

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
01	第一章 活動物	Chapter 1 Live animals		
0101	馬、驢、騾及馱駝	Live horses, asses, mules and hinnies		
010110	純種繁殖用	Pure-bred breeding animals		
01011000	馬、驢，純種繁殖用	Live horses and asses , pure-bred breeding animals	2.50%	A
010190	其他	Other		
01019000	其他馬、驢、騾及馱駝	Live horses , asses , mules and hinnies , other than pure-bred breeding animals	2.50%	A
0102	牛	Live bovine animals		
010210	純種繁殖用	Pure-bred breeding animals		
01021000	牛，純種繁殖用	Live bovine animals, pure-bred breeding animals	2.50%	A
010290	其他	Other		
01029000	牛，純種繁殖用除外	Live bovine animals, other than pure-bred breeding animals	5.00%	B
0103	豬	Live swine		
010310	純種繁殖用	Pure-bred breeding animals		
01031000	豬，純種繁殖用	Live swine, pure-bred breeding animals	2.50%	A
01039	—其他：	-Other:		
010391	重量少於50公斤者	Weighing less than 50 kg		
01039100	豬，重量少於50公斤者，純種繁殖用除外	Live swine, weighing less than 50 kg, other than pure-bred breeding animals	5.00%	B
010392	重量50公斤及以上者	Weighing 50 kg or more		
01039200	豬，重量50公斤及以上者，純種繁殖用除外	Live swine, weighing 50kg or more, other than pure-bred breeding animals	5.00%	B
0104	綿羊及山羊	Live sheep and goats		
010410	綿羊	Sheep		
01041000	綿羊	Live sheep	9.10%	B
010420	山羊	Goats		
01042000	山羊	Live goats	9.10%	B
0105	家禽，係指雞、鴨、鵝、火雞及珍珠雞	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls		
01051	—重量185公克及以下者：	-Weighing not more than 185 g:		
010511	飼養之雞	Fowls of the species Gallus domesticus		
01051110	雞，純種繁殖用，重量185公克及以下者	Live fowls, pure-bred breeding animals, weighing not more than 185 g	Free	A
01051120	雞，純種繁殖用除外，重量185公克及以下者	Live fowls, other than pure-bred breeding animals, weighing not more than 185 g	4.30%	B
010512	火雞	Turkeys		
01051210	火雞，純種繁殖用，重量185公克及以下者	Live turkeys, pure-bred breeding animals, weighing not more than 185 g	Free	A
01051220	火雞，純種繁殖用除外，重量185公克及以下者	Live turkeys, other than pure-bred breeding animals, weighing not more than 185 g	4.30%	B
010519	其他	Other		

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01051910	鴨、鵝、珍珠雞，純種繁殖用，重量185公克及以下者	Live ducks, geese, guinea fowls, pure-bred breeding animals, weighing not more than 185 g	Free	A
01051920	鴨、鵝、珍珠雞，純種繁殖用除外，重量185公克及以下者	Live ducks, geese, guinea fowls, other than pure-bred breeding animals, weighing not more than 185 g	4.30%	B
01059	—其他：	-Other:		
010592	飼養之雞，重量2000公克及以下者	Fowls of the species Gallus domesticus, weighing not more than 2,000 g		
01059210	飼養之雞，純種繁殖用除外，重量185公克以上，2000公克及以下者	Live fowls, of the species Gallus domesticus pure-bred breeding animals, weighing more than 185 g, but not more than 2000 g	Free	A
01059220	飼養之雞，純種繁殖用除外，重量185公克以上，2000公克及以下者	Live fowls of the species Gallus domesticus, other than pure-bred breeding animals, weighing more than 185 g, but not more than 2000 g	4.30%	B
010593	飼養之雞，重量2000公克以上者	Fowls of the species Gallus domesticus, weighing more than 2,000 g		
01059310	飼養之雞，純種繁殖用，重量2000公克以上者	Live fowls of the species Gallus domesticus, pure-bred breeding animals, weighing more than 2000 g	Free	A
01059320	飼養之雞，純種繁殖用除外，重量2000公克以上者	Live fowls of the species Gallus domesticus, other than pure-bred breeding animals weighing more than 2000 g	4.30%	B
010599	其他	Other		
01059910	鴨、鵝、火雞、珍珠雞，純種繁殖用，重量185公克以上者	Live ducks, geese, turkeys, guinea fowls, pure-bred breeding animals, weighing more than 185 g	Free	A
01059920	鴨、鵝、火雞、珍珠雞，純種繁殖用除外，重量185公克以上者	Live ducks, geese, turkeys, guinea fowls, other than pure-bred breeding animals, weighing more than 185 g	4.30%	B
0106	其他活動物	Other live animals		
01061	—哺乳類動物：	-Mammals:		
010611	靈長目	Primates		
01061100	靈長目之哺乳類動物	Mammals of the order Primates	13.40%	B
010612	鯨、海豚及鼠海豚（鯨目之哺乳類動物）；海牛及儒艮（海牛目之哺乳類動物）	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia)		
01061200	鯨、海豚及鼠海豚（鯨目之哺乳類動物）；海牛及儒艮（海牛目之哺乳類動物）	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia)	12.50%	B
010619	其他	Other		
01061910	飼養活畜（食用）	Livestock (used for human food)	9.10%	B
01061920	其他飼養活畜	Other livestock	13.40%	B
01061930	其他水產活動物	Other aquatic animals, live	12.50%	B
01061940	活獸畜	Wild animals, live	13.40%	B
01061990	其他哺乳類動物	Other mammals	9.00%	B
010620	爬蟲類（包括蛇及龜）	Reptiles (including snakes and turtles)		
01062010	活蛇	Snakes, live	13.40%	A

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01062020	活龜	Turtles and tortoises, live	9.00%	A
01062090	其他爬蟲類	Other reptiles	9.00%	B
01063	—鳥類：	-Birds:		
010631	猛禽	Birds of prey		
01063100	猛禽	Birds of prey	13.40%	B
010632	鸚鵡目（包括鸚鵡、長尾鸚鵡、金剛鸚鵡、鳳頭鸚鵡）	Psittaciformes (including parrots , parakeets , macaws and cockatoos)		
01063200	鸚鵡目（包括鸚鵡、長尾鸚鵡、金剛鸚鵡、鳳頭鸚鵡）	Psittaciformes (including parrots , parakeets , macaws and cockatoos)	13.40%	A
010639	其他	Other		
01063900	其他鳥類	Other Birds	13.40%	A
010690	其他	Other		
01069010	活昆蟲	Insects , live	13.40%	A
01069090	其他活動物	Other live animals	9.00%	B

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02	第二章 肉及食用雜碎	Chapter 2 Meat and edible meat offal		
0201	牛肉，生鮮或冷藏	Meat of bovine animals, fresh or chilled		
020110	屠體及半片屠體	Carcasses and half-carcasses		
02011010	特殊品級屠體及半片屠體牛肉，生鮮或冷藏	Special quality carcasses and half-carcasses of bovine animals, fresh or chilled	NT\$ 10/KGM	A
02011090	其他屠體及半片屠體牛肉，生鮮或冷藏	Other carcasses and half-carcasses of bovine animals, fresh or chilled	NT\$ 10/KGM	A
020120	其他帶骨切割肉	Other cuts with bone in		
02012010	特殊品級帶骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉），生鮮或冷藏	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, with bone in, fresh or chilled	NT\$ 10/KGM	A
02012020	特選級或精選級肉牛切割之帶骨牛腩、牛腱，生鮮或冷藏	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, fresh or chilled	NT\$ 10/KGM	A
02012090	其他帶骨切割牛肉，生鮮或冷藏	Other cuts of bovine animals, with bone in, fresh or chilled	NT\$ 10/KGM	A
020130	去骨者	Boneless		
02013010	特殊品級去骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉），生鮮或冷藏	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, fresh or chilled	NT\$ 10/KGM	A
02013020	特選級或精選級肉牛切割之去骨牛腩、牛腱，生鮮或冷藏	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, fresh or chilled	NT\$ 10/KGM	A
02013090	其他去骨牛肉，生鮮或冷藏	Other meat of bovine animals, boneless, fresh or chilled	NT\$ 10/KGM	A
0202	冷凍牛肉	Meat of bovine animals, frozen		
020210	屠體及半片屠體	Carcasses and half-carcasses		
02021010	特殊品級冷凍屠體及半片屠體牛肉	Special quality carcasses and half-carcasses of bovine animals, frozen	NT\$ 10/KGM	A
02021090	其他冷凍屠體及半片屠體牛肉	Other carcasses and half-carcasses of bovine animals, frozen	NT\$ 10/KGM	A
020220	其他帶骨切割肉	Other cuts with bone in		
02022010	特殊品級冷凍帶骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉）	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, with bone in, frozen	NT\$ 10/KGM	A
02022020	特選級或精選級肉牛切割之冷凍帶骨牛腩、牛腱	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, frozen	NT\$ 10/KGM	A
02022090	其他冷凍帶骨切割牛肉	Other cuts of bovine animals, with bone in, frozen	NT\$ 10/KGM	A
020230	去骨者	Boneless		
02023010	特殊品級冷凍去骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉）	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, frozen	NT\$ 10/KGM	A
02023020	特選級或精選級肉牛切割之冷凍去骨牛腩、牛腱	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, frozen	NT\$ 10/KGM	A
02023090	其他冷凍去骨牛肉	Other meat of bovine animals, boneless, frozen	NT\$ 10/KGM	A
0203	豬肉，生鮮、冷藏或冷凍	Meat of swine, fresh, chilled or frozen		

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02031	－生鮮或冷藏：	-Fresh or chilled:		
020311	屠體及半片屠體	Carcasses and half-carcasses		
02031100	屠體及半片屠體豬肉，生鮮或冷藏	Carcasses and half-carcasses of swine, fresh or chilled	12.50%	B
020312	帶骨之腿肉、肩肉及其切割肉	Hams, shoulders and cuts thereof, with bone		
02031200	帶骨之豬腿肉、肩肉及其切割肉，生鮮或冷藏	Hams, shoulders and cuts thereof, of swine, with bone in, fresh or chilled	12.50%	B
020319	其他	Other		
02031911	去骨豬腹脇肉（包括膈排），生鮮或冷藏	Belly(including spare ribs) of swine, boneless, fresh or chilled	50.00%	E
02031919	其他去骨豬肉，生鮮或冷藏	Other meat of swine, boneless, fresh or chilled	12.50%	B
02031991	帶骨豬腹脇肉（包括膈排），生鮮或冷藏	Belly of swine (including spare ribs), with bone in, fresh or chilled	50.00%	E
02031999	其他帶骨豬肉，生鮮或冷藏	Other meat of swine, with bone in, fresh or chilled	12.50%	B
02032	－冷凍：	-Frozen:		
020321	屠體及半片屠體	Carcasses and half-carcasses		
02032100	冷凍屠體及半片屠體豬肉	Carcasses and half-carcasses of swine,	12.50%	B
020322	帶骨之腿肉、肩肉及其切割肉	Hams, shoulders and cuts thereof, with bone		
02032200	冷凍帶骨之豬腿肉、肩肉及其切割肉	Hams, shoulders and cuts thereof, of swine, with bone in, frozen	12.50%	B
020329	其他	Other		
02032911	冷凍去骨豬腹脇肉（包括膈排）	Belly(including spare ribs) of swine, boneless, frozen	50.00%	E
02032919	其他冷凍去骨豬肉	Other meat of swine, boneless, frozen	12.50%	B
02032991	冷凍帶骨豬腹脇肉（包括膈排）	Belly(including spare ribs) of swine, with bone in, frozen	50.00%	E
02032999	其他冷凍帶骨豬肉	Other meat of swine, with bone in, frozen	12.50%	B
0204	綿羊或山羊肉，生鮮、冷藏或冷凍	Meat of sheep or goats, fresh, chilled or		
020410	屠體及半片屠體小羊肉，生鮮或冷藏	Carcasses and half-carcasses of lamb, fresh or chilled		
02041000	屠體及半片屠體小羊肉，生鮮或冷藏	Carcasses and half-carcasses of lamb, fresh or chilled	NT\$ 11.3/KGM or 15% whichever is higher	C
02042	－綿羊肉，生鮮或冷藏：	-Other meat of sheep, fresh or chilled:		
020421	屠體及半片屠體	Carcasses and half-carcasses		
02042100	屠體及半片屠體綿羊肉，生鮮或冷藏	Carcasses and half-carcasses of sheep, fresh or chilled	NT\$ 11.3/KGM or 15% whichever is higher	C
020422	其他帶骨切割肉	Other cuts with bone in		
02042200	其他帶骨切割綿羊肉，生鮮或冷藏	Other cuts of sheep, with bone in, fresh or chilled	NT\$ 11.3/KGM or 15% whichever is higher	C
020423	去骨者	Boneless		

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02042300	去骨綿羊肉，生鮮或冷藏	Meat of sheep, boneless, fresh or chilled	NT\$ 11.3/KGM or 15% whichever is higher	C
020430	冷凍屠體及半片屠體小羊肉	Carcasses and half-carcasses of lamb, frozen		
02043000	冷凍屠體及半片屠體小羊肉	Carcasses and half-carcasses of lamb, frozen	NT\$ 11.3/KGM or 15% whichever is higher	C
02044	—冷凍綿羊肉：	-Other meat of sheep, frozen:		
020441	屠體及半片屠體	Carcasses and half-carcasses		
02044100	冷凍屠體及半片屠體綿羊肉	Carcasses and half-carcasses of sheep, frozen	NT\$ 11.3/KGM or 15% whichever is higher	C
020442	其他帶骨切割肉	Other cuts with bone in		
02044200	其他冷凍帶骨切割綿羊肉	Other cuts of sheep, with bone in, frozen	NT\$ 11.3/KGM or 15% whichever is higher	C
020443	去骨者	Boneless		
02044300	冷凍去骨綿羊肉	Meat of sheep, boneless, frozen	NT\$ 11.3/KGM or 15% whichever is higher	C
020450	山羊肉	Meat of goats		
02045000	山羊肉，生鮮、冷藏或冷凍	Meat of goats, fresh, chilled or frozen	NT\$ 11.3/KGM or 15% whichever is higher	C
0205	肉類（馬、騾、驢及馱駝），生鮮、冷藏或冷凍	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen		
020500	肉類（馬、騾、驢及馱駝），生鮮、冷藏或冷凍	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen		
02050000	肉類（馬、騾、驢及馱駝），生鮮、冷藏或冷凍	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	20.00%	C
0206	食用雜碎（牛、豬、綿羊、山羊、馬、騾、驢或馱駝），生鮮、冷藏或冷凍	Edible offals of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen		
020610	牛雜碎，生鮮或冷藏	Of bovine animals, fresh or chilled		
02061010	牛肉骨，生鮮或冷藏	Bone with meat of bovine animals, fresh or chilled	35.00%	B
02061090	其他食用牛雜碎，生鮮或冷藏	Other edible offal of bovine animals, fresh or chilled	15.00%	B
02062	—冷凍牛雜碎：	-Of bovine animals, frozen:		
020621	舌	Tongues		
02062100	冷凍牛舌	Tongues of bovine animals, frozen	15.00%	B+

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020622	肝	Livers		
02062200	冷凍牛肝	Livers of bovine animals, frozen	15.00%	B+
020629	其他	Other		
02062910	冷凍牛肉骨	Bone with meat of bovine animals, frozen	35.00%	A
02062990	其他冷凍食用牛雜碎	Other edible offal of bovine animals, frozen	15.00%	B
020630	豬雜碎，生鮮或冷藏	Of swine, fresh or chilled		
02063010	豬肉骨，生鮮或冷藏	Bone with meat of swine, fresh or chilled	35.00%	D
02063020	豬腳（包括前、後腿蹄膀及腱子肉）及橫膈膜，生鮮或冷藏	Feet (including hocks of the front and hind legs, shank muscle) and skirts of swine, fresh or chilled	265.00%	E
02063090	其他食用豬雜碎，生鮮或冷藏	Other edible offal of swine, fresh or chilled	15.00%	D
02064	— 冷凍豬雜碎：	-Of swine, frozen:		
020641	肝	Livers		
02064100	冷凍豬肝	Livers of swine, frozen	15.00%	D
020649	其他	Other		
02064910	冷凍豬筋	Tendons of swine, frozen	15.00%	D
02064920	冷凍豬肉骨	Bone with meat of swine, frozen	35.00%	D
02064930	冷凍豬腳（包括前、後腿蹄膀及腱子肉）及橫膈膜	Feet (including hocks of the front and hind legs, shank muscle) and skirts of swine, frozen	265.00%	E
02064990	其他冷凍食用豬雜碎	Other edible offals of swine, frozen	15.00%	D
020680	其他雜碎，生鮮或冷藏	Other, fresh or chilled		
02068011	羊肉骨，生鮮或冷藏	Bone with meat of sheep, lambs and goats, fresh or chilled	35.00%	D
02068019	其他食用羊雜碎，生鮮或冷藏	Other edible offal of sheep, lambs and goats, fresh or chilled	42.50%	D
02068020	雜碎（馬、驢、騾、馱驢），生鮮或冷藏	Edible offals of horses, asses, mules or hinnies, fresh or chilled	45.00%	D
020690	冷凍其他雜碎	Other, frozen		
02069010	冷凍羊肉骨	Bone with meat of sheep, lambs and goats, frozen	35.00%	D
02069090	其他冷凍羊雜碎	Other edible offal of sheep, lambs and goats, frozen	42.50%	D
0207	屬第0105節之家禽肉及食用雜碎，生鮮、冷藏或冷凍	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen		
02071	— 飼養之雞：	-Of fowls of the species Gallus domesticus:		
020711	未切成塊者，生鮮或冷藏	Not cut in pieces, fresh or chilled		
02071100	雞肉，未切成塊者，生鮮或冷藏	Meat of fowls of the species Gallus domesticus, not cut in pieces, fresh or	NT\$ 34/KGM	E
020712	冷凍未切成塊者	Not cut in pieces, frozen		
02071200	冷凍雞肉，未切成塊者	Meat of fowls of the species Gallus domesticus, not cut in pieces, frozen	NT\$ 34/KGM	E
020713	肉塊及雜碎，生鮮或冷藏	Cuts and offal, fresh or chilled		
02071311	雞腿（包括棒棒腿及骨腿）及雞翅，生鮮或冷藏	Drum sticks (including legs and leg quarters) and wings of fowls of the species Gallus domesticus, fresh or chilled	NT\$ 54/KGM	E
02071319	其他雞肉肉塊，生鮮或冷藏	Other meat of fowls of the species Gallus domesticus, cut in pieces, fresh or chilled	NT\$ 34/KGM	E

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02071320	雞肝，生鮮或冷藏	Livers of fowls of the species Gallus domesticus, fresh or chilled	25.00%	E
02071391	雞心及雞腳，生鮮或冷藏	Heart and feet of fowls of the species Gallus domesticus, fresh or chilled	25.00%	E
02071392	雞脖子，生鮮或冷藏	Neck of fowls of the species Gallus domesticus, fresh or chilled	34.00%	E
02071399	其他雞雜碎，生鮮或冷藏	Other offal of fowls of the species Gallus domesticus, fresh or chilled	340.00%	E
020714	冷凍肉塊及雜碎	Cuts and offal, frozen		
02071411	冷凍雞腿（包括棒棒腿及骨腿）及雞翅	Drum sticks (including legs and leg quarters) and wings of fowls of the species Gallus domesticus, frozen	NT\$ 54/KGM	E
02071419	其他冷凍雞肉肉塊	Other meat of fowls of the species Gallus domesticus, cut in pieces, frozen	NT\$ 34/KGM	E
02071421	冷凍雞肝	Livers of fowls of the species Gallus domesticus, frozen	25.00%	E
02071422	冷凍雞心及雞腳	Heart and feet of fowls of the species Gallus domesticus, frozen	25.00%	E
02071423	冷凍雞脖子	Neck of fowls of the species Gallus domesticus, frozen	34.00%	E
02071429	其他冷凍雞雜碎	Other offal of fowls of the species Gallus domesticus, frozen	340.00%	E
02072	—火雞：	-Of turkeys:		
020724	未切成塊者，生鮮或冷藏	Not cut in pieces, fresh or chilled		
02072400	火雞肉，未切成塊者，生鮮或冷藏	Meat of turkeys, not cut in pieces, fresh or chilled	10.00%	B
020725	冷凍未切成塊者	Not cut in pieces, frozen		
02072500	冷凍火雞肉，未切成塊者	Meat of turkeys, not cut in pieces, frozen	10.00%	B
020726	肉塊及雜碎，生鮮或冷藏	Cuts and offal, fresh or chilled		
02072610	火雞肉肉塊，生鮮或冷藏	Meat of turkeys, cut in pieces, fresh or	10.00%	B
02072620	火雞肝，生鮮或冷藏	Livers of turkeys, fresh or chilled	30.00%	C
02072690	其他火雞雜碎，生鮮或冷藏	Other offals of turkeys, fresh or chilled	340.00%	E
020727	冷凍肉塊及雜碎	Cuts and offal, frozen		
02072710	冷凍火雞肉，肉塊	Meat of turkeys, cut in pieces, frozen	8.50%	B
02072721	冷凍火雞肝	Liver of turkeys, frozen	25.00%	C
02072722	冷凍火雞心	Heart of turkeys, frozen	34.00%	B
02072729	其他冷凍火雞雜碎	Other offal of turkeys, frozen	340.00%	E
02073	—鴨、鵝及珍珠雞：	-Of ducks, geese or guinea fowls:		
020732	未切成塊者，生鮮或冷藏	Not cut in pieces, fresh or chilled		
02073210	鴨肉，未切成塊者，生鮮或冷藏	Meat of ducks, not cut in pieces, fresh or chilled	30.00%	D
02073220	鵝肉及珍珠雞肉，未切成塊者，生鮮或冷藏	Meat of geese and guinea fowls, not cut in pieces, fresh or chilled	25.00%	D
020733	冷凍未切成塊者	Not cut in pieces, frozen		
02073310	冷凍鴨肉，未切成塊者	Meat of ducks, not cut in pieces, frozen	30.00%	D
02073320	冷凍鵝肉及珍珠雞肉，未切成塊者	Meat of geese and guinea fowls, not cut in pieces, frozen	25.00%	D
020734	脂肝，生鮮或冷藏	Fatty livers, fresh or chilled		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
02073400	脂肝，生鮮或冷藏	Fatty livers, fresh or chilled	24.00%	D
020735	其他，生鮮或冷藏	Other, fresh or chilled		
02073510	鴨肉肉塊，生鮮或冷藏	Meat of ducks, cut in pieces, fresh or chilled	35.00%	D
02073520	鵝肉及珍珠雞肉，肉塊，生鮮或冷藏	Meat of geese and guinea fowls, cut in pieces, fresh or chilled	25.00%	D
02073591	鴨心及鵝心，生鮮或冷藏	Heart of ducks and geese, fresh or chilled	34.00%	D
02073599	其他鴨、鵝及珍珠雞雜碎，生鮮或冷藏	Other offal of ducks, geese, or guinea fowls, fresh or chilled	340.00%	E
020736	冷凍其他	Other, frozen		
02073610	冷凍鴨肉，肉塊	Meat of ducks, cut in pieces, frozen	35.00%	D
02073620	冷凍鵝肉及珍珠雞肉，肉塊	Meat of geese and guinea fowls, cut in pieces, frozen	25.00%	D
02073630	冷凍鴨、鵝及珍珠雞之肝	Livers of ducks, geese or guinea fowls,	25.00%	D
02073691	冷凍鴨心及鵝心	Heart of ducks or geese, frozen	34.00%	D
02073699	冷凍其他鴨、鵝及珍珠雞雜碎	Other offal of ducks, geese or guinea fowls, frozen	340.00%	E
0208	其他肉類及食用雜碎，生鮮、冷藏或冷凍	Other meat and edible meat offal, fresh, chilled or frozen		
020810	家兔或野兔	Of rabbits or hares		
02081000	家兔肉或野兔肉，生鮮、冷藏或冷凍	Meat of rabbits or hares, fresh, chilled or frozen	25.00%	C
020820	蛙腿	Frogs' legs		
02082000	蛙腿肉，生鮮、冷藏或冷凍	Meat of frogs' legs, fresh, chilled or frozen	27.00%	D
020830	靈長目	Of primates		
02083010	靈長目之哺乳類動物肉，生鮮、冷藏或冷凍	Meat of the order Primates of mammals, fresh, chilled or frozen	34.00%	D
02083020	靈長目之哺乳類動物之食用雜碎，生鮮、冷藏或冷凍	Edible offal of the order Primates of mammals, fresh, chilled or frozen	45.00%	D
020840	鯨、海豚及鼠海豚（鯨目之哺乳類動物）；海牛及儒艮（海牛目之哺乳類動物）	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the		
02084010	鯨肉、海豚肉及鼠海豚肉、海牛肉及儒艮肉，生鮮、冷藏或冷凍	Meat of whales, dolphins, porpoises, manatees and dugongs, fresh, chilled or frozen	34.00%	D
02084020	鯨、海豚及鼠海豚、海牛及儒艮之食用雜碎，生鮮、冷藏或冷凍	Edible offal of whales, dolphins, porpoises, manatees and dugongs, fresh, chilled or frozen	45.00%	D
020850	爬蟲類（包括蛇及龜）	Of reptiles (including snakes and turtles)		
02085010	爬蟲類（包括蛇及龜）肉，生鮮、冷藏或冷凍	Meat of reptiles (including snakes and turtles), fresh, chilled or frozen	34.00%	D
02085020	爬蟲類（包括蛇及龜）之食用雜碎，生鮮、冷藏或冷凍	Edible offal of reptiles (including snakes and turtles), fresh, chilled or frozen	45.00%	D
020890	其他	Other		
02089011	鹿肉，生鮮、冷藏或冷凍	Meat of deer, fresh, chilled or frozen	16.80%	C
02089012	鹿鞭，生鮮、冷藏或冷凍	Lu Pien (Cervi Penis), fresh, chilled or	20.00%	C
02089013	鹿腳筋，生鮮、冷藏或冷凍	Tendons of deer, fresh, chilled or frozen	15.00%	C
02089020	其他肉類，生鮮、冷藏或冷凍	Other meat, fresh, chilled or frozen	34.00%	C
02089030	第 0 2 0 7 節除外之食用家禽雜碎，生鮮、冷藏或冷凍	Edible offal, fresh, chilled or frozen (other than edible offal of heading No. 02.07)	340.00%	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
02089090	其他第0206節及家禽雜碎除外之食用雜碎，生鮮、冷藏或冷凍	Other edible meat offal, fresh, chilled, or frozen, other than edible offal of poultry and of heading No. 02.06)	45.00%	B
0209	不帶瘦肉之豬脂及禽脂，未熬或未以其他方法萃取，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or		
020900	不帶瘦肉之豬脂及禽脂，未熬或未以其他方法萃取，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or		
02090000	不帶瘦肉之豬脂及禽脂，未熬或未以其他方法萃取，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or	19.20%	D
0210	鹹、浸鹹、乾或燻製之肉類及食用雜碎；肉類或雜碎肉製成之食用肉粉或粗肉粉	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal		
02101	—豬肉：	-Meat of swine:		
021011	帶骨之腿肉、肩肉及其切割肉	Hams, shoulders and cuts thereof, with bone		
02101100	帶骨之豬腿肉、肩肉及其切割肉	Hams, shoulders and cuts thereof of swine, with bone in	15.00%	C
021012	腹脇肉及其切割肉	Bellies (streaky) and cuts thereof		
02101200	豬腹脇肉及其切割肉	Bellies (streaky) and cuts thereof, of swine	20.00%	C
021019	其他	Other		
02101900	其他鹹、浸鹹、乾或燻製之豬肉	Other meat of swine, salted, in brine, dried or smoked	15.00%	C
021020	牛肉	Meat of bovine animals		
02102000	鹹、浸鹹、乾或燻製之牛肉	Meat of bovine animals, salted, in brine, dried or smoked	15.00%	E
02109	—其他，包括肉類或雜碎肉製成之食用肉粉及粗肉粉：	- Other , including edible flours and meals of meat and meat offal :		
021091	靈長目	Of primates		
02109100	鹹、浸鹹、乾或燻製之靈長目哺乳類動物肉及食用雜碎；及其肉或雜碎肉製成之食用肉粉及粗肉粉	Meat and edible offals of the order Primates of mammals, salted , in brine , dried or smoked ; flours and meals thereof	20.00%	C
021092	鯨、海豚及鼠海豚（鯨目之哺乳類動物）；海牛及儒艮（海牛目之哺乳類動物）	Of whales , dolphins and porpoises (mammals of the order Cetacea) ; of manatees and dugongs (mammals of the		
02109200	鹹、浸鹹、乾或燻製之鯨、海豚、鼠海豚、海牛及儒艮肉及食用雜碎；及其肉或雜碎肉製成之食用肉粉及粗肉粉	Meat and edible offals of whales , dolphins , porpoises , manatees and dugongs , salted , in brine , dried or smoked ; flours and meals thereof	20.00%	C
021093	爬蟲類（包括蛇及龜）	Of reptiles (including snakes and turtles)		
02109300	鹹、浸鹹、乾或燻製之爬蟲類（包括蛇及龜）及食用雜碎；及其肉或雜碎肉製成之食用肉粉及粗肉粉	Meat and edible offals of reptiles (including snakes and turtles) , salted , in brine , dried or smoked ; flours and meals thereof	20.00%	C
021099	其他	Other		
02109911	鹹、浸鹹、乾或燻製之雞肝	Liver of fowls of the species Gallus domesticus , salted , in brine , dried or smoked	25.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
02109912	鹹、浸鹹、乾或燻製之雞腿（包括棒棒腿及骨腿）及雞翅	Drumsticks (including leg and leg quarters) and wings of fowls of the species Gallus domesticus, salted, in brine, dried or smoked	NT\$ 54/KGM	E
02109913	鹹、浸鹹、乾或燻製之雞心及雞腳	Heart and feet of fowls of the species Gallus domesticus, salted, in brine, dried or smoked	25.00%	D
02109919	其他部位雞肉，鹹、浸鹹、乾或燻製	Other cuts of fowls of the species Gallus domesticus, salted, in brine, dried or smoked	NT\$ 34/KGM	E
02109921	鹹、浸鹹、乾或燻製之其他家禽肝	Other poultry liver, salted, in brine, dried or smoked	30.00%	D
02109929	鹹、浸鹹、乾或燻製之其他食用家禽雜碎（肝除外）；其他家禽雜碎製成之食用肉粉及粗肉粉	Other edible poultry offal, salted, in brine, dried or smoked (other than poultry livers); flours and meals thereof	340.00%	E
02109930	乾蛤蚧	K'o Chia (Gecko Gecko), dried	2.50%	A
02109941	乾鹿鞭	Lu Pien (Cervi Penis), dried	20.00%	C
02109942	乾鹿腳筋	Tendons of deer, dried	15.00%	C
02109990	鹹、浸鹹、乾或燻製之其他肉類及食用雜碎；肉類或雜碎肉製成之食用肉粉及粗肉粉	Other meat and edible offals, salted, in brine, dried or smoked; flours and meals thereof	20.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
03	第三章 魚類、甲殼類、軟體類及其他水產無脊椎動物	Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates		
0301	活魚	Live fish		
030110	觀賞用魚	Ornamental fish		
03011000	觀賞用魚	Ornamental fish	10.00%	A
03019	—其他活魚：	-Other live fish:		
030191	鱒（褐鱒、麥克鉤吻鱒、克氏鉤吻鱒、黃鉤吻鱒、吉利鉤吻鱒、阿帕契鉤吻鱒及金腹鉤吻鱒）	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		
03019100	活鱒（褐鱒、麥克鉤吻鱒、克氏鉤吻鱒、黃鉤吻鱒、吉利鉤吻鱒、阿帕契鉤吻鱒及金腹鉤吻鱒）	Live trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	15.00%	A
030192	鰻魚	Eels (Anguilla spp.)		
03019210	活鰻（白鰻、鱸鰻）	Eels (Anguilla spp.), live	15.00%	A
03019220	鰻線、鰻苗、幼鰻	Glass eel, eel fry, young eel	Free	A
030193	鯉魚	Carp		
03019300	鯉魚	Carp	20.00%	B
030199	其他	Other		
03019910	其他魚苗	Other fish fry	Free	A
03019921	活鱧魚	Live swamp eel	NT\$ 10.8/KGM or 18% whichever is higher	A
03019929	其他活魚	Other live fish	18.00%	A
0302	生鮮或冷藏魚（第0304節之切片、及其他魚肉除外）	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04		
03021	—鮭鱒科（肝及卵除外）：	-Salmonidae, excluding livers and roes:		
030211	鱒（褐鱒、麥克鉤吻鱒、克氏鉤吻鱒、黃鉤吻鱒、吉利鉤吻鱒、阿帕契鉤吻鱒及金腹鉤吻鱒）	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		
03021100	鱒（褐鱒、麥克鉤吻鱒、克氏鉤吻鱒、黃鉤吻鱒、吉利鉤吻鱒、阿帕契鉤吻鱒及金腹鉤吻鱒），生鮮或冷藏	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster), fresh or chilled	18.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
030212	太平洋鮭(紅鉤吻鮭、細鱗鉤吻鮭、鉤吻鮭、大鱗鉤吻鮭、銀鉤吻鮭、馬蘇鉤吻鮭及玫瑰鉤吻鮭)，大西洋鮭及多瑙河鮭	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)		
03021210	太平洋鮭(紅鉤吻鮭、細鱗鉤吻鮭、鉤吻鮭、大鱗鉤吻鮭、銀鉤吻鮭、馬蘇鉤吻鮭及玫瑰鉤吻鮭)，生鮮或冷藏	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), fresh or chilled	15.00%	A
03021220	大西洋鮭及多瑙河鮭，生鮮或冷藏	Atlantic salmon (salmo salar) and Danube salmon (Hucho hucho), fresh or chilled	13.00%	A
030219	其他	Other		
03021900	其他鮭鱒科，生鮮或冷藏	Other salmonidae, fresh or chilled	18.00%	A
03022	一扁魚類(右鰈科、左鰈科、左科、右科、澳洲鰈科、苔鰈科)肝及卵除外：	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding livers and roes :		
030221	大比目魚(北大西洋大比目魚、大西洋大比目魚、太平洋大比目魚)	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)		
03022100	大比目魚(北大西洋大比目魚、大西洋大比目魚、太平洋大比目魚)，生鮮或冷藏	Halibut (reinhardtius hippoglossoides, hippoglossus hippoglossus, hippoglossus stenolepis), fresh or chilled	12.50%	B
030222	鰈魚(大西洋有棘鰈魚)	Plaice (Pleuronectes platessa)		
03022200	鰈魚(大西洋有棘鰈魚)，生鮮或冷藏	Plaice (pleuronectes platessa), fresh or	18.00%	B
030223	鰷魚(牛舌魚)	Sole (Solea spp.)		
03022300	鰷魚(牛舌魚)，生鮮或冷藏	Sole (solea spp.), fresh or chilled	18.00%	B
030229	其他	Other		
03022900	其他扁魚類，生鮮或冷藏	Other flat fishes, fresh or chilled	18.00%	A
03023	一鮪魚(鮪屬)，正鰹、肝及卵除外：	-Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and		
030231	長鰭鮪	Albacore or longfinned tunas (Thunnus		
03023100	長鰭鮪，生鮮或冷藏	Albacore or longfinned tunas (thunnus alalunga), fresh or chilled	10.00%	B
030232	黃鰭鮪	Yellowfin tunas (Thunnus albacares)		
03023200	黃鰭鮪，生鮮或冷藏	Yellowfin tunas (thunnus albacares), fresh or chilled	10.00%	A
030233	正鰹	Skipjack or stripe-bellied bonito		
03023300	正鰹，生鮮或冷藏	Skipjack or stripe-bellied bonito(Euthynnus (Katsuwonus) pelamis) , fresh or chilled	20.00%	A
030234	大目鮪	Bigeye tunas (Thunnus obesus)		
03023400	大目鮪，生鮮或冷藏	Bigeye tunas (Thunnus obesus) , fresh or chilled	18.00%	A
030235	黑鮪	Bluefin tunas (Thunnus thynnus)		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
03023500	黑鮪，生鮮或冷藏	Bluefin tunas (Thunnus thynnus) , fresh or chilled	18.00%	A
030236	南方黑鮪	Southern bluefin tunas (Thunnus maccoyii)		
03023600	南方黑鮪，生鮮或冷藏	Southern bluefin tunas (Thunnus maccoyii) , fresh or chilled	18.00%	A
030239	其他	Other		
03023900	其他鮪魚（鮪屬），生鮮或冷藏	Other tunas (of genus Thunnus) , fresh or chilled	18.00%	A
030240	魚（大西洋、正），肝及卵除外	Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes		
03024000	魚（大西洋、正），生鮮或冷藏，肝及卵除外	Herrings (clupea harengus, clupea pallasii), fresh or chilled, excluding livers and roes	60.00%	E
030250	鱈魚（大西洋鱈、格陵蘭鱈、正鱈），肝及卵除外	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes		
03025000	鱈魚（大西洋鱈、格陵蘭鱈、正鱈），生鮮或冷藏，肝及卵除外	Cod (gadus morhua, gadus ogac, gadus macrocephalus), fresh or chilled, excluding livers and roes	12.50%	C
03026	-其他魚類，肝及卵除外：	-Other fish, excluding livers and roes:		
030261	沙丁魚（磯沙丁、正沙丁）錦沙丁魚、鯷魚或魚（正）	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)		
03026100	沙丁魚（磯沙丁、正沙丁）錦沙丁魚、鯷魚或魚（正），生鮮或冷藏	Sardines (sardina pilchardus, sardinops spp.), sardinella (sardinella spp.), brisling or sprats (sprattus sprattus), fresh or chilled	60.00%	E
030262	黑絲（黑條）	Haddock (Melanogrammus aeglefinus)		
03026200	黑絲（黑條），生鮮或冷藏	Haddock (melanogrammus aeglefinus), fresh or chilled	15.00%	B
030263	黑鱈（維納斯黑鱈）	Coalfish (Pollachius virens)		
03026300	黑鱈（維納斯黑鱈），生鮮或冷藏	Coalfish (pollachius virens), fresh or chilled	15.00%	B
030264	鯖魚（正鯖、花腹鯖、白腹鯖）	Mackerel (Scomber scombrus, Scomber australasicus, Scomber Japonicus)		
03026400	鯖魚（正鯖、花腹鯖、白腹鯖），生鮮或冷藏	Mackerel (scomber scombrus, scomber australasicus, scomber japonicus), fresh or chilled	86.00%	E
030265	鯊魚	Dogfish and other sharks		
03026500	鯊魚，生鮮或冷藏	Dogfish and other sharks, fresh or chilled	25.00%	A
030266	鰻魚	Eels (Anguilla spp.)		
03026600	鰻魚（白鰻、鱸鰻），生鮮或冷藏	Eels (anguilla spp.), fresh or chilled	15.00%	A
030269	其他	Other		
03026910	烏魚，生鮮或冷藏	Mullet, fresh or chilled	NT\$ 30/KGM	A
03026920	黃魚，生鮮或冷藏	Yellow croaker, fresh or chilled	26.00%	B
03026930	香魚（），生鮮或冷藏	Sweetfish (Ayu), fresh or chilled	NT\$ 23/KGM or 17.5% whichever is higher	B
03026940	秋刀魚，生鮮或冷藏	Saury, fresh or chilled	27.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
03026951	鱒魚，生鮮或冷藏	Rice-field eel, fresh or chilled	NT\$ 11.5/KGM or 19.2% whichever is higher	B
03026952	海鰻，生鮮或冷藏	Sharp toothed eel, fresh or chilled	15.00%	B
03026960	柳葉魚，生鮮或冷藏	Shishamo smelt (Spirinchus lanceolatus)(HIKKITA), fresh or chilled	NT\$ 9/KGM or 17.5% whichever is higher	B
03026970	魚、大西洋竹筴魚、太平洋長身鱈魚、銀鱈，生鮮或冷藏	Monk fish, atlantic blue fish, pacific linglods, sablefish, fresh or chilled	20.00%	B
03026980	供食用之魚皮，生鮮或冷藏	Fish skins, edible, fresh or chilled	17.50%	B
03026991	短擬鱸（藍色鱈魚），生鮮或冷藏	Blue cod (Parapercis colias), fresh or chilled	14.00%	B
03026992	魚，生鮮或冷藏	Carangid fishes, fresh or chilled	90.00%	E
03026993	其他鯖屬魚，生鮮或冷藏	Other mackerel, fresh or chilled	86.00%	E
03026994	灰海荷（丁香魚），生鮮或冷藏	Silver anchovy (spratelloides gracilis), fresh or chilled	37.50%	B
03026995	巴鯉，生鮮或冷藏	Black skipjack (Euthynnus affinis), fresh or chilled	20.00%	B
03026999	其他魚類生鮮或冷藏	Other fish, fresh or chilled	25.00%	B
030270	肝及卵	Livers and roes		
03027010	魚肝，生鮮或冷藏	Livers, fish, fresh or chilled	27.00%	B
03027020	魚卵，生鮮或冷藏（包含魚白）	Roes, fish, fresh or chilled	15.00%	B
0303	冷凍魚（第0304節之切片及其他魚肉除外）	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04		
03031	—太平洋鮭（紅鉤吻鮭、細鱗鉤吻鮭、鉤吻鮭、大鱗鉤吻鮭、銀鉤吻鮭、馬蘇鉤吻鮭及玫瑰鉤吻鮭），肝及卵除外：	-Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes :		
030311	紅鉤吻鮭	Sockeye salmon (red salmon) (Oncorhynchus nerka)		
03031100	冷凍紅鉤吻鮭，肝及卵除外	Sockeye salmon (red salmon) (Oncorhynchus nerka), frozen, excluding	10.00%	A
030319	其他	Other		
03031900	其他冷凍太平洋鮭（細鱗鉤吻鮭、鉤吻鮭、大鱗鉤吻鮭、銀鉤吻鮭、馬蘇鉤吻鮭及玫瑰鉤吻鮭），肝及卵除外	Other pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), frozen, excluding livers and roes	10.00%	A
03032	—其他鮭鱒類（肝及卵除外）：	-Other salamonidae, excluding livers and		
030321	鱒（褐鱒、麥克鉤吻鱒、克氏鉤吻鱒、黃鉤吻鱒、吉利鉤吻鱒、阿帕契鉤吻鱒及金腹鉤吻鱒）	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
03032100	冷凍鱒(褐鱒、麥克鉤吻鱒、克氏鉤吻鱒、黃鉤吻鱒、吉利鉤吻鱒、阿帕契鉤吻鱒及金腹鉤吻鱒)	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster), frozen	15.00%	A
030322	大西洋鮭及多瑙河鮭	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)		
03032200	冷凍大西洋鮭及多瑙河鮭	Atlantic salmon (salmo salar) and danube salmon (hucho hucho), frozen	13.00%	A
030329	其他	Other		
03032900	其他冷凍鮭鱒類	Other salmonidae, frozen	18.00%	A
03033	一扁魚類(右鰈科、左鰈科、左科、右科、澳洲鰈科、苔鰈科), 肝及卵除外:	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes :		
030331	大比目魚(北大西洋大比目魚、大西洋大比目魚、太平洋大比目魚)	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)		
03033100	冷凍大比目魚(北大西洋大比目魚、大西洋大比目魚、太平洋大比目魚)	Halibut (reinhardtius hippoglossoides, hippoglossus hippoglossus, hippoglossus stenolepis), frozen	12.50%	A
030332	鰈魚(大西洋有棘鰈魚)	Plaice (Pleuronectes platessa)		
03033200	冷凍鰈魚(大西洋有棘鰈魚)	Plaice (pleuronectes platessa), frozen	15.00%	A
030333	鰷魚(牛舌魚)	Sole (Solea spp.)		
03033300	冷凍鰷魚(牛舌魚)	Sole (solea spp.), frozen	15.00%	A
030339	其他	Other		
03033900	其他冷凍扁魚類	Other flat fishes, frozen	12.50%	A
03034	一鮪魚(鮪屬), 正鰹、肝及卵除外:	-Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and		
030341	長鰹鮪	Albacore or longfinned tunas (Thunnus		
03034100	冷凍長鰹鮪	Albacore or longfinned tunas (thunnus alalunga), frozen	10.00%	A
030342	黃鰹鮪	Yellowfin tunas (Thunnus albacares)		
03034200	冷凍黃鰹鮪	Yellowfin tunas (Thunnus albacares), frozen	10.00%	A
030343	正鰹	Skipjack or stripe-bellied bonito		
03034300	冷凍正鰹	Skipjack or stripe-bellied bonito(Euthynnus (Katsuwonus) pelamis) , frozen	20.00%	A
030344	大目鮪	Bigeye tunas (Thunnus obesus)		
03034400	冷凍大目鮪	Bigeye tunas (Thunnus obesus) , frozen	17.50%	A
030345	黑鮪	Bluefin tunas (Thunnus thynnus)		
03034500	冷凍黑鮪	Bluefin tunas (Thunnus thynnus) , frozen	17.50%	A
030346	南方黑鮪	Southern bluefin tunas (Thunnus maccoyii)		
03034600	冷凍南方黑鮪	Southern bluefin tunas (Thunnus maccoyii) , frozen	17.50%	A
030349	其他	Other		
03034900	其他冷凍鮪魚(鮪屬)	Other tunas (of genus Thunnus) , frozen	17.50%	A
030350	魚(大西洋、正), 肝及卵除外	Herrings (Clupea harengus, Clupea Pallasii), excluding livers and roes		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
03035000	冷凍魚(大西洋、正)	Herrings (clupea harengus, clupea pallasii), frozen	60.00%	E
030360	鱈魚(大西洋鱈、格陵蘭鱈、正鱈), 肝及卵除外	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes		
03036000	冷凍鱈魚(大西洋鱈、格陵蘭鱈、正鱈)	Cod (gadus morhua, gadus ogac, gadus macrocephalus), frozen	12.50%	B
03037	-其他魚類, 肝及卵除外:	-Other fish, excluding livers and roes:		
030371	沙丁魚(磯沙丁、正沙丁) 錦沙丁魚、鯷魚或魚(正)	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)		
03037100	冷凍沙丁魚(磯沙丁、正沙丁)、錦沙丁魚、鯷魚或魚(正)	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), frozen	60.00%	E
030372	黑絲(黑條鱈)	Haddock (Melanogrammus aeglefinus)		
03037200	冷凍黑絲(黑條鱈)	Haddock (melanogrammus aeglefinus), frozen	15.00%	B
030373	黑鱈(維納斯黑鱈)	Coalfish (Pollachius virens)		
03037300	冷凍黑鱈(維納斯黑鱈)	Coalfish (pollachius virens), frozen	18.00%	B
030374	鯖魚(正鯖、花腹鯖、白腹鯖)	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)		
03037400	冷凍鯖魚(正鯖、花腹鯖、白腹鯖)	Mackerel (scomber scombrus, scomber australasicus, scomber japonicus), frozen	86.00%	E
030375	鯊魚	Dogfish and other sharks		
03037500	冷凍鯊魚	Dogfish and other sharks, frozen	25.00%	C
030376	鰻魚	Eels (Anguilla spp.)		
03037600	冷凍鰻魚(白鰻、鱸鰻)	Eels (anguilla spp.), frozen	14.00%	B
030377	鱸魚	Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)		
03037700	冷凍鱸魚	Sea bass (dicentrarchus labrax, dicentrarchus punctatus), frozen	25.00%	A
030378	魷魚(詹星魚)	Hake (Merluccius spp., Urophycis spp.)		
03037800	冷凍魷魚(詹星魚)	Hake (merluccius spp., urophycis spp.), frozen	10.00%	B
030379	其他	Other		
03037910	冷凍烏魚	Mullet, frozen	NT\$ 25/KGM	A
03037920	冷凍黃魚	Yellow croaker, frozen	27.00%	C
03037930	冷凍香魚( )	Sweetfish (Ayu), frozen	NT\$ 23/KGM or 17.5% whichever is higher	B
03037940	冷凍秋刀魚	Saury, frozen	20.00%	B
03037951	冷凍鱧	Rice-field eel, frozen	NT\$ 11.5/KGM or 19.2% whichever is higher	B
03037952	冷凍海鰻	Conger eel, frozen	12.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
03037960	冷凍柳葉魚	Shishamo smelt, frozen (Spirinchus Lanceolatus) (Hikkita)	NT\$ 6.42/KGM or 12.5% whichever is higher	B
03037970	冷凍魚、大西洋竹筴魚、太平洋長身鱈魚、銀鱈	Monk fish, Atlantic blue fish, Pacific linglods, sablefish, frozen	20.00%	C
03037980	供食用之冷凍魚皮	Fish skins, edible, frozen	17.50%	B
03037991	冷凍明太鱈	Pollock, frozen	10.00%	B
03037992	冷凍魚	Carangid fishes, frozen	90.00%	E
03037993	冷凍其他鯖屬魚	Other mackerel (Scomber spp.), frozen	86.00%	E
03037994	冷凍灰海荷 (丁香魚)	Silver anchovy (Spratelloides gracilis),	37.50%	C
03037995	冷凍短擬鱸 (藍色鱈魚)	Blue cod (parapercis colias), frozen	25.00%	C
03037996	冷凍巴鯷	Black skipjack (Euthynnus affinis), frozen	20.00%	B
03037999	其他冷凍魚類	Other fish, frozen	25.00%	C
030380	肝及卵	Livers and roes		
03038010	冷凍魚肝	Livers, fish, frozen	25.00%	A
03038020	冷凍魚卵	Roes, fish, frozen	11.90%	B
0304	生鮮、冷藏或冷凍之切片及其他魚肉 (不論是否經剝細)	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen		
030410	生鮮或冷藏	Fresh or chilled		
03041010	生鮮或冷藏鱈魚片及魚肉 (不論是否經剝細)	Swamp eel fillets and its meat (whether or not minced), fresh or chilled	NT\$ 12/KGM or 20% whichever is higher	A
03041020	供食用之魚尾、魚骨, 生鮮或冷藏	Fish tails, bones, edible, fresh or chilled	12.50%	A
03041030	供食用之魚翅, 生鮮或冷藏	Shark fins, edible, fresh or chilled	17.50%	A
03041040	生鮮或冷藏鯰魚片及魚肉 (不論是否經剝細)	Catfish fillets and its meat (whether or not minced), fresh or chilled	20.00%	B
03041050	生鮮或冷藏鱒魚片及魚肉 (不論是否經剝細)	Trout fillets and its meat (whether or not minced), fresh or chilled	20.00%	B
03041090	生鮮或冷藏魚片及其他魚肉 (不論是否經剝細)	Fish fillets and its meat (whether or not minced), fresh or chilled	24.00%	B
030420	冷凍切片	Frozen fillets		
03042010	冷凍鱈魚片	Swamp eel fillets, frozen	NT\$ 12/KGM or 20% whichever is higher	A
03042020	冷凍鮭魚片及比目魚片	Salmon and halibut fillets, frozen	18.00%	A
03042030	冷凍鱒魚片	Trouts, fillets, frozen	15.00%	A
03042041	冷凍類 (包括沙丁魚) 魚片	Sardine fillets, frozen	60.00%	E
03042042	冷凍鱈魚片	Herring fillets, frozen	60.00%	E
03042050	冷凍魚片	Horse mackerel fillets, frozen	90.00%	E
03042060	冷凍鯖屬魚片	Mackerel fillets, frozen	86.00%	E
03042070	冷凍鯰魚片	Catfish fillets, frozen	20.00%	B
03042080	冷凍魚片 (詹星魚)	Hake (Merluccius spp, Urophycis spp.), fillets, frozen	18.00%	A
03042090	其他冷凍魚片	Other fish fillets, frozen	20.00%	B
030490	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
03049011	冷凍鰻魚漿	Frozen eel, minced	11.50%	A
03049012	冷凍鱈魚、明太鱈魚漿	Frozen cod, pollock, minced	10.00%	A
03049019	其他冷凍魚漿	Other fish, minced, frozen	10.00%	A
03049020	供食用之冷凍魚尾、魚骨	Fish tails , bones , edible , frozen	12.50%	A
03049030	供食用之冷凍魚翅	Shark fins, edible, frozen	17.50%	A
03049090	冷凍之其他魚肉（不論是否經剝細）	Other fish meat (whether or not minced), frozen	24.00%	B
0305	乾魚、鹹魚、浸鹹魚；燻魚，不論在燻製前或燻製過程中是否烹煮；適合供人類食用之魚粉、細粒及團粒	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption		
030510	適於人類食用之魚粉、細粒及團粒	Flours, meals and pellets of fish, fit for human consumption		
03051000	適於人類食用之魚粉、細粒及團粒	Flours, meals and pellets of fish, fit for human consumption	27.00%	C
030520	乾、燻、鹹或浸鹹之魚肝及魚卵	Livers and roes, dried, smoked, salted or in		
03052010	乾、燻、鹹或浸鹹之魚肝	Livers, dried, smoked, salted or in brine	15.00%	A
03052020	乾、燻、鹹或浸鹹之魚卵	Roes, dried, smoked, salted or in brine	17.50%	A
030530	乾、鹹或浸鹹魚之切片，但未燻製	Fish fillets, dried, salted or in brine, but not smoked		
03053010	乾、鹹或浸鹹鯖屬魚之切片，但未燻製	Mackerels fillets, dried, salted or in brine, but not smoked	86.00%	E
03053090	其他乾、鹹或浸鹹魚之切片，但未燻製	Other fish fillets, dried, salted or in brine, but not smoked	25.00%	B
03054	—燻魚，包括切片：	-Smoked fish, including fillets:		
030541	太平洋鮭（紅鉤吻鮭、細鱗鉤吻鮭、鉤吻鮭、大鱗鉤吻鮭、銀鉤吻鮭、馬蘇鉤吻鮭及玫瑰鉤吻鮭），大西洋鮭及多瑙河鮭	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		
03054100	燻製太平洋鮭（紅鉤吻鮭、細鱗鉤吻鮭、鉤吻鮭、大鱗鉤吻鮭、銀鉤吻鮭、馬蘇鉤吻鮭及玫瑰鉤吻鮭），大西洋鮭及多瑙河鮭	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ), smoked	15.00%	A
030542	魚（太平洋、正）	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		
03054200	燻製魚（太平洋、正）	Herrings ( <i>clupea harengus</i> , <i>clupea pallasii</i> ), smoked	35.00%	C
030549	其他	Other		
03054910	供食用之燻製魚尾、魚皮	Fish tails , skins , edible , smoked	15.00%	A
03054920	燻製鯰魚	Catfish, smoked	20.00%	B
03054930	燻製鱒魚	Trout, smoked	15.00%	B
03054940	燻製灰海荷（丁香魚）	Silver anchovy ( <i>spratelloides gracilis</i> ), smoked	30.00%	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
03054950	其他燻製 類 (包括沙丁魚)	Other sardines, smoked	60.00%	E
03054990	其他燻製魚類	Other fish, smoked	30.00%	C
03055	一乾魚, 不論是否為鹹者 (但未燻製)	-Dried fish, whether or not salted but not		
030551	鱈魚 (大西洋鱈、格陵蘭鱈、正鱈)	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		
03055100	乾鱈魚 (大西洋鱈、格陵蘭鱈、正鱈)	Cod (gadus morhua, gadus ogac, gadus macrocephalus), dried	18.00%	A
030559	其他	Other		
03055910	乾明太鱈	Fish pollock, dried	17.50%	A
03055920	乾魚翅	Shark fins, dried	7.00%	A
03055930	供食用之乾魚尾、魚皮	Fish tails , skins , edible , dried	17.50%	B
03055941	鯡類或其他 類小魚乾	Herrings or other sardines, small, dried	60.00%	E
03055949	其他小魚乾	Other small fish, dried	NT\$ 47.6/KGM or 25% whichever is higher	C
03055950	乾 類, 不論是否為鹹者 (但未燻製)	Dried sardines, whether or not salted, but not smoked	60.00%	E
03055960	乾海龍及乾海馬	Hai Lung (Syngnathus) and Hai Ma (Hippocampus) , dried	Free	A
03055990	其他乾魚, 不論是否為鹹者 (但未燻製)	Other dried fish, whether or not salted but not smoked	25.00%	C
03056	一鹹魚 (乾及燻製者除外), 浸鹹魚:	-Fish, salted but not dried or smoked and fish in brine:		
030561	魚 (太平洋、正)	Herrings (Clupea harengus, Clupea pallasii)		
03056100	鹹 魚 (太平洋、正)	Herrings (clupea harengus, clupea pallasii), salted or in brine	60.00%	E
030562	鱈魚 (大西洋鱈、格陵蘭鱈、正鱈)	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		
03056200	鹹鱈魚 (大西洋鱈、格陵蘭鱈、正鱈)	Cod (gadus morhua, gadus ogac, gadus macrocephalus), salted or in brine	18.00%	B
030563	鯷魚 (鯊魚)	Anchovies (Engraulis spp.)		
03056300	鹹鯷魚 (鯊魚)	Anchovies (engraulis spp.), salted or in brine	60.00%	E
030569	其他	Other		
03056910	鹹薩門魚	Fish, salmon, salted or in brine	15.00%	A
03056920	鹹魚翅	Shark fins, salted or in brine	9.00%	A
03056930	供食用之鹹魚尾、魚皮	Fish tails , skins , edible , salted or in brine	17.50%	A
03056940	鹽醃鯖屬魚	Mackerels, salted or in brine	86.00%	E
03056990	其他鹽醃魚類	Other fish, salted or in brine	25.00%	B
0306	帶殼或去殼之甲殼類動物, 活、生鮮、冷藏、冷凍、乾、鹹或浸鹹; 蒸煮過或用水煮過之帶殼甲殼類動物, 不論是否為冷藏、冷凍、乾、鹹或浸鹹; 適合供人類食用之甲殼類動物粉、細粒及團粒	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption		
03061	一冷凍者:	-Frozen:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
030611	岩龍蝦及海螯蝦 ( 蛄)	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)		
03061110	冷凍岩龍蝦	Rock (spiny) lobster, frozen	NT\$ 33.7/KGM or 15% whichever is higher	A
03061120	冷凍海螯蝦 ( 蛄)	Crawfish, frozen	23.00%	A
030612	龍蝦 ( 蟹祖)	Lobsters (Homarus spp.)		
03061200	冷凍龍蝦 ( 蟹祖)	Lobsters (homarus spp.), frozen	NT\$ 33.7/KGM or 15% whichever is higher	A
030613	小蝦及對蝦	Shrimps and prawns		
03061300	冷凍小蝦及對蝦	Shrimps and prawns, frozen	20.00%	A
030614	蟹類	Crabs		
03061410	冷凍蟳	Swamp crabs, frozen	NT\$ 40.8/KGM or 30% whichever is higher	A
03061420	冷凍蟹	Crabs, frozen	18.00%	A
030619	其他，包括適於人類食用之甲殼類動物粉、細粒及團粒	Other, including flours, meals and pellets of crustaceans, fit for human consumption		
03061900	其他冷凍水產甲殼類，包括適於人類食用之甲殼類動物粉、細粒及團粒	Other crustaceans, frozen, including flours, meals and pellets of crustaceans, fit for human consumption	30.00%	A
03062	—未冷凍者：	-Not frozen:		
030621	岩龍蝦及海螯蝦 ( 蛄)	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)		
03062111	活、生鮮或冷藏岩龍蝦	Rock (spiny) lobster, live, fresh or chilled	NT\$ 33.7/KGM or 15% whichever is higher	A
03062112	乾、鹹或浸鹹岩龍蝦	Rock (spiny) lobster, dried, salted or in brine	NT\$ 33.7/KGM or 15% whichever is higher	A
03062120	活、生鮮或冷藏海螯蝦	Sea crawfish, live, fresh or chilled	25.00%	A
030622	龍蝦 ( 蟹祖)	Lobsters (Homarus spp.)		
03062210	活、生鮮或冷藏龍蝦 ( 蟹祖)	Lobsters (homarus spp.), live, fresh or chilled	NT\$ 33.7/KGM or 15% whichever is higher	A
03062220	乾、鹹或浸鹹龍蝦 ( 蟹祖)	Lobsters (homarus spp.), dried, salted or in brine	NT\$ 33.7/KGM or 15% whichever is higher	A
030623	小蝦及對蝦	Shrimps and prawns		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
03062311	蝦苗	Shrimp, fry	Free	A
03062319	其他活、生鮮或冷藏小蝦及對蝦	Other shrimps and prawns, live, fresh or chilled	20.00%	A
03062321	乾蝦皮	Shrimp skin, dried	NT\$ 5.36/KGM or 24% whichever is higher	A
03062329	乾、鹹或浸鹹小蝦及對蝦	Shrimps and prawns, dried, salted or in brine	NT\$ 48/KGM or 25% whichever is higher	A
030624	蟹類	Crabs		
03062410	蟳、蟹苗	Crabs, fry	Free	A
03062421	活、生鮮或冷藏蟳	Swamp crabs, live, fresh or chilled	NT\$ 47.6/KGM or 35% whichever is higher	A
03062429	其他活、生鮮或冷藏蟹類	Other crabs, live, fresh or chilled	25.00%	B
03062430	乾、鹹或浸鹹蟹類	Crabs, dried, salted or in brine	25.00%	A
030629	其他，包括適於人類食用之甲殼類動物粉、細粒及團粒	Other, including flours, meals and pellets of crustaceans, fit for human consumption		
03062911	水產甲殼類種苗	Crustaceans, fry	Free	A
03062919	其他活、生鮮或冷藏水產甲殼類	Other crustaceans, live, fresh or chilled	25.00%	B
03062920	其他乾、鹹或浸鹹水產甲殼類，包括適於人類食用之甲殼類動物粉、細粒及團粒	Other crustaceans, dried, salted or in brine, including flours, meals and pellets of crustaceans, fit for human consumption	25.00%	B
0307	活、生鮮、冷藏、冷凍、乾、鹹或浸鹹軟體類動物，不論是否帶殼；水產無脊椎動物（甲殼及軟體類動物除外），活、生鮮、冷藏、冷凍、乾、鹹或浸鹹；適於人類食用之水產無脊椎動物（甲殼類動物除外）粉、細粒及團粒	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption		
030710	牡蠣（蠔、蚶）	Oysters		
03071011	牡蠣（蠔、蚶）苗	Oysters, fry	Free	A
03071019	其他活、生鮮或冷藏牡蠣（蠔、蚶）	Other oysters, live, fresh or chilled	25.00%	C
03071020	冷凍牡蠣（蠔、蚶）	Oysters, frozen	21.50%	C
03071031	乾牡蠣（蠔、蚶）	Oysters, dried	NT\$ 56/KGM or 28% whichever is higher	C
03071032	鹹或浸鹹牡蠣（蠔、蚶）	Oysters, salted or in brine	33.00%	C
03072	—海扇貝，包括大海扇貝、日月貝及月貝：	-Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten :		
030721	活、生鮮或冷藏	Live, fresh or chilled		
03072100	活、生鮮或冷藏海扇貝（含全貝及干貝）	Scallops (include full shell fish and comboy), live, fresh or chilled	NT\$ 17.2/KGM or 10% whichever is higher	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
030729	其他	Other		
03072910	冷凍海扇貝（含全貝及干貝）	Scallops (include full shell fish and compoy), frozen	NT\$ 17.2/KGM or 10% whichever is higher	B
03072920	乾、鹹或浸鹹海扇貝（含全貝及干貝）	Scallops (include full shell fish and compoy), dried, salted or in brine	NT\$ 206.2/KGM or 14% whichever is higher	B
03073	—貽貝（淡菜）：	-Mussels (Mytilus spp., Perna spp.):		
030731	活、生鮮或冷藏	Live, fresh or chilled		
03073100	活、生鮮或冷藏貽貝（淡菜）	Mussels (Mytilus spp., Perna spp.), live, fresh or chilled	15.00%	A
030739	其他	Other		
03073910	冷凍貽貝（淡菜）	Mussels (mytilus spp., perna spp.), frozen	15.00%	A
03073921	乾貽貝（淡菜）	Mussels (mytilus spp., perna spp.), dried	NT\$ 40.5/KGM or 27% whichever is higher	B
03073929	鹹或浸鹹貽貝（淡菜）	Mussels (mytilus spp. perna spp.), salted or in brine	25.00%	A
03074	—墨魚（西班牙墨魚、蘇俄墨魚、西伯利亞墨魚）及魷魚（南魷、赤魷、北大西洋魷、西伯利亞魷）：	-Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp.,		
030741	活、生鮮或冷藏	Live, fresh or chilled		
03074110	活、生鮮或冷藏墨魚	Cuttle fish, live, fresh or chilled	20.00%	B
03074120	活、生鮮或冷藏魷魚	Squid, live, fresh or chilled	NT\$ 15/KGM	B
030749	其他	Other		
03074911	冷凍墨魚	Cuttle fish, frozen	25.00%	A
03074912	冷凍魷魚	Squid, frozen	NT\$ 15/KGM	A
03074921	乾、鹹、浸鹹、燻墨魚	Cuttle fish, dried, salted, in brine, smoked	25.00%	B
03074922	乾、鹹、浸鹹、燻魷魚	Squid, dried, salted, in brine, smoked	NT\$ 219/KGM or 50% whichever is higher	C
03075	—章魚：	-Octopus (Octopus spp.):		
030751	活、生鮮或冷藏	Live, fresh or chilled		
03075100	活、生鮮或冷藏章魚	Octopus, live, fresh or chilled	20.00%	A
030759	其他	Other		
03075900	冷凍、乾、鹹、浸鹹、燻章魚	Octopus, frozen, dried, salted, in brine, smoked	26.00%	A
030760	螺，（海螺除外）	Snails, other than sea snails		
03076010	活、生鮮或冷藏螺（海螺除外）	Snails, live, fresh or chilled, other than sea snails	30.00%	A
03076020	冷凍螺（海螺除外）	Snails, frozen, other than sea snails	30.00%	B
03076030	乾、鹹或浸鹹螺（海螺除外）	Snails, dried, salted or in brine, other than sea snails	30.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
03079	—其他，包括適於人類食用之水產無脊椎動物（甲殼類動物除外）粉、細粒及團粒：	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
030791	活、生鮮或冷藏	Live, fresh or chilled		
03079110	軟體類動物及水產無脊椎動物之種苗	Molluscs and aquatic invertebrates, fry	Free	A
03079120	活、生鮮或冷藏鮑魚（九孔除外）	Abalones (Haliotidae), live, fresh or chilled, other than abalones (Haliotis diversicolor)	NT\$ 30/KGM or 7.5% whichever is higher	B
03079131	活、生鮮或冷藏鐘螺	Top shell, live, fresh or chilled	NT\$ 45.2/KGM or 30% whichever is higher	B
03079132	活、生鮮或冷藏海瓜子	Ruditapes philippinarum, live, fresh or chilled	NT\$ 34/KGM or 30% whichever is higher	B
03079140	活、生鮮或冷藏海參	Sea-cucumber, live, fresh or chilled	13.00%	A
03079150	活、生鮮或冷藏海蜆	Sea blubber, live, fresh or chilled	14.00%	A
03079160	活、生鮮或冷藏九孔	Abalones (Haliotis diversicolor), live, fresh or chilled	NT\$ 66.4/KGM or 20% whichever is higher	B
03079170	活、生鮮或冷藏南美貝	Locos, live, fresh or chilled	NT\$ 26.6/KGM or 14% whichever is higher	B
03079180	活、生鮮或冷藏蛤蜊	Hard clam, live, fresh or chilled	30.00%	C
03079190	其他活、生鮮或冷藏軟體類動物及水產無脊椎動物	Other molluscs and aquatic invertebrates	23.00%	C
030799	其他	Other		
03079911	冷凍鮑魚（九孔除外）	Abalones (Haliotidae), frozen, other than abalones (Haliotis diversicolor)	NT\$ 30/KGM or 7.5% whichever is higher	A
03079912	冷凍鐘螺（鳳凰螺除外）	Top shell other than conch, frozen	NT\$ 30/KGM or 20% whichever is higher	B
03079913	冷凍海瓜子	Ruditapes philippinarum, frozen	NT\$ 34/KGM or 30% whichever is higher	C
03079914	冷凍海參	Sea-cucumber, frozen	9.00%	B
03079915	冷凍海蜆皮	Sea blubber, frozen	15.00%	A
03079916	冷凍九孔	Abalones (Haliotis, diversicolor) frozen	NT\$ 83/KGM or 25% whichever is higher	C
03079917	冷凍南美貝	Locos, frozen	NT\$ 19/KGM or 10% whichever is higher	C



