

Content

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57.As amended on November 27, 2013  
58.As amended on January 22, 2014  
59.As amended on July 01, 2015  
60.As amended on December 09, 2015  
61.As amended on May 18, 2016  
62.As amended on December 30, 2016  
63.As amended on November 22, 2017  
64.As amended on December 27, 2017  
65.As amended on May 30, 2018  
66.As amended on November 28, 2018

Content :	1 Customs import tariff Contents of Each Chapter Sec. I LIVE ANIMALS; ANIMAL PRODUCTS Ch. 1 Live animals Ch. 2 Meat and edible meat offal Ch. 3 Fish and crustaceans, mollusks and other aquatic invertebrates Ch. 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included Ch. 5 Products of animal origin, not elsewhere specified or included Sec. II VEGETABLE PRODUCTS Ch. 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage Ch. 7 Edible vegetables and certain roots and tubers Ch. 8 Edible fruit and nuts; peel of citrus fruit or melons Ch. 9 Coffee, tea, mate and spices Ch. 10 Cereals Ch. 11 Products of the milling industry; malt; starches; inulin; wheat gluten Ch. 12 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder Ch. 13 Lac; gums, resins and other vegetable saps and extracts Ch. 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included Section III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES Ch. 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes Section IV PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES Ch. 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates Ch. 17 Sugars and sugar confectionery Ch. 18 Cocoa and cocoa preparations Ch. 19 Preparations of cereals, flour, starch or milk; pastrycooks' products Ch. 20 Preparations of vegetables, fruit, nuts or other parts of plants Ch. 21 Miscellaneous edible preparations Ch. 22 Beverages, spirits and vinegar Ch. 23 Residues and waste from the food industries; prepared animal fodder Ch. 24 Tobacco and manufactured tobacco substitutes Section V MINERAL PRODUCTS Ch. 25 Salt; sulphur; earths and stone; plastering materials, lime and cement Ch. 26 Ores, slag and ash Ch. 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes Section VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES Ch. 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes Ch. 29 Organic chemicals Ch. 30 Pharmaceutical products Ch. 31 Fertilisers Ch. 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks Ch. 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations Ch. 34 Soap, organic surface-active agents, washing preparations, lubricating
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preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

Ch. 35 Albuminoidal substances; modified starches; glues; enzymes

Ch. 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

Ch. 37 Photographic or cinematographic goods

Ch. 38 Miscellaneous chemical products

Section VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Ch. 39 Plastics and articles thereof

Ch. 40 Rubber and articles thereof

Section VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLER AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Ch. 41 Raw hides and skins (other than furskins) and leather

Ch. 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)

Ch. 43 Furskins and artificial fur; manufactures thereof

Section IX WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Ch. 44 Wood and articles of wood; wood charcoal

Ch. 45 Cork and articles of cork

Ch. 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Section X PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Ch. 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard

Ch. 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard

Ch. 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Section XI TEXTILES AND TEXTILE ARTICLES

Ch. 50 Silk

Ch. 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Ch. 52 Cotton

Ch. 53 Other vegetable textile

Ch. 54 Man-made filaments

Ch. 55 Man-made staple fibres

Ch. 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Ch. 57 Carpets and other textile floor coverings

Ch. 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Ch. 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Ch. 60 Knitted or crocheted fabrics

Ch. 61 Articles of apparel and clothing accessories, knitted or crocheted

Ch. 62 Articles of apparel and clothing accessories, not knitted or crocheted

Ch. 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

Section XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THERE WITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Ch. 64 Footwear, gaiters and the like; parts of such articles

Ch. 65 Headgear and parts thereof

Ch. 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof

Ch. 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Section XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Ch. 68 Articles of stone, plaster, cement asbestos, mica or similar materials

Ch. 69 Ceramic products

Ch. 70 Glass and glassware

Section XIV NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS

METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Ch. 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

Section XV BASE METALS AND ARTICLES OF BASE METAL

Ch. 72 Iron and steel

Ch. 73 Articles of iron or steel

Ch. 74 Copper and articles thereof

Ch. 75 Nickel and articles thereof

Ch. 76 Aluminium and articles thereof

Ch. 78 Lead and articles thereof

Ch. 79 Zinc and articles thereof

Ch. 80 Tin and articles thereof

Ch. 81 Other base metals; cermets; articles thereof

Ch. 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Ch. 83 Miscellaneous articles of base metal

Section XVI MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Ch. 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Ch. 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Section XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Ch. 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

Ch. 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Ch. 88 Aircraft, spacecraft, and parts thereof

Ch. 89 Ships, boats and floating structures

Section XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

Ch. 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

Ch. 91 Clocks and watches and parts thereof

Ch. 92 Musical instruments; parts and accessories of such articles

Section XIX ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Ch. 93 Arms and ammunition; parts and accessories thereof

Section XX MISCELLANEOUS MANUFACTURED ARTICLES

Ch. 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

Ch. 95 Toys, games and sports requisites; parts and accessories thereof

Ch. 96 Miscellaneous manufactured articles

Section XXI WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Ch. 97 Works of art, collectors' pieces and antiques

Ch. 98 Tariff quota goods

## 2 General Rules For The Interpretation Of The Customs Import Tariff

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

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

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

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other

materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

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

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

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

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

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

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

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

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

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

### 3 General Rules Of The Customs Import Tariff

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

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

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

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

Countries or areas subject to application of the rates in the first column shall be listed by the Ministry of Finance after consulting with other government agencies concerned and be reported to the Executive Yuan for approval. The Executive Yuan shall then notify the Legislative Yuan of its approval for information.

Countries or areas subject to application of the rates in the second column, unless they have signed treaty, agreement or economic cooperation agreement with the Republic of China, shall be listed by the Ministry of Finance after consulting with other

government agencies concerned and be reported to the Executive Yuan for approval. The Executive Yuan shall then notify the Legislative Yuan for screening.

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

4. For the products that are subject to a tariff rate quota, the quantity and rate shall be allocated according to the related chapter additional notes or the rules prescribed in chapter 98 ; the others according to the rules prescribed in chapters 1 to 97.

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

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

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

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

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Attachments : 107年海關進口稅則修正案(第10700128021號令)英譯.pdf

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Data Source : Ministry of Finance, R.O.C. Laws and Regulations Retrieving System