	Monochrome televisions	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM		C02	
85291011001	供無線電話及無線電報器具用之天線	Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%	PCE	KGM			
85291019101	收音機天線	Antenna for radio receivers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%	PCE	KGM			

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85291019209	衛星接收天線	Antenna for satellite receivers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%	PCE	KGM			S01
85291019307	電視機接收天線	Antenna for television receivers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%	PCE	KGM			
85291019904	其他天線	Other antenna	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5.5%	PCE	KGM			
85291020000	各種天線反射器	Aerial reflectors of all kinds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			S01
85291030008	天線及各種天線反射器之零件	Parts of aerials and aerial reflectors of all kinds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			S01
85299011004	彩色電視機基座或基板組合件	Colour television chassis or PC board assembly	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM			
85299012003	黑白電視機基座或基板組合件	Black and white television chassis or PC board assembly	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
85299030001	馳返變壓器	Fly back transformer	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
85299040009	調諧器	Tuners	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
85299050006	信號延遲體 (器)	Signal delay line	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			S01

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85299090008	其他專用或主要用於第 8 5 2 5 至 8 5 2 8 節 所屬器具之零件	Other parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
85301000001	鐵路及電車道設備	Equipment for railways or tramways	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
85308000006	其他第 8 5 3 0 節所屬 之設備	Other equipment of heading 85.30	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		
85309000004	電信號、安全或交通管 制設備之零件	Parts of electrical signalling, safety or traffic control equipment	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
85311010008	電防盜器	Electric burglar alarms	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM	Z		
85311020006	電火災警報器	Electric fire alarms	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM	Z		
85311090001	其他第 8 5 3 1 • 1 0 目所屬之貨品	Other articles of subheading 8531.10	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM	Z		
85312000115	薄膜電晶體式液晶顯示 之指示面板 (指示器)	Indicator panels incorporating thin film transistor liquid crystal display devices (TFT-LCD)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
85312000197	其他液晶顯示之指示面 板 (指示器)	Other Indicator panels liquid crystal display devices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
85312000204	發光二極體顯示之指示 面板 (指示器)	Indicator panels incorporating light emitting diodes (LED)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			

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85318010003	電鈴	Electric bells	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM		C02	
85318020001	蜂鳴器	Buzzer	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85318030009	船舶機艙用電傳器具	Ships engine room telegraph apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM			
85318091005	其他電氣信號器具·航 空器用	Other electric signalling apparatus, for aircraft	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM			
85318092004	其他電氣信號器具·船 舶用	Other electric signalling apparatus, for ships	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM			
85318093003	其他電氣信號器具·火 車用	Other electric signalling apparatus, for trains	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
85318094002	其他電氣信號器具·工 業用或實驗室用	Other electric signalling apparatus, for industry or laboratory use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	SET	KGM			
85318099007	其他電音響或視覺信號 器具	Other electric sound or visual signalling apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
85319010001	第 8 5 3 1 • 2 0 目所 屬器具之零件	Parts of apparatus of subheading 8531.20	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
85319090004	其他第 8 5 3 1 節所屬 貨品之零件	Other parts of articles of heading 85.31	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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85321000009	適用於頻率 5 0 □ 6 0 赫芝電路之固定電容器 · 其操作功率不低於 0 • 5 仟乏者 (功率電容 器)	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		MP1	
85322100006	鉭質電容器	Capacitors, tantalum	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85322200005	鋁質電解電容器	Capacitors, aluminium electrolytic	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	PCE	KGM			
85322300004	單層陶瓷介質電容器	Capacitors, ceramic dielectric, single layer	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85322400003	多層陶瓷介質電容器	Capacitors, ceramic dielectric, multilayer	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85322510000	紙介質電容器	Capacitors, dielectric of paper	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	PCE	KGM			
85322520008	塑膠介質電容器	Capacitors, dielectric of plastics	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85322900008	其他固定電容器	Other fixed capacitors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM		MW0	
85323000005	可變或可預先調整之電 容器	Variable or adjustable (pre- set) capacitors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85329000002	電容器零件	Parts of capacitors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1.25%		KGM			

海關進口稅則資料

85331010006	固定碳質電阻器・複合型	Fixed carbon resistors, composition types	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85331020004	固定碳質電阻器・膜型	Fixed carbon resistors, film types	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85332100103	金屬膜固定電阻器・操作功率未超過 2 0 瓦者	Fixed metal film resistors, for a power handling capacity not exceeding 20 W	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85332100201	微粒固定電阻器・操作功率未超過 2 0 瓦者	Fixed chip resistors, for a power handling capacity not exceeding 20 W	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85332100906	其他固定電阻器・操作功率未超過 2 0 瓦者	Other fixed resistors, for a power handling capacity not exceeding 20 W	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85332900105	金屬膜固定電阻器・操作功率超過 2 0 瓦者	Fixed metal film resistors, for a power handling capacity exceeding 20 W	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85332900908	其他固定電阻器・操作功率超過 2 0 瓦者	Other fixed resistors, for a power handling capacity exceeding 20 W	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85333100003	繞線式可變電阻器・包括變阻器及電位計・操作功率未超過 2 0 瓦者	Wirewound variable resistors, including rheostats and potentiometers, for a power handling capacity not exceeding 20 W	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85333900005	其他繞線式可變電阻器・包括變阻器及電位計	Other wirewound variable resistors, including rheostats and potentiometers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			

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85334000002	其他可變電阻器，包括變阻器及電位計	Other variable resistors, including rheostats and potentiometers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
85339000001	第 8 5 3 3 節所屬貨品之零件	Parts of articles of heading 85.33	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
85340000116	硬質單面印刷電路	Rigid single-layer printed circuit	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
85340000125	硬質雙面印刷電路	Rigid two-layer printed circuit	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
85340000134	硬質多層印刷電路	Rigid multi-layer printed circuit	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
85340000205	軟質印刷電路	Flexible printed circuit	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
85340000900	其他印刷電路	Other printed circuit	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
85351000006	熔絲裝置，其電壓超過 1 0 0 0 伏特者	Fuses, for a voltage exceeding 1,000 V	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	PCE	KGM			
85352110001	油斷路器，電壓超過 1 0 0 0 伏特，但低於 7 2.5 仟伏特者	Oil circuit breakers, for a voltage exceeding 1,000 V but less than 72.5 kV	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	SET	KGM		MW0	
85352120009	氣衝斷路器，電壓超過 1 0 0 0 伏特，但低於 7 2.5 仟伏特者	Air blast circuit breakers, for a voltage exceeding 1,000 V but less than 72.5 kV	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	SET	KGM		MW0	

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85352130007	真空斷路器，電壓超過 1 0 0 0 伏特，但低於 7 2.5 仟伏特者	Vacuum circuit breakers, for a voltage exceeding 1,000 V but less than 72.5 kV	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	SET	KGM		MP1	
85352190004	其他自動斷路器，電壓超過 1 0 0 0 伏特，但低於 7 2.5 仟伏特者	Other automatic circuit breakers, for a voltage exceeding 1,000 V but less than 72.5 kV	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	SET	KGM		MW0	
85352910003	油斷路器，電壓不低於 7 2.5 仟伏特者	Oil circuit breakers, for a voltage of not less than 72.5 kV	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	SET	KGM		MW0	
85352920001	氣衝斷路器，電壓不低於 7 2.5 仟伏特者	Air blast circuit breakers, for a voltage of not less than 72.5 kV	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	SET	KGM		MW0	
85352930009	真空斷路器，電壓不低於 7 2.5 仟伏特者	Vacuum circuit breakers, for a voltage of not less than 72.5 kV	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	SET	KGM		MW0	
85352990006	其他自動斷路器，電壓不低於 7 2.5 仟伏特者	Other automatic circuit breakers, for a voltage of not less than 72.5 kV	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM		MW0	
85353011009	電磁開關、接觸器及起動開關，電壓超過 1 0 0 0 伏特，電流超過 6 0 0 安培者	Electro-magnetic switches, contacts and star-delta starters, for a voltage exceeding 1,000 V and for a current exceeding 600 ampere	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	PCE	KGM		MW0	
85353019001	其他電磁開關、接觸器及起動開關，電壓超過 1 0 0 0 伏特者	Other electro-magnetic switches, contacts and star-delta starters, for a voltage exceeding 1,000 V	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	PCE	KGM		MW0	
85353020008	防爆型開關，電壓超過 1 0 0 0 伏特者	Explosion proof switches, for a voltage exceeding 1,000 V	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			

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85353090003	其他隔離開關及接通與斷路開關·電壓超過 1 0 0 0 伏特者	Other isolating switch and make-and-break switches, for a voltage exceeding 1,000 V	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	PCE	KGM		MP1	
85354011105	含放射性物質之避雷器·電壓超過 2 4 仟伏特者	Lightning arresters, for a voltage exceeding 24KV, containing any radioactive materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
85354011203	其他避雷器·電壓超過 2 4 仟伏特者	Other lightning arresters, for a voltage exceeding 24KV	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM		MP1	
85354019107	其他含放射性物質之避雷器	Other lightning arresters, containing any radioactive materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	SET	KGM			
85354019205	其他避雷器	Other lightning arresters	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	SET	KGM		MW0	
85354020006	限壓器及突波遏止器·電壓超過 1 0 0 0 伏特者	Voltage limiters and surge suppressors, for a voltage exceeding 1,000 V	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	SET	KGM		MW0	
85359010007	插頭·電壓超過 1 0 0 0 伏特者	Plugs, for a voltage exceeding 1,000 V	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	PCE	KGM		MW0	
85359020005	接線盒·電壓超過 1 0 0 0 伏特者	Junction boxes, for a voltage exceeding 1,000 V	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	PCE	KGM		MW0	
85359030003	接頭帶·電壓超過 1 0 0 0 伏特者	Terminals strips, for a voltage exceeding 1,000 V	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	PCE	KGM		MW0	
85359090000	其他電路開關、保護電路或聯接電路用之電器具·電壓超過 1 0 0 0 伏特者	Other electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage exceeding 1,000 V	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	PCE	KGM		MP1	

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85361000005	熔絲裝置・電壓未超過 1 0 0 0 伏特者	Fuses, for a voltage not exceeding 1,000 V	6%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	12.5%	PCE	KGM		C02	
85362010001	油斷路器・電壓未超過 1 0 0 0 伏特者	Oil circuit breakers, for a voltage not exceeding 1,000 V	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	SET	KGM			
85362020009	氣衝斷路器・電壓未超 過 1 0 0 0 伏特者	Air blast circuit breakers, for a voltage not exceeding 1,000 V	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	SET	KGM			
85362030007	真空斷路器・電壓未超 過 1 0 0 0 伏特者	Vacuum circuit breakers, for a voltage not exceeding 1,000 V	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	SET	KGM			
85362041004	無熔絲開關・電壓未超 過 1 0 0 0 伏特・電流 超過 6 0 0 安培者	No fuse breakers, for a voltage not exceeding 1,000 V and for a current exceeding 600 ampere	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	17.5%	PCE	KGM		C02 MW0	
85362049006	其他無熔絲開關・電壓 未超過 1 0 0 0 伏特者	Other no fuse breakers, for a voltage not exceeding 1,000 V	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	17.5%	PCE	KGM		C02 MW0	
85362090004	其他自動斷路器・電壓 未超過 1 0 0 0 伏特者	Other automatic circuit breakers, for a voltage not exceeding 1,000 V	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	17.5%	PCE	KGM		C02 MP1	
85363000001	其他電路保護器具・電 壓未超過 1 0 0 0 伏特 者	Other apparatus for protecting electrical circuits, for a voltage not exceeding 1,000 V	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM			
85364100008	電驛 (繼電器) ・電壓 未超過 6 0 伏特者	Relays, for a voltage not exceeding 60 V	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
85364910008	保護用電驛 (繼電器) ・電壓超過 6 0 伏特・ 但未超過 1 0 0 0 伏特 者	Protective relays, for a voltage exceeding 60 V ,but not exceeding 1,000 V	3.7%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			

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85364990001	其他電驛 (繼電器) , 電壓超過 6 0 伏特 , 但未超過 1 0 0 0 伏特者	Other relays, for a voltage exceeding 60 V, but not exceeding 1,000 V	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
85365011003	電磁開關、接觸器及起動開關, 電壓未超過 1 0 0 0 伏特, 電流超過 6 0 0 安培者	Electro-magnetic switches, contacts and star-delta starters, for a voltage not exceeding 1,000 V and for a current exceeding 600 ampere	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	PCE	KGM		MW0	
85365019005	其他電磁開關、接觸器及起動開關, 電壓未超過 1 0 0 0 伏特者	Other electro-magnetic switches, contacts and star-delta starters, for a voltage not exceeding 1,000 V	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	17.5%	PCE	KGM		MW0	
85365020002	微動開關, 電壓未超過 1 0 0 0 伏特者	Micro-switches, for a voltage not exceeding 1,000 V	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
85365030000	防爆型開關, 電壓未超過 1 0 0 0 伏特者	Explosion proof switches, for a voltage not exceeding 1,000 V	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
85365040008	車輛用開關, 電壓未超過 1 0 0 0 伏特者	Switches for motor vehicles, for a voltage not exceeding 1,000 V	12.5%	免稅 (PA,NZ) 2.9% (GT) 5% (SV,HN) 6% (NI)	27.5%	PCE	KGM			
85365050005	壓力開關, 電壓未超過 1 0 0 0 伏特者	Pressure switch, for a voltage not exceeding 1,000 V	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
85365060003	電子式交流開關, 內含光耦合輸出入電路 (絕緣閘流體交流開關)	Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			

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85365070001	電子開關，包括設有溫度保護裝置之電子開關，內含一個電晶體與一個邏輯晶片（晶片堆疊技術），電壓不超過 1 0 0 0 伏特	Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 V	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
85365080009	電流不超過 1 1 安培之電子機械式壓扣開關	Electromechanical snap-action switches for a current not exceeding 11 amps	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
85365090007	其他開關，電壓未超過 1 0 0 0 伏特者	Other switches, for a voltage not exceeding 1,000 V	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM		C02 MP1	
85366100003	燈頭，電壓未超過 1 0 0 0 伏特者	Lamp-holders, for a voltage not exceeding 1,000 V	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
85366910003	供同軸電纜及印刷電路用之插頭及插座	Plugs and sockets for co-axial cables and printed circuits	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
85366990006	其他插頭及插座，電壓未超過 1 0 0 0 伏特者	Other plugs and sockets, for a voltage not exceeding 1000 V	3.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM		C02	
85367000002	光纖、光纖束、光纖電纜或光纖傳輸纜用之連接器	Connectors for optical fibres, optical fibre bundles or cables	3%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
85369010006	導電玻璃	Conductive glass	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM	T*	MP1	
85369020004	電線及電纜用之連接元件與接觸元件	Connection and contact elements for wires and cables	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			

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85369030002	晶圓探測器	Wafer probers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM			
85369090009	其他第 8 5 3 6 節所屬 之貨品	Other articles of heading 85.36	3%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM			
85371010002	專供配合機器使用之電 子控制設備 (包括數值 、程式、電腦及其他類 似控制設備) · 電壓未 超過 1 0 0 0 伏特者	Electronics control devices (including digital controllers, programmed controllers, microprocessors and other similar control devices) exclusively for use with machineries, for a voltage not exceeding 1,000 V	1%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	2.5%	SET	KGM	Z		S01
85371090005	其他控電或配電用器具 · 電壓未超過 1 0 0 0 伏特者	Other apparatus for electric control or the distribution of electricity, for a voltage not exceeding 1,000 V	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%	SET	KGM	Z		
85372011009	專供配合機器使用之電 子控制設備 (包括數值 、程式、電腦及其他類 似控制設備) · 電壓超 過 1 0 0 0 伏特 · 但未 達 3 0 0 0 伏特者	Electronics control devices (including digital controllers, programmed controllers, microprocessors and other similar control devices) exclusively for use with machineries, for a voltage exceeding 1,000 V but less than 3,000 V	1%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	SET	KGM	Z		
85372019001	其他控電或配電用器具 · 電壓超過 1 0 0 0 伏 特 · 但未達 3 0 0 0 伏 特者	Other apparatus for electric control or the distribution of electricity, for a voltage exceeding 1,000 V but less than 3,000 V	6.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z	MW0	

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85372021007	專供配合機器使用之電子控制設備（包括數值、程式、電腦及其他類似控制設備），電壓 3 0 0 0 伏特以上者	Electronics control devices (including digital controllers, programmed controllers, microprocessors and other similar control devices) exclusively for use with machineries for a voltage 3,000 V and over	1%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM	Z		
85372029009	其他控電或配電用器具，電壓 3 0 0 0 伏特以上者	Other apparatus for electric control or the distribution of electricity, for a voltage 3,000 V and over	8.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM	Z	MW0	
85381000003	第 8 5 3 7 節所列貨品之板、面板、機櫃、檯、箱及其他基板，未裝有原器具者	Boards, panels, consoles, desks, cabinets, and other bases for the goods of heading 85.37, not equipped with their apparatus	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
85389010004	開關及斷路器之零件及配件	Parts and fittings of switches and breakers	2%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
85389020002	其他專用或主要用於第 8 5 3 7 節所列器具之零件	Other parts suitable for use solely or principally with the apparatus of heading 8537	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
85389090007	其他專用或主要用於第 8 5 3 5 或 8 5 3 6 節所列器具之零件	Other parts suitable for use solely or principally with the apparatus of heading 85.35 or 85.36	3%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
85391000002	密封式光束燈泡組	Sealed beam lamp units	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			

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85392100009	鹵素鎢絲燈泡	Tungsten halogen lamps	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%	PCE	KGM			
85392210006	普通照明用燈絲電燈泡 · 功率未超過 2 2 0 瓦 及電壓超過 1 0 0 伏特 者	Electric filament lamps for general lighting, of a power not exceeding 220 W and for a voltage exceeding 100 V	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	PCE	KGM		256	
85392220004	裝飾用彩燈泡· 功率未 超過 2 2 0 瓦及電壓超 過 1 0 0 伏特者	Coloured lamps, for decoration, of a power not exceeding 220 W and for a voltage exceeding 100 V	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	PCE	KGM			
85392290009	其他燈絲電燈泡· 功率 未超過 2 2 0 瓦及電壓 超過 1 0 0 伏特者	Other electric filament lamps, of a power not exceeding 220 W and for a voltage xceeding 100 V	4%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85392910009	其他普通照明用燈絲電 燈泡	Other electric filament lamps for general lighting	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	PCE	KGM		256	
85392920007	其他裝飾用彩燈泡	Other coloured lamps, for decoration	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85392990002	其他燈絲電燈泡	Other electric filament lamps	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	PCE	KGM			
85393100007	熱陰極螢光燈管 (泡)	Fluorescent lamps, hot cathode	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	PCE	KGM		C02	
85393210004	水銀電燈泡	Electric mercury vapour lamps	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM			
85393220002	鈉氣燈泡	Sodium vapour lamps	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM			

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85393230000	金屬鹵化物燈泡	Metal halide lamps	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85393910007	集魚用燈泡	Bulbs, electric, for fishing	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85393920005	冷陰極燈管	Cool cathode lamp	1%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%	PCE	KGM			
85393990000	其他放電式燈泡	Other discharge lamps	5%	免稅 (LDCs,PA,GT,NI,SV, HN,CN,NZ)	5%	PCE	KGM			
85394100005	弧光燈	Arc-lamps	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85394910005	紫外線燈泡	Ultra-violet lamps	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	PCE	KGM			
85394920003	紅外線燈泡	Infra-red lamps	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	PCE	KGM			
85399000005	第 8 5 3 9 節所屬貨品 之零件	Parts of articles of heading 85.39	1.7%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
85401100106	彩色高解析度陰極射線 電視影像管 (孔距 0 • 3 0 公厘以下者) · 包 括影像監視器陰極射線 管	Colour high resolution cathode-ray television picture tubes (for a pitch- under 0.30 mm), including video monitor cathode-ray tubes	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM			

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85401100204	彩色中解析度陰極射線電視影像管（孔距0.30公厘至0.40公厘者），包括影像監視器陰極射線管	Colour medium resolution cathode-ray television picture tubes (for a pitch from 0.30 mm to 0.40 mm), including video monitor cathode-ray tubes	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%	PCE	KGM			
85401100302	彩色低解析度陰極射線電視影像管（孔距0.40公厘以上者），包括影像監視器陰極射線管	Colour low resolution cathode-ray television picture tubes (for a pitch from 0.40 mm), including video monitor cathode-ray tubes	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%	PCE	KGM		MP1	
85401200007	單色陰極射線電視影像管，包括影像監視器陰極射線管	Monochrome cathode-ray television picture tubes, including video monitor cathode-ray tubes	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%	PCE	KGM			
85402000007	電視攝影管；影像轉換器及影像強化管；其他光陰極管	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%	PCE	KGM			
85404000003	單色資料圖形顯示管；彩色資料圖形顯示管，具有螢幕螢光點間距小於0.4毫米者	Monochrome data/graphic display tubes; colour data/graphic display tubes, with a phosphor dot screen pitch smaller than 0.4 mm	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1%	PCE	KGM			
85406000008	其他陰極射線管	Other cathode-ray tubes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	1%	PCE	KGM		MW0	S01
85407100005	磁控管	Magnetrons	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%	PCE	KGM			S01
85407900105	調速管	Klystrons	1%	免稅 (PA,GT,NI,SV,HN,NZ)	1%	PCE	KGM			S01