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
03079918	冷凍蚶子	Cockles, frozen	NT\$ 11.7/KGM or 25% whichever is higher	C
03079919	冷凍蜆	Clams, frozen	NT\$ 22.6/KGM or 20% whichever is higher	B
03079920	其他冷凍軟體類動物及水產無脊椎動物，包括適於人類食用之水產無脊椎動物（甲殼類動物除外）粉、細粒及團粒	Other molluscs and aquatic invertebrates, frozen, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	24.00%	B
03079921	鹹或浸鹹鮑魚（九孔除外）	Abalones (Haliotidae), salted or in brine, other than abalones (Haliotis diversicolor)	22.00%	B
03079922	乾鮑魚（九孔除外）	Abalones (Haliotidae), dried, other than abalones (Haliotis diversicolor)	NT\$ 225/KGM or 15% whichever is higher	B
03079923	乾、鹹或浸鹹鐘螺	Top shell, dried, salted or in brine	NT\$ 45.2/KGM or 30% whichever is higher	B
03079924	乾刺參	Sea-cucumber, spiked, dried	NT\$ 100/KGM or 10% whichever is higher	B
03079925	乾光參	Sea-cucumber, not spiked, dried	NT\$ 23.8/KGM or 10% whichever is higher	B
03079926	其他乾鹹或浸鹹海參	Other sea-cucumber, dried, salted or in brine	NT\$ 16/KGM or 10% whichever is higher	B
03079927	乾、鹹或浸鹹海蜆皮	Sea blubber, dried, salted or in brine	NT\$ 8.4/KGM or 12% whichever is higher	A
03079929	其他乾鹹或浸鹹軟體類動物及水產無脊椎動物，包括適於人類食用之水產無脊椎動物（甲殼類動物除外）粉、細粒及團粒	Other molluscs and aquatic invertebrates, dried, salted or in brine, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	30.00%	B
03079930	冷凍蛤蜊	Hard clam, frozen	35.00%	C
03079931	冷凍鳳凰螺	Conch, frozen	20.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
04	第四章 乳製品；禽蛋；天然蜜；未列名食用動物產品	Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included		
0401	乳及乳油，未濃縮且未加糖及未含其他甜味料者	Milk and cream, not concentrated nor containing added sugar or other sweetening matter		
040110	含脂重量不超過1%者	Of a fat content, by weight, not exceeding 1%		
04011010	未濃縮且未加糖及未含其他甜味料之鮮乳（生乳及羊乳除外），含脂重量不超過1%者	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%	NT\$ 15.6/KGM	E
04011020	未濃縮且未加糖及未含其他甜味料之保久乳（生乳及羊乳除外），含脂重量不超過1%者	Longlife milk (excluding milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%	NT\$ 15.6/KGM	E
04011090	未濃縮且未加糖及未含其他甜味料之乳油及其他乳，含脂重量不超過1%者	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%	20.00%	C
040120	含脂重量超過1%，但不超過6%者	Of a fat content, by weight, exceeding 1% but not exceeding 6%		
04012010	未濃縮且未加糖及未含其他甜味料之鮮乳（生乳及羊乳除外），含脂重量超過1%但不超過6%者	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 1% but not exceeding 6%	NT\$ 15.6/KGM	E
04012020	未濃縮且未加糖及未含其他甜味料之保久乳（生乳及羊乳除外），含脂重量超過1%但不超過6%者	Longlife milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 1% but not exceeding 6%	NT\$ 15.6/KGM	E
04012090	未濃縮且未加糖及未含其他甜味料之乳油及其他乳，含脂重量超過1%但不超過6%者	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, exceeding 1% but not exceeding 6%	20.00%	C
040130	含脂重量超過6%者	Of a fat content, by weight, exceeding 6%		
04013010	未濃縮且未加糖及未含其他甜味料之鮮乳（生乳及羊乳除外），含脂重量超過6%者	Fresh milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 6%	NT\$ 15.6/KGM	E
04013020	未濃縮且未加糖及未含其他甜味料之保久乳（生乳及羊乳除外），含脂重量超過6%者	Longlife milk (excluding raw milk and milk of goat and sheep), not concentrated and unsweetened, of a fat content, by weight, exceeding 6%	NT\$ 15.6/KGM	E
04013090	未濃縮且未加糖及未含其他甜味料之乳油及其他乳，含脂重量超過6%者	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, exceeding 6%	20.00%	C
0402	乳及乳油（濃縮或加糖或含其他甜味料者）	Milk and cream, concentrated or containing added sugar or other sweetening matter		
040210	粉狀、粒狀或其他固狀，含脂重量不超過1.5%者	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		
04021090	粉狀、粒狀或其他固狀乳及乳油，含脂重量不超過1.5%者	Milk and cream, in powder, granule or other solid form, of a fat content, by weight, not exceeding 1.5%	11.50%	D

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
04022	—粉狀、粒狀或其他固狀，含脂重量超過1·5%者：	-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
040221	未加糖或未含其他甜味料者	Not containing added sugar or other sweetening matter		
04022190	粉狀、粒狀或其他固狀乳及乳油，含脂重量超過1·5%，未加糖或未含其他甜味料者	Milk and cream, in powder, granule or other solid form, of a fat content, by weight, exceeding 1.5%, not containing added sugar or other sweetening matter	11.50%	D
040229	其他	Other		
04022990	粉狀、粒狀或其他固狀乳及乳油，含脂重量超過1·5%，加糖或含其他甜味料者	Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, containing added sugar or other sweetening matter	11.50%	B
04029	—其他：	-Other:		
040291	未加糖或未含其他甜味料者	Not containing added sugar or other sweetening matter		
04029110	煉乳，未加糖或未含其他甜味料者	Condensed milk, not containing added sugar or other sweetening matter	20.00%	B
04029120	乳水，未加糖或未含其他甜味料者	Milk, evaporated or sterilized, not containing added sugar or other sweetening matter	20.00%	C
04029130	乳皮，未加糖或未含其他甜味料者	Cream, evaporated or sterilized, not containing added sugar, or other sweetening matter	5.00%	B
04029190	其他乳及乳油，未加糖或未含其他甜味料者	Other milk and cream, not containing added sugar or other sweetening matter	20.00%	C
040299	其他	Other		
04029910	鮮乳，加糖或其他甜味料者	Fresh milk, containing added sugar or other sweetening matter	NT\$ 15.6/KGM	E
04029920	乳水，加糖或其他甜味料者	Milk, evaporated or sterilized, containing added sugar or other sweetening matter	NT\$ 15.6/KGM	E
04029930	乳皮，加糖或其他甜味料者	Cream, evaporated or sterilized, containing added sugar or other sweetening matter	10.00%	B
04029940	煉乳，加糖或其他甜味料者	Condensed milk, containing added sugar or other sweetening matter	30.00%	C
04029991	羊乳，加糖或含其他甜味料者	Milk of goat and sheep, containing added sugar or other sweetening matter	23.00%	C
04029992	其他乳，加糖或含其他甜味料者	Other milk, containing added sugar or other sweetening matter	NT\$ 15.6/KGM	E
04029999	其他乳油，加糖或含其他甜味料者	Other cream, containing added sugar or other sweetening matter	23.00%	C
0403	酪乳、凝固乳及乳油，凝態發酵乳、酸乳酒及其他經發酵或酸化之乳及乳油，不論是否濃縮或加糖或含其他甜味料或香料，或添加水果，堅果或可可者	Buttermilk, curdled milk and cream, Yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa		
040310	酸酪乳	Yogurt		
04031000	酸酪乳	Yoghourt (yogurt)	15.00%	C
040390	其他	Other		
04039010	酪乳粉	Buttermilk, dry, powder	11.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
04039021	鮮或煉酪乳，不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Fresh or condensed buttermilk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	20.00%	C
04039022	乾、塊或其他固狀酪乳，不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Buttermilk, dry, in block or other solid form, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	20.00%	C
04039029	其他酪乳，不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Other buttermilk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	NT\$ 15.6/KGM	E
04039030	酵母乳及發酵乳粉，不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Yeast milk and fermented milk powder, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	20.00%	D
04039040	凝固乳，不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Curdled milk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	NT\$ 15.6/KGM	E
04039051	酸調味、改質或發酵之乳，不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Flavoured, modified, or fermented milk, sour, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	20.00%	D
04039059	其他調味、改質或發酵之乳（包含酸乳酒），不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Other flavoured, modified, or fermented milk (including kephir), whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	NT\$ 15.6/KGM	E
04039060	酸乳油	Cream, sour	20.00%	C
04039090	其他乳油，不論是否加糖或含有其他甜味料或香料，或添加水果、堅果或可可者	Other cream, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or	NT\$ 15.6/KGM	E
0404	乳清，不論是否濃縮或加糖或含其他甜味料者；其他未列名天然乳品不論是否加糖或含其他甜味料者	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included		
040410	乳清及改質乳清，不論是否濃縮或加糖或含其他甜味料者	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		
04041090	乳清及改質乳清，不論是否濃縮或加糖或含其他甜味料者	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5.00%	B
040490	其他	Other		
04049000	其他天然乳品，不論是否加糖或含其他甜味料者	Products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	27.50%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
0405	乳品衍生之乳酪及其他油脂；乳製品塗醬	Butter and other fats and oils derived from milk; dairy spreads		
040510	乳酪	Butter		
04051000	乳酪	Butter	5.00%	B
040520	乳製品塗醬	Dairy spreads		
04052010	乳製品塗醬，含乳脂重量75%（含）以上，但低於80%者	Dairy spreads, with a milkfat content of 75% or more but less than 80% by weight	15.00%	C
04052020	乳製品塗醬，含乳脂重量39%（含）以上，但低於75%者	Dairy spreads, with a milkfat content of 39% or more but less than 75% by weight	16.80%	C
040590	其他	Other		
04059010	無水乳脂肪	Milk fat, anhydrous	8.00%	B
04059090	乳品衍生之其他油脂	Other fats and oils derived from milk	15.00%	C
0406	乾酪及凝乳	Cheese and curd		
040610	鮮（未熟成）乾酪，包括乳清乾酪及凝乳	Fresh (unripened or uncured) cheese, including whey cheese, and curd		
04061000	鮮（未熟成）乾酪，包括乳清乾酪及凝乳	Fresh (unripened or uncured) cheese, including whey cheese, and curd	5.00%	A
040620	磨碎或粉狀之各類乾酪	Grated or powdered cheese, of all kinds		
04062000	磨碎或粉狀之各類乾酪	Grated or powdered cheese, of all kinds	5.00%	A
040630	加工乾酪，非磨碎或非粉狀者	Processed cheese, not grated or powdered		
04063000	加工乾酪，非磨碎或非粉狀者	Processed cheese, not grated or powdered	5.00%	A
040640	藍黴乾酪	Blue-veined cheese		
04064000	藍黴乾酪	Blue-veined cheese	5.00%	A
040690	其他乾酪	Other cheese		
04069000	其他乾酪	Other cheese	5.00%	A
0407	帶殼禽蛋，鮮、調製或煮熟	Birds' eggs, in shell, fresh, preserved or		
040700	帶殼禽蛋，鮮、調製或煮熟	Birds' eggs, in shell, fresh, preserved or		
04070011	種蛋（無特異病原菌種蛋列入04070012）	Eggs, for breeding or for hatching (stock eggs of specific pathogen free is classified in item 040700.12)	10.00%	C
04070012	無特異病原菌種蛋	Stock eggs of specific pathogen free	Free	A
04070090	其他帶殼禽蛋，鮮，調製或煮熟	Other birds' eggs, in shell, fresh, preserved or cooked	30.00%	E
0408	不帶殼禽蛋、蛋黃（鮮、乾燥、已蒸煮或水煮、塑製、冷凍或其他方法處理，不論是否加糖或其他甜味料者）	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter		
04081	—蛋黃：	-Egg yolks:		
040811	乾燥	Dried		
04081100	蛋黃粉	Egg yolks powder	30.00%	E
040819	其他	Other		
04081910	冷凍蛋黃	Egg yolks, frozen	30.00%	E
04081990	其他類似品	Other similar articles	20.00%	E
04089	—其他：	-Other:		
040891	乾燥	Dried		
04089110	全蛋粉	Whole egg powder	30.00%	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
04089190	其他乾燥不帶殼禽蛋	Other birds' eggs, not in shell, dried	30.00%	E
040899	其他	Other		
04089910	冷凍蛋液	Whole eggs, frozen	30.00%	E
04089990	其他類似品	Other similar articles	28.00%	E
0409	天然蜜	Natural honey		
040900	天然蜜	Natural honey		
04090000	天然蜜	Natural honey	35.00%	B
0410	未列名食用動物產品	Edible products of animal origin, not elsewhere specified or included		
041000	未列名食用動物產品	Edible products of animal origin, not elsewhere specified or included		
04100010	燕窩	Salanganes' nests ( birds' nests )	20.00%	D
04100090	其他未列名食用動物產品	Other edible products of animal origin, not elsewhere specified or included	20.00%	D

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
05	第五章 未列名動物產品	Chapter 5 Products of animal origin, not elsewhere specified or included		
0501	未加工之已淨或未淨人髮；人髮廢料	Human hair, unworked, whether or not washed or scoured; waste of human hair		
050100	未加工之已淨或未淨人髮；人髮廢料	Human hair, unworked whether or not washed or scoured; waste of human hair		
05010010	未加工之已淨或未淨人髮	Human hair, unworked, whether or not washed or scoured	Free	A
05010020	人髮廢料	Human hair, waste	Free	A
0502	豬鬃、豬毛；獾毛及其他製刷用毛；廢鬃、廢毛	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair		
050210	豬鬃、豬毛及其廢鬃、廢毛	Pigs', hogs' or boars' bristles and hair and waste thereof		
05021010	豬鬃或豬毛	Pigs', hogs' and boars' bristles or hair	Free	A
05021020	豬鬃或豬毛之廢料	Pigs', hogs' and boars' bristle or hair, waste	Free	A
050290	其他	Other		
05029011	獾毛	Badger hair	Free	A
05029019	其他製刷用毛	Other brush making hair	Free	A
05029020	獾毛或其他製刷用毛之廢料	Badger hair and other brush making hair, waste	Free	A
0503	馬毛及廢馬毛，不論是否有夾層支持物在內	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material		
050300	馬毛及廢馬毛，不論是否有夾層支持物在內	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material		
05030010	馬鬃	Horsehair	Free	A
05030020	馬尾毛	Horse tail hair	Free	A
05030030	馬鬃廢料	Horsehair, waste	Free	A
05030040	牛族動物毛	Bovine animal hair	Free	A
05030050	牛族動物毛廢料	Bovine animal hair, waste	Free	A
0504	動物腸、膀胱及胃（魚類者除外），整個或切開者均在內，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.		
050400	動物腸、膀胱及胃（魚類者除外），整個或切開者均在內，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked		
05040011	豬腸衣	Casings of swine	5.00%	A
05040012	羊腸衣	Casings of sheep lambs and goats	10.00%	B
05040019	其他動物腸衣	Other casings of animals	10.00%	B
05040021	豬腸（包括大腸、小腸及直腸）及胃（肚），整個或切開者均在內，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Guts (including intestines and rectum) and stomachs of swine, whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	265.00%	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
05040022	家禽之腸、膀胱及胃，整個或切開者均在內，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Guts, bladders and stomachs of poultry, whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	340.00%	E
05040029	豬膀胱；其他動物之腸、膀胱及胃（魚類者除外），整個或切開者均在內，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Bladders of swine, guts, bladders and stomachs of other animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	15.00%	E
0505	帶羽毛或羽絨之鳥皮及鳥之其他部分、羽毛暨其片段（不論已否修剪）及羽絨，僅經潔淨、消毒或保藏處理而未進一步加工者；及其粉末或廢料	Skins and other parts of birds, with their feathers or down, feather and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers		
050510	填充用之羽毛及羽絨	Feathers of a kind used for stuffing; down		
05051000	填充用之羽毛及羽絨	Feathers of a kind used for stuffing; down	Free	A
050590	其他	Other		
05059010	帶羽毛或羽絨之鳥皮及鳥之其他部分，僅經潔淨、消毒或保藏處理而未進一步加工者	Skins and other parts of birds, with their feathers or down, not further worked than cleaned, disinfected or treated for	Free	A
05059020	羽粉及羽毛廢料	Powder and waste of feathers	Free	A
05059030	非填充用之羽毛及羽絨	Feathers and down, not for stuffing	Free	A
0506	未經加工之骨及角髓，但已去脂經簡單處理（未切成形）、經酸處理或除膠者；及其粉末與廢料	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products		
050610	經用酸處理之軟骨及骨	Ossein and bones treated with acid		
05061000	經用酸處理之軟骨及骨	Ossein and bones treated with acid	2.50%	A
050690	其他	Other		
05069011	虎骨（包括中藥用）	Hu Ku (Tigris Os) (incl. for Chinese drugs)	2.50%	A
05069012	熊骨（包括中藥用）	Hsiung Ku (Ursi Os) (incl. for Chinese drugs)	2.50%	A
05069019	其他骨類	Other bones	Free	A
05069020	角髓	Horn-cores	Free	A
05069030	骨及角髓之粉末與廢料	Powder and waste of bones and horn-cores	Free	A
0507	象牙，龜殼，鯨鬚及鯨鬚髮，獸角，鹿角，蹄，甲，爪，喙之未經加工者，或經簡單處理，但未切成形者；及其粉末與廢料	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these product		
050710	象牙；象牙粉末及廢料	Ivory; ivory powder and waste		
05071011	象牙，經簡單處理，未加工亦未切割成形	Ivory, unworked or simply prepared but not cut to shape	2.50%	A
05071012	火犀角（包括中藥用）	Rhinoceros horns, superior quality (incl. for Chinese drugs)	2.50%	A
05071013	水犀角（包括中藥用）	Rhinoceros horns, inferior quality (incl. for Chinese drugs)	2.50%	A
05071019	其他動物牙	Other animals horns	2.50%	A
05071021	象牙粉	Ivory powder	2.50%	A



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05071022	犀角粉	Rhinoceros horns powder	2.50%	A
05071029	其他動物牙粉	Other animals horns powder	2.50%	A
05071031	象牙廢料	Ivory, waste	2.50%	A
05071032	犀角廢料	Rhinoceros horns, waste	2.50%	A
05071039	其他動物牙廢料	Other animal horns powder, waste	2.50%	A
050790	其他	Other		
05079011	玳瑁殼（包括中藥用）	Dia Mou K'o (Eretmochelytis carapax) (incl. for Chinese drugs)	Free	A
05079012	鱉甲殼（包括中藥用）	Pieh Chia K'o (Amydae carapax) (incl. for Chinese drugs)	Free	A
05079013	龜殼，龜板（包括中藥用）	Tortoise shell, Terrapin plastron (incl. for Chinese drugs)	Free	A
05079014	龜爪	Tortoise claws	Free	A
05079015	龜鱗	Tortoise scales	Free	A
05079016	鯨鬚、鯨鬚髮	Whalebone, whalebone hair	Free	A
05079017	鯨鬚、鯨鬚髮廢料	Whalebone, whalebone hair, waste	Free	A
05079018	鹿角（包括中藥用）	Antlers (incl. for Chinese drugs)	15.00%	C
05079019	乾鹿茸（包括中藥用）	Lu Jung (Cervi parvum cornu) (incl. for Chinese drugs)	31.00%	D
05079020	其他鹿茸（包括中藥用）	Other deer velvet [Lu jung (cervi parvum cornu) (incl. for Chinese drugs)]	680.00%	E
05079021	鹿角霜（包括中藥用）	Lu Chiao Shuang (Cornu cervi degelatimatum) (incl. for Chinese drugs)	12.50%	C
05079022	鹿角碎（包括中藥用）	Lu Chiao Ts'uei (Cervi cornus fragmenta) (incl. for Chinese drugs)	15.00%	C
05079023	牛角	Buffalo and cow horns	Free	A
05079024	羚羊角（包括中藥用）	Antelope horns (incl. for Chinese drugs)	Free	A
05079025	山羊角（包括中藥用）	Goat horns (incl. for Chinese drugs)	Free	A
05079026	穿山甲片（包括中藥用）	Chuan Shan Chia (Manidis squama) (incl. for Chinese drugs)	Free	A
05079027	鱷魚鱗	Crocodile scales	Free	A
05079031	鹿角粉（包括中藥用）	Antlers powder (incl. for Chinese drug)	12.50%	C
05079032	羚羊角粉（包括中藥用）	Antelope horn powder (incl. for Chinese drugs)	Free	A
05079091	其他動物角、蹄、甲、爪、喙（包括中藥用）	Other animal horns, hooves, nails, claws and beaks (incl. for Chinese drugs)	Free	A
05079092	其他動物角、蹄、甲、爪、喙之粉（包括中藥用）	Other animal horn, hooves, nails, claws and beaks, powder (incl. for Chinese drugs)	Free	A
05079093	其他動物角、蹄、甲、爪、喙之廢料（包括中藥用）	Other animal horn, hooves, nails, claws and beaks, waste (incl. for Chinese drugs)	Free	A
0508	珊瑚或類似物質，未經加工，或經簡單處理但未另行加工者；軟體水產動物，甲殼類或棘皮動物之介殼和墨魚骨，未經加工或經簡單處理但未切成形者，粉及其廢料	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or e chinoderms and cuttle-bone, unworked or simply prepared but not cut to shape,		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
050800	珊瑚或類似物質，未經加工，或經簡單處理但未另行加工者；軟體水產動物，甲殼類或棘皮動物之介殼和墨魚骨，未經加工或經簡單處理但未切成形者，粉及其廢料	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape,		
05080011	珊瑚及其類似物質	Coral and similar material	3.00%	A
05080012	珊瑚及其類似物質之粉及其廢料（包括中藥用）	Powder and waste of coral and similar material (incl. for Chinese drugs)	3.00%	A
05080020	軟體水產動物，甲殼類或棘皮動物之介殼和墨魚骨，未經加工或經簡單處理但未切成形者	Shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape	Free	A
05080030	介殼粉	Shell meal	Free	A
05080040	介殼廢料	Shell waste	Free	A
0509	動物性天然海棉	Natural sponges of animal origin		
050900	動物性天然海棉	Natural sponges of animal origin		
05090000	動物性天然海棉	Natural sponges of animal origin	9.00%	A
0510	龍涎香、海狸香、麝狸香及麝香；斑蝥；膽汁（乾鮮在內）；分泌腺及其他動物產品之鮮、冷藏、冷凍或暫時保存供製藥之用者	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved		
051000	龍涎香、海狸香、麝狸香及麝香；斑蝥；膽汁（乾鮮在內）；分泌腺及其他動物產品之鮮、冷藏、冷凍或暫時保存供製藥之用者	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved		
05100011	龍涎香	Ambergris	2.50%	A
05100012	海狸香	Castoreum	2.50%	A
05100013	麝狸香	Civet	2.50%	A
05100014	麝香粒（包括中藥用）	Musk of granules (incl. for Chinese drugs)	2.50%	A
05100015	麝香枝（包括中藥用）	Musk of powder in bottle (1 gm.) (incl. for Chinese drugs)	2.50%	A
05100016	黃藥（牛黃、猴棗在內）（包括中藥用）	Bezoar (incl. cow bezoar and monkey bezoar) (incl. for Chinese drugs)	2.50%	A
05100017	阿膠	A Chiao (Nigra Gelatina)	2.50%	A
05100021	全蠍	Chen Hsieh (Bathus)	2.50%	A
05100022	九香蟲	Chiu Hsiang Chung (Coridius)	2.50%	A
05100023	五穀蟲（蛆）	Wu Ko Chung (Chrysomyiae Larva)	2.50%	A
05100029	其他節肢動物類藥材	Other arthropoda drugs	2.50%	A
05100031	水蛭	Shui Chih (Hirudo)	2.50%	A
05100032	地龍（地龍干）	Ti Lung (Lumbricus)	2.50%	A
05100033	中藥用珍珠	Pearls for medical use	2.50%	A
05100034	中藥用珍珠碎或珍珠末	Pearls crushed or powder, for medical use	2.50%	A
05100039	其他無脊椎動物類藥材	Other invertebrates drugs	2.50%	A
05100044	熊膽	Hsiung Tan (Ursi Fel)	2.50%	A

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05100049	其他脊椎動物類藥材	Other vertebrates drugs	2.50%	A
0511	未列名動物產品；第一章或第三章所列不適於人類食用之死動物	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption		
051110	牛精液	Bovine semen		
05111000	牛精液	Bovine semen	Free	A
05119	—其他：	-Other:		
051191	魚或甲殼類，軟體類水產動物或其他水產無脊椎動物產品；第三章所列死動物	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of		
05119110	孵化用魚卵	Spawn, fish, fertile	Free	A
05119120	魚廢料	Fish waste	9.00%	A
05119130	魚頭、魚唇及魚肚	Fish heads , lips and skins	12.50%	A
05119191	蝦卵	Spawn, shrimp	Free	A
05119199	其他魚或甲殼類，軟體類水產動物或其他水產無脊椎動物產品；第三章所列死動物	Other products of crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	12.00%	A
051199	其他	Other		
05119910	蠶卵，蠶砂	Eggs, silkworm and silkworm dung	Free	A
05119920	皮屑及皮廢料	Parings and waste of raw mides or skins	7.50%	A
05119930	供飼養魚類用之蠶蛹	Chrysalis of silkworm for feeding fish	4.30%	A
05119991	其他動物精液	Other animal semen	Free	A
05119992	動物胚胎	Animal embryo	Free	A
05119999	其他動物產品；第一章所列不適於人類食用之死動物	Other animal products; dead animals of Chapter 1, unfit for human consumption	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
06	第六章 活樹及其他植物；球莖、根及類似品；切花及裝飾用葉	Chapter 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		
0601	鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，在休眠中、生長中、或開花中；菊苣及根，不包括第1212節之根	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No.12.12		
060110	鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，休眠中者	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, dormant		
06011000	鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，休眠中者	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, dormant	Free	A
060120	鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，生長中或開花中；菊苣及根	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in growth or in flower; chicory plants and roots		
06012010	鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，生長中	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in growth	Free	A
06012020	鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，開花中	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in flower	20.00%	A
06012030	菊苣及根	Chicory plants and roots	Free	A
0602	其他活植物（包括根），插穗及裔芽；菇類菌種	Other live plants (including their roots) cuttings and slips; mushroom spawn		
060210	未長根插穗及裔芽	Unrooted cuttings and slips		
06021010	梨，未長根插穗及裔芽	Pear, unrooted cuttings and slips	Free	A
06021090	其他未長根插穗及裔芽	Other unrooted cuttings and slips	6.00%	A
060220	食用果實及堅果之樹，灌木及矮叢樹，已否接枝均在內	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		
06022000	食用果實及堅果之樹，灌木及矮叢樹，已否接枝均在內	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	17.00%	C
060230	山杜鵑及杜鵑，已否接枝均在內	Rhododendrons and azaleas, grafted or not		
06023000	山杜鵑及杜鵑，已否接枝均在內	Rhododendrons and azaleas, grafted or not	20.00%	A
060240	玫瑰，已否接枝均在內	Rose, grafted or not		
06024000	玫瑰，已否接枝均在內	Rose, grafted or not	17.00%	A
060290	其他	Other		
06029010	菇類菌種	Mushroom spawn	Free	A
06029091	其他活植物苗	Other plant seedlings	Free	A
06029099	其他活植物	Other live plants	24.00%	C
0603	花束用或裝飾用之切花及花蕾，鮮、乾、染色、漂白、塗裝或其他方式處理者	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared		
060310	鮮	Fresh		
06031010	鴉片罌粟花，鮮	Opium poppier, fresh	23.80%	C
06031090	其他花束用或裝飾用之切花及花蕾，鮮	Other cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh	20.00%	C
060390	其他	Other		
06039010	鴉片罌粟花，乾製或經其他處理	Opium poppier, dried or otherwise prepared	23.80%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
06039090	其他花束用或裝飾用之切花及花蕾，乾、染色、漂白，塗裝或用其他方式處理者	Other cut flower and flower buds of a kind suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared	18.00%	C
0604	花束用或裝飾用之各種植物之枝葉及其他部分（花朵及花蕾除外）、苔藻蘚、地衣及草，不論鮮、乾、染色、漂白，塗裝或用其他方式處理者	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared		
060410	苔藻蘚及地衣	Mosses and lichens		
06041010	水苔	Sphagnum moss	Free	A
06041090	其他苔藻蘚及地衣	Other mosses and lichens	17.00%	C
06049	—其他：	-Other:		
060491	鮮	Fresh		
06049110	花束用或裝飾用之各種植物之枝葉及其他部分，花朵及花蕾除外，鮮	Foliage, branches and other parts of plants, without flowers or flower buds, being goods of a kind suitable for bouquets or ornamental purposes, fresh	20.00%	C
06049121	韓國草皮，鮮	Mascareen grass, fresh	20.00%	C
06049129	其他觀賞用草皮，鮮	Other ornamental grass, fresh	20.00%	C
060499	其他	Other		
06049910	聖誕樹，針葉樹類	Christmas trees (coniferous)	10.00%	C
06049990	其他花束用或裝飾用之各種植物之枝葉及其他部份，花朵及花蕾除外，乾、染色、漂白、塗裝或用其他方式處理者	Other foliage, branches and other parts of plants, without flowers or flower buds, being goods of a kind suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
07	第七章 食用蔬菜及部分根菜與塊莖菜類	Chapter 7 Edible vegetables and certain roots and tubers		
0701	馬鈴薯，生鮮或冷藏	Potatoes, fresh or chilled		
070110	種薯	Seed		
07011000	種薯	Seed	Free	A
070190	其他	Other		
07019000	馬鈴薯（種薯除外），生鮮或冷藏	Potatoes (other than seed), fresh or chilled	20.00%	C
0702	番茄，生鮮或冷藏	Tomatoes, fresh or chilled		
070200	番茄，生鮮或冷藏	Tomatoes, fresh or chilled		
07020000	番茄，生鮮或冷藏	Tomatoes, fresh or chilled	10.00%	A
0703	洋蔥、分蔥、大蒜、蔥及其他蔥屬蔬菜，生鮮或冷藏	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled		
070310	洋蔥及分蔥	Onions and shallots		
07031010	洋蔥，生鮮或冷藏	Onions, fresh or chilled	25.00%	A
07031020	分蔥，生鮮或冷藏	Shallots, fresh or chilled	20.00%	A
070320	大蒜	Garlic		
07032010	種植用蒜球	Garlic bulb for planting	NT\$ 27/KGM	E
07032090	其他大蒜，生鮮或冷藏	Other garlic, fresh or chilled	NT\$ 27/KGM	E
070390	蔥及其他蔥屬蔬菜	Leeks and other alliaceous vegetables		
07039000	蔥及其他蔥屬蔬菜，生鮮或冷藏	Leeks and other alliaceous vegetables, fresh or chilled	20.00%	D
0704	白菜類、花椰菜、球莖甘藍、無頭甘藍及類似可供食用蕓苔屬蔬菜，生鮮或冷藏	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled		
070410	花椰菜及青花菜	Cauliflowers and headed broccoli		
07041000	花椰菜及青花菜，生鮮或冷藏	Cauliflowers and headed broccoli, fresh or chilled	20.00%	D
070420	抱子甘藍	Brussels sprouts		
07042000	抱子甘藍，生鮮或冷藏	Brussels sprouts, fresh or chilled	20.00%	D
070490	其他	Other		
07049010	白菜，生鮮或冷藏	Chinese cabbage or PE-TSAI (Pak Choi), fresh or chilled	20.00%	D
07049090	球莖甘藍、無頭甘藍及類似可供食用蕓苔屬蔬菜，生鮮或冷藏	Kohlrabi, kale and similar edible brassica, fresh or chilled	20.00%	D
0705	萵苣及菊苣，生鮮或冷藏	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled		
07051	— 萵苣：	-Lettuce:		
070511	結球萵苣	Cabbage lettuce (head lettuce)		
07051100	結球萵苣，生鮮或冷藏	Cabbage lettuce (head lettuce), fresh or	20.00%	D
070519	其他	Other		
07051900	其他萵苣，生鮮或冷藏	Other lettuce, fresh or chilled	20.00%	D
07052	— 野苦苣：	-Chicory:		
070521	野苦苣	Witloof chicory (Cichorium intybus var. foliosum)		
07052100	野苦苣，生鮮或冷藏	Witloof chicory (cichorium intybus var. foliosum), fresh or chilled	20.00%	D
070529	其他	Other		
07052900	其他野苦苣，生鮮或冷藏	Other chicory, fresh or chilled	20.00%	D

