Content

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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; MANUFAC TURES 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 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-20151209.pdf

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