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85407900908	其他微波管	Other microwave tubes	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM			S01
85408100003	接收或放大管	Receiver or amplifier valves and tubes	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM			S01
85408910003	螢光式數目字燈管	Numerical indicator tubes, fluorescent type	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM			
85408990006	其他電子管	Other valves and tubes	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM			
85409110009	偏向軛	Deflection yoke	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
85409190002	陰極射線管用其他零件	Other parts of cathode-ray tubes	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%		KGM			S01
85409900003	其他第 8 5 4 0 節所列 物品之零件	Other parts of articles of heading 85.40	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%		KGM			S01
85411010006	二極體晶粒及晶圓，光 敏二極體或發光二極體 除外	Chips and wafers of diodes, other than photosensitive or light emitting diodes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			
85411090009	其他二極體，光敏二極 體或發光二極體除外	Other diodes, other than photosensitive or light emitting diodes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	PCE	KGM			
85412100005	電晶體，損耗功率低於 1 瓦者	Transistors, with a dissipation rate of less than 1 W	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	PCE	KGM			
85412910005	電晶體晶粒及晶圓	Chips and wafers of transistors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01

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85412990008	其他電晶體	Other transistors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	PCE	KGM			S01
85413000004	閘流體、兩端子閘流體 、三端子閘流體·光敏 裝置除外	Thyristors, diacs and triacs, other than photosensitive devices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM			S01
85414011009	光電二極體及光電晶體 之晶粒及晶圓	Chips and wafers of photo- diodes and photo- transistors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		MW0	S01
85414019001	其他光電二極體及光電 晶體	Other photo-diodes and photo-transistors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM			
85414021105	磷砷化鎵之發光二極體 晶粒及晶圓	Chips and wafers of light emitting diodes (GAASP)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			
85414021203	磷鋁鎵化銦之發光二極 體晶粒及晶圓	Chips and wafers of light emitting diodes (ALGAINP)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		MW0	
85414021908	其他發光二極體晶粒及 晶圓	Other chips and wafers of light emitting diodes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			
85414029009	其他發光二極體	Other light emitting diodes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	PCE	KGM			
85414030006	太陽電池	Solar cell	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM		MW0	S01
85414040004	光伏打電池·不論是否 為各體之集合或製造成 組件者	Photovoltaic cells whether or not assembled in modules or made up into panels	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM		MW0	S01

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85414090003	其他光敏半導體裝置	Other photosensitive semiconductor devices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM			S01
85415010007	石英振盪晶體	Quartz crystals oscillators	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM			S01
85415090000	其他半導體裝置	Other semiconductor devices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM		MW0	S01
85416000007	已裝置壓電晶體	Mounted piezo-electric crystals	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM			S01
85419010009	模板	Mold	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	PCE	KGM			S01
85419020007	電晶體、二極體用引線架	Lead frames for transistors, diodes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2%	PCE	KGM			
85419030005	石英晶體震盪器零組件	Parts and fittings of quartz crystal oscillators	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM			S01
85419090002	其他第 8 5 4 1 節所屬貨品之零件	Other parts of articles of heading 85.41	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%		KGM			S01
85423100002	處理器及控制器，不論是否併裝有記憶體、轉換器、邏輯電路、放大器、計時器及計時電路或其他電路	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01
85423200118	光罩式唯讀記憶體晶片之單石數位積體電路晶粒及晶圓	Chips and wafers of monolithic digital integrated circuits, with Mask-ROM	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			574 S01

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85423200127	光罩式唯讀記憶體晶片 之單石數位積體電路	Monolithic digital integrated circuits, with Mask-ROM	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			574
85423200136	光罩式唯讀記憶體晶片 之單石積體電路晶粒及 晶圓	Chips and wafers of other monolithic integrated circuits, with Mask-ROM	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			574
85423200145	光罩式唯讀記憶體晶片 之單石積體電路	Monolithic integrated circuits, with Mask-ROM	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			574
85423200154	光罩式唯讀記憶體晶片 之混合積體電路晶粒及 晶圓	Chips and wafers of hybrid integrated circuits, with Mask-ROM	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			574
85423200163	光罩式唯讀記憶體晶片 之混合積體電路	Hybrid integrated circuits, with Mask-ROM	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			574
85423200216	動態隨機存取記憶體積 體電路晶粒	Chips of dynamic random access memory integrated circuits (DRAM)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01
85423200225	動態隨機存取記憶體積 體電路晶圓	Wafers of dynamic random access memory integrated circuits (DRAM)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01
85423200234	動態隨機存取記憶體積 體電路	Dynamic random access memory integrated circuits (DRAM)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01
85423200314	靜態隨機存取記憶體積 體電路晶粒	Chips of static random access memory integrated circuits (SRAM)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01
85423200323	靜態隨機存取記憶體積 體電路晶圓	Wafers of static random access memory integrated circuits (SRAM)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01
85423200332	靜態隨機存取記憶體積 體電路	Static random access memory integrated circuits (SRAM)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01

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85423300000	放大器	Amplifiers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			
85423900111	其他單石數位積體電路 晶粒	Chips of other monolithic digital integrated circuits	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01
85423900120	其他單石數位積體電路 晶圓	Wafers of other monolithic digital integrated circuits	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01
85423900139	其他單石數位積體電路	Other monolithic digital integrated circuits	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01
85423900219	其他混合積體電路晶粒 及晶圓	Other chips and wafers of hybrid integrated circuits	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		MW0	
85423900228	其他混合積體電路	Other hybrid integrated circuits	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			
85423900905	其他積體電路	Other electronic integrated circuits	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01
85429010008	積體電路用引線架	Lead frames for integrated circuits	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2%	PCE	KGM			
85429090001	其他第 8 5 4 2 節所屬 貨品之零件	Other parts of articles of heading No. 8542	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
85431000006	質點加速器	Particle accelerators	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM			S01
85432000004	信號產生器	Signal generators	3.7%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			S01

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85433090003	其他電鍍、電解或電泳 機器及器具	Other machines and apparatus for electroplating, electrolysis or electrophoresis	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
85437010001	電子欄柵能源機	Electric fence energisers	4.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	T* Z		
85437021008	礦用電氣探測器	Electrical detectors, for mines	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z		
85437022007	電氣金屬探測器	Electrical detectors, for metal objects	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM			
85437030007	臭氧產生器	Ozone generators	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z	C02	
85437040005	電氣爆炸設備 (包括安 全發爆器在內)	Blasting and dynamiting sets, electrical (including safety detonators)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
85437051001	錄音用混波組	Mixing units for use in sound recording	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	T*		
85437052000	錄音用減音組	Noise reduction units for use in sound recording	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM	T*		
85437060000	檢驗冶金用顯微鏡或標 本之電氣拋光設備	Electrolytic polishing apparatus for polishing specimens for microscopic or metallurgical examination	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
85437070008	畜牧業用電氣放牧器	Electric fence chargers for pasturage	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			

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85437081005	發電機用電氣同步器	Synchronisers, electrical, for synchronising electrical generators	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
85437082004	電氣擋風刮刷器、去霜器及去霧器（機動車輛用者除外）	Electrical windscreen wipers, defrosters and demisters (except those for motor vehicles)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85437091003	具有翻譯或字典功能之電氣機器	Electrical machines with translation or dictionary functions	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z	C01	
85437092002	經皮神經電刺激器	Electrical nerve stimulator	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
85437099201	紅外線遙控器	Infra-red ray remote control apparatus	4.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
85437099309	外接之射頻功率放大器	External RF (radio frequency) power amplifier	4.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM		602	
85437099407	戒煙輔助用之電子口腔吸入器	Electronic inhaler as an aid to smoking cessation treatment	4.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM		503 MW0	
85437099906	其他電機及器具	Other electrical machines and apparatus	4.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	T*	C02 MP1	
85439040001	專用或主要用於第 8 5 4 3 節所屬物品之電子微組件	Electronic microassemblies of a kind solely or principally used in articles of heading 8543	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	PCE	KGM		MP1	
85439050008	專供電子書閱讀器用之電泳顯示裝置	Electrophoretic display devices solely for manufacturing electronic reading device	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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85439090000	其他第 8 5 4 3 節所屬 貨品之零件	Other parts of articles of heading 85.43	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			S01
85441100004	漆包銅線	Enameled copper wires	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	
85441900006	其他繞線	Other winding wires	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		MW0	
85442010001	同軸電纜	Co-axial cable	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MW0	
85442090004	其他同軸電導體	Other co-axial electric conductors	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MW0	
85443000001	點火線組及其他車輛、 飛機或船用線組	Ignition wiring sets and other wiring sets of kind used in vehicles, aircraft or ships	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM		MP1	
85444210005	供通訊用電導體，裝有 插接器，電壓不超過 1 0 0 0 伏特者	Electric conductors, for a voltage not exceeding 1000V, fitted with connectors, of a kind used for telecommunications	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM			
85444290106	匯流排	Busway system	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM			
85444290909	其他電導體，裝有插接 器，電壓不超過 1 0 0 0 伏特者	Other electric conductors, fitted with connectors, for a voltage not exceeding 1000 V	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM		C02	

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85444910008	供通訊用電導體，未裝有插接器，電壓不超過 8 0 伏特者	Electric conductors, for a voltage not exceeding 80 v, not fitted with connectors, of a kind used for telecommunications	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM			
85444990001	其他電導體，未裝有插接器，電壓不超過 1 0 0 0 伏特者	Other electric conductors, not fitted with connectors, for a voltage not exceeding 1000 V	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM		C02 MP1	
85446010002	絕緣電纜，電壓在 6 9 仟伏特及以上者	Insulated cables for a voltage exceeding 69 kV and over	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%		KGM		MW0	
85446020000	絕緣電纜，電壓在 3 仟伏特以上，6 9 仟伏特 (不含) 以下者	Insulated cables for a voltage exceeding 3 kV and over, but less than 69 kV	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MW0	
85446090005	其他電導體，電壓超過 1 0 0 0 伏特者	Other electric conductors, for a voltage exceeding 1,000 V	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MW0	
85447000002	光纖電纜	Optical fibre cables	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
85451100003	電爐用電極	Carbon electrodes of a kind used for furnaces	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85451910003	電解用碳電極	Carbon electrodes of a kind use for electrolysis	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85451990006	其他碳電極	Other carbon electrodes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85452000002	碳刷	Carbon brushes	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			

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85459010005	弧光燈用碳棒	Arc-lamp carbons	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
85459020003	電池用碳棒	Battery carbons	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
85459090008	其他電氣用碳製品	Other articles of carbon for electrical purposes	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
85461000003	玻璃製電絕緣體	Electrical insulators of glass	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM			
85462000001	陶瓷製電絕緣體	Electrical insulators of ceramics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM		MP1	
85469000006	其他電絕緣體	Other electrical insulators	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM			
85471000002	陶瓷製絕緣配件	Insulating fittings of ceramics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MP1	
85472000000	塑膠製絕緣配件	Insulating fitting of plastics	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MP1	
85479010003	具有絕緣材料襯裏之卑 金屬導管	Electrical conduit tubing, of base metal lined with insulating material	6%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		MW0	
85479020001	具有絕緣材料襯裏之卑 金屬導管接頭	Electrical conduit joints, of base metal lined with insulating material	3.7%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MW0	
85479030009	未裝金屬件之火星塞用 絕緣磚子	Insulator for spark plugs, unconnected with metal fittings	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			

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85479090006	其他電氣機器、用具或設備用之絕緣配件	Other insulating fittings for electrical machines, appliances or equipment	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		MP1	
85481010009	廢鉛酸蓄電池及耗損鉛酸蓄電池	Waste lead-acid accumulators and spent lead-acid accumulators	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		111 MW0	531
85481090002	原電池、原電池組及其他蓄電池之廢料及碎屑；耗損原電池、耗損原電池組及其他耗損蓄電池	Waste and scrap of primary cells, primary batteries and other electric accumulators; spent primary cells, spent primary batteries and other spent electric accumulators	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM		551 MW0	531
85489010002	通用性電子微組件	Universal electronic microassemblies	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM			
85489090005	其他本章未列名之機器或器具之電氣零件	Other electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		MP1	
86011000005	鐵路機車，外來電源供電者	Rail locomotives, powered from an external source of electricity	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	NIU	KGM	Z		
86012000003	鐵路機車，蓄電池供電者	Rail locomotives, powered by electric accumulators	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	NIU	KGM	Z		
86021000004	柴電機車	Diesel-electric locomotives	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	NIU	KGM	Z		
86029010005	煤水車	Tenders	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	NIU	KGM	Z		

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86029090008	其他鐵路機車	Other rail locomotives	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	NIU	KGM	Z		
86031000003	自力推進之鐵路或電車 道用客車、貨車及敞車 · 第 8 6 0 4 節所列者 除外· 外來電源供電者	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04, powered from an external source of electricity	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	NIU	KGM	Z		
86039000006	其他自力推進之鐵路或 電車道用客車、貨車及 敞車· 第 8 6 0 4 節所 列者除外	Other self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	NIU	KGM	Z		
86040010002	鐵路或電車道之維護或 工務用車· 自力推進者	Railway or tramway maintenance or service vehicles, self-propelled	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	NIU	KGM			
86040090005	其他鐵路或電車道之維 護或工務用車	Other railway or tramway maintenance or service vehicles	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	NIU	KGM			
86050000003	鐵路或電車道用客車· 非自力推進者；行李車 、郵務車及其他特種目 的之鐵路或電車道用客 車· 非自力推進者 (第 8 6 0 4 節所列者除外)	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	NIU	KGM			
86061000000	罐體車及其類似品· 非 自力推進者	Tank wagons and the like, not self-propelled	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	NIU	KGM			
86063000006	自力卸貨車· 非自力推 進者	Self-discharging vans and wagons, not self-propelled	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	NIU	KGM			

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86069110000	絕緣或冷藏車・非自力推進者・第 8 6 0 6・1 0 目者除外	Insulated or refrigerated vans and wagons, not self-propelled, other than those of subheading No. 8606.10	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	NIU	KGM			
86069190003	其他覆蓋式及密閉式鐵路或電車道用各種貨車・非自力推進者	Other railway or tramway goods vans and wagons, covered and closed, not self-propelled	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	NIU	KGM			
86069200001	敞車・其固定車邊高度超過 6 0 公分以上・非自力推進者	Open, with non-removable sides of a height exceeding 60 cm, not self-propelled	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	NIU	KGM			
86069900004	其他鐵路及電車道用貨車・非自力推進者	Other railway and tramway freight cars, not self-propelled	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	NIU	KGM			
86071100008	驅動轉向架及雙轉向架	Driving bogies and bissel-bogies.	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
86071200007	其他轉向架及雙轉向架	Other bogies and bissel-bogies	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
86071900000	其他・包括零件	Other, including parts	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
86072100006	氣動煞車器及其零件	Air brakes and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
86072900008	其他煞車器及其零件	Other brakes and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
86073000005	掛鈎及其他聯結裝置、緩衝器及其零件	Hooks and other coupling devices, buffers, and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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86079110009	柴油機車零件	Parts of diesel locomotives	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
86079190002	其他鐵路機車零件	Parts of other locomotives	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
86079900003	其他鐵路車輛零件	Parts of other railway cars	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
86080011007	鐵路轉車臺裝置及其零 配件	Turntables, assembled railway and parts thereof	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
86080019009	其他鐵路或電車道軌道 固定裝置及其零配件	Other railway and tramway track fixtures and fittings and parts thereof	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
86080021005	號誌機及其零配件	Semaphores and parts thereof	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
86080029007	其他機械式信號、安全 或交通控制設備及其零 配件，供鐵路、電車道 、公路、內陸水道、停 車場、港埠或機場用者	Other signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields, and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
86090000009	貨櫃（包括運送液體用 貨櫃），具有特別設計 及裝備，可供一種或多 種運輸方式運送者	Containers (including containers for the transport of fluids) specially designes and equipped for carriage by one or more modes of transport	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	NIU	KGM			
87011000004	步行操縱曳引車	Pedestrian controlled tractors	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NIU	KGM	T*		

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87012000002	半拖車用之道路曳引車	Road tractors for semi-trailers	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T*		
87013010008	履帶式絞盤曳引車	Tractors, winch, track-laying type	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NIU	KGM	T*		
87013090001	其他履帶式曳引車	Other track-laying tractors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	NIU	KGM	T*		
87019010005	輪式絞盤曳引車	Tractors, winch, wheel type	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NIU	KGM	T*		
87019020003	農業用曳引車	Tractors, for agricultural use	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	NIU	KGM	N		
87019090008	其他曳引車	Other tractors	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	NIU	KGM	T*		
87021010001	機坪接駁車	Airfield passenger bus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	42%	NIU	KGM	T* N		
87021020009	低底盤公車・其前後車門入口處無階梯・且車內地板至地面高度未超過 3 5 公分者	Low chassis bus, without steps and ladders at the vehicle door entrance , for which the height from the ground to the floor does not exceed 35 cm	15%	免稅 (PA,NZ) 3% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T*	MW0	
87021030007	油電混合動力公共汽車	Hybrid electric-petroleum bus	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T*	MW0	
87021090004	其他具有壓縮點火式內燃活塞引擎 (柴油引擎 或半柴油引擎) 者	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T*	MW0	

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87029010004	天然氣公車	Gas bus	10%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	42%	NIU	KGM	T*	MW0	
87029020002	電動公共汽車	Electric bus	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T*	MW0	
87029090007	其他供載客十人及以上 (包括駕駛人)之機動車輛	Other motor vehicles for the transport of ten or more persons, including the driver	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T*	MW0	
87031000002	特別設計之雪地旅行車 ；高爾夫球車及類似車輛	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	30%	NIU	KGM	T* L*		
87032110007	轎式小客車 (包括篷車 、跑車) 及旅行車，汽 缸容量不超過 1 0 0 0 立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity not exceeding 1,000 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87032190108	全地形用車輛	All terrain vehicle	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*		
87032190901	其他小客車，汽缸容量 不超過 1 0 0 0 立方公 分者	Other passenger cars, of a cylinder capacity not exceeding 1,000 c.c.	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87032210006	轎式小客車 (包括篷車 、跑車) 及旅行車，汽 缸容量超過 1 0 0 0 立 方公分，但不超過 1 5 0 0 立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87032290009	其他小客車，汽缸容量 超過 1 0 0 0 立方公分 ，但不超過 1 5 0 0 立 方公分者	Other passenger cars, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	

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87032310005	轎式小客車 (包括篷車、跑車) 及旅行車，汽缸容量超過 1 5 0 0 立方公分，但不超過 3 0 0 0 立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87032390008	其他小客車，汽缸容量超過 1 5 0 0 立方公分，但不超過 3 0 0 0 立方公分者	Other passenger cars, of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87032410004	轎式小客車 (包括篷車、跑車) 及旅行車，汽缸容量超過 3 0 0 0 立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 3,000 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87032490007	其他小客車，汽缸容量超過 3 0 0 0 立方公分者	Other passenger cars, of a cylinder capacity exceeding 3,000 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87033110005	轎式小客車 (包括篷車、跑車) 及旅行車，汽缸容量不超過 1 5 0 0 立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity not exceeding 1,500 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87033190008	其他小客車，汽缸容量不超過 1 5 0 0 立方公分者	Other passenger cars, of a cylinder capacity not exceeding 1,500 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87033210004	轎式小客車 (包括篷車、跑車) 及旅行車，汽缸容量超過 1 5 0 0 立方公分，但不超過 2 5 0 0 立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	

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87033290007	其他小客車，汽缸容量超過 1 5 0 0 立方公分，但不超過 2 5 0 0 立方公分者	Other passenger cars, of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87033311002	轎式小客車 (包括篷車、跑車) 及旅行車，汽缸容量超過 2 5 0 0 立方公分，但不超過 3 0 0 0 立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 2,500 cc, but not exceeding 3,000 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87033312001	轎式小客車 (包括篷車、跑車) 及旅行車，汽缸容量超過 3 0 0 0 立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 3,000 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87033391005	其他小客車，汽缸容量超過 2 5 0 0 立方公分，但不超過 3 0 0 0 立方公分者	Other passenger cars, of a cylinder capacity exceeding 2,500 cc, but not exceeding 3,000 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87033392004	其他小客車，汽缸容量超過 3 0 0 0 立方公分者	Other passenger cars, of a cylinder capacity exceeding 3,000 cc	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87039010003	其他轎式小客車 (包括篷車、跑車) 及旅行車	Other sedan (including convertible, sports) and station wagons	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	
87039020001	救護車	Ambulance truck	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	NIU	KGM	T* N	MW0	
87039090006	其他小客車及其他主要設計供載客之機動車輛	Other passenger cars and other motor vehicles principally designed for the transport of persons	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T* L*	MW0	