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0706	胡蘿蔔、蕪菁、火焰菜、婆羅門參、根芹菜、蘿蔔及類似可供食用根菜，生鮮或冷藏	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled		
070610	胡蘿蔔及蕪菁	Carrots and turnips		
07061000	胡蘿蔔及蕪菁，生鮮或冷藏	Carrots and turnips, fresh or chilled	20.00%	C
070690	其他	Other		
07069000	火焰菜、婆羅門參、根芹菜、蘿蔔及類似可供食用根菜，生鮮或冷藏	Salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	20.00%	D
0707	胡瓜及小胡瓜，生鮮或冷藏	Cucumbers and gherkins, fresh or chilled		
070700	胡瓜及小胡瓜，生鮮或冷藏	Cucumbers and gherkins, fresh or chilled		
07070000	胡瓜及小胡瓜，生鮮或冷藏	Cucumbers and gherkins, fresh or chilled	20.00%	D
0708	豆類蔬菜，去殼或帶殼，生鮮或冷藏	Leguminous vegetables, shelled or unshelled, fresh or chilled		
070810	豌豆	Peas (Pisum sativum)		
07081000	豌豆，生鮮或冷藏	Peas (Pisum sativum), fresh or chilled	20.00%	D
070820	豇豆、菜豆	Beans (Vigna spp., Phaseolus spp.)		
07082000	豇豆、菜豆，生鮮或冷藏	Beans (Vigna spp., Phaseolus spp.), fresh or chilled	20.00%	B
070890	其他豆類蔬菜	Other leguminous vegetables		
07089000	其他豆類蔬菜，生鮮或冷藏	Other leguminous vegetables, fresh or	20.00%	B
0709	其他蔬菜，生鮮或冷藏	Other vegetables, fresh or chilled		
070910	朝鮮薊（球狀）	Globe artichokes		
07091000	朝鮮薊（球狀），生鮮或冷藏	Globe artichokes, fresh or chilled	10.00%	B
070920	蘆筍	Asparagus		
07092000	蘆筍，生鮮或冷藏	Asparagus, fresh or chilled	5.00%	B
070930	茄子	Aubergines (egg-plants)		
07093000	茄子，生鮮或冷藏	Aubergines (egg-plants), fresh or chilled	25.00%	D
070940	芹菜（根芹菜除外）	Celery other than celeriac		
07094000	芹菜（根芹菜除外），生鮮或冷藏	Celery other than celeriac, fresh or chilled	15.00%	C
07095	— 菇類及麥蕈：	-Mushrooms and truffles:		
070951	蘑菇屬之菇類	Mushrooms		
07095110	洋菇，生鮮或冷藏	Mushroom, fresh or chilled	24.00%	D
07095190	其他蘑菇屬之菇類，生鮮或冷藏	Other mushrooms of the genus Agaricus, fresh or chilled	24.00%	D
070952	麥蕈	Truffles		
07095200	麥蕈，生鮮或冷藏	Truffles, fresh or chilled	24.00%	D
070959	其他	Other		
07095910	香菇，生鮮或冷藏	Shiitake (Lentinus edodes) , fresh or chilled	24.00%	D
07095920	草菇，生鮮或冷藏	Straw mushroom (Volvariella volvacea) , fresh or chilled	24.00%	D
07095990	其他食用菇類，生鮮或冷藏	Other edible mushrooms , fresh or chilled	24.00%	D
070960	辣椒及甜椒類果實	Fruits of the genus Capsicum or of the genus Pimenta		
07096000	辣椒及甜椒類果實，生鮮或冷藏	Fruits of the genus Capsicum or of the genus Pimenta, fresh or chilled	20.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
070970	菠菜、番杏（毛菠菜）及山菠菜	Spinach, New Zealand spinach and orache spinach (garden spinach)		
07097000	菠菜、番杏（毛菠菜）及山菠菜，生鮮或冷藏	Spinach, new zealand spinach and orache spinach (garden spinach), fresh or chilled	20.00%	D
070990	其他	Other		
07099010	橄欖，生鮮或冷藏	Olives, fresh or chilled	10.00%	B
07099020	甜玉米，生鮮或冷藏	Sweet corn, fresh or chilled	20.00%	D
07099030	南瓜，生鮮或冷藏	Pumpkin or squash, fresh or chilled	25.00%	D
07099090	其他蔬菜，生鮮或冷藏	Other vegetables, fresh or chilled	25.00%	D
0710	冷凍蔬菜（未煮或蒸煮或水煮）	Vegetables (uncooked or cooked by steaming or boiling in water), frozen		
071010	馬鈴薯	Potatoes		
07101000	冷凍馬鈴薯	Potatoes, frozen	15.00%	D
07102	—豆類蔬菜，帶殼或去殼：	-Leguminous vegetables, shelled or		
071021	豌豆	Peas (Pisum sativum)		
07102100	冷凍豌豆	Peas (Pisum sativum), frozen	15.00%	D
071022	菜豆、豇豆	Beans (Vigna spp., Phaseolus spp.)		
07102200	冷凍菜豆、豇豆	Beans (Vigna spp., Phaseolus spp.), frozen	20.00%	B
071029	其他	Other		
07102910	冷凍紅豆（包括海紅豆、赤小豆、紅竹豆）	Frozen red beans (incl. Adzuki bean, all varieties, and red long bean)	NT\$ 22/KGM	E
07102990	其他冷凍豆類蔬菜	Other leguminous vegetables, frozen	25.00%	D
071030	菠菜、番杏（毛菠菜）及山菠菜	Spinach, New Zealand spinach and orache spinach (garden spinach)		
07103000	冷凍菠菜、番杏（毛菠菜）及山菠菜	Spinach, new zealand spinach and orache spinach (garden spinach), frozen	20.00%	D
071040	甜玉米	Sweet corn		
07104000	冷凍甜玉米	Sweet corn, frozen	20.00%	D
071080	其他蔬菜	Other vegetables		
07108010	冷凍蘆筍	Asparagus, frozen	5.00%	C
07108020	冷凍胡蘿蔔	Carrots, frozen	25.00%	D
07108030	冷凍青花菜	Broccoli, frozen	22.40%	D
07108090	其他冷凍蔬菜	Other vegetables, frozen	20.00%	D
071090	混合蔬菜	Mixtures of vegetables		
07109000	冷凍混合蔬菜	Mixtures of vegetables, frozen	20.00%	D
0711	暫時保藏之蔬菜（例如二氧化硫氣體、鹽水、硫磺水、或其他保藏用溶液漬成）惟不適用於即時食用者	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption		
071120	橄欖	Olives		
07112000	暫時保藏之橄欖	Olives, provisionally preserved	10.00%	A
071130	續隨子	Capers		
07113000	暫時保藏之續隨子（山柑仔屬）	Capers (Capparis spp.), provisionally preserved	17.00%	A
071140	胡瓜及小黃瓜	Cucumbers and gherkins		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
07114000	暫時保藏之胡瓜及小黃瓜	Cucumbers and gherkins, provisionally preserved	20.00%	D
07115	一菇類及麥蕈：	-Mushrooms and truffles：		
071151	蘑菇屬之菇類	Mushrooms of the genus Agaricus		
07115100	暫時保藏之蘑菇屬菇類	Mushrooms of the genus Agaricus , provisionally preserved	20.00%	D
071159	其他	Other		
07115900	暫時保藏之其他食用菇類及麥蕈	Other edible mushrooms and truffles , provisionally preserved	20.00%	D
071190	其他蔬菜；混合蔬菜	Other vegetables; mixtures of vegetables		
07119010	暫時保藏之蕃茄	Tomatoes, provisionally preserved	10.00%	B
07119020	暫時保藏之洋蔥	Onions , provisionally preserved	20.00%	B
07119090	暫時保藏之其他蔬菜；混合蔬菜	Other vegetables ; mixtures of vegetables , provisionally preserved	20.00%	B
0712	乾蔬菜，整粒（株）、切塊、切片、切碎或粉狀，但未經進一步處理	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared		
071220	洋蔥	Onions		
07122000	乾洋蔥	Onions, dried	20.00%	B
07123	一菇類、木耳（木耳屬）、銀耳（銀耳屬）及麥蕈：	-Mushrooms , wood ears (Auricularia spp.) , jelly fungi (Tremella spp.) and truffles：		
071231	蘑菇屬之菇類	Mushrooms of the genus Agaricus		
07123110	乾洋菇	Mushrooms (Agaricus bisporus) , dried	30.00%	A
07123190	其他蘑菇屬之乾菇類	Other mushrooms of the genus Agaricus , dried	30.00%	D
071232	木耳（木耳屬）	Wood ears (Auricularia spp.)		
07123200	乾木耳（木耳屬）	Wood ears (Auricularia spp.) , dried	30.00%	D
071233	銀耳（銀耳屬）	Jelly fungi (Tremella spp.)		
07123300	乾銀耳（銀耳屬）	Jelly fungi (Tremella spp.) , dried	30.00%	D
071239	其他	Other		
07123910	乾草菇	Straw mushroom (Volvariella volvacea) , dried	30.00%	D
07123920	乾香菇	Shiitake (Lentinus edodes) , dried	NT\$ 369/KGM	E
07123990	其他乾菇類及乾麥蕈	Other mushrooms and truffles , dried	30.00%	D
071290	其他蔬菜；混合蔬菜	Other vegetables; mixtures of vegetables		
07129010	乾百合	Lily bulb dried	15.00%	B
07129021	乾甜玉米種子	Sweet corn seed, dried	Free	A
07129029	其他乾甜玉米	Other sweet corn, dried	20.00%	C
07129030	乾馬鈴薯，不論切塊或切片，但未經進一步處理	Potatoes whether or not cut or sliced but not further prepared, dried	20.00%	C
07129040	乾蒜球，整粒、切塊、切片、切碎或粉	Dried garlic bulb, whole, cut, sliced, broken or in powder	NT\$ 27/KGM	E
07129050	乾金針菜	Day lily, dried	NT\$ 58/KGM	E
07129090	其他乾蔬菜；混合乾蔬菜	Other vegetables, dried; mixtures of vegetables, dried	20.00%	D
0713	去殼之乾豆類蔬菜（已否去皮或剖分者均在內）	Dried leguminous vegetables, shelled, whether or not skinned or split		
071310	豌豆	Peas (Pisum sativum)		
07131010	豌豆種子	Pea seed	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
07131090	其他乾豌豆，不論已否去皮或剖開	Other dried peas ( <i>Pisum sativum</i> ), whether or not skinned or split	3.00%	A
071320	雞豆（回回豆）	Chickpeas ( <i>garbanzos</i> )		
07132000	乾雞豆（回回豆），不論已否去皮或剖開	Dried chickpeas ( <i>Garbanzos</i> ), whether or not skinned or split	9.10%	B
07133	—菜豆、豇豆類：	-Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
071331	豇豆	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		
07133110	乾綠豆	Mung bean, dried	20.00%	B
07133190	其他乾豇豆屬	Other dried beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	9.10%	B
071332	小紅豆（紅豆）	Small red ( <i>Adzuki</i> ) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )		
07133200	乾紅豆（包括海紅豆、赤小豆、紅竹豆）	Dried red beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ), (incl. <i>adzuki</i> bean, all varieties and red long bean)	NT\$ 22/KGM	E
071333	菜豆（四季豆、敏豆），包括白豆	Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )		
07133310	菜豆（四季豆、敏豆）種子，包括白豆種子	Kidney beans seed, including white pea beans seed	Free	A
07133390	其他乾菜豆（四季豆、敏豆）包括白豆	Other kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ), dried	6.50%	B
071339	其他	Other		
07133920	其他菜豆、豇豆種子	Other bean seed ( <i>vigna</i> spp., <i>phaseolus</i> spp.)	Free	A
07133990	其他菜豆、豇豆類	Other beans ( <i>vigna</i> spp., <i>phaseolus</i> spp.)	9.10%	B
071340	洋扁豆	Lentils		
07134000	乾金麥豌豆（洋扁豆）	Lentils, dried	8.00%	C
071350	蠶豆（大種蠶豆）及馬豆（中及小種蠶豆）	Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )		
07135010	蠶豆種子	Broad bean seed	Free	A
07135090	其他乾蠶豆（大種蠶豆）及乾馬豆（中及小種蠶豆）	Other broad beans ( <i>Vicia faba</i> var. <i>major</i> ), dried, and horse beans ( <i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i> ), dried	9.10%	B
071390	其他	Other		
07139010	其他乾豆類蔬菜種子	Other dried leguminous vegetable seeds	Free	A
07139090	其他乾豆類蔬菜	Other dried leguminous vegetable	9.10%	B
0714	樹薯、葛根、草蘭球根、菊芋、甘藷及其他富含澱粉或菊糖成分之類似根莖、塊莖，生鮮、冷藏、冷凍或乾燥，不論是否切片或為團粒狀者均在內；西穀莖髓	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith		
071410	樹薯	Manioc ( <i>Cassava</i> )		
07141010	樹薯（木薯），生鮮、冷藏或乾	Manioc ( <i>Cassava</i> ), fresh, chilled or dried	5.00%	A
07141020	冷凍樹薯（木薯）	Manioc ( <i>Cassava</i> ), frozen	23.00%	A
071420	甘藷	Sweet potatoes		
07142010	甘藷，生鮮、冷藏或乾	Sweet potatoes, fresh, chilled or dried	10.00%	B
07142020	冷凍甘藷	Sweet potatoes, frozen	23.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
071490	其他	Other		
07149011	荸薺，生鮮、冷藏或乾	Water chestnuts,fresh, chilled or dried	16.00%	A
07149012	冷凍荸薺	Water chestnuts,frozen	23.00%	B
07149021	葛根，生鮮、冷藏或乾	Arrowroot, fresh, chilled or dried	15.00%	A
07149022	冷凍葛根	Arrowroot, frozen	23.00%	A
07149031	乾製山藥	Yam (Dioscorea spp.), dried	Free	A
07149032	山藥，生鮮或冷藏	Yam (Dioscorea spp.), fresh or chilled	16.00%	D
07149033	冷凍山藥	Yam (Dioscorea spp.), frozen	23.00%	D
07149091	其他屬第0714節之貨品，生鮮、冷藏或乾	Other articles of heading No.07.14,fresh, chilled or dried	16.00%	A
07149092	其他屬第0714節之貨品，冷凍	Other articles of heading No.07.14, frozen	23.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
08	第八章 食用果實及堅果；柑橘屬果實或甜瓜之外皮	Chapter 8 Edible fruit and nuts; peel of citurs fruit or melons		
0801	椰子、巴西栗及腰果，鮮或乾，不論是否去殼或去皮	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled		
08011	—椰子：	-Coconuts:		
080111	脫水者	Desiccated		
08011100	脫水椰子	Desiccated coconuts	2.50%	A
080119	其他	Other		
08011900	其他椰子	Other coconuts	137.00%	E
08012	—巴西栗：	-Brazil nuts:		
080121	帶殼者	In shell		
08012110	鮮巴西栗，帶殼者	Brazil nuts, in shell, fresh	16.00%	C
08012120	乾巴西栗，帶殼者	Brazil nuts, in shell, dried	20.00%	C
080122	去殼者	Shelled		
08012210	鮮巴西栗，去殼者	Brazil nuts, shelled, fresh	16.00%	C
08012220	乾巴西栗，去殼者	Brazil nuts, shelled, dried	20.00%	C
08013	—腰果：	-Cashew nuts:		
080131	帶殼者	In shell		
08013110	鮮腰果，帶殼者	Fresh cashew nuts, in shell	16.00%	A
08013120	乾腰果，帶殼者	Dried cashew nuts, in shell	NT\$ 26.2/KGM or 16% whichever is higher	A
080132	去殼者	Shelled		
08013210	鮮腰果，去殼者	Fresh cashew nuts, shelled	16.00%	A
08013220	乾腰果，去殼者	Dried cashew nuts, shelled	NT\$ 26.2/KGM or 16% whichever is higher	A
0802	其他鮮、乾堅果，不論是否去殼或去皮	Other nuts, fresh or dried, whether or not shelled or peeled		
08021	—杏仁：	-Almonds:		
080211	帶殼者	In shell		
08021110	帶殼甜杏仁，鮮或乾	Sweet almonds, in shell, fresh or dried	5.00%	A
08021120	帶殼苦杏仁，鮮或乾	Bitter almonds, in shell, fresh or dried	NT\$ 4/KGM or 10% whichever is higher	A
080212	去殼者	Shelled		
08021210	去殼甜杏仁，鮮或乾	Sweet almonds, shelled, fresh or dried	2.50%	A
08021220	去殼苦杏仁，鮮或乾	Bitter almonds, shelled, fresh or dried	NT\$ 4/KGM or 10% whichever is higher	A
08022	—榛實或榛子（榛屬）：	-Hazelnuts or filberts (Corylus spp.):		
080221	帶殼者	In shell		
08022100	帶殼榛實或榛子（榛屬），鮮或乾	Hazelnuts or filberts (corylus spp.), in shelled, fresh or dried	7.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
080222	去殼者	Shelled		
08022200	去殼榛實或榛子(榛屬), 鮮或乾	Hazelnuts or filberts (corylus spp.), shelled, fresh or dried	7.00%	A
08023	—胡桃:	-Walnuts:		
080231	帶殼者	In shell		
08023100	帶殼胡桃, 鮮或乾	Walnuts, in shell, fresh or dried	5.00%	A
080232	去殼者	Shelled		
08023200	去殼胡桃, 鮮或乾	Walnuts, shelled, fresh or dried	5.00%	A
080240	栗子	Chestnuts (Castanea spp.)		
08024010	鮮栗子	Fresh chestnuts	NT\$ 5.8/KGM or 16% whichever is higher	C
08024020	乾栗子	Dried chestnuts	NT\$ 10.2/KGM or 16% whichever is higher	C
080250	阿月渾子(胡榛子)	Pistachios		
08025000	阿月渾子(胡榛子), 鮮或乾	Pistachios, fresh or dried	3.00%	A
080290	其他	Other		
08029010	白果(銀杏), 鮮或乾	Ginkgo (white nuts), fresh or dried	20.00%	A
08029020	大胡桃, 澳洲胡桃, 鮮或乾	Pecans, macadamia nuts, fresh or dried	7.50%	A
08029030	檳榔, 鮮或乾	Areca (betel) nuts, fresh or dried	NT\$ 810/KGM	E
08029090	其他食用堅果, 無論是否去殼或去果皮, 鮮或乾	Other edible nuts, whether or not shelled or peeled, fresh or dried	20.00%	B
0803	鮮或乾香蕉, 包括芭蕉	Bananas, including plantains, fresh or dried		
080300	鮮或乾香蕉, 包括芭蕉	Bananas, including plantains, fresh or dried		
08030000	鮮或乾香蕉, 包括芭蕉	Bananas, including plantains, fresh or dried	114.00%	E
0804	鮮或乾棗、無花果、鳳梨、酪梨、番石榴、芒果及山竹果	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried		
080410	棗	Dates		
08041010	紅棗乾(包括中藥用者)	Red dates, dried. (incl. for Chinese drugs)	27.00%	B
08041020	黑棗乾	Black dates, dried	27.00%	B
08041090	其他棗類, 鮮或乾	Other dates, fresh or dried	27.00%	C
080420	無花果	Figs		
08042010	鮮無花果	Fresh figs	10.00%	A
08042020	乾無花果	Dried figs	10.00%	A
080430	鳳梨	Pineapples		
08043000	鳳梨, 鮮或乾	Pineapples, fresh or dried	173.00%	E
080440	酪梨	Avocados		
08044000	酪梨, 鮮或乾	Avocados, fresh or dried	15.00%	B
080450	番石榴、芒果及山竹果	Guavas, mangoes and mangosteens		
08045010	番石榴, 鮮或乾	Guavas, fresh or dried	35.00%	B
08045020	芒果, 鮮或乾	Mangoes, fresh or dried	60.00%	E
08045030	山竹果(鳳果), 鮮或乾	Mangosteens, fresh or dried	18.80%	A
0805	鮮或乾之柑橘類果實	Citrus fruit, fresh or dried		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
080510	橙	Oranges		
08051010	橙（每年三月一日起至同年九月三十日止進口者），鮮或乾	Oranges, fresh or dried (Imported from 1st March to 30th September each year)	20.00%	B
08051090	其他橙，鮮或乾	Other oranges, fresh or dried	30.00%	B
080520	中國種之柑類（寬皮柑、溫州蜜柑在內）；地中海早橘、螺柑及其他同類雜交果實	Mandarins (including tangerines and satsumas); clementines, wilkings and similar		
08052010	溫洲蜜柑，鮮或乾	Satsumas, fresh or dried	35.00%	B
08052020	地中海早橘，鮮或乾	Clementines, fresh or dried	35.00%	C
08052090	其他中國種之柑橘（包括寬皮柑）；螺柑及其他同類雜交果實，鮮或乾	Other mandarins (including tangerines); wilkings and similar citrus hybrids, fresh or dried	35.00%	C
080540	葡萄柚	Grapefruit		
08054010	葡萄柚（每年一月一日起至同年九月三十日止進口者），鮮或乾	Grapefruit, fresh or dried (Imported from 1st March to 30th September each year)	15.00%	C
08054090	其他葡萄柚，鮮或乾	Other grapefruit, fresh or dried	30.00%	C
080550	檸檬及萊姆	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)		
08055010	檸檬及萊姆（每年一月一日起至同年九月三十日止進口者），鮮或乾	Lemons and limes, fresh or dried (imported from 1st January to 30th September each year)	15.00%	C
08055090	其他檸檬及萊姆，鮮或乾	Other lemons and limes, fresh or dried	30.00%	C
080590	其他	Other		
08059010	鮮或乾柚	Shaddock, fresh or dried	184.00%	E
08059090	其他鮮或乾柑橘類果實	Other citrus fruit, fresh or dried	42.50%	D
0806	鮮或乾葡萄	Grapes, fresh or dried		
080610	鮮	Fresh		
08061000	鮮葡萄	Grapes, fresh	20.00%	C
080620	乾	Dried		
08062010	葡萄乾，散裝	Grapes, dried (raisin), in bulk	NT\$ 2/KGM	B
08062020	葡萄乾，盒裝	Grapes, dried (raisin), packed in boxes	NT\$ 2/KGM	B
0807	鮮瓜（包括西瓜）及木瓜	Melons (including watermelons) and papaws (papayas), fresh		
08071	—瓜（包括西瓜）：	-Melon (including watermelons):		
080711	西瓜	Watermelons		
08071100	鮮西瓜	Fresh watermelons	30.00%	A
080719	其他	Other		
08071910	鮮蜜瓜	Fresh honey dew melon	25.00%	A
08071990	其他鮮瓜類	Other fresh melons	25.00%	D
080720	木瓜	Papaws (papayas)		
08072000	鮮木瓜	Fresh papaws (papayas)	25.00%	B
0808	鮮蘋果，梨及 棗	Apples, pears and quinces, fresh		
080810	蘋果	Apples		
08081000	鮮蘋果	Fresh apples	20.00%	D
080820	梨及 棗	Pears and quinces		
08082011	鮮西洋梨	European pears (pyrus communis), fresh	10.00%	A
08082019	其他鮮梨	Other fresh pears	NT\$ 49/KGM	E
08082020	鮮 棗	Fresh quinces	25.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
0809	鮮杏、櫻桃、桃子（包括油桃）、李子及黑刺李	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh		
080910	杏	Apricots		
08091000	鮮杏	Fresh apricots	21.50%	C
080920	櫻桃	Cherries		
08092000	鮮櫻桃	Fresh cherries	7.50%	A
080930	桃（包括油桃）	Peaches, including nectarines		
08093000	鮮桃（包括油桃）	Fresh peaches, including nectarines	20.00%	C
080940	李子及黑刺李	Plums and sloes		
08094010	鮮李子	Fresh plums	20.00%	C
08094020	鮮黑刺李	Fresh sloes	20.00%	C
0810	其他鮮果實	Other fruit, fresh		
081010	草莓	Strawberries		
08101000	鮮草莓	Fresh strawberries	20.00%	C
081020	紅刺莓、黑刺莓、桑椹及洛干莓	Raspberries, blackberries, mulberries and loganberries		
08102000	鮮紅刺莓、黑刺莓、桑椹、洛干莓	Raspberries, blackberries, mulberries and loganberries, fresh	7.50%	C
081030	黑醋栗、白醋栗、紅醋栗及醋栗	Black, white or red currants and		
08103000	鮮黑醋栗、白醋栗、紅醋栗、及醋栗	Black, white, or red currants and gooseberries, fresh	18.00%	C
081040	越橘、烏嘴莓及其他越橘屬果實	Cranberries, bilberries and other fruits of the genus Vaccinium		
08104010	鮮藍莓	Blueberries, fresh	7.50%	C
08104090	鮮越橘、烏嘴莓及其他越橘屬果實	Cranberries, bilberries and other fruits of the genus vaccinium, fresh	7.50%	C
081050	奇異果	Kiwifruit		
08105000	鮮奇異果	Kiwifruits, fresh	25.00%	C
081060	榴槤	Durians		
08106000	鮮榴槤	Durians, fresh	18.80%	C
081090	其他	Other		
08109010	鮮荔枝、桂圓	Litchis, lungngans, fresh	17.00%	B
08109020	鮮紅毛丹果	Rambutan, fresh	18.80%	C
08109030	鮮柿子	Persimmons, fresh	122.00%	E
08109040	鮮楊桃	Carambolas (starfruit), fresh	33.00%	C
08109060	鮮釋迦	Sweet Sop	28.00%	C
08109099	其他鮮果	Other fruits, fresh	33.00%	C
0811	冷凍之果實及堅果，未以水蒸煮或已蒸煮，不論是否添加糖或其他甜味料者	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		
081110	草莓	Strawberries		
08111000	冷凍草莓	Strawberries, frozen	20.00%	C
081120	紅刺莓、黑刺莓、桑椹及洛干莓、黑醋栗、白醋栗、紅醋栗及醋栗	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
08112000	冷凍紅刺莓、黑刺莓、桑椹及洛干莓、黑醋栗、白醋栗、紅醋栗及醋栗	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, frozen	20.00%	C
081190	其他	Other		
08119011	加糖或加甜味料之冷凍果實及堅果	Frozen fruit and nuts, containing added sugar or other sweetening matter.	10.00%	B
08119021	未加糖或未加甜味料之冷凍番石榴	Frozen guava, not containing added sugar or other sweetening matter.	26.00%	C
08119022	未加糖或未加甜味料之冷凍荔枝	Frozen litchis, not containing added sugar or other sweetening matter.	26.00%	C
08119023	未加糖或未加甜味料之冷凍香蕉	Frozen banana, not containing added sugar or other sweetening matter.	26.00%	C
08119024	未加糖或未加甜味料之冷凍芒果	Frozen mango, not containing added sugar or other sweetening matter.	25.00%	C
08119025	未加糖或未加甜味料之冷凍橙類	Frozen orange, not containing added sugar or other sweetening matter.	26.00%	C
08119026	未加糖或未加甜味料之冷凍鳳梨	Frozen pineapple, not containing added sugar or other sweetening matter.	26.00%	C
08119027	未加糖或未加甜味料之冷凍木瓜	Frozen papaya, not containing added sugar or other sweetening matter.	26.00%	C
08119028	未加糖或未加甜味料之冷凍櫻桃	Frozen cherries, not containing added sugar or other sweetening matter.	10.00%	C
08119029	未加糖或未加甜味料之冷凍紅莓，藍莓，桃子	Frozen cranberries, blueberries, peaches, not containing added sugar or other sweetening matter.	9.20%	C
08119031	未加糖或未加甜味料之冷凍蘋果	Frozen apple, not containing added sugar or other sweetening matter.	18.00%	C
08119032	未加糖或未加甜味料之冷凍鱷梨	Frozen avocado, not containing added sugar or other sweetening matter.	15.00%	B
08119039	其他未加糖或未加甜味料之冷凍果實及堅果	Other frozen fruits and nuts, not containing added sugar or other sweetening matter.	10.00%	B
0812	暫時保藏之果實及堅果（例如以二氧化硫氣體、鹽水、硫磺水或其他保存用溶液漬存者），惟不適於即時食用者	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption		
081210	櫻桃	Cherries		
08121000	暫時保藏之櫻桃	Cherries, provisionally preserved	NT\$ 10/KGM or 20% whichever is higher	A
081290	其他	Other		
08129010	暫時保藏之草莓	Strawberries, provisionally preserved	26.00%	C
08129090	其他果實與堅果，暫時保藏而不適於即時食用者	Other fruits and nuts provisionally preserved, but unsuitable in that state for immediate consumption	26.00%	C
0813	第0801至0806節以外之乾果；本章內堅果或乾果實之混合物	Fruit, dried, other than that of headings Nos.08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter		
081310	杏	Apricots		
08131000	杏乾	Apricot, dried	13.00%	C



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
081320	梅	Prunes		
08132010	梅乾，盒裝	Prunes, dried, packed in boxes	6.90%	C
08132020	梅乾，散裝	Prunes, dried, in bulk	6.90%	C
081330	蘋果	Apples		
08133000	蘋果乾	Apples, dried	26.00%	C
081340	其他水果	Other fruit		
08134010	桂圓，桂圓肉	Lungngans, dried and lungngan pulp	NT\$ 88/KGM	E
08134020	山楂	Medlars, dried	26.00%	C
08134090	其他乾果	Other dried fruits	26.00%	C
081350	本章內堅果或乾果實之混合物	Mixtures of nuts or dried fruits of this		
08135000	本章內堅果或乾果實之混合物	Mixtures of nuts or dried fruits of this Chapter	25.00%	D
0814	柑橘或瓜（包括西瓜）之外皮，鮮、冷凍、乾或暫時漬存於鹽水、硫磺水或其他浸漬溶液者均在內	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions		
081400	柑橘或瓜（包括西瓜）之外皮，鮮、冷凍、乾或暫時漬存於鹽水、硫磺水或其他浸漬溶液者均在內	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions		
08140000	柑橘或瓜（包括西瓜）之外皮，鮮、冷凍、乾或暫時漬存於鹽水、硫磺水或其他浸漬溶液者均在內	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	15.00%	D

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
09	第九章 咖啡、茶、馬黛茶及香料	Chapter 9 Coffee, tea, mate and spices		
0901	咖啡，不論是否焙製或去咖啡鹼者；咖啡莢殼與莢皮；含任何咖啡成分之咖啡代替品	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any		
09011	－未焙製咖啡：	-Coffee, not roasted:		
090111	未抽除咖啡鹼者	Not decaffeinated		
09011100	未焙製咖啡，未抽除咖啡鹼者	Coffee, not roasted, not decaffeinated	Free	A
090112	已抽除咖啡鹼者	Decaffeinated		
09011200	未焙製咖啡，已抽除咖啡鹼者	Coffee, not roasted, decaffeinated	1.80%	A
09012	－已焙製咖啡：	-Coffee, roasted:		
090121	未抽除咖啡鹼者	Not decaffeinated		
09012100	已焙製咖啡，未抽除咖啡鹼者	Coffee, roasted, not decaffeinated	1.80%	A
090122	已抽除咖啡鹼者	Decaffeinated		
09012200	已焙製咖啡，已抽除咖啡鹼者	Coffee, roasted, decaffeinated	1.80%	A
090190	其他	Other		
09019010	咖啡莢殼與莢皮	Coffee husks and skins	1.80%	A
09019020	含咖啡之咖啡代替品	Coffee substitutes containing coffee	1.80%	A
0902	茶葉，不論是否添加香料	Tea, whether or not flavoured		
090210	綠茶（未發酵），每包不超過3公斤	Green tea (not fermented), in immediate packings of a content not exceeding 3 kg		
09021000	綠茶（未發酵），每包不超過3公斤	Green tea (not fermented), in immediate packings of a content not exceeding 3 kg	18.80%	E
090220	其他綠茶（未發酵）	Other green tea (not fermented)		
09022000	綠茶（未發酵），每包超過3公斤	Green tea (not fermented), in immediate packing of a content exceeding 3 kg	18.80%	E
090230	紅茶（發酵）及部分發酵茶，每包不超過3公斤	Black tea (fermented) and partly fermented tea, in immediate packing of a content not exceeding 3 kg		
09023010	普洱茶，每包不超過3公斤	Pu-erh tea, in immediate packing of a content not exceeding 3 kg	18.80%	E
09023020	部分發酵茶，每包不超過3公斤	Partly fermented tea, in immediate packing of a content not exceeding 3 kg	25.00%	E
09023090	其他紅茶（發酵），每包不超過3公斤	Other black tea (fermented) and partly fermented tea, in immediate packing of a content not exceeding 3 kg	18.80%	E
090240	其他紅茶（發酵）及部分發酵茶	Other black tea (fermented) and other partly fermented tea		
09024010	普洱茶，每包超過3公斤	Pu-erh tea, in immediate packing of a content exceeding 3 kg	18.80%	E
09024020	部分發酵茶，每包超過3公斤	Partly fermented tea, in immediate packing of a content exceeding 3 kg	22.00%	E
09024090	其他紅茶（發酵），每包超過3公斤	Other black tea (fermented) and partly fermented tea, in immediate packing of a content exceeding 3 kg	18.80%	E
0903	馬黛茶類	Mate		
090300	馬黛茶類	Mate		
09030000	馬黛茶類	Mate	20.00%	D

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
0904	胡椒屬之胡椒；乾、壓碎或研磨之番椒或丁子屬果實	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta		
09041	—胡椒：	-Pepper:		
090411	未壓碎或研磨者	Neither crushed nor ground		
09041110	黑胡椒，未壓碎或研磨者	Black pepper, neither crushed nor ground	NT\$ 8.8/KGM or 16% whichever is higher	B
09041120	白胡椒，未壓碎或研磨者	White pepper, neither crushed nor ground	NT\$ 11.2/KGM or 16% whichever is higher	C
090412	已壓碎或研磨者	Crushed or ground		
09041200	胡椒，已壓碎或研磨者	Pepper, crushed or ground	16.00%	B
090420	番椒屬或丁子屬之果實，乾、壓碎或研磨者	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground		
09042010	種植用之番椒屬或丁子屬之種子	Seeds of the genus Capsicum or of the genus Pimenta, for planting	Free	A
09042090	其他番椒屬或丁子屬之果實，乾、壓碎或研磨者	Other fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	20.00%	D
0905	香草	Vanilla		
090500	香草	Vanilla		
09050000	香草	Vanilla	15.60%	D
0906	肉桂及肉桂花	Cinnamon and cinnamon-tree flowers		
090610	未壓碎或研磨者	Neither crushed nor ground		
09061000	肉桂及肉桂花，未壓碎或研磨者	Cinnamon and cinnamon-tree flowers, neither crushed nor ground	Free	A
090620	已壓碎或研磨者	Crushed or ground		
09062000	肉桂及肉桂花，已壓碎或研磨者	Cinnamon and cinnamon-tree flowers, crushed or ground	Free	A
0907	丁香（全果、花苞及果柄）	Cloves (whole fruit, cloves and stems)		
090700	丁香（全果、花苞及果柄）	Cloves (whole fruit, cloves and stems)		
09070010	丁香（全果、花苞及果柄）	Cloves (whole fruit, cloves and stems)	Free	A
09070020	丁香枝	Cloves twigs	Free	A
09070030	母丁香	Cloves, mother	Free	A
09070090	其他類似品	Other similar articles	Free	A
0908	肉豆蔻、豆蔻乾皮、豆蔻	Nutmeg, mace and cardamoms		
090810	肉豆蔻	Nutmeg		
09081000	肉豆蔻	Nutmegs	Free	A
090820	豆蔻乾皮	Mace		
09082000	豆蔻乾皮	Mace	Free	A
090830	豆蔻	Cardamoms		
09083010	草豆蔻	Cardamoms, brown	Free	A
09083020	砂仁（殼砂仁）	Cardamoms, inferior	Free	A
09083090	其他豆蔻	Other cardamoms	Free	A
0909	大茴香子、胡荽子、小茴香子、芫荽子、葛縷子；杜松子	Seeds of anise, badian, fennel, coriander, cumin or caraway ;juniper berries		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
090910	大茴香子或胡荽子	Seeds of anise or badian		
09091000	大茴香子或胡荽子	Seeds of anise or badian	2.50%	A
090920	芫荽子(胡荽子)	Seeds of coriander		
09092000	芫荽子(胡荽子)	Seeds of coriander	2.50%	A
090930	小茴香子	Seeds of cumin		
09093000	小茴香子	Seeds of cumin	2.50%	A
090940	葛縷子	Seeds of caraway		
09094000	葛縷子(藏茴香)	Seeds of caraway	2.50%	A
090950	茴香子; 杜松子	Seeds of fennel; juniper berries		
09095000	茴香子; 杜松子	Seeds of fennel; juniper berries	2.50%	A
0910	薑、番紅花、薑黃(鬱金)、麝香草、月桂葉、咖哩及其他香辛料	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices		
091010	薑	Ginger		
09101000	薑	Ginger	20.00%	B
091020	番紅花	Saffron		
09102000	番紅花	Saffron	Free	A
091030	薑黃(鬱金)	Turmeric (curcuma)		
09103000	薑黃(鬱金)	Turmeric (curcuma)	Free	A
091040	麝香草; 月桂葉	Thyme; bay leaves		
09104010	麝香草	Thyme	Free	A
09104020	月桂葉	Bay leaves	Free	A
091050	咖哩	Curry		
09105000	咖哩粉	Curry powder	10.00%	C
09109	-其他香辛料:	-Other spices:		
091091	本章註-(乙)所提及之混合物	Mixtures referred to in Note 1 (b) to this		
09109100	本章註-(乙)所提及之混合物	Mixtures referred to in Note 1 (b) to this	15.00%	C
		Chapter		
091099	其他	Other		
09109900	其他香辛料	Other spices	15.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
10	第十章 穀類	Chapter 10 Cereals		
1001	小麥與雜穀（混合穀類）	Wheat and meslin		
100110	硬粒小麥	Durum wheat		
10011000	硬粒小麥	Durum wheat	6.50%	E
100190	其他	Other		
10019000	其他	Other	6.50%	E
1002	裸麥	Rye		
100200	裸麥	Rye		
10020000	裸麥	Rye	Free	A
1003	大麥	Barley		
100300	大麥	Barley		
10030000	大麥	Barley	Free	A
1004	燕麥	Oats		
100400	燕麥	Oats		
10040000	燕麥	Oats	2.00%	A
1005	玉蜀黍	Maize (corn)		
100510	種子	Seed		
10051000	玉蜀黍種子	Seed of maize (corn)	Free	A
100590	其他	Other		
10059000	其他玉蜀黍	Other maize (corn)	Free	A
1006	稻米	Rice		
100610	稻穀	Rice in the husk (paddy or rough)		
10061000	稻穀	Rice in the husk (paddy or rough)	NT\$ 45/KGM	E
100620	糙米	Husked (brown) rice		
10062000	糙米	Husked (brown) rice	NT\$ 45/KGM	E
100630	半碾或全碾白米，不論是否磨光	Semi-milled or wholly milled rice, whether or not polished or glazed		
10063000	半碾或全碾白米，不論是否磨光	Semi-milled or wholly milled rice, whether or not polished or glazed	NT\$ 45/KGM	E
100640	碎米	Broken rice		
10064000	碎米	Broken rice	NT\$ 45/KGM	E
1007	高粱（蜀黍）	Grain sorghum		
100700	高粱（蜀黍）	Grain sorghum		
10070000	高粱（蜀黍）	Grain sorghum	Free	A
1008	蕎麥、小米及雀粟；其他穀類	Buckwheat, millet and canary seed; other		
100810	蕎麥	Buckwheat		
10081000	蕎麥	Buckwheat	4.30%	B
100820	小米	Millet		
10082000	小米	Millet	3.60%	A
100830	雀粟	Canary seed		
10083000	雀粟	Canary seed	3.60%	A
100890	其他穀類	Other cereals		
10089000	其他穀類	Other cereals	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
11	第十一章 製粉工業產品；麥芽；澱粉；土木香粉（菊芋粉）；麵筋	Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten		
1101	小麥粉或雜穀粉	Wheat or meslin flour		
110100	小麥粉或雜穀粉	Wheat or meslin flour		
11010010	小麥粉	Wheat flour	17.50%	E
11010020	雜穀粉	Meslin flour	20.00%	E
1102	其他穀粉（小麥粉及雜穀粉除外）	Cereal flours other than of wheat or meslin		
110210	黑麥粉	Rye flour		
11021000	黑麥粉	Rye flour	25.00%	C
110220	玉米粉	Maize (corn) flour		
11022000	玉米粉	Maize (corn) flour	6.00%	A
110230	稻米粉	Rice flour		
11023010	糯米粉	Glutinous rice flour	NT\$ 49/KGM	E
11023090	其他稻米粉	Other rice flour	NT\$ 49/KGM	E
110290	其他	Other		
11029000	其他穀粉	Other cereal flour	25.00%	C
1103	穀類之細粒及團粒	Cereal groats, meal and pellets		
11031	－粗碾去殼之穀類及細粒：	-Groats and meal:		
110311	小麥	Of wheat		
11031100	粗碾去殼之小麥及其細粒	Groats, meal of wheat	20.00%	C
110313	玉米	Of maize (corn)		
11031300	粗碾去殼之玉米及其細粒	Groats and meal of corn (maize)	10.00%	B
110319	其他穀類	Of other cereals		
11031910	粗碾去殼之薏仁及其細粒	Groats and meal of coix	NT\$ 5.7/KGM or 20% whichever is higher	C
11031920	粗碾去殼之燕麥及其細粒	Groats and meal of oats	12.80%	B
11031930	粗碾去殼之米及其細粒	Groats and meal of rice	NT\$ 45/KGM	E
11031990	未列名其他粗碾去殼之穀類及其細粒	Groats and meal of other cereal, n.e.s.	18.80%	C
110320	團粒	Pellets		
11032010	米團粒	Pellets of rice	NT\$ 49/KGM	E
11032020	小麥團粒	Pellets of wheat	22.50%	C
11032090	其他穀類團粒	Pellets of other cereals	18.00%	C
1104	其他方式加工之雜糧穀粒（如去殼、滾壓、製成片、製成珍珠狀、切片或粗磨者），但第1006節之稻米除外；整粒、滾壓、製成片或磨粉之穀類胚芽	Cereal grains otherwise worked ( for example, hulled, rolled, flaked, pearled, sliced or kibbled ), except rice of heading No.10.06; germ of cereals, whole, rolled,		
11041	－滾壓或製成細片之穀粒：	-Rolled or flaked grains:		
110412	燕麥	Of oats		
11041200	滾壓或製成細片之燕麥	Rolled or flaked oats	18.80%	A
110419	其他穀類	Of other cereals		
11041910	滾壓或製成細片之米	Rolled or flaked rice	NT\$ 49/KGM	E
11041920	滾壓或製成細片之大麥	Rolled or flaked barley	18.80%	C
11041990	其他滾壓或製成細片之穀類	Other rolled or flaked cereals	18.80%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
11042	—其他加工穀粒（如去殼、製成珍珠狀、切片或粗磨者）：	-Other worked grains (for example, hulled, pearled, sliced or kibbled):		
110422	燕麥	Of oats		
11042210	去殼未脫皮之燕麥	Oats from which the husk but not the pericarp has been removed	5.00%	A
11042290	其他加工之燕麥	Other worked oats	18.80%	A
110423	玉米	Of maize (corn)		
11042300	其他加工之玉米	Other worked maize (corn)	18.80%	B
110429	其他穀類	Of other cereals		
11042910	其他加工之小麥	Other worked wheat	20.00%	D
11042920	其他加工米	Other worked rice	NT\$ 49/KGM	E
11042930	其他加工之大麥	Other worked barley	18.80%	C
11042990	未列名其他加工之穀類	Other worked cereals, n.e.s.	20.00%	C
110430	整粒、滾壓、製成片或磨粉之穀類胚芽	Germ of cereals, whole, rolled, flaked or		
11043000	整粒、滾壓、製成片或磨粉之穀類胚芽	Germ of cereals, whole, rolled, flaked or ground	20.00%	C
1105	馬鈴薯粉、細粒、細粉、細片、顆粒及團粒	Flour, meal, powder, flakes, granules and pellets of potatoes		
110510	粉、細粒及細粉	Flour, meal and powder		
11051010	馬鈴薯粉及細粉	Flour and powder of potatoes	10.00%	B
11051020	馬鈴薯細粒	Meal of potatoes	10.00%	B
110520	細片、顆粒及團粒	Flakes, granules and pellets		
11052000	馬鈴薯片、顆粒及團粒	Flakes, granules and pellets of potatoes	10.00%	C
1106	第 0 7 1 3 節之各種乾豆類蔬菜、西穀米或第 0 7 1 4 節之根莖、塊莖或第八章產品製成之粉、細粒及細粉	Flour and meal of the dried leguminous vegetables of heading No.07.13, of sago or of roots or tubers of heading No.07.14 or of the products of Chapter 8		
110610	第 0 7 1 3 節之各種乾豆類蔬菜製成者	Of the dried leguminous vegetables of heading No.07.13		
11061010	紅豆（包括海紅豆、赤小豆、紅竹豆）之粉及細粒	Red bean (incl. Adzuki bean, all varieties, and red long bean) flour, meal and powder	NT\$ 22/KGM	E
11061090	其他第 0 7 1 3 節之乾豆類蔬菜之粉及細粒	Other flour, meal and powder of the dried leguminous vegetables of heading No.07.13	18.20%	A
110620	西穀米或第 0 7 1 4 節之根莖或塊莖製成者	Of sago or of roots or tubers of heading No.07.14		
11062010	樹薯粉、細粒及細粉	Flour, meal and powder of manioc	8.40%	A
11062090	西穀米或其他第 0 7 1 4 節之根莖或塊莖製成之粉、細粒及細粉	Flour, meal and powder of sago or of other roots or tubers of heading No.07.14	20.00%	C
110630	第八章產品製成者	Of the products of Chapter 8		
11063010	椰子粉、細粒及細粉	Flour, meal and powder of coconut	0.60%	A
11063090	其他第八章產品製成之粉、細粒及細粉	Flour, meal and powder of other products of Chapter 8	19.40%	C
1107	麥芽，已否烘製者均在內	Malt, whether or not roasted		
110710	未烘製者	Not roasted		
11071000	未烘製麥芽	Malt, not roasted	7.50%	B
110720	已烘製者	Roasted		
11072000	烘製麥芽	Malt, roasted	7.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
1108	澱粉；菊糖	Starches; inulin		
11081	—澱粉：	-Starches:		
110811	小麥澱粉	Wheat starch		
11081100	小麥澱粉	Wheat starch	10.00%	B
110812	玉米澱粉	Maize (corn) starch		
11081200	玉米澱粉	Maize (corn) starch	10.00%	A
110813	馬鈴薯澱粉	Potato starch		
11081300	馬鈴薯澱粉	Potato starch	10.00%	B
110814	樹薯澱粉	Manioc (cassava) starch		
11081410	食用樹薯澱粉	Manioc (cassava) starch, for edible use	8.80%	B
11081420	非食用樹薯澱粉	Manioc (cassava) starch, for non-edible use	8.80%	B
110819	其他澱粉	Other starches		
11081910	米澱粉	Rice starch	NT\$ 49/KGM	E
11081990	其他澱粉	Other starches	15.00%	E
110820	菊糖	Inulin		
11082000	菊糖	Inulin	13.80%	C
1109	麵筋，不論是否乾燥	Wheat gluten, whether or not dried		
110900	麵筋，不論是否乾燥	Wheat gluten, whether or not dried		
11090010	飼料用麵筋，不論是否乾燥	Wheat gluten for feeding animals, whether or not dried	4.50%	C
11090090	其他麵筋，不論是否乾燥	Other wheat gluten, whether or not dried	NT\$ 6.5/KGM or 20% whichever is higher	B



