

---

Content

---

Title : Customs Import Tariff **Ch**

Date : 2012.11.28

Legislative : 1.Established and published on December 7, 1928 and promulgated on February 21, 1929.  
2.As amended on January 14, 1931  
3.As amended on June 30,1934  
4.As amended on June 14, 1937  
5.As amended on April 13, 1948  
6.As amended on August 2, 1948  
7.As amended on October 30, 1948  
8.As amended on July 26, 1949  
9.As amended on August 20, 1949  
10.As amended on September 28, 1949  
11.As amended on January 20, 1950  
12.As amended on January 30, 1950  
13.As amended on May 30, 1950  
14.As amended on January 15, 1955  
15.As amended on August 19, 1959  
16.As amended on September 2, 1965  
17.As amended on August 24, 1971  
18.As amended on July 22, 1972  
19.As amended on August 23, 1973  
20.As amended on July 9, 1974  
21.As amended on December 28, 1974  
22.As amended on June 22, 1975  
23.As amended on June 28, 1976  
24.As amended on March 15, 1977  
25.As amended on July 19, 1977  
26.As amended on January 14, 1978  
27.As amended on January 14, 1978  
28.As amended on July 28, 1978  
29.As amended on July 6, 1979  
30.As amended on August 30, 1980  
31.As amended on July 10, 1982  
32.As amended on January 25, 1984  
33.As amended on January 22, 1985  
34.As amended on January 30, 1986  
35.As amended on January 16, 1987  
36.As amended on February 6, 1988  
37.As amended on December 30, 1988  
38.As amended on August 7, 1989  
39.As amended on December 30, 1991  
40.As amended on July 12, 1995  
41.As amended on May 30, 1997  
42.As amended on October 11, 2001  
43.As amended on December 21, 2001  
44.As amended on December 31, 2002  
45.As amended on June 11, 2003  
46.As amended on June 25, 2003  
47.As amended on December 17, 2003  
48.As amended on February 05, 2005  
49.As amended on June 21, 2006  
50.As amended on February 14, 2007  
51.As amended on January 30, 2008  
52.As amended on December 30, 2008  
53.As amended on June 15, 2010  
54.As amended on September 01, 2010  
55.As amended on November 28, 2012

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 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 THEREWITH; 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

## 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 failing 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 SystemExplanatory 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 chapters1 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.

---

Attachments : Customs Import Tariff 2012.11.28.PDF

---

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