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87041010009	設計供非公路用之傾卸車，總重量不超過 3.5 公噸者	Dumpers designed for off-highway use, g.v.w. not exceeding 3.5 tonnes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	30%	NIU	KGM	T	MW0	
87041090002	其他設計供非公路用之傾卸車	Other dumpers designed for off-highway use	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	30%	NIU	KGM	T	MW0	
87042111005	冷凍、冷藏車，裝有冷凍設備，總重量不超過 3.5 公噸者	Refrigerated trucks with refrigerating equipment, g.v.w. not exceeding 3.5 tonnes	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T	MW0	
87042119007	其他貨車，裝有柴油或半柴油引擎，總重量不超過 3.5 公噸者	Other trucks with diesel or semi-diesel engine, g.v.w. not exceeding 3.5 tonnes	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T	MW0	
87042121003	冷凍、冷藏車，裝有冷凍設備，總重量超過 3.5 公噸，但不超過 5 公噸者	Refrigerated trucks with refrigerating equipment, g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes	25%	免稅 (PA,NZ) 5.4% (GT) 10.6% (SV,HN) 11.2% (NI)	30%	NIU	KGM	T	MW0	
87042129005	其他貨車，裝有柴油或半柴油引擎，總重量超過 3.5 公噸，但不超過 5 公噸者	Other trucks with diesel or semi-diesel engine, g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T	MW0	
87042210005	冷凍、冷藏車，裝有冷凍設備，總重量超過 5 公噸，但不超過 20 公噸者	Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	25%	免稅 (PA,NZ) 5.4% (GT) 10.6% (SV,HN) 11.2% (NI)	30%	NIU	KGM	T	MW0	
87042290008	其他貨車，裝有柴油或半柴油引擎，總重量超過 5 公噸，但不超過 20 公噸者	Other trucks with diesel or semi-diesel engine, g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T	MW0	
87042310004	冷凍、冷藏車，裝有冷凍設備，總重量超過 20 公噸者	Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 20 tonnes	25%	免稅 (PA,NZ) 5% (GT) 10% (NI,SV,HN)	30%	NIU	KGM	T	MW0	

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87042390007	其他貨車，裝有柴油或半柴油引擎，總重量超過 2 0 公噸者	Other trucks with diesel or semi-diesel engine, g.v.w. exceeding 20 tonnes	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T	MW0	
87043111003	冷凍、冷藏車，裝有冷凍設備，總重量不超過 3 • 5 公噸者	Refrigerated or insulated trucks with refrigerated equipment, g.v.w not exceeding 3.5 tonnes	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T	MW0	
87043119005	其他貨車，裝有汽油引擎，總重量不超過 3 • 5 公噸者	Other trucks with gasoline engine, g.v.w. not exceeding 3.5 tonnes	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T	MW0	
87043121001	冷凍、冷藏車，裝有冷凍設備，總重量超過 3 • 5 公噸，但不超過 5 公噸者	Refrigerated or insulated trucks with refrigerated equipment, g.v.w more than 3.5 tonnes but not exceeding 5 tonnes	25%	免稅 (PA,NZ) 5.4% (GT) 10.6% (SV,HN) 11.2% (NI)	30%	NIU	KGM	T	MW0	
87043129003	其他貨車，裝有汽油引擎，總重量超過 3 • 5 公噸，但不超過 5 公噸者	Other trucks with gasoline engine, g.v.w. more than 3.5 tonnes but not exceeding 5 tonnes	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T	MW0	
87043200005	貨車，裝有汽油引擎，總重量超過 5 公噸者	Trucks with gasoline engine, g.v.w. exceeding 5 tonnes	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T	MW0	
87049030008	電動運動器材搬運機，無駕駛裝置者	Electric transport vehicle for sport apparatus, not drive devices	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NIU	KGM		MW0	
87049090005	其他載貨用機動車輛	Other motor vehicles for the transport of goods	25%	免稅 (PA,NZ) 5.4% (GT) 10.6% (SV,HN) 11.2% (NI)	30%	NIU	KGM	T	MW0	
87051010008	起重機車裝配起重機械專供起重用途者 (無載貨容量)	Crane lorries fitted with lifting device for lifting purpose solely (without cargo space)	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%	NIU	KGM	T* Z	608	

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87051090001	其他起重機車	Other crane lorries	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%	NIU	KGM	T* Z		
87052000008	機動鑽探車	Mobile drilling derricks	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%	NIU	KGM	T* Z		
87053000006	救火車及救火雲梯車	Fire fighting vehicles and fire escapes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	NIU	KGM	N	MW0	
87054000004	水泥攪拌車	Concrete-mixer lorries	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%	NIU	KGM	T*	MW0	
87059011000	罐槽貨車・總重不超過 3・5 公噸者	Tank lorries, g.v.w. not exceeding 3.5 tonnes	25%	免稅 (PA,NZ) 5% (GT) 10% (NI,SV,HN)	30%	NIU	KGM	T	MW0	
87059012009	罐槽貨車・總重超過 3 ・5 公噸者	Tank lorries, g.v.w. exceeding 3.5 tonnes	30%	免稅 (PA,NZ) 6% (GT) 12% (NI,SV,HN)	30%	NIU	KGM	T	MW0	
87059021008	絞車・總重不超過 3・ 5 公噸者	Winch trucks, g.v.w. not exceeding 3.5 tonnes	25%	免稅 (PA,NZ) 5% (GT) 10% (NI,SV,HN)	30%	NIU	KGM	T	MW0	
87059022007	絞車・總重超過 3・5 公噸者	Winch trucks, g.v.w. exceeding 3.5 tonnes	30%	免稅 (PA,NZ) 6% (GT) 12% (NI,SV,HN)	30%	NIU	KGM	T	MW0	
87059040005	放射線車	Mobile radiological units	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	NIU	KGM	T*		
87059051001	灑水車、道路清潔車、 清溝車、清溝吸泥車、 掃街車、沙灘清潔車	Sprinklers, road sweep lorries, sewer cleaning lorries, sewer and catch basin cleaning lorries, power sweeper lorries, beach sweep lorries	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	NIU	KGM	T*	MW0	

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87059052000	垃圾車、水肥車	Garbage collector, cesspool emptiers	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	NIU	KGM	T*	MW0	
87059060000	無線電廣播車、探照燈車	Radio-broadcasting trucks, searchlight trucks	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	NIU	KGM	T	MW0	
87059070008	捐血車	Blood-mobiles	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	NIU	KGM		MW0	
87059080006	噴霧車	Spraying lorries	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	NIU	KGM	T	MW0	
87059090004	其他特種機動車輛，但主要設計供載客或載貨者除外	Other special purpose motor vehicles, other than those principally designed for the transport of persons or goods	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	NIU	KGM	T* Z	MW0	
87060010009	小客車底盤，裝有引擎者	Passenger car chassis with engine mounted	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T	MW0	
87060021006	天然氣公車底盤，裝有引擎者	Gas bus chassis with engine mounted	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	42%	NIU	KGM	T	MW0	
87060029008	其他大客車底盤，裝有引擎者	Other bus chassis with engine mounted	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T	MW0	
87060031004	貨車底盤，總重量不超過 3・5 公噸，裝有引擎者	Trucks chassis, g.v.w. not exceeding 3.5 tonnes, with engine mounted	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T	MW0	
87060032003	貨車底盤，總重量超過 3・5 公噸，但不超過 5 公噸，裝有引擎者	Trucks chassis, g.v.w. exceeding 3.5 tonnes, but not exceeding 5 tonnes, with engine mounted	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T	MW0	

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87060033002	貨車底盤，總重量超過 5 公噸，但不超過 2 0 公噸，裝有引擎者	Trucks chassis, g.v.w. exceeding 5 tonnes, but not exceeding 20 tonnes, with engine mounted	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T	MW0	
87060034001	貨車底盤，總重量超過 2 0 公噸，裝有引擎者	Trucks chassis, g.v.w. exceeding 20 tonnes, with engine mounted	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T	MW0	
87060090002	其他特種車輛底盤，裝 有引擎者	Other chassis for special purpose vehicles with engine mounted	30%	免稅 (PA,NZ) 6% (GT) 12% (NI,SV,HN)	30%	NIU	KGM	T	MW0	
87071000008	車身 (包括駕駛臺在內) · 用於第 8 7 0 3 節 之車輛者	Bodies (including cabs), for the vehicles of heading 87.03	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	20%	NIU	KGM	T*		
87079010009	重車車頭總成含駕駛台 (所稱重車指總重超過 3 • 5 公噸之車輛)	Cab assembly of heavy vehicles including cabs (g.v.w. over 3.5 tonnes is called heavy vehicle)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	NIU	KGM	T*		
87079090002	其他車身 (包括駕駛台 在內)	Other bodies (including cabs), for the motor vehicles	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	20%	NIU	KGM	T*		
87081000007	保險槓及其零件	Bumpers and parts thereof	12.5%	免稅 (PA,NZ) 2.5% (GT) 5% (NI,SV,HN)	20%		KGM			
87082100004	座椅安全帶	Safety seat belts	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
87082911003	重車駕駛室沖壓大件	Press bigelement of heavy vehicle drive room	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
87082919005	其他沖壓車件類	Other pressed elements of vehicles	12.5%	免稅 (PA,NZ) 3% (GT) 5% (SV,HN) 6% (NI)	25%		KGM			
87082920002	安全帶零件	Parts of safety seat belts	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			

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87082990007	其他第 8 7 0 1 節至 8 7 0 5 節機動車輛車身 (包括駕駛臺) 之其他零件及附件	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.05	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	25%		KGM			
87083010001	煞車器及伺服煞車器，已裝配煞車襯裏 (來令) 者	Brakes and servo-brakes, mounted with brake linings	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	25%		KGM			
87083020009	其他煞車器或伺服煞車器	Other brakes or servo-brakes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
87083091003	已裝配之煞車襯裏 (來令)	Mounted brake linings	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	25%		KGM			
87083092002	真空煞車倍力器零件	Parts of vacuum brake booster	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
87083099005	其他煞車器、伺服煞車器之零件	Parts of Other brakes and servo-brakes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
87084010009	自動變速箱	Automatic variable speed gear boxes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	17.5%		KGM			
87084020007	其他齒輪箱	Other gear boxes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM			
87084080004	齒輪箱零件	Parts of gear boxes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	17.5%		KGM			
87085011005	重車之驅動軸連差速器，不論有無裝配其他傳動組件 (所稱重車指總重超過 3 · 5 公噸之車輛)	Drive axles with differential for heavy vehicles, wether or not provided with other transmission component (g.v.w. over 3.5 tonnes is called heavy vehicles)	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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87085019007	其他驅動軸連差速器，不論有無裝配其他傳動組件	Other drive axles with differential, whether or not provided with other transmission components	12.5%	免稅 (PA,GT,SV,HN,NZ) 5% (NI)	20%		KGM			
87085021003	重車之非驅動軸及其零件 (所稱重車指總重超過 3 · 5 公噸之車輛)	Non-driving axles and parts heavy vehicles (g.v.w. over 3.5 tonnes is called heavy vehicles)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
87085029005	其他非驅動軸及其零件	Other non-driving axles and parts thereof	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	25%		KGM			
87085091008	重車之驅動軸零件 (所稱重車指總重超過 3 · 5 公噸之車輛)	Parts of drive axles of heavy vehicles (g.v.w. over 3.5 tons is called heavy vehicle)	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
87085099000	其他第 8 7 0 8 · 5 0 目所屬貨品及其零件	Other articles and parts thereof of subheading 8708.50	12.5%	免稅 (PA,NZ) 2.5% (GT) 5% (NI,SV,HN)	25%		KGM			
87087010002	鋼鐵製車輪毛坯	Road wheels, of iron or steel, in the rough state	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
87087020000	鋁製車輪毛坯	Road wheels, of aluminium, in the rough state	5%	免稅 (PA,GT,NI,SV,HN,NZ)	8.5%		KGM			
87087030008	重車 (所稱重車指總重量超過 3 · 5 公噸之車輛) 之車輪 · (直徑 1 7 · 5 吋及以上者) 及其零件與附件	Road wheels and parts and accessories of heavy vehicle (g.v.w. over 3.5 tonnes is called heavy vehicle), with a diameter of no less than 17.5 inches	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	25%		KGM			
87087090005	其他車輪及其零件與附件	Other road wheels and parts and accessories thereof	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	25%		KGM		C02	
87088010000	懸吊避震器	Suspension shock-absorbers	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	25%		KGM			

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87088020008	其他懸吊系統	Other suspension systems	15%	免稅 (LDCs,PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	25%		KGM			
87088090003	懸吊系統之零件與附件	Parts and accessories for suspension systems	15%	免稅 (LDCs,PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	25%		KGM			
87089110007	散熱器	Radiators	12.5%	免稅 (PA,NZ) 2.5% (GT) 5% (NI,SV,HN)	25%		KGM			
87089190000	散熱器零件	parts of Radiators	12.5%	免稅 (LDCs,PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	25%		KGM			
87089210006	消音器及排氣管	Silencers and exhaust pipes	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	25%		KGM			
87089290009	消音器及排氣管之零件	Parts of silencers and exhaust pipes	15%	免稅 (LDCs,PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	25%		KGM			
87089300007	離合器及其零件	Clutches and parts thereof	12.5%	免稅 (PA,NZ) 2.5% (GT) 5% (NI,SV,HN)	25%		KGM			
87089410004	方向盤、轉向柱及轉向箱	Steering wheels, steering columns and steering boxes	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
87089491006	轉向機用齒輪及齒條	Gears and racks for steering	4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
87089499008	其他方向盤、轉向柱及轉向箱之零件	Parts of other steering wheels, steering columns and steering boxes	7.5%	免稅 (LDCs,PA,NZ) 7.5% (GT,NI,SV,HN)	25%		KGM			
87089510003	安全氣囊含充氣系統	Safety airbags with inflater system	15%	免稅 (LDCs,PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	25%		KGM			
87089590006	安全氣囊含充氣系統之零件	Parts of safety airbags with inflater system	15%	免稅 (LDCs,PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	25%		KGM			

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87089911008	小客車底盤，未裝引擎者	Chassis for passenger cars, without engines	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T*	MW0	
87089912007	大客車底盤，未裝引擎者	Chassis for buses, without engines	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T*	MW0	
87089921006	貨車底盤，總重量不超過 3•5 公噸，未裝引擎者	Chassis for trucks, g.v.w. not exceeding 3.5 tonnes, without engines	17.5%	免稅 (NZ) 17.5% (PA,GT,NI,SV,HN)	60%	NIU	KGM	T*	MW0	
87089922005	貨車底盤，總重量超過 3•5 公噸，但不超過 5 公噸，未裝引擎者	Chassis for trucks, g.v.w. exceeding 3.5 tonnes but not exceeding 5 tonnes, without engines	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T*	MW0	
87089923004	貨車底盤，總重量超過 5 公噸，但不超過 20 公噸，未裝引擎者	Chassis for trucks, g.v.w. exceeding 5 tonnes, but not exceeding 20 tonnes, without engines	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T*	MW0	
87089924003	貨車底盤，總重量超過 20 公噸，未裝引擎者	Chassis for trucks, g.v.w. exceeding 20 tonnes, without engines	25%	免稅 (PA,NZ) 6.4% (GT) 11.9% (SV,HN) 13.8% (NI)	42%	NIU	KGM	T*	MW0	
87089960008	限速器	Speed limit indicators	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
87089970006	農地搬運車零件與附件	Parts and accessories for farm transport vehicle	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	N		
87089981003	鋼鐵製傳動軸及其傳動零件及組件之毛坯	Transmission shafts and transmission parts and components thereof, of iron or steel, in the rough state	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%		KGM			
87089982002	十字接頭式傳動軸、等速接頭式傳動軸	Transmission shafts, journal cross type and constant velocity type	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	30%		KGM			

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87089983001	十字接頭、三叉式等速接頭	Journal cross joint, tripod type constant velocity joint	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
87089990002	其他機動車輛之零件及附件	Parts and accessories for other motor vehicles	15%	免稅 (LDCs,PA,NZ) 6% (NI) 7% (GT) 9% (SV,HN)	25%		KGM			
87091110003	電動工作車輛·供工廠、倉庫、碼頭或機場短距離運輸貨物·未裝有叉舉或搬運設備者	Electrical works trucks, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NIU	KGM	T		
87091120001	拖拉車·供火車月台使用者	Electrical tractors of the type used on railway station platforms	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NIU	KGM	T		
87091190006	其他拖拉車	Other tractors	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NIU	KGM	T		
87091910005	其他自力推動工作車輛·供工廠、倉庫、碼頭或機場短距離運輸貨物未裝有叉舉或搬運設備者	Other works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	25%	NIU	KGM	T		
87091920003	拖拉車·供火車月台使用者	Tractors of the type used on railway station platforms	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NIU	KGM	T		
87091990008	其他拖拉車	Other tractors	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NIU	KGM	T		

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87099000009	第 8 7 0 9 節所屬車輛之零件	Parts of vehicles of heading 87.09	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
87100000103	坦克車與其他裝甲機動作戰用車輛，不論已否裝有武器	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		641 MW0	111 S01
87100000201	坦克車與其他裝甲機動作戰用車輛之零件	Parts of tanks and other armoured fighting vehicles, motorised	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			111 S01
87111011009	專供肢體障礙用特製機器腳踏車，裝有往復式內燃活塞引擎，其汽缸容量不超過 5 0 立方公分者	Motorcycles, specially constructed, equipped with reciprocating internal combustion piston engine, of a cylinder capacity not exceeding 50 cc, for limb disabled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	KGM	T N	MW0	
87111019001	其他機器腳踏車，裝有往復式內燃活塞引擎，其汽缸容量不超過 5 0 立方公分者	Other motorcycles, with reciprocating internal combustion piston engine, of a cylinder capacity not exceeding 50 cc	18%	免稅 (PA,NZ) 3.9% (GT) 7.2% (SV,HN) 8% (NI)	25%	NIU	KGM	T	MW0	
87111020008	腳踏車裝有輔助動力，其汽缸容量不超過 5 0 立方公分者	Cycles fitted with an auxiliary motor, of a cylinder capacity not exceeding 50 cc	18%	免稅 (PA,NZ) 3.9% (GT) 7.2% (SV,HN) 8% (NI)	25%	NIU	KGM	T	MW0	
87112010008	專供肢體障礙用特製機器腳踏車，裝有往復式內燃活塞引擎，其汽缸容量超過 5 0 立方公分，但不超過 1 5 0 立方公分者	Motorcycles, specially constructed, equipped with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 150 cc, for limb disabled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	KGM	T N	MW0	

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87112090001	其他機器腳踏車，腳踏車，裝有往復式內燃活塞引擎，其汽缸容量超過 5 0 立方公分，但不超過 2 5 0 立方公分者	Other motorcycles, cycles, equipped with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	25%	NIU	KGM	T	MW0	
87113000008	機器腳踏車，腳踏車，裝有往復式內燃活塞引擎，其汽缸容量超過 2 5 0 立方公分，但不超過 5 0 0 立方公分者	Motorcycles, cycles, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	18%	免稅 (PA,NZ) 3.9% (GT) 7.2% (SV,HN) 8% (NI)	25%	NIU	KGM	T	MW0	
87114000006	機器腳踏車，腳踏車，裝有往復式內燃活塞引擎，其汽缸容量超過 5 0 0 立方公分，但不超過 8 0 0 立方公分者	Motorcycles, cycles, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	25%	NIU	KGM	T	MW0	
87115000003	機器腳踏車，腳踏車，裝有往復式內燃活塞引擎，其汽缸容量超過 8 0 0 立方公分者	Motorcycles, cycles, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	25%	NIU	KGM	T	MW0	
87119010003	邊車	Side cars	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	NIU	KGM	T		
87119020109	其他機器腳踏車，裝有電動機者	Other motorcycles fitted with an electric motor	18%	免稅 (PA,NZ) 3.9% (GT) 7.2% (SV,HN) 8.4% (NI)	25%	NIU	KGM	T	MW0	
87119020902	其他機器腳踏車	Other motorcycles	18%	免稅 (PA,NZ) 3.9% (GT) 7.2% (SV,HN) 8.4% (NI)	25%	NIU	KGM	T	MW0	
87119030107	其他腳踏車，裝有蓄電池輔助動力者	Other cycles fitted with a battery auxiliary motor	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	25%	NIU	KGM	T	MW0	