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
12	第十二章 油料種子及含油質果實；雜項穀粒、種子及果實；工業用或藥用植物；芻草及飼料	Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medical plants; straw and fodder		
1201	黃豆，不論是否破碎	Soya beans, whether or not broken		
120100	黃豆，不論是否破碎	Soya beans, whether or not broken		
12010000	黃豆，不論是否破碎	Soya beans, whether or not broken	Free	A
1202	花生，未烘焙或烹煮，不論是否去殼或破碎	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken		
120210	帶殼	In shell		
12021000	帶殼花生	Ground-nuts, in shell	NT\$ 42/KGM	Q
120220	去殼，不論是否破碎	Shelled, whether or not broken		
12022000	去殼花生，不論是否破碎	Ground-nuts, shelled, whether or not broken	NT\$ 64/KGM	Q
1203	乾椰子肉	Copra		
120300	乾椰子肉	Copra		
12030000	乾椰子肉	Copra	Free	A
1204	亞麻子（仁），不論是否破碎	Linseed, whether or not broken		
120400	亞麻子（仁），不論是否破碎	Linseed, whether or not broken		
12040000	亞麻子（仁），不論是否破碎	Linseed, whether or not broken	Free	A
1205	油菜子，不論是否破碎	Rape or colza seeds, whether or not broken		
120510	低芥子酸之油菜子，不論是否破碎	Low erucic acid rape or colza seeds , whether or not broken		
12051000	低芥子酸之油菜子，不論是否破碎	Low erucic acid rape or colza seeds , whether or not broken	Free	A
120590	其他	Other		
12059000	其他油菜子，不論是否破碎	Other rape or colza seeds , whether or not broken	Free	A
1206	葵花子，不論是否破碎	Sunflower seeds, whether or not broken		
120600	葵花子，不論是否破碎	Sunflower seeds, whether or not broken		
12060000	葵花子，不論是否破碎	Sunflower seeds, whether or not broken	Free	A
1207	其他油料種子及含油質之果實，不論是否破碎	Other oil seeds and oleaginous fruits, whether or not broken		
120710	棕櫚類核果與子仁	Palm nuts and kernels		
12071000	棕櫚類核果與子仁	Palm nuts and kernels	Free	A
120720	棉子	Cotton seeds		
12072000	棉子	Cotton seeds	Free	A
120730	蓖麻子	Castor oil seeds		
12073000	蓖麻子	Castor oil seeds	Free	A
120740	芝麻	Sesamum seeds		
12074000	芝麻	Sesamum seeds	12.00%	A
120750	芥子	Mustard seeds		
12075000	芥子	Mustard seeds	Free	A
120760	紅花子	Safflower seeds		
12076000	紅花子	Safflower seeds	Free	A
12079	—其他：	-Other:		
120791	罌粟子	Poppy seeds		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
12079100	罌粟子	Poppy seeds	Free	A
120799	其他	Other		
12079910	中藥用之大麻子、仁〈火麻子、仁〉，不具發芽活性者	Huo Ma Jen (Cannabis Fructus) for Chinese medicine use, without germinative	Free	A
12079920	其他大麻子、仁〈火麻子、仁〉	Other Huo Ma Jen (Cannabis Fructus)	Free	A
12079930	樹油樹核果	Shea nuts (karite nuts)	Free	A
12079990	其他油料種子及含油質之果實，不論是否破碎	Other oil seeds and oleaginous fruits, whether or not broken	Free	A
1208	油料種子或含油質果實之粉及細粒，芥末除外	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard		
120810	大豆（黃豆）	Of soya beans		
12081000	大豆（黃豆）粉及細粒	Flours and meals of soya beans	3.00%	A
120890	其他	Other		
12089011	食用花生粉及細粒	Flours and meals of ground-nuts, edible	NT\$ 64/KGM	E
12089019	其他供食用之油料種子或含油質果實之粉及細粒，芥末除外	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard, edible	15.00%	C
12089021	非供食用花生粉及細粒	Flours and meals of ground-nuts, inedible	NT\$ 64/KGM	E
12089022	非供食用可樂娜油籽粉及細粒	Flours and meals of canola seed, inedible	3.00%	A
12089029	其他非供食用之油料種子或含有油質果實之粉及細粒，芥末除外	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard, inedible	6.90%	A
1209	種植用種子、果實及孢子	Seeds, fruit and spores, of a kind used for		
120910	甜菜子	Sugar beet seed		
12091000	甜菜子	Sugar beet seed	Free	A
12092	—糧秣植物之種子：	-Seeds of forage plants, other than beet seed:		
120921	紫苜蓿種子	Lucerne (alfalfa) seed		
12092100	紫苜蓿種子	Lucerne (alfalfa) seed	Free	A
120922	苜蓿（三葉草）種子	Clover (Trifolium spp.) seed		
12092200	苜蓿（三葉草）種子	Clover (trifolium spp.) seed	Free	A
120923	羊茅屬種子	Fescue seed		
12092300	羊茅屬種子	Fescue seed	Free	A
120924	肯塔基藍草種子	Kentucky blue grass (Poa pratensis L.) seed		
12092400	肯塔基藍草種子	Kentucky blue grass (poa pratensis l.) seed	Free	A
120925	黑麥草種子	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed		
12092500	黑麥草種子	Rye grass (lolium multiflorum lam., lolium perenne l.) seed	Free	A
120926	梯牧草種子	Timothy grass seed		
12092600	梯牧草種子	Timothy grass seed	Free	A
120929	其他	Other		
12092900	其他糧秣植物之種子	Seeds of other forage plants	Free	A
120930	草本花卉植物之種子	Seeds of herbaceous plants cultivated principally for their flowers		
12093000	草本花卉植物之種子	Seeds of herbaceous plants cultivated principally for their flowers	Free	A
12099	—其他：	-Other：		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
120991	蔬菜種子	Vegetable seeds		
12099100	蔬菜種子	Vegetable seeds	Free	A
120999	其他	Other		
12099900	其他種植用種子、果實及孢子	Other seeds, fruits and spores, of a kind used for planting	Free	A
1210	新鮮或乾燥霍布花(蛇麻毬果), 不論是否研磨或製粉或呈團粒狀者; 啤酒花	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets;		
121010	霍布花(蛇麻毬果), 未經研磨或製粉或呈團粒狀者	Hop cones, neither ground nor powdered nor in the form of pellets		
12101000	霍布花(蛇麻毬果), 未經研磨或製粉或呈團粒狀者	Hop cones, neither ground nor powdered nor in the form of pellets	15.00%	A
121020	霍布花(蛇麻毬果), 已研磨或製粉或呈團粒狀者; 啤酒花精	Hop cones, ground, powdered or in the form of pellets; lupulin		
12102000	霍布花(蛇麻毬果), 已研磨或製粉或呈團粒狀者; 啤酒花精	Hop cones, ground, powdered or in the form of pellets; lupulin	7.50%	A
1211	植物或植物之一部分(包括種子及果實), 主要用於香料、藥用、殺蟲、殺菌或類似用途, 新鮮或乾燥, 不論是否已切割、壓碎或製粉	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or		
121110	甘草根	Liquorice roots		
12111000	甘草根	Liquorice roots	Free	A
121120	人參根	Ginseng roots		
12112010	吉林人參(包括參鬚、參蒂、碎參)	Chie Lin ginseng (incl. fibrous roots, stems, broken ginseng)	5.00%	A
12112021	高麗紅參(包括參鬚、參蒂、碎參)	Radix ginseng rubra (Korea) (incl. fibrous roots, stems, broken ginseng)	1.80%	A
12112022	高麗白參(包括參鬚、參蒂、碎參)	Radix ginseng alba (Korea) (incl. fibrous roots, stems, broken ginseng)	1.80%	A
12112031	日本紅參(包括參鬚、參蒂、碎參)	Radix ginseng rubra (Japan) (incl. fibrous roots, stems, broken ginseng)	5.00%	A
12112032	日本白參(包括參鬚、參蒂、碎參)	Radix ginseng alba (Japan) (incl. fibrous roots, stems, broken ginseng)	5.00%	A
12112041	泡參	Pao Shen (American ginseng)	Free	A
12112042	泡參尾、鬚、移種參	Pao Shen Wei, Hsu, I Chung Shen (Radix ginseng)	Free	A
12112043	移種參尾、鬚	I Chung Sheng Wei, Hsu (ginseng radix)	Free	A
12112051	田七	Tien Ch'i (Radix Pseudoginseng)	Free	A
12112052	原七尾	Yuan Ch'i Wei (Radicis Pseudoginseng)	Free	A
12112090	其他人參根	Other ginseng roots	5.00%	A
121130	古柯葉	Coca leaf		
12113000	古柯葉	Coca leaf	Free	A
121140	罌粟草	Poppy straw		
12114000	罌粟草	Poppy straw	Free	A
121190	其他	Other		
12119011	檀香	Sandalwood	Free	A
12119012	沈香	Ch'en Hsiang (Lignum Aqailariae)	Free	A
12119013	杜仲	Tu Chung (Cortex Eucommiae)	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
12119014	朴筒	P'o Tu'ng (Cortex Magnoliae)	Free	A
12119015	朴根，朴花	P'o Ken, p'o Hua (Cortex Magnoliae)	Free	A
12119016	番瀉葉（施那）	Fan Hsieh Yeh (Folium Sennae)	Free	A
12119017	參葉	Shen Yeh (Folium Panacis)	Free	A
12119018	排草	Pai Ts'ao (Folium Agastaches)	Free	A
12119019	土茯苓	T'u Fu Ling (Rhizoma Similacis Glabrae)	Free	A
12119020	茯苓，平片	China root, P'ing P'ien (Poria)	Free	A
12119021	茯苓，切片絲	China root, Ch'ieh P'ien Szu (Poria)	Free	A
12119022	方茯苓，茯神，皮茯苓	Fang Fu Ling, Fu Shen, P'i Fu Ling (Poria)	Free	A
12119023	大黃	Ta Huang (Rhizoma Rhei)	Free	A
12119024	黃連	Huang Lien (Rhizoma Coptidis)	Free	A
12119025	川芎	Ch'uan Kung (Rhizoma Ligustici Wallichii)	Free	A
12119026	小雲貝、小西貝	Hsiao Yun Pei, Hsiao Hsi Pei (Bulbus Fritillariae Cirrhosae)	Free	A
12119027	松藩貝、青貝	Sung Fan Pei, Ch'ing Pei (Bulbus Fritillariae Cirrhosae)	Free	A
12119028	盧貝	Lu Pei (Bulbus Fritillariae Cirrhosae)	Free	A
12119029	浙貝母	Tse Pei Mu (Bulbus Fritillariae Thunbergii)	Free	A
12119030	白朮	Pai Chu (Rhizoma Atractylodis Macrocephalae)	Free	A
12119031	生天雄	Sheng Tien Hsiung (Rhizoma Typhonii)	Free	A
12119032	黑、白附片，小黑附片	Hey, Pai Fu P'ien Hsiao Hy Fu P'ien (Rhizoma Typhonii)	Free	A
12119033	焙附片	P'ei Fu P'ien (Rhizoma Typhonii)	Free	A
12119034	莪朮	Wo Shu (Rhizoma Zedoariae)	Free	A
12119035	高良薑	Kao Liang Chiang (Rhizoma Alpiniae Officinari)	Free	A
12119036	胡黃連	Hu Huang Lien (Rhizoma Picrorrhizae)	Free	A
12119037	半夏	Pan Hsia (Tuber Pinelliae)	Free	A
12119038	天麻	T'ien Ma (Rhizoma Gastrodiae)	Free	A
12119039	知母	Chih Mu (Rhizoma Anemarrhenae)	Free	A
12119040	黃精	Huang Ching (Rhizoma Polygonati)	Free	A
12119041	牛膝、川牛頭、杜牛膝	Niu Hsi (Achyranthis Radix) Ch'uan Niu T'ou Tu Niu Ch'i (Radix Cyathulae)	Free	A
12119042	銀柴胡	Yin Ch'ai Hu (Radix Stellariae Dichatomae)	Free	A
12119043	柴胡	Ch'ai Hu (Radix Bupleuri)	Free	A
12119044	白芍	Pai Shau (Radix Paeonige Alba)	Free	A
12119045	大戟	Tai Chi (Radix Euphorbiae)	Free	A
12119046	黃芩	Huang Ch'in (Radix Scutellariae)	Free	A
12119047	丹參	Tan Shen (Radix Salvia Multiorrhiza)	Free	A
12119048	玄參（元參）	Hsuan Sheng (Yuang Sheng) (Radix Scrophulariae)	Free	A
12119049	地黃	Ti Huang (Radix et Rhizoma Rehmanniae)	Free	A
12119050	黃耆	Huang Chi (Radix Astragali)	Free	A
12119051	一條根	I T'iao Ken (Radix Moghaniae)	Free	A
12119052	防風	Fang Feng (Radix Ledebourielae)	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
12119053	北沙參	Pei Sa Sheng (Radix Glehniae)	Free	A
12119054	當歸	Tang K'uei (Radix Angelicae Sinensis)	Free	A
12119055	西歸腳，小歸尾	Hsi K'uei Ch'ao, Siao K'uei Wei	Free	A
12119056	駁尾歸片	Po Wei K'uei Pi'en	Free	A
12119057	黨參	Tang Sheng (Codonopsis Pilosulae Radix)	Free	A
12119058	明牙黨	Ming Ya Tang (Radix Codonopsis Pilosulae)	Free	A
12119059	老木香	Putchuck, old (Radix Saussureae)	Free	A
12119060	青木香	Putchuck, new (Radix Saussureae)	Free	A
12119061	白芍藥(毫芍)	Pai Shao	Free	A
12119062	雞冠花	Chi Kuan Hua (Flos Celosiae Cristatae)	Free	A
12119063	辛夷	Hsin I (Flos Magnoliae Liliforae)	Free	A
12119064	酸棗仁	Suan Tsao Jen (Semen Zizyphi Spinosae)	Free	A
12119065	兒茶	Erh Ch'a (Catechu)	Free	A
12119067	羅漢果	Lo Han Kuo (Momordicae Fructus)	Free	A
12119068	大腹皮	Ta Fu Pi (Pericarpium Arecae)	Free	A
12119069	乾榔椿(大腹子)	Betelnuts, dried (Ta-Fu-Tzu)	Free	A
12119091	其他藥用植物及植物之一部份(包括種子及果實)，新鮮或乾燥，不論是否已切割壓碎或製粉	Other plants and parts of plants (including seeds and fruits), used for pharmacy, fresh or dried, whether or not cut, crushed or powdered	Free	A
12119092	香料用植物及植物之一部份(包括種子及果實)，新鮮或乾燥，不論是否已切割壓碎或製粉	Other plants and parts of plants (including seeds and fruits) used for perfumery, fresh or dried, whether or not cut, crushed or powdered	15.00%	A
12119093	殺蟲用，殺菌用植物及植物之一部份(包括種子及果實)，新鮮或乾燥，不論是否已切割壓碎或製粉	Other plants and parts of plants (including seeds and fruits), used for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or	7.50%	A
1212	刺槐豆、海草及其他藻類、甜菜及甘蔗，生鮮、冷藏、冷凍或乾燥，不論是否研磨者；未列名果實核與子仁及其他植物產品(包括未焙製之各種菊苣根)，主要供人類食用者	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or diried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or		
121210	刺槐豆，包括刺槐豆種子	Locust beans, including locust bean seeds		
12121000	刺槐豆，包括刺槐豆種子	Locust beans, including locust bean seeds	16.80%	C
121220	海草及其他藻類	Seaweeds and other algae		
12122011	海帶(昆布)，生鮮、冷藏或乾燥	Laminaria seaweed, fresh, chilled or dried	8.00%	A
12122012	冷凍海帶	Laminaria seaweed, frozen	15.00%	A
12122021	海苔及紫菜，生鮮、冷藏或乾燥	Sea laver and edible seaweed, fresh, chilled or dried	11.20%	A
12122022	冷凍海苔及紫菜	Sea laver and edible seaweed, frozen	15.00%	A
12122031	髮菜，生鮮、冷藏或乾燥	Black moss, fresh, chilled or dried	10.80%	A
12122032	冷凍髮菜	Black moss, frozen	15.00%	A
12122041	麒麟菜，生鮮、冷藏或乾燥	Eucheuma, fresh, chilled or dried	3.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
12122042	冷凍麒麟菜	Eucheuma, frozen	15.00%	A
12122091	其他海草及其他藻類，生鮮、冷藏或乾燥	Other seaweeds and other algae, fresh, chilled or dried	8.80%	A
12122099	冷凍其他海草及其他藻類	Other seaweeds and other algae, frozen	15.00%	A
121230	杏、桃（包括油桃）或李之核及仁	Apricot, peach or plum stones and kernels		
12123000	杏、桃（包括油桃）或李之核及仁	Apricot, peach (including nectarine) or plum stones and kernels	17.80%	C
12129	—其他：	-Other:		
121291	甜菜	Sugar beet		
12129100	甜菜	Sugar beet	17.80%	C
121299	其他	Other		
12129910	蓮子	Lily-flower seed	17.80%	C
12129920	松子	Pine (i.e. fir-nuts) seed	17.80%	B
12129930	瓜子（包括西瓜子）	Melon seeds (incl. watermelon seed)	13.00%	B
12129940	南瓜子	Pumpkin or squash seed	10.00%	B
12129950	菊苣根	Chicory roots	20.00%	B
12129960	甘蔗	Sugar cane	10.00%	B
12129990	其他果實核與子仁及其他植物產品，主要供人類食用者	Other fruit stones and kernels and other vegetable products, primarily for human consumption	17.80%	B
1213	穀類之 及外殼，未經加工，不論是否已切碎、研磨、壓製或呈團粒狀者	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets		
121300	穀類之 及外殼，未經加工，不論是否已切碎、研磨、壓製或呈團粒狀者	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets		
12130000	穀類之 及外殼，未經加工，不論是否已切碎、研磨、壓製或呈團狀者	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Free	A
1214	瑞典蕪菁、飼料蕪菁，飼料用根菜，飼料用乾草，紫花苜蓿，三葉草，紅豆草，飼料用甘藍、羽扁豆、野豌豆及類似芻秣飼料，不論是否為團粒狀	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of		
121410	紫花苜蓿細粒及團粒	Lucerne (Alfalfa) meal and pellets		
12141000	紫花苜蓿細粒及團粒	Lucerne (Alfalfa) meal and pellets	Free	A
121490	其他	Other		
12149000	其他飼料用之植物產品	Other vegetable materials for forage	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
13	第十三章 蟲漆；植物膠、樹脂、其他植物汁液及萃取物	Chapter 13 Lacs; gums, resins and other vegetable saps and extracts		
1301	蟲漆；天然膠、樹脂、膠脂及含油樹脂（例如香膠）	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)		
130110	蟲漆	Lac		
13011010	洋乾漆	Shellac	2.50%	A
13011090	其他蟲漆	Other lacs	2.50%	A
130120	阿拉伯膠	Gum Arabic		
13012000	阿拉伯膠	Gum arabic	2.50%	A
130190	其他	Other		
13019010	天然松香	Rosin (colophony), nature	Free	A
13019021	沒藥	Myrrh gum	Free	A
13019022	乳香	Olibanum gum	Free	A
13019030	鳳仙花（香脂）	Balsamine	5.00%	A
13019090	其他天然膠、樹脂、膠脂及含油樹脂（例如香膠）	Other natural gums, resins, gum-resins and oleoresins (for example, balsams)	Free	A
1302	植物汁液及萃取物；果膠質，果膠脂及果膠酸鹽類；洋菜（石菜花）膠及其他不論是否改質之植物黏膠及增稠劑	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from		
13021	—植物汁液及萃取物：	-Vegetable saps and extracts:		
130211	鴉片	Opium		
13021100	鴉片汁液及萃取物（萃取含油樹脂除外）	Saps and extracts of opium (Other than extracted oleoresins)	Free	A
130212	甘草	Of liquorice		
13021200	甘草汁液及萃取物（萃取含油樹脂除外）	Saps and extracts of liquorice (other than extracted oleoresins)	15.00%	A
130213	霍布花（蛇麻花）	Of hops		
13021300	霍布花（蛇麻花）汁液及萃取物（萃取含油樹脂除外）	Saps and extracts of hops (other than extracted oleoresins)	2.50%	A
130214	除蟲菊或含魚藤酮植物根之汁液及萃取物	Of pyrethrum or of the roots of plants containing rotenone		
13021410	除蟲菊之汁液及萃取物（萃取含油樹脂除外）	Saps and extracts of pyrethrum (other than extracted oleoresins)	2.50%	A
13021420	含魚藤酮植物根之汁液及萃取物（萃取含油樹脂除外）	Saps and extracts of the roots of plants containing rotenone (other than extracted oleoresins)	2.50%	A
130219	其他	Other		
13021910	蘆薈汁液及萃取物（萃取含油樹脂除外）	Saps and extracts of aloes (other than extracted oleoresins)	7.50%	A
13021920	生漆	Natural lacquer	2.50%	A
13021990	其他植物汁液及萃取物（萃取含油樹脂除外）	Other vegetable saps and extracts (other than extracted oleoresins)	5.00%	A
130220	果膠質、果膠脂、果膠酸鹽類	Pectic substances, pectinates and pectates		
13022000	果膠質、果膠脂、果膠酸鹽類	Pectic substances, pectinates and pectates	5.00%	A
13023	—由植物提煉之黏膠與增稠劑，不論是否改質：	-Mucilages and thickeners, whether or not modified, derived from vegetable products :		
130231	洋菜（石花菜）	Agar-agar		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
13023100	洋菜(石花菜)膠	Agar-agar	4.40%	A
130232	植物黏膠及增稠劑,由刺槐豆,刺槐豆種子或枯亞籽子所提煉者,不論是否改質	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		
13023210	植物黏膠及增稠劑,由刺槐豆或刺槐豆種子所提煉者,不論是否改質	Mucilages and thickeners, whether or not modified, derived from locust beans or locust bean seeds	3.50%	A
13023220	植物黏膠及增稠劑,由枯亞籽子所提煉者,不論是否改質	Mucilages and thickeners, whether or not modified, derived from guar seeds	7.50%	A
130239	其他	Other		
13023910	鹿角菜膠	Carrageenin extracted from carrageen	7.50%	A
13023990	其他植物黏膠及增稠劑,不論是否改質	Other mucilages and thickeners, whether or not modified, derived from vegetable products	1.80%	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
14	第十四章 編結用植物性材料；未列名植物產品	Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included		
1401	主要作為編結用植物性材料（例如，竹、籐、蘆葦、燈心草、柳條、棕櫚，已淨、漂白或染色之穀類稈及菩提樹皮）	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)		
140110	竹	Bamboos		
14011000	竹（竹竿、竹片、竹皮、竹根在內）	Bamboos (including canes, split skin and root)	Free	A
140120	籐	Rattans		
14012000	籐條、籐心、籐絲、籐皮、籐片	Rattan whole, core, fibre, skin, split	Free	A
140190	其他	Other		
14019000	其他編結用植物材料	Other vegetable materials for plaiting	Free	A
1402	主要供作填充及襯墊之植物性材料（例如木棉、植物性絨毛及苦草），不論是否有無支撐材料整理成層	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material		
140200	主要供作填充及襯墊之植物性材料（例如木棉、植物性絨毛及苦草），不論是否有無支撐材料整理成層	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eelgrass), whether or not put up as a layer with or without supporting material		
14020010	木棉、植物性絨毛	Kapok, Vegetable hair	5.00%	A
14020090	其他主要供作填充及襯墊之植物性材料	Other vegetable materials of a kind used primarily as stuffing or as padding	1.80%	A
1403	製刷及掃帚用之植物性材料（例如帚高粱、巴西棕櫚纖維及茅草及熱帶植物纖維），不論是否包裝成網或成紮者	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles		
140300	製刷及掃帚用之植物性材料（例如帚高粱、巴西棕櫚纖維、茅草及熱帶植物纖維），不論是否包裝成網或成紮者	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch grass and istle), whether or not in hanks or bundles		
14030010	帚高粱	Broomcorn (sorghum vulgare var. technicum)	5.00%	A
14030090	製刷及掃帚用之其他植物性材料（例如巴西棕櫚纖維、茅草及熱帶植物纖維），不論是否包裝成網或成紮者	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	5.00%	A
1404	未列名植物產品	Vegetable products not elsewhere specified or included		
140410	植物性原料，主要用於染色或鞣製之用	Raw vegetable materials of a kind used primarily in dyeing or tanning		
14041000	植物性原料，主要用於染色或鞣製之用	Raw vegetable materials of a kind used primarily in dyeing or tanning	20.00%	B
140420	棉籽絨	Cotton linters		
14042000	棉籽絨	Cotton linters	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
140490	其他	Other		
14049010	絲瓜絡	Fibrous skeleton of luffa	15.00%	A
14049020	植物殼粉	Vegetable shell flour	10.00%	A
14049030	蛇木及蛇木屑	Tree fern and scrap of cyatheaceae	Free	A
14049040	椰殼（整粒、片、碎屑）及其碎片之壓縮塊	Coconut shells (whole, piece, broken residue) and compressed block of broken	10.00%	A
14049091	微生物產品	Products of micro-organism	5.00%	A
14049099	其他未列名植物產品	Other vegetable products not elsewhere specified or included	20.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
15	第十五章 動植物油脂及其分解物；調製食用油脂；動植物蠟	Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes		
1501	第 0 2 0 9 或 1 5 0 3 節除外之豬脂（包括熟豬油）及禽脂	Pig fat (including lard) and poultry fat, other than that of heading No.02.09 or 15.03		
150100	第 0 2 0 9 或 1 5 0 3 節除外之豬脂（包括熟豬油）及禽脂	Pig fat (including lard) and poultry fat, other than that of heading No.02.09 or 15.03		
15010000	第 0 2 0 9 或 1 5 0 3 節除外之豬脂（包括熟豬油）及禽脂	Pig fat (including lard) and poultry fat, other than that of heading No.02.09 or 15.03	20.00%	C
1502	第 1 5 0 3 節除外之牛、羊脂	Fats of bovine animals, sheep or goats, other than those of heading No.15.03		
150200	第 1 5 0 3 節除外之牛、羊脂	Fats of bovine animals, sheep or goats, other than those of heading No.15.03		
15020010	第 1 5 0 3 節除外之牛、羊脂，未熬製	Fats of bovine animals, sheep or goats, unrendered, other than those of heading No.15.03	Free	A
15020021	第 1 5 0 3 節除外之牛、羊脂，已熬製，酸價不超過 1	Fats of bovine animals, sheep or goats, rendered, acid value not exceeding 1, other than those of heading No.15.03	Free	A
15020022	第 1 5 0 3 節除外之牛、羊脂，已熬製，酸價超過 1	Fats of bovine animals, sheep or goats, rendered, acid value exceeding 1, other than those of heading No.15.03	Free	A
1503	豬、牛、羊硬脂及脂油，未經乳化混合或調製者	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared		
150300	豬、牛、羊硬脂及脂油，未經乳化混合或調製者	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared		
15030011	豬、牛、羊硬脂，酸價不超過 1	Lard stearin, oleostearin and tallow stearin, acid value not exceeding 1	16.00%	C
15030012	豬、牛、羊硬脂，酸價超過 1	Lard stearin, oleostearin and tallow stearin, acid value exceeding 1	4.30%	B
15030021	豬、牛、羊脂油，酸價不超過 1	Lard oil, oleo oil and tallow oil, acid value not exceeding 1	16.00%	C
15030022	豬、牛、羊脂油，酸價超過 1	Lard oil, oleo oil and tallow oil, acid value exceeding 1	4.30%	B
1504	魚類及水產哺乳動物之油脂及其餾分物，不論是否精煉，但未經化學改質者	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified		
150410	魚肝油及其餾分物	Fish-liver oils and their fractions		
15041000	魚肝油及其餾分物	Fish-liver oils and their fractions	3.00%	A
150420	魚類油脂及其餾分物（魚肝油除外）	Fats and oils and their fractions, of fish, other than liver oils		
15042000	魚類油脂及其餾分物（魚肝油除外）	Fats and oils and their fractions, of fish other than liver oils	Free	A
150430	水產哺乳動物之油脂及其餾分物	Fats and oils and their fractions, of marine mammals		
15043000	水產哺乳動物之油脂及其餾分物	Fats and oils and their fractions, of marine mammals	3.00%	A
1505	羊毛脂及其衍生之脂肪質（包括純淨羊毛脂）	Wool grease and fatty substances derived therefrom (including lanolin)		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
150500	羊毛脂及其衍生之脂肪質（包括純淨羊毛脂）	Wool grease and fatty substances derived therefrom(including lanolin)		
15050010	純淨羊毛脂	Lanolin	3.20%	A
15050090	其他羊毛脂及其衍生之脂肪質	Other wool grease and fatty substances derived therefrom	1.80%	A
1506	其他動物油脂及其餾分物，不論是否精煉，但未經化學改質者	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified		
150600	其他動物油脂及其餾分物，不論是否精煉，但未經化學改質者	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified		
15060010	蛋黃油	Oil, egg-yolk	10.00%	A
15060020	骨髓油	Bone-marrow oil	10.00%	C
15060090	其他動物油及脂	Other animal oils and fats,	10.00%	C
1507	黃豆油及其餾分物，不論是否精煉，但未經化學改質者	Soya-bean oil and its fractions, whether or not refined, but not chemically modified		
150710	粗製油，不論是否去膠質者	Crude oil, whether or not degummed		
15071000	粗製大豆（黃豆）油，不論是否去膠質者	Crude soy-bean oil ,whether or not degummed	5.00%	A
150790	其他	Other		
15079000	精製大豆（黃豆）油及其餾分物	Refined soybean oil and its fractions	5.00%	A
1508	花生油及其餾分物，不論是否精煉，但未經化學改質者	Ground-nut oil and its fractions, whether or not refined, but not chemically modified		
150810	粗製油	Crude oil		
15081000	粗製花生油	Crude ground-nut (peanut) oil	338.00%	Q
150890	其他	Other		
15089000	精製花生油及其餾分物	Refined ground-nut (peanut) oil and its fractions	338.00%	Q
1509	橄欖油及其餾分物，不論是否精煉，但未經化學改質者	Olive oil and its fractions, whether or not refined, but not chemically modified		
150910	原油	Virgin		
15091000	橄欖原油	Virgin olive oil	2.40%	A
150990	其他	Other		
15099000	精製橄欖油及其餾分物	Refined olive oil and its fractions	2.40%	A
1510	其他油類及其餾分物，僅由橄欖所提煉，不論是否精煉但未經化學改質，包括本節與第 1 5 0 9 節之油類或其餾分物混合者	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No.15.09		
151000	其他油類及其餾分物，僅由橄欖所提煉，不論是否精煉但未經化學改質，包括本節與第 1 5 0 9 節之油類或其餾分物混合者	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No.15.09		
15100000	其他油類及其餾分物，僅由橄欖所提煉，不論是否精煉但未經化學改質，包括本節與第 1 5 0 9 節之油類或其餾分物混合者	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No.15.09	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
1511	棕櫚油及其餾分物，不論是否精煉，但未經化學改質者	Palm oil and its fractions, whether or not refined, but not chemically modified		
151110	粗製油	Crude oil		
15111000	粗製棕櫚油	Crude palm oil	Free	A
151190	其他	Other		
15119000	精製棕櫚油及其餾分物	Refined palm oil and its fractions	Free	A
1512	葵花子、紅花子或棉子油及其餾分物，不論是否精煉，但未經化學改質者	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified		
15121	— 葵花子或紅花子油及其餾分物：	-Sunflower-seed or safflower oil and fractions thereof:		
151211	粗製油	Crude oil		
15121110	粗製葵花子油	Crude sunflower-seed oil	5.00%	A
15121120	粗製紅花子油	Crude safflower oil	5.00%	A
151219	其他	Other		
15121910	精製葵花子油及其餾分物	Refined sunflower-seed oil and its fractions	5.00%	B
15121920	精製紅花子油及其餾分物	Refined safflower oil and its fractions	5.00%	B
15122	— 棉子油及其餾分物：	-Cotton-seed oil and its fractions:		
151221	粗製油，不論是否去除棉子醇者	Crude oil, whether or not gossypol has been removed		
15122100	粗製棉子油，不論是否去除棉子醇者	Crude cotton-seed oil, whether or not gossypol has been removed	Free	A
151229	其他	Other		
15122900	精製棉子油及其餾分物	Refined cotton-seed oil and its fractions	Free	A
1513	椰子（乾椰子肉）、棕櫚仁或巴巴樹油及其餾分物，不論是否精煉，但未經化學改質者	Coconut ( copra ), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified		
15131	— 椰子（乾椰子肉）油及其餾分物：	-Coconut (copra) oil and its fractions:		
151311	粗製油	Crude oil		
15131100	粗製椰子（乾椰子肉）油	Crude coconut (copra) oil	Free	A
151319	其他	Other		
15131900	精製椰子（乾椰子肉）油及其餾分物	Refined coconut (copra) oil and its fractions	Free	A
15132	— 棕櫚仁或巴巴樹油及其餾分物：	-Palm kernel or babassu oil and fractions		
151321	粗製油	Crude oil		
15132110	粗製棕櫚仁油	Crude palm kernel oil	Free	A
15132120	粗製巴巴樹油	Crude babassu oil	Free	A
151329	其他	Other		
15132910	精製棕櫚仁油及其餾分物	Refined palm kernel oil and its fractions	Free	A
15132920	精製巴巴樹油及其餾分物	Refined babassu oil and its fractions	Free	A
1514	油菜子油、芥子油及其餾分物，不論是否精煉，但未經化學改質者	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified		
151411	粗製油	Crude oil		
15141100	低芥子酸之粗製油菜子油	Crude rape or colza oil of low erucic acid	5.00%	A
151419	其他	Other		
15141900	低芥子酸之精製油菜子油及其餾分物	Refined rape or colza oil and its fractions of low erucic acid	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
151491	粗製油	Crude oil		
15149110	其他粗製之油菜子油	Other crude rape or colza oil	5.00%	A
15149120	粗製芥子油	Crude mustard oil	5.00%	A
151499	其他	Other		
15149910	其他精製油菜子油及其餾分物	Other refined rape or colza oil and its	5.00%	A
15149920	精製芥子油及其餾分物	Refined mustard oil and fractions thereof	5.00%	A
1515	其他固定性植物油脂（包括荷荷巴）及其餾分物，不論是否精煉，但未經化學改質者	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically		
15151	—亞麻仁油及其餾分物：	-Linseed oil and its fractions:		
151511	粗製油	Crude oil		
15151100	粗製亞麻仁油	Crude linseed oil	Free	A
151519	其他	Other		
15151900	精製亞麻仁油及其餾分物	Refined linseed oil and its fractions	Free	A
15152	—玉米油及其餾分物：	-Maize ( corn ) oil and its fractions:		
151521	粗製油	Crude oil		
15152100	粗製玉米油	Crude maize (corn) oil	5.00%	A
151529	其他	Other		
15152900	精製玉米油及其餾分物	Maize (corn) oil and its fractions	5.00%	A
151530	蓖麻油及其餾分物	Castor oil and its fractions		
15153000	蓖麻油及其餾分物	Castor oil and its fractions	Free	A
151540	桐油及其餾分物	Tung oil and its fractions		
15154000	桐油及其餾分物	Tung oil and its fractions	Free	A
151550	芝麻油及其餾分物	Sesame oil and its fractions		
15155000	芝麻油及其餾分物	Sesame oil and its fractions	15.00%	B
151590	其他	Other		
15159010	荷荷巴油及其餾分物	Jojoba oil and its fractions	Free	A
15159090	其他固定性植物油脂及其餾分物	Other fixed vegetable fats and oils and fractions thereof	5.00%	A
1516	動植物油脂及其餾分物，部份或全部氫化，互酯化，再酯化或反油酸化，不論是否精煉，但未進一步調製	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised , whether or not refined, but not further		
151610	動物油脂及其餾分物	Animal fats and oils and their fractions		
15161011	氫（硬）化動物油脂及其餾分物，酸價不超過 1	Hydrogenated (hardened) animal fats and oils and their fractions, acid value not	5.00%	A
15161012	硬化魚油，酸價不超過 1	Hardened fish oil, acid value not exceeding	2.50%	A
15161021	氫（硬）化動物油脂及其餾分物，酸價超過 1	Hydrogenated (hardened) animal fats and oils and their fractions, acid value exceeding	2.50%	A
15161022	硬化魚油，酸價超過 1	Hardened fish oil acid value exceeding 1	2.50%	A
151620	植物油脂及其餾分物	Vegetable fats and oils and their fractions		
15162011	氫（硬）化植物油脂及其餾分物，酸價不超過 0.6	Hydrogenated (hardened) vegetable fats and oils and their fractions, acid value not exceeding 0.6	6.00%	A
15162012	氫化棕櫚油及氫化棕櫚核油，酸價不超過 0.6	Hydrogenated palm oil and hydrogenated palm kernel oil, acid value not exceeding 0.6	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
15162020	氫(硬)化植物油脂及其餾分物, 酸價超過0.6	Hydrogenated (hardened) vegetable fats and oils and their fractions, acid value exceeding 0.6	5.00%	A
1517	人造奶油; 可食用動植物油脂混合品或調製品, 第1516節食用油脂或其餾分物除外	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No.15.16		
151710	人造奶油, 液態人造奶油除外	Margarine, excluding liquid margarine		
15171000	人造奶油, 液態人造奶油除外	Margarine, excluding liquid margarine	8.00%	B
151790	其他	Other		
15179010	液態人造奶油	Liquid margarine	8.00%	B
15179020	酥脆油	Shortening	8.00%	B
15179090	其他可食用動植物油脂混合品或調製品, 第1516節食用油脂或其餾分物除外	Other edible mixtures or preparations of animal or vegetable fats or oils, other than edible fats or oils or their fractions of heading No.15.16	9.00%	B
1518	沸製、氧化、脫水、硫化、吹製, 在真空中或惰性氣體中行聚合化或經其他化學方法改質之動、植物油脂及其餾分物, 但不包括第1516節所列產品; 未列名非食用之動、植物油脂或本章不同油脂餾分物之混合物或調製品	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or		
151800	沸製、氧化、脫水、硫化、吹製, 在真空中或惰性氣體中行聚合化或經其他化學方法改質之動、植物油脂及其餾分物, 但不包括第1516節所列產品; 未列名非食用之動、植物油脂或本章不同油脂餾分物之混合物或調製品	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or		
15180010	沸製亞麻仁油	Boiled linseed oil	Free	A
15180020	脫水蓖麻油	Dehydrated castor oil	Free	A
15180030	氧化亞麻仁油	Linoleic acid	Free	A
15180040	環氧大豆(黃豆)油	Epoxy soy-bean oil	2.50%	A
15180050	未列名非食用之動、植物油脂或本章不同油脂餾分物之混合物或調製品	Inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, n.e.s	6.00%	B
15180090	其他沸製、氧化、脫水、硫化、吹製, 在真空中或惰性氣體中行聚合化或經其他化學方法改質之動、植物油脂及其餾分物, 但不包括第1516節所列產品	Other animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16	8.00%	A
1520	粗製甘油; 甘油水溶液及甘油鹼液	Glycerol, crude; glycerol waters and		
152000	粗製甘油; 甘油水溶液及甘油鹼液	Glycerol, crude; glycerol waters and		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
15200000	粗製甘油；甘油水溶液及甘油鹼液	Glycerol, crude; glycerol waters and glycerol lyes	3.50%	A
1521	植物蠟（三甘油脂除外）、蜂蠟，其他蟲蠟及鯨蠟，不論是否精製或著色	Vegetable waxes ( other than triglycerides ), beeswax, other insect waxes and spermaceti, whether or not refined or coloured		
152110	植物蠟	Vegetable waxes		
15211000	植物蠟，不論已否精製或著色	Vegetable waxes, whether or not refined or coloured	2.50%	A
152190	其他	Other		
15219010	蜂蠟（黃蠟），無論已否精製或著色	Bees wax (yellow wax), whether or not refined or coloured	5.00%	A
15219020	鯨蠟，不論已否精製或著色	Spermaceti, whether or not refined or coloured	4.00%	A
15219090	其他蟲蠟，無論已否精製或著色	Other insect waxes, whether or not refined or coloured	7.50%	A
1522	鞣革餘油；油脂及動植物蠟經加工處理後所餘之殘	Degras; residues resulting from the treatment of fatty substances or animal or		
152200	鞣革餘油；油脂及動植物蠟經加工處理後所餘之殘	Degras; residues resulting from the treatment of fatty substances or animal or		
15220010	鞣革餘油	Degras	3.50%	A
15220020	其他油脂及動植物蠟經加工處理後所餘之殘渣	Other residues resulting from the treatment of fatty substances or animal or vegetable	3.50%	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
16	第十六章 肉、魚或甲殼、軟體或其他水產無脊椎動物等之調製品	Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates		
1601	肉、雜碎或血製成之臘腸及其類似品； 以上述產品製成之調製食品	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		
160100	肉、雜碎或血製成之臘腸及其類似品； 以上述產品製成之調製食品	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		
16010010	火雞肉製成之臘腸及其類似品	Sausages and similar products, of turkey	20.00%	D
16010090	其他肉、雜碎或血製成之臘腸及其類似品； 以上述產品製成之調製食品	Other sausages and similar products, of meat, meat offal or blood; food preparations based on these products	20.00%	D
1602	其他已調製或保藏之肉、雜碎或血	Other prepared or preserved meat, meat offal or blood		
160210	均質調製品	Homogenised preparations		
16021010	肉類調製之嬰幼兒或病人均質食品	Homogenised preparations of meat, used as infant food or for dietetic culinary purposes.	7.50%	C
16021090	其他均質調製品	Other homogenised preparations	10.00%	C
160220	任何動物之肝調製品	Of liver of any animal		
16022010	已調製或保藏之雞肝	Prepared or preserved liver of fowls	25.00%	D
16022020	已調製或保藏之牛肝及豬肝	Prepared or preserved liver of bovine and swine	15.00%	E
16022030	已調製或保藏之鵝肝	Prepared or preserved liver of geese	30.00%	D
16022090	其他已調製或保藏之動物肝	Other prepared or preserved livers of animal	30.00%	D
16023	-第0105節之家禽製品：	-Of poultry of heading No. 01.05:		
160231	火雞	Of turkeys		
16023110	已調製或保藏之火雞肉	Prepared or preserved meat of turkeys	15.00%	D
16023120	已調製或保藏之火雞雜碎	Prepared or preserved meat offal of turkeys	340.00%	E
160232	飼養之雞	Of fowls of the species gallus domesticus		
16023210	已調製或保藏之雞腿（包括棒棒腿及骨腿）及雞翅	Prepared or preserved drum sticks (including legs and leg quarters) and wing of fowls (of the species Gallus domesticus)	NT\$ 54/KGM	E
16023220	其他已調製或保藏之雞肉	Other prepared or preserved meat of fowls	NT\$ 34/KGM	E
16023230	已調製或保藏之雞腳及雞心	Prepared or preserved feet and heart of	25.00%	D
16023290	其他調製或保藏之雞雜碎	Other prepared or preserved meat offal of fowls	340.00%	E
160239	其他	Other		
16023911	已調製或保藏之全鴨，冷凍者	Prepared or preserved whole ducks, frozen	34.00%	D
16023912	已調製或保藏之鴨塊，冷凍者	Prepared or preserved meat of ducks, cut in pieces, frozen	40.00%	D
16023919	其他第0105節家禽之已調製或保藏肉	Other prepared or preserved meat of poultry of heading No.01.05	34.00%	D
16023920	第0105節其他家禽之已調製或保藏雜碎	Prepared or preserved meat offal of other poultry of heading No. 01.05	340.00%	E
16024	-豬：	-Of swine:		
160241	火腿及已切割者	Hams and cuts thereof		
16024100	已調製或保藏之火腿及已切割者	Prepared or preserved hams and cuts thereof	32.00%	D

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
160242	肩及已切割之肩	Shoulders and cuts thereof		
16024200	已調製或保藏之豬肩肉及已切割者	Prepared or preserved swine meat of shoulders and cuts thereof	33.00%	D
160249	其他，包括混合者	Other, including mixtures		
16024910	已調製或保藏之豬腹脇肉（包括臍排）	Prepared or preserved pork belly (including spare ribs)	40.00%	D
16024920	其他已調製或保藏之豬肉	Other prepared or preserved meat of swine	30.00%	D
16024930	已調製之豬腳（包括前、後腿蹄膀及腱子肉）、橫隔膜、豬腸（包括大腸、小腸及直腸）及胃（肚）	Prepared feet, (including hocks of the front and hind leg, shank muscle) skirts, guts (including large intestine, small intestine and rectum) and stomachs of swine	265.00%	E
16024990	其他已調製或保藏之豬雜碎	Other prepared or preserved meat offal of swine	15.00%	D
160250	牛	Of bovine animals		
16025010	已調製或保藏之牛肉	Prepared or preserved meat of bovine	21.80%	E
16025020	已調製或保藏之牛雜碎	Prepared or preserved meat offal of bovine animal	15.00%	E
160290	其他，包括已調製任何動物之血	Other, including preparations of blood of any animal		
16029020	已調製或保藏之其他動物肉	Prepared or preserved meat of other animals	23.00%	C
16029030	已調製任何動物之血	Preparations of blood of any animal	23.00%	C
16029040	已調製或保藏之家禽雜碎（第1602節除外）	Prepared or preserved meat offal of poultry (other than goods of heading No. 1602)	340.00%	E
16029090	已調製或保藏之其他動物雜碎	Prepared or preserved meat offal of other animal	40.00%	C
1603	肉、魚、甲殼、軟體或其他水產無脊椎動物之抽出物及液汁	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic		
160300	肉、魚、甲殼、軟體或其他水產無脊椎動物之抽出物及液汁	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic		
16030000	肉、魚、甲殼、軟體或其他水產無脊椎動物之抽出物及液汁	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	17.00%	C
1604	已調製或保藏之魚類；魚子醬及由魚卵調製之魚子醬代替品	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs		
16041	一整條或片塊之魚（剝碎者除外）：	-Fish, whole or in pieces, but not minced:		
160411	鮭類	Salmon		
16041100	已調製或保藏之鮭類，整條或片塊（剝碎者除外）	Salmon, whole or in pieces, but not minced, prepared or preserved	15.00%	C
160412	鯡類	Herrings		
16041210	已調製或保藏之鯡類，整條或片塊（剝碎者除外），冷凍者	Prepared or preserved herrings, whole or in pieces, but not minced, frozen	60.00%	E
16041290	其他已調製或保藏之鯡類，整條或片塊（剝碎者除外）	Other prepared or preserved herrings, whole or in pieces, but not minced	25.00%	C
160413	沙丁魚、錦沙丁魚，及棘魚或魚	Sardines, sardinella and brisling or sprats		
16041310	已調製或保藏之沙丁魚、錦沙丁魚，整條或片塊（剝碎者除外）	Sardines, sardinella whole or in pieces, but not minced, prepared and preserved	60.00%	E
16041320	已調製或保藏之棘魚或魚，整條或片塊（剝碎者除外）	Brisling or sprats whole or in pieces, but not minced, prepared and preserved	60.00%	E
160414	鮪類、鰹類	Tunas, skipjack and bonito (Sarda spp.)		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
16041410	已調製或保藏之鮪類，整條或片塊（剝碎者除外）	Tunas, whole or in pieces, but not minced, prepared or preserved	16.20%	C
16041420	已調製或保藏之鰹類，整條或片塊（剝碎者除外）	Skipjack and bonito (Sarda spp.), whole or in pieces, but not minced, prepared or	15.80%	C
160415	鯖類	Mackerel		
16041510	已調製或保藏之鯖屬類，整條或片塊（剝碎者除外），冷凍者	Prepared or preserved mackerel (Scomber spp.), whole or in pieces, but not minced, frozen	86.00%	E
16041590	其他已調製或保藏之鯖屬類，整條或片塊（剝碎者除外）	Other prepared or preserved mackerels, whole or in pieces, but not minced	25.00%	C
160416	鰵魚	Anchovies		
16041600	已調製或保藏之鰵魚，整條或片塊（剝碎者除外）	Anchovies, whole or in pieces, but not minced, prepared or preserved	60.00%	E
160419	其他	Other		
16041910	已調製或保藏之鰻魚（含海鰻），整條或片塊（剝碎者除外）	Eel (incl. conger eel), whole or in pieces, but not minced, prepared or preserved	18.80%	C
16041920	已調製或保藏之類，整條或片塊（剝碎者除外），冷凍者	Prepared or preserved carangidae fishes, whole or in pieces, but not minced, frozen	90.00%	E
16041930	已調製或保藏灰海荷（丁香魚），整條或片塊（剝碎者除外），冷凍者	Prepared or preserved silver anchovy (spratelloides gracilis), whole or in pieces, but not minced, frozen	25.00%	C
16041990	其他已調製或保藏之整條或片塊魚（剝碎者除外）	Other prepared or preserved fish, whole or in pieces, but not minced	18.00%	C
160420	其他已調製或保藏之魚	Other prepared or preserved fish		
16042010	調製或保藏之魚子	Fish roe, prepared or preserved	19.40%	C
16042020	調製或保藏之魚鰭（魚翅）	Fins (incl. shark, skate and ray fins), prepared or preserved	8.80%	B
16042030	已調製或保藏之魚漿	Prepared or preserved surimi	17.50%	C
16042090	其他已調製或保藏之魚	Other prepared or preserved fish	20.00%	C
160430	魚子醬及魚子醬代替品	Caviar and caviar substitutes		
16043000	魚子醬及魚子醬代替品	Caviar and caviar substitutes	12.50%	B
1605	甲殼、軟體及其他水產無脊椎動物之調製或保藏品	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved		
160510	螃蟹	Crab		
16051000	已調製或保藏之螃蟹	Prepared or preserved crab	20.00%	D
160520	蝦及對蝦	Shrimps and prawns		
16052000	已調製或保藏之蝦及對蝦	Shrimps and prawns, prepared or preserved	20.00%	D
160530	龍蝦	Lobster		
16053000	調製或保藏之龍蝦	Lobster, prepared or preserved	20.00%	D
160540	其他甲殼動物	Other crustaceans		
16054000	其他甲殼動物之調製或保藏品	Other crustaceans, prepared or preserved	30.00%	D
160590	其他	Other		
16059010	已調製或保藏之鮑魚	Abalones (Haliotidae), prepared or preserved	NT\$ 36/KGM or 9% whichever is higher	B
16059021	已調製或保藏之蠔（蠔、蚵）及淡菜，罐頭	Prepared or preserved oyster or mussels, canned	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
16059029	其他已調製或保藏之蠔（蠔、蚵）及淡菜	Other prepared or preserved oysters and mussels	15.00%	C
16059030	已調製或保藏之蛤蜊、蚶子、蜆	Hard clam, cockles and clams, prepared or preserved	30.00%	D
16059040	已調製或保藏之鐘螺	Top shell, prepared or preserved	19.20%	C
16059050	已調製或保藏之魷魚	Squid, prepared or preserved	40.00%	D
16059060	已調製或保藏之干貝	Compoys, prepared or preserved	18.00%	C
16059070	已調製或保藏之南美貝	Locos, prepared or preserved	NT\$ 17/KGM or 10% whichever is higher	B
16059080	已調製或保藏之墨魚	Prepared or preserved cuttle fish	27.50%	D
16059090	其他軟體及水產無脊椎動物之調製或保藏品	Other molluscs and aquatic invertebrates, prepared or preserved	24.00%	D

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
17	第十七章 糖及糖果	Chapter 17 Sugars and sugar confectionery		
1701	固體甘蔗糖或甜菜糖及化學級純蔗糖	Cane or beet sugar and chemically pure sucrose, in solid form		
17011	— 不含添加香料或色素之粗製糖：	-Raw sugar not containing added flavouring or colouring matter:		
170111	甘蔗糖	Cane sugar		
17011100	甘蔗糖，不含添加香料或色素者	Cane sugar, not containing added flavouring or colouring matter	143.00%	Q
170112	甜菜糖	Beet sugar		
17011200	甜菜糖，不含添加香料或色素者	Beet sugar, not containing added flavouring or colouring matter	143.00%	E
17019	— 其他：	-Other:		
170191	含有添加香料或色素者	Containing added flavouring or colouring		
17019110	粗製糖，含有添加香料或色素者	Raw sugar, containing added flavouring or colouring matter	143.00%	Q
17019120	精製糖，含有添加香料或色素者	Refined sugar, containing added flavouring or colouring matter	143.00%	Q
170199	其他	Other		
17019910	方糖	Sugar, cube and loaf	143.00%	Q
17019920	冰糖	Rock sugar	143.00%	Q
17019990	其他精製糖	Other sugar, refined	143.00%	Q
1702	其他糖類，包括固態之化學級純乳糖、麥芽糖、葡萄糖及果糖；不含有添加香料或色素之糖漿；不論是否攙有天然蜂蜜之人造蜂蜜；焦糖	Other sugars, including chemically pure lactose, maltose, glucose and, fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel		
17021	— 乳糖及乳糖漿：	Lactose and lactose syrup:		
170211	含乳糖以乾基計，以無水乳糖表示，重量在99%及以上者	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter		
17021110	乳糖，含乳糖以乾基計，以無水乳糖表示，重量在99%及以上者	Lactose, containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	13.60%	C
17021120	乳糖漿，含乳糖以乾基計，以無水乳糖表示，重量在99%及以上者	Lactose syrup, containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	23.00%	D
170219	其他	Other		
17021991	其他乳糖	Other lactose	13.60%	C
17021992	其他乳糖漿	Other lactose syrup	23.00%	C
170220	楓糖及楓糖漿	Maple sugar and maple syrup		
17022000	楓糖及楓糖漿	Maple sugar and maple syrup	20.00%	D
170230	葡萄糖及葡萄糖漿，未含果糖或在乾燥狀況下含果糖重量不超過20%	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		
17023000	葡萄糖及葡萄糖漿，未含果糖或在乾燥狀況下含果糖重量不超過20%	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	25.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
170240	葡萄糖及葡萄糖漿，在乾燥狀態下含果糖重量至少20%，但不超過50%者，轉化糖除外	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose		
17024000	葡萄糖及葡萄糖漿，在乾燥狀態下含果糖重量至少20%，但不超過50%者，轉化糖除外	Glucose and glucose syrup, containing in the dry state at least 20 percent but less than 50 percent by weight of fructose, excluding invert sugar	25.00%	D
170250	化學級純果糖	Chemically pure fructose		
17025000	化學級純果糖	Chemically pure fructose	10.00%	C
170260	其他果糖及果糖漿，在乾燥狀態下含果糖重量超過50%者，轉化糖除外	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose		
17026000	其他果糖及果糖漿，在乾燥狀態下含果糖重量超過50%者，轉化糖除外	Other fructose and fructose syrup, containing in the dry state more than 50 percent by weight of fructose, excluding	20.00%	D
170290	其他，包括轉化糖與其他糖及糖漿混合物，在乾燥狀態下含果糖重量50%者	Other, including invert sugar		
17029011	麥芽糖	Maltose	26.00%	D
17029012	化學級純麥芽糖	Chemically pure maltose	10.00%	C
17029020	焦糖	Caramel	20.00%	D
17029030	人造蜂蜜	Artificial honey	25.00%	D
17029040	化學級純葡萄糖，糖度至少達99.5%者	Chemically pure glucose (polarisation not less than 99.5%)	25.00%	D
17029090	其他，包括轉化糖與其他糖及糖漿混合物，在乾燥狀態下含果糖重量50%者	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 percent by weight of	25.00%	D
1703	由提煉或精製糖而取得之糖蜜	Molasses resulting from the extraction or refining of sugar		
170310	甘蔗糖蜜	Cane molasses		
17031010	甘蔗糖蜜，已加香料或著色者	Cane molasses, flavoured or coloured	18.50%	A
17031090	其他甘蔗糖蜜	Other cane molasses	Free	A
170390	其他	Other		
17039010	其他糖蜜，已加香料或著色者	Other molasses, flavoured or coloured	18.00%	C
17039090	其他糖蜜	Other molasses	Free	A
1704	糖食（包括白色巧克力），不含可可者	Sugar confectionery (including white chocolate), not containing cocoa		
170410	口香糖，不論是否外包糖衣	Chewing gum, whether or not sugar-coated		
17041000	口香糖，不論是否外包糖衣	Chewing gum, whether or not sugar-coated	22.00%	D
170490	其他	Other		
17049000	其他糖食（包括白色巧克力），不含可可者	Other sugar confectionery (including white chocolate), not containing cocoa	27.50%	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
18	第十八章 可可及可可製品	Chapter 18 Cocoa and cocoa preparations		
1801	生或焙製之全粒或碎粒可可豆	Cocoa beans, whole or broken, raw or		
180100	生或焙製之全粒或碎粒可可豆	Cocoa beans, whole or broken, raw or		
18010010	生可可豆，全粒或碎粒	Cocoa beans, whole or broken, raw	Free	A
18010020	焙製可可豆，全粒或碎粒	Cocoa beans, whole or broken, roasted	Free	A
1802	可可外殼，莢皮及其他可可廢料	Cocoa shells, husks, skins and other cocoa		
180200	可可外殼、莢皮及其他可可廢料	Cocoa shells, husks, skins and other cocoa		
18020000	可可外殼，莢皮及其他可可廢料	Cocoa shells, husks, skins and other cocoa waste	Free	A
1803	可可膏，不論是否脫脂	Cocoa paste, whether or not defatted		
180310	未脫脂	Not defatted		
18031000	未脫脂可可膏，散裝或整塊	Cocoa paste, not defatted, in bulk or in	Free	A
180320	全部或部份脫脂	Wholly or partly defatted		
18032000	全部或部份脫脂可可膏，散裝或整塊	Cocoa paste, wholly or partly defatted, in bulk or in block	Free	A
1804	可可脂，脂及油	Cocoa butter, fat and oil		
180400	可可脂，脂及油	Cocoa butter, fat and oil		
18040000	可可脂，脂及油	Cocoa butter, fat and oil	Free	A
1805	可可粉，未加糖或未含其他甜味料者	Cocoa powder, not containing added sugar or other sweetening matter		
180500	可可粉，未加糖或未含其他甜味料者	Cocoa powder, not containing added sugar or other sweetening matter		
18050000	可可粉，未加糖或未含其他甜味料者	Cocoa powder, not containing added sugar or other sweetening matter	Free	A
1806	巧克力及其他含有可可之食品	Chocolate and other food preparations containing cocoa		
180610	可可粉，加糖或其他甜味料者	Cocoa powder, containing added sugar or other sweetening matter		
18061000	可可粉，加糖或其他甜味料者	Cocoa powder, containing added sugar or other sweetening matter	2.00%	A
180620	其他調製品成塊狀、板狀或棒狀重量超過2公斤者或液狀、膏狀、粉狀、粒狀或其他散裝在其容器內或內包裝內之容量超過2公斤者	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg		
18062000	其他調製品成塊狀、板狀或棒狀重量超過2公斤者或液狀、膏狀、粉狀、粒狀或其他散裝在其容器內或內包裝內之容量超過2公斤者	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	12.50%	E
18063	-其他，呈塊狀、板狀或棒狀者：	-Other, in blocks, slabs or bars:		
180631	有填塞物者	Filled		
18063100	其他巧克力調製品，呈塊、條狀或棒狀，重量不超過2公斤，有填塞物	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, filled	12.50%	C
180632	無填塞物者	Not filled		
18063200	其他巧克力調製品，呈塊、條狀或棒狀，重量不超過2公斤，無填塞物	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, not filled	12.50%	C
180690	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
18069010	以可可為基礎之製冰淇淋用的混合料及基料	Mixes and bases with a basis of cocoa , for making ice cream	5.00%	A
18069020	嬰幼兒調製品，供零售用—由粉、細粒、澱粉或麥芽精製成者，含可可重量（以完全脫脂可可為基礎計算）在40%或以上但低於50%；或以第0401至0404節物品製成者，含可可重量（以完全脫脂可可為基礎計算）在5%或以上但低於10%	Preparations for infant use, put up for retail sale - of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis; or of goods of heading Nos.04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	5.00%	B
18069030	供製作第1905節烘製食品用之混合料及麵糰，含可可重量（以完全脫脂可可為基礎計算）在40%或以上但低於50%者	Mixed and doughs for the preparation of bakers' wares of heading No.19.05, containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis	20.00%	C
18069040	麥芽精調製品（好立克、阿華田及類似品在內），含可可重量（以完全脫脂可可為基礎計算）在40%或以上但低於50%者	Preparations of malt extract (Horlick's malted milk, Ovaltine and the like), containing 40% or more but less than 50% by weight of cocoa calculated on a totally	11.20%	C
18069051	調製奶粉，含可可重量（以完全脫脂可可為基礎計算）在5%或以上但低於10%者	Milk powder, prepared, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	12.00%	C
18069052	調製奶皮，含可可重量（以完全脫脂可可為基礎計算）在5%或以上但低於10%者	Cream, evaporated or sterilized, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	20.00%	C
18069053	調製奶水，含可可重量（以完全脫脂可可為基礎計算）在5%或以上但低於10%者，加糖或含其他甜味料者	Prepared milk, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis, containing added sugar or other sweetening matter	NT\$ 15.6/KGM	E
18069054	調製奶水，含可可重量（以完全脫脂可可為基礎計算）在5%或以上但低於10%者，未加糖或未含其他甜味料者	Prepared milk, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis, not containing added sugar or other sweetening matter	26.00%	C
18069055	調味乳，含可可重量（以完全脫脂可可為基礎計算）在5%或以上但低於10%者	Flavoured milk, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	NT\$ 15.6/KGM	E
18069059	其他調製奶品，含可可重量（以完全脫脂可可為基礎計算）在5%或以上但低於10%者	Other milk, prepared, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	25.00%	C
18069061	預煮或以其他方式調製之粒狀、片狀或其他加工（粉及細粒除外）之未列名穀類〔玉蜀黍（玉米）除外〕產品，含米量不低於30%，含可可重量（以完全脫脂可可為基礎計算）超過6%但未逾8%者	Cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included, containing not less than 30% of rice, containing more than 6% but not more than 8% by weight of	NT\$ 49/KGM	E



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
18069069	其他預煮或以其他方式調製之粒狀、片狀或其他加工（粉及細粒除外）之未列名穀類〔玉蜀黍（玉米）除外〕產品，含可可重量（以完全脫脂可可為基礎計算）超過6%但未逾8%者	Other cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included, containing more than 6% but not more than 8% by weight of cocoa calculated on a totally	20.00%	C
18069071	膨潤或焙製之穀類調製食品（例如：玉米片），含米量不低於30%，含可可重量（以完全脫脂可可為基礎計算）超過6%但未逾8%者	Prepared foods obtained by swelling or roasting of cereals or cereal products (for example, corn flakes), containing not less than 30% of rice, containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	NT\$ 49/KGM	E
18069079	其他膨潤或焙製之穀類調製食品（例如：玉米片），含可可重量（以完全脫脂可可為基礎計算）超過6%但未逾8%者	Other prepared foods obtained by swelling or roasting of cereals or cereal products (for example, corn flakes), containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	20.00%	C
18069091	其他由粉、細粒、澱粉或麥芽精製成之未列名調製食品，含可可重量（以完全脫脂可可為基礎計算）在40%或以上低於50%；其他以第0401至0404節物品製成之未列名調製食品，含可可重量（以完全脫脂可可為基礎計算）在5%或以上但低於10%	Other food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa calculated on a defatted basis, not elsewhere specified or included; other food preparations of goods of heading Nos.04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa calculated on a	30.00%	C
18069092	其他由粉、細粒、澱粉或麥芽精製成之調製食品，含米量不低於30%，含可可重量（以完全脫脂可可為基礎計算）在40%或以上低於50%	Other food preparations of flour, meal, starch or malt extract, containing not less than 30% of rice, containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis	NT\$ 49/KGM	E
18069099	其他第1806節所屬之貨品	Other articles of heading No.18.06	12.50%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
19	第十九章 穀類、粉、澱粉或奶之調製食品；糕餅類食品	Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products		
1901	麥芽精；由粉、碎粒、細粒、澱粉或麥芽精製成之未列名調製食品，未含可可或含可可重量（以完全脫脂可可為基礎計算）低於40%者；以第0401至0404節物品製成之未列名調製食品，未含可可或含可可重量（以完全脫脂可可為基礎計算）低於5%者	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos.04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included		
190110	嬰幼兒調製品，供零售用	Preparations for infant use, put up for retail		
19011000	嬰幼兒調製品，供零售用	Preparations for infant use, put up for retail sale	5.00%	B
190120	供製作第1905節烘製食品用之混合料及麵糰	Mixes and doughs for the preparation of bakers' wares of heading No.19.05		
19012000	供製作第1905節烘製食品用之混合料及麵糰	Mixed and doughs for the preparation of bakers' wares of heading No.19.05	20.00%	C
190190	其他	Other		
19019011	麥芽精	Malt extract	3.60%	A
19019012	麥芽精調製品（好立克、阿華田及類似品在內）	Preparations of malt extract (Horlick's malted milk, Ovaltine and the like)	11.20%	C
19019021	調製奶粉，供零售用五磅及以下包裝者	Prepared milk powder, milk food canned or packaged 5 lbs and under for retail	12.00%	C
19019022	其他調製奶粉	Other milk powder, prepared	12.00%	C
19019024	調製奶皮	Cream, evaporated or sterilized	20.00%	D
19019025	調製奶水，加糖或含其他甜料者	Milk, prepared, containing added sugar or other sweetening matter	NT\$ 15.6/KGM	E
19019026	調製奶水，未加糖或未含其他甜料者	Milk, prepared, not containing added sugar or other sweetening matter	26.00%	C
19019027	調味乳	Flavoured milk	NT\$ 15.6/KGM	E
19019029	其他調製奶品	Other milk, prepared	25.00%	C
19019030	以牛奶為基礎之製冰淇淋用的混合料及基料	Mixes and bases with a basis of milk, for making ice cream	5.00%	B
19019040	冬粉	Water flour	18.80%	C
19019091	其他第1901節所屬之含米量不低於30%調製品	Other preparations of heading No. 19.01 containing not less than 30% of rice	NT\$ 49/KGM	E
19019099	其他第1901節所屬之調製品	Other preparations of heading No. 19.01	30.00%	D
1902	粉條，不論是否烹飪或夾餡（帶肉或其他物質）或調製，例如不論是否調製之西式麵條、通心麵、中式麵條、寬平麵條、煎餅、餃子、春捲；北非粉條	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli cannelloni; couscous, whether or not		
19021	—未烹飪、未夾餡或調製之粉條：	-Uncooked pasta, not stuffed or otherwise prepared:		
190211	未烹飪、未夾餡或調製之粉條，含蛋者	Containing eggs		
19021110	未烹飪、未夾餡或調製之米粉條，含蛋者	Uncooked rice pasta, not stuffed or otherwise prepared, containing eggs	NT\$ 49/KGM	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
19021190	其他未烹飪、未夾餡或調製之粉條，含蛋者	Other uncooked pasta, not stuffed or otherwise prepared, containing eggs	24.00%	D
190219	其他	Other		
19021910	未烹飪、未夾餡或調製之米粉條，未含蛋者	Uncooked rice pasta, not stuffed or otherwise prepared, not containing eggs	NT\$ 49/KGM	E
19021990	其他未烹飪、未夾餡或調製之粉條，未含蛋者	Other uncooked pasta, not stuffed or otherwise prepared, not containing eggs	24.00%	D
190220	夾餡粉條，不論是否烹飪或調製者	Stuffed pasta, whether or not cooked or otherwise prepared		
19022010	其他夾餡米粉條，不論是否烹飪或調製者	Other stuffed rice pasta, whether or not cooked or otherwise prepared	NT\$ 49/KGM	E
19022090	其他夾餡粉條，不論是否烹飪或調製者	Other stuffed pasta, whether or not cooked or otherwise prepared	24.00%	D
190230	其他粉條	Other pasta		
19023010	速食麵	Instant noodles	22.00%	D
19023020	其他米粉條	Other rice pasta	NT\$ 49/KGM	E
19023090	其他粉條	Other pasta	24.00%	D
190240	北非粉條	Couscous		
19024000	北非粉條	Couscous	24.00%	D
1903	由澱粉製成之粉片狀、粒狀、珍珠狀，經篩濾之粉狀或類似形狀之樹薯粉及其代用品	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms		
190300	由澱粉製成之粉片狀、粒狀、珍珠狀，經篩濾之粉狀或類似形狀之樹薯粉及其代用品	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms		
19030010	樹薯澱粉製品，片狀、粒狀、珍珠狀或其類似形狀者	Products prepared from manioc starch (tapioca), in the form of flakes, grains, pearls, or in similar forms	8.80%	A
19030020	粉粽（西穀米）澱粉製品，片狀、粒狀、珍珠狀或其類似形狀者	Products prepared from sago starch (sago), in the form of flakes, grains, pearls, or in similar forms	15.80%	C
19030030	其他第 1 9 0 3 節所屬之代用品	Other substitutes of heading No.19.03	17.00%	C
1904	膨化或焙製之穀類調製食品（例如：玉米片）；預煮或以其他方式調製之粒狀、片狀或其他加工（粉、碎粒及細粒除外）之未列名穀類（玉蜀黍（玉米）除外）產品	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form, or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or		
190410	膨潤或焙製之穀類調製食品	Prepared foods obtained by the swelling or roasting of cereals or cereal products		
19041020	膨潤或焙製之含米量不低於 3 0 % 之穀類調製食品	Prepared foods obtained by the swelling or roasting of cereals or cereal products, containing not less than 30% of rice	NT\$ 49/KGM	E
19041090	其他膨潤或焙製之穀類調製食品	Other prepared foods obtained by swelling or roasting of cereals or cereal products	20.00%	C
190420	未經焙製穀類片之調製食品或未經焙製穀類片及經焙製之穀類片或膨潤穀類混合而成之調製食品	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
19042011	未經焙製穀類片之調製食品，含米量不低於30%	Prepared foods obtained from unroasted cereal flakes, containing not less than 30% of rice	NT\$ 49/KGM	E
19042019	其他未經焙製穀類片之調製食品	Other prepared foods obtained from unroasted cereal flakes	20.00%	D
19042021	未經焙製穀類片及經焙製之穀類片或膨潤穀類混合而成之調製食品，含米量不低於30%	Prepared foods obtained from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, containing not less than 30% of rice	NT\$ 49/KGM	E
19042029	其他未經焙製穀類片及經焙製之穀類片或膨潤穀類混合而成之調製食品	Other prepared foods obtained from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20.00%	E
190430	布格麥食	Bulgur wheat		
19043000	布格麥食	Bulgur wheat	20.00%	D
190490	其他	Other		
19049010	預煮或以其他方式調製之粒狀、片狀或其他加工（粉、碎粒及細粒除外）之未列名穀類（玉蜀黍（玉米）除外）產品，含米量不低於30%	Cereals (other than corn (maize)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included, containing not less than 30% of rice	NT\$ 49/KGM	E
19049090	預煮或以其他方式調製之粒狀、片狀或其他加工（粉、碎粒及細粒除外）之未列名穀類（玉蜀黍（玉米）除外）產品	Cereals (other than corn (maize)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	20.00%	D
1905	麵包、糕餅、蛋糕、餅乾及其他烘製食品，不論是否含有可可；聖餐餅、盛裝藥物用之空囊、封緘糯米紙、米紙及其類似產品	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar		
190510	脆麵包	Crispbread		
19051000	脆麵包	Crispbread	10.00%	E
190520	薑餅及其類似品	Gingerbread and the like		
19052000	薑餅及其類似品	Gingerbread and the like	21.00%	E
19053	一甜餅乾；鬆餅及薄餅：	-Sweet biscuits; waffles and wafers:		
190531	甜餅乾	Sweet biscuits		
19053100	甜餅乾	Sweet biscuits	25.00%	A
190532	鬆餅及薄餅	Waffles and wafers		
19053200	鬆餅及薄餅	Waffles and wafers	20.00%	C
190540	乾麵包，烘焙麵包及類似烘焙製品	Rusks, toasted bread and similar toasted		
19054000	乾麵包，烘焙麵包及類似烘焙製品	Rusks, toasted bread and similar toasted products	20.00%	E
190590	其他	Other		
19059010	盛裝藥物用之空囊	Empty cachets of a kind suitable for pharmaceutical use	5.00%	A
19059020	米紙	Rice paper	18.40%	E
19059030	專供嬰幼兒用餅乾	Bakers' ware for infant	5.90%	E
19059040	專供病患用餅乾	Biscuits solely for patients	6.10%	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
19059050	米菓	Rice cracker	20.00%	E
19059060	船用餅乾	Ships' biscuits	14.40%	E
19059070	甜甜圈及薄煎餅或其混合物	Doughnuts and pancakes or their mixture	10.00%	E
19059090	其他第 1 9 0 5 節所屬之貨品	Other articles of heading No.19.05	20.00%	E

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
20	第二十章 蔬菜、果實、堅果或植物其他部分之調製品	Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants		
2001	以醋或醋酸調製或保藏之蔬菜、果實、堅果及其他植物可食部分	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid		
200110	黃(胡)瓜及小黃瓜	Cucumbers and gherkins		
20011000	以醋或醋酸調製或保藏之黃(胡)瓜及小黃瓜	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	20.00%	C
200190	其他	Other		
20019011	以醋或醋酸調製或保藏之蒜球(整粒、切塊、切片、切碎或粉狀)	Garlic bulb(whole, cut, sliced, broken, or in powder), prepared or preserved by vinegar or acetic acid	25.50%	C
20019012	以醋或醋酸調製或保藏之洋蔥	Onions, prepared or preserved by vinegar or acetic acid	20.00%	D
20019019	其他以醋或醋酸調製或保藏之蔬菜	Other vegetables, prepared or preserved by vinegar or acetic acid	20.00%	D
20019020	以醋或醋酸調製或保藏之果實及堅果	Fruits and nuts, prepared or preserved by vinegar or acetic acid	20.00%	D
20019090	以醋或醋酸調製或保藏之其他植物可食用部分	Other edible parts of plants, prepared or preserved by vinegar or acetic acid	20.00%	D
2002	酸漬除外之調製或保藏番茄	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid		
200210	番茄, 整粒或片塊	Tomatoes, whole or in pieces		
20021000	酸漬除外之調製或保藏番茄, 整粒或片塊	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid, whole or in pieces	13.00%	B
200290	其他	Other		
20029000	酸漬除外之其他調製或保藏番茄	Other tomatoes prepared or preserved otherwise than by vinegar or acetic acid	13.00%	C
2003	酸漬除外之調製或保藏菇類及麥覃	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid		
200310	蘑菇屬之菇類	Mushrooms		
20031000	酸漬除外之調製或保藏之蘑菇屬菇類	Mushrooms of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid	25.00%	D
200320	麥覃	Truffles		
20032000	酸漬除外之調製或保藏麥覃	Truffles, prepared or preserved otherwise than by vinegar or acetic acid	20.00%	D
200390	其他	Other		
20039010	酸漬除外之調製或保藏香菇	Forest mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	25.00%	D
20039090	酸漬除外之調製或保藏之其他菇類	Other mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	25.00%	D
2004	酸漬除外之其他調製或保藏蔬菜, 冷凍, 第2006節之產品除外	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading		
200410	馬鈴薯	Potatoes		
20041011	酸漬除外之調製或保藏馬鈴薯條, 內包裝每包重量在1.5公斤以上者, 冷凍	Potato sticks per immediate packing of 1.5 kg or more, prepared or preserved otherwise than by vinegar or acetic acid, frozen	12.50%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
20041019	酸漬除外之調製或保藏其他馬鈴薯片、條，冷凍	Other potato chips and sticks, prepared or preserved otherwise than by vinegar or acetic acid, frozen	12.50%	C
20041090	酸漬除外之調製或保藏其他馬鈴薯，冷凍	Other potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen	18.00%	C
200490	其他蔬菜及蔬菜混合品	Other vegetables and mixtures of vegetables		
20049010	酸漬除外之調製或保藏紅豆（包括海紅豆、赤紅豆、紅竹豆），冷凍，第2006節之產品除外	Red beans (including Adzuki bean, all varieties and red long bean), prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06	NT\$ 22/KGM	E
20049020	蒜球（整粒、切塊、切片、切碎或粉），冷凍，第2006節之產品除外	Garlic bulb (whole, cut, sliced, broken or in powder), frozen, other than products of heading No. 20.06	38.20%	D
20049090	酸漬除外之其他調製或保藏蔬菜及蔬菜混合品，冷凍，第2006節之產品除外	Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06	25.00%	D
2005	酸漬除外之其他調製或保藏蔬菜，未冷凍，第2006節之產品除外	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading no. 20.06		
200510	均質蔬菜	Homogenised vegetables		
20051010	酸漬除外之調製或保藏均質蔬菜，未冷凍	Homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20.00%	D
20051020	供嬰幼兒食用酸漬除外之調製或保藏均質蔬菜，未冷凍	Homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, for use as infant food, not frozen	5.90%	A
200520	馬鈴薯	Potatoes		
20052010	酸漬除外之調製或保藏馬鈴薯條，內包裝每包重量在1.5公斤以上者，未冷凍	Potato sticks prepared or preserved otherwise than by vinegar or acetic acid in a package of 1.5 kg or more, not frozen	12.50%	C
20052020	酸漬除外之調製或保藏馬鈴薯片及其他馬鈴薯條，未冷凍	Potato chips and other potato sticks, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	15.00%	C
20052090	酸漬除外之調製或保藏其他馬鈴薯，未冷凍	Other potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	18.00%	C
200540	豌豆（黑花紋蠶豆）	Peas (Pisum sativum)		
20054000	酸漬除外之調製或保藏豌豆，未冷凍，第2006節之產品除外	Peas, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06	25.00%	C
20055	—豆類：	-Beans (Vigna spp., Phaseolus spp.):		
200551	去殼豆類	Beans, shelled		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
20055110	酸漬除外之調製或保藏去殼紅豆（包括海紅豆、赤紅豆、紅竹豆），未冷凍，第2006節之產品除外	Red beans (including Adzuki bean, all varieties and red long bean), shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06	NT\$ 22/KGM	E
20055190	酸漬除外之調製或保藏其他去殼豆類，未冷凍，第2006節之產品除外	Other beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06	20.00%	D
200559	其他	Other		
20055910	酸漬除外之調製或保藏帶殼紅豆（包括海紅豆、赤紅豆、紅竹豆），未冷凍，第2006節之產品除外	Red beans (including Adzuki bean, all varieties and red long bean), in shell, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06	NT\$ 22/KGM	E
20055990	酸漬除外之調製或保藏其他帶殼豆類，未冷凍，第2006節之產品除外	Other beans, in shell, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06	30.00%	D
200560	蘆筍	Asparagus		
20056000	酸漬除外之調製或保藏蘆筍，未冷凍，第2006節之產品除外	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06	10.00%	C
200570	橄欖	Olives		
20057000	酸漬除外之調製或保藏橄欖，未冷凍，第2006節之產品除外	Olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06	18.00%	D
200580	甜玉米	Sweet corn (Zea mays var. saccharata)		
20058010	甜玉米罐頭	Canned sweet corn	13.00%	B
20058090	酸漬除外之其他調製或保藏甜玉米，未冷凍，第2006節之產品除外	Other sweet corn, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06	20.00%	D
200590	其他蔬菜及蔬菜混合品	Other vegetables and mixtures of vegetables		
20059040	酸漬除外之調製或保藏泡包心菜，未冷凍，第2006節之產品除外	Sauerkraut, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06	25.00%	C
20059050	酸漬除外之調製或保藏蒜球（整粒、切塊、切片、切碎或粉），未冷凍，第2006節之產品除外	Garlic bulb (whole, cut, sliced, broken or in powder), prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No.20.06	38.20%	D
20059061	酸漬除外之調製或保藏蔬菜混合品，未冷凍，第2006節之產品除外，每包重量在18公斤及以上者	Mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than product of heading No. 20.06, in a package of 18 kg or	22.50%	D
20059062	酸漬除外之調製或保藏蔬菜混合品，未冷凍，第2006節之產品除外，每包重量在18公斤以下者	Mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06, in a package less	30.00%	D



