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68.As amended on December 15, 2021
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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.
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3 General Rules Of The Customs Import Tariff
1. The classification of articles in tariff lines of the Nomenclature is governed by the Sections and the Chapters and the notes thereof, the description of tariff lines and General Rules for the Interpretation of the Customs Import Tariff. Additionally, it may also refer to the "Harmonized Commodity Description and Coding System Explanatory Notes" compiled by the Customs Cooperation Council, and to other relevant documents.
2. Ⅰ. Customs duty shall be collected by Customs either on an ad valorem basis or on a specific basis, in accordance with the Customs Import Tariff.
Ⅱ. The rates of this Nomenclature are provided for in 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 specified goods imported from specified Least Developed Countries, developing countries or areas, or from those countries or areas which have signed a Free Trade Agreement, or an 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.
Ⅲ. If imported goods are subject to both the rates in the first and second columns, the lower one shall apply.
Ⅳ. Countries or areas subject to application of the rates in the first or second columns, unless they have signed a treaty, Free Trade Agreement or Economic Cooperation Agreement with the Republic of China, the Executive Yuan shall then notify the Legislative Yuan for review, shall be listed by the Ministry of Finance (hereinafter referred to as the MOF) 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. The List of Least Developed Countries referred to in Paragraph 2 shall be identified in accordance with the Criteria for the Identification of the LDCs set up by the United Nations.
2-1. When a treaty, Free Trade Agreement, or Economic Cooperation Agreement signed with another country or area has been terminated or withdrawn by a declaration from one or both of the parties, all or part of the goods imported from that country or area shall cease to be governed by the tariff rates in the second column and the additional notes thereof, which shall be announced by the MOF after consulting with other government agencies concerned and then reporting to the Executive Yuan for approval. The Executive Yuan shall then notify the Legislative Yuan of its approval.
3. For items subject to conditional duty reduction or exemption, the qualifying conditions are specified separately in the Additional Notes of the relevant Chapters. If verification by the competent authority is needed, it may be done by a subordinate agency, or by any other government agency authorized by the authority.
4. Ⅰ. For products that are subject to tariff quotas, the allocation of quantities and the tariff rates within the quotas shall be governed by the Additional Notes of the relevant Chapters or the rules prescribed in Chapter 98 of this Customs Import Tariff. The tariff rates for quantities exceeding the quotas are the rates prescribed in Chapters 1 to 97.
Ⅱ. The countries or areas subject to tariff quotas will be listed by the MOF 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.
5. Except for the products that are subject to tariff quotas, dutiable miscellaneous articles carried by incoming passengers, except for personal effects, and miscellaneous articles imported by postal parcels, are dutiable at a rate of 5% ad valorem.
6. If the application of tariff classification and rate of this Customs

	Import Tariff is not the same as the application of the condition and the rate prescribed by the treaty, agreement or Economic Cooperation Agreement as ratified and promulgated by our government, the lowest applicable rate will be adopted. 7. The duty amount according to the Customs Import Tariff shall be calculated in New Taiwan Dollars.
Attachments：	Customs Import Tariff 2026.01.28.pdf

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