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87119030900	其他腳踏車，裝有其他輔助動力者	Other cycles fitted with other auxiliary motor	20%	免稅 (PA,NZ) 4% (GT) 8% (NI,SV,HN)	25%	NIU	KGM	T	MW0	
87120010109	折疊二輪腳踏車	Folding bicycles	6%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	15%	NIU	KGM		C02	
87120010207	兒童用二輪腳踏車，座墊最大高度未滿 6 3 5 公厘	Bicycles for young children , height of saddles under 635 mm	6%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	15%	NIU	KGM		C01	
87120010305	城市與旅行用二輪腳踏車 (最大座墊高度 6 3 5 公厘及以上，輪胎寬度 2 8 公厘及以上者)	City and trekking bicycles, height of saddles 635mm or more , width of tires 28mm or more	6%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	15%	NIU	KGM			
87120010403	登山用二輪腳踏車，座墊最大高度 6 3 5 公厘及以上，具避震系統且輪胎寬度 2 8 公厘及以上之顆粒胎	Mountain bicycles, height of saddles 635mm or more, suspension system and width of Knobby tires 28mm or more	6%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	15%	NIU	KGM			
87120010500	公路用二輪腳踏車，座墊最大高度 6 3 5 公厘及以上，輪胎寬度不超過 2 8 公厘且車重不超過 1 2 公斤	Road bicycles, height of saddles 635mm or more, width of tires not exceeding 28mm and weight not exceeding 12 kg	6%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	15%	NIU	KGM			
87120010902	其他二輪腳踏車	Other bicycles	6%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	15%	NIU	KGM		C02	
87120090004	其他腳踏車	Other cycles	5%	免稅 (PA,GT,NI,SV,HN,C,N,NZ)	15%	NIU	KGM			
87131000000	失能人士用車，非機械推動者	Carriages for disabled persons, not mechanically propelled	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	KGM			

海關進口稅則資料

87139000003	失能人士用車・機動者	Carriages for disabled persons, motorized	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	KGM	T*		
87141010007	機器腳踏車用離合器、齒輪箱、傳動設備及其零件	Clutches, gear boxes, transmission equipment and parts thereof	15%	免稅 (PA,NZ) 3% (GT) 6% (NI,SV,HN)	20%		KGM			
87141090000	其他機器腳踏車之零件及附件	Other parts and accessories of motorcycles	10%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
87142000007	失能人士用車之零件及附件	Parts and accessories of carriages for disabled persons	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
87149110009	粗製車架接頭	Cycle frame lugs, rough	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
87149120007	其他車架及叉及其零件	Other frames and forks, and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	15%		KGM			
87149200108	輪圈	Wheel rims	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	15%	PCE	KGM			
87149200206	輪幅	Wheel spokes	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	15%	PCE	KGM			
87149200304	輪圈及輪幅	Wheel rims and spokes	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	15%		KGM			
87149310007	輪轂・但倒煞車輪轂及輪轂煞車除外	Hubs, other than coaster braking hubs and hub brakes	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	15%		KGM			
87149320005	飛輪之鏈輪	Free-wheel sprocket-wheels	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	15%		KGM			

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87149410006	鋼線煞車器及其零件	Caliper brake and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM			
87149420004	倒煞車輪轂及其零件	Coaster braking hub and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM			
87149490009	其他煞車器及其零件	Other brakes and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM			
87149500007	腳踏車車座	Saddles of cycles	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM			
87149610004	踏板及其零件	Pedals and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM			
87149620002	曲柄齒輪及其零件	Crank-gear and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM			
87149910001	邊車零件	Parts for side cars	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
87149920009	車輛用反光片、帶	Reflective sheets and bands, suitable for vehicles use	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%		KGM			
87149990111	腳踏車用變速器	Derailer of bicycles	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM			
87149990120	腳踏車用飛輪	Free wheel of bicycles	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM			
87149990139	腳踏車用軸心	Axle of bicycles	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM			

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87149990148	腳踏車用把手豎管	Handle-bar stems of bicycles	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM			
87149990157	腳踏車用座管及上下管	Seat tube, top tube and down tube of bicycles	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM			
87149990166	腳踏車用把手	Handle-bar of bicycles	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM			
87149990905	其他第 8 7 1 1 至 8 7 1 3 節所屬車輛之零件及附件	Other parts and accessories of vehicles of headings 87.11 to 87.13	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM			
87150000000	嬰兒用車及其零件	Baby carriages and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	15%		KGM		C02	
87161000007	頂篷式全拖車及半拖車 · 供居家或露營者	Trailers and semi-trailers of the caravan type, for housing or camping	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NIU	KGM	T		
87162000005	農業用自力裝卸貨物之全拖車及半拖車	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%	NIU	KGM	T*		
87163100002	罐體全拖車及半拖車	Tanker trailers and tanker semi-trailers	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NIU	KGM	T		
87163910002	救火拖車	Trailers, fire fighting equipment	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	NIU	KGM			
87163990005	其他全拖車及半拖車 · 供貨物運輸者	Other trailers and semi-trailers for the transport of goods	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	NIU	KGM	T		

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87164000001	其他全拖車及半拖車	Other trailers and semi-trailers	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	NIU	KGM	T		
87168000002	其他無機械推動裝置車輛	Other vehicles, not mechanically propelled	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NIU	KGM			
87169000000	第 8 7 1 6 節所屬車輛之零件	Parts of vehicles of heading 87.16	2.5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%		KGM			
88010010101	無動力滑翔翼	Non-powered hang gliders	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	KGM			
88010010209	無動力滑翔機	Non-powered gliders	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	KGM		601	
88010021000	航空學及氣象學用氣球	Balloons used in aeronautics and meteorology	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		601	
88010022009	自由氣球及繫留氣球	Balloons, free or captive	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		601	
88010030009	飛艇	Dirigibles	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	KGM		601	
88010090006	其他無動力之航空器	Other non-powered aircraft	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	KGM			
88021100001	直升機·空重量不超過 2 0 0 0 公斤者	Helicopters, of an unladen weight not exceeding 2,000 kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	KGM	L*	601	
88021200000	直升機·空重量超過 2 0 0 0 公斤者	Helicopters, of an unladen weight exceeding 2,000 kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	KGM	L*	601	

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88022000000	飛機及其他航空器，空重量不超過 2 0 0 0 公斤者	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	KGM	L*	601	
88023000008	飛機及其他航空器，空重量超過 2 0 0 0 公斤，但不超過 1 5 0 0 0 公斤者	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	KGM	L*	601	
88024000006	飛機及其他航空器，空重量超過 1 5 0 0 0 公斤者	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	KGM	L*	601	
88026000001	太空船（包括人造衛星）及次軌道飛行物與太空船發射載具	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	KGM		601	S01
88031000001	螺旋槳與旋翼及其零件	Propellers and rotors and parts thereof	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
88032000009	起落架及其零件	Under-carriages and parts thereof	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
88033000105	飛機或直升機之機身	Fuselages of aeroplanes or helicopters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	N		
88033000203	飛機或直升機之機翼	Wings of aeroplanes or helicopters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	N		
88033000908	飛機或直升機之其他零件	Other parts of aeroplanes or helicopters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	N		

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88039000102	滑翔機之機身及其零件	Fuselages and parts thereof of gliders	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
88039000200	滑翔機之機翼及其零件	Wings and parts thereof of gliders	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
88039000905	第 8 8 0 1 或 8 8 0 2 節貨品之其他零件	Other parts of goods of heading 88.01 or 88.02	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
88040010000	降落傘 (包括可操縱之降落傘及附傘滑翔器) 及其零件與附件	Parachutes (including dirigible parachutes and paragliders); parts thereof and accessories thereto	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
88040020008	迴旋降落器及其零件與附件	Rotochutes; parts thereof and accessories thereto	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
88051000009	航空器起飛裝置及其零件 ; 艙面攔截鈎或類似裝置及其零件	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
88052100104	空中戰鬥模擬機	Air combat simulators	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		601	
88052100202	空中戰鬥模擬機零件	Parts of air combat simulators	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
88052900106	其他地面用飛行訓練器	Other ground flying trainers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		601	
88052900204	其他地面用飛行訓練器零件	Parts of other ground flying trainers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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89011000002	遊覽船、旅行船及類似之主要設計供載客之船舶；各種渡船	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	TNE		606 MW0	
89012000000	油輪	Tankers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	TNE		606 MW0	
89013000008	冷凍船（包括冷藏船）	Refrigerated vessels	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	TNE		606 MW0	
89019010003	雜貨船	Ships, general cargo	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	TNE		606 MW0	
89019020001	散裝貨船	Bulk carriers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	TNE		606 MW0	
89019030009	貨櫃船	Container ships	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	TNE		606 MW0	
89019090006	其他載貨船舶及其他客貨兩用船舶	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	TNE		606 MW0	
89020010109	船長 2 4 公尺以上之漁船	Fishing vessels larger than 24 meters length overall	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	TNE		401 MW0	441
89020010902	其他漁船	Other fishing vessels	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	TNE		401 MW0	441
89020020009	漁獲加工船及其他供漁產品加工或調製儲存之船舶	Factory ships and other vessels for processing or preserving fishery products	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	TNE		401 MW0	

海關進口稅則資料

89031010008	充氣式遊艇及其他遊樂或運動用船	Inflatable yachts and other vessels for pleasure or sports	7%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NIU	TNE	L*		
89031021005	充氣式划槳船及獨木舟 · 供遊樂或運動用者	Inflatable rowing boats and canoes, for pleasure or sports	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NIU	TNE			
89031029007	其他充氣式划槳船及獨木舟	Other inflatable rowing boats and canoes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	TNE			
89039100002	帆船·已裝配或未裝配者·有無輔助發動機均在內	Sailboats, assembled or unassembled, with or without auxiliary motor	7%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NIU	TNE	L*		
89039200001	機動船·已裝配或未裝配者·但不包括舷外機動力船	Motorboats, assembled or unassembled, other than outboard motorboats	7%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NIU	TNE	L*	606 MW0	
89039910002	其他遊艇及遊樂或運動用船	Other yachts and vessels for pleasure or sports	6%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NIU	TNE	L*	MP1	
89039921009	其他划槳船及獨木舟· 供遊樂或運動用者	Other rowing boats and canoes, for pleasure or sports	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NIU	TNE			
89039929001	其他划槳船及獨木舟	Other rowing boats and canoes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	TNE			
89040000001	拖船及推船	Tugs and pusher craft	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	NIU	TNE		606 MW0	
89051000008	挖泥船	Dredgers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		606 MW0	
89052000006	浮在水面或潛入水中之鑽探或生產平台	Floating submersible drilling or production platforms	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

海關進口稅則資料

89059010009	浮塢	Floating docks	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		MW0	
89059020007	燈船、消防船、起重船 及其他非以航行為主要 任務之船舶	Light-vessels, fire-floats, floating cranes, and other vessels the navigability of which is subsidiary to their main function	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		606	
89061000007	軍用艦艇	Warships	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	NIU	TNE		641 MW0	111
89069010008	救生艇	Lifeboats	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	NIU	TNE			
89069020006	修造船艇用器材	Supplies required for repairing and building of vessels	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		TNE	N		
89069090001	其他船隻，但不包括划 槳船	Other vessels other than rowing boats	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	NIU	TNE	Z	606 MW0	
89071010004	救生筏	Life-saving rafts	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
89071090007	其他充氣筏	Other inflatable rafts	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
89079000009	其他水上浮動構造體 (例如：筏、浮箱、浮力 圍堰、棧橋、浮筒及浮 標)	Other floating structures (for example, rafts, tanks, coffer-dams, landing- stages, buoys and beacons)	10%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM			
89080010005	供解體之船舶	Vessels for breaking up	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	NIU	TNE			

海關進口稅則資料

89080020003	供解體之其他浮動結構 體	Other floating structures for breaking up	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	NIU	TNE	Z		
90011000009	光纖、光纖束及光纖傳 輸纜	Optical fibres, optical fibre bundles and cables	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	MTR	KGM			
90012000007	偏光性材料所製之片及 板	Sheets and plates of polarising material	1%	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM			
90013000005	隱形眼鏡	Contact lenses	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM		504 MW0	
90014000003	玻璃製眼鏡用透鏡	Spectacle lenses of glass	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM			
90015000108	塑膠製眼鏡用透鏡	Spectacle lenses of plastics	3%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%	PCE	KGM			
90015000901	其他材料製眼鏡用透鏡	Spectacle lenses of other materials	3%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%	PCE	KGM			
90019010000	眼鏡用毛胚	Blank for glass	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM			
90019020008	塑膠製隱形眼鏡用毛胚	Plastic-made blanks for contact lens	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM		MW0	
90019090101	非球面模造透鏡	Aspherical molding lenses	5%	免稅 (LDCs,PA,GT,NI,SV, HN,CN,NZ)	5%	PCE	KGM			
90019090904	其他未裝配光學元件	Other optical elements, unmounted	5%	免稅 (LDCs,PA,GT,NI,SV, HN,CN,NZ)	5%	PCE	KGM			

海關進口稅則資料

90021110103	可拆卸式交換鏡頭，具有方向及高低米位分劃定位裝置，供單眼照相機用者	Interchangeable lenses with deflection and elevation scale in mil, for single lens reflex cameras	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,CN,NZ)	5%	PCE	KGM			
90021110201	可拆卸式自動對焦伸縮交換鏡頭，供單眼照相機用者	Autofocus-zoom (AF-ZOOM) interchangeable lenses, for single lens reflex cameras	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,CN,NZ)	5%	PCE	KGM			
90021110906	其他可拆卸式交換鏡頭，供單眼照相機用者	Other interchangeable lenses, for single lens reflex cameras	免稅	免稅 (LDCs,PA,GT,NI,SV,HN,CN,NZ)	5%	PCE	KGM			
90021190008	其他物鏡，供照相機、投影機或照相放大器或縮影器用者	Other objective lenses, for cameras, projectors or photographic enlargers or reducers	5%	免稅 (LDCs,PA,GT,NI,SV,HN,CN,NZ)	5%	PCE	KGM			
90021900009	其他物鏡	Other objective lenses	3.4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	PCE	KGM			
90022000006	濾光鏡	Filters	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
90029010009	燈塔或浮標用透鏡及稜鏡	Lenses and prisms, for light houses or beacons	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
90029020007	照相機用選景器	View finders for photographic cameras	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
90029031004	製版及文件複印用附加鏡頭	Lenses, additional mounted, for photoengraving and documentcopying	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			

海關進口稅則資料

90029032003	電視或電影攝影機或放映機用附加鏡頭	Lenses, additional mounted, for television or cinematographic cameras or projectors	3.4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%	PCE	KGM			
90029033002	顯微鏡用附加鏡頭	Lenses, additional mounted, for microscopes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
90029039006	其他附加鏡頭	Other additional mounted lenses	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
90029040003	其他顯微鏡用已裝配光學元件	Other optical elements, mounted, for microscopes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
90029090002	其他已裝配光學元件	Other optical elements, mounted	5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%	PCE	KGM			
90031100006	塑膠製框及架，眼鏡、護目鏡或類似品用	Frames and mountings for spectacles, goggles or the like, of plastic	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM			
90031910006	玳瑁製框及架，眼鏡、護目鏡或類似品用	Frames and mountings for spectacles, goggles or the like, of tortoise shell	10%	免稅 (PA,GT,NI,SV,HN,N Z)	新臺幣 167元/ 組、套 或15% 從高徵 稅	SET	KGM	L*		
90031920004	卑金屬製框及架，眼鏡、護目鏡或類似品用	Frames and mountings for spectacles, goggles or the like, of base metal	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM			
90031930002	貴金屬製框及架，眼鏡、護目鏡或類似品用	Frames and mountings for spectacles, goggles or the like, of precious metal	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM			

海關進口稅則資料

90031990009	其他材料製框及架，眼鏡、護目鏡或類似品用	Frames and mountings for spectacles, goggles or the like, of other materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM			
90039000000	框及架之零件，眼鏡、護目鏡或類似品用	Parts of frames and mountings for spectacles, goggles or the like	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
90041000006	太陽眼鏡	Sunglasses	5%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%	PCE	KGM			
90049011006	防 X 光用護目鏡	Goggles, x-ray protective	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM		504	S01
90049012005	防雷射用護目鏡	Goggles, laser protective	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			S01
90049019106	防疫用護目鏡	Goggles for epidemic prevention, protective	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			S01
90049019909	其他護目鏡	Other goggles, protective	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM		C02	
90049020005	潛水用眼鏡	Glasses, mask for diving purpose	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
90049090000	其他眼鏡及類似品	Other spectacles and the like	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
90051000103	紅外線雙眼望遠鏡	Binoculars for use with infra-red light	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			S01
90051000906	其他雙眼望遠鏡	Other binocular	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

海關進口稅則資料

90058011105	紅外線單眼望遠鏡	Monoculars for use with infra-red light	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			S01
90058011908	其他單眼望遠鏡	Other monocular	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
90058019009	其他光學望遠鏡	Other optical telescopes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			S01
90058090001	其他天文儀器	Other astronomical instruments	3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			S01
90059000106	紅外線望遠鏡之零件及附件	Parts and accessories of optical telescopes for use with infra-red light	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			S01
90059000204	星光夜視鏡及其零附件	Starlight night viewer and parts, accessoried thereof	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			S01
90059000909	其他第9005節所屬貨品之零件及附件(包括架座)	Other parts and accessories (including mountings) of articles of heading 90.05	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
90061000004	照相機·印刷製版用	Cameras of a kind used for preparing printing plates or cylinders	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
90063010008	照相機·供內臟器官內、外科檢查用	Cameras for medical or surgical examination of internal organs	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		504	
90063020006	比較照相機·供法醫或犯罪學用者	Comparison cameras for forensic or criminological purposes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM			

海關進口稅則資料

90063030004	照相機・供水中或航空測量用者	Cameras for underwater use or aerial survey	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM			
90064000008	瞬間拍印照相機	Instant print cameras	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM			
90065100004	其他照相機・裝有透過鏡頭之選景器(單鏡頭反射)供寬度不超過35公厘之膠捲使用者	Other cameras, with a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM			
90065210001	照相機・攝錄文件於縮影膠捲、縮影膠片或其他縮影軟片用	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
90065290004	其他照相機・供寬度小於35公厘之膠捲使用者	Other cameras, for roll film of a width less than 35 mm	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM			
90065310000	照相機・攝錄文件於縮影膠捲、縮影膠片或其他縮影軟片用	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
90065390003	其他照相機・供寬度35公厘之膠捲使用者	Other cameras, for roll film of a width 35 mm	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM			
90065910004	照相機・攝錄文件於縮影膠捲、縮影膠片或其他縮影軟片用	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
90065990007	其他照相機	Other cameras	3.3%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM			

海關進口稅則資料

90066100002	照相用放電式燈泡 (電子式) 閃光器	Photographic discharge lamp ("electronic") flashlight apparatus	3.3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
90066900004	其他照相用閃光器具	Other photographic flashlight apparatus	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM			
90069110004	照相機用三腳架	Tripods for still cameras	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM			
90069190007	照相機其他零件及附件	Other parts and accessories for cameras	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
90069900008	其他第 9 0 0 6 節所屬貨品之零件及附件	Other parts and accessories of articles of heading 90.06	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
90071000003	電影攝影機	Cinematographic cameras	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
90072000001	電影放映機	Cinematographic projectors	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			
90079100005	電影攝影機用零件及附件	Parts and accessories of cinematographic cameras	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
90079200004	電影放映機用零件及附件	Parts and accessories of cinematographic projectors	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
90085010001	放映機；照片放大機及縮片機・印刷製版用	Projectors;photographic enlargers and reducers,used in preparing plates for printing	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			

海關進口稅則資料

90085020009	縮影膠捲、縮影膠片或其他縮影軟片之閱讀機，不論是否可複製者	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
90085090004	其他照片（電影片除外）放大機及縮片機	Other photographic (other than cinematographic) enlargers and reducers	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM			
90089000005	第 9 0 0 8 節所屬物品之零件及附件	Parts and accessories of articles of heading 90.08	1.7%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
90101000008	照相（包括電影）軟片或捲裝相紙自動顯影或自動將已顯影軟片曝光於捲裝相紙之器具及設備	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	3.7%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		
90105010007	X 光片處理機	X-rays film treatment machine	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z	504	S01
90105020005	電影重錄音機	Re-recorders for sound, cinematographic	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
90105090000	其他照相（包括電影）沖印室用器具及設備；負片顯示器	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		
90106000007	放映用銀幕	Projection screens	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
90109010009	影片盤	Reels for film	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	PCE	KGM			

海關進口稅則資料

90109020007	沖洗盤	Developing trays	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
90109090002	其他照相（包括電影） 沖印室用器具及設備之 零件及附件	Parts and accessories of apparatus and equipments for other photographic (including cinematographic) laboratories	1.7%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
90111000007	立體顯微鏡	Stereoscopic microscopes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
90112000005	顯微鏡，供顯微照相、 顯微攝影或顯微放映用 者	Microscopes, for photomicrography, microcinematography or microprojection	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
90118000002	其他顯微鏡	Other microscopes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
90119000000	第 9 0 1 1 節所屬物品 之零件及附件	Parts and accessories of articles of heading 90.11	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
90121000006	光學顯微鏡以外之顯微 鏡；繞射器具	Microscopes other than optical microscopes; diffraction apparatus	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			S01
90129000009	第 9 0 1 2 節所屬物品 之零件及附件	Parts and accessories of articles of heading 90.12	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
90131010003	武器用望遠瞄準器	Telescopic sights for fitting to arms	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01
90131020001	潛望鏡	Periscopes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			S01