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
20059090	酸漬除外之調製或保藏其他蔬菜，未冷凍，第2006節之產品除外	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06	25.00%	D
2006	糖漬蔬菜、果實、堅果、果皮及植物之其他部分（瀝乾、套以糖衣、糖霜者均在內）	Fruit, vegetables, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised)		
200600	糖漬蔬菜、果實、堅果、果皮及植物之其他部分（瀝乾、套以糖衣、糖霜者均在內）	Fruit, vegetables, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised)		
20060011	第200490目之紅豆（包括海紅豆、赤紅豆、紅竹豆），冷凍，糖漬者（瀝乾、套以糖衣、糖霜者均在內）	Red beans (including Adzuki bean, all varieties and red long bean), of subheading No.2004.90, preserved by sugar (drained, glaze or crystallised), frozen	NT\$ 22/KGM	E
20060012	第200490目之蒜球（整粒、切塊、切片、切碎或粉），冷凍，糖漬者（瀝乾、套以糖衣、糖霜者均在內）	Garlic bulb (whole, cut, sliced, broken or in powder), of subheading No.2004.90, preserved by sugar (drained, glaze or crystallised), frozen	38.20%	D
20060019	第200490目之其他蔬菜及蔬菜混合物，冷凍，糖漬者（瀝乾、套以糖衣、糖霜者均在內）	Other vegetables and mixtures of vegetables, of subheading No.2004.90, preserved by sugar (drained, glaze or crystallised), frozen	25.00%	D
20060022	糖漬蘆筍，未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Asparagus, preserved by sugar (drained, glaze or crystallised), not frozen	10.00%	A
20060023	糖漬橄欖，未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Olives, preserved by sugar (drained, glaze or crystallised), not frozen	18.00%	B
20060024	糖漬甜玉米，未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Sweet corn (zea mays var. saccharata), preserved by sugar (drained, glaze or crystallised), not frozen	20.00%	C
20060025	糖漬紅豆（包括海紅豆、赤紅豆、紅竹豆），未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Red beans (Phaseplus or Vigna angularis, including Adzuki bean, all varieties and red long bean), preserved by sugar (drained, glaze or crystallised), not frozen	NT\$ 22/KGM	E
20060026	糖漬帶殼豆類，未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Other beans, in shell, preserved by sugar (drained, glaze or crystallised), not frozen	30.00%	D
20060027	糖漬去殼豆類，未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Other beans, shelled, preserved by sugar (drained, glaze or crystallised), not frozen	20.00%	D
20060028	糖漬豌豆，未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Peas preserved by sugar (drained, glaze or crystallised), not frozen	25.00%	D
20060031	糖漬蒜球（整粒、切塊、切片、切碎或粉），未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Garlic bulb (whole, cut, sliced, broken or in powder), preserved by sugar (drained, glaze or crystallised), not frozen	38.20%	D
20060032	糖漬蔬菜混合物，未冷凍（瀝乾、套以糖衣、糖霜者均在內），每包重量在18公斤及以上者	Mixtures of vegetables, preserved by sugar (drained, glaze or crystallised), not frozen, in a package of 18 kg or more	22.50%	D
20060033	糖漬蔬菜混合物，未冷凍（瀝乾、套以糖衣、糖霜者均在內），每包重量在18公斤以下者	Mixtures of vegetables, preserved by sugar (drained, glaze or crystallised), not frozen in a package less than 18 kg	30.00%	D
20060039	糖漬其他蔬菜，未冷凍（瀝乾、套以糖衣、糖霜者均在內）	Other vegetables, preserved by sugar (drained, glaze or crystallised), not frozen	25.00%	D
20060090	糖漬果實、堅果、果皮及植物之其他部分（瀝乾、套以糖衣、糖霜者均在內）	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised)	23.00%	D

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2007	經熬煮所得之果醬、果凍、橘皮果凍、果實或堅果果泥及果實或堅果果糊，不論是否加糖或含其他甜味料	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter		
200710	均質調製品	Homogenised preparations		
20071000	均質調製品	Homogenised preparations	16.00%	C
20079	—其他：	-Other :		
200791	柑橘屬水果	Citrus fruit		
20079110	橘子果醬	Orange jam and marmalade	20.00%	D
20079190	其他柑橘屬之水果經熬煮所得之果醬、果凍、橘皮果凍、果實或堅果果泥及果實或堅果果糊	Other citrus fruit jams , fruit jellies , marmalades , fruit or nut puree and fruit or nut pastes , obtained by cooking	20.00%	D
200799	其他	Other		
20079900	其他屬第 2 0 0 7 節之貨品	Other articles of heading No.20.07	23.00%	C
2008	未列名經其他方式調製或保藏之果實、堅果及其他植物可食部分，不論是否加糖或含其他甜味料或酒	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere		
20081	—堅果、花生及其他種子，不論是否混合：	-Nuts, ground-nuts and other seeds, whether or not mixed together:		
200811	花生	Ground-nuts		
20081111	帶殼烘焙花生	Ground-nuts, roasted, in shell	NT\$ 42/KGM	Q
20081112	去殼烘焙花生	Ground-nuts, roasted, shelled	NT\$ 64/KGM	Q
20081120	花生醬	Peanut butter	25.00%	B
20081191	其他方式調製或保藏之帶殼花生，不論是否加糖或含其他甜味料或酒者	Ground-nuts, in shell, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit	NT\$ 42/KGM	Q
20081192	其他方式調製或保藏之去殼花生，不論是否加糖或含其他甜味料或酒者	Ground-nuts, shelled, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit	NT\$ 64/KGM	Q
200819	其他，包括混合者	Other, including mixtures		
20081910	其他方式調製或保藏之杏仁	Almond, otherwise prepared or preserved	7.50%	A
20081920	其他方式調製或保藏之開心果	Pistachios, otherwise prepared or preserved	7.50%	A
20081930	其他方式調製或保藏之大胡桃，澳洲胡桃	Pecans, macadamia nuts, otherwise prepared or preserved	7.50%	A
20081941	其他方式調製或保藏之混合堅果或種子，花生含量以重量計不超過 2 0 %者	Mixtures of nuts and seeds, with a ground-nut content by weight not exceeding 20%, otherwise prepared or preserved	34.00%	D
20081942	其他方式調製或保藏之混合堅果或種子，花生含量以重量計超過 2 0 %者	Mixtures of nuts and seeds, with a ground-nut content by weight exceeding 20%, otherwise prepared or preserved	NT\$ 64/KGM	E
20081990	其他方式調製或保藏之其他堅果及種子，包括混合者	Other nuts and seeds, including mixtures, otherwise prepared or preserved	23.00%	D
200820	鳳梨	Pineapples		
20082000	其他方式調製或保藏之鳳梨	Pineapples, otherwise prepared or preserved	22.80%	D
200830	柑橘屬水果	Citrus fruit		
20083000	其他方式調製或保藏之柑橘屬水果	Citrus fruit, otherwise prepared or preserved	26.00%	D
200840	梨	Pears		

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20084000	其他方式調製或保藏之梨	Pears, otherwise prepared or preserved	23.00%	D
200850	杏子	Apricots		
20085000	其他方式調製或保藏之杏子	Apricots, otherwise prepared or preserved	18.00%	A
200860	櫻桃	Cherries		
20086000	其他方式調製或保藏之櫻桃	Cherries, otherwise prepared or preserved	10.00%	A
200870	桃子(包括油桃)	Peaches		
20087000	其他方式調製或保藏之桃子(包括油桃)	Peaches, including nectarines, otherwise prepared or preserved	15.00%	A
200880	草莓	Strawberries		
20088000	其他方式調製或保藏之草莓	Strawberries, otherwise prepared or	30.00%	C
20089	-其他, 包括混合者, 第2008.19目除外:	-Other, including mixtures other than those of subheading No.2008.19:		
200891	棕櫚樹芯	Palm hearts		
20089100	棕櫚樹芯	Palm hearts	10.00%	A
200892	混合品	Mixtures		
20089200	第2008.19目除外之混合品	Mixtures, other than those of subheading No.2008.19	20.00%	C
200899	其他	Other		
20089910	其他方式調製或保藏之荔枝	Litchis, otherwise prepared or preserved	10.00%	B
20089920	其他方式調製或保藏之龍眼	Longans, otherwise prepared or preserved	10.00%	B
20089930	其他方式調製或保藏之芒果	Mangoes, otherwise prepared or preserved	25.00%	B
20089940	其他方式調製或保藏之酪梨	Avocados, otherwise prepared or preserved	15.00%	B
20089950	經烘烤或調味之乾海苔及紫菜	Edible dried lavers, roasted or seasoned	25.00%	C
20089991	未列名經其他方式調製或保藏之果實及植物其他可食之部分, 不論是否加糖或含其他甜味料	Fruit, and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter	23.00%	B
20089992	供嬰幼兒食用之調製或保存之果實及植物其他可食之部分, 不論是否加糖或其他甜味料或酒者	Fruit and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, for use as infant food	5.90%	B
20089993	味噌	Miso	30.00%	D
2009	未發酵及未加酒精之果汁(包括葡萄汁在內)及蔬菜汁, 不論是否加糖或含其他甜味料者	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening		
20091	-柑橘汁:	-Orange juice:		
200911	冷凍者	Frozen		
20091110	未發酵及未加酒精之天然柑橘汁, 冷凍者	Orange juice, unfermented and not containing added spirit, nature, frozen	30.00%	D
20091121	未發酵及未加酒精之濃縮柑橘汁, 冷凍者, 每包重量在18公斤及以上	Orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, frozen	21.50%	D
20091122	未發酵及未加酒精之濃縮柑橘汁, 冷凍者, 每包重量在18公斤以下	Orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg, frozen	29.00%	D
200912	未冷凍者, 糖度值不超過20	Not frozen, of a Brix value not exceeding		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
20091210	未發酵及未加酒精之天然柑橘汁，未冷凍者，糖度值不超過20	Orange juice, unfermented and not containing added spirit, nature, not frozen, Brix value not exceeding 20	30.00%	C
20091221	未發酵及未加酒精之濃縮柑橘汁，未冷凍者，糖度值不超過20，每包重量在18公斤及以上者	Orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, not frozen, Brix value not exceeding 20	22.50%	D
20091222	未發酵及未加酒精之濃縮柑橘汁，未冷凍者，糖度值不超過20，每包重量在18公斤以下者	Orange juice, unfermented and not containing added spirit, concentrated, not frozen, of a Brix value not exceeding 20, in a package less than 18 kg	30.00%	D
200919	其他	Other		
20091910	其他未發酵及未加酒精之天然柑橘汁，未冷凍者	Other orange juice, unfermented and not containing added spirit, nature, not frozen	30.00%	C
20091921	其他未發酵及未加酒精之濃縮柑橘汁，未冷凍者，每包重量在18公斤及以上者	Other orange juice, unfermented and not containing added spirit, concentrated, not frozen, in a package of 18 kg or more	22.50%	C
20091922	其他未發酵及未加酒精之濃縮柑橘汁，未冷凍者，每包重量在18公斤以下者	Other orange juice, unfermented and not containing added spirit, concentrated, not frozen, in a package less than 18 kg	30.00%	C
20092	—葡萄柚汁：	-Grapefruit juice：		
200921	糖度值不超過20	Of a Brix value not exceeding 20		
20092111	未發酵及未加酒精之葡萄柚汁，糖度值不超過20，每包重量在18公斤及以上者	Grapefruit juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18 kg or more	22.50%	D
20092112	未發酵及未加酒精之葡萄柚汁，糖度值不超過20，每包重量在18公斤以下者	Grapefruit juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package less than 18 kg	30.00%	D
200929	其他	Other		
20092911	其他未發酵及未加酒精之葡萄柚汁，每包重量在18公斤及以上者	Other grapefruit juice, unfermented and not containing added spirit, in a package of 18 kg or more	22.50%	D
20092912	其他未發酵及未加酒精之葡萄柚汁，每包重量在18公斤以下者	Other grapefruit juice, unfermented and not containing added spirit, in a package less than 18 kg	30.00%	D
20093	—其他任何單一柑橘類果汁：	-Juice of any other single citrus fruit：		
200931	糖度值不超過20	Of a Brix value not exceeding 20		
20093111	其他未發酵及未加酒精之任何單一柑橘類果汁，糖度值不超過20，每包重量在18公斤及以上者	Juice of any other single citrus fruit, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18 kg or more	20.00%	C
20093112	其他未發酵及未加酒精之任何單一柑橘類果汁，糖度值不超過20，每包重量在18公斤以下者	Juice of any other single citrus fruit, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package less than 18 kg	26.00%	D
200939	其他	Other		
20093911	其他未發酵及未加酒精之任何單一柑橘類果汁，每包重量在18公斤及以上者	Other juice of any other single citrus fruit, unfermented and not containing added spirit, in a package of 18 kg or more	20.00%	D

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20093912	其他未發酵及未加酒精之任何單一柑橘類果汁，每包重量在18公斤以下者	Other juice of any other single citrus fruit, unfermented and not containing added spirit, in a package less than 18 kg	26.00%	D
20094	—鳳梨汁：	-Pineapple juice：		
200941	糖度值不超過20	Of a Brix value not exceeding 20		
20094110	未發酵及未加酒精之天然鳳梨汁，糖度值不超過20	Pineapple juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20	30.00%	D
20094121	未發酵及未加酒精之濃縮鳳梨汁，糖度值不超過20，每包重量在18公斤及以上者	Pineapple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package of 18 kg or more	20.00%	D
20094122	未發酵及未加酒精之濃縮鳳梨汁，糖度值不超過20，每包重量在18公斤以下者	Pineapple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package less than 18 kg	30.00%	D
200949	其他	Other		
20094910	其他未發酵及未加酒精之天然鳳梨汁	Other pineapple juice, unfermented and not containing added spirit, nature	30.00%	D
20094921	其他未發酵及未加酒精之濃縮鳳梨汁，每包重量在18公斤及以上者	Other pineapple juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	20.00%	D
20094922	其他未發酵及未加酒精之濃縮鳳梨汁，每包重量在18公斤以下者	Other pineapple juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	30.00%	D
200950	番茄汁	Tomato juice		
20095010	未發酵及未加酒精之天然番茄汁	Tomato juice, unfermented and not containing added spirit, nature	30.00%	D
20095020	未發酵及未加酒精之濃縮番茄汁	Tomato juice, unfermented and not containing added spirit, concentrated	30.00%	D
20096	—葡萄汁（包括未發酵之葡萄醪）：	-Grape juice (including grape must)：		
200961	糖度值不超過30	Of a Brix value not exceeding 30		
20096110	未發酵及未加酒精之天然葡萄汁，糖度值不超過30	Grape juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 30	30.00%	D
20096121	未發酵及未加酒精之濃縮葡萄汁，糖度值不超過30，每包重量在18公斤及以上者	Grape juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 30, in a package of 18 kg or more	21.50%	D
20096122	未發酵及未加酒精之濃縮葡萄汁，糖度值不超過30，每包重量在18公斤以下者	Grape juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 30, in a package less than 18 kg	29.00%	D
200969	其他	Other		
20096910	其他未發酵及未加酒精之天然葡萄汁	Other grape juice, unfermented and not containing added spirit, nature	30.00%	D
20096921	其他未發酵及未加酒精之濃縮葡萄汁，每包重量在18公斤及以上者	Other grape juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	21.50%	D
20096922	其他未發酵及未加酒精之濃縮葡萄汁，每包重量在18公斤以下者	Other grape juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	29.00%	D

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20097	—蘋果汁：	- Apple juice:		
200971	糖度值不超過20	Of a Brix value not exceeding 20		
20097110	未發酵及未加酒精之天然蘋果汁，糖度值不超過20	Apple juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20	30.00%	B
20097121	未發酵及未加酒精之濃縮蘋果汁，糖度值不超過20，每包重量在18公斤及以上者	Apple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package	20.00%	D
20097122	未發酵及未加酒精之濃縮蘋果汁，糖度值不超過20，每包重量在18公斤以下者	Apple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package less than 18 kg	29.00%	D
200979	其他	Other		
20097910	其他未發酵及未加酒精之天然蘋果汁	Other apple juice, unfermented and not containing added spirit, nature	30.00%	D
20097921	其他未發酵及未加酒精之濃縮蘋果汁，每包重量在18公斤及以上者	Other apple juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	20.00%	D
20097922	其他未發酵及未加酒精之濃縮蘋果汁，每包重量在18公斤以下者	Other apple juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	29.00%	D
200980	其他任何單一之果汁或蔬菜汁	Juice of any other single fruit or vegetable		
20098010	芒果汁	Mango juices	35.00%	C
20098020	椰子汁	Coconut juice	25.00%	D
20098091	未發酵及未加酒精之其他任何單一之天然果汁或蔬菜汁	Juice of any other single fruit or vegetable, nature, unfermented and not containing added spirit	25.00%	D
20098092	供嬰幼兒食用之未發酵及未加酒精之任何單一果汁	Juice of any single fruit, unfermented and not containing added spirit, for use as infant	5.00%	A
200990	混合汁	Mixtures of juices		
20099010	混合汁	Mixtures of juices	25.00%	C
20099020	供嬰幼兒食用之混合汁	Mixtures of juices for use as infant food	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
21	第二十一章 雜項調製食品	Chapter 21 Miscellaneous edible preparations		
2101	咖啡、茶或馬黛茶之萃取物、精、濃縮物及以咖啡、茶或馬黛茶之萃取物、精、濃縮物，或以咖啡、茶或馬黛茶為主要成分之調製品；焙製菊苣及其他焙製咖啡代用品及菊苣、咖啡代用品之萃取物、精、濃縮物	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
21011	－咖啡之萃取物、精、濃縮物及以咖啡之萃取物、精、濃縮物或咖啡為主要成分之調製品：	-Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or		
210111	咖啡之萃取物、精、濃縮物	Extracts, essences and concentrates		
21011100	咖啡之萃取物、精、濃縮物	Extracts, essences and concentrates	2.00%	A
210112	以咖啡之萃取物、精、濃縮物或咖啡為主要成分之調製品	Preparations with a basis of extracts, essences or concentrates or with a basis of		
21011200	以咖啡之萃取物、精、濃縮物或咖啡為主要成分之調製品	Preparations with a basis of extracts, essences or concentrates or with a basis of	2.00%	A
210120	茶或馬黛茶之萃取物、精、濃縮物及以茶、馬黛茶之萃取物、精、濃縮物或以茶、馬黛茶為主要成分之調製品	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate		
21012000	茶或馬黛茶之萃取物、精、濃縮物及以茶、馬黛茶之萃取物、精、濃縮物或以茶、馬黛茶為主要成分之調製品	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	27.50%	C
210130	焙製菊苣及其他焙製咖啡代用品及菊苣、咖啡代用品之萃取物、精、濃縮物	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
21013000	焙製菊苣及其他焙製咖啡代用品及菊苣、咖啡代用品之萃取物、精、濃縮物	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	26.00%	D
2102	酵母（活性或非活性）；其他已死單細胞微生物（但不包括第3 0 0 2節之疫苗）；發粉	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No.30.02); prepared		
210210	活性酵母	Active yeasts		
21021000	活性酵母	Active yeasts	7.50%	A
210220	非活性酵母；其他已死單細胞微生物	Inactive yeasts; other single-cell micro-organisms, dead		
21022000	非活性酵母；其他已死單細胞微生物	Inactive yeasts; other single-cell micro-organisms, dead	5.50%	A
210230	發粉	Prepared baking powders		
21023000	發粉	Prepared baking powders	10.00%	B
2103	醬油及其調製品；混合調味料；芥末粉，細粒及其調製品	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard		
210310	醬油	Soya sauce		
21031010	烤鰻用醬油	Soya sauce for baking eels	Free	A
21031090	其他醬油	Other soya sauce	15.00%	C
210320	番茄醬及其他番茄調味醬	Tomato ketchup and other tomato sauces		
21032000	番茄醬及其他番茄調味醬	Tomato ketchup and other tomato sauces	12.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
210330	芥末粉、細粒及其調製品	Mustard flour and meal and prepared		
21033000	芥末粉、細粒及其調製品	Mustard flour and meal and prepared mustard	NT\$ 9/KGM or 15% whichever is higher	B
210390	其他	Other		
21039010	蛋黃醬、沙拉醬	Mayonnaise, salad dressing	14.00%	B
21039020	咖哩醬	Curry sauce	15.00%	C
21039040	桂花醬	Sweet osmanthus, paste	12.40%	C
21039090	其他第 2 1 0 3 節所屬之貨品	Other articles of heading No.21.03	13.80%	C
2104	湯類及其調製品；均質混合調製品	Soups and broths and preparations therefor; homogenised composite food preparations		
210410	湯類及其調製品	Soups and broths and preparations therefor		
21041011	液態湯類及其調製品，肉類	Meat soups and broths and preparations therefor, liquid	10.00%	B
21041019	其他液態湯及其調製品	Other soups and broths and preparations therefor, liquid	10.00%	B
21041021	固態或粉狀之湯類及其調製品，肉類	Meat soups and broths and preparations therefor, solid or powder	10.00%	B
21041029	其他固態或粉狀之湯類及其調製品	Other soups and broths and preparations therefor, solid or powder	15.00%	C
210420	均質混合調製食品	Homogenised composite food preparations		
21042010	嬰幼兒或病人用均質混合調製食品	Homogenised composite food preparations, used as infant food or for dietetic purposes	5.00%	B
21042090	其他均質混合調製食品	Other homogenised composite food preparations	18.80%	C
2105	冰淇淋及其他可食用冰，不論是否含可可者	Ice cream and other edible ice, whether or not containing cocoa		
210500	冰淇淋及其他可食用冰，不論是否含可可者	Ice cream and other edible ice, whether or not containing cocoa		
21050010	冰淇淋，不論是否含可可者	Ice cream, whether or not containing cocoa	10.00%	B
21050090	其他可食用冰，不論是否含可可者	Other edible ice, whether or not containing cocoa	16.50%	C
2106	未列名食物調製品	Food preparations not elsewhere specified or included		
210610	濃縮蛋白質及組織化蛋白質	Protein concentrates and textured protein substances		
21061010	濃縮蛋白質及組織化蛋白質，蛋白質含量未達 5 0 % 者	Protein concentrates and textured protein substances (containing less than 50% of protein)	5.00%	B
21061020	濃縮蛋白質及組織化蛋白質，蛋白質含量 5 0 % 及以上者	Protein concentrates and textured protein substances (containing 50% or more of protein)	5.00%	A
210690	其他	Other		
21069010	糖漿（著色或加香料）	Syrups, coloured or flavoured	20.00%	A
21069020	專供病患用之合成甜食及特殊營養食品	Synthetic sweetening agent and special dietary foods solely for patients	10.00%	A
21069030	高蛋白質調配營養食品（蛋白質含量在 5 0 % 及以上者）	A nourishing food prepared with high protein (containing 50% or more of protein)	5.00%	B
21069040	嬰幼兒用食品	Infant food	5.00%	B



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
21069051	供食品製造用，不摻酒精之化合配製品	Non-alcoholic compound preparations for making foodstuff	10.00%	B
21069052	供飲料製造用，含酒精強度（以容積計）在 0.5% 及以下之化合配製品（以芳香物質為基料者除外）	Compound preparations for making beverages, with an alcoholic strength by volume of 0.5% vol or lower (other than those based on odoriferous substances)	1.00%	A
21069053	供食品製造用，芳香物質混合物之調製品	Preparations of mixtures of odoriferous substances, for making foodstuff.	1.00%	A
21069054	用以調製飲料之酒精製品，含酒精強度（以容積計）超過 0.5% 者（以芳香物質為基料者除外）	Compound alcoholic preparations of a kind used for the manufacture of beverages, with an alcoholic strength by volume exceeding 0.5% vol (other than those based on odoriferous substances)	20.00%	D
21069060	製冰淇淋用之混合料及基料，但以可可或牛奶為基料者除外	Mixes and bases for making ice cream, without a basis of milk or cocoa	5.00%	A
21069070	不屬稅則第 2009 節，供飲料製造用之濃縮果汁精	Concentrated fruit juice for drinking maker use, not including falling within heading No. 20.09	25.00%	D
21069080	花粉	Bee pollen	35.00%	D
21069091	咖啡乳劑；大豆及其蛋白質食物調製品	Coffee creamer; preparations of soybeans and protein thereof	10.00%	A
21069092	供製爆玉米花用之玉米調製品	Corn preparation for making pop-corn	15.00%	A
21069093	椰漿粉	Coconut milk powder	20.00%	A
21069095	蛋白質水解物	Protein hydrolysates	25.00%	C
21069096	合成或甜味料以替代糖之糖果、口香糖及類似品	Confectionery, gums and the like containing synthetic sweetening agents instead of sugar	32.00%	D
21069097	紅豆餡（包括海紅豆、赤紅豆、紅竹豆）	Red bean (including Adzuki bean, all varieties and long bean) paste	NT\$ 22/KGM	E
21069098	其他食物調製品，含米量不低於 30% 者	Other food preparation containing not less than 30% of rice	NT\$ 49/KGM	E
21069099	其他未列名食物調製品	Other food preparations, n.e.s.	30.00%	D

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
22	第二十二章 飲料、酒類及醋	Chapter 22 Beverages, spirits and vinegar		
2201	飲水，包括天然水或人造礦泉水及汽水（碳酸水），未含糖或其他甜味料及香料者；冰及雪	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow		
220110	礦泉水及汽水（碳酸水）	Mineral waters and aerated waters		
22011010	礦泉水，未含糖或其他甜味料及香料者	Mineral waters, not containing added sugar or other sweetening matter nor flavoured	5.00%	A
22011020	汽水（碳酸水），未含糖或其他甜味料及香料者	Aerated waters, not containing added sugar or other sweetening matter nor flavoured	6.20%	A
220190	其他	Other		
22019010	雪及冰	Snow and ice	Free	A
22019090	其他飲水，未含糖或其他甜味料及香料者	Other waters, not containing added sugar or other sweetening matter nor flavoured	Free	A
2202	飲水，包括礦泉水及汽水（碳酸水），含糖或其他甜味料或香料及其他未含酒飲料，但不包括果汁或蔬菜汁（第2009節）	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No.		
220210	飲水，包括礦泉水及汽水（碳酸水），含糖或其他甜味料或香料者	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		
22021000	飲水，包括礦泉水及汽水（碳酸水），含糖或其他甜味料或香料者	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	10.00%	C
220290	其他	Other		
22029011	未發酵稀釋天然蜜柑橘汁	Orange juice drink, unfermented	20.00%	C
22029012	未發酵稀釋天然葡萄柚汁	Grapefruit juice drink, unfermented	20.00%	D
22029013	未發酵稀釋天然鳳梨汁	Pineapple juice drink, unfermented	20.00%	D
22029014	未發酵稀釋天然番茄汁	Tomato juice drink, unfermented	20.00%	D
22029015	未發酵稀釋天然葡萄汁	Grape juice drink, unfermented	20.00%	D
22029016	未發酵稀釋天然蘋果汁	Apple juice drink, unfermented	20.00%	D
22029019	其他未發酵稀釋天然果汁	Other fruit juice drink, unfermented	20.00%	D
22029021	未發酵柑橘汁飲料	Orange juice drink, unfermented, soft	23.00%	D
22029022	未發酵葡萄柚汁飲料	Grapefruit juice drink, unfermented, soft	20.00%	D
22029023	未發酵鳳梨汁飲料	Pineapple juice drink, unfermented, soft	20.00%	D
22029024	未發酵番茄汁飲料	Tomato juice drink, unfermented, soft	20.00%	D
22029025	未發酵葡萄汁飲料	Grape juice drink, unfermented, soft	20.00%	D
22029026	未發酵蘋果汁飲料	Apple juice drink, unfermented, soft	20.00%	D
22029029	其他未發酵果汁飲料	Other fruit juice drink, unfermented, soft	20.00%	D
22029030	未發酵稀釋蔬菜汁及飲料	Vegetable juice and soft drink, unfermented	20.00%	D
22029090	其他飲料，含糖或其他甜味料或香料，不含酒精者	Other water, sweetened or flavoured with fruit juices essences or extracts, non-	10.00%	C
2203	啤酒，麥芽釀造	Beer made from malt		
220300	啤酒，麥芽釀造	Beer made from malt		
22030000	啤酒，麥芽釀造	Beer made from malt	1.60%	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
2204	鮮葡萄酒（包括加強酒）；葡萄膠，第2009節所指之葡萄汁除外	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09		
220410	汽泡酒	Sparkling wine		
22041010	香檳	Champagne	20.00%	A
22041090	其他汽泡酒	Other sparkling wine	20.00%	D
22042	—其他酒；加酒精防止發酵或中斷發酵之葡萄膠：	-Other wine; grape must with fermentation prevented or arrested by the addition of		
220421	裝在2公升或以下之容器內者	In containers holding 2 liter or less		
22042100	其他鮮葡萄酒，裝在二公升或以下之容器內者	Other wine of fresh grapes, in containers holding 2 liter or less	10.00%	B
220429	其他	Other		
22042900	其他鮮葡萄酒，裝在超過2公升之容器內者	Other wine of fresh grapes, in containers over 2 liter	10.00%	B
220430	其他葡萄膠	Other grape must		
22043000	其他葡萄膠	Other grape must	20.00%	D
2205	威米酒（苦艾酒）及加香料之其他鮮葡萄酒	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances		
220510	裝在2公升或以下之容器內者	In containers holding 2 liter or less		
22051000	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，裝在2公升或以下之容器內者	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 liter or	20.00%	D
220590	其他	Other		
22059000	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，裝在超過2公升之容器內者	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers over 2 liter	20.00%	D
2206	其他釀造飲料（如蘋果酒、梨酒、蜂蜜酒）；未列名釀造飲料混合品或釀造飲料與未含酒精成分之飲料混合品	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		
220600	其他釀造飲料（如蘋果酒、梨酒、蜂蜜酒）；未列名釀造飲料混合品或釀造飲料與未含酒精成分之飲料混合品	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		
22060010	穀類酒	Fermented cereal beverages	40.00%	D
22060020	果類酒	Fermented fruit beverages	20.00%	D
22060030	蜂蜜酒	Mead	20.00%	D
22060090	其他釀造飲料；未列名釀造飲料混合品或釀造飲料與未含酒精成分之飲料混合品	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or	20.00%	D
2207	未變性之乙醇（酒精），酒精強度（以容積計）在80%或以上者；已變性之乙醇（酒精）及其他酒精，任何酒精強度者	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
220710	未變性之乙醇（酒精），酒精強度（以容積計）在80%或以上者	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		
22071010	供化學反應合成製造化學產品之工業用未變性之乙醇（酒精），酒精強度（以容積計）在80%或以上者	Industrial ethyl alcohol, undenatured, of an alcoholic strength by volume of 80% or higher, used for manufacture of chemical products through chemical synthetic reaction	3.00%	A
22071090	其他未變性之乙醇（酒精），酒精強度（以容積計）在80%或以上者	Other undenatured ethyl alcohol, of an alcoholic strength by volume of 80% or higher	20.00%	D
220720	已變性之乙醇（酒精）及其他酒精，任何酒精強度者	Ethyl alcohol and other spirits, denatured, of any strength		
22072010	供化學反應合成製造化學產品之工業用已變性之乙醇（酒精），任何酒精強度者	Industrial ethyl alcohol, denatured, of any strength, used for manufacture of chemical products through chemical synthetic reaction	3.00%	A
22072090	其他已變性之乙醇（酒精）及酒精，任何酒精強度者	Other ethyl alcohol and spirits, denatured, of any strength	20.00%	D
2208	未變性之乙醇，其酒精強度以容積計低於80%者；烈酒、利口酒及其他含酒精成分之飲料	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous		
220820	蒸餾葡萄酒或葡萄渣而得之酒	Spirits obtained by distilling grape wine or grape marc		
22082010	葡萄白蘭地	Grape brandy	Free	A
22082090	蒸餾葡萄酒或葡萄渣而得之其他酒	Other spirits obtained by distilling grape wine or grape marc	Free	A
220830	威士忌酒	Whiskies		
22083000	威士忌酒	Whiskies	Free	A
220840	蘭姆酒及塔非亞酒	Rum and tafia		
22084000	蘭姆酒及塔非亞酒	Rum and tafia	Free	A
220850	琴酒及荷蘭杜松子酒	Gin and Geneva		
22085000	琴酒及荷蘭杜松子酒	Gin and geneva	Free	A
220860	伏特加酒	Vodka		
22086000	伏特加酒	Vodka	Free	A
220870	再製酒（利口酒）及甘露酒	Liqueurs and cordials		
22087000	利口酒及甘露酒	Liqueurs and cordials	Free	A
220890	其他	Other		
22089010	未變性之乙醇，其酒精強度以容積計低於80%者	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol	40.00%	B
22089020	水果白蘭地	Fruit brandy	Free	A
22089030	米酒（採用阿米諾法製造，酒精成分以容量計算不超過20%者）	Rice Wine (Mijui) (manufactured by amylo process, of an alcoholic strength by volume of not more than 20%)	40.00%	D
22089040	龍舌蘭酒（Tequila, Mezcal）	Tequila, Mezcal	19.00%	D
22089050	茴香烈酒（Ouzo）	Ouzo	Free	A
22089060	穀類蒸餾酒（Korn）	Korn	Free	A
22089070	酒精強度以容積計不超過10%之再製酒	Re-processed alcoholic beverages, of an alcoholic strength by volume of 10% vol or less	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
22089090	其他烈酒及其他含有酒精成分之飲料	Other spirits, liqueurs and other spirituous beverages	40.00%	D
2209	醋及以醋酸製成之醋代用品	Vinegar and substitutes for vinegar obtained from acetic acid		
220900	醋及以醋酸製成之醋代用品	Vinegar and substitutes for vinegar obtained from acetic acid		
22090000	醋及以醋酸製成之醋代用品	Vinegar and substitutes for vinegar obtained from acetic acid	20.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
23	第二十三章 食品工業產製過程之殘渣及廢品；調製動物飼料	Chapter 23 Residues and waste form the food industries; prepared animal fodder		
2301	不適於人類食用之肉、雜碎、魚、甲殼類、軟體動物或其他水產無脊椎動物粉、粗粉及團粒；油渣	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves		
230110	肉或雜碎之粉、粗粉及團粒；油渣	Flours, meals and pellets, of meat or meat offal; greaves		
23011000	肉或雜碎之粉、粗粉及團粒；油渣	Flours, meals and pellets, of meat or meat offal; greaves	Free	A
230120	魚、甲殼類、軟體動物或其他水產無脊椎動物之粉、粗粉及團粒	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates		
23012010	魚渣粉	Fish meal	Free	A
23012090	其他魚、甲殼類、軟體動物或其他水產無脊椎動物之粉、粗粉及團粒	Other flours, meals, and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	A
2302	穀類或豆類植物經碾製與篩分後所剩餘之糠、麩皮及殘渣，不論是否呈團粒狀	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants		
230210	玉蜀黍（玉米）	Of maize (corn)		
23021000	玉蜀黍之糠、麩皮及殘渣	Bran, sharps and residues of maize (corn)	Free	A
230220	稻米	Of rice		
23022000	稻米之糠、麩皮及殘渣	Bran, sharps and residues of rice	2.50%	A
230230	小麥	Of wheat		
23023000	小麥之糠、麩皮及殘渣	Bran, sharps and residues of wheat	0.50%	A
230240	其他穀類	Of other cereals		
23024000	其他穀類之糠、麩皮及殘渣	Bran, sharps and residues of other cereals	2.50%	A
230250	豆莢植物	Of leguminous plants		
23025010	豆莢植物之糠、麩皮	Bran, sharps of leguminous plants	Free	A
23025020	豆莢植物之殘渣	Residues of leguminous plants	Free	A
2303	澱粉製品之殘渣及類似殘渣、甜菜渣、甘蔗渣及製糖之其他殘渣、釀造或蒸餾之糟粕，不論是否呈團粒狀	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, b rewing or distilling dregs and waste, whether or not in the form		
230310	澱粉製品之殘渣及類似殘渣	Residues of starch manufacture and similar residues		
23031000	澱粉製品之殘渣及類似殘渣	Residues of starch manufacture and similar residues	2.00%	A
230320	甜菜渣、甘蔗渣及製糖之其他殘渣	Beet-pulp, bagasse and other waste of sugar manufacture		
23032010	甘蔗渣	Bagasse	Free	A
23032020	甜菜渣	Beet-pulp	Free	A
23032030	製糖之其他殘渣	Other waste of sugar manufacture	Free	A
230330	釀造或蒸餾之糟粕	Brewing or distilling dregs and waste		
23033000	釀造或蒸餾之糟粕	Brewing or distilling dregs and waste	3.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
2304	提煉黃豆油所產之油渣餅及其他固體殘渣，無論是否磨碎或呈團粒狀	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean		
230400	提煉黃豆油所產之油渣餅及其他固體殘渣，無論是否磨碎或呈團粒狀	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean		
23040010	豆渣餅（大豆餅）	Soybean cake	Free	A
23040090	提煉黃豆油所產之其他固體殘渣，無論是否磨碎或呈團粒狀	Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	Free	A
2305	提煉花生油所產之油渣餅及其他固體殘渣物，無論是否磨碎或呈團粒狀	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut		
230500	提煉花生油所產之油渣餅及其他固體殘渣物，無論是否磨碎或呈團粒狀	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut		
23050010	花生餅，不論是否帶殼	Ground-nut cake, with or without shells	Free	A
23050090	其他提煉花生油所產之油渣餅及其他固體殘渣物，無論是否磨碎或呈團粒狀	Other oil-cake and solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut	Free	A
2306	提煉植物油脂所產之油渣餅及其他固體殘渣物，無論是否磨碎或呈團粒狀（第2304或2305節者除外）	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No.		
230610	棉子	Of cotton seeds		
23061000	棉子油渣餅及固體殘渣物	Oil-cake and solid residues of cotton seeds	Free	A
230620	亞麻仁	Of linseed		
23062000	亞麻仁（亞麻子）油渣餅及固體殘渣物	Oil-cake and solid residues of linseed	Free	A
230630	向日葵種子	Of sunflower seeds		
23063000	向日葵子油渣餅及固體殘渣物	Oil-cake and solid residues of sunflower seeds	Free	A
23064	— 油菜子：	- Of rape or colza seeds:		
230641	低芥子酸之油菜子	Of low euricic acid rape or colza seeds		
23064100	低芥子酸之油菜子油渣餅及固體殘渣物	Oil-cake and solid residues of low euricic acid rape or colza seeds	Free	A
230649	其他	Other		
23064900	其他油菜子油渣餅及固體殘渣物	Other oil-cake and solid residues of rape or colza seeds	Free	A
230650	椰子及乾椰子肉	Of coconut or copra		
23065000	椰子及乾椰子肉油渣餅及固體殘渣物	Oil-cake and solid residues of coconut or copra	Free	A
230660	棕櫚類核果及子仁	Of palm nuts or kernels		
23066000	棕櫚類核果及子仁油渣餅及固體殘渣物	Oil-cake and solid residues of palm nuts or kernels	Free	A
230670	玉蜀黍（玉米）胚芽	Of maize (corn) germ		
23067000	玉蜀黍（玉米）胚芽油渣餅及固體殘渣物	Oil-cake and solid residues of maize (corn) germ	Free	A
230690	其他	Other		
23069010	茶籽餅	Tea seed cake	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
23069090	其他提煉植物油脂所產之油渣餅及固體殘渣物	Other oil-cake and other solid residues	Free	A
2307	酒糟、酒石	Wine lees; argol		
230700	酒糟、酒石	Wine lees; argol		
23070010	酒糟	Wine lees	3.00%	A
23070020	酒石	Argol	14.00%	C
2308	作為動物飼料用之未列名植物材料與廢料、殘渣及副產品，無論是否呈團粒狀	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or		
230800	作為動物飼料用之其他未列名植物材料與廢料、殘渣及副產品，無論是否呈團粒狀	Vegetable materials and vegetable waste, vegetable residues and byproducts, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included		
23080000	作為動物飼料用之其他未列名植物材料與廢料、殘渣及副產品，無論是否呈團粒狀	Vegetable materials and vegetable waste, vegetable residues and byproducts, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	Free	A
2309	調製動物飼料	Preparations of a kind used in animal		
230910	供零售用之貓狗食品	Dog or cat food, put up for retail sale		
23091000	供零售用之貓狗食品	Dog or cat food, put up for retail sale	2.00%	A
230990	其他	Other		
23099010	魚溶漿	Fish soluble	Free	A
23099021	飼料用乳粉（魚粉含量在5%及以上，菜籽粕含量在8%及以上，苜蓿草粉含量在3%及以上），含脂重量不超過1.5%者	Milk powder for feeding animals (containing 5% or more of fish meal, containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal), of a fat content, by weight, not exceeding	Free	A
23099022	飼料用乳粉（魚粉含量在5%及以上，菜籽粕含量在8%及以上，苜蓿草粉含量在3%及以上），含脂重量超過1.5%，未加糖或未含甜味料者	Milk powder for feeding animals (containing 5% or more of fish meal, containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal), of a fat content, by weight, exceeding 1.5%, not containing added sugar or other	Free	A
23099023	飼料用乳粉（魚粉含量在5%及以上，菜籽粕含量在8%及以上，苜蓿草粉含量在3%及以上），含脂重量超過1.5%，加糖或含其他甜味料者	Milk powder for feeding animals (containing 5% or more of fish meal, containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal), of a fat content, by weight, exceeding 1.5%, containing added sugar or other sweetening	Free	A
23099030	飼料用乳清粉及改質乳清粉（魚粉含量在5%及以上，菜籽粕含量在8%及以上或苜蓿草粉含量在3%及以上者）	Whey powder and modified whey powder for feeding animals (containing 5% or more of fish meal, containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal)	Free	A
23099090	其他調製動物飼料	Other preparation for animal feeding	Free	A



稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
24	第廿四章 菸（包括菸葉及菸類）及菸葉代用品	Chapter 24 Tobacco and manufactured tobacco substitutes		
2401	原料菸葉；菸葉下腳	Unmanufactured tobacco; tobacco refuse		
240110	菸葉，未除骨者	Tobacco, not stemmed/stripped		
24011010	黃色種（維吉尼亞）未除骨菸葉	Flue-cured (Virginia) tobacco, not stemmed/stripped	15.40%	E
24011090	其他未除骨菸葉	Other tobacco, not stemmed/stripped	15.40%	E
240120	菸葉，部分或全部除骨者	Tobacco, partly or wholly stemmed/stripped		
24012010	黃色種（維吉尼亞）部分或全部除骨菸葉	Flue-cured (Virginia) tobacco, partly or wholly stemmed/stripped	15.40%	E
24012090	其他部分或全部除骨菸葉	Other tobacco, partly or wholly stemmed/stripped	13.00%	E
240130	菸葉下腳	Tobacco refuse		
24013000	菸葉下腳	Tobacco refuse	15.40%	E
2402	菸葉或菸葉代用品所製之雪茄菸、呂宋菸、小雪茄菸及紙菸	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		
240210	含菸葉之雪茄菸、呂宋菸及小雪茄菸	Cigars, cheroots and cigarillos, containing tobacco		
24021000	含菸葉之雪茄菸、呂宋菸及小雪茄菸	Cigars, cheroots and cigarillos, containing tobacco	20.00%	E
240220	含菸葉之紙菸	Cigarettes containing tobacco		
24022000	含菸葉之紙菸	Cigarettes containing tobacco	27.00%	E
240290	其他	Other		
24029010	含菸葉代用品之雪茄菸、呂宋菸及小雪茄菸	Cigars cheroots and cigarillos, containing tobacco substitutes	20.00%	E
24029020	含菸葉代用品之紙菸	Cigarettes containing tobacco substitutes	27.00%	E
2403	其他加工菸葉及菸葉代用品－包括「均質」或「複合」之菸葉；菸葉成分抽出物及菸精	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences		
240310	吸 菸，不論是否含有任何比例之菸葉代用品	Smoking tobacco, whether or not containing tobacco substitutes in any proportion		
24031000	吸 菸，不論是否含有任何比例之菸葉代用品	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	18.00%	E
24039	－其他：	-Other:		
240391	「均質」或「複合」菸葉	Homogenised or "reconstituted" tobacco		
24039100	均質或複合菸葉	Homogenised or reconstituted tobacco	18.00%	E
240399	其他	Other		
24039910	菸葉成份抽出物及菸精	Tobacco extracts and essences	18.00%	E
24039990	其他加工菸葉及菸葉代用品	Other manufactured tobacco and manufactured tobacco substitutes	18.00%	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
25	第二十五章 鹽；硫磺；土及石料；塗 牆料，石灰及水泥	Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement		
2501	鹽（包括食鹽及加工鹽）及純氯化鈉， 不論是否為水溶液或添加抗結塊劑或暢 流劑之鹽；海水	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti- caking or free-flowing agents; sea water.		
250100	鹽（包括食鹽及加工鹽）及純氯化鈉， 不論是否為水溶液或添加抗結塊劑或暢 流劑之鹽；海水	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti- caking or free-flowing agents; sea water.		
25010010	粗鹽，以工業用者為限	Crude salt, solely for industrial use	Free	A
25010020	純氯化鈉（未加碘，純度99.5%及 以上）	Pure sodium chloride ( noniodized purity 99.5% or more )	1.00%	A
25010090	其他鹽，不論是否為水溶液或添加抗結 塊劑或暢流劑之鹽；海水	Other salt, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	1.00%	A
2502	未焙燒硫化鐵礦	Unroasted iron pyrites		
250200	未焙燒硫化鐵礦	Unroasted iron pyrites		
25020000	未焙燒硫化鐵礦石	Iron pyrites, unroasted	Free	A
2503	昇華、沈澱及膠狀硫磺以外之其他各種 硫磺	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur		
250300	昇華、沈澱及膠狀硫磺以外之其他各種 硫磺	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur		
25030000	昇華、沈澱及膠狀硫磺以外之其他各種 硫磺	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	Free	A
2504	天然石墨	Natural graphite		
250410	粉狀或細片狀	In powder or in flakes		
25041000	天然石墨，粉狀或細片狀	Natural graphite, in powder or in flakes	Free	A
250490	其他	Other		
25049000	其他天然石墨	Other natural graphite	Free	A
2505	各種天然砂（第二十六章之含金屬之砂 除外），不論是否著色	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26		
250510	矽砂及石英砂	Silica sands and quartz sands		
25051000	矽砂及石英砂	Silica sands and quartz sands	Free	A
250590	其他	Other		
25059000	其他各種天然砂（第二十六章之含金屬 之砂除外），不論是否著色	Other natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26	Free	A
2506	石英（天然砂除外），石英岩，不論是 否用鋸或其他方法略加修整切割成長方 型（包括方型）板塊	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square)		
250610	石英	Quartz		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
25061000	石英	Quartz	Free	A
25062	—石英岩：	-Quartzite:		
250621	原石或略加修整者	Crude or roughly trimmed		
25062100	石英岩，原石或略加修整者	Quartzite, crude or roughly trimmed	Free	A
250629	其他	Other		
25062900	其他石英岩	Other quartzite	Free	A
2507	高嶺土及其他高嶺土質黏土，不論已否燒	Kaolin and other kaolinic clays, whether or not calcined		
250700	高嶺土及其他高嶺土質黏土，不論已否燒	Kaolin and other kaolinic clays, whether or not calcined		
25070010	高嶺土，不論已否燒	Kaolin, whether or not calcined	Free	A
25070020	其他高嶺土質黏土，不論已否燒	Other kaolinic clays, whether or not calcined	Free	A
2508	其他黏土（不包括第6806節之已膨脹黏土），紅柱石，藍晶石及矽線石，已否燒者在內；富鋁紅柱石；燒磨土（燒粉）及第納斯土	Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths		
250810	膨土（膨潤土或□土）	Bentonite		
25081000	膨土（膨潤土或□土）（作活性劑用者列入3802）	Bentonite (artificial as activated agents are classified in 3802)	Free	A
250820	脫色土及漂白土	Decolouring earths and fuller's earth		
25082000	脫色土及漂白土	Decolouring earths and fuller's earth	Free	A
250830	火黏土（耐火泥）	Fire-clay		
25083000	火黏土（耐火泥）	Fire-clay	Free	A
250840	其他黏土	Other clays		
25084000	其他黏土	Other clays	Free	A
250850	紅柱石、藍晶石及矽線石	Andalusite, kyanite and sillimanite		
25085000	紅柱石、藍晶石及矽線石	Andalusite, kyanite and sillimanite	Free	A
250860	富鋁紅柱石	Mullite		
25086000	富鋁紅柱石	Mullite	Free	A
250870	燒磨土（燒粉）或第納斯土	Chamotte or dinas earths		
25087000	燒磨土（燒粉）或第納斯土	Chamotte or dinas earths	Free	A
2509	白堊	Chalk		
250900	白堊	Chalk		
25090000	白堊	Chalk	Free	A
2510	天然磷酸鈣、天然磷酸鋁鈣及磷酸鹽白堊	Natural calcium phosphates, natural aluminium calcium phosphates and		
251010	未磨碎者	Unground		
25101000	未磨碎之天然磷酸鈣，天然磷酸鋁鈣及磷酸鹽白堊（寶石列入第七十一章）	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk (precious stones are classified in Chapter 71), unground	Free	A
251020	已磨碎者	Ground		
25102000	已磨碎之天然磷酸鈣，天然磷酸鋁鈣及磷酸鹽白堊	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk, ground	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
2511	天然硫酸鋇（重晶石），天然碳酸鋇（毒重石），不論是否燒，但第2816節之氧化鋇不在內	Natural barium sulphate (Barytes); natural barium carbonate (Witherite), whether or not calcined, other than barium oxide of heading		
251110	天然硫酸鋇（重晶石）	Natural barium sulphate (Barytes)		
25111000	天然硫酸鋇（重晶石）	Natural barium sulphate (Barytes)	Free	A
251120	天然碳酸鋇（毒重石）	Natural barium carbonate (Witherite)		
25112000	天然碳酸鋇（毒重石）	Natural barium carbonate (Witherite)	Free	A
2512	矽質化石粉（例如矽藻土）及類似矽質土，不論是否燒，其視比重不超過1者	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1		
251200	矽質化石粉（例如矽藻土）及類似矽質土，不論是否燒，其視比重不超過1者	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1		
25120010	矽藻土，已加工燒者，其視比重不超過1者	Diatomite, calcined, of an apparent specific gravity of 1 or less	Free	A
25120091	原土	Crude earth	Free	A
25120099	其他類似矽質土，不論是否燒者，其視比重不超過1者	Other similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	Free	A
2513	浮石；金剛砂；天然鋼玉（石）；天然柘榴石及其他天然研磨料，已否經熱處理者均在內	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated		
25131	—浮石：	-Pumice stone:		
251311	原石或不規則塊，包括壓碎之浮石	Crude or in irregular pieces, including crushed pumice ("Bimskies")		
25131100	浮石，原石或不規則塊，包括壓碎之浮石，無論是否經熱處理	Pumice stone, crude or in irregular pieces, including crushed pumice ("Bimskies")	Free	A
251319	其他	Other		
25131900	其他浮石	Other pumice stone	Free	A
251320	金剛砂、天然鋼玉（石）、天然柘榴石及其他天然研磨料	-Emery, natural corundum, natural garnet and other natural abrasives:		
25132010	金剛砂，原石或不規則塊	Emery, crude or in irregular pieces	Free	A
25132020	天然鋼玉（石），原石或不規則塊	Natural corundum, crude or in irregular	Free	A
25132030	柘榴石，原石或不規則塊（寶石列入第七章）	Garnets (precious stones are classified in Chapter 71), crude or in irregular pieces	Free	A
25132091	其他天然研磨料，原石或不規則塊	Other natural abrasives, crude or in irregular pieces	Free	A
25132092	其他金剛砂	Other emery	Free	A
25132093	其他天然鋼玉（石）；天然柘榴石及其他天然研磨料	Other natural corundum, natural garnet and other natural abrasives	Free	A
2514	板岩，不論是否用鋸或其他方法略加修整切割成長方形（包括方形）板塊	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
251400	板岩，不論是否用鋸或其他方法略加修整切割成長方形（包括方形）板塊	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, in to blocks or slabs of a rectangular (including square) shape		
25140011	板岩，不論是否用鋸或其他方法略加修整切割成長方形（包括方形）板塊，其長、寬、高均分別在1·5公尺、1公尺、0·5公尺或以上者	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m, and 0.5 m or more, respectively.	Free	A
25140019	其他板岩，不論是否用鋸或其他方法略加修整切割成長方形（包括方形）板塊	Other Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	7.50%	B
2515	大理石、石灰華、石灰石及其他石灰質紀念碑用或建築用石，其視比重為2·5或以上者，以及雪花石膏，不論是否用鋸或其他方法略加修整切割成長方形（包括方形）板塊	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a		
25151	—大理石及石灰華：	-Marble and travertine:		
251511	原石或略加修整	Crude or roughly trimmed		
25151110	大理石（視比重2·5及以上），原石或略加修整	Marble (apparent specific gravity of 2.5 or more), crude or roughly trimmed.	Free	A
25151120	石灰華（視比重2·5及以上），原石或略加修整	Travertine (apparent specific gravity of 2.5 or more), crude or roughly trimmed.	Free	A
251512	用鋸或其他方法僅粗切成長方形（包括方形）之板塊	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including		
25151211	大理石粗石材（視比重2·5及以上），用鋸或其他方法僅粗切成長方形（包括方形）之板塊，其長、寬、高均分別在1·5公尺、1公尺、0·5公尺或以上者	Marble dimension stone (apparent specific gravity of 2.5 or more), merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	Free	A
25151219	其他大理石粗石材（視比重2·5及以上），用鋸或其他方法僅粗切成長方形（包括方形）之板塊	Other marble dimension stone (apparent specific gravity of 2.5 or more), merely cut, by sawing or otherwise into blocks or slabs of a rectangular (including square ) shape.	6.10%	B
25151221	石灰華粗石材（視比重2·5及以上），用鋸或其他方法僅粗切成長方形（包括方形）之板塊，其長、寬、高均分別在1·5公尺、1公尺、0·5公尺或以上者	Travertine dimension stone (apparent specific gravity of 2.5 or more), merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	Free	A
25151229	其他石灰華粗石材（視比重2·5及以上），用鋸或其他方法僅粗切成長方形（包括方形）之板塊	Other travertine dimension stone (apparent specific gravity of 2.5 or more), merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	7.50%	B
251520	石灰石及其他石灰質紀念碑用或建築用石；雪花石膏	Ecaussine and other calcareous monumental or building stone; alabaster		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
25152010	石灰石及其他石灰質紀念碑用或建築用石；雪花石膏，原石或略加修整	Ecaussine and other calcareous monumental or building stone; alabaster, crude or	Free	A
25152021	石灰石及其他石灰質紀念碑用或建築用石；雪花石膏，用鋸或其他方法僅粗切成長方形（包括方形）之板塊，其長、寬、高均分別在1·5公尺、1公尺、0·5公尺或以上者	Ecaussine and other calcareous monumental or building stone; alabaster, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	Free	A
25152029	其他石灰石及其他石灰質紀念碑用或建築用石；雪花石膏，用鋸或其他方法僅粗切成長方形（包括方形）之板塊	Other ecaussine and other calcareous monumental or building stone; alabaster, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	7.50%	B
2516	花崗岩、斑岩、玄武岩、砂岩及其他紀念碑或建築用石，不論是否用鋸或其他方法粗切成長方形（包括方形）之板塊	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
25161	－花崗岩：	-Granite:		
251611	原石或略加修整	Crude or roughly trimmed		
25161100	花崗岩，原石或略加修整	Granite, crude or roughly trimmed	Free	A
251612	用鋸或其他方法僅粗加切成長方形（包括方形）之板塊	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
25161210	花崗岩，用鋸或其他方法僅粗加切成長方形（包括方形）板塊，其長、寬、高均分別在1·5公尺、1公尺、0·5公尺或以上者	Granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	Free	A
25161290	其他花崗岩，用鋸或其他方法僅粗加切成長方形（包括方形）板塊	Other granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	6.60%	B
25162	－砂岩：	-Sandstone:		
251621	原石或略加修整	Crude or roughly trimmed		
25162100	砂岩，原石或略加修整	Sandstone, crude or roughly trimmed	Free	A
251622	用鋸或其他方法僅粗加切成長方形（包括方形）板塊	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
25162210	砂岩，用鋸或其他方法僅粗加切成長方形（包括方形）板塊，其長、寬、高均分別在1·5公尺、1公尺、0·5公尺或以上者	Sandstone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively.	Free	A
25162290	其他砂岩，用鋸或其他方法僅粗加切成長方形（包括方形）板塊	Other sandstone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	7.50%	B
251690	其他紀念碑或建築用石	Other monumental or building stone		
25169010	其他紀念碑或建築用石，原石或略加修整	Other monumental or building stone, crude or roughly trimmed	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
25169021	其他紀念碑或建築用石，用鋸或其他方法僅粗加切成長方形（包括方形）之板塊，其長、寬、高均分別在1·5公尺、1公尺、0·5公尺或以上者	Other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 mand 0.5 m or more, respectively.	Free	A
25169029	其他紀念碑或建築用石，用鋸或其他方法僅粗加切成長方形（包括方形）之板塊	Other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square)	7.50%	B
2517	混凝土用，築路或鐵路用及其他路基用卵石、礫石、碎石、海濱沙石（巨礫）及火石（燧石），不論是否加熱處理；舖路碎石或熔渣或類似工業廢料，不論是否與號列別第一部分所列之材料混合；加瀝青舖路碎石；石粒、細碎石及石粉，列入第2515或2516節，不論是否經加熱處理	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No.25.15 or 25.16		
251710	混凝土用、築路用或鐵路用及其他路基用卵石、礫石、碎石，海濱沙石（巨礫）及火石（燧石），不論是否經加熱處理	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated		
25171010	火石（燧石），不論是否經加熱處理	Flints (including flint pebbles), whether or not heat-treated	1.00%	A
25171090	其他供混凝土用，築路用或鐵路用及其他路基用卵石、礫石、碎石，不論是否經加熱處理	Other pebbles, gravels, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	1.00%	A
251720	舖路碎石、熔渣或類似工業廢料，不論是否與第2517·10目所列之材料混合	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No.2517.10		
25172000	舖路碎石、熔渣或類似工業廢料，不論是否與第251710目所列之材料混合	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No.2517.10	1.00%	A
251730	加瀝青舖路碎石	Tarred macadam		
25173000	加瀝青舖路碎石	Tarred macadam	1.00%	A
25174	—列入第2515或2516節之石粒、細碎石及石粉，不論是否經加熱處理：	-Granules, chippings and powder, of stones of heading No.25.15 or 25.16, whether or not heat-treated:		
251741	大理石	Of marble		
25174100	大理石粒、細碎石及石粉，不論是否經加熱處理	Granules, chippings and powder, of marble, whether or not heat-treated	1.00%	A
251749	其他	Other		
25174900	其他列入第2515或2516節之石粒、細碎石及石粉，不論是否經加熱處理	Other granules, chippings and powder, of stones of heading No.25.15 or 25.16, whether or not heat-treated	0.60%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
2518	白雲石，不論其是否 燒或燒結，其包括用鋸或其他方法略加修整切割成長方形（包括方形）板或塊狀之白雲石；白雲石搪爐混合料	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite)		
251810	未 燒或未燒結之白雲石	Dolomite not calcined		
25181000	未 燒或未燒結之白雲石	Dolomite not calcined or sintered	Free	A
251820	已 燒或已燒結之白雲石	Calcined dolomite		
25182000	已 燒或已燒結之白雲石	Calcined or sintered dolomite	Free	A
251830	白雲石搪爐混合料	Agglomerated dolomite (including tarred dolomite)		
25183000	白雲石搪爐混合料	Dolomite ramming mix	1.00%	A
2519	天然碳酸鎂（菱鎂礦）；熔結氧化鎂；僵燒（燒結）氧化鎂，不論燒結前是否加有少量其他氧化物；其他氧化鎂，不論是否純粹	Natural magnesium carbonate (Magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure		
251910	天然碳酸鎂（菱鎂礦）	Natural magnesium carbonate (Magnesite)		
25191000	天然碳酸鎂（菱鎂礦）	Natural magnesium carbonate (Magnesite)	Free	A
251990	其他	Other		
25199000	熔結氧化鎂；僵燒（燒結）氧化鎂，不論燒結前是否加有少量其他氧化物；其他氧化鎂，不論是否純粹	Fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure	Free	A
2520	石膏；無水石膏（硬石膏）；熟石膏（由焙製石膏或硫酸鈣組成），不論是否著色或加入少量速凝劑或緩凝劑	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders		
252010	石膏；無水石膏（硬石膏）	Gypsum; anhydrite		
25201010	石膏，不論是否著色	Gypsum, whether or not coloured	Free	A
25201020	無水石膏（硬石膏），不論是否著色	Anhydrite, whether or not coloured	Free	A
252020	熟石膏	Plasters		
25202000	熟石膏	Plasters	Free	A
2521	助熔用石灰石；供製造石灰或水泥用石灰石及其他鈣質石	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement		
252100	助熔用石灰石；供製造石灰或水泥用石灰石及其他鈣質石	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement		
25210000	助熔用石灰石；供製造石灰或水泥用石灰石及其他鈣質石	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	Free	A
2522	生石灰、熟石灰及水硬性石灰（第 2 8 2 5 節之氧化鈣及氫氧化鈣除外）	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25		



