

Content

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	36.As amended on February 6, 1988
	37.As amended on December 30, 1988
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	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 June 17, 1998
	43.As amended on October 11, 2001
	44.As amended on December 21, 2001
	45.As amended on December 31, 2002
	46.As amended on June 11, 2003
	47.As amended on June 25, 2003
	48.As amended on December 17, 2003
	49.As amended on February 05, 2005
	50.As amended on June 21, 2006
	51.As amended on February 14, 2007
	52.As amended on January 30, 2008
	53.As amended on December 30, 2008
	54.As amended on June 15, 2010
	55.As amended on September 01, 2010
	56.As amended on November 28, 2012
	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

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 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.

Attachments : HS2017海關進口稅則修正案-英文版.pdf

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