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90131090006	其他第 9 0 1 3 • 1 0 目所屬之貨品	Other articles of subheading 9013.10	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			S01
90132000003	雷射・雷射二極體除外	Lasers, other than laser diodes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM		504	S01
90138010008	門眼・具有光學元件者	Door-eyes, fitted with optical elements	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
90138020006	輕便式 (攜帶式) 放大 鏡	Magnifier, pocket-type	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
90138030219	薄膜電晶體式液晶顯示 之顯示裝置	Thin film transistor liquid crystal display devices (TFT-LCD)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM			
90138030291	其他液晶裝置	Other liquid crystal devices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	1%	PCE	KGM			
90138090001	其他光學用具及儀器	Other optical appliances and instruments	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			
90139010006	液晶裝置之零件	Parts of liquid crystal devices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
90139090009	其他第 9 0 1 3 節所屬 物品之零件及附件	Other parts and accessories of articles of heading 90.13	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			S01
90141000004	定向羅盤	Direction finding compasses	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM			S01

海關進口稅則資料

90142000002	航空或太空航行用儀器及用具 (羅盤除外)	Instruments and appliances for aeronautical or space navigation (other than compasses)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			S01
90148010007	魚群探測器	Radio fishfinders	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
90148020005	潛水微音器	Hydrophones	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	SET	KGM			S01
90148090000	航行其他儀器及用具	Other navigational instruments and appliances	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM		602	S01
90149000007	第 9 0 1 4 節所屬物品之零件及附件	Parts and accessories of articles of heading 90.14	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			S01
90151000003	測距儀器	Rangefinders	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			S01
90152000001	經緯儀及視距儀含有測距儀之經緯儀	Theodolites and tachymeters (tacheometers)	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
90153000009	水平儀	Levels	3%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
90154000007	照相測量儀器及用具	Photogrammetrical surveying instruments and appliances	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
90158010006	地震計	Seismographs	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z		

海關進口稅則資料

90158020004	測風儀	Anemometers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z		
90158030002	電波氣象記錄儀	Radiosondes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z	602	
90158090009	其他測量儀器及用具	Other surveying instruments and appliances	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM	Z		
90159010004	第 9 0 1 5 8 0 • 1 0 、 9 0 1 5 8 0 • 2 0 、 9 0 1 5 8 0 • 3 0 款所屬物品之零件及附 件	Parts and accessories of articles of divisions 9015.80.10, 9015.80.20, 9015.80.30	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
90159090007	其他第 9 0 1 5 節所屬 物品之零件及附件	Parts and accessories of other articles of heading 90.15	1.7%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
90160010002	分析天平	Analytical balances	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	SET	KGM			
90160020000	試金天平	Assay balances	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	SET	KGM			
90160030008	寶石天平	Balances for precious stones	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	SET	KGM			
90160090005	其他天平	Other balances	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	SET	KGM			
90171010009	附有資料處理系統之製 圖台及機器，不論是否 為自動者	Drafting tables and machines fitted with data processing system, whether or not automatic	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM		C01	

海關進口稅則資料

90171090002	其他製圖台及機器，不論是否為自動者	Other drafting tables and machines, whether or not automatic	4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
90172010007	資料處理系統之製圖機	Drafting machines for data processing system	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM		C01	
90172020005	算盤	Abacuses	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
90172090000	其他繪圖、標示或數學計算儀器	Other drawing, marking-out or mathematical calculating instruments	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
90173000007	測微計、測徑器及規	Micrometers, callipers and gauges	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
90178010004	捲尺及類似品	Measuring tapes and the like	3.7%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
90178090007	其他第 9 0 1 7 節所屬之貨品	Other articles of heading 90.17	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
90179010002	第 9 0 1 7 • 3 0 目所屬物品之零件及附件	Parts and accessories of articles of subheading 9017.30	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
90179090005	其他第 9 0 1 7 節所屬物品之零件及附件	Parts and accessories of other articles of heading 90.17	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			S01
90181100009	心電圖計	Electro-cardiographs	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z	504 MW0	
90181200008	超音波掃描器具	Ultrasonic scanning apparatus	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z	504 MW0	S01

海關進口稅則資料

90181300007	磁性共振影像器具	Magnetic resonance imaging apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z	504	
90181400006	閃爍描繪器	Scintigraphic apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM		803	
90181910009	腦波計	Electroencephalograph	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z	504	
90181930005	心臟示波器	Cardioscope	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z	504	
90181990002	其他電氣診斷器具	Other electro-diagnostic apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM		504 MP1	
90182000008	紫外線或紅外線器具	Ultra-violet or infra-red ray apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM		504 MW0	S01
90183100005	注射筒，不論附有針與否	Syringes, with or without needles	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	PCE	KGM		504	
90183200004	管狀金屬針及縫合針	Tubular metal needles and needles for sutures	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	PCE	KGM		504	
90183900105	針灸針	Acupuncture needles	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	PCE	KGM		504	
90183900908	其他導管、套管及類似品	Other catheters, cannulae and the like	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	PCE	KGM		504	

海關進口稅則資料

90184100003	鑽牙機，不論是否單獨機座與其他牙科儀器連結者	Dental drill engines, whether or not combined on a single base with other dental equipment	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	SET	KGM		504 MW0	
90184910003	牙科用其他儀器及器具	Other instruments and appliances, used in dental sciences	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	SET	KGM		803 MP1	
90184920001	牙科用其他儀器及器具之零件及附件	Parts and accessories of other instruments and appliances, used in dental sciences	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		MW0	
90185000001	其他眼科儀器及用具	Other ophthalmic instruments and appliances, of ophthalmic	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	4%	SET	KGM		803 MP1	
90189010109	靜脈血壓計	Venous blood pressure manometer	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	SET	KGM		504	
90189010902	其他血壓計	Other sphygmomanometer	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	SET	KGM		504	
90189020009	聽診器	Stethoscope	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	4%	SET	KGM		504	
90189030007	靜脈點滴注射器	Intravenous administration set	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%	SET	KGM		504 MW0	
90189040103	高能粒子治療設備、附有X光定位之高震波碎石裝置	Linear accelerators, shock wave lithotripsy apparatus with X-ray orientor	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z	504 581 MW0	541
90189040201	雷射光凝結照射設備	Laser photocoagulators	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z	504 MW0	

海關進口稅則資料

90189040309	高震波碎石裝置	Shock wave lithotripsy apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z	504 MW0	
90189050002	人工腎 (透析) 裝置	Artificial kidney (dialysis) apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z	803 MW0	
90189060000	早產兒保育器	Infant incubator	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	SET	KGM		803 MW0	
90189080006	其他第 9 0 1 8 節所屬 之貨品	Other articles of heading 90.18	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	3%		KGM		803 MP1	
90189090102	血球分離用離心碗	Separation bowl of centrifugal blood cell separator	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		504 MW0	
90189090905	其他第 9 0 1 8 節所屬 貨品之零件及附件	Parts and accessories of other articles of heading 9018	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM		MP1	
90191011006	渦流式浴缸	Whirlpool baths	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM			
90191019008	其他理療按摩器具	Other massage apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	T* L*	C02	
90191020005	機械治療用具及心理性 向測驗器具	Mechano-therapy appliances and psychological aptitude- testing apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM	Z	803 MW0	
90192010005	臭氧治療器	Ozone therapy apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	SET	KGM		504	

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90192020003	噴霧治療器	Aerosol therapy apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	SET	KGM		504	
90192030001	人工呼吸器	Artificial respiration apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM		504	
90192050006	鐵肺	Iron lung	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM		504	
90192060004	救命器及自救器	Rescuer and self-rescuer	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM		504 MW0	
90192090008	其他治療用呼吸器具	Other therapeutic respiration apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	SET	KGM		504 MW0	
90200010113	防疫用 P 1 0 0 半面具	P100 half facepiece respirator for epidemic prevention	3%	免稅 (PA,GT,NI,SV,HN,N Z)	3%	SET	KGM			S01
90200010122	防疫用 P 1 0 0 半面具 專用濾毒罐或濾棉匣	Replaceable P100 particulate canister or cartridge for use with half facepiece respirator for epidemic prevention	3%	免稅 (PA,GT,NI,SV,HN,N Z)	3%	SET	KGM			S01
90200010195	其他防疫用防毒面具	Other gas masks for epidemic prevention	3%	免稅 (PA,GT,NI,SV,HN,N Z)	3%	SET	KGM			S01
90200010907	其他防毒面具	Other gas masks	3%	免稅 (PA,GT,NI,SV,HN,N Z)	3%	SET	KGM			S01
90200020004	氧氣呼吸器	Oxygen breathing apparatus	3%	免稅 (PA,GT,NI,SV,HN,N Z)	3%	SET	KGM			

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90200030002	防塵口罩・具有機械零件或可更換過濾器者	Filter respirators, fitted with mechanical parts or replaceable filters	3%	免稅 (PA,GT,NI,SV,HN,NZ)	3%	PCE	KGM			
90200090107	腰掛動力空氣濾淨式呼吸防護具	Powered air-purifying respirator (PAPR)	3%	免稅 (PA,GT,NI,SV,HN,NZ)	3%	SET	KGM			
90200090900	其他呼吸用具	Other breathing appliances	3%	免稅 (PA,GT,NI,SV,HN,NZ)	3%	SET	KGM			
90211010003	整形用具	Orthopaedic appliances	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM		504	
90211020001	接骨用具	fracture appliances	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM		504	
90212100002	人造牙齒	Artificial teeth	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM		504	
90212910002	牙科用金屬齒套	Metal crowns, for dental	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3%	PCE	KGM		504	
90212990103	牙科植入器材	Enclosseous implant	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3%	PCE	KGM		504	
90212990906	其他牙科用配件	Other dental fittings	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	3%	PCE	KGM		504	
90213100000	人造關節	Artificial joints	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM		504	
90213911009	完全人工心臟	Total artificial heart	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM		504	

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90213912008	人工瓣膜	Artificial heart valve	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		504	
90213920008	人工血管	Artificial vascular graft	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		504	
90213931005	人工水晶體眼球	Artificial intraocular lens	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		504	
90213932004	義眼	Artificial eye	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		504	
90213940004	義肢	Artificial limbs	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		504	
90213950001	人工乳房	Mammary prosthesis	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		504	
90213960009	人工骨頭、骨球、骨板、骨釘、螺絲、骨水泥	Hip prosthesis, plates, nails, bone screws, bone cement	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		504	
90213990003	其他人造身体各部分	Other artificial parts of the body	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		504	
90214000009	助聽器，不包括零件及附件	Hearing aids, excluding parts and accessories	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		504	
90215000006	心律調整器，不包括零件及附件	Pacemakers for stimulating heart muscles, excluding parts and accessories	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		504	
90219010104	植入性心律去顫器	Automatic implantable cardioverter defibrillator-AICD	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	PCE	KGM		504	

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90219010907	其他配帶用具或植入體內供彌補缺陷或殘廢用之其他用具	Other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM		504	
90219090009	其他第 9 0 2 1 節所屬之貨品	Other articles of heading 90.21	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		803	
90221200002	電腦斷層攝影器具	Computed tomography apparatus	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z	504 581	541
90221300001	其他牙科用 X 光射線器具	Other apparatus based on the use of X-rays, for dental uses	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM	Z	504 581	541
90221400000	其他內科、外科或獸醫用 X 光射線器具	Other apparatus based on the use of X-rays, for medical surgical or veterinary uses	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM	Z	504 581	541
90221900005	其他用途之 X 光射線器具	Apparatus base on the use of X-ray for other uses	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM	Z	581	541
90222110009	鈷 6 0 治療機	Cobalt 60 teletherapy apparatus	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM	Z	504 581	541
90222190100	放射性同位素診斷或治療器具	Radiation isotope diagnostic/therapeutic apparatus	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM	Z	504 581	541
90222190903	其他 α 、 β 、 γ 放射線器具，內科、外科、牙科或獸醫用	Other apparatus based on the use of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM	Z	504 581	541

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90222900003	其他用途之 α 、 β 、 γ 放射線器具	Apparatus base on the use of alpha, beta or gamma radiations for other uses	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM	Z	581	541
90223000000	X 光管	X-ray tubes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM		504 581	541
90229000105	X 光產生器	X-ray generators	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM		504 581	541
90229000908	其他 X 光高壓發生器、控制面板及控制檯、銀幕、檢驗台、椅及類似品，包括零件及附件	Other x-ray high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like, including parts and accessories	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	SET	KGM		803	
90230010003	地面維修模擬訓練裝置	Ground maintenance training simulators	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
90230090006	其他供示範（如：教育或展示）用儀器、器具及模型，不適於其他用途者	Other instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM	Z		
90241000002	供試驗（或測試）金屬用之機械及用具	Machines and appliances for testing metals	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z		
90248000007	其他第 9 0 2 4 節所屬貨品	Other articles of heading 90.24	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z		

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90249000005	第 9 0 2 4 節所屬物品之零件及附件	Parts and accessories of articles of heading 90.24	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
90251110008	體溫計・充液式直讀用	Clinical thermometers, liquid-filled, for direct reading	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM		504	
90251190001	其他溫度計及高溫計・充液式直讀用	Other thermometers and pyrometers, liquid-filled, for direct reading	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
90251910000	機動車輛用溫度計	Thermometer gauges for motor vehicles	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	20%	PCE	KGM			
90251990101	體溫計	Fever thermometers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM		504	
90251990904	其他溫度計及高溫計・未與其他儀器聯結者	Other thermometers and pyrometers, not combined with other instruments	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
90258010004	氣壓計・未與其他儀器聯結者	Barometers, not combined with other instruments	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
90258090007	其他第 9 0 2 5 節所屬貨品	Other articles of heading 90.25	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
90259000004	第 9 0 2 5 節所屬物品之零件及附件	Parts and accessories of articles of heading 90.25	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
90261010008	供計量或檢查液體流量或液位用之儀器及器具・機動車輛或機器腳踏車用者	Instruments and apparatus for measuring or checking the flow or level of liquids for motor vehicles or motorcycles	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM		C02	

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90261091000	其他供計量液體流量或液位用之儀器及器具	Other instruments and apparatus for measuring the flow or level of liquids	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
90261092009	其他供檢查液體流量或液位用之儀器及器具	Other instruments and apparatus for checking the flow or level of liquids	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
90262010006	供計量或檢查壓力用之儀器及器具·機動車輛或機器腳踏車用者	Instruments and apparatus for measuring or checking pressure, for motor vehicles or motorcycles	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM			
90262091008	其他供計量壓力用之儀器及器具	Other instruments and apparatus for measuring pressure	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
90262092007	其他供檢查壓力用之儀器及器具	Other instruments and apparatus for checking pressure	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
90268010003	其他供計量氣體流量或其他可變因素之儀器及器具	Other instruments and apparatus for measuring the flow of gases or other variables	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
90268020001	其他供檢查氣體流量或其他可變因素之儀器及器具	Other instruments and apparatus for checking the flow of gases or other variables	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
90268090006	其他第 9 0 2 6 節所屬之貨品	Other articles of heading 90.26	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
90269000003	第 9 0 2 6 節所屬物品之零件及附件	Parts and accessories of articles of heading 90.26	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
90271000009	氣體或煙之分析器具	Gas or smoke analysis apparatus	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			S01

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90272000105	氣相層析儀・附有電子捕獲檢測器	Gas chromatographs with electron capture detector	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM		581	541 S01
90272000908	其他層析及電泳儀器	Other chromatographs and electrophoresis instruments	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			S01
90273010003	分光計	Spectrometer	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
90273020001	分光光譜儀	Spectrophotometers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
90273030009	攝譜儀器	Spectrographs	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
90275000000	其他利用光學幅射線 (紫外線、可見光、紅外線) 之儀器及器具	Other instruments and apparatus using optical radiations (UV, visible, IR)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			S01
90278011001	密度計	Density meters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
90278012000	照度計	Luxmeters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
90278013009	曝光計	Exposure meters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
90278020000	糖量計	Saccharimeters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
90278030008	熱量計	Calorimeters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			

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90278040006	氣體塵埃分析器	Dust analysis apparatus for gases	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
90278050003	測音器	Phonometers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
90278060001	酸鹼度測定器 (酸鹼度溫度綜合測定器)	PH meter (PH meter with temperature gauge combined)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
90278070009	氨基酸分析儀	Amino acid analyzer	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM		MW0	
90278080105	血糖計	Glucosemeter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM		504	
90278080908	其他血液分析儀或血球計數器	Other hematology analyzer or blood cellcounter	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM		504 MW0	
90278090103	自動化多功能臨床生化檢驗儀	Multifunction clinical automatic analyzers	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM		504	
90278090906	其他第 9 0 2 7 節所屬貨品	Other articles of heading 90.27	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM			
90279010000	理化分析用切片機	Microtomes	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
90279090003	第 9 0 2 7 節所屬物品之零件及附件	Parts and accessories of articles of heading 90.27	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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90281010006	微電腦瓦斯表 (裝有自動安檢防災裝置者)	Microprocessor-based gas meter (equipped with auto safety-checking and disaster-preventing devices)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
90281090009	其他供應或生產氣體用之計量器，包括校正器	Other gas supply or production meters, including calibrating meters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
90282000006	供應或生產液體用之計量器，包括校正器	Liquid supply or production meters, including calibrating meters	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
90283000004	電力供應錶	Electricity supply meters	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM		MW0	
90289000001	第 9 0 2 8 節所屬物品之零件及附件	Parts and accessories of articles of heading 90.28	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		C02	
90291021002	手操作轉數計	Revolution counters, hand operated	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
90291022001	出租汽車計費錶	Taximeters	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
90291090008	其他第 9 0 2 9 • 1 0 目所屬之貨品	Other articles of subheading 9029.10	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
90292010003	機動車輛用速率指示器及綜合錶計	Speed indicators and combined meters, for motor vehicles	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	25%	SET	KGM			
90292020001	機器腳踏車用速率指示器及綜合錶計	Speed indicators and combined meters, for motorcycles	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%	SET	KGM			

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90292030009	其他速率指示器及綜合錶計	Other speed indicators and combined meters	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
90292090006	其他第 9 0 2 9 • 2 0 目所屬之貨品	Other articles of subheading 9029.20	7.5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	SET	KGM			
90299000000	第 9 0 2 9 節所屬物品之零件及附件	Parts and accessories of the articles of heading 90.29	2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
90301000004	供計量或偵測離子輻射線用之儀器及器具	Instruments and apparatus for measuring or detecting ionising radiations	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM		803	S01
90302010000	陰極射線示波器及陰極射線波形記錄器	Cathode-ray oscilloscopes and cathode-ray oscillographs	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
90302090003	其他示波器及波形記錄器	Other oscilloscopes and oscillographs	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
90303100009	多用電錶，無記錄裝置者	Multimeters without a recording device	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
90303200008	多用電錶，有記錄裝置者	Multimeters with a recording device	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM			
90303310005	瓦特計（累計式），無記錄裝置者	Watt-meters, integrating without a recording device	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
90303320003	伏特錶，無記錄裝置者	Voltmeters without a recording device	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
90303330001	安培錶，無記錄裝置者	Ammeters without a recording device	3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			

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90303340009	歐姆錶，無記錄裝置者	Ohmmeters without a recording device	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
90303390008	其他供計量或檢查電壓、電流、電阻或電力之儀器及器具，無紀錄裝置者	Other instruments and apparatus, for measuring or checking voltage,current, resistance or power, without a recording device	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
90303900001	其他供計量或檢查電壓、電流、電阻或電力之儀器及器具，有紀錄裝置者	Other instruments and apparatus, for measuring or checking voltage,current, resistance or power, with a recording device	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
90304000008	其他專供電信用儀器及器具（例如：串音表、計量增益器、失真儀器、聲電表）	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
90308200007	供計量或檢查半導體晶圓或裝置之儀器及器具	Instruments and apparatus for measuring or checking semiconductor wafers or devices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			S01
90308400005	其他有記錄裝置之儀器及器具	Other instruments and apparatus, with a recording device	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
90308910008	光電曝光表	Exposure meters, photoelectric	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM			
90308990001	其他第 9 0 3 0 節所屬之貨品	Other articles of heading 90.30	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			

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90309010005	供計量或檢查半導體晶圓或裝置之儀器器具之零件及附件	Parts and accessories of instruments and apparatus for measuring or checking semiconductor wafers or devices	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			S01
90309020003	供計量或檢查半導體晶圓或裝置之儀器用具之零件	Parts of instruments and appliances for measuring or checking semiconductor wafers or devices	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			S01
90309090008	其他第 9 0 3 0 節所屬物品之零件及附件	Other parts and accessories of articles of heading 90.30	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
90311000003	平衡機械零件用機器	Machines for balancing mechanical parts	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z		S01
90312000001	測試台	Test benches	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z		
90314110102	附有專供半導體晶圓或網線上下料及傳送設備用之顯微照相顯微鏡	Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z		121 488
90314110200	供檢查半導體晶圓或裝置或供檢查製造半導體裝置所使用之光罩或網線之光學儀器及用具，以電氣操作者	Optical instruments and appliances, electricity powered for inspecting photomasks or reticles used in manufacturing semiconductor devices	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	SET	KGM	Z		