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252210	生石灰	Quicklime		
25221000	生石灰	Quicklime	Free	A
252220	熟石灰	Slaked lime		
25222000	熟石灰	Slaked lime	Free	A
252230	水硬性石灰	Hydraulic lime		
25223000	水硬性石灰	Hydraulic lime	Free	A
2523	卜特蘭水泥、鋁質水泥、熔渣水泥、過硫酸水泥及其他類似之水硬性水泥，不論是否著色或呈熔滓狀	Portland cement, aluminous cement, slag cement, supersulphate cement and other similar hydraulic cements, whether or not coloured or in the form of clinkers		
252310	水泥熟料	Cement clinkers		
25231010	白色水泥	Clinker, cement, white	2.50%	A
25231090	其他水泥熟料	Other cement clinkers	Free	A
25232	— 卜特蘭水泥：	-Portland cement:		
252321	白水泥，不論是否人工著色	White cement, whether or not artificially		
25232100	白水泥，不論是否人工著色	White cement, whether or not artificially coloured	5.00%	A
252329	其他	Other		
25232910	白色或染色卜特蘭水泥	Portland cement, white or coloured	5.00%	A
25232990	其他卜特蘭水泥	Other portland cement	Free	A
252330	鋁質水泥	Aluminous cement		
25233000	鋁質水泥	Aluminous cement	Free	A
252390	其他水硬性水泥	Other hydraulic cements		
25239010	白色或染色水硬性水泥	Hydraulic cements, white or coloured	5.00%	A
25239090	其他水硬性水泥	Other hydraulic cements	Free	A
2524	石棉	Asbestos		
252400	石棉	Asbestos		
25240000	石棉	Asbestos	2.50%	A
2525	雲母，包括劈開片；廢雲母	Mica, including splittings; mica waste		
252510	未加工雲母及割開成薄片或劈開片	Crude mica and mica rifted into sheets or splittings		
25251000	未加工雲母及割開成薄片或劈開片	Crude mica and mica rifted into sheets or splittings	Free	A
252520	雲母粉	Mica powder		
25252000	雲母粉	Mica powder	Free	A
252530	廢雲母	Mica waste		
25253000	廢雲母	Mica waste	Free	A
2526	天然皂石，不論是否用鋸或其他方法粗加切成長方形（包括方形）之板或塊；滑石	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc		
252610	未壓碎，未磨粉	Not crushed, not powdered		
25261000	天然皂石，不論是否用鋸或其他方法粗加切成長方形（包括方形）板塊及滑石，未壓碎，未粉磨	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape and talc, not crushed, not powdered	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
252620	已壓碎或磨成粉者	Crushed or powdered		
25262000	天然皂石，不論是否用鋸或其他方法粗加切成長方形（包括方形）板塊及滑石，已壓碎或磨成粉	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape and talc, crushed or powdered	Free	A
2528	天然硼酸鹽及其精砂（不論是否 燒），但自其鹽滷中析離之硼酸鹽除外；以乾重量計算其硼酸（H <sub>3</sub> BO <sub>3</sub> ）成分在85%及以下之天然硼酸	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight		
252810	天然硼砂及其精砂（不論是否 燒）	Natural sodium borates and concentrates thereof (whether or not calcined).		
25281000	天然硼砂及其精砂（不論是否 燒）	Natural sodium borates and concentrates thereof (whether or not calcined).	Free	A
252890	其他	Other		
25289000	其他天然硼酸鹽及其精砂（不論是否 燒），但自其鹽滷中析離之硼酸鹽除外；以乾重量計算其硼酸（H <sub>3</sub> BO <sub>3</sub> ）成分在85%及以下之天然硼酸	Other natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of h <sub>3</sub> bo <sub>3</sub> calculated on the dry	Free	A
2529	長石；白榴石；霞石及霞石正長巖；螢石	Felspar; leucite; nepheline and nepheline syenite; fluorspar		
252910	長石	Felspar		
25291000	長石	Felspar	Free	A
25292	—螢石：	-Fluorspar:		
252921	含重量百分比97%及以下之氟化鈣	Containing by weight 97% or less of calcium fluoride		
25292100	螢石，含重量百分比97%及以下之氟化鈣	Fluorspar, containing by weight 97% or less of calcium fluoride	Free	A
252922	含重量百分比超過97%之氟化鈣	Containing by weight more than 97% of calcium fluoride		
25292200	螢石，含重量百分比超過97%之氟化鈣	Fluorspar, containing by weight more than 97% of calcium fluoride	Free	A
252930	白榴石；霞石及霞石正長巖	Leucite; nepheline and nepheline syenite		
25293000	白榴石；霞石及霞石正長巖	Leucite; nepheline and nepheline syenite	Free	A
2530	未列名礦物質	Mineral substances not elsewhere specified or included		
253010	未膨脹之蛭石、珍珠岩及綠泥石	Vermiculite, perlite and chlorites,		
25301010	未膨脹之蛭石（片狀蛭石列入第6806節）	Vermiculite (exfoliated vermiculite is classified in heading No.68.06), unexpanded	Free	A
25301020	未膨脹之珍珠岩及綠泥石	Perlite and chlorites, unexpanded	0.50%	A
253020	硫鎂礬、瀉利鹽（天然硫酸鎂）	Kieserite, epsomite (natural magnesium sulphates)		
25302000	硫鎂礬、瀉利鹽（天然硫酸鎂）	Kieserite, epsomite (natural magnesium sulphates)	1.00%	A
253090	其他	Other		
25309010	海泡石（包括已凝集者）	Meerschaum or sepiolites (including agglomerated)	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
25309020	天然硫化砷（石黃、雄黃）及國藥用琥珀碎等	Natural arsenic sulphides (hartall orpiment and realgar) and amber (including agglomerated), crushed, for medicinal use	2.50%	A
25309030	黑玉	Jet	2.50%	A
25309040	微粒鋯石粉	Micronised zircon flour	Free	A
25309050	琥珀碎（非國藥用）	Amber, crushed (not for medicinal use)	2.50%	A
25309060	土色料	Earth colours	2.50%	A
25309071	天然冰晶石	Natural cryolite	Free	A
25309072	天然錐冰晶石	Natural chiolite.	Free	A
25309080	天然雲母狀氧化鐵	Natural micaceous iron oxides	2.50%	A
25309091	未列名粗製礦物質藥材	Medicinal substances, mineral, crude	2.50%	A
25309099	其他未列名礦物質	Other mineral substances, n.e.s.	1.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
26	第二十六章 礦石、熔渣及礦灰	Chapter 26 Ores, slag and ash		
2601	鐵礦石及其精砂，包括已焙燒之硫化鐵礦石	Iron ores and concentrates, including roasted iron pyrites		
26011	— 鐵礦石及其精砂，已焙燒之硫化鐵礦石除外：	Non-agglomerated		
260111	未凝聚	-Iron ores and concentrates, other than roasted iron pyrites		
26011100	未凝聚之鐵礦石及其精砂，已焙燒之硫化鐵礦石除外	Iron ores and concentrates, other than roasted iron pyrites, non-agglomerated	Free	A
260112	已凝聚	Agglomerated		
26011200	已凝聚之鐵礦石及其精砂，已焙燒之硫化鐵礦石除外	Iron ores and concentrates, other than roasted iron pyrites, agglomerated	Free	A
260120	已焙燒之硫化鐵礦石	Roasted iron pyrites		
26012000	已焙燒之硫化鐵礦石	Roasted iron pyrites	Free	A
2602	錳礦石及其精砂，包括鐵錳礦石及其精砂以乾基重量計算含錳量在20%及以上者	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight		
260200	錳礦石及其精砂，包括鐵錳礦石及其精砂以乾基重量計算含錳量在20%及以上者	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight		
26020000	錳礦石及其精砂，包括鐵錳礦石及其精砂以乾基重量計算含錳量在20%及以上者	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	Free	A
2603	銅礦石及其精砂	Copper ores and concentrates		
260300	銅礦石及其精砂	Copper ores and concentrates		
26030000	銅礦石及其精砂	Copper ores and concentrates	Free	A
2604	鎳礦石及其精砂	Nickel ores and concentrates		
260400	鎳礦石及其精砂	Nickel ores and concentrates		
26040000	鎳礦石及其精砂	Nickel ores and concentrates	Free	A
2605	鈷礦石及其精砂	Cobalt ores and concentrates		
260500	鈷礦石及其精砂	Cobalt ores and concentrates		
26050000	鈷礦石及其精砂	Cobalt ores and concentrates	Free	A
2606	鋁礦石及其精砂	Aluminium ores and concentrates		
260600	鋁礦石及其精砂	Aluminium ores and concentrates		
26060010	三水鋁石	Gibbsite	Free	A
26060020	水鋁土（勃姆鉛礦）	Bochmite	Free	A
26060030	水鋁石	Diaspore, natural	Free	A
26060090	其他鋁礦石及精砂	Other aluminium ores and concentrates	Free	A
2607	鉛礦石及其精砂	Lead ores and concentrates		
260700	鉛礦石及其精砂	Lead ores and concentrates		
26070000	鉛礦石及其精砂	Lead ores and concentrates	Free	A
2608	鋅礦石及其精砂	Zinc ores and concentrates		
260800	鋅礦石及其精砂	Zinc ores and concentrates		
26080000	鋅礦石及其精砂	Zinc ores and concentrates	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
2609	錫礦石及其精砂	Tin ores and concentrates		
260900	錫礦石及其精砂	Tin ores and concentrates		
26090000	錫礦石及其精砂	Tin ores and concentrates	Free	A
2610	鉻礦石及其精砂	Chromium ores and concentrates		
261000	鉻礦石及其精砂	Chromium ores and concentrates		
26100000	鉻礦石及其精砂	Chromium ores and concentrates	Free	A
2611	鎢礦石及其精砂	Tungsten ores and concentrates		
261100	鎢礦石及其精砂	Tungsten ores and concentrates		
26110000	鎢礦石及其精砂	Tungsten ores and concentrates	Free	A
2612	鈾或釷礦石及其精砂	Uranium or thorium ores and concentrates		
261210	鈾礦石及其精砂	Uranium ores and concentrates		
26121000	鈾礦石及其精砂	Uranium ores and concentrates	Free	A
261220	釷礦石及其精砂	Thorium ores and concentrates		
26122000	釷礦石及其精砂	Thorium ores and concentrates	Free	A
2613	鉬礦石及其精砂	Molybdenum ores and concentrates		
261310	已焙燒	Roasted		
26131000	已焙燒之鉬礦石及其精砂	Molybdenum ores and concentrates, roasted	Free	A
261390	其他	Other		
26139000	未焙燒之鉬礦石及其精砂	Molybdenum ores and concentrates, not roasted	Free	A
2614	鈦礦石及其精砂	Titanium ores and concentrates		
261400	鈦礦石及其精砂	Titanium ores and concentrates		
26140000	鈦礦石及其精砂	Titanium ores and concentrates	Free	A
2615	鈮、鉭、釩或鈷礦石及其精砂	Niobium, tantalum, vanadium or zirconium ores and concentrates		
261510	鈷礦石及其精砂	Zirconium ores and concentrates		
26151000	鈷礦石及其精砂	Zirconium ores and concentrates	Free	A
261590	其他	Other		
26159000	鈮、鉭、釩礦石及其精砂	Niobium, tantalum or vanadium ores and concentrates	Free	A
2616	貴金屬礦石及其精砂	Precious metal ores and concentrates		
261610	銀礦石及其精砂	Silver ores and concentrates		
26161000	銀礦石及其精砂	Silver ores and concentrates	Free	A
261690	其他	Other		
26169010	鉑礦石及其精砂	Platinum ores and concentrates	Free	A
26169020	金礦石及其精砂	Gold ores and concentrates	Free	A
26169090	其他貴金屬礦石及其精砂	Other precious metal ores and concentrates	Free	A
2617	其他礦石及其精砂	Other ores and concentrates		
261710	銻礦石及其精砂	Antimony ores and concentrates		
26171000	銻礦石及其精砂	Antimony ores and concentrates	Free	A
261790	其他	Other		
26179011	辰砂、硃砂	Cinnabar blende, cinnabarite blende	Free	A
26179019	其他汞礦（水銀礦）石及精砂	Other mercury ores and concentrates	Free	A
26179090	未列名礦石及其精砂	Ores and concentrates, n.e.s.	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
2618	冶煉鋼(鐵)所產生之粒狀熔渣(熔渣砂粒)	Granulated slag (slag sand) from the manufacture of iron or steel		
261800	冶煉鋼(鐵)所產生之粒狀熔渣(熔渣砂粒)	Granulated slag (slag sand) from the manufacture of iron or steel		
26180000	冶煉鋼(鐵)所產生之粒狀熔渣(熔渣砂粒)	Granulated slag (slag sand) from the manufacture of iron or steel	Free	A
2619	冶煉鋼(鐵)所產生之熔渣、浮渣(粒狀熔渣除外) 銹皮(鐵屑)及其他廢料	Slag, dross (other than granulated slag),scalings and other waste from the manufacture of iron or steel		
261900	冶煉鋼(鐵)所產生之熔渣、浮渣(粒狀熔渣除外) 銹皮(鐵屑)及其他廢料	Slag, dross (other than granulated slag),scalings and other waste from the manufacture of iron or steel		
26190000	冶煉鋼(鐵)所產生之熔渣、浮渣(粒狀熔渣除外) 銹皮(鐵屑)及其他廢料	Slag, dross (other than granulated slag),scalings and other waste from the manufacture of iron or steel	Free	A
2620	含有砷、金屬或其化合物之灰末及渣滓(煉製鋼鐵所產生的灰、渣除外)	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds		
26201	—含鋅為主:	-Containing mainly zinc:		
262011	粗鋅	Hard zinc spelter		
26201100	粗鋅	Hard zinc spelter	Free	A
262019	其他	Other		
26201900	其他含鋅或鋅化合物之灰末及渣滓(粗鋅列入二六二〇一一)	Other ash and residues, containing zinc or zinc compounds, (hard zinc spelter is classified in 2620.11)	Free	A
26202	—含鉛為主:	-Containing mainly lead:		
262021	含鉛汽油沈積物及含鉛抗震化合物沈積物	Leaded gasoline sludges and leaded anti-knock compound sludges		
26202100	含鉛汽油沈積物及含鉛抗震化合物沈積物	Leaded gasoline sludges and leaded anti-knock compound sludges	Free	A
262029	其他	Other		
26202900	其他含鉛或鉛化合物之灰末及渣滓	Ash and residues, containing lead or lead compounds	Free	A
262030	含銅為主	Containing mainly copper		
26203000	含銅或銅化合物之灰末及渣滓	Ash and residues, containing copper or copper compounds	Free	A
262040	含鋁為主	Containing mainly aluminium		
26204000	含鋁或鋁化合物之灰末及渣滓	Ash and residues, containing aluminium or aluminium compounds	Free	A
262060	含砷、汞、鉍或其混合物,屬供提煉砷或其金屬或供製造其化合物者	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical		
26206000	含砷、汞、鉍或其混合物,屬供提煉砷或其金屬或供製造其化合物者	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical	Free	A
26209	—其他	-Other		
262091	含銻、鉍、鐳、鉍、鉍或其混合物	Containing antimony, beryllium, cadmium, chromium or their mixtures		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
26209100	含銻、鉍、鎘、鉻或其混合物	Containing antimony, beryllium, cadmium, chromium or their mixtures	Free	A
262099	其他	Other		
26209990	其他含有砷、金屬或金屬化合物之灰末及渣滓（煉製鋼鐵所有者除外）	Other ash and residues, containing arsenic, metals or metal compounds(other than from the manufacture of iron or steel )	Free	A
2621	其他熔渣及灰末，包括海藻灰；都市廢棄物焚化後之灰末及渣滓。	Other slag and ash, including seaweed ash (kelp)		
262110	都市廢棄物焚化後之灰末及渣滓	Ash and residues from the incineration of municipal waste		
26211000	都市廢棄物焚化後之灰末及渣滓	Ash and residues from the incineration of municipal waste	Free	A
262190	其他	Other		
26219010	骨灰	Ash of bone	Free	A
26219090	其他熔渣及灰末，包括海藻灰	Other slag and ash, including seaweed ash (kelp)	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
27	第二十七章 礦物燃料、礦油及其蒸餾產品；含瀝青物質；礦蠟	Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes		
2701	煤；煤磚；煤球及煤製類似固體燃料	Coal; briquettes, ovoids and similar solid fuels manufactured from coal		
27011	—煤，不論是否粉碎，但未經結塊：	-Coal, whether or not pulverised, but not agglomerated:		
270111	無煙煤	Anthracite		
27011100	無煙煤	Anthracite	Free	A
270112	煙煤	Bituminous coal		
27011200	煙煤	Bituminous coal	Free	A
270119	其他煤	Other coal		
27011900	其他煤	Other coal	Free	A
270120	煤磚、煤球及煤製類似固體燃料	Briquettes, ovoids and similar solid fuels manufactured from coal		
27012000	煤磚、煤球及煤製類似固體燃料	Briquettes, ovoids and similar solid fuels manufactured from coal	Free	A
2702	褐煤（不論是否經結塊），煤玉礦除外	Lignite, whether or not agglomerated, excluding jet		
270210	褐煤，不論是否磨成粉狀，但未經結塊	Lignite, whether or not pulverised, but not agglomerated		
27021000	褐煤，不論是否磨成粉狀，但未經結塊	Lignite, whether or not pulverised, but not agglomerated	Free	A
270220	經結塊褐煤	Agglomerated lignite		
27022000	經結塊褐煤	Agglomerated lignite	Free	A
2703	泥煤（包括泥煤屑），不論是否經結塊	Peat (including peat litter), whether or not agglomerated		
270300	泥煤（包括泥煤屑），不論是否經結塊	Peat (including peat litter), whether or not agglomerated		
27030000	泥煤（包括泥煤屑），不論是否經結塊	Peat (including peat litter), whether or not agglomerated	Free	A
2704	煤、褐煤、或泥煤所製之焦炭、半焦炭不論是否經結塊；乾餾碳	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort		
270400	煤、褐煤或泥煤所製之焦炭、半焦炭，不論是否經結塊；乾餾碳	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort		
27040010	煤、褐煤或泥煤所製之焦炭、半焦炭，不論是否經結塊	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated	Free	A
27040020	乾餾碳	Retort carbon	1.00%	A
2705	煤氣、水煤氣、發生爐煤氣及類似氣體，石油氣及其他氣態碳氫化合物除外	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons		
270500	煤氣、水煤氣、發生爐煤氣及類似氣體，石油氣及其他氣態碳氫化合物除外	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons		
27050000	煤氣、水煤氣、發生爐煤氣及類似氣體，石油氣及其他氣態碳氫化合物除外	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	7.50%	B
2706	煤、褐煤或泥煤蒸餾所得之焦油及其他礦物焦油，不論是否脫水或半蒸餾，包括再組成焦油	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
270600	煤、褐煤或泥煤蒸餾所得之焦油及其他礦物焦油，不論是否脫水或半蒸餾，包括再組成焦油	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars		
27060000	煤、褐煤或泥煤蒸餾所得之焦油及其他礦物焦油，不論是否脫水或半蒸餾，包括再組成焦油	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	2.50%	A
2707	高溫蒸餾煤焦油所得之油類及其他產品；類似產品其芳香族成分之重量超過非芳香族成分之重量者	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-		
270710	苯	Benzole		
27071000	苯	Benzole (Benzene)	Free	A
270720	甲苯	Toluole		
27072000	甲苯	Toluole (Toluene)	Free	A
270730	二甲苯	Xylole		
27073000	二甲苯	Xylole (Xylene)	Free	A
270740		Naphthalene		
27074000		Naphthalene	2.30%	A
270750	其他芳香烴混合物依ASTM D 86方法蒸餾時，於250°C時所得蒸餾量以容積計達65%及以上（包括耗	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 degrees C by the		
27075000	其他芳香烴混合物依ASTM D八六方法蒸餾時，於攝氏二五〇°C時所得蒸餾量以容積計達六五%及以上（包括耗損）者	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 degrees c by the astm D 86 method	3.60%	A
270760	酚類	Phenols		
27076010	甲酚	Cresol	2.50%	A
27076020	酚	Phenol	1.00%	A
27076090	其他酚類	Other phenols	2.50%	A
27079	—其他：	-Other：		
270791	雜酚油	Creosote oils		
27079100	雜酚油	Creosote oils	1.00%	A
270799	其他	Other		
27079920	甲基	Methyl naphthalene	2.50%	A
27079990	其他高溫蒸餾煤焦油所得之油類及其他產品；類似產品其芳香族成分之重量超過非芳香族成分之重量者	Other oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	2.50%	A
2708	由煤焦油或其他礦物性焦油所得之瀝青及瀝青焦	Pitch and pitch coke, obtained from coal tar or from other mineral tars		
270810	瀝青	Pitch		
27081000	瀝青	Pitch	1.00%	A
270820	瀝青焦	Pitch coke		
27082000	瀝青焦	Pitch coke	1.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
2709	石油原油及自瀝青質礦物提出之原油	Petroleum oils and oils obtained from bituminous minerals, crude		
270900	石油原油及自瀝青質礦物提出之原油	Petroleum oils and oils obtained from bituminous minerals, crude		
27090010	供提煉用，於20℃時比重在0.83以上，蒸餾至150℃時所含輕質分餾液在3%以上及其黏度於20℃時超過安氏黏度計二度者	For refining purposes with specific gravity over 0.83 at 20 degree c, more than 3% light fraction on distillation up to 150 degree c, and viscosity over 2 degree engler at 20	Free	A
27090090	其他石油原油及自瀝青質礦物提出之原油	Other petroleum oils and oils obtained from bituminous minerals, crude	2.50%	A
2710	石油及提自瀝青礦物之油類，但原油除外；以石油或瀝青質礦物為基本成份之未列名製品，其含石油或提自瀝青質礦物之油以重量計達70%及以上者；廢油	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the		
27101	—石油及提自瀝青礦物之油類（原油除外）及以石油或瀝青質礦物為基本成份之未列名製品，其含石油或提自瀝青質礦物之油以重量計達70%及以上者，但廢油除外	-Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being		
271011	輕油及其配製品	Light oils and preparations		
27101110	汽油	Gasoline	10.00%	B
27101191	石油腦	Naphtha	Free	A
27101192	汽油型噴射機燃油	Gasoline type jet fuel	10.00%	B
27101199	其他輕油及其配製品	Other light oils and preparations	4.20%	A
271019	其他	Other		
27101911	噴射機用煤油型燃油	Kerosene type jet fuel	10.00%	B
27101919	其他氣渦輪機或噴射機引擎用煤油型燃油	Other fuel of a kind used for gas turbines or jet engines	6.70%	B
27101920	煤油	Kerosene	10.00%	B
27101931	柴油，溫度在15℃，比重超過0.85，但不高於0.90	Diesel fuel, at 15 degrees C, over 0.85 but not over 0.90 specific gravity	Free	A
27101939	其他柴油	Other diesel fuel	5.00%	A
27101941	燃料油，溫度15℃，比重超過0.93	Fuel oil, at 15 degrees C, over 0.93 specific gravity	5.00%	A
27101949	其他燃料油	Other fuel oil	10.00%	B
27101951	潤滑油（所含礦物油不低於70%）	Lubricating oil(containing mineral oil not less than 70%)	3.50%	A
27101952	潤滑油膏（所含礦物油不低於70%）	Grease, lubricating (containing mineral oil not less than 70%)	4.20%	A
27101961	燃料油渣	Residual fuel oils	2.50%	A
27101962	變壓器油	Oil, of electric transformer	5.00%	A
27101963	電容器油	Oil, of electric condenser	5.00%	A
27101964	礦物質石油腦	Naphtha, mineral	Free	A
27101965	白臘油	Paraffin oil (liquid paraffin)	4.20%	A
27101966	低聚合度之混烯類	Mixed alkylenes with a very low degree of polymerization	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
27101967	半精煉石油，包括蒸餘之原油在內	Partly refined petroleum, including topped crudes	8.00%	B
27101968	淬火油	Hot quenching oil	5.00%	A
27101990	其他第2710節所屬之貨品	Other articles of heading No.27.10	4.20%	A
27109	—廢油	-Waste oils:		
271091	含多氯聯苯、多氯聯三苯或多溴聯苯者	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		
27109110	變壓器油，含多氯聯苯、多氯聯三苯或多溴聯苯	Oil, of electric transformer, containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5.00%	A
27109120	電容器油，含多氯聯苯、多氯聯三苯或多溴聯苯	Oil, of electric condenser, containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5.00%	A
27109190	其他含多氯聯苯、多氯聯三苯或多溴聯苯者	Other oil containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated	4.20%	A
271099	其他	Other		
27109900	其他廢油	Other waste oils	4.20%	A
2711	石油氣及其他氣態碳氫化合物	Petroleum gases and other gaseous		
27111	—液化：	-Liquefied:		
271111	天然氣	Natural gas		
27111100	液化天然氣	Liquefied natural gas	Free	A
271112	丙烷	Propane		
27111200	液化丙烷	Liquefied propane	Free	A
271113	丁烷	Butanes		
27111300	液化丁烷	Liquefied butane	Free	A
271114	乙烯、丙烯、丁烯及丁二烯	Ethylene, propylene, butylene and butadiene		
27111400	乙烯、丙烯、丁烯及丁二烯	Ethylene, propylene, butylene and butadiene	Free	A
271119	其他	Other		
27111910	液化石油氣（混合液化丙丁烷）	Petroleum gases in the liquefied state (mixed liquefied propane and butane)	5.00%	A
27111990	其他液化碳化氫（烴）	Other liquefied gases hydrocarbons	5.00%	A
27112	—氣態：	-In gaseous state:		
271121	天然氣	Natural gas		
27112100	天然氣	Natural gas	Free	A
271129	其他	Other		
27112910	氣態石油氣（煉油氣）	Petroleum gases (refinery gases), in the gaseous state	5.00%	A
27112990	其他氣態碳化氫（烴）	Other gaseous hydrocarbons, in the gaseous state	5.00%	A
2712	石油膠；石蠟、微結晶石油蠟、含油石蠟、地石蠟、褐煤蠟、泥煤蠟、其他礦物蠟，及以合成或其他方法所得之類似品，不論是否著色	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes,		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
271210	石油膠	Petroleum jelly		
27121000	石油膠	Petroleum jelly	4.20%	A
271220	含油重量少於0·75%之石蠟	Paraffin wax containint by weight less than 0.75% of oil		
27122000	含油重量少於0·75%之石蠟	Paraffin wax containing by weight less than 0.75% of oil	5.00%	A
271290	其他	Other		
27129010	石蠟（油蠟）	Wax, paraffin	5.00%	A
27129090	其他第2712節所屬之貨品	Other articles of heading No. 27.12	4.20%	A
2713	石油焦、石油瀝青及其他石油殘渣或得自瀝青質礦物之殘渣	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals		
27131	—石油焦：	-Petroleum coke：		
271311	未燒	Not calcined		
27131100	石油焦，未燒	Petroleum coke, not calcined	1.00%	A
271312	已燒	Calcined		
27131200	石油焦，已燒	Petroleum coke, calcined	1.00%	A
271320	石油瀝青（柏油）	Petroleum bitumen		
27132000	石油瀝青（柏油）	Petroleum bitumen	1.00%	A
271390	其他石油殘渣或得自瀝青質礦物之殘渣	Other residues of petroleum oils or of oils obtained from bituminous minerals		
27139000	其他石油殘渣得自瀝青質礦物之殘渣	Other residues of petroleum oils or of oils obtained from bituminous minerals	1.00%	A
2714	天然瀝青及天然柏油；瀝青或油頁岩及瀝青砂；柏油質及瀝青質岩石	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and		
271410	瀝青或油頁岩及瀝青砂	Bituminous or oil shale and tar sands		
27141000	瀝青或油頁岩及瀝青砂	Bituminous or oil shale and tar sands	1.00%	A
271490	其他	Other		
27149000	天然瀝青及天然柏油；柏油質及瀝青質岩石	Bitumen and asphalt, natural; asphaltites and asphaltic rocks	1.00%	A
2715	以天然柏油、天然瀝青、石油瀝青、軟瀝青或礦物焦油瀝青為基料之瀝青混合物（例如瀝青調和物）	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-		
271500	以天然柏油、天然瀝青、石油瀝青、軟瀝青或礦物焦油瀝青為基料之瀝青混合物（例如瀝青調和物）	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-		
27150010	天然土瀝青	Mixtures of asphalt, natural	1.00%	A
27150020	焦油瀝青	Tar, mixtures of bituminous materials	1.00%	A
27150090	其他第2715節所屬之貨品	Other articles of heading No.27.15	2.50%	A
2716	電力（選擇性之稅則號別）	Electrical energy. (optional heading)		
271600	電力（選擇性之稅則號別）	Electrical energy (optional heading)		
27160000	電力	Electric energy	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
28	第二十八章 無機化學品；貴金屬；稀土金屬，放射性元素及其同位素之有機及無機化合物	Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes		
2801	氟、氯、溴、碘	Fluorine, chlorine, bromine and iodine		
280110	氯	Chlorine		
28011000	氯	Chlorine	Free	A
280120	碘	Iodine		
28012000	碘	Iodine	Free	A
280130	氟；溴	Fluorine; bromine		
28013010	氟	Fluorine	Free	A
28013020	溴	Bromine	Free	A
2802	硫（昇華或沈澱者均在內）；膠狀硫	Sulphur, sublimed or precipitated; colloidal sulphur		
280200	硫（昇華或沉澱者均在內）；膠狀硫	Sulphur, sublimed or precipitated; colloidal sulphur		
28020000	硫（昇華或沉澱者均在內）；膠狀硫	Sulphur, sublimed or precipitated, colloidal sulphur	Free	A
2803	碳（碳 及未列名其他形態碳）	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)		
280300	碳（碳 及未列名其他形態碳）	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)		
28030010	碳	Carbon black	3.00%	A
28030090	其他碳	Other carbon	3.50%	A
2804	氫，稀有氣體及其他非金屬元素	Hydrogen, rare gases and other non-metals		
280410	氫	Hydrogen		
28041000	氫	Hydrogen	Free	A
28042	—稀有氣體：	-Rare gases:		
280421	氬	Argon		
28042100	氬	Argon	Free	A
280429	其他	Other		
28042900	其他稀有氣體	Other rare gases	Free	A
280430	氮	Nitrogen		
28043000	氮	Nitrogen	Free	A
280440	氧	Oxygen		
28044010	臭氧	Ozone	Free	A
28044090	其他氧	Other oxygen	Free	A
280450	硼；碲	Boron; tellurium		
28045010	硼	Boron	Free	A
28045020	碲	Tellurium	Free	A
28046	—矽：	-Silicon:		
280461	含矽重量在99.99%及以上者	Containing by weight not less than 99.99% of silicon		
28046110	矽多晶體	Poly-crystal of silicon	Free	A
28046120	矽晶棒	Bar of crystal silicon	Free	A
28046190	其他矽	Other silicon	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
280469	其他	Other		
28046900	其他矽，含矽重量未達99.99%者	Other silicon, containing by weight less than 99.99% of silicon	Free	A
280470	磷	Phosphorus		
28047000	磷	Phosphorus	Free	A
280480	砷	Arsenic		
28048000	砷	Arsenic	Free	A
280490	硒	Selenium		
28049000	硒	Selenium	Free	A
2805	鹼金屬或鹼土金屬；稀土金屬，釷及鈾，不論是否互相混合或合金；汞（水銀）	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury		
28051	一鹼金屬或鹼土金屬	-Alkali metals:		
280511	鈉	Sodium		
28051100	鈉	Sodium	Free	A
280512	鈣	Calcium		
28051200	鈣	Calcium	Free	A
280519	其他	Other		
28051900	其他鹼金屬或鹼土金屬	Other alkali or alkaline-earth metals	Free	A
280530	稀土金屬，釷及鈾，不論是否互相混合或合金	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed		
28053010	釷，不論是否互相混合或合金	Scandium, whether or not intermixed or interalloyed	Free	A
28053020	鈾，不論是否互相混合或合金	Yttrium, whether or not intermixed or interalloyed	Free	A
28053090	其他稀土金屬，不論是否互相混合或合金	Other rare-earth metals, whether or not intermixed or interalloyed	Free	A
280540	汞（水銀）	Mercury		
28054000	汞（水銀）	Mercury	Free	A
2806	氯化氫（鹽酸）；氯磺酸	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid		
280610	氯化氫（鹽酸）	Hydrogen chloride (hydrochloric acid)		
28061000	氯化氫（鹽酸）	Hydrogen chloride (hydrochloric acid)	2.50%	A
280620	氯磺酸	Chlorosulphuric acid		
28062000	氯磺酸	Chlorosulphuric acid	5.00%	A
2807	硫酸；發 硫酸	Sulphuric acid; oleum		
280700	硫酸；發 硫酸	Sulphuric acid; oleum		
28070010	硫酸	Sulphuric acid	2.50%	A
28070020	發 硫酸	Oleum (fuming sulphuric acid)	2.50%	A
2808	硝酸；磺硝酸	Nitric acid; sulphonitric acids		
280800	硝酸；磺硝酸	Nitric acid; sulphonitric acids		
28080010	硝酸	Nitric acid	2.50%	A
28080020	磺硝酸	Sulphonitric acids	2.50%	A
2809	五氧化二磷；磷酸；聚磷酸，不論是否符合化學定義者	Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids, whether or not chemically defined		
280910	五氧化二磷	Diphosphorus pentoxide		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
28091000	五氧化二磷	Diphosphorus pentaoxide	5.00%	A
280920	磷酸及聚磷酸	Phosphoric acid and polyphosphoric acids		
28092010	磷酸	Phosphoric acid	3.20%	A
28092020	聚磷酸，不論是否符合化學定義者	Polyphosphoric acids, whether or not chemically defined	5.00%	A
2810	硼之氧化物；硼酸	Oxides of boron; boric acids		
281000	硼之氧化物；硼酸	Oxides of boron; boric acids		
28100010	硼之氧化物	Oxides of boron	2.50%	A
28100020	硼酸	Boric acids	1.30%	A
2811	其他無機酸類及非金屬元素之其他無機氧化化合物	Other inorganic acids and other inorganic oxygen compounds of non-metals		
28111	—其他無機酸類：	-Other inorganic acids:		
281111	氟化氫（氫氟酸）	Hydrogen fluoride (hydrofluoric acid)		
28111100	氟化氫（氫氟酸）	Hydrogen fluoride (hydrofluoric acid)	2.50%	A
281119	其他	Other		
28111910	氰酸	Cyanic acid	1.00%	A
28111921	砷酸	Arsenic acid	Free	A
28111922	亞砷酸	Arsenious acid	Free	A
28111930	亞磷酸	Phosphorous acid	2.50%	A
28111940	氫溴酸	Hydrobromic acid	Free	A
28111990	其他無機酸	Other inorganic acids	2.50%	A
28112	—非金屬元素之其他無機氧化化合物：	-Other inorganic oxygen compounds of non-metals:		
281121	二氧化碳	Carbon dioxide		
28112110	乾冰（固體二氧化碳）	Dry ice (solid carbon dioxide)	5.00%	A
28112190	其他二氧化碳	Other carbon dioxide	5.00%	A
281122	二氧化矽	Silicon dioxide		
28112210	白	White carbon	2.00%	A
28112290	其他二氧化矽	Other silicon dioxide	2.00%	A
281123	二氧化硫	Sulphur dioxide		
28112300	二氧化硫（無水亞硫酸，亞硫酸酐）	Sulphur dioxide (sulphurous acid anhydride)	4.20%	A
281129	其他	Other		
28112910	一氧化碳	Carbon monoxide	5.00%	A
28112920	五氧化二砷（砷酸酐）	Arsenic pentoxide	5.00%	A
28112930	三氧化二砷（亞砷酸酐，砒石，白信	Arsenic trioxide (arsenic white)	4.20%	A
28112990	其他非金屬元素之無機氧化化合物（不包括水）	Other inorganic oxygen compound of non-metals (excluding water)	5.00%	A
2812	非金屬之鹵化物及氧鹵化物	Halides and halide oxides of non-metals		
281210	氯化物及氧氯化物	Chlorides and chloride oxides		
28121010	三氯化磷	Phosphorus trichloride	5.00%	A
28121020	五氯化磷	Phosphorus pentachloride	5.00%	A
28121090	其他非金屬氯化物及氧氯化物	Other chlorides and oxychlorides of non-metals	5.00%	A
281290	其他	Other		
28129010	三氟化硼	Boron fluoride	2.50%	A
28129090	其他非金屬之鹵化物及氧鹵化物	Other halides and halide oxides of non-	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
2813	非金屬硫化物；工業用三硫化磷	Sulphides of non-metals; commercial phosphorus trisulphide		
281310	二硫化碳	Carbon disulphide		
28131000	二硫化碳	Carbon disulphide	2.50%	A
281390	其他	Other		
28139010	工業用三硫化磷	Commerical phosphorus trisulphide	5.00%	A
28139090	其他非金屬硫化物	Other sulphides of non-metals	5.00%	A
2814	無水氨或氨水溶液	Ammonia, anhydrous or in aqueous solution		
281410	無水氨（無水阿摩尼亞）	Anhydrous ammonia		
28141000	無水氨（無水阿摩尼亞，液氨）	Ammonia, anhydrous (liquified ammonia)	Free	A
281420	氨水溶液（阿摩尼亞溶液）	Ammonia in aqueous solution		
28142000	氨水溶液（阿摩尼亞溶液）	Ammonia in aqueous solution	Free	A
2815	氫氧化鈉（燒）；氫氧化鉀（苛性鉀）；過氧化鈉或鉀	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium		
28151	一氫氧化鈉（燒）	-Sodium hydroxide (caustic soda):		
281511	固體	Solid		
28151100	固態氫氧化鈉（燒）	Sodium hydroxide (caustic soda), solid	2.50%	A
281512	水溶液（水或液）	In aqueous solution (soda lye or liquid soda)		
28151200	氫氧化鈉水溶液（鹼水或液）	Sodium hydroxide, in aqueous solution (soda lye or liquid soda)	2.50%	A
281520	氫氧化鉀（苛性鉀）	Potassium hydroxide (caustic potash)		
28152000	氫氧化鉀（苛性鉀）	Potassium hydroxide (caustic potash)	5.00%	A
281530	過氧化鈉或鉀	Peroxides of sodium or potassium		
28153010	過氧化鉀	Potassium peroxides	5.00%	A
28153020	過氧化鈉	Sodium peroxides	5.00%	A
2816	鎂之氫氧化物及過氧化物；鋇或鋇之氧化物、氫氧化物及過氧化物	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of		
281610	鎂之氫氧化物及過氧化物	Hydroxide and peroxide of magnesium		
28161010	氫氧化鎂	Magnesium hydroxide	5.00%	A
28161020	過氧化鎂	Magnesium peroxide	5.00%	A
281640	鋇或鋇之氧化物、氫氧化物及過氧化物	Oxides, hydroxides and peroxides, of strontium or barium		
28164010	鋇之氧化物、氫氧化物及過氧化物	Oxides, hydroxides and peroxides, of strontium	2.50%	A
28164020	鋇之氧化物、氫氧化物及過氧化物	Oxides, hydroxides and peroxides, of barium	2.50%	A
2817	氧化鋅；過氧化鋅	Zinc oxide; zinc peroxide		
281700	氧化鋅；過氧化鋅	Zinc oxide; zinc peroxide		
28170010	氧化鋅（鋅白）	Zinc oxide (zinc white)	3.00%	A
28170020	過氧化鋅	Zinc peroxide	2.00%	A
2818	人造鋼玉，不論是否符合化學定義；氧化鋁；氫氧化鋁	Artificial corundum, whether or not chemically difined; aluminium oxide;		
281810	人造鋼玉，不論是否符合化學定義	Artificial corundum, whether or not chemically defined.		
28181000	人造鋼玉，不論是否符合化學定義	Artificial corundum, whether or not chemically defined	Free	A
281820	氧化鋁，人造鋼玉除外	Aluminium oxide, other than artificial		



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28182000	氧化鋁，人造鋼玉除外	Aluminium oxide, other than artificial corundum	Free	A
281830	氫氧化鋁	Aluminium hydroxide		
28183000	氫氧化鋁	Aluminium hydroxide	3.00%	A
2819	氧化鉻及氫氧化鉻	Chromium oxides and hydroxides		
281910	三氧化鉻	Chromium trioxide		
28191000	三氧化鉻（鉻酸酐）	Chromium trioxide	2.50%	A
281990	其他	Other		
28199010	其他氧化鉻	Other chromium oxide	2.50%	A
28199020	氫氧化鉻	Chromium hydroxide	2.50%	A
2820	氧化錳	Manganese oxides		
282010	二氧化錳	Manganese dioxide		
28201000	二氧化錳	Manganese dioxide	1.00%	A
282090	其他	Other		
28209000	其他氧化錳	Other manganese oxide	2.50%	A
2821	氧化鐵及氫氧化鐵；土色料，其鐵化合物含量以三氧化二鐵估算之重量比在70%及以上者	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub>		
282110	氧化鐵及氫氧化鐵	Iron oxides and hydroxides		
28211011	氧化鐵，三氧化二鐵含量純度95%及以上者	Iron oxides, containing 95% or more by weight of Fe <sub>2</sub> O <sub>3</sub>	2.50%	A
28211019	其他氧化鐵	Other iron oxides	2.50%	A
28211021	氫氧化鐵，三氧化二鐵含量純度95%及以上者	Iron hydroxide, containing 95% or more by weight of Fe <sub>2</sub> O <sub>3</sub>	2.50%	A
28211029	其他氫氧化鐵	Other iron hydroxide	2.50%	A
282120	土色料	Earth colours		
28212010	土色料，其鐵化合物含量以三氧化二鐵重量在95%以上者	Earth colours, containing 95% or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub>	2.50%	A
28212090	其他土色料	Other earth colours	2.50%	A
2822	氧化鈷及氫氧化鈷；工業用氧化鈷	Cobalt oxides and hydroxides; commercial cobalt oxides		
282200	氧化鈷及氫氧化鈷；工業用氧化鈷	Cobalt oxides and hydroxides; commercial cobalt oxides		
28220010	氧化鈷（工業用氧化鈷在內）	Cobalt oxides (including commercial cobalt oxides)	1.80%	A
28220020	氫氧化鈷	Cobalt hydroxides	2.50%	A
2823	氧化鈦	Titanium oxides		
282300	氧化鈦	Titanium oxides		
28230010	粗製二氧化鈦粒	Crude titanium dioxide, in granule form	Free	A
28230090	其他氧化鈦	Other titanium oxides	2.70%	A
2824	氧化鉛；紅丹及黃丹	Lead oxides; red lead and orange lead		
282410	一氧化鉛（密陀僧，鉛黃）	Lead monoxide (litharge, massicot)		
28241000	一氧化鉛（密陀僧，鉛黃）	Lead monoxide (litharge, massicot)	4.00%	A
282420	紅丹及黃丹	Red lead and orange lead		
28242000	紅丹及黃丹	Red lead and orange lead	4.00%	A
282490	其他	Other		
28249000	其他氧化鉛	Other lead oxides	4.00%	A

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2825	(聯氨)及胍(脛胺)及其無機鹽；其他無機鹽基；其他金屬氧化物、氫氧化物及過氧化物	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides		
282510	(聯氨)及胍(脛胺)及其無機鹽	Hydrazine and hydroxylamine and their inorganic salts		
28251000	(聯氨)及胍(脛胺)及其無機鹽	Hydrazine and hydroxylamine and their inorganic salts	1.00%	A
282520	氧化鋰及氫氧化鋰	Lithium oxide and hydroxide		
28252010	氧化鋰	Lithium oxide	2.50%	A
28252020	氫氧化鋰	Lithium hydroxide	1.80%	A
282530	氧化鈮及氫氧化鈮	Vanadium oxides and hydroxides		
28253011	五氧化二鈮	Vanadium pentoxides	1.80%	A
28253019	其他氧化鈮	Other vanadium oxides	2.50%	A
28253020	氫氧化鈮	Vanadium hydroxides	2.50%	A
282540	氧化鎳及氫氧化鎳	Nickel oxides and hydroxides		
28254010	氧化鎳	Nickel oxides	2.50%	A
28254020	氫氧化鎳	Nickel hydroxides	2.50%	A
282550	氧化銅及氫氧化銅	Copper oxides and hydroxides		
28255010	氧化銅(包括氧化亞銅)	Copper oxides (including cuprous oxide)	1.00%	A
28255020	氫氧化銅	Copper hydroxides	1.00%	A
282560	氧化鍺及二氧化鍺	Germanium oxides and zirconium dioxide		
28256010	氧化鍺	Germanium oxides	1.80%	A
28256020	二氧化鍺	Zirconium dioxide	2.50%	A
282570	氧化鉬及氫氧化鉬	Molybdenum oxides and hydroxides		
28257010	氧化鉬	Molybdenum oxides	5.00%	A
28257020	氫氧化鉬	Molybdenum hydroxides	5.00%	A
282580	氧化銻	Antimony oxides		
28258000	氧化銻	Antimony oxides	2.50%	A
282590	其他	Other		
28259020	氧化鎘	Cadmium oxides	Free	A
28259030	氧化錫(氧化亞錫及二氧化錫)	Tin oxides (stannous oxides and stannic oxide)	Free	A
28259090	其他無機鹽基及其他金屬氧化物、氫氧化物及過氧化物	Other inorganic bases and inorganic metal oxides, hydroxides and peroxides	2.50%	A
2826	氟化物；氟矽酸鹽，氟鋁酸鹽及其他氟錯鹽類	Fluorides; fluosilicates, fluoroaluminates and other complex fluorine salts		
28261	—氟化物：	-Fluorides:		
282611	銨或鈉之氟化物	Of ammonium or of sodium		
28261110	氟化銨	Ammonium fluoride	2.50%	A
28261120	氟化鈉	Sodium fluoride	2.50%	A
282612	鋁之氟化物	Of aluminium		
28261200	鋁之氟化物	Fluorides of aluminium	2.50%	A
282619	其他	Other		
28261900	其他氟化物	Other fluorides	4.20%	A
282620	鈉或鉀之氟矽酸鹽類	Fluorosilicates of sodium or of potassium		
28262010	氟矽酸鈉	Sodium fluorosilicate	4.20%	A

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28262020	氟矽酸鉀	Potassium fluorosilicate	5.00%	A
282630	六氟鋁酸鈉 (合成冰晶石)	Sodium hexafluoroaluminate (synthetic		
28263000	六氟鋁酸鈉 (合成冰晶石)	Sodium hexafluoroaluminate (synthetic cryolite)	1.80%	A
282690	其他	Other		
28269000	其他氟矽酸鹽、氟鋁酸鹽及氟錯鹽	Other fluorosilicates, fluoroaluminates and other complex fluorine salts	4.20%	A
2827	氯化物、氧氯化物、氫氧氯化物；溴化物及氧溴化物；碘化物及氧碘化物	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides		
282710	氯化銨	Ammonium chloride		
28271000	氯化銨	Ammonium chloride	2.50%	A
282720	氯化鈣	Calcium chloride		
28272000	氯化鈣	Calcium chloride	4.20%	A
28273	—其他氯化物	-Other chlorides:		
282731	鎂之氯化物	Of magnesium		
28273100	鎂之氯化物	Chlorides of magnesium	4.20%	A
282732	鋁之氯化物	Of aluminium		
28273200	鋁之氯化物	Chlorides of aluminium	2.50%	A
282733	鐵之氯化物	Of iron		
28273300	鐵之氯化物	Chlorides of iron	5.00%	A
282734	鈷之氯化物	Of cobalt		
28273400	鈷之氯化物	Chlorides of cobalt	4.20%	A
282735	鎳之氯化物	Of nickel		
28273500	鎳之氯化物	Chlorides of nickel	4.20%	A
282736	鋅之氯化物	Of zinc		
28273600	鋅之氯化物	Chlorides of zinc	4.20%	A
282739	其他	Other		
28273910	三氯化鈦	Titanium trichloride	2.50%	A
28273920	錫之氯化物	Chlorides of tin	1.00%	A
28273930	鋇之氯化物	Chlorides of barium	1.00%	A
28273990	其他金屬氯化物 (氯化鈉歸列第 2 5 0 1 節)	Other metal chlorides (sodium chloride classified in heading No.25.01)	4.20%	A
28274	—氧氯化物及氫氧氯化物：	-Chloride oxides and chloride hydroxides:		
282741	銅之氧氯化物及氫氧氯化物	Of copper		
28274100	銅之氧氯化物及氫氧氯化物	Chloride oxides and chloride hydroxides of copper	5.00%	A
282749	其他	Other		
28274900	其他金屬之氧氯化物及氫氧氯化物	Other chloride oxides and oxychloride hydroxides of metal	4.20%	A
28275	—溴化物及氧溴化物：	-Bromides and bromide oxides:		
282751	鈉或鉀之溴化物	Bromides of sodiums or of potassium		
28275110	溴化鉀	Potassium bromide	Free	A
28275120	溴化鈉	Sodium bromide	Free	A
282759	其他	Other		
28275900	其他金屬之溴化物及氧溴化物	Other bromides and bromide oxides of metal	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
282760	碘化物及氧碘化物	Iodides and iodide oxides		
28276010	金屬碘化物	Iodides of metal	4.00%	A
28276020	金屬氧碘化物	Iodide oxides of metal	5.00%	A
2828	次氯酸鹽；工業用次氯酸鈣；亞氯酸鹽；次溴酸鹽	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites		
282810	工業用次氯酸鈣及其他次氯酸鈣	Commercial calcium hypochlorite and other calcium hypochlorites		
28281010	漂白粉	Bleaching powder (chlorinated lime)	5.50%	B
28281020	漂白粉精	Bleaching powder (concentrated)	5.50%	B
28281090	其他次氯酸鈣及工業用次氯酸鈣	Other calcium hypochlorite and commercial calcium hypochlorite	5.50%	B
282890	其他	Other		
28289010	次溴酸鹽	Hypobromites	2.50%	A
28289090	其他次氯酸鹽，亞氯酸鹽	Other hypochlorites, chlorites	5.50%	B
2829	氯酸鹽及過氯酸鹽；溴酸鹽及過溴酸鹽；碘酸鹽及過碘酸鹽	Chlorates and perchlorates; bromates and perbromates; iodates and periodates		
28291	—氯酸鹽：	-Chlorates:		
282911	鈉之氯酸鹽	Of sodium		
28291100	氯酸鈉	Sodium chlorate	5.00%	A
282919	其他	Other		
28291910	氯酸鉀	Potassium chlorate	5.00%	A
28291990	其他氯酸鹽	Other chlorates	5.00%	A
282990	其他	Other		
28299010	過氯酸鹽	Perchlorates	2.50%	A
28299020	溴酸鹽及過溴酸鹽	Bromates and perbromates	Free	A
28299030	碘酸鹽及過碘酸鹽	Iodates and periodates	Free	A
2830	硫化物；多硫化物，不論是否符合化學定義者	Sulphides; polysulphides		
283010	硫化鈉	Sodium sulphides		
28301000	硫化鈉	Sodium sulphides	4.20%	A
283020	硫化鋅	Zinc sulphide		
28302000	硫化鋅	Zinc sulphide	5.00%	A
283030	硫化鎘	Cadmium sulphide		
28303000	硫化鎘	Cadmium sulphide	3.30%	A
283090	其他	Other		
28309000	其他硫化物；多硫化物，不論是否符合化學定義者	Other sulphides; polysulphides, whether or not chemically defined	4.20%	A
2831	二亞硫磺酸鹽及硫氧酸鹽	Dithionites and sulphoxylates		
283110	鈉之二亞硫磺酸鹽及硫氧酸鹽	Of sodium		
28311010	二亞硫磺酸鈉（保險粉）	Sodium dithionite	5.00%	A
28311020	硫氧酸鈉	Sodium sulphoxylate	4.20%	A
283190	其他	Other		
28319000	其他二亞硫磺酸鹽及硫氧酸鹽	Other dithionites, sulphoxylates	4.20%	A
2832	亞硫酸鹽；硫代硫酸鹽	Sulphites; thiosulphates		
283210	亞硫酸鈉	Sodium sulphite		
28321000	亞硫酸鈉	Sodium sulphite	5.00%	A