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90314190007	其他供檢查半導體晶圓或裝置或供檢查製造半導體裝置所使用之光罩或網線之光學儀器及用具	Other optical instruments and appliances for inspecting photomasks or reticles used in manufacturing semiconductor devices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM	Z		
90314910006	其他光學儀器及用具，以電氣操作者	Other optical instruments and appliances, electricity powered	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z		
90314920004	定型投影機	Profile projectors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
90314991008	其他供計量半導體晶圓表面微粒污染之光學儀器及用具	Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
90314999000	其他本章未列名之計量或檢查用光學儀器及用具	Other optical instruments and appliances, for measuring or checking, not specified or included elsewhere in this Chapter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	SET	KGM			
90318000106	負荷傳應器	Load cell	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z		
90318000204	附有專供半導體晶圓或網線上下料及傳送設備用之電子束顯微鏡	Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or retices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z		121 488 S01

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90318000909	其他本章未列名之計量或檢查用儀器、用具及機器	Other measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅	SET	KGM	Z	803	
90319010004	供檢查半導體晶圓或裝置或供檢查製造半導體裝置所使用之光罩或網線之光學儀器及用具之零件及附件	Parts and accessories of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
90319020002	供計量半導體晶圓表面微粒污染之光學儀器及用具之零件及附件	Parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
90319090007	其他第 9 0 3 1 節所屬物品之零件及附件	Other parts and accessories of articles of heading 90.31	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
90321000002	恆溫控制器	Thermostats	3%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
90322000000	流體恆流器	Manostats	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
90328100006	液壓或氣壓自動調節或控制用儀器及器具	Hydraulic or pneumatic automatic regulating or controlling instruments and apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM	Z		

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90328910006	自動電壓調整器，電壓超過 1 0 0 0 伏特者	Automatic voltage regulators, for a voltage exceeding 1,000 V	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	12.5%	PCE	KGM		MW0	
90328990009	其他自動調節或控制用儀器及器具	Other automatic regulating or controlling instruments and apparatus	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM	Z		
90329000005	第 9 0 3 2 節所屬物品之零件及附件	Parts and accessories of instruments and apparatus of heading 90.32	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
90330010001	機動車輛溫度計及表計之零件	Parts for temperature gauges and meters, for motor vehicles	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
90330090004	其他本章未列名之機器、用具、儀器或器具之零件及附件	Other parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	1.7%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
91011100007	手錶，電動者，僅有機械顯時裝置者	Wrist-watches, electrically operated, with mechanical display only	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91011910007	手錶，電動者，僅有光電顯時裝置者	Wrist-watches, electrically operated, with opto-electronic	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91011990000	其他手錶，電動者	Other wrist-watches, electrically operated	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91012100005	手錶，自動上發條者	Wrist-watches, with automatic winding	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91012900007	手錶，其他方法驅動者	Wrist-watches, other methods driven	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			

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91019100000	懷錶及其他錶，包括碼錶在內，電動者	Pocket-watches and other watches, including stop-watches, electrically operated	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91019900002	懷錶及其他錶，包括碼錶在內，其他方法驅動者	Pocket-watches and other watches, including stop-watches, other methods driven	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91021100006	手錶，電動者，僅有機械顯時裝置者，已列入第 9 1 0 1 節者除外	Wrist-watches, electrically operated, with mechanical display only, other than those of heading 91.01	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%	PCE	KGM			
91021200005	手錶，電動者，僅有光電顯時裝置者，已列入第 9 1 0 1 節者除外	Wrist-watches, electrically operated, with opto-electronic display only, other than those of heading 91.01	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91021900008	其他手錶，電動者，已列入第 9 1 0 1 節者除外	Other wrist-watches, electrically operated, other than those of heading 91.01	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91022100004	手錶，自動上發條者，已列入第 9 1 0 1 節者除外	Wrist-watches, with automatic winding, other than those of heading 91.01	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91022900006	手錶，其他方法驅動者，已列入第 9 1 0 1 節者除外	Wrist-watches, other methods driven, other than those of heading 91.01	4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91029100009	懷錶及其他錶，包括碼錶在內，電動者，已列入第 9 1 0 1 節者除外	Pocket-watches and other watches, including stop-watches, electrically operated, other than those of heading 91.01	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			

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91029900001	懷錶及其他錶，包括碼錶在內，其他方法驅動者，已列入第 9 1 0 1 節者除外	Pocket-watches and other watches, including stop-watches, other methods driven, other than those of heading 91.01	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91031000006	配有錶運轉體之鐘，電動者	Clocks with watch movements, electrically operated	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91039000009	配有錶運轉體之鐘，其他方法驅動者	Clocks with watch movements, other methods driven	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91040000007	儀表盤鐘及車輛、飛機、太空船或船舶用類似型式之鐘	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91051100003	鬧鐘，電動者	Alarm clocks, electrically operated	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91051900005	鬧鐘，其他方法驅動者	Alarm clock, other methods driven	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91052100001	壁鐘，電動者	Wall clocks, electrically operated	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91052900003	壁鐘，其他方法驅動者	Wall clocks, other methods driven	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91059110004	航海用精密測時計	Chronometers, nautical	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅	PCE	KGM			
91059120002	天文氣象用精密測時計	Chronometers, astronomical	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM			

海關進口稅則資料

91059191006	其他鐘・電池、蓄電池 或交流電源驅動者	Other clocks, driven by battery, accumulator or A.C. power	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
91059199008	其他鐘・電動者	Other clocks, electrically operated	4.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
91059900008	其他鐘・其他方法驅動 者	Other clocks, other methods driven	4.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
91061000003	時間記錄器；工時記錄 器	Time-registers; time recorders	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
91069010004	停車計時器	Parking meters	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
91069090007	其他第 9 1 0 6 節所屬 之貨品	Other articles of heading 91.06	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
91070000004	配有鐘錶運轉體或同步 馬達之定時開關	Time switches with clock or watch movement or with synchronous motor	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	PCE	KGM			
91081110008	錶運轉體・整體及已裝 配・電池或蓄電池驅動 者・僅有機械顯時裝置 或附有可結合機械顯時 裝置者	Watch movements, complete and assembled, battery or accumulator powered, with mechanical display only or with a device to which a mechanical display can be incorporated	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	PCE	KGM			

海關進口稅則資料

91081190001	錶運轉體，整體及已裝配，其他電動者，僅有機械顯時裝置或附有可結合機械顯時裝置者	Watch movements, complete and assembled, operated by other electrical methods, with mechanical display only or with a device to which a mechanical display can be incorporated	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
91081200009	錶運轉體，完整及已裝配，電動，僅有光電顯時裝置者	Watch movements, complete and assembled, electrically operated, with opto-electronic display only	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM			
91081900002	其他錶運轉體，完整及已裝配，電動者	Other watch movements, complete and assembled, electrically operated	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM			
91082000009	錶運轉體，完整及已裝配，自動上發條者	Watch movements, complete and assembled, with automatic winding	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
91089000004	其他錶運轉體，完整及已裝配，其他方法驅動者	Other watch movements, complete and assembled, other methods driven	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM			
91091000000	鐘運轉體，完整及已裝配，電動者	Clock movements, complete and assembled, electrically operated	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91099000003	鐘運轉體，完整及已裝配，其他方法驅動者	Clock movements, complete and assembled, other methods driven	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
91101100006	完整錶運轉體，未裝配或部分裝配者（成組之運轉體）	Complete watch movements, unassembled or partly assembled (movement sets)	2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
91101200005	不完整錶運轉體，已裝配者	Incomplete watch movements, assembled	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%	PCE	KGM			

海關進口稅則資料

91101900008	粗集錶運轉體	Rough watch movements	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	PCE	KGM			
91109000000	完整鐘運轉體・未裝配 或部分裝配者(成組之 運轉體); 不完整鐘運 轉體・已裝配者; 粗集 鐘運轉體	Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%	PCE	KGM			
91111000006	貴金屬或被覆貴金屬之 金屬製錶殼	Watch cases of precious metal or of metal clad with precious metal	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	PCE	KGM			
91112000004	卑金屬製錶殼・不論是 否鍍金或鍍銀	Watch cases of base metal, whether or not gold- or silver-plated	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	PCE	KGM			
91118000001	其他材料製錶殼	Watch cases, of other materials	1.2%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	PCE	KGM			
91119000009	錶殼零件	Parts of watch cases	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
91122000003	鐘外殼及本章其他貨品 之類似形式外殼	Clock cases and cases of a similar type for other goods of this Chapter	2.5%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	2.5%	PCE	KGM			
91129000008	鐘殼零件	Parts of clock cases	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
91131000004	錶帶・錶箍及錶手鐲帶 及其零件・貴金屬或被 覆貴金屬之金屬製成者	Watch straps, watch bands and watch bracelets, and parts thereof, of precious metal or of metal clad with precious metal	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			

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91132000002	錶帶、錶箍及錶手鐲帶及其零件，卑金屬製者，不論是否鍍金或鍍銀	Watch straps, watch bands and watch bracelets, and parts thereof, of base metal, whether or not gold- or silver- plated	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
91139010005	塑膠製錶帶	Watch straps of plastics	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
91139090008	錶帶、錶箍及錶手鐲帶及其零件，其他材料製者	Watch straps, watch bands and watch bracelets, and parts thereof, of other materials	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
91141000003	鐘錶發條，包括游絲	Springs, including hair-springs, clock or watch	1.7%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
91143000107	鐘面	Dials, clock	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
91143000205	錶面	Dials, watch	1.2%	免稅 (PA,GT,NI,SV,HN,NZ)	5%	PCE	KGM			
91144000007	鐘錶底盤及橋	Plates and bridges, clock or watch	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
91149000006	其他鐘錶零件	Other clock or watch parts	1.7%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
92011000007	直立型鋼琴	Upright pianos	8%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
92012000005	平台型鋼琴	Grand pianos	8%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			

海關進口稅則資料

92019010008	大鍵琴	Harpsichords	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
92019090001	其他鍵盤弦樂器	Other keyboard stringed instruments	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
92021010004	小提琴	Violins	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
92021090007	其他弓弦樂器	Other string musical instruments played with a bow	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
92029010007	豎琴	Harps	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
92029020005	吉他	Guitars	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
92029090000	其他弦樂器	Other string musical instruments	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
92051000003	銅管樂器	Brass-wind instruments	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM			
92059011003	鍵盤管風琴	Keyboard pipe organs	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
92059012002	簧風琴	Reed organs (harmoniums)	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			
92059019005	其他有金屬簧片之類似 鍵盤樂器	Other similar keyboard instruments with free metal reeds	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	SET	KGM			

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92059020002	手風琴及類似樂器	Accordions and similar instruments	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
92059030000	口風琴	Mouth organs	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
92059090007	其他管樂器	Other wind musical instruments	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%	SET	KGM			
92060000004	敲擊樂器 (例如：鼓、木琴、鐃鈸、響板、響葫蘆)	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	6.8%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	15%	SET	KGM			
92071010009	電子琴	Organs, electronic	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
92071020007	電風琴	Organs, electric	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
92071090002	其他鍵盤樂器，其聲音須藉電力產生或必須放大者	Other keyboard instruments, the sound of which is produced, or must be amplified, electrically	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
92079000102	電吉他	Guitars, electric	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
92079000905	其他樂器，其聲音須藉電力產生或必須放大者	Other musical incorporating, the sound of which is produced, or must be amplified, electrically	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM			
92081000000	音樂盒	Musical boxes	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	SET	KGM		C02	

海關進口稅則資料

92089010001	口吹信號器，如口哨、 水手長口笛	Mouth-blown sound signalling instruments as whistles and boatswains' pipes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	15%	SET	KGM			
92089090004	遊樂場風琴、街頭用機 械風琴、機械鳥鳴器、 鋸琴及其他未歸入本章 其他號列之樂器；各種 媒誘音響器	Fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds	10%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	10%	SET	KGM			
92093000005	樂器用弦	Musical instrument strings	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%		KGM			
92099100001	鋼琴之零件及附件	Parts and accessories for pianos	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%		KGM			
92099200000	第 9 2 0 2 節樂器之零 件及附件	Parts and accessories, for the musical instruments of heading 92.02	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%		KGM			
92099400008	第 9 2 0 7 節樂器之零 件及附件	Parts and accessories for the musical instruments of heading 92.07	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%		KGM			
92099920009	節拍器	Metronomes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
92099930007	音叉	Tuning forks	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			
92099940005	簧律管 (定音哨)	Pitch pipes	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%	SET	KGM			

海關進口稅則資料

92099951001	音樂盒之機械裝置	Mechanisms for musical boxes	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
92099952000	音樂盒機械裝置之零件	Parts of mechanisms for musical boxes	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
92099990004	其他樂器之零件	Other parts and accessories	3.5%	免稅 (PA,GT,NI,SV,HN,N Z)	3.5%		KGM			
93011000006	大砲武器 (例如 · 槍砲 、榴彈砲及迫擊砲)	Artillery weapons(for example,gun,howitzers and mortars)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		641 MW0	111 S01
93012000004	火箭發射台；火焰投擲 器；榴彈發射器；魚雷 管及類似投射器	Rocket launchers; flame- throwers; grenade launchers; torpedo tubes and similar projectors	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		641 MW0	111 S01
93019000009	其他軍用武器	Other military weapons	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		641 MW0	111 S01
93020000007	轉輪槍及手槍 · 不包括 第 9 3 0 3 及 9 3 0 4 節所列者	Revolvers and pistols, other than those of heading 93.03 or 93.04	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		363	551 S01
93031000004	前膛裝填火器	Muzzle-loading firearms	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		363	551 S01
93032000002	其他運動、狩獵或打靶 用散彈槍 · 包括散彈來 福組合槍	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		363	551 S01
93033000000	其他運動、狩獵或打靶 用來福槍	Other sporting, hunting or target-shooting rifles	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		363	551 S01

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93039010005	撇纜槍	Line-throwing guns	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			551
93039090106	模擬槍	Simulation gun	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		363	552
93039090909	其他第 9 3 0 3 節所屬 之貨品	Other aiticles of heading 9303	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		363	551
93040000103	手杖刀、手指虎、鋼 (鐵) 鞭	Stick knife; brass knuckles; steel (iron) whip	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		362	552
93040000201	催淚瓦斯噴霧罐 (器)	Aerosol spray cans containing tear gas	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		363	551
93040000309	警棍	Truncheons	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		363	552
93040000906	其他武器 (例如彈簧、 空氣或瓦斯槍枝) · 不 包括第 9 3 0 7 節所列 者	Other arms (for example, spring, air or gas guns and pistols), excluding those of heading 93.07	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		363	551
93051000002	轉輪槍及手槍之零件及 附件	Parts and accessories of revolvers or pistols	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		363	551 S01
93052010008	散彈槍之槍管	Shotgun barrels	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		363	551
93052090001	其他屬於第 9 3 0 3 節 之散彈槍或來福槍的零 件及附件	Other parts and accessories of shotguns or rifles of heading 93.03	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		363	551 S01

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93059100004	第 9 3 0 1 節之軍事武器用者	Of military weapons of heading 9301	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		363	551 S01
93059900006	其他第 9 3 0 2 至 9 3 0 4 節物品之零件及附件	Other parts and accessories of articles of headings 93.02 to 93.04	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		363	551 S01
93062100008	散彈槍子彈	Cartridges for shotgun	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		363	551
93062900000	散彈槍子彈零件；空氣槍彈丸	Parts of shotgun cartridges; air gun pellets	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		363	551
93063010103	供打鉚釘或類似工具用之槍彈及其零件	Cartridges for riveting or similar tools and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
93063010201	捕獲用無痛捕殺器具之槍彈及其零件	Cartridges for captive-bolt humane killers and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		363	551
93063090008	其他槍彈及其零件	Other cartridges and parts thereof	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		363	551
93069000004	其他第 9 3 0 6 節所屬之貨品	Other articles of heading 93.06	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		363 MW0	551
93070000100	武士刀、鴛鴦刀、扁鑽、匕首、各類型鏢刀、非農用掃刀、鋼筆刀及蛇刀	Samurai swords, double knives, thrusters, daggers, various darts & knives, sweep knives (not inclusive of knives for agricultural application), pen knives and snake knives	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM		362	552

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93070000903	其他劍、短厚彎刀、刺刀、矛與類似武器及其零件與鞘	Other swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
94011000005	飛機用之座物	Seats of a kind used for aircraft	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
94012000003	機動車輛用之座物	Seats of a kind used for motor vehicles	5%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
94013000001	高度可調整之旋轉座物	Swivel seats with variable height adjustment	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	L*		
94014000009	可轉換成牀之座物，露營設備之花園座物除外	Seats other than garden seats of camping equipment, convertible into beds	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	L*		
94015110003	竹或籐製座物，未經任何塗裝者	Seats of bamboo ,cane, without any painted or coated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	L*		
94015190006	其他竹或籐製座物	Other seats of bamboo or cane	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	L*		
94015910005	柳或其他類似材料製座物，未經任何塗裝者	Seats of osier or similar materials, without any painted or coated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	L*		
94015990008	其他柳或其他類似材料製座物	Other seats of osier or similar materials	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	L*		
94016110001	以木材為構架之其他座物，經套襯未經任何塗裝者	Other seats, with wooden frames, upholstered, without any painted or coated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	L*		

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94016190004	以木材為構架之其他座物・經套襯者	Other seats, with wooden frames, upholstered	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	L*		
94016910003	其他以木材為構架之座物・未經任何塗裝者	Other seats, with wooden frames, without any painted or coated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	L*		
94016990006	其他以木材為構架之座物	Other seats, with wooden frames	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	L*		
94017100001	以金屬為構架之其他座物・經套襯者	Other seats, with metal frames, upholstered	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	L*		
94017900003	其他以金屬為構架之其他座物	Other seats, with metal frames	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	L*		
94018000000	其他座物	Other seats	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	L*	C02	
94019011005	木、籐、柳、竹或類似材料製座物之零件・未經任何塗裝者	Parts of seats, with wooden, cane, osier, bamboo or similar materials, without any painted or coated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM			
94019019007	其他木、籐、柳、竹或類似材料製座物之零件	Other parts of seats with wooden, cane, osier, bamboo or similar materials	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
94019090009	其他座物之零件	Parts of other seats	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
94021011001	牙科治療椅	Dentists' chairs	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM		504	

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94021012000	牙科治療椅之零件	Parts of dentists' chairs	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM		504	
94021021009	理髮用椅	Barbers' chairs	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
94021022008	理髮用椅之零件	Parts of barbers' chairs	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
94021091004	其他類似用椅	Other similar chairs	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
94021092003	其他類似用椅之零件	Parts of other similar chairs	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
94029011004	其他內科、外科、牙科 或獸醫用家具	Other medical, surgical, dental or veterinary furniture	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
94029012003	其他內科、外科、牙科 或獸醫用家具之零件	Parts of medical, surgical, dental or veterinary furniture	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
94029091007	其他類似品	Other similar articles	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
94029092006	其他類似品之零件	Parts of other similar articles	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
94031000003	辦公室用金屬製家具	Metal furniture of a kind used in offices	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM	L*		
94032000001	其他金屬製家具	Other metal furniture	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM	L*		

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94033010007	辦公室用木製家具，未經任何塗裝者	Wooden furniture of a kind used in offices, without any painted or coated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	L*		
94033090000	其他辦公室用木製家具	Other wooden furniture of a kind used in offices	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	L*		
94034010005	廚房用木製家具，未經任何塗裝者	Wooden furniture of a kind used in the kitchen, without any painted or coated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	L*		
94034090008	其他廚房用木製家具	Other wooden furniture of a kind used in the kitchen	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	L*		
94035010002	寢室用木製家具，未經任何塗裝者	Wooden furniture of a kind used in the bedroom, without any painted or coated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	L*		
94035090005	其他寢室用木製家具	Other wooden furniture of a kind used in the bedroom	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	L*		
94036010000	其他木製家具，未經任何塗裝者	Other wooden furniture, without any painted or coated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	L*		
94036090003	其他木製家具	Other wooden furniture	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	L*		
94037000000	塑膠製家具	Furniture of plastics	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM	L*		
94038110005	竹或籐製家具，未經任何塗裝者	Furniture of bamboo, cane, without any painted or coated	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	2.5%		KGM	L*		

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94038190008	其他竹或籐製家具	Other furniture of bamboo ,cane or similar materials	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM	L*		
94038910007	柳或其他類似材料製家具，未經任何塗裝者	Furniture of osier or similar materials, without any painted or coated	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM	L*		
94038920005	其他柳或其他類似材料製家具	Other furniture of osier or similar materials	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM	L*		
94038990000	其他材料製家具	Furniture of other materials	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM	L*		
94039011003	木、籐、柳、竹或類似材料製家具之零件，未經任何塗裝者	Parts of furniture, with wooden, cane, osier, bamboo or similar materials, without any painted or coated	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
94039019005	其他木、籐、柳、竹或類似材料製家具之零件	Other parts of furniture with wooden, cane, osier, bamboo or similar materials	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
94039090007	其他家具之零件	Parts of other furniture	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM			
94041000002	褥支持物	Mattress supports	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		C02	
94042100009	泡沫橡膠或塑膠製褥，不論有無外罩者	Mattresses, of cellular rubber or plastics, whether or not covered	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		C02	
94042900109	紡織材料製褥	Mattresses, of textile materials	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		C02	