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283220	其他亞硫酸鹽	Other sulphites		
28322000	其他亞硫酸鹽	Other sulphites	5.00%	A
283230	硫代硫酸鹽	Thiosulphates		
28323010	硫代硫酸鈉	Sodium thiosulphate	5.00%	A
28323090	其他硫代硫酸鹽	Other thiosulphates	5.00%	A
2833	硫酸鹽；礬；過氧硫酸鹽（過硫酸鹽）	Sulphates; alums; peroxosulphates		
28331	—硫酸鈉：	-Sodium sulphates:		
283311	硫酸二鈉	Disodium sulphate		
28331100	硫酸二鈉	Disodium sulphate	5.00%	A
283319	其他	Other		
28331900	其他硫酸鈉	Other sodium sulphates	5.00%	A
28332	—其他硫酸鹽：	-Other sulphates:		
283321	鎂之硫酸鹽	Of maganesium		
28332100	鎂之硫酸鹽	Sulphates of maganesium	1.80%	A
283322	鋁之硫酸鹽	Of aluminium		
28332200	鋁之硫酸鹽	Sulphates of aluminium	5.00%	A
283323	鉻之硫酸鹽	Of chromium		
28332300	鉻之硫酸鹽	Sulphates of chromium	4.00%	A
283324	鎳之硫酸鹽	Of nickel		
28332400	鎳之硫酸鹽	Sulphates of nickel	3.30%	A
283325	銅之硫酸鹽	Of copper		
28332500	銅之硫酸鹽	Sulphates of copper	3.30%	A
283326	鋅之硫酸鹽	Of zinc		
28332600	鋅之硫酸鹽	Sulphates of zinc	5.00%	A
283327	鋇之硫酸鹽	Of barium		
28332700	鋇之硫酸鹽	Sulphates of barium	4.20%	A
283329	其他	Other		
28332910	硫酸鐵	Ferric sulphate	2.50%	A
28332920	三鹽基硫酸鉛	Tribasic lead sulphate	4.40%	A
28332990	其他硫酸鹽	Other sulphates	5.00%	A
283330	礬	Alums		
28333010	鉻礬	Chromium alums	2.50%	A
28333090	其他礬	Other alums	5.00%	A
283340	過氧硫酸鹽（過硫酸鹽）	Peroxosulphates (persulphates)		
28334000	過氧硫酸鹽（過硫酸鹽）	Peroxosulphates (persulphates)	5.00%	A
2834	亞硝酸鹽；硝酸鹽	Nitrites; nitrates		
283410	亞硝酸鹽	Nitrites		
28341010	亞硝酸鈉	Sodium nitrite	2.50%	A
28341090	其他亞硝酸鹽	Other nitrites	5.00%	A
28342	—硝酸鹽：	-Nitrates:		
283421	鉀之硝酸鹽	Of potassium		
28342100	鉀之硝酸鹽	Nitrates of potassium	1.00%	A
283429	其他	Other		
28342910	硝酸鋁	Aluminium nitrate	5.00%	A

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28342920	鉍之硝酸鹽	Nitrates of bismuth	5.00%	A
28342990	其他硝酸鹽	Other nitrates	5.00%	A
2835	次磷酸鹽、亞磷酸鹽及磷酸鹽；聚磷酸鹽，不論是否符合化學定義者	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates, whether or not chemically		
283510	次磷酸鹽及亞磷酸鹽	Phosphinates (hypophosphites) and phosphonates (phosphites)		
28351010	次磷酸鹽	Phosphinates (hypophosphites)	5.00%	A
28351021	二鹽基性亞磷酸鉛	Dibasic lead phosphite	5.00%	A
28351029	其他亞磷酸鹽	Other phosphonates (phosphites)	5.00%	A
283522	一或二鈉之磷酸鹽	Of mono- or disodium		
28352200	一或二鈉之磷酸鹽	Phosphate of mono- or disodium	5.00%	A
283523	三鈉之磷酸鹽	Of trisodium		
28352300	三鈉之磷酸鹽	Phosphate of trisodium	5.00%	A
283524	鉀之磷酸鹽	Of potassium		
28352400	鉀之磷酸鹽	Phosphates of potassium	5.00%	A
283525	磷酸氫鈣（磷酸二鈣）	Calcium hydrogenorthophosphate ("dicalcium phosphate")		
28352500	磷酸氫鈣（磷酸二鈣）	Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.00%	A
283526	其他鈣之磷酸鹽	Other phosphates of calcium		
28352610	去氟磷酸鈣（飼料用）	Deflourinated calcium phosphate (for fodder use)	5.00%	A
28352690	其他鈣之磷酸鹽	Other phosphates of calcium	5.00%	A
283529	其他	Other		
28352910	三銨之磷酸鹽	Phosphates of triammonium	4.00%	A
28352990	其他磷酸鹽	Other phosphates	5.00%	A
28353	一聚磷酸鹽：	-Polyphosphates:		
283531	三磷酸鈉（三聚磷酸鈉）	Sodium triphosphate (sodium		
28353100	三磷酸鈉（三聚磷酸鈉），不論是否符合化學定義者	tripolyphosphate), whether or not chemically defined	4.40%	A
283539	其他	Other		
28353900	其他聚磷酸鹽，不論是否符合化學定義者	Other polyphosphates, whether or not chemically defined	5.00%	A
2836	碳酸鹽；過氧碳酸鹽（過碳酸鹽）；含氨基甲酸銨之工業用碳酸銨	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate		
283610	工業用碳酸銨及其他碳酸銨	Commercial ammonium carbonate and other ammonium carbonates		
28361000	工業用碳酸銨及其他碳酸銨	Commercial ammonium carbonate and other ammonium carbonates	5.00%	A
283620	碳酸鈉（純鹼）	Disodium carbonate		
28362010	晶鹼	Soda crystal (washing soda)	5.50%	B
28362090	碳酸鈉（純鹼）	Disodium carbonate	5.00%	A
283630	碳酸氫鈉	Sodium hydrogencarbonate (sodium		
28363000	碳酸氫鈉（小蘇打）	bicarbonate)	4.10%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
283640	碳酸鉀	Potassium carbonates		
28364000	碳酸鉀	Potassium carbonates	5.00%	A
283650	碳酸鈣	Calcium carbonate		
28365000	碳酸鈣	Calcium carbonate	4.00%	A
283660	碳酸鋇	Barium carbonate		
28366000	碳酸鋇	Barium carbonate	2.50%	A
283670	碳酸鉛	Lead carbonate		
28367000	碳酸鉛	Lead carbonate	5.00%	A
28369	—其他：	-Other:		
283691	碳酸鋰	Lithium carbonates		
28369100	碳酸鋰	Lithium carbonates	4.10%	A
283692	碳酸鋇	Strontium carbonate		
28369200	碳酸鋇	Strontium carbonate	2.50%	A
283699	其他	Other		
28369920	碳酸鎂（輕碳酸鎂、重碳酸鎂及鎂白在內）	Magnesium carbonate (including light magnesium carbonate, heavy magnesium carbonate and magnesia alba)	5.00%	A
28369930	碳酸鉍	Bismuth carbonate	5.00%	A
28369990	其他碳酸鹽及過碳酸鹽	Other carbonates and percarbonates	5.00%	A
2837	氰化物，氧氰化物及氰錯離子化合物	Cyanides, cyanide oxides and complex		
28371	—氰化物及氧氰化物：	-Cyanides and cyanide oxides:		
283711	鈉之氰化物及氧氰化物	Of sodium		
28371110	氰化鈉	Sodium cyanide	5.00%	A
28371120	氧氰化鈉	Sodium cyanide oxide	5.00%	A
283719	其他	Other		
28371910	氰化鉀	Potassium cyanide	5.00%	A
28371990	其他氰化物及氧氰化物	Other cyanides and cyanide oxides	5.00%	A
283720	氰錯離子化合物	Complex cyanides		
28372000	氰錯離子化合物	Complex cyanides	5.00%	A
2838	雷酸鹽，氰酸鹽及硫氰酸鹽	Fulminates, cyanates and thiocyanates		
283800	雷酸鹽，氰酸鹽及硫氰酸鹽	Fulminates, cyanates and thiocyanates		
28380000	雷酸鹽，氰酸鹽及硫氰酸鹽	Fulminates, cyanates and thiocyanates	4.00%	A
2839	矽酸鹽；工業用 金屬矽酸鹽	Silicates; commercial alkali metal silicates		
28391	—鈉之矽酸鹽：	-Of sodium:		
283911	偏矽酸鈉	Sodium metasilicates		
28391100	偏矽酸鈉	Sodium metasilicates	5.00%	A
283919	其他	Other		
28391910	矽酸鈉（水玻璃）	Sodium silicates (water glass)	5.00%	A
28391990	其他鈉之矽酸鹽	Other silicates of sodium	5.00%	A
283920	鉀之矽酸鹽	Of potassium		
28392000	鉀之矽酸鹽	Silicates of potassium	5.00%	A
283990	其他	Other		
28399010	矽酸鋁	Aluminium silicate	2.50%	A
28399020	矽酸鋯	Zirconium silicate	2.50%	A
28399030	矽酸鎂	Magnesium silicate	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
28399090	其他矽酸鹽	Other silicates	2.50%	A
2840	硼酸鹽；過氧硼酸鹽（過硼酸鹽）	Borates; peroxoborates (perborates)		
28401	—四硼酸二鈉（精製硼砂）：	-Disodium tetraborate (refined borax):		
284011	無水	Anhydrous		
28401100	無水四硼酸二鈉	Disodium tetraborate, anhydrous	2.50%	A
284019	其他	Other		
28401900	其他四硼酸二鈉	Other disodium tetraborate	1.80%	A
284020	其他硼酸鹽	Other borates		
28402000	其他硼酸鹽	Other borates	1.80%	A
284030	過硼酸鹽	Peroxoborates (perborates)		
28403000	過硼酸鹽	Peroxoborates (perborates)	2.50%	A
2841	氧金屬或過氧金屬酸鹽	Salts of oxometallic or peroxometallic acids		
284110	鋁酸鹽	Aluminates		
28411000	鋁酸鹽	Aluminates	5.00%	A
284120	鋅或鉛之鉻酸鹽	Chromates of zinc or of lead		
28412010	鉻酸鋅	Zinc chromate	4.20%	A
28412020	鉻酸鉛	Lead chromate	5.00%	A
284130	二鉻酸鈉	Sodium dichromate		
28413000	二鉻酸鈉	Sodium dichromate	2.50%	A
284150	其他鉻酸鹽及重鉻酸鹽；過氧鉻酸鹽	Other chromates and dichromates; peroxochromates		
28415010	二鉻酸鉀	Potassium dichromate	2.50%	A
28415090	其他鉻酸鹽及重鉻酸鹽；過氧鉻酸鹽	Other chromates and dichromates; peroxochromates	4.20%	A
28416	—亞錳酸鹽、錳酸鹽及過錳酸鹽：	-Manganites, manganates and		
284161	過錳酸鉀	Potassium permanganate		
28416100	過錳酸鉀	Potassium permanganate	5.00%	A
284169	其他	Other		
28416900	亞錳酸鹽、錳酸鹽及其他過錳酸鹽	Manganites, manganates and other permanganates	5.00%	A
284170	鉬酸鹽	Molybdates		
28417000	鉬酸鹽	Molybdates	4.20%	A
284180	鎢酸鹽	Tungstates (wolframates)		
28418000	鎢酸鹽	Tungstates (wolframates)	5.00%	A
284190	其他	Other		
28419010	鈦酸鋇	Barium titanate	2.50%	A
28419020	亞鐵酸鹽及鐵酸鹽	Ferrates and ferrites	2.50%	A
28419090	其他氧金屬或過氧金屬酸鹽	Other salts of oxometallic or peroxometallic acids	5.00%	A
2842	其他無機酸或過氧酸之鹽類（包括鋁矽酸鹽水合物，不論是否符合化學定義者），但不包括疊氮化合物	Other salts of inorganic acids or peroxoacids, (including aluminosilicates whether of not chemically defined), other		
284210	矽酸複鹽或錯鹽，包括鋁矽酸鹽水合物，不論是否符合化學定義者	Double or complex silicates, including aluminosilicates whether or not chemically defined		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
28421000	矽酸複鹽或錯鹽，包括鋁矽酸鹽水合物，不論是否符合化學定義者	Double or complex silicates, including aluminosilicates whether or not chemically defined	5.00%	A
284290	其他	Other		
28429010	亞砷酸鹽及砷酸鹽	Arsenites and arsenates	5.00%	A
28429090	其他無機酸或過氧酸之鹽類，但不包括疊氮化合物	Other salts of inorganic acids or peroxyacids excluding azides	5.00%	A
2843	貴金屬之膠體物；貴金屬之無機或有機化合物，不論是否符合化學上定義者；貴金屬汞合金	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined;		
284310	貴金屬之膠狀物	Colloidal precious metals		
28431000	貴金屬之膠狀物	Colloidal precious metals	2.50%	A
28432	一銀之化合物：	-Silver compounds:		
284321	硝酸銀	Silver nitrate		
28432100	硝酸銀	Silver nitrate	2.50%	A
284329	其他	Other		
28432910	氰化銀	Silver cyanide	2.50%	A
28432990	其他銀之化合物	Other silver compounds	2.50%	A
284330	金之化合物	Gold compounds		
28433010	金氰化鉀	Potassium gold cyanide	2.50%	A
28433090	其他金之化合物	Other gold compounds	2.50%	A
284390	其他化合物；汞合金（汞齊）	Other compounds; amalgams		
28439000	其他貴金屬化合物；貴金屬汞合金（汞齊）	Other compounds of precious metals ; amalgams of precious metals	1.00%	A
2844	放射性化學元素及放射性同位素（包括分裂性及孳生性化學元素及同位素）及其化合物；含有前述產品之混合物及殘渣物	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues		
284410	天然鈾及其化合物；含有天然鈾或天然鈾化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds		
28441010	天然鈾及其化合物	Natural uranium and its compounds	Free	A
28441090	含有天然鈾或天然鈾化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	Free	A
284420	濃縮鈾235及其化合物；鈾及化合物；含有濃縮鈾235，鈾或前述產品之化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or		
28442000	濃縮鈾二三五及其化合物；鈾及其化合物；含有濃縮鈾二三五，鈾或前述產品之化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Uranium enriched in u 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in u 235, plutonium or compounds of these products	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
284430	已耗乏鈾235及其化合物；鈾及其化合物；含有已耗乏235，鈾或前述產品之化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or		
28443000	已耗乏鈾二三五及其化合物；鈾及其化合物；含有已耗乏鈾二三五，鈾或前述產品之化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物	Uranium depleted in u 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in u 235, thorium or compounds of these products	Free	A
284440	第2844·10 2844·20 2844·30目以外之放射性元素及同位素及其化合物；含有前述元素、同位素或化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物；放射性殘渣物	Radioactive elements and isotopes and compounds other than those of subheadings No. 2844.10, 2844.20 or 2844.30; alloys dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds;		
28444000	第284410、284420、284430目以外之放射性元素及同位素及其化合物；含有前述元素、同位素或化合物之合金、分散體（包括瓷金）、陶瓷產品及混合物；放射性殘渣物	Radioactive elements and isotopes and compounds other than those of subheadings No.2844.10, 2844.20 or 2844.30; alloys dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	Free	A
284450	已用畢（已照射）之核子反應器燃料（添裝藥）	Spent (irradiated) fuel elements (cartridges) of nuclear reactors		
28445000	已用畢（已照射）之核子反應器燃料（添裝藥）	Spent (irradiated) fuel elements (contridges) of nuclear reactors	Free	A
2845	第2844節以外之同位素；此類同位素之無機或有機化合物，不論是否符合化學上定義者	Isotopes other than those of heading No.28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically		
284510	重水（氧化氘）	Heavy water (deuterium oxide)		
28451000	重水（氧化氘）	Heavy water (deuterium oxide)	Free	A
284590	其他	Other		
28459000	其他同位素及其無機、有機之化合物，不論是否符合化學上之定義者	Other isotopes and their compounds inorganic or organic, whether or not	Free	A
2846	稀土金屬，釷或鈾，或前述金屬混合物之無機或有機化合物	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals		
284610	鈾之化合物	Cerium compounds		
28461000	鈾之化合物	Cerium compounds	Free	A
284690	其他	Other		
28469000	其他稀土金屬，釷或鈾，或前述金屬混合物之無機或有機化合物	Other compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals	Free	A
2847	過氧化氫，不論是否經尿素固定者	Hydrogen peroxide, whether or not solidified with urea		
284700	過氧化氫，不論是否經尿素固定者	Hydrogen peroxide, whether or not solidified with urea		
28470000	過氧化氫，不論是否經尿素固定者	Hydrogen peroxide, whether or not solidified with urea	4.40%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
2848	不論是否符合化學定義之磷化物（不包括磷鐵）	Phosphides, whether or not chemically defined, excluding ferrophosphorus		
284800	不論是否符合化學定義之磷化物（不包括磷鐵）	Phosphides, whether or not chemically defined, excluding ferrophosphorus		
28480010	磷銅，含磷成分重量超過15%者	Phosphides of copper (phosphor copper), containing more than 15% by weight of phosphorus	5.00%	A
28480020	磷化鎵、磷砷化鎵、磷化銦	Gallium phosphide, gallium arsenic phosphide, indium phosphide	Free	A
28480090	其他金屬或非金屬之磷化物	Other phosphides of metals or of non-metals	5.00%	A
2849	不論是否符合化學定義之碳化物	Carbides, whether or not chemically defined		
284910	鈣之碳化物	Of calcium		
28491000	鈣之碳化物	Carbides of calcium	5.00%	A
284920	矽之碳化物	Of silicon		
28492000	矽之碳化物	Carbides of silicon	Free	A
284990	其他	Other		
28499010	碳化硼	Boron carbide	2.50%	A
28499020	碳化鎢、碳化鈦、碳化鉬、碳化鈮	Tungsten carbide, titanium carbide, tantalum carbide, vanadium carbide	2.50%	A
28499030	碳化鎢鈦	Tungsten-titanium carbide	Free	A
28499090	其他碳化物	Other carbides	2.50%	A
2850	不論是否符合化學定義之氫化物、氮化物、疊氮化物、矽化物和硼化物，第2849節之碳化物除外	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.		
285000	不論是否符合化學定義之氫化物、氮化物、疊氮化物、矽化物和硼化物，第2849節之碳化物除外	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.		
28500010	偶氮硼化物	Borazon (boron nitride)	2.50%	A
28500090	其他不論是否符合化學定義之氫化物、氮化物、疊氮化物、矽化物和硼化物，第2849節之碳化物除外	Other hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.	2.50%	A
2851	其他無機化合物（包括蒸餾或導電水及類似純度之水）；液態空氣（不論稀有氣體是否除去）；壓縮空氣；汞齊，貴金屬汞齊除外	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams other than amalgams of precious metals		
285100	其他無機化合物（包括蒸餾或導電水及類似純度之水）；液態空氣（不論稀有氣體是否除去）；壓縮空氣；汞齊，貴金屬汞齊除外	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams other than amalgams of precious metals		
28510010	液態空氣	Liquid air	Free	A
28510020	砷化鎵	Gallium arsenide	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
28510030	鋁砷化鎵	Gallium aluminium arsenide	Free	A
28510040	蒸餾或導電水及類似純度之水	Distilled or conductivity water and water of similar purity	Free	A
28510090	其他無機化合物；壓縮空氣；汞齊，貴金屬汞齊除外	Other inorganic compound; compressed air; amalgams other than amalgams of precious metal	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
29	第二十九章 有機化學產品	Chapter 29 Organic chemicals		
2901	非環烴（碳氫化合物）	Acyclic hydrocarbons		
290110	飽和	Saturated		
29011010	乙烷	Ethane	Free	A
29011020	丁烷	Butane	Free	A
29011030	正己烷	N-hexane	Free	A
29011040	三聚或四聚丙烯	Propylene trimer or tetramer	Free	A
29011090	其他飽和非環烴	Other acyclic hydrocarbons, saturated	Free	A
29012	—不飽和：	-Unsaturated:		
290121	乙烯	Ethylene		
29012100	乙烯	Ethylene	Free	A
290122	丙烯	Propene (propylene)		
29012200	丙烯	Propene (propylene)	Free	A
290123	丁烯及其異構物	Butene (butylene) and isomers thereof		
29012300	丁烯及其異構物	Butene (butylene) and isomers thereof	Free	A
290124	1, 3-丁二烯及異戊二烯	Buta-1, 3-diene and isoprene		
29012410	1, 3-丁二烯	Buta-1, 3-diene	Free	A
29012420	異戊二烯	Isoprene	Free	A
290129	其他	Other		
29012910	正烯屬烴	N-olefins	Free	A
29012920	乙炔	Acetylene	Free	A
29012990	其他不飽和非環烴	Other acyclic hydrocarbons, unsaturated	Free	A
2902	環烴	Cyclic hydrocarbons		
29021	—環烷烴、環烯屬及環 烯：	-Cyclanes, cyclenes and cycloterpenes:		
290211	環己烷	Cyclohexane		
29021100	環己烷	Cyclohexane	Free	A
290219	其他	Other		
29021900	其他環烷烴、環烯屬及環 烯	Other cyclanes, cyclenes and cycloterpenes	Free	A
290220	苯	Benzene		
29022000	苯	Benzene	Free	A
290230	甲苯	Toluene		
29023000	甲苯	Toluene	Free	A
29024	—二甲苯：	-Xylenes :		
290241	鄰-二甲苯	O-xylene		
29024100	鄰-二甲苯	O-xylene	Free	A
290242	間-二甲苯	M-xylene		
29024200	間-二甲苯	M-xylene	Free	A
290243	對-二甲苯	P-xylene		
29024300	對-二甲苯	P-xylene	Free	A
290244	混合二甲苯異構物	Mixed xylene isomers		
29024400	混合二甲苯異構物	Mixed xylene isomers	Free	A
290250	苯乙烯	Styrene		
29025000	苯乙烯	Styrene	Free	A
290260	乙苯	Ethylbenzene		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
29026000	乙苯	Ethylbenzene	Free	A
290270	異丙苯	Cumene		
29027000	異丙苯	Cumene	Free	A
290290	其他	Other		
29029010	二乙烯苯	Divinyl benzene	Free	A
29029021		Naphthalene	Free	A
29029022	甲基	Methyl naphthalene	Free	A
29029090	其他環烴	Other cyclic hydrocarbons	Free	A
2903	烴之鹵化衍生物	Halogenated derivatives of hydrocarbons		
29031	—非環烴之飽和鹵化衍生物：	-Saturated chlorinated derivatives of acyclic hydrocarbons :		
290311	氯甲烷及氯乙烷	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)		
29031110	氯甲烷	Chloromethane (methyl chloride)	2.00%	A
29031120	氯乙烷	Chloroethane (ethyl chloride)	1.00%	A
290312	二氯甲烷	Dichloromethane (methylene chloride)		
29031200	二氯甲烷	Dichloromethane (methylene chloride)	2.00%	A
290313	氯仿（三氯甲烷）	Chloroform (trichloromethane)		
29031300	氯仿（三氯甲烷）	Chloroform (trichloromethane)	2.00%	A
290314	四氯化碳	Carbon tetrachloride		
29031400	四氯化碳	Carbon tetrachloride	2.00%	A
290315	1, 2 -二氯乙烷（二氯化乙烯）	1,2-Dichloroethane (ethylene dichloride)		
29031500	1, 2 -二氯乙烷（二氯化乙烯）	1,2-Dichloroethane (ethylene dichloride)	Free	A
290319	其他	Other		
29031910	三氯乙烷	Trichloroethane	1.00%	A
29031920	1, 2 -二氯丙烷（丙烯二氯化物）及二氯丁烷	1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	1.00%	A
29031990	其他非環烴之飽和鹵化衍生物	Other saturated chlorinated derivatives of acyclic hydrocarbons	5.00%	A
29032	—非環烴之不飽和鹵化衍生物：	-Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
290321	氯乙烯	Vinyl chloride (chloroethylene)		
29032100	氯乙烯	Vinyl chloride (chloroethylene)	1.00%	A
290322	三氯乙烯	Trichloroethylene		
29032200	三氯乙烯	Trichloroethylene	1.00%	A
290323	四氯乙烯（過氯乙烯）	Tetrachloroethylene (perchloroethylene)		
29032300	四氯乙烯（過氯乙烯）	Tetrachloroethylene (perchloroethylene)	2.00%	A
290329	其他	Other		
29032900	其他非環烴之不飽和鹵化衍生物	Other unsaturated chlorinated derivatives of acyclic hydrocarbons	1.00%	A
290330	非環烴之氟化、溴化或碘化衍生物	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons		
29033010	三碘甲烷	Triiodomethane (iodoform)	Free	A
29033090	其他非環烴之氟化、溴化或碘化衍生物	Other fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	5.00%	A
29034	—含二種或以上不同鹵素原子之非環烴鹵化衍生物：	-Halogenated derivatives of acyclic hydrocarbon containing two or more		

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290341	一氟三氯甲烷	Trichlorofluoromethane		
29034100	一氟三氯甲烷	Trichlorofluoromethane	5.50%	B
290342	二氟二氯甲烷	Dichlorodifluoromethane		
29034200	二氟二氯甲烷	Dichlorodifluoromethane	5.50%	B
290343	三氟三氯乙烷	Trichlorotrifluoroethane		
29034300	三氟三氯乙烷	Trichlorotrifluoroethane	5.50%	B
290344	四氟二氯乙烷及五氟一氯乙烷	Dichlorotetrafluoroethane and Chloropentafluoroethane		
29034400	四氟二氯乙烷及五氟一氯乙烷	Dichlorotetrafluoroethane and Chloropentafluoroethane	5.50%	B
290345	僅與氟及氯全鹵化之其他衍生物	Other derivatives perhalogenated only with fluorine and chlorine		
29034500	僅與氟及氯全鹵化之其他衍生物	Other derivatives perhalogenated only with fluorine and chlorine	5.50%	B
290346	二氟一氯一溴甲烷 三氟一溴甲烷及四 氟二溴乙烷	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes		
29034600	二氟一氯一溴甲烷、三氟一溴甲烷及四 氟二溴乙烷	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5.50%	B
290347	其他全鹵化衍生物	Other perhalogenated derivatives		
29034700	其他全鹵化衍生物	Other perhalogenated derivatives	5.50%	B
290349	其他	Other		
29034900	其他含二種或以上不同鹵素原子之非環 烴鹵化衍生物	Other halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	5.50%	B
29035	一環烷、環烯或環 烯之鹵化衍生物：	-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
290351	1, 2, 3, 4, 5, 6 -六氯環己烷	1, 2, 3, 4, 5, 6-Hexachlorocyclohexane		
29035100	1, 2, 3, 4, 5, 6 -六氯環己烷	1, 2, 3, 4, 5, 6-Hexachlorocyclohexane	5.00%	A
290359	其他	Other		
29035910	二溴乙基二溴環己烷	Dibromoethyl dibromocyclohexane	Free	A
29035920	四溴環辛烷	Tetrabromocyclooctane	Free	A
29035990	其他環烷、環烯或環 烯之鹵化衍生物	Other halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons	2.50%	A
29036	一芳香族烴之鹵化衍生物：	-Halogenated derivatives of aromatic hydrocarbons:		
290361	氯苯、鄰-二氯苯及對-二氯苯	Chlorobenzene, o-dichlorobenzene and p- dichlorobenzene		
29036100	氯苯、鄰-二氯苯及對-二氯苯	Chlorobenzene, o-dichlorobenzene and p- dichlorobenzene	1.00%	A
290362	六氯苯及滴滴涕〔1, 1, 1 -三氯- 2, 2 -雙(對氯苯)乙烷〕	Hexachlorobenzene and DDT [1,1,1- trichloro-2,2-bis(p-chlorophenyl) ethane]		
29036210	六氯苯	Hexachlorobenzene	5.00%	A
29036220	滴滴涕〔1, 1, 1 -三氯-2, 2 - 雙(對氯苯)乙烷〕	Ddt [1,1,1-trichloro-2,2-bis(p-chlorophenyl ethane)]	5.00%	A
290369	其他	Other		
29036920	氯化	Benzyl chloride	Free	A
29036930	三氯苯	Trichlorobenzene	Free	A

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29036940	五溴乙苯	Pentabromoethylbenzene	Free	A
29036990	其他芳香族烴之鹵化衍生物	Other halogenated derivatives of aromatic hydrocarbons	2.50%	A
2904	烴之磺化、硝化或亞硝化衍生物，不論鹵化與否	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not		
290410	僅含磺基衍生物，其鹽類及乙酯	Derivatives containing only sulpho groups, their salts and ethyl esters		
29041000	僅含磺基之烴衍生物，其鹽類及乙酯	Derivatives of hydrocarbons, containing only sulpho groups, their salts and ethyl	4.20%	A
290420	僅含硝基或僅含亞硝基之衍生物	Derivatives containing only nitro or only nitroso groups		
29042000	僅含硝基或僅含亞硝基之烴衍生物	Derivatives of hydrocarbons, containing only nitro or only nitroso groups	5.00%	A
290490	其他	Other		
29049000	其他僅含磺化、硝化、或亞硝化之烴衍生物，不論鹵化與否	Other sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	4.20%	A
2905	非環醇及其鹵化、磺化、硝化或亞硝化衍生物	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated		
29051	—飽和一元醇：	-Saturated monohydric alcohols:		
290511	甲醇	Methanol ( methyl alcohol)		
29051100	甲醇	Methanol ( methyl alcohol)	Free	A
290512	丙醇及異丙醇	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		
29051210	丙醇	Propan-1-ol (propyl alcohol)	1.00%	A
29051220	異丙醇	Propan-2-ol (isopropyl alcohol)	2.50%	A
290513	正丁醇	Butan-1-ol (n-butyl alcohol)		
29051300	正丁醇	Butan-1-ol (n-butyl alcohol)	1.00%	A
290514	其他丁醇	Other butanols		
29051410	異丁醇	Isobutyl alcohol	1.00%	A
29051490	其他丁醇	Other butanols	1.00%	A
290515	戊醇及其異構物	Pentanol ( amyl alcohol) and isomers thereof		
29051500	戊醇及其異構物	Pentanol (amyl alcohol) and isomers thereof	1.00%	A
290516	辛醇及其異構物	Octanol (octyl alcohol) and isomers thereof		
29051600	辛醇及其異構物	Octanol (octyl alcohol) and isomers thereof	1.00%	A
290517	十二醇（月桂醇）、十六醇（鯨蠟醇）及十八醇（硬脂醇）	Dodecan-1-ol(lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		
29051700	十二醇（月桂醇）、十六醇（鯨蠟醇）及十八醇（硬脂醇）	Dodecan-1-ol(lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	1.00%	A
290519	其他	Other		
29051910	壬醇	Nonyl alcohol	1.00%	A
29051920	其他高級脂肪醇	Fatty alcohol, high grade	1.00%	A
29051930	己醇、癸醇、十一醇	Hexyl alcohol, decyl alcohol, undecyl	1.00%	A
29051940	庚醇及其異構物	Heptyl alcohol and isomers thereof	1.00%	A
29051990	其他飽和一元醇	Other saturated monohydric alcohols	1.00%	A
29052	—不飽和一元醇：	-Unsaturated monohydric alcohols:		
290522	非環 烯醇	Acyclic terpene alcohols		



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29052210	雄刈萱醇（香茅醇）	Citronellol	2.50%	A
29052290	其他非環 烯醇	Other acyclic terpene alcohols	1.00%	A
290529	其他	Other		
29052910	烯丙醇	Allyl alcohol	1.00%	A
29052990	其他不飽和一元醇	Other unsaturated monohydric alcohols	2.50%	A
29053	—二元醇：	-Diols:		
290531	乙二醇	Ethylene glycol (ethanediol)		
29053100	乙二醇	Ethylene glycol (ethanediol)	1.00%	A
290532	1，2－丙二醇	Propylene glycol (propane-1,2-diol)		
29053200	1，2－丙二醇	Propylene glycol (propane-1,2-diol)	1.00%	A
290539	其他	Other		
29053911	丁二醇	Butylene glycol	1.00%	A
29053912	丙二醇（1，2－丙二醇除外）	Propylene glycol (other than propane-1,2-	1.00%	A
29053920	新戊二醇、季戊二醇	Neo-pentanediol, iso-pentanediol	2.50%	A
29053990	其他二元醇	Other diols	2.50%	A
29054	—其他多元醇：	-Other polyhydric alcohols:		
290541	2－乙基－2－羥甲基－1，3－丙二 醇	2-Ethyl-2- (hydroxymethyl) propane-1,3-diol (trimethylolpropane)		
29054100	2－乙基－2－羥甲基－1，3－丙二 醇	2-Ethyl-2- (hydroxymethyl) propane-1,3-diol (trimethylolpropane)	3.50%	A
290542	異戊四醇	Pentaerythritol		
29054200	異戊四醇	Pentaerythritol	2.50%	A
290543	甘露醇	Mannitol		
29054300	甘露醇	Mannitol	5.50%	B
290544	山梨醇	D-glucitol (sorbitol)		
29054400	山梨醇	D-glucitol (sorbitol)	5.50%	B
290545	丙三醇（甘油）	Glycerol		
29054500	丙三醇（甘油）	Glycerol	3.50%	A
290549	其他	Other		
29054910	由第2904節之酸類形成之甘油酯	Esters formed by the reaction of the acids of heading 2904 with glycerol	4.20%	A
29054990	其他多元醇	Other polyhydric alcohols	2.50%	A
29055	—非環醇之鹵化、磺化、硝化或亞硝化 衍生物	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
290551	乙氯維諾（乙氯烯醇）	Ethchlorvynol (INN)		
29055100	乙氯維諾（乙氯烯醇）	Ethchlorvynol (INN)	2.50%	A
290559	其他非環醇之鹵化、磺化、硝化或亞硝 化衍生物	Other halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols		
29055910	單氯化甘油	Monochloroglycerol	Free	A
29055920	二溴新戊醇	Dibromoneopentylglycol	Free	A
29055990	其他非環醇之鹵化、磺化、硝化或亞硝 化衍生物	Other halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	2.50%	A
2906	環醇及其鹵化、磺化、硝化或亞硝化衍 生物	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29061	—環烷、環烯或環 烯：	-Cyclanic, cyclenic or cycloterpenic:		

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290611	薄荷腦	Menthol		
29061100	薄荷腦	Menthol	4.10%	A
290612	環己醇、甲環己醇及二甲環己醇	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		
29061210	環己醇	Cyclohexanol	5.00%	A
29061220	甲環己醇及二甲環己醇	Methylcyclohexanols and dimethylcyclohexanols	5.00%	A
290613	固醇及肌醇	Sterols and inositols		
29061310	固醇	Sterols	3.50%	A
29061320	肌醇	Inositols	Free	A
290614	1 - 烯 - 8 - 醇	Terpineols		
29061400	1 - 烯 - 8 - 醇	Terpineols	2.50%	A
290619	其他	Other		
29061910	龍腦，冰片	Borneol, champhor baroos	5.00%	A
29061990	其他環烷、環烯或環 烯醇及其鹵化、 磺化、硝化或亞硝化衍生物	Other cyclanic, cyclenic or cycloterpenic alcohol and cyclic alcohols and their halogenated, sulphonated nitrated or nitrosated derivatives	5.00%	A
29062	- 芳香族：	-Aromatic:		
290621	苯甲醇	Benzyl alcohol		
29062100	苯甲醇	Benzyl alcohol	5.00%	A
290629	其他	Other		
29062900	其他芳香族醇及其鹵化、環化、硝化或 亞硝化衍生物	Other aromatic alcohols and cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	2.50%	A
2907	酚：酚醇	Phenols; phenol-alcohols		
29071	- 一元酚：	-Monophenols:		
290711	酚（羧苯）及其鹽類	Phenol (hydroxybenzene) and its salts		
29071110	酚（羧苯）	Phenol (hydroxybenzene)	1.00%	A
29071120	酚鹽	Salts of phenol	2.50%	A
290712	甲酚及其鹽類	Cresols and their salts		
29071210	甲酚	Cresols	2.50%	A
29071220	甲酚鹽	Salts of cresols	2.50%	A
290713	辛酚、壬酚及其異構物；其鹽類	Octylphenol, nonylphenol and their isomers; salts thereof		
29071311	壬酚及其異構物	Nonylphenol and its isomers	3.50%	A
29071312	壬酚及其異構物之鹽類	Salts of nonylphenol and their isomers	3.50%	A
29071320	辛酚及其異構物；其鹽類	Octylphenol and its isomers; salts thereof	1.00%	A
290714	二甲酚及其鹽類	Xylenols and their salts		
29071410	二甲酚	Xylenol	2.50%	A
29071420	二甲酚鹽類	Salts of xylenol	2.50%	A
290715	酚及其鹽類	Naphthols and their salts		
29071510	酚	Naphthols	7.20%	B
29071520	酚鹽類	Salts of naphthols	2.50%	A
290719	其他	Other		
29071900	其他一元酚及其鹽類	Other monophenols and their salts	2.50%	A

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29072	—多元酚；酚醇：	-Polyphenols:		
290721	間苯二酚（樹脂酚）及其鹽類	Resorcinol and its salts		
29072100	間苯二酚（樹脂酚）及其鹽類	Resorcinol and its salts	1.00%	A
290722	對苯二酚及其鹽類	Hydroquinone (quinol) and its salts		
29072200	對苯二酚及其鹽類	Hydroquinone (quinol) and its salts	1.00%	A
290723	4，4'—亞異丙二苯酚〔雙苯酚A，二（羥苯丙烷）〕及其鹽類	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts		
29072300	4，，4—亞異丙二苯酚〔雙苯酚A，二（羥苯丙烷）〕及其鹽類	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	2.50%	A
290729	其他	Other		
29072910	沒食子酚（焦性沒食子酸）及其鹽類	Pyrogallol (pyrogallic acid) and its salts	2.50%	A
29072920	酚醇	Phenol-alcohols	2.50%	A
29072990	其他多元酚及其鹽類	Other polyphenols and their salts	2.50%	A
2908	酚或酚醇之鹵化、磺化、硝化或亞硝化衍生物	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-		
290810	僅含鹵素取代基之衍生物及其鹽類	Derivatives containing only halogen substituents and their salts		
29081010	五氯酚及其鹽類	Pentachlorophenol (PCP) and its salts	Free	A
29081020	四溴丙二酚	Tetrabromobisphenol A	Free	A
29081030	八溴丙二酚	Octabromobisphenol A	1.20%	A
29081090	其他酚或酚醇之僅含鹵素取代基之衍生物及其鹽類	Other derivatives containing only halogen substituents of phenols or phenol-alcohols and their salts	2.50%	A
290820	僅含磺基之衍生物，其鹽類及酯類	Derivatives containing only sulpho groups, their salts and esters		
29082000	酚或酚醇之僅含磺基之衍生物，其鹽類及酯類	Derivatives containing only sulpho groups of phenol, or phenol-alcohols, their salts and esters	5.00%	A
290890	其他	Other		
29089000	其他酚或酚醇之鹵化、磺化、硝化或亞硝化衍生物	Other halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	5.00%	A
2909	醚、醚醇、醚酚、醚醇酚、過氧化醇、過氧化醚、過氧化酮（不論其是否符合化學定義）及其鹵化、磺化、硝化或亞硝化衍生物	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated		
29091	—非環醚及其鹵化、磺化、硝化或亞硝化衍生物：	-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated		
290911	二乙醚	Diethyl ether		
29091100	二乙醚（乙醚）	Diethyl ether	5.00%	A
290919	其他	Other		
29091910	非環醚及其鹵化、磺化、硝化或亞硝化衍生物，香料用	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives, for perfumery purposes	5.00%	A
29091920	三甲氧基丙烷	1,1,1-Trimethoxy propane	2.50%	A
29091990	其他非環醚及其鹵化、磺化、硝化或亞硝化衍生物	Other acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated	5.00%	A

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290920	環烷、環烯、或環 烯醚及其鹵化、磺化、硝化或亞硝化衍生物	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29092010	環烷、環烯、或環 烯醚及其鹵化、磺化、硝化或亞硝化衍生物，香料用	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated sulphonated, nitrated or nitrosated derivatives, for perfumery	5.00%	A
29092090	其他環烷、環烯、或環 烯醚及其鹵化、磺化、硝化或亞硝化衍生物	Other cyclanic, cyclenic or cycloterpenic ethers and their halogenated sulphonated, nitrated or nitrosated derivatives	5.00%	A
290930	芳香醚及其鹵化、磺化、硝化或亞硝化衍生物	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated		
29093020	五溴二苯醚	Pentabromodiphenyl oxide	Free	A
29093030	十四溴丙二酚	Tetradecabromodiphenoxybenzene	Free	A
29093040	二(三溴苯氧)乙烷	Di (tribromo phenoxy) ethane	Free	A
29093090	其他芳香醚及其鹵化、磺化、硝化或亞硝化衍生物	Other aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated or nitrosated derivatives	2.50%	A
29094	-醚醇及其鹵化、磺化、硝化或亞硝化衍生物：	-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated		
290941	2, 2' -氧二乙醇(二乙二醇)	2,2'-Oxydiethanol (diethylene glycol, digol)		
29094100	2, , 2 -氧基二乙醇(二乙二醇)	2,2'-Oxydiethanol (diethylene glycol, digol)	5.00%	A
290942	乙二醇或二乙二醇之單甲基醚	Monomethyl ethers of ethylene glycol or of diethylene glycol		
29094200	乙二醇或二乙二醇之單甲基醚	Monomethyl ethers of ethylene glycol or of diethylene glycol	5.00%	A
290943	乙二醇或二乙二醇之單丁基醚	Monobutyl ethers of ethylene glycol or of diethylene glycol		
29094310	乙二醇丁醚	Monobutyl ethers of ethylene glycol	5.00%	A
29094320	二乙二醇丁醚	Monobutyl ethers of diethylene glycol	4.40%	A
290944	乙二醇或二乙二醇之其他單烷基醚	Other monoalkylethers of ethylene glycol or of diethylene glycol		
29094400	乙二醇或二乙二醇之其他單烷基醚	Other monoalkylethers of ethylene glycol or of diethylene glycol	5.00%	A
290949	其他	Other		
29094912	二丙二醇	Dipropylene glycol	2.50%	A
29094920	癒瘡木酚甘油醚	Glyceryl guaiacolate (3-(2-Methoxyphenoxy)-1, 2-propanediol);	Free	A
29094991	其他醚醇及其鹵化、磺化、硝化或亞硝化衍生物，香料用	Other ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, for perfumery purposes	5.00%	A
29094999	其他醚醇及其鹵化、磺化、硝化或亞硝化衍生物	Other ether alcohols and their halogenated, sulphonated, nitrated or nitrosated	5.00%	A
290950	醚酚、醚醇酚及其鹵化、磺化、硝化或亞硝化衍生物	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29095010	癒瘡木酚	Guaiacol	2.50%	A
29095020	醚酚、醚醇酚及其鹵化、磺化、硝化或亞硝化衍生物，香料用	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives, for perfumery	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
29095030	八溴二苯醚、十溴二苯醚	Octabromodiphenyl ether, decabromodiphenyl ether	5.00%	A
29095040	癒瘡木酚磺酸鉀	Potassium guaiacol sulfonate (3-Hydroxy-4-methoxybenzene sulfonic acid monopotassium salt)	5.50%	B
29095090	其他醚酚、醚醇酚及其鹵化、磺化、硝化或亞硝化衍生物	Other ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	A
290960	過氧化醇、過氧化醚、過氧化酮及其鹵化、磺化、硝化或亞硝化衍生物	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated		
29096010	過氧化二異丙苯	Dicumyl peroxide (DCP)	5.00%	A
29096020	過氧化醇、過氧化醚、過氧化酮及其鹵化、磺化、硝化或亞硝化衍生物，香料用	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives, for perfumery purposes	5.00%	A
29096090	其他過氧化醇、過氧化醚、過氧化酮及其鹵化、磺化、硝化或亞硝化衍生物	Other alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated	5.00%	A
2910	具有三員環之環氧化物、環氧醇、環氧酚及環氧醚及其鹵化、磺化、硝化或亞硝化衍生物	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives		
291010	環氧乙烷	Oxirane (ethylene oxide)		
29101000	環氧乙烷	Oxirane (ethylene oxide)	Free	A
291020	環氧丙烷	Methyloxirane (propylene oxide)		
29102000	環氧丙烷	Methyloxirane (propylene oxide)	Free	A
291030	1-氯-2,3-環氧丙烷	1-Chloro-2,3-epoxypropane		
29103000	1-氯-2,3-環氧丙烷	1-Chloro-2,3-epoxypropane (epichlorohydrin)	1.00%	A
291090	其他	Other		
29109010	正丁基環氧丙基醚	N-butyl epoxypropyl ether	1.00%	A
29109090	其他具有三員環之環氧化物、環氧醇、環氧酚及環氧醚及其鹵化、磺化、硝化或亞硝化衍生物	Other epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated	5.00%	A
2911	已否具有其他氧官能基之縮醛及半縮醛及其鹵化、磺化、硝化或亞硝化衍生物	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or		
291100	已否具有其他氧官能基之縮醛及半縮醛及其鹵化、磺化、硝化或亞硝化衍生物	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated nitrated or		
29110000	已否具有其他氧官能基之縮醛及半縮醛及其鹵化、磺化、硝化或亞硝化衍生物	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or	5.00%	A
2912	已否具有其他氧官能之醛；醛之環狀聚合物；三聚甲醛	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde		
29121	一無其他氧官能之非環醛：	-Acyclic aldehydes without other oxygen		
291211	甲醛（蟻醛）	Methanal (formaldehyde)		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
29121100	甲醛（蟻醛）	Methanal (formaldehyde)	1.00%	A
291212	乙醛（醋醛）	Ethanal (acetaldehyde)		
29121200	乙醛（醋醛）	Ethanal (acetaldehyde)	1.00%	A
291213	丁醛	Butanal (butyraldehyde, normal isomer)		
29121300	丁醛	Butanal (butyraldehyde, normal isomer)	1.00%	A
291219	其他	Other		
29121900	其他無其他氧官能基之非環狀醛	Other acyclic aldehydes without other oxygen function	1.00%	A
29122	—無其他氧官能基之環狀醛：	-Cyclic aldehydes without other oxygen		
291221	苯甲醛	Benzaldehyde		
29122100	苯甲醛（苯醛）	Benzaldehyde	2.50%	A
291229	其他	Other		
29122900	未列名無其他氧官能基之環狀醛	Cyclic aldehydes without oxygen other function, n. e. s.	2.50%	A
291230	醛醇	Aldehyde-alcohols		
29123000	醛醇	Aldehyde-alcohols	2.50%	A
29124	—醛醚、醛酚及具有其他氧官能基之醛：	-Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
291241	香草精（4-羥-3-甲氧苯甲醛）	Vanillin (4 - hydroxy - 3 - methoxybenzaldehyde)		
29124100	香草精（4-羥-3-甲氧苯甲醛）	Vanillin (4 - hydroxy - 3 - methoxybenzaldehyde)	2.50%	A
291242	乙基香草精（3-乙氧-4-羥苯甲醛）	Ethylvanillin (3 - ethoxy - 4 - hydroxybenzaldehyde)		
29124200	乙基香草精（3-乙氧-4-羥苯甲醛）	Ethylvanillin (3 - ethoxy - 4 - hydroxybenzaldehyde)	2.50%	A
291249	其他	Other		
29124910	香料用醛	Aldehydes of a kind used for perfumery and flavouring purposes	2.50%	A
29124990	未列名醛醚、醛酚及具有其他氧官能基之醛	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function, n. e.	2.50%	A
291250	醛之環狀聚合物	Cyclic polymers of aldehydes		
29125000	醛之環狀聚合物	Cyclic polymers of aldehydes	5.00%	A
291260	聚甲醛	Paraformaldehyde		
29126000	聚甲醛	Paraformaldehyde	2.50%	A
2913	第2912節產品之鹵化、磺化、硝化或亞硝化衍生物	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading		
291300	第2912節產品之鹵化、磺化、硝化或亞硝化衍生物	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading		
29130010	供香料用醛之衍生物	Derivatives of aldehydes used for perfumery and flavouring purposes	5.00%	A
29130090	其他第2912節產品之鹵化、磺化、硝化或亞硝化衍生物	Other halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No.29.12	5.00%	A
2914	不論是否具有其他氧官能基之酮及其鹵化、磺化、硝化或亞硝化衍生物	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or		
29141	—無其他氧官能基之非環酮：	-Acyclic ketones without other oxygen		
291411	丙酮	Acetone		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
29141100	丙酮	Acetone	2.50%	A
291412	丁酮(甲基乙基酮)	Butanone (methyl ethyl ketone)		
29141200	丁酮(甲基乙基酮)	Butanone (methyl ethyl ketone)	2.50%	A
291413	4-甲-2-戊酮(甲基異丁基酮)	4-Methylpentan-2-one (methyl isobutyl		
29141300	4-甲-2-戊酮(甲基異丁基酮)	4-Methylpentan-2-one (methyl isobutyl ketone)	2.50%	A
291419	其他	Other		
29141900	未列名無其他氧官能基之無環酮	Acyclic ketones without other oxygen function, n. e. s.	1.20%	A
29142	一環烷、環烯或無其他氧官能之環 酮：	-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :		
291421	樟腦	Camphor		
29142100	樟腦	Camphor	Free	A
291422	環己酮及甲基環己酮	Cyclohexanone and methylcyclohexanones		
29142210	環己酮	Cyclohexanone	1.00%	A
29142220	甲基環己酮	Methylcyclohexanones	2.50%	A
291423	紫羅蘭酮及甲基紫羅蘭酮	Ionones and methylionones		
29142300	紫羅蘭酮及甲基紫羅蘭酮	Ionones and methylionones	2.50%	A
291429	其他	Other		
29142900	其他無其他官能基之環烷、環烯或環 烯酮	Other cyclanic, cyclenic or cycloterpenic ketones without other oxygen function	2.50%	A
29143	一無其他氧官能基之芳香族酮：	-Aromatic ketones without other oxygen		
291431	苯基丙酮(1-苯基-2-丙酮)	Phenylacetone (1-phenylpropan-2-one)		
29143100	苯基丙酮(1-苯基-2-丙酮)	Phenylacetone (1-phenylpropan-2-one)	2.50%	A
291439	其他	Other		
29143900	無其他氧官能基之其他芳香族酮	Other aromatic ketones without other oxygen function	2.50%	A
291440	酮醇及酮醛	Ketone-alcohols and ketone-aldehydes		
29144010	4-羥-4-甲-2-戊酮(二丙酮 醇)	4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	2.50%	A
29144090	其他酮醇及酮醛	Other ketone-alcohols and ketone-aldehydes	2.50%	A
291450	酮酚及具有其他氧官能基之酮	Ketone-phenols and ketones with other oxygen function		
29145000	酮酚及具有其他氧官能基之酮	Ketone-phenols and ketones with other oxygen function	2.50%	A
29146	—：	-Quinones:		
291461		Anthraquinone		
29146100		Anthraquinone	2.50%	A
291469	其他	Other		
29146900	其他	Other quinones	2.50%	A
291470	鹵化、磺化、硝化或亞硝化衍生物	Halogenated, sulphonated, nitrated or nitrosated derivatives		
29147000	酮或之鹵化、磺化、硝化或亞硝化衍 生物	Halogenated, sulphonated, nitrated or nitrosated derivatives of ketone or quinone	2.50%	A
2915	飽和非環一元羧酸及其酐、鹵化物、過 氧化物及過氧酸；其鹵化、磺化、硝化 或亞硝化衍生物	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
29151	— 蟻酸、其鹽類及酯類：	-Formic acid, its salts and esters:		
291511	蟻酸（甲酸）	Formic acid		
29151100	蟻酸（甲酸）	Formic acid	2.50%	A
291512	蟻酸之鹽類	Salts of formic acid		
29151200	蟻酸之鹽類	Salts of formic acid	2.50%	A
291513	蟻酸之酯類	Esters of formic acid		
29151300	蟻酸之酯類	Esters of formic acid	2.50%	A
29152	— 醋酸及其鹽類；醋酸酐：	-Acetic acid and its salts; acetic anhydride:		
291521	醋酸（乙酸）	Acetic acid		
29152100	醋酸（乙酸）	Acetic acid	1.00%	A
291522	醋酸鈉（乙酸鈉）	Sodium acetate		
29152200	醋酸鈉（乙酸鈉）	Sodium acetate	2.50%	A
291523	醋酸鈷（乙酸鈷）	Cobalt acetates		
29152300	醋酸鈷（乙酸鈷）	Cobalt acetates	2.50%	A
291524	醋酸酐（乙酐）	Acetic anhydride		
29152400	醋酸酐（乙酐）	Acetic anhydride	Free	A
291529	其他	Other		
29152900	其他醋酸鹽	Other acetic acid salts	1.00%	A
29153	— 醋酸之酯類：	-Esters of acetic acid:		
291531	醋酸乙酯	Ethyl acetate		
29153100	醋酸乙酯	Ethyl acetate	2.50%	A
291532	醋酸乙烯酯	Vinyl acetate		
29153200	醋酸乙烯酯	Vinyl acetate	2.50%	A
291533	醋酸正丁酯	N-butyl acetate		
29153300	醋酸正丁酯	N-butyl acetate	2.50%	A
291534	醋酸異丁酯	Isobutyl acetate		
29153400	醋酸異丁酯	Isobutyl acetate	2.50%	A
291535	醋酸—2—乙氧乙酯	2-Ethoxyethyl acetate		
29153500	醋酸—2—乙氧乙酯	2-Ethoxyethyl acetate	2.50%	A
291539	其他	Other		
29153900	其他醋酸之酯類	Other esters of acetic acid	2.50%	A
291540	— 一氯、二氯或三氯醋酸、其鹽類及酯類	Mono-, di- or trichloroacetic acids, their salts and esters		
29154010	一氯醋酸	Monochloroacetic acid	5.50%	B
29154090	其他一氯、二氯或三氯醋酸、其鹽類及酯類	Other mono-, di- or trichloroacetic acids, their salts and esters	2.50%	A
291550	丙酸、其鹽類及酯類	Propionic acid, its salts and esters		
29155010	丙酸	Propionic acid	1.00%	A
29155020	丙酸鹽類及酯類	Propionic salts and esters	4.20%	A
291560	丁酸、戊酸、其鹽類及酯類	Butyric acids, valeric acids, their salts and esters		
29156000	丁酸、戊酸、其鹽類及酯類	Butyric acids valeric acids their salts and esters	Free	A
291570	十六酸（軟脂酸）、十八酸（硬脂酸）、其鹽類及酯類	Palmitic acid, stearic acid, their salts and esters		
29157011	硬脂酸（化學級）	Stearic acid, chemically pure	0.50%	A
29157012	硬脂酸鹽類	Salts of stearic acid	5.00%	A