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94042900902	其他材料製褥	Mattresses, of other materials	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	
94043000008	睡袋	Sleeping bags	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	15%	PCE	KGM		C02	
94049010003	蓋被褥	Quilts	9%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	
94049020001	牀罩 (牀單)	Bedspreads (bed covers)	9%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	
94049090113	其他寢具及類似家具， 羊毛製	Other articles of bedding and similar furnishing, of wool	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	
94049090195	其他寢具及類似家具， 其他紡織材料製	Other articles of bedding and similar furnishing, of other textile materials	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	
94049090907	其他寢具及類似家具， 其他材料製	Other articles of bedding and similar furnishing, of other materials	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	
94051000001	枝形吊燈及其他天花板 或牆壁之電照明配件， 不包括公共露天場所或 街道照明用者	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	3.4%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM		C02	
94052000009	檯、桌、牀邊或落地之 電燈具	Electric table, desk, bedside or floor standing-lamps	3.4%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
94053000007	耶誕樹用燈串	Lighting sets of a kind used for Christmas trees	3.3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	SET	KGM		C02	

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94054011002	船用探照燈	Searchlights, ship	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
94054019004	其他探照燈	Other searchlights	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
94054020001	聚光燈	Spotlights	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
94054031008	旋鏡式長短燈號通訊用 訊號燈	Signal lamps, aldis, in which dots and dashes are transmitted by rotating a mirror at whose focus the light is located	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
94054032007	電氣交通控制訊號用玻 璃器	Signalling glassware for traffic control	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
94054033006	鐵路訊號用玻璃器	Signalling glassware for railway use	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
94054034005	汽車或機器腳踏車訊號 用玻璃器	Signalling glassware for motor vehicles or motor- cycle use	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
94054040007	防爆燈	Explosion-proof lamps	1.7%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
94054050004	礦工燈	Miner's lamps	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		C02	
94054090006	其他電燈具及照明配件	Other electric lamps and lighting fittings	10%	免稅 (PA,GT,NI,SV,HN,N Z)	20%		KGM		C02	

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94055010000	煤氣燈及配件	Gas lamps and fittings	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
94055090003	其他非用電之燈具及照 明配件	Other non-electrical lamps and lighting fittings	7.5%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	10%		KGM			
94056000108	含放射性物質之照明標 誌、照明名牌及類似物 品	Illuminated signs, illuminated name-plates and the like, containing any radioactive materials	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		581	541
94056000206	其他照明標誌、照明名 牌及類似物品	Other illuminated signs, illuminated name-plates and the like	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		C02	
94059100003	第 9 4 0 5 節所屬貨品 之玻璃製零件	Parts, of glass, articles of heading 94.05	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
94059200002	第 9 4 0 5 節所屬貨品 之塑膠製零件	Parts, of plastics, articles of heading 94.05	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
94059900005	第 9 4 0 5 節所屬貨品 之其他材料製零件	Parts of other materials, articles of heading 94.05	3.4%	免稅 (LDCs,PA,GT,NI,SV, HN,CN,NZ)	7.5%		KGM			
94060000002	組合式建築物	Prefabricated buildings	5%	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		TNE			
95030011001	設計為兒童騎乘之有輪 玩具 (例如：三輪腳踏 車、踏板車、腳踏汽車)；玩偶車	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		C02	

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95030019003	設計為兒童騎乘之有輪玩具（例如：三輪腳踏車、踏板車、腳踏汽車）；玩偶車之零件	Parts of wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); parts of dolls' carriages	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
95030021009	玩偶，不論是否穿著衣服	Dolls, whether or not dressed	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
95030022008	玩偶之衣服及其附件、鞋靴及帽類	Garments and accessories therefor, footwear and headgear of dolls	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
95030023007	玩偶之假髮	Wigs, dolls	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
95030024006	玩偶之眼睛（第 7 0 1 8 節下未裝配之玻璃眼睛除外）	Eyes, dolls (other than those unmounted of glass, of heading 70.18)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
95030029001	其他玩偶零件及附件	Other parts and accessories of dolls	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
95030031007	電動玩具火車	Toy electric trains	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	
95030039009	電動玩具火車之零件；軌道、號誌及其他附件	Parts of electric trains; tracks, signals and other accessories therefor	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
95030041005	縮減尺寸（比例）之模型組合套件，不論是否活動模型，第 9 5 0 3 0 0 目物品除外	Reduced-size (scale) model assembly kits, whether or not working models, excluding those of subheading 9503.00	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	

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95030049007	第 9 5 0 3 0 0 4 1 號 所屬玩具之零件及附件	Parts and accessories of toys of tariff No9503.00.41	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
95030051002	其他建築物組件及建築 玩具	Other construction sets and constructional toys	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		C02	
95030059004	第 9 5 0 3 0 0 5 1 號 所屬玩具之零件及附件	Parts and accessories of toys of tariff No9503.00.51	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
95030061000	動物或非人形玩具・充 填者	Toys representing animals or non-human creatures, stuffed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		C02	
95030062009	其他動物或非人形玩具 ・非充填者	Other toys representing animals or non-human creatures, not-stuffed	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM		C02	
95030069002	第 9 5 0 3 0 0 6 1 及 9 5 0 3 0 0 6 2 號所 屬玩具之零件及附件	Parts and accessories of toys of tariff No9503.00.61 and 9503.00.62	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
95030071008	玩具樂器及器具	Toy musical instruments and apparatus	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		C02	
95030079000	第 9 5 0 3 0 0 7 1 號 所屬玩具之零件及附件	Parts and accessories of toys of tariff No9503.00.71	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
95030081006	益智玩具	Puzzles	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		C02	
95030089008	第 9 5 0 3 0 0 8 1 號 所屬玩具之零件及附件	Parts and accessories of toys of tariff No9503.00.81	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
95030091102	玩具槍・成組或成套者	Toy guns, put up in sets or outfits	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	12.5%		KGM		C02	

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95030091200	無線電遙控玩具·成組或成套者	Radio remote-controlled toys, put up in sets or outfits	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		602 C02	
95030091905	其他玩具·成組或成套者	Other toys, put up in sets or outfits	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	
95030092101	無線電遙控玩具及模型·裝有馬達者	Radio remote-controlled toys and models, incorporating a motor	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		602 C02	
95030092904	其他玩具及模型·裝有馬達者	Other toys and models, incorporating a motor	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	
95030093100	玩具槍	Toy guns	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	
95030093208	其他無線電遙控玩具	Other radio remote-controlled toys	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		602 C02	
95030093306	吹氣玩具	Inflatable toys	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	
95030093903	其他玩具	Other toys	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		C02	
95030099006	第95030091、95030092及95030093號所屬玩具之零件及附件	Parts and accessories of toys of tariff No 9503.00.91, 9503.00.92, 9503.00.93	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
95042000009	撞球用品及附件	Articles and accessories for billiard	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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95043010005	遊藝場、桌上或室內遊戲用品，以硬幣、鈔票、金融卡、代幣或其他付款方式操作者，保齡球自動球道設備除外	Articles for funfair, table or parlour games, operated by coins, banknotes , bank card,token or other type of payment, other than automatic bowling alley equipment	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	
95043090008	其他遊戲用品，以硬幣、鈔票、金融卡、代幣或其他付款方式操作者，保齡球自動球道設備除外	Other games, operated by coins, banknotes ,bank card, ,token or other type of payment, other than automatic bowling alley equipment	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
95044000005	遊戲卡片 (包括撲克牌)	Playing cards (including poker)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
95045000100	不含軟體之電視接收顯影遊樂器	Video games of a kind used with a television receiver, without software	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM	T*	C02	
95045000191	其他電視接收顯影遊樂器	Other video games of a kind used with a television receiver	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM	T*	C02	
95045000208	電視接收顯影遊樂器卡匣	Cartridges for video games of a kind used with a television receiver	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM	T*		
95045000903	其他影像遊戲機，第950430目者除外	Other video game consoles and machines,other than those of subheading 950430	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM	T*	C02	
95049010002	保齡球道設備 (包括保齡球)	Bowling alley equipment (including bowlings)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			

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95049090005	其他遊樂會、桌上或室內遊戲物品	Other articles for funfair, table or parlour games	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM		C02	
95051000108	人造耶誕樹	Trees, Christmas, artificial	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
95051000901	其他耶誕節用品	Other articles for Christmas festivities	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
95059000003	慶典、狂歡節或其他遊藝用者 (第9505.10目所列者除外)	Festive, carnival or other entertainment articles (other than those of subheading 9505.10)	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
95061100008	滑雪屐	Skis	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	NPR	KGM			
95061200007	滑雪屐繫結物	Ski-fastenings (ski-bindings)	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
95061900000	其他滑雪設備	Other snow-ski equipment	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
95062100006	帆板	Sailboards	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
95062900008	滑水板、衝浪板及其他水中運動設備	Water-skis, surf-boards and other water-sport equipment	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
95063100004	高爾夫球桿·整套	Golf clubs, complete	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			

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95063200003	高爾夫球	Golf balls	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	DZN	KGM			
95063900006	其他高爾夫球設備	Other golf equipment	5%	免稅 (LDCs,PA,GT,NI,SV,HN,CN,NZ)	10%		KGM			
95064010001	乒乓球桌	Tables for table-tennis	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
95064020009	乒乓球拍	Table-tennis bats (paddles)	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
95064030007	乒乓球	Table-tennis balls	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	DZN	KGM			
95064090004	其他乒乓球用品及設備	Other articles and equipment for table-tennis	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
95065100009	(草地)網球拍·不論是否已裝弦	Lawn-tennis rackets, whether or not strung	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
95065900109	羽毛球拍·不論是否已裝線	Badminton rackets, whether or not strung	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
95065900207	壁球長拍·不論是否已裝線	Squash rackets, whether or not strung	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
95065900305	壁球短拍·不論是否已裝線	Racketball rackets, whether or not strung	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			
95065900902	其他網球拍或類似之球拍·不論是否已裝線	Other tennis or similar rackets, whether or not strung	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%	PCE	KGM			

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95066100007	(草地) 網球	Lawn-tennis balls	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	DZN	KGM			
95066210004	足球	Footballs (soccerballs)	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	DZN	KGM			
95066220002	籃球	Basketballs	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	DZN	KGM			
95066230000	排球	Volleyballs	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	DZN	KGM			
95066290007	其他可充氣之球	Other inflatable balls	5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	DZN	KGM		C02	
95066910007	棒球	Baseballs	3.3%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	DZN	KGM			
95066990000	其他球	Other balls	3.3%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%	DZN	KGM		C02	
95067010004	溜冰鞋用冰刀	Skate for ice skates	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%	NPR	KGM			
95067090007	刀式溜冰鞋及輪式溜冰鞋，包括附有溜冰用具之溜冰鞋靴	Ice skates and roller skates, including skating boots with skates attached	2%	免稅 (PA,GT,NI,SV,HN,N Z)	10%	NPR	KGM		C02	
95069100001	一般體能運動、體操或競技比賽用物品及設備	Articles and equipment for general physical exercise, gymnastics or athletics	3%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	10%		KGM		C02	
95069900101	十字弓	Crossbow	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM		362	552

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95069900904	其他本章未列名之其他運動或戶外遊戲用物品及設備；游泳池及袖珍游泳池	Afticles and equipment for other sports or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		C02	
95071000008	釣魚竿	Fishing rods	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
95072000006	釣魚鉤，不論是否附有連接線者	Fish-hooks, whether or not snelled	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	DZN	KGM			
95073000004	釣魚線軸	Fishing reels	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%	PCE	KGM			
95079000001	其他釣魚用具；撈魚網、捕蝶網及類似之網；鳥形引誘物（不包括第9208或9705節所列者）及類似狩獵或射擊用品	Other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
95081000007	巡迴馬戲團及巡迴動物園	Travelling circuses and travelling menageries	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
95089000000	其他遊樂場迴轉台、鞦韆台、射擊場及其他遊樂場之娛樂設備；巡迴劇團	Other roundabouts, swings, shooting galleries and other fairground amusements; travelling theatres	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	5%		KGM			
96011010001	已加工之象牙材料	Worked ivory materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM	L*		

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96011020009	象牙製品	Articles of ivory	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM	L*		
96019011003	已加工之骨類材料	Worked bone materials	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
96019012002	骨類製品	Articles of bone	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
96019021001	已加工之龜殼材料	Worked tortoise-shell materials	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM	L*		
96019022000	龜殼製品	Articles of tortoise-shell	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM	L*		
96019031009	已加工之獸角材料	Worked horn materials	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
96019032008	獸角製品	Articles of horn	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
96019041007	已加工之珊瑚材料	Worked coral materials	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM	L*		
96019042006	珊瑚製品	Articles of coral	5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM	L*		
96019051004	已加工之珠母貝材料	Mother of pearl materials, worked	3.3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
96019052003	珠母貝製品	Articles of mother of pearl	5%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	5%		KGM			

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96019091006	其他已加工之動物雕刻材料	Other worked animal carving materials	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM	L*		
96019092005	其他已加工動物雕刻材料之製品	Other articles of worked animal carving materials	10%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	10%		KGM	L*		
96020011001	已加工植物雕刻材料	Worked vegetable carving material	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
96020012000	植物雕刻材料之製品	Articles of vegetable carving material	3.3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96020021009	已加工礦物雕刻材料	Worked mineral carving material	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	5%		KGM			
96020022008	礦物雕刻材料之製品	Articles of mineral carving material	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96020031007	蠟、硬脂、天然膠或天然樹脂或塑型膏製之外科手術用 T 形管	T-shaped tubes for surgical operation of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96020039009	其他蠟、硬脂、天然膠或天然樹脂或塑型膏製之雕塑品及其他未列名雕塑製品	Moulded or carved articles of other wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included	5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			

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96020041005	藥用膠囊	Capsules for pharmaceutical products	6.8%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM		821	523
96020049007	其他已加工之未硬化明膠 (列入第3503節之明膠除外) 及其製品	Other worked, unhardened gelatin (except, gelatin of heading 3503 and articles of unhardened gelatin	10%	免稅 (PA,GT,NI,SV,HN,NZ)	12.5%		KGM			
96031000001	帚及刷，僅以樹枝或其他植物材料紮成者，有無柄者均在內	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%		KGM		B01	
96032100008	牙刷，包括假牙床用刷	Tooth brushes, including dental-plate brushes	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
96032900000	修面刷、髮刷、指甲刷、睫毛刷及其他人用盥洗用刷，包括此類構成用具零件之刷	Shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances constituting parts of appliances	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96033010005	毛筆	Chinese brush pens	3.4%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96033090008	其他美術用刷、寫字用刷及化粧用類似之刷	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96034000005	油漆、色膠、粉飾用或類似之刷 (不包括第9603.30目之刷) ; 油漆擦及滾筒	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	3.3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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96035000002	其他構成機器、用具或車輛零件之刷	Other brushes constituting parts of machines, appliances or vehicles	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96039010002	供製帚或刷之結及束	Prepared knots and tufts for brooms or brush making	5%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM			
96039090005	其他帚、刷、手操作之機械式地板刷、無動力拖把及羽毛揮帚；T型擦乾器（滾筒擦乾器除外）	Other brooms, burshes, hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; squeegees (other than roller squeegees)	3.3%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
96040010000	手用細眼篩及粗篩、實驗室及工業用	Hand sieves and hand riddles, for laboratory and industrial use	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96040090003	其他手用細眼篩及粗篩	Other hand sieves and hand riddles	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96050000001	旅行自用之成套盥洗用品、針線包、鞋或衣物清潔用品	Travel sets for personal toilet, sewing or shoe or clothes cleaning	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96061000008	各種掀釦、飾釦及其零件	Press-fasteners, snap-fasteners and press-studs and parts therefor	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96062100005	塑膠製鈕釦、未包紡織物者	Buttons, of plastics not covered with textile material	3.3%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96062200004	卑金屬製鈕釦、未包紡織物者	Buttons, of base metal, not covered with textile material	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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96062900007	其他材料製鈕釦	Buttons, of other materials	5%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	7.5%		KGM			
96063000004	鈕釦模型及其他鈕釦零件；鈕釦坯	Button moulds and other parts of buttons; button blanks	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
96071100006	拉鍊・裝配卑金屬鍊齒者	Slide fasteners fitted with chain scoops of base metal	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
96071910006	塑膠拉鍊	Slide fasteners, of plastics	3%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
96071990009	其他材料製拉鍊	Slide fasteners, of other materials	3%	免稅 (LDCs,PA,GT,NI,SV, HN,NZ)	5%		KGM			
96072000005	拉鍊之零件	Parts of slide fasteners	2.5%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	5%		KGM			
96081000006	原子筆	Ball point pens	3.4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
96082000004	氈條尖筆、其他多孔性尖筆及標記（嘜克）筆	Felt tipped and other porous-tipped pens and markers	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
96083010000	墨水繪圖筆	Indian ink drawing pens	5%	免稅 (PA,GT,NI,NZ) 1% (SV,HN)	7.5%		KGM			
96083020008	鋼筆	Fountain pens	5%	免稅 (PA,GT,NI,NZ) 1% (SV,HN)	7.5%		KGM			
96083030006	寫蠟紙針尖筆（鐵筆）	Stylorgaph pens	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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96083040004	盲人用點字筆	Braille pens	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
96083090003	其他筆	Other pens	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
96084000000	活動鉛筆或繪圖鉛筆	Propelling or sliding pencils	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
96085000007	上述兩種或以上目所屬 物品組合成套者	Sets of articles from two or more of the foregoing subheadings	4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
96086000005	原子筆之交換筆芯・由 筆尖鋼珠及墨水貯存管 組成者	Refills for ball point pens, comprising the ball point and ink-reservoir	3.4%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
96089110006	筆頭	Pen nibs	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
96089120004	筆頭之尖 (珠)	Nib points	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
96089900000	其他第 9 6 0 8 節所屬 貨品及其零件	Other articles of heading 96.08 and parts thereof	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
96091000005	鉛筆及蠟筆・其筆芯裝 於硬質護層內者	Pencils and crayons, with leads encased in a rigid sheath	3.4%	免稅 (PA,GT,NI,SV,HN,C N,NZ)	7.5%		KGM			
96092000003	黑色或彩色鉛筆芯	Pencil leads, black or coloured	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
96099010006	石筆	Slate pencils	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			

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96099090009	其他第 9 6 0 9 節所屬貨品	Other articles of heading 96.09	2.5%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
96100000004	具有繪寫面之石板及黑板，不論是否裝框	Slates and boards, with writing or drawing surfaces, whether or not framed	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96110010001	設計以手操作之日期印、標封印或編號印及類似品（包括標籤印壓器）	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM		C02	
96110020009	以手操作之排字號手盤及裝有排字號手盤之手操作印器	Hand operated composing sticks and hand printing sets incorporating such composing sticks	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96121000000	色帶	Ribbons	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96122000008	打印臺，不論是否上墨或盒裝者	Ink-pads, whether or not inked, with or without boxes	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96131000009	袖珍型瓦斯打火機，不能再裝填瓦斯者	Pocket lighters, gas fuelled, non-refillable	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		C02	
96132000007	袖珍型瓦斯打火機，可再裝填瓦斯者	Pocket lighters, gas fuelled, refillable	10%	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		C02	
96138010002	瓦斯爐具及瓦斯熱水器自動點火所需大型點火壓電素子	Piezo electricity sparkers and piezo electricity ignition units for gas stoves and water heaters	7.5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			

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96138090005	其他打火機	Other lighters	6.8%	免稅 (PA,GT,NI,SV,HN,N Z)	15%		KGM		C02	
96139010000	抽菸用打火機零件	Parts of cigarette lighters	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	2.5%		KGM			
96139090003	其他打火機零件	Parts of other lighters	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	5%		KGM			
96140011007	木塊或樹根粗製成型， 供製菸斗者	Roughly shaped blocks of wood or root, for the manufacture of pipes	7.5%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
96140019009	其他菸斗及菸斗頭	Other pipes and pipe bowls	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
96140090001	其他第 9 6 1 4 節所屬 之貨品	Other articles of heading 96.14	10%	免稅 (PA,GT,NI,SV,HN,N Z)	10%		KGM			
96151100006	髮梳、髮夾及類似品， 硬質橡膠或塑膠製	Combs, hair-slides and the like, of hard rubber or plastics	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
96151900008	髮梳、髮夾及類似品， 其他材料製	Combs, hair-slides and the like, of other materials	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
96159000000	髮針、髮捲及類似品， 及其零件	Hair pins, curling pins, curling grips, hair-curlers, and the like and parts thereof	5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			
96161000006	香水用噴霧器及盥洗用 類似噴霧器及其瓶座與 噴頭	Scent sprays and similar toilet sprays, and mounts and heads therefor	2.5%	免稅 (PA,GT,NI,SV,HN,N Z)	7.5%		KGM			

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96162000004	化粧用粉撲及粉擦	Powder-puffs and pads for the application of cosmetics or toilet preparations	5%	免稅 (PA,GT,NI,SV,HN,NZ)	7.5%		KGM			
96170000007	具有外殼之保溫瓶及其他真空保溫器皿；上述物品之零件，不包括玻璃製瓶膽	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	5%	免稅 (PA,GT,NI,SV,HN,CN,NZ)	7.5%		KGM			
96180000006	裁縫用假人及其他體型；商店櫥窗用活動、生動之陳列品	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	3.3%	免稅 (PA,GT,NI,SV,HN,NZ)	5%		KGM			
96190011002	尿墊及其裏襯及類似之物品，紙漿、紙、纖維素胎或纖維素紙製者	Napkins and napkin liners and similar articles, of paper pulp, paper,cellulose wadding or webs of cellulose fibres	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	15%		KGM			
96190012001	衛生棉（墊）、衛生棉塞及類似之衛生用品，紙漿、紙、纖維素胎或纖維素紙製者	Sanitary towels (pads), tampons and similar articles, of paper pulp, paper,cellulose wadding or webs of cellulose fibres	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	10%		KGM		504	
96190020001	衛生棉（墊）、衛生棉塞、尿墊及其裏襯及類似之物品，紡織材料之填充料製者	Sanitary towels (pads), tampons,napkins and napkin liners and similar articles, of wadding of textile materials	10%	免稅 (PA,NI,NZ) 2% (GT) 4% (SV,HN)	10%		KGM		504	
96190030009	衛生棉（墊）、衛生棉塞、尿墊及其裏襯及類似之物品，其他紡織材料製者	Sanitary towels (pads), tampons,napkins and napkin liners and similar articles, of other textile materials	11%	免稅 (PA,NI,HN,NZ) 2% (GT) 4% (SV)	12.5%		KGM		504	

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96190090006	衛生棉（墊）、衛生棉塞、尿墊及其裏襯及類似之物品，其他材料製者	Sanitary towels (pads), tampons, napkins and napkin liners for babies and similar articles, of other materials	5%	免稅 (LDCs,PA,GT,NI,SV,HN,NZ)	7.5%		KGM		504	
97011000002	手繪之繪畫，素描及粉彩畫	Painting, drawing and pastels, executed entirely by hand	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
97019000005	美術拼貼及類似裝飾匾	Collages and similar decorative plaques	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
97020000003	凹版畫、版畫及石版畫原跡	Original engravings, prints and lithographs	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
97030000100	象牙製之雕塑品及雕像原作	Original sculptures and statuary, in ivory	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM	L*		
97030000903	其他任何材料製之雕塑品及雕像原作	Original sculptures and statuary, in any other material	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
97040010009	已使用或未經使用之郵票及類似品	Postage and similar stamps, used or unused	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
97040020007	已使用或未經使用之印花稅票及類似品	Revenue and similar stamps, used or unused	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
97040030005	已使用或未經使用之首日封、明信片、信封、郵簡（具有郵資符誌者）及類似品	First-day covers, postal stationery(stamped paper), and the like, used or unused	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			
97040090002	其他第 9 7 0 4 節所屬之貨品	Other articles of heading 97.04	免稅	免稅 (PA,GT,NI,SV,HN,NZ)	免稅		KGM			

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97050000108	鳥獸動物魚貝之收集品 及珍藏品	Collections and collectors pieces of birds, animals, fish and shells	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			
97050000206	武器之收集品及珍藏品	Collections and collectors' pieces of weapon	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM		363	111
97050000901	其他具有動物學、植物 學、礦物學、解剖學、 歷史學、考古學、古生 物學、人種學或貨幣學 價值之收集品及珍藏品	Other collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			111
97060000107	年代超過 1 0 0 年之象 牙製品古董	Articles of ivory, antiques of an age exceeding one hundred years (excluding original sculptures and statuary, in ivory)	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM	L*		
97060000900	其他年代超過 1 0 0 年 之古董	Other antiques of an age exceeding one hundred years	免稅	免稅 (PA,GT,NI,SV,HN,N Z)	免稅		KGM			111
98050000009	第 0 5 0 7 • 9 0 • 2 0 • 0 0 號之「其他鹿茸 (包 括中藥用)」	Other deer velvet [Lu jung (cervi parvum cornu) (incl. of Chinese drugs)], of Item 0507.90.20.00	22.5%		22.5%		KGM		B01 MW0	
98061000113	第 0 4 0 1 • 1 0 • 1 0 • 0 0 號所屬之「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%, of Item 0401.10.10.00	15%		15%		KGM		B01 F01 MW0	

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98061000122	第0401•10•20•00號所屬之「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 raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%, of Item 0401.10.20.00	15%		15%		KGM		F01 MW0	
98061000211	第0401•20•10•00號所屬之「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%, of Item 0401.20.10.00	15%		15%		KGM		B01 F01 MW0	
98061000220	第0401•20•20•00號所屬之「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%, of Item 0401.20.20.00	15%		15%		KGM		F01 MW0	
98061000319	第0401•40•10•50•10•00號所屬之「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%者」	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 6%, of Item No. 0401.40.10.00 and No. 0401.50.10.00	15%		15%		KGM		B01 F01 MW0	

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98061000328	第0401•40•20•00號及第0401•50•20•00號所屬之「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%者」	Longlife milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 6%, of Item No. 0401.40.20.00 and No. 0401.50.20.00	15%		15%		KGM		F01 MW0	
98061000417	第0403•90•29•00號所屬之「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, of Item 0403.90.29.00	15%		15%		KGM		F01 MW0	
98061000426	第0403•90•40•00號所屬之「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, of Item 0403.90.40.00	15%		15%		KGM		F01 MW0	
98061000435	第0403•90•59•00號所屬之「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, of Item 0403.90.59.00	15%		15%		KGM		F01 MW0	
98061000499	第0403•90•90•00號所屬之「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, of Item 0403.90.90.00	15%		15%		KGM		F01 MW0	

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98061000514	第1806•90•53•00號所屬之「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, of Item 1806.90.53.00	15%		15%		KGM		F01 MW0	
98061000523	第1806•90•55•00號所屬之「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, of Item 1806.90.55.00	15%		15%		KGM		F01 MW0	
98061000612	第1901•90•25•00號所屬之「調製奶水·加糖或含其他甜味料者」	Milk, prepared, containing added sugar or other sweetening matter, of Item 1901.90.25.00	15%		15%		KGM		F01 MW0	
98061000621	第1901•90•27•00號所屬之「調味乳」	Flavoured milk, of Item 1901.90.27.00	15%		15%		KGM		F01 MW0	
98062000102	第0402•99•10•00號所屬之「鮮乳·加糖或其他甜味料者」	Fresh milk, containing added sugar or other sweetening matter, of Item 0402.99.10.00	15%		15%		KGM		B01 F01 MW0	
98062000200	第0402•99•20•00號所屬之「乳水·加糖或其他甜味料者」	Milk, evaporated or sterilized, containing added sugar or other sweetening matter, of Item 0402.99.20.00	15%		15%		KGM		F01 MW0	
98062000905	第0402•99•92•00號所屬之「其他乳·加糖或含其他甜味料者」	Other milk, containing added sugar or other sweetening matter, of Item 0402.99.92.00	15%		15%		KGM		F01 MW0	

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98071000103	第1 2 0 2•3 0•1 0•0 0號「帶殼花生·種子」及第1 2 0 2•4 1•0 0•0 0號「帶殼花生」	Seed of ground-nuts, in shell , of Item No. 1202.30.10.00 and ground-nuts, in shell, of Item No. 1202.41.00.00	25%		25%		TNE		B01 F01 MW0	
98071000201	第2 0 0 8•1 1•1 1•0 0號所屬之「帶殼烘焙花生」	Ground-nuts, roasted, in shell, of Item 2008.11.11.00	25%		25%		TNE		F01 MW0	
98071000906	第2 0 0 8•1 1•9 1•0 0號所屬之「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, of Item 2008.11.91.00	25%		25%		TNE		F01 MW0	
98072000101	第1 2 0 2•3 0•3 0•0 0號「去殼花生·種子」及第1 2 0 2•4 2•0 0•0 0號所屬之「去殼花生·不論是否破碎」	Seed of ground-nuts, shelled , of Item No. 1202.30.20.00 and ground-nuts, shelled, whether or not broken, of Item No. 1202.42.00.00	25%		25%		TNE		B01 F01 MW0	
98072000218	第1 2 0 8•9 0•1 1•0 0號所屬之「食用花生粉及細粒」	Flours and meals of ground-nuts, edible, of Item 1208.90.11.00	25%		25%		TNE		F01 MW0	
98072000227	第1 2 0 8•9 0•2 1•0 0號所屬之「非供食用花生粉及細粒」	Flours and meals of ground-nuts, inedible, of Item 1208.90.21.00	25%		25%		TNE		B01 MW0	
98072000307	第2 0 0 8•1 1•1 2•0 0號所屬之「去殼烘焙花生」	Ground-nuts, roasted, shelled, of Item 2008.11.12.00	25%		25%		TNE		F01 MW0	

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98072000904	第2008.11.92.00號所屬之「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, of Item 2008.11.92.00	25%		25%		TNE		F01 MW0	
98073000109	第1508.10.00.00號所屬之「粗製花生油」	Crude ground-nut (peanut) oil, of Item 1508.10.00.00	25%		25%		KGM		F02 MW0	
98073000207	第1508.90.00.00號所屬之「精製花生油及其餾分物」	Refined ground-nut (peanut) oil and its fractions, of Item 1508.90.00.00	25%		25%		KGM		F02 MW0	
98074000009	第2008.19.42.00號之「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, of Item 2008.19.42.00	25%		25%		KGM		F01 MW0	
98080000104	第0710.29.10.00號所屬之「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), of Item 0710.29.10.00	22.5%		22.5%		KGM		F01 MW0	
98080000202	第0713.32.00.00號所屬之「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), of Item 0713.32.00.00	22.5%		22.5%		KGM		B01 F01 MW0	
98080000300	第1106.10.10.00號所屬之「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, of Item 1106.10.10.00	22.5%		22.5%		KGM		F01 MW0	

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98080000408	第2004•90•10•90號所屬之「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, of Item 2004.9010.90	22.5%		22.5%		KGM		F01 MW0	
98080000514	第2005•51•10•90號所屬之「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)·未冷凍·第2006節之產品除外」	Other 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 No. 20.06, of Item 2005.51.10.90	22.5%		22.5%		KGM		F01 MW0	
98080000523	第2005•59•10•00號所屬之「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 (including 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, of Item 2005.59.10.00	22.5%		22.5%		KGM		F01 MW0	
98080000603	第2006•00•11•00號所屬之「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, glaze or crystallised), frozen, of Item 2006.00.11.00	22.5%		22.5%		KGM		F01 MW0	

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98080000701	第2006•00•25•00號所屬之「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, glaze or crystallised), not frozen, of Item 2006.00.25.00	22.5%		22.5%		KGM		F01 MW0	
98080000818	第2004•90•10•10號所屬之「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, of Item No. 2004.90.10.10	22.5%		22.5%		KGM		F01 MW0	
98080000827	第2005•51•10•10號所屬之「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, of Item No. 2005.51.10.10	22.5%		22.5%		KGM		F01 MW0	
98091000003	第0703•20•10•00號之「種植用蒜球」	Garlic bulb for planting, of Item 0703.20.10.00	免稅		免稅		KGM	N	114 B01 MW0	
98092000109	第0703•20•90•00號所屬之「其他大蒜·生鮮或冷藏」	Other garlic, fresh or chilled, of Item 0703.20.90.00	22.5%		22.5%		KGM		114 B01 F01 MW0	
98092000902	第0712•90•40•00號所屬之「乾蒜球·整粒、切塊、切片、切碎或粉」	Dried garlic bulb, whole, cut, sliced, broken or in powder, of Item 0712.90.40.00	22.5%		22.5%		KGM		114 B01 F01 MW0	
98100000002	第0712•39•20•00號之「乾香菇」	Shiitake (forest mushroom), dried, of Item 0712.39.20.00	新臺幣 110元/ 公斤或 25% 從 高徵稅		新臺幣 110元/ 公斤或 25% 從 高徵稅		KGM		F01 MW0	

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98110000001	第0712•90•50•00號之「乾金針菜」	Day lily, dried, of Item 0712.90.50.00	22.5%		22.5%		KGM		F01 MW0	
98120000108	第0801•19•00•10號之「其他椰子・帶殼者」	Other coconuts, whole, of Item No. 0801.19.00.10	新臺幣0.9元/公斤或15%從高徵稅		新臺幣0.9元/公斤或15%從高徵稅		KGM		B01 F02 MW0	
98120000206	第0801•12•00•00號之「剝殼椰子」	Coconuts, husked or polished, of Item No. 0801.12.00.00	新臺幣0.9元/公斤或15%從高徵稅		新臺幣0.9元/公斤或15%從高徵稅		KGM		B01 F02 MW0	
98130000009	第0802•80•00•00號之「檳榔・鮮或乾」	Areca (betel) nuts, of Division 0802.80.00	17.5%		17.5%		KGM		B01 MW0	
98140000106	第0803•10•00•00號之「鮮或乾芭蕉」	Plantains, fresh or dried, of Item No. 0803.10.00.00	12.5%		12.5%		KGM		B01 F01 MW0	
98140000204	第0803•90•00•00號之「鮮或乾香蕉」	Bananas, fresh or dried, of Item No. 0803.90.00.00	12.5%		12.5%		KGM		F01	
98150000007	第0804•30•00•00號之「鳳梨・鮮或乾」	Pineapples, fresh or dried, of Item 0804.30.00.00	15%		15%		KGM		B01 F01 MW0	
98160000104	第0804•50•20•10號之「芒果・鮮」	Mangoes, fresh, of Item No. 0804.50.10.00	25%		25%		KGM		B01 F01 MW0	445
98160000202	第0804•50•20•20號之「芒果・乾」	Mangoes, dried, of Item No. 0804.50.20.20	25%		25%		KGM		B01 F01 MW0	445

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98170000005	第 0 8 0 5 • 4 0 • 2 0 • 0 0 號之「鮮或乾柚」	Pomelos, fresh or dried, of item 0805.40.20.00	25%		25%		KGM		B01 F01 MW0	
98180000004	第 0 8 0 8 • 3 0 • 9 0 • 0 0 號之「其他鮮梨」	Other fresh pears, of Item No. 0808.30.90.00	18%		18%		KGM		B01 F01 MW0	
98200000000	第 0 8 1 3 • 4 0 • 1 0 • 0 0 號之「桂圓、桂圓 肉」	Lungngans, dried and lungngan pulp, of Item 0813.40.10.00	15%		15%		KGM		F01 MW0	
98251100002	第 1 0 0 6 • 1 0 • 0 0 • 0 0 號之「稻穀」	Rice in the husk (paddy or rough), of Item 1006.10.00.00	免稅		免稅		TNE		B01 MW0	
98251200001	第 1 0 0 6 • 2 0 • 0 0 • 0 0 號之「糙米」	Husked (brown) rice, of Item 1006.20.00.00	免稅		免稅		TNE		B01 F01 MW0	
98251300117	第 1 0 0 6 • 3 0 • 0 0 • 1 0 號之「糯米」	Glutinous rice, of Item 1006.30.00.10	免稅		免稅		TNE		B01 F01 MW0	
98251300126	第 1 0 0 6 • 3 0 • 0 0 • 9 0 號之「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, of Item 1006.30.00.90	免稅		免稅		TNE		B01 F01 MW0	
98251300206	第 1 0 0 6 • 4 0 • 0 0 • 0 0 號之「碎米」	Broken rice, of Item 1006.40.00.00	免稅		免稅		TNE		F01 MW0	
98252100000	第 1 1 0 2 • 9 0 • 1 1 • 0 0 號之「糯米粉 」	Glutinous rice flour, of Item No. 1102.90.11.00	20%		20%		KGM		F01 MW0	
98252200009	第 1 1 0 2 • 9 0 • 1 9 • 0 0 號之「其他稻 米粉」	Other rice flour, of Item No. 1102.90.19.00	25%		25%		KGM		F01 MW0	
98253100008	第 1 1 0 3 • 1 9 • 3 0 • 0 0 號之「粗碾去 殼之米及其細粒」	Groats, meal of rice, of Item 1103.19.30.00	免稅		免稅		TNE		F01 MW0	

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98253200007	第 1 1 0 3 · 2 0 · 1 0 · 0 0 號之「米團粒 」	Pellets of rice, of Item 1103.20.10.00	25%		25%		KGM		F01 MW0	
98254000105	第 1 1 0 4 · 1 9 · 1 0 · 0 0 號之「滾壓或 製成細片之米」	Rolled or flaked rice, of Item 1104.19.10.00	20%		20%		KGM		F01 MW0	
98254000203	第 1 1 0 4 · 2 9 · 2 0 · 0 0 號之「其他加 工米」	Other worked rice, of Item 1104.29.20.00	20%		20%		KGM		F01 MW0	
98255000004	第 1 1 0 8 · 1 9 · 1 0 · 0 0 號之「米澱粉 」	Rice starch, of Item 1108.19.10.11	10%		10%		TNE		F01 MW0	
98256000100	第 1 8 0 6 · 9 0 · 6 1 · 0 0 號之「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 3 0 %，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, of Item 1806.90.61.00	20%		20%		KGM		F01 MW0	

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98256000217	第 1 9 0 4 . 9 0 . 1 0 . 1 0 號之「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 3 0 %，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	20%		20%		KGM		B01 F01 MW0	
98256000226	第 1 9 0 4 . 9 0 . 1 0 . 2 0 號之「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 3 0 % 者，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	20%		20%		KGM		F01 MW0	
98256000306	第 2 1 0 6 . 9 0 . 9 8 . 0 0 號之「其他食物調製品，含米量不低於 3 0 % 者」	Other food preparation containing not less than 30% of rice, of Item 2106.90.98.00	20%		20%		KGM	T*	F01 MW0	

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98257100107	第 1 8 0 6 · 9 0 · 7 1 · 0 0 號之「膨潤或 焙製之穀類調製食品（ 例如：玉米片）· 含米 量不低於 3 0 % · 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, of Item 1806.90.71.00	20%		20%		KGM		F01 MW0	
98257100205	第 1 9 0 2 · 1 1 · 1 0 · 0 0 號之「未烹飪 、未夾餡或調製之米粉 條· 含蛋者」	Uncooked rice pasta, not stuffed or otherwise prepared, containing eggs, of Item 1902.11.10.00	20%		20%		KGM		F01 MW0	
98257100303	第 1 9 0 2 · 1 9 · 1 0 · 0 0 號之「未烹飪 、未夾餡或調製之米粉 條· 未含蛋者」	Uncooked rice pasta, not stuffed or otherwise prepared, not containing eggs, of Item 1902.19.10.00	20%		20%		KGM		F01 MW0	
98257100410	第 1 9 0 2 · 2 0 · 1 0 · 1 0 號之「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, of Item No 1902201010	20%		20%		KGM		B01 F01 MW0	
98257100429	第 1 9 0 2 · 2 0 · 1 0 · 2 0 號之「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, of Item No 1902201020	20%		20%		KGM		F01 MW0	
98257100508	第 1 9 0 2 · 3 0 · 2 0 · 0 0 號之「其他米 粉條」	Other rice pasta, of Item 1902.30.20.00	20%		20%		KGM		F01 MW0	

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98257100624	第 1 9 0 4 . 1 0 . 2 0 . 1 1 號之「速食粥，含肉者」	Instant rice gruel, containing meat, of Item No 1904102011	20%		20%		KGM		B01 F01 MW0	
98257100633	第 1 9 0 4 . 1 0 . 2 0 . 1 2 號之「速食粥，不含肉者」	Instant rice gruel, not containing meat, of Item No 1904102012	20%		20%		KGM		F01 MW0	
98257100642	第 1 9 0 4 . 1 0 . 2 0 . 9 1 號之「其他膨潤或焙製之含米量不低於 3 0 % 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, of Item 1904.10.20.91	20%		20%		KGM		B01 F01 MW0	
98257100651	第 1 9 0 4 . 1 0 . 2 0 . 9 2 號之「其他膨潤或焙製之含米量不低於 3 0 % 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, of Item 1904.10.20.92	20%		20%		KGM		F01 MW0	
98257100704	第 1 9 0 4 . 2 0 . 1 1 . 0 0 號之「未經焙製穀類片之調製食品，含米量不低於 3 0 % 者」	Prepared foods obtained from unroasted cereal flakes, containing not less than 30% of rice, of Item 1904.20.11.00	20%		20%		KGM		F01 MW0	
98257100802	第 1 9 0 4 . 2 0 . 2 1 . 0 0 號之「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 3 0 % 者」	Prepared foods obtained from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, containing not less than 30% of rice, of Item 1904.20.21.00	20%		20%		KGM		F01 MW0	

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98257200106	第 1 8 0 6 · 9 0 · 9 2 · 0 0 號之「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 3 0 %，含可可重量（以完全脫脂可可為基礎計算）在 4 0 % 或以上低於 5 0 %」	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, of Item 1806.90.92.00	25%		25%		KGM		F01 MW0	
98257200204	第 1 9 0 1 · 9 0 · 9 1 · 0 0 號之「其他第 1 9 0 1 節所屬之含米量不低於 3 0 % 調製品」	Other preparations of heading 1901 containing not less than 30% of rice, of Item 1901.90.91.00	25%		25%		KGM		F01 MW0	
98990000006	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（海關進口稅則總則五）	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.	5%		5%		KGM			