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29157013	硬脂酸酯類	Esters of stearic	5.00%	A
29157021	十六酸（軟脂酸）	Palmitic acid	1.00%	A
29157022	十六酸（軟脂酸）鹽類及酯類	Salts and esters of palmitic acid	5.00%	A
291590	其他	Other		
29159010	2-乙基己酸	2-Ethylhexanoic acid	2.50%	A
29159020	十碳第三飽和脂肪酸	C10-tert saturated fatty acid	2.50%	A
29159030	十二酸（月桂酸）	Lauric acid	2.50%	A
29159040	十四酸（肉豆蔻酸）	Myristic acid	2.50%	A
29159050	十二酸鹽類及十四酸鹽類	Salts of lauric acid and myristic acid	5.00%	A
29159060	十二酸酯類及十四酸酯類	Esters of lauric acid and myristic acid	5.00%	A
29159090	其他飽和非環一元羧酸及酸酐、鹵化物、過氧化物及過氧酸；其鹵化、磺化、硝化或亞硝化衍生物	Other saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or	4.00%	A
2916	不飽和非環一元羧酸、環狀一元羧酸、其酐、鹵化物、過氧化物及過氧酸；其鹵化、磺化或亞硝化衍生物	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated,		
29161	一不飽和非環一元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物：	-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
291611	丙烯酸及其鹽類	Acrylic acid and its salts		
29161110	丙烯酸	Acrylic acid	1.00%	A
29161120	丙烯酸之鹽類	Salts of acrylic acid	1.20%	A
291612	丙烯酸之酯類	Esters of acrylic acid		
29161200	丙烯酸之酯類	Esters of acrylic acid	2.50%	A
291613	甲基丙烯酸及其鹽類	Methacrylic acid and its salts		
29161310	甲基丙烯酸	Methacrylic acid	1.00%	A
29161320	甲基丙烯酸之鹽類	Salts of methacrylic acid	1.20%	A
291614	甲基丙烯酸之酯類	Esters of methacrylic acid		
29161410	甲基丙烯酸甲酯	Methyl methacrylate	2.50%	A
29161490	其他甲基丙烯酸之酯類	Other esters of methacrylic acid	2.50%	A
291615	油酸、亞麻仁油酸或次亞麻仁油酸、其鹽類及酯類	Oleic, linoleic or linolenic acids, their salts and esters		
29161510	油酸、亞麻仁油酸或次亞麻仁油酸	Oleic, linoleic or linolenic acids	0.50%	A
29161520	油酸、亞麻仁油酸或次亞麻仁油酸之鹽類及酯類	Salts and esters of oleic, linoleic or linolenic acids	5.00%	A
291619	其他	Other		
29161900	其他不飽和非環一元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Other unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2.50%	A
291620	環烷、環烯或環 烯一元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their		
29162000	環烷、環烯或環 烯一元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.00%	A

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29163	一芳香族一元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物：	-Aromatic monocarboxylic acids, their anhydrides, halides peroxides, peroxyacids and their derivatives:		
291631	苯甲酸（安息香酸）、其鹽類及酯類	Benzoic acid, its salts and esters		
29163100	苯甲酸（安息香酸）、其鹽類及酯類	Benzoic acid, its salts and esters	5.00%	A
291632	過氧化苯甲醯及氯化苯甲醯	Benzoyl peroxide and benzoyl chloride		
29163210	過氧化苯甲醯	Benzoyl peroxide	5.00%	A
29163220	氯化苯甲醯	Benzoyl chloride	1.00%	A
291634	苯醋酸及其鹽類	Phenylacetic acid and its salts		
29163410	苯醋酸	Benzeneacetic acid	Free	A
29163420	苯醋酸鈉鹽	Sodium phenylacetate	Free	A
29163430	苯醋酸鉀鹽	Potassium phenylacetate	Free	A
29163490	其他苯醋酸鹽類	Other phenylacetic acid salts	2.50%	A
291635	苯醋酸之酯類	Esters of phenylacetic acid		
29163510	苯醋酸乙酯	Ethyl phenylacetate	Free	A
29163520	苯醋酸 3 - 甲基丁酯	3-methylbutyl phenylacetate	Free	A
29163530	苯醋酸甲酯	Methyl phenylacetate	Free	A
29163540	苯醋酸 2 - 苯乙酯	2-phenylethyl phenylacetate	Free	A
29163590	其他苯醋酸之酯類	Other esters of phenylacetic acid	2.50%	A
291639	其他	Other		
29163910	對特丁基苯甲酸	P-butyl benzoic acid	3.50%	A
29163990	其他芳香族一元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Other aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.00%	A
2917	多元羧酸、其酐、鹵化物、過氧化物及過氧酸；其鹵化、磺化、硝化或亞硝化衍生物	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or		
29171	一非環多元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物：	-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
291711	草酸、其鹽類及酯類	Oxalic acid, its salts and esters		
29171110	草酸（乙二酸）	Oxalic acid	6.50%	B
29171120	草酸之鹽類及酯類	Salts and esters of oxalic acid	5.00%	A
291712	己二酸、其鹽類及酯類	Adipic acid, its salts and esters		
29171210	己二酸	Adipic acid	1.00%	A
29171221	己二酸雙辛	Dioctyl hexandioicate	2.50%	A
29171229	其他己二酸之鹽類及酯類	Other salts and esters of adipic acid	2.50%	A
291713	壬二酸、癸二酸、其鹽類及酯類	Azelaic acid, sebacic acid, their salts and		
29171300	壬二酸、癸二酸、其鹽類及酯類	Azelaic acid, sebacic acid, their salts and esters	2.50%	A
291714	順丁烯二酐（馬來酐）	Maleic anhydride		
29171400	順丁烯二酐（馬來酐）	Maleic anhydride	2.50%	A
291719	其他	Other		
29171910	順丁烯二酸	Maleic acid	2.50%	A
29171920	反丁烯二酸	Fumaric acid	2.50%	A

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29171990	其他非環多元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Other acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	4.40%	A
291720	環烷、環烯或環多元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives		
29172000	環烷、環烯或環多元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives	2.50%	A
29173	一芳香族多元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物：	-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
291731	鄰苯二甲酸二丁酯	Dibutyl orthophthalates		
29173100	鄰苯二甲酸二丁酯	Dibutyl orthophthalates	2.50%	A
291732	鄰苯二甲酸二辛酯	Dioctyl orthophthalates		
29173200	鄰苯二甲酸二辛酯	Dioctyl orthophthalates	2.50%	A
291733	鄰苯二甲酸二壬酯或二癸酯	Dinonyl or didecyl orthophthalates		
29173300	鄰苯二甲酸二壬酯或二癸酯	Dinonyl or didecyl orthophthalates	2.50%	A
291734	鄰苯二甲酸之其他酯類	Other esters of orthophthalic acid		
29173400	鄰苯二甲酸之其他酯類	Other esters of orthophthalic acid	2.50%	A
291735	鄰苯二甲酸酐	Phthalic anhydride		
29173500	鄰苯二甲酸酐	Phthalic anhydride	1.00%	A
291736	對苯二甲酸及其鹽類	Terephthalic acid and its salts		
29173610	對苯二甲酸	Terephthalic acid	1.00%	A
29173620	對苯二甲酸之鹽類	Salts of terephthalic acid	2.50%	A
291737	對苯二甲酸二甲酯	Dimethyl terephthalate		
29173700	對苯二甲酸二甲酯	Dimethyl terephthalate	1.00%	A
291739	其他	Other		
29173910	間苯二甲酸（異位 酸）	Isophthalic acid (IPA)	2.50%	A
29173920	鄰苯二甲酸	Orthophthalic acid	Free	A
29173930	偏苯三甲酸酐	Trimellitic anhydride	2.00%	A
29173990	其他芳香族多元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Other aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2.50%	A
2918	附加有羧官能基之羧酸及其酐、鹵化物、過氧化物及過氧酸；其鹵化、磺化、硝化或亞硝化衍生物	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated, or		
29181	一具有醇官能基但無其他氧官能基之羧酸，其酐 鹵化物 過氧化物	-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
291811	乳酸、其鹽類及酯類	Lactic acid, its salts and esters		
29181110	乳酸	Lactic acid	5.00%	A
29181120	其他乳酸鹽類及酯類	Other salts and esters of lactic acid	5.00%	A
291812	酒石酸	Tartaric acid		
29181200	酒石酸	Tartaric acid	5.00%	A

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291813	酒石酸之鹽類及酯類	Salts and esters of tartaric acid		
29181300	酒石酸之鹽類及酯類	Salts and esters of tartaric acid	5.00%	A
291814	檸檬酸	Citric acid		
29181400	檸檬酸	Citric acid	4.10%	A
291815	檸檬酸之鹽類及酯類	Salts and esters of citric acid		
29181510	檸檬酸鈣	Calcium citrate	1.00%	A
29181590	其他檸檬酸之鹽及酯類	Other citrates and their esters	5.00%	A
291816	葡萄糖酸、其鹽類及酯類	Gluconic acid, its salts and esters		
29181600	葡萄糖酸、其鹽類及酯類	Gluconic acid, its salts and esters	5.00%	A
291819	其他	Other		
29181910	苯乙醇酸（扁桃酸），其鹽類及酯類	Phenylglycolic acid (mandelic acid), its salts and esters	5.00%	A
29181990	其他具有醇官能基但無其他氧官能基之羧酸，其酐、鹵化物、過氧化物、過氧酸及其衍生物	Other carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2.50%	A
29182	—具有酚官能基但無其他氧官能基之羧酸，其酐、鹵化物、過氧化物、過氧酸及其衍生物：	-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
291821	柳酸及其鹽類	Salicylic acid and its salts		
29182100	柳酸及其鹽類	Salicylic acid and its salts	5.00%	A
291822	鄰—乙醯柳酸、其鹽類及酯類	O-acetylsalicylic acid, its salts and esters		
29182200	鄰—乙醯柳酸、其鹽類及酯類	O-acetylsalicylic acid, its salts and esters	5.00%	A
291823	柳酸之其他酯類及其鹽類	Other esters of salicylic acid and their salts		
29182300	柳酸之其他酯類及其鹽類	Other esters of salicylic acid and their salts	5.00%	A
291829	其他	Other		
29182900	其他具有酚官能基但無其他氧官能基之羧酸，其酐、鹵化物、過氧化物、過氧酸及其衍生物	Other carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.00%	A
291830	具有醛或酮官能基但無其他氧官能基之羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
29183000	具有醛或酮官能基但無其他氧官能基之羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free	A
291890	其他	Other		
29189010	雙羥乙氧羰苯磺酸鈉	Sodium 3.5-bis(beta-hydroxy ethoxy carbonyl)benzene sulfonate	5.00%	A
29189090	其他附加有氧官能基之羧酸及其酐、鹵化物、過氧化物及過氧酸；其鹵化、磺化、硝化或亞硝化衍生物	Other carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or	5.00%	A
2919	磷酸酯及其鹽類（包括乳醯磷酸）；其鹵化、磺化、硝化或亞硝化衍生物	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
291900	磷酸酯及其鹽類（包括乳醯磷酸）；其鹵化、磺化、硝化或亞硝化衍生物	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated		
29190010	磷酸丁酯	Butyl phosphate	5.00%	A
29190090	其他磷酸酯及其鹽類（包括乳醯磷酸）；其鹵化、磺化、硝化或亞硝化衍生物	Other phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or	5.00%	A
2920	非金屬之其他無機酸之酯類（鹵化氫之酯類除外）及其鹽類；其鹵化、磺化、硝化或亞硝化衍生物	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives		
292010	硫代磷酸酯及其鹽類；其鹵化、磺化、硝化或亞硝化衍生物	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated		
29201000	硫代磷酸酯及其鹽類；其鹵化、磺化、硝化或亞硝化衍生物	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated	5.00%	A
292090	其他	Other		
29209010	硫酸酯及其鹽類，及其鹵化、磺化、硝化或亞硝化衍生物	Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	A
29209020	亞硝酸酯及其硝酸酯及其鹵化、磺化、硝化或亞硝化衍生物	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	A
29209031	二乙二醇雙丙稀碳酸酯	Diethylene glycol dipropylene carbonate	5.00%	A
29209039	碳酸酯及其鹽類，及其鹵化、磺化、硝化或亞硝化衍生物	Carbonic ester and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	A
29209041	二苯異癸基亞磷酸酯	Diphenyl isodecyl phosphite	5.00%	A
29209042	三苯基亞磷酸酯	Triphenyl phosphite	5.00%	A
29209043	三壬基亞磷酸酯	Trinonyl phenyl phosphite	6.50%	B
29209049	其他亞磷酸酯及其鹽類，及其鹵化、磺化、硝化或亞硝化衍生物	Other phosphorous ester and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.00%	A
29209090	其他非金屬之其他無機酸之酯類（鹵化氫之酯類除外）及其鹽類；其鹵化、磺化、硝化或亞硝化衍生物	Other esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated	4.00%	A
2921	胺官能基化合物	Amine-function compounds		
29211	－非環一元胺及其衍生物；其鹽類：	-Acyclic monoamines and their derivatives; salts thereof:		
292111	甲胺、二甲胺或三甲胺及其鹽類	Methylamine, di- or trimethylamine and		
29211100	甲胺、二甲胺或三甲胺及其鹽類	Methylamine, di-or trimethylamine and their salts	2.50%	A
292112	二乙胺及其鹽類	Diethylamine and its salts		
29211200	二乙胺及其鹽類	Diethylamine and its salts	1.00%	A
292119	其他	Other		
29211900	其他非環一元胺及其衍生物；其鹽類	Other acyclic monoamines and their derivatives; salts thereof	1.00%	A

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29212	—非環多元胺及其衍生物；其鹽類：	-Acyclic polyamines and their derivatives; salts thereof:		
292121	乙二胺及其鹽類	Ethylenediamine and its salts		
29212100	乙二胺及其鹽類	Ethylenediamine and its salts	1.00%	A
292122	己二胺（六亞甲二胺）及其鹽類	Hexamethylenediamine and its salts		
29212200	己二胺（六亞甲二胺）及其鹽類	Hexamethylenediamine and its salts	1.00%	A
292129	其他	Other		
29212900	其他非環多元胺及其衍生物；其鹽類	Other acyclic polyamines and their derivatives; salts thereof	1.00%	A
292130	環烷、環烯或環 烯一元或多元胺、及其衍生物；其鹽類	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof		
29213010	環己胺	Cyclohexylamine	2.50%	A
29213090	其他環烷、環烯或環 烯一元或多元胺、及其衍生物；其鹽類	Other cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	2.50%	A
29214	—芳香族一元胺及其衍生物；其鹽類：	-Aromatic monoamines and their derivatives; salts thereof:		
292141	苯胺及其鹽類	Aniline and its salts		
29214100	苯胺及其鹽類	Aniline and its salts	2.00%	A
292142	苯胺衍生物及其鹽類	Aniline derivatives and their salts		
29214200	苯胺衍生物及其鹽類	Aniline derivatives and their salts	2.50%	A
292143	甲苯胺及其衍生物；其鹽類	Toluidines and their derivatives; salts thereof		
29214310	甲苯胺	Toluidines	5.00%	A
29214320	甲苯胺衍生物及其鹽類	Derivatives of toluidines and salts thereof	2.50%	A
292144	二苯胺及其衍生物；其鹽類	Diphenylamine and its derivatives; salts thereof		
29214400	二苯胺及其衍生物；其鹽類	Diphenylamine and its derivatives; salts thereof	2.50%	A
292145	1-胺（ $\alpha$ -胺）、2-胺（ $\beta$ -胺）及其衍生物；其鹽類	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof		
29214500	1-胺（ $\alpha$ -胺）、2-胺（ $\beta$ -胺）及其衍生物；其鹽類	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	2.50%	A
292146	安非他命（INN）、 甲苯異丙胺（INN）、右旋安非他命（INN）、乙非他命（INN）、芬坎法明（INN）、勒非他命（INN）、左旋安非他命（INN）、美芬雷司（INN） 及田基其其胺（一田基其其胺）（INN）	Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof		
29214600	安非他命（INN）、 甲苯異丙胺（INN）、右旋安非他命（INN）、乙非他命（INN）、芬坎法明（INN）、勒非他命（INN）、左旋安非他命（INN）、美芬雷司（INN） 及田基其其胺（一田基其其胺）（INN）	Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	2.50%	A
292149	其他	Other		
29214900	其他芳香族一元胺及其衍生物；其鹽類	Other aromatic monoamines and their derivatives; salts thereof	2.50%	A
29215	—芳香族多元胺及其衍生物；其鹽類：	-Aromatic polyamines and their derivatives; salts thereof:		

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292151	鄰-、間-、對-苯二胺、二胺基甲苯及其衍生物；其鹽類	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts		
29215110	N-苯基-N-異丙基-對-苯二胺	N - phenyl - N' - isopropyl - p - phenylenediamine	6.50%	B
29215120	N, N-雙-(1, 4-二甲基戊基)-對-苯二胺	N, N' - bis - ( 1.4 - dimethylpentyl ) - p - phenylenediamine	6.50%	B
29215130	N-苯基-N-(1, 3-二甲基丁基)-對-苯二胺	N - phenyl - N' - ( 1.3 - dimethyl butyl ) - p - phenylenediamine	6.50%	B
29215190	鄰-、間-、對-苯二胺、二胺基甲苯及其其他衍生物；其鹽類	o-,m-,p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	2.50%	A
292159	其他	Other		
29215910	二苯乙炔二胺二磺酸	Diaminostyrene disulphonic acid	2.50%	A
29215920	二胺基二苯甲烷	Diaminodiphenylmethane	2.50%	A
29215990	其他芳香族多元胺及其衍生物；其鹽類	Other aromatic polyamines and their derivatives;salts thereof	5.00%	A
2922	氧官能胺基化合物	Oxygen-function amino-compounds		
29221	-胺醇(含氧官能基超過一種以上者除外)，其醚類及酯類；其鹽類	-Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:		
292211	乙醇胺及其鹽類	Monoethanolamine and its salts		
29221100	乙醇胺及其鹽類	Monoethanolamine and its salts	5.00%	A
292212	二乙醇胺及其鹽類	Diethanolamine and its salts		
29221200	二乙醇胺及其鹽類	Diethanolamine and its salts	5.00%	A
292213	三乙醇胺及其鹽類	Triethanolamine and its salts		
29221300	三乙醇胺及其鹽類	Triethanolamine and its salts	4.40%	A
292214	右旋普帕西芬及其鹽類	Dextropropoxyphene (INN) and its salts		
29221400	右旋普帕西芬及其鹽類	Dextropropoxyphene (INN) and its salts	2.50%	A
292219	其他	Other		
29221900	其他胺醇(含氧官能基超過一種以上者除外)，其醚類及酯類；其鹽類	Other amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof	2.50%	A
29222	-胺基 酚及其他胺酚(含氧官能基超過一種以上者除外)，其醚類及酯類；其鹽類：	-Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen		
292221	胺基羧基 磺酸及其鹽類	Aminohydroxynaphthalene- sulphonic acids and their salts		
29222100	胺基羧基 磺酸及其鹽類	Aminohydroxynaphthalene- sulphonic acids and their salts	5.00%	A
292222	甲氧苯胺，聯茴香胺(二甲氧苯胺)，胺苯乙醚(乙氧苯胺)及其鹽類	Anisidines, dianisidines, phenetidines, and their salts		
29222200	甲氧苯胺，聯茴香胺(二甲氧苯胺)，胺苯乙醚(乙氧苯胺)及其鹽類	Anisidines, dianisidines, phenetidines, and their salts	5.00%	A
292229	其他	Other		
29222900	其他胺基 酚及其他胺酚(含氧官能基超過一種以上者除外)，其醚類及酯類；其鹽類	Other amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof	3.50%	A

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29223	—胺醛、胺酮及胺（含氧官能超過一種以上者除外）；其鹽類	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof		
292231	二乙胺苯丙酮（INN）、美沙冬（INN）及原美沙冬（INN）；其鹽類	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		
29223100	二乙胺苯丙酮（INN）、美沙冬（INN）及原美沙冬（INN）；其鹽類	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5.00%	A
292239	其他	Other		
29223900	其他胺醛、胺酮及胺（含氧官能超過一種以上者除外）；其鹽類	Other amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	5.00%	A
29224	—胺基酸（含氧官能超過一種以上者除外）及其酯類；其鹽類	-Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof:		
292241	離胺酸（二胺基己酸）及其酯類；其鹽	Lysine and its esters; salts thereof		
29224100	離胺酸（二胺基己酸）及其酯類；其鹽	Lysine and its esters; salts thereof	3.50%	A
292242	麩胺酸及其鹽類	Glutamic acid and its salts		
29224210	麩胺酸（戊二胺基酸）	Glutamic acid	Free	A
29224221	麩胺酸鈉	Mono sodium glutamate	6.50%	B
29224229	其他麩胺酸鹽類	Other salts of other glutamic acid	6.50%	B
292243	氨基酸（鄰—胺基苯甲酸）及其鹽類	Anthranilic acid and its salts		
29224300	氨基酸（鄰—胺基苯甲酸）及其鹽類	Anthranilic acid and its salts	5.00%	A
292244	痛利定（INN）及其鹽類	Tilidine (INN) and its salts		
29224400	痛利定（INN）及其鹽類	Tilidine (INN) and its salts	5.00%	A
292249	其他	Other		
29224910	D L—苯胺基乙酸	DL-phenyl glycine	1.00%	A
29224920	美非那米克酸[N—（2，3—二甲基苯基）胺基苯甲酸]	Mefenamic acid (N-(2,3-xylyl) anthranilic acid); (2-[(2,3-Dimethylphenyl)amino]-benzoic acid)	Free	A
29224930	待克非那（二氯非那酸鈉）	Diclofenac sodium (2-[(2,6-Dichlorophenyl) amino] benzene-acetic acid monosodium)	Free	A
29224990	其他胺基酸（含氧官能超過一種以上者除外）及其酯類；其鹽類	Other amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof	5.00%	A
292250	胺醇酚、胺酸酚及其他含氧官能基之胺基化合物	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen		
29225010	對—硝化苯胺基二醇	Nitroaminodol	4.10%	A
29225090	其他胺醇酚、胺酸酚及其他含氧官能基之胺基化合物	Other amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5.00%	A
2923	第四銨鹽類及氫氧化物；卵磷脂及其他磷胺脂，不論其是否符合化學定義	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids		
292310	膽汁鹼及其鹽類	Choline and its salts		
29231010	氯化膽汁鹼及其鹽類	Choline chloride and its salts	3.50%	A
29231090	其他膽汁鹼及其鹽類	Other choline and its salts	5.00%	A
292320	卵磷脂及其他磷胺脂	Lecithins and other phosphoaminolipids		
29232010	卵磷脂（蛋黃素），不論其是否符合化學定義	Lecithins, whether or not chemically defined	5.00%	A



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29232090	其他磷胺脂，不論其是否符合化學定義	Other phosphoaminolipids, whether or not chemically defined	5.00%	A
292390	其他	Other		
29239000	其他第四銨鹽類及氫氧化物	Other quaternary ammonium salts and hydroxides	5.00%	A
2924	羧基醯胺基化合物；碳酸之醯胺基化合物	Carboxamide-function compounds; amide-function compounds of carbonic acid		
29241	－非環醯胺（包括非環胺甲酸酯）及其衍生物；其鹽類	- Acyclic amides (including acyclic carbamates) and their derivatives; salts		
292411	甲丙氨酯（美普巴邁）	Meprobamate (INN)		
29241100	甲丙氨酯（美普巴邁）	Meprobamate (INN)	5.00%	A
292419	其他	Other		
29241910	二甲基甲醯胺	Dimethyl formamide (D.M.F.)	2.50%	A
29241990	其他非環醯胺（包括非環胺甲酸酯）及其衍生物；其鹽類；	Other acyclic amides (including acyclic carbamates) and their derivatives; salts	5.00%	A
29242	－環醯胺（包括環狀胺甲酸酯）及其衍生物；其鹽類；	-Cyclic amides (including cyclic carbamates) and their derivatives; salts		
292421	毒油及其衍生物；其鹽類	Ureines and their derivatives; salts thereof		
29242100	毒油及其衍生物；其鹽類	Ureines and their derivatives; salts thereof	2.50%	A
292423	2－乙醯胺基苯甲酸（N－乙醯胺基苯甲酸）及其鹽類	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts		
29242300	2－乙醯胺基苯甲酸（N－乙醯胺基苯甲酸）及其鹽類	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	5.00%	A
292424	炔己蟻胺（INN）	Ethinamate (INN)		
29242400	炔己蟻胺（INN）	Ethinamate (INN)	5.00%	A
292429	其他	Other		
29242910	非納西汀（對乙氧基－乙醯苯胺）	Phenacetin (p-ethoxy-acetanilide)	Free	A
29242990	其他環醯胺（包括環狀胺甲酸酯）及其衍生物及其鹽類	Other cyclic amides (including cyclic carbamates) and their derivatives; salts	5.00%	A
2925	羧基醯亞胺官能基化合物（包括糖精及其鹽類）及亞胺官能基化合物	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds		
29251	－醯亞胺及其衍生物；其鹽類；	-Imides and their derivatives; salts thereof；		
292511	糖精（鄰磺醯苯甲醯亞胺）及其鹽類	Saccharin and its salts		
29251100	糖精（鄰磺醯苯甲醯亞胺）及其鹽類	Saccharin and its salts	5.00%	A
292512	格魯米特（INN）	Glutethimide (INN)		
29251200	格魯米特（INN）	Glutethimide (INN)	3.50%	A
292519	其他	Other		
29251910	乙基－2－甲基－琥珀醯亞胺	Ethyl-2-Methyl-Succinimide	Free	A
29251920	雙（四溴基鄰苯二甲醯甲胺）乙烷	Ethylenebistetrabromophthalimide	Free	A
29251930	N，，N－雙（5，6－雙溴－2，3－雙羧醯胺－二融環〔2，2，1〕庚烷	Saytex DN-451 flame Retardant(N, N'-Ethylenebis (5,6-dibromo-2,3-norbornane-dicarboximide)	Free	A
29251990	其他醯亞胺及其衍生物；其鹽類	Other imides and their derivatives; salts thereof	3.50%	A
292520	亞胺及其衍生物；其鹽類	Imines and their derivatives; salts thereof		
29252000	亞胺及其衍生物；其鹽類	Imines and their derivatives, salts thereof	3.50%	A
2926	官能基化合物	Nitrile-function compounds		

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292610	丙烯	Acrylonitrile		
29261000	丙烯	Acrylonitrile	1.00%	A
292620	1-氰胍(二氰醯胺)	1-Cyanoguanidine (dicyandiamide)		
29262000	1-氰胍(二氰醯胺)	1-Cyanoguanidine (dicyandiamide)	5.00%	A
292630	芬普雷斯(INN)及其鹽類;美沙冬(INN)中間體(4-氰基-2-二甲基胺基-4,4-苯丁烷)	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)		
29263000	芬普雷斯(INN)及其鹽類;美沙冬(INN)中間體(4-氰基-2-二甲基胺基-4,4-苯丁烷)	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	3.50%	A
292690	其他	Other		
29269010	基乙酸乙酯	Ethyl cyanoacetate	1.20%	A
29269090	其他 官能基化合物	Other nitrile-function compounds	3.50%	A
2927	重氮、偶氮或氧化偶氮化合物	Diazo-, azo- or azoxy-compounds		
292700	重氮、偶氮或氧化偶氮化合物	Diazo-, azo- or azoxy-compounds		
29270010	偶氮二甲醯胺	Azobisforamide	5.00%	A
29270090	其他重氮、偶氮或氧化偶氮化合物	Other diazo-, azo- or azoxy-compounds	5.00%	A
2928	或胍(脛胺)之有機衍生物	Organic derivatives of hydrazine or of hydroxylamine		
292800	或胍(脛胺)之有機衍生物	Organic derivatives of hydrazine or of hydroxylamine		
29280000	或胍(脛胺)之有機衍生物	Organic derivatives of hydrazine or of hydroxylamine	2.50%	A
2929	其他氮官能基化合物	Compounds with other nitrogen function		
292910	異氰酸鹽或酯	Isocyanates		
29291010	二異氰酸甲苯酯	Toluene diisocyanate	1.20%	A
29291020	二異氰酸二苯甲烷	Diphenylmethane diisocyanate	1.20%	A
29291090	其他異氰酸鹽或酯	Other isocyanates	1.00%	A
292990	其他	Other		
29299000	其他氮官能基化合物	Compounds with other nitrogen function	4.40%	A
2930	有機硫化合物	Organo-sulphur compounds		
293010	二硫代碳酸鹽或酯(黃酸鹽或酯)	Dithiocarbonates (xanthates)		
29301010	黃酸鈉乙酯	Sodium ethylxanthate	5.00%	A
29301090	其他二硫代碳酸鹽或酯(黃酸鹽或酯)	Other dithiocarbonates (xanthates)	5.00%	A
293020	硫代胺甲酸鹽(酯)及二硫代胺甲酸鹽(酯)	Thiocarbamates and dithiocarbamates		
29302010	二甲基二硫代胺甲酸鈉	Sodium dimethyl dithiocarbamate	6.50%	B
29302090	硫代胺甲酸鹽(酯)及其他二硫代胺甲酸鹽(酯)	Thiocarbamates and other dithio carbamates	3.50%	A
293030	單、二或四硫化雙甲硫羰醯胺	Thiuram mono-, di- or tetrasulphides		
29303010	四甲基二硫化雙甲硫羰醯胺	Tetramethyl thiuramidisulfide	6.50%	B
29303090	單、四硫化雙甲硫羰醯胺及其他二硫化雙甲硫羰醯胺	Thiuram mono-, tetra- or other dl- sulphides	5.00%	A
293040	蛋胺酸(甲硫丁胺酸)	Methionine		
29304010	消旋-甲硫氨酸	DL-methionine (2-Amino-4-(methylthio)butyric acid)	Free	A
29304090	其他蛋胺酸	Other methionine	5.00%	A
293090	其他	Other		

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29309010	辛基乙硫醇	Isooctyl thioglycolate	2.50%	A
29309020	D, L - 蛋胺酸 D, L - 羥基異構物	D, L-hydroxy analog of D, L-methionine	Free	A
29309030	胱胺酸	L-Cystine	2.00%	A
29309090	其他有機硫化物	Other organo-sulphur compounds	2.50%	A
2931	其他有機-無機化合物	Other organo-inorganic compounds		
293100	其他有機-無機化合物	Other organo-inorganic compounds		
29310011	洒爾佛散	Salvarsan (arsphenamine)	5.00%	A
29310019	其他有機砷化合物	Other organo-arsenic compounds	5.00%	A
29310021	氧化二丁基錫	Dibutyl tin oxide	2.50%	A
29310022	氧化二辛基錫	Dioctyl tin oxide	2.50%	A
29310023	氧化三丁基錫	Tributyl tin oxide	Free	A
29310029	有機錫化合物	Organo-tin compounds	4.00%	A
29310030	有機汞化合物	Organo-mercury compounds	5.00%	A
29310040	有機磷化合物	Organo-phosphine compounds	5.00%	A
29310051	八甲基(苯基或其他有機基)環四矽氧	Octamethyl (phenyl or other organic functional groups) cyclotetrasiloxane	2.50%	A
29310059	其他有機矽化合物	Other organo-silicon compounds	2.50%	A
29310090	其他無機元素之有機化合物	Other organo-inorganic compounds	5.00%	A
2932	僅具有氧雜原子之雜環化合物	Heterocyclic compounds with oxygen hetero-atom(s) only		
29321	-結構中含有一未稠合 喃環(不論是否氫化)之化合物:	-Compounds containing an unfused furan ring (whether or not hydrogenated) in the		
293211	四氫 喃	Tetrahydrofuran		
29321100	四氫 喃	Tetrahydrofuran	5.00%	A
293212	2 - 喃醛 ( 喃甲醛)	2-Furaldehyde (furfuraldehyde)		
29321200	2 - 喃醛 ( 喃甲醛)	2-Furaldehyde (furfuraldehyde)	2.50%	A
293213	喃甲醇及四氫 喃甲醇	Furfuryl alcohol and tetrahydrofurfuryl		
29321310	喃甲醇	Furfuryl alcohol	2.50%	A
29321320	四氫 喃甲醇	Tetrahydrofurfuryl alcohol	5.00%	A
293219	其他	Other		
29321910	喃	Furan	5.00%	A
29321920	鹽酸雷尼得定(雷尼替定)	Ranitidine HCL (N-[2[[[5-[(Dimethylamino)methyl]-2-furanyl] methyl]thio]ethyl]N'-methyl-2-nitro-1,1-ethenediamine hydrochloride	Free	A
29321990	其他之結構中含有一未稠合之 喃環(不論是否氫化)之化合物	Other compounds containing an unfused furan ring (whether or not hydrogenated) in the structure	5.00%	A
29322	-內酯:	-Lactones:		
293221	薰草素、甲基薰草素及乙基薰草素	Coumarin, methylcoumarins and		
29322110	薰草素	Coumarin	5.00%	A
29322120	甲基薰草素及乙基薰草素	Methylcoumarins and ethylcoumarins	5.00%	A
293229	其他內酯	Other lactones		
29322900	其他內酯	Other lactones	5.00%	A
29329	-其他:	-Other:		
293291	異黃樟油素	Isosafrole		

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29329100	異黃樟油素	Isosafrole	5.00%	A
293292	1 - (1, 3 - 苯並二噁茂 - 5 - 基) - 2 - 丙酮	1-(1,3-Benzodioxol-5-yl) Propan-2-one		
29329200	1 - (1, 3 - 苯並二噁茂 - 5 - 基) - 2 - 丙酮	1-(1,3-Benzodioxol-5-yl) Propan-2-one	5.00%	A
293293	胡椒醛 (3, 4 - 亞甲基二氧基苯甲)	Piperonal		
29329300	胡椒醛 (3, 4 - 亞甲基二氧基苯甲)	Piperonal	5.00%	A
293294	黃樟油素	Safrole		
29329400	黃樟油素	Safrole	5.00%	A
293295	四氫大麻酚 (包括Tetrahydrocannabinol異構物及其立體化學變體)	Tetrahydrocannabinols (all isomers)		
29329500	四氫大麻酚 (包括Tetrahydrocannabinol異構物及其立體化學變體)	Tetrahydrocannabinols (all isomers)	5.00%	A
293299	其他	Other		
29329900	其他僅具有氧雜原子之雜環化合物	Other heterocyclic compound with oxygen hetero-atom(s) only	5.00%	A
2933	僅具有氮雜原子之雜環化合物	Heterocyclic compounds with nitrogen hetero-atom(s) only		
29331	-結構中含有一未稠合 唑環 (不論是否氫化) 之化合物:	-Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the		
293311	啡那宗 (安替比林) 及其衍生物	Phenazone (antipyrin) and its derivatives		
29331100	啡那宗 (安替比林) 及其衍生物	Phenazone (antipyrin) and its derivatives	Free	A
293319	其他	Other		
29331900	其他結構中含有一未稠合 唑環 (不論是否氫化) 之化合物	Other compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure	5.00%	A
29332	-結構中含有一未稠合咪唑環 (不論是否氫化) 之化合物:	-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
293321	乙內醯 及其衍生物	Hydantoin and its derivatives		
29332100	乙內醯 及其衍生物	Hydantoin and its derivatives	5.00%	A
293329	其他	Other		
29332900	其他之結構中含有一未稠合之咪唑環 (不論是否氫化) 之化合物	Other compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure	3.50%	A
29333	-結構中含有一未稠合 啖環 (不論是否氫化) 之化合物:	-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the		
293331	啖及其鹽類	Pyridine and its salts		
29333110	啖	Pyridine	5.00%	A
29333120	啖鹽類	Salts of pyridine	5.00%	A
293332	六氫 啖及其鹽類	Piperidine and its salts		
29333200	六氫 啖及其鹽類	Piperidine and its salts	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
293333	阿華吩坦尼 (INN)、安尼勒立汀 (INN)、培集屈密特 (INN)、溴西泮 (INN)、狄芬諾新 (INN)、狄芬諾西萊 (INN)、狄匹潘濃 (INN)、吩坦尼 (INN)、酚派丙酮 (INN)、派醋甲酯 (INN)、潘他啞新 (INN)、配西汀 (INN)、配西汀 (INN) 中間體、苯環利定 (INN) (PCP)、吩諾配立汀 (INN)、派苯甲醇 (INN)、匹立屈密特 (INN)、普魯匹蘭 (INN) 及屈美配立汀 (INN)；其鹽類	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate a, phencyclidine (INN) (pcp), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof		
29333300	阿華吩坦尼 (INN)、安尼勒立汀 (INN)、培集屈密特 (INN)、溴西泮 (INN)、狄芬諾新 (INN)、狄芬諾西萊 (INN)、狄匹潘濃 (INN)、吩坦尼 (INN)、酚派丙酮 (INN)、派醋甲酯 (INN)、潘他啞新 (INN)、配西汀 (INN)、配西汀 (INN) 中間體、苯環利定 (INN) (PCP)、吩諾配立汀 (INN)、派苯甲醇 (INN)、匹立屈密特 (INN)、普魯匹蘭 (INN) 及屈美配立汀 (INN)；其鹽類	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate a, phencyclidine (INN) (pcp), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	5.00%	A
293339	其他	Other		
29333910	2-乙炔 啉	2-Vinyl pyridine	2.50%	A
29333920	尼卡密特	Nicametate citrate (3-Pyridinecarboxylic acid 2-(diethylamino) ethyl ester citrate)	Free	A
29333930	鹽酸克樂定	Cloperastine HCL (1-[2-[(4-Chlorophenyl) phenylmethoxy] ethyl] piperidine hydrochloride)	Free	A
29333990	其他結構中含有一未稠合之 啉環 (不論是否氫化) 之化合物	Other compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure	5.00%	A
29334	一結構式中含有 環或異 環 (不論是否氫化) 之化合物，未經進一步稠合者	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further		
293341	左旋嗎啡 (INN) 及其鹽類	Levorphanol (INN) and its salts		
29334100	左旋嗎啡 (INN) 及其鹽類	Levorphanol (INN) and its salts	5.00%	A
293349	其他	Other		
29334900	其他結構式中含有 或異 環 (不論是否氫化) 之化合物，未經進一步稠合者	Other compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	5.00%	A
29335	一結構中含有一嘧啶環 (不論是否氫化) 或六 環之化合物：	-compounds containing a pyrimidine RING (whether or not hydrogenated), not further		
293352	丙二醯縮 (巴比妥酸) 及其鹽類	Malonylurea (barbituric acid) and its salts		
29335200	丙二醯縮 (巴比妥酸) 及其鹽類	Malonylurea (barbituric acid) and its salts	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
293353	二丙烯基巴比妥 (INN)、異戊巴比妥 (INN)、巴比妥 (INN)、布他比妥 (INN)、丁巴比妥、環巴比妥 (INN)、甲基苯巴比妥 (INN)、戊巴比妥 (INN)、苯巴比妥 (INN)、仲丁比妥 (丁巴比妥) (INN)、西可巴比妥 (INN) 及乙	Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof		
29335300	二丙烯基巴比妥 (INN)、異戊巴比妥 (INN)、巴比妥 (INN)、布他比妥 (INN)、丁巴比妥、環巴比妥 (INN)、甲基苯巴比妥 (INN)、戊巴比妥 (INN)、苯巴比妥 (INN)、仲丁比妥 (丁巴比妥) (INN)、西可巴比妥 (INN) 及乙	Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	Free	A
293354	其他丙二醯縮 (巴比妥酸) 之衍生物; 其鹽類	Other derivatives of malonylurea (barbituric acid); salts thereof		
29335400	其他丙二醯縮 (巴比妥酸) 之衍生物; 其鹽類	Other derivatives of malonylurea (barbituric acid); salts thereof	Free	A
293355	氯普唑他 (INN)、甲氯 酮 (INN)、甲 酮 (INN) 及洁比普洛 (INN); 其鹽類	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof		
29335500	氯普唑他 (INN)、甲氯 酮 (INN)、甲 酮 (INN) 及洁比普洛 (INN); 其鹽類	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5.00%	A
293359	其他	Other		
29335910	嘌呤	Purine	5.00%	A
29335990	其他之結構中含嘧啶環 (不論是否氫化) 或六氫 環之化合物	Other compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure	5.00%	A
29336	一結構中含有一未稠合三 環 (不論是否氫化) 之化合物:	-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the		
293361	三聚氰胺	Melamine		
29336100	三聚氰胺	Melamine	2.50%	A
293369	其他	Other		
29336910	三聚二異氰酸六甲酯	Trimer of Hexamethylene diisocyanate	1.20%	A
29336990	其他含有一未經稠合之三氮 環 (不論是否氫化) 之化合物	Other compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure	5.00%	A
29337	一內醯胺:	-Lactams:		
293371	6-己內醯胺 (己內醯胺)	6-Hexanelactam (epsilon-caprolactam)		
29337100	6-己內醯胺 (己內醯胺)	6-Hexanelactam (epsilon-caprolactam)	1.00%	A
293372	氯巴占 (INN) 及甲乙 啉酮 (INN)	Clobazam (INN) and methyprylon (INN)		
29337200	氯巴占 (INN) 及甲乙 啉酮 (INN)	Clobazam (INN) and methyprylon (INN)	5.00%	A
293379	其他內醯胺	Other lactams		
29337900	其他內醯胺	Other lactams	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
293391	阿普唑他(三氮二氮平)(INN)、卡嗎西泮(卡氮平)(INN)、氯氮(氯二氮平)(INN)、氯硝西泮(氯硝氮平)(INN)、氯拉酸(氯氮平酸鹽)(INN)、地洛西泮(地洛氮平)(INN)、安定(二氮平)(INN)、舒樂安定(伊疊唑命)(INN)、氯氟己酯(氟氮平酸酯)(INN)、氟地西泮(氟二氮平)(INN)、氟硝西泮(INN)、氟安定(氟路洛)(INN)、哈拉西泮(三氟氮平)(INN)、勞拉西泮(樂耐平)(INN)、氯甲西泮(甲基樂耐平)(INN)、嗎(咪唑)(INN)、美達西泮(美達氮平)(INN)、咪達唑他(咪氟唑命)(INN) 硝甲西泮(硝甲氮平)(INN)、硝西泮(耐安眠)(INN)、去甲西泮(去甲氮平)(INN)、去甲鏗安定(去甲鏗氮平)(INN)、匹那西泮(丙炔氮平)(INN)、普拉西泮(環丙氮平)(INN)、焦二異丁基酮(焦洛戊酮)(INN)、替馬西泮(甲鏗氮平)(INN)	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof		
29339100	阿普唑他(三氮二氮平)(INN)、卡嗎西泮(卡氮平)(INN)、氯氮(氯二氮平)(INN)、氯硝西泮(氯硝氮平)(INN)、氯拉酸(氯氮平酸鹽)(INN)、地洛西泮(地洛氮平)(INN)、安定(二氮平)(INN)、舒樂安定(伊疊唑命)(INN)、氯氟己酯(氟氮平酸酯)(INN)、氟地西泮(氟二氮平)(INN)、氟硝西泮(INN)、氟安定(氟路洛)(INN)、哈拉西泮(三氟氮平)(INN)、勞拉西泮(樂耐平)(INN)、氯甲西泮(甲基樂耐平)(INN)、嗎(咪唑)(INN)、美達西泮(美達氮平)(INN)、咪達唑他(咪氟唑命)(INN) 硝甲西泮(硝甲氮平)(INN)、硝西泮(耐安眠)(INN)、去甲西泮(去甲氮平)(INN)、去甲鏗安定(去甲鏗氮平)(INN)、匹那西泮(丙炔氮平)(INN)、普拉西泮(環丙氮平)(INN)、焦二異丁基酮(焦洛戊酮)(INN)、替馬西泮(甲鏗氮平)(INN)	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	5.00%	A
293399	其他	Other		
29339910		Indole	2.50%	A
29339920	氟美	Flumequine (9-Fluoro-6,7-dihydro-5-methyl-1-oxo-1H,5H-benzo [ij] quinolizine-2-carboxylic acid)	Free	A
29339990	其他僅具有氮雜原子之雜環化合物	Other heterocyclic compounds with nitrogen hetero-atom(s) only	5.00%	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
2934	核酸及其鹽類，不論其是否符合化學上定義；其他雜環化合物	Nucleic acids and their salts; Other heterocyclic compounds		
293410	結構中含有一未稠合 噁環（不論是否氫化）之化合物	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the		
29341000	結構中含有一未稠合 噁環（不論是否氫化）之化合物	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	3.50%	A
293420	結構式中含苯駢 噁環（不論是否氫化）之化合物，未經進一步稠合者	Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused		
29342010	2-硫醇苯駢 噁及其鈉鹽	2-Mercaptobenzothiazole and its sodium salt	6.50%	B
29342020	二硫化二苯駢 噁	Dibenzothiazyl disulfide	6.50%	B
29342030	N-第三丁基-2-苯駢 噁硫醯胺	N - tert - butyl - 2 - benzothiazolylsulfenamide	6.50%	B
29342040	N-環己基-2-苯駢 噁硫醯胺	N - cyclohexyl - 2 -	6.50%	B
29342090	其他結構式中含苯駢 噁環（不論是否氫化）之化合物，未經進一步稠合者	Other compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5.00%	A
293430	結構式中含二苯 環（不論是否氫化）之化合物，未經進一步稠合者	Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused		
29343000	結構式中含二苯 環（不論是否氫化）之化合物，未經進一步稠合者	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	5.00%	A
293491	阿米雷斯（INN）、伯替噁他（INN）、氯 西泮（氯 氮平）（INN）、氯噁噁他（氯 噁噁）（INN）、右旋嗎拉密特（INN）、鹵噁噁他（鹵 噁噁）（INN）、凱他噁他（酮 噁噁）（INN）、美舒卡（INN）、噁噁他（甲噁噁）（INN）、匹嗎（苯 噁）（INN）、苯雙甲嗎（二苯甲嗎）（INN）、苯甲嗎（INN）及蘇芬坦噁噁他（甲噁噁、歐拉）（INN）	Aaminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof		
29349110	噁噁他（甲噁噁、歐拉）（INN）	Oxazolam (10-Chloro-2,3,7,11b-tetrahydro-2-methyl-11b-phenyloxazole [3,2-d][1,4]benzodiazepin-6(5H)-one)	Free	A
29349190	阿米雷斯（INN）、伯替噁他（INN）、氯 西泮（氯 氮平）（INN）、氯噁噁他（氯 噁噁）（INN）、右旋嗎拉密特（INN）、鹵噁噁他（鹵 噁噁）（INN）、凱他噁他（酮 噁噁）（INN）、美舒卡（INN）、匹嗎林（苯 噁）（INN）、苯雙甲嗎（二苯甲嗎）（INN）、苯甲嗎（INN）及蘇芬坦噁噁他	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	5.00%	A
293499	其他	Other		
29349910	核酸鹽類	Salts of nucleic acid	5.00%	A
29349920	硫辛酸胺	Thioctamide (1,2-Dithiolane-3-pentanoic amide)	6.50%	B
29349930	二甲基硫恩	Mesulphen (2,6-Dimethyl thianthrene & P-ditoluenedisulfide)	Free	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
29349940	氯美查諾	Chlormezanone (2-(4-Chlorophenyl)tetrahydro-3- methyl-4H-1,3-thiazin-4-one 1,1-dioxide)	Free	A
29349950	匹洛卡粉	Piroxicam (4-Hydroxy-2-methyl-N-2-pyridinyl- 2H-1,2-benzothiazine-3-carboxamide 1,1- dioxide)	Free	A
29349960	氯若沙宗、氯苯噁唑酮、苯噁唑林	Chlorzoxazone (5-Chloro-2(3H)-benzoxazolone);(5-Chloro-2(3H)-benzolone);(5 -Chloro-2hydroxy	Free	A
29349970	7-胺基去乙酰基頭孢子菌素酸	7-Aminodeacetoxycefalosporanic acid (7-ADCA)	6.50%	B
29349980	7-苯乙醯胺基去乙酰基頭孢子菌素酸	7-Phenylacetaminodeacetoxycephalosporanic	6.50%	B
29349990	其他雜環化合物	Other heterocyclic compounds	5.00%	A
2935	磺醯胺類	Sulphonamides		
293500	磺醯胺類	Sulphonamides		
29350000	磺醯胺類	Sulphonamides	5.00%	A
2936	天然或以合成方法再製之維生素原及維生素(包括天然濃縮體)、其主要用作維生素之衍生物及前述各物之互混物,不論加入溶劑與否	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent		
293610	未混合之維生素原	Provitamins, unmixed		
29361000	未混合之維生素原	Provitamins, unmixed	Free	A
29362	一未混合之維生素及其衍生物:	-Vitamins and their derivatives, unmixed:		
293621	維生素A及其衍生物	Vitamins A and their derivatives		
29362100	維生素A及其衍生物	Vitamins A and their derivatives	Free	A
293622	維生素B 1及其衍生物	Vitamin B1 and its derivatives		
29362200	維生素B 1及其衍生物	Vitamin b1 and its derivatives	Free	A
293623	維生素B 2及其衍生物	Vitamin B2 and its derivatives		
29362300	維生素B 2及其衍生物	Vitamin b2 and its derivatives	Free	A
293624	D-或d l-泛酸(維生素B 3或維生素B 5)及其衍生物	D- or dl-pantothenic acid (vitamin B3 or vitamin B5) and its derivatives		
29362400	D-或d l-泛酸(維生素B 3或維生素B 5)及其衍生物	D- or dl-pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	Free	A
293625	維生素B 6及其衍生物	Vitamin B6 and its derivatives		
29362500	維生素B 6及其衍生物	Vitamin b6 and its derivatives	Free	A
293626	維生素B 1 2及其衍生物	Vitamin B12 and its derivatives		
29362600	維生素B 1 2及其衍生物	Vitamin b12 and its derivatives	Free	A
293627	維生素C及其衍生物	Vitamin C and its derivatives		
29362700	維生素C及其衍生物	Vitamin c and its derivatives	Free	A
293628	維生素E及其衍生物	Vitamin E and its derivatives		
29362800	維生素E及其衍生物	Vitamin e and its derivatives	Free	A
293629	其他維生素及其衍生物	Other vitamins and their derivatives		
29362910	維生素D及其衍生物	Vitamin d and its derivatives	Free	A
29362920	維生素H及其衍生物	Biotin h (vitamin H) and its derivatives	Free	A
29362930	維生素K及其衍生物	Vitamin k and its derivatives	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
29362940	菸鹼酸	Nicotinic Acid(3-Pyridine carboxylic acid or Niacin)	Free	A
29362950	菸鹼醯胺	Nicotinamide(3-Pyridine carboxamide)	Free	A
29362990	其他未混合維生素及其衍生物	Other vitamins and their derivatives,	Free	A
293690	其他，包括天然濃縮體	Other, including natural concentrates		
29369010	維生素A + 維生素D	Intermixtures of vitamin a and vitamin d	Free	A
29369090	其他天然或以合成方法再製之維生素原及維生素（包括天然濃縮體）、其主要用作維生素之衍生物之互混物，不論加入溶劑與否	Other intermixtures of provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, whether or not in any solvent	Free	A
2937	天然或以合成方法再製之荷爾蒙、前列腺素、前列腺凝素、白三烯素；及其主要用作荷爾蒙之衍生物及結構式類似物，	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily		
29371	包括糖醇類之多肽荷爾蒙、蛋白質荷爾蒙、其衍生物及結構式類似物	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
293711	生長激素、其衍生物及結構式類似物	Somatotropin, its derivatives and structural analogues		
29371100	生長激素、其衍生物及結構式類似物	Somatotropin, its derivatives and structural analogues	Free	A
293712	胰島素及其鹽類	Insulin and its salts		
29371200	胰島素及其鹽類	Insulin and its salts	Free	A
293719	其他	Other		
29371900	其他多肽荷爾蒙、蛋白質荷爾蒙及醣蛋白荷爾蒙，其衍生物及結構式類似物	Other polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues	Free	A
29372	一類固醇荷爾蒙，其衍生物及結構式類似物	-Steroidal hormones, their derivatives and structural analogues:		
293721	可體松（皮質酮）、氫化可體松、皮質醇（去氫可體松）及迪皮質醇（去氫氫化可體松）	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)		
29372110	可體松，皮質醇，迪皮質醇	Cortisone, prednisone, prednisolone	Free	A
29372120	氫化可體松	Hydrocortisone	Free	A
293722	腎上腺皮質類固醇荷爾蒙之鹵化衍生物	Halogenated derivatives of adrenal cortical hormones		
29372200	腎上腺皮質類固醇荷爾蒙之鹵化衍生物	Halogenated derivatives of corticosteroidal hormones	Free	A
293723	雌性激素及黃體素	Oestrogens and progestogens		
29372300	雌性激素及黃體素	Oestrogens and progestogens	Free	A
293729	其他	Other		
29372910	培尼皮質醇	Methyl prednisolone	Free	A
29372990	其他類固醇荷爾蒙，其衍生物及結構式類似物	Other steroidal hormones, their derivatives and structural analogues	Free	A
293731	腎上腺素	Epinephrine		
29373100	腎上腺素	Epinephrine	Free	A
293739	其他	Other		
29373900	其他兒茶酚胺荷爾蒙，其衍生物及結構式類似物	Other catecholamine hormones, their derivatives and structural analogues	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
293740	胺基酸衍生物	Amino-acid derivatives		
29374000	胺基酸衍生物	Amino-acid derivatives	Free	A
293750	前列腺素、前列凝素、白三烯素，其衍生物及結構式類似物	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural		
29375000	前列腺素、前列凝素、白三烯素，其衍生物及結構式類似物	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	Free	A
293790	其他	Other		
29379000	其他天然或以合成方法再製之荷爾蒙；及其主要用作荷爾蒙之衍生物及結構式類似物	Other hormones, natural or reproduced by synthesis; derivatives and structural analogues thereof, used primarily as	Free	A
2938	天然或以合成方法再製之 及其鹽類、醚類、酯類及其他衍生物	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and		
293810	芸香（蘆亭）及其衍生物	Rutoside (rutin) and its derivatives		
29381000	芸香（蘆亭）及其衍生物	Rutoside (rutin) and its derivatives	Free	A
293890	其他	Other		
29389000	其他天然或以合成方法再製之 及其鹽類、醚類、酯類及其他衍生物	Other glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Free	A
2939	天然或以合成方法再製之植物鹼及其鹽類、醚類、酯類及其他衍生物	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives		
29391	—鴉片鹼及其衍生物；其鹽類：	- Alkaloids of opium and their derivatives; salts thereof:		
293911	罌粟草膏；丁基原啡因（INN）、可待因、二氫可待因（INN）、乙基嗎啡、愛托啡因（INN）、海洛因、二氫可待因酮（INN）、二氫嗎啡酮（INN）、嗎啡、菸鹼鹽嗎啡（INN）、羥基可待因酮（INN）、羥二氫嗎啡酮（INN）、福可汀（INN）、蒂巴康（INN）及蒂巴因；及其鹽類	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof		
29391100	罌粟草濃縮物；丁基原啡因（INN）、可待因、二氫可待因（INN）、乙基嗎啡、愛托啡因（INN）、海洛因、二氫可待因酮（INN）、二氫嗎啡酮（INN）、嗎啡、菸鹼鹽嗎啡（INN）、羥基可待因酮（INN）、羥二氫嗎啡酮（INN）、福可定（INN）、蒂巴康（INN）及蒂巴因；及其鹽類	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	Free	A
293919	其他	Other		
29391910	其他鴉片鹼（原料藥）	Alkaloids of opium	Free	A
29391920	其他鴉片鹼之衍生物；及其鹽類	Other derivatives of alkaloids of opium; salts thereof	Free	A
29392	—金雞納鹼及其衍生物；其鹽類：	-Alkaloids of cinchona and their derivatives; salts thereof:		
293921	奎寧及其鹽類	Quinine and its salts		
29392100	奎寧及其鹽類	Quinine and its salts	Free	A
293929	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
29392900	其他金雞納鹼及其衍生物；其鹽類	Other alkaloid of cinchona and their derivatives; salts thereof	Free	A
293930	咖啡鹼及其鹽類	Caffeine and its salts		
29393010	咖啡鹼無水物	Caffeine Anhydrous(3,7-Dihydro-1,3,7-trimethyl-1H-purine-2,6-dione)	Free	A
29393020	咖啡鹼	Caffeine Monohydrate(3,7-Dihydro-1,3,7-trimethyl-1H-purine-2,6-dione)	Free	A
29393090	其他咖啡鹼及其鹽類	Other caffeine and its salts	Free	A
29394	—麻黃鹼類及其鹽類：	Ephedrine and their salts		
293941	麻黃鹼及其鹽類	Ephedrine and its salts		
29394100	麻黃鹼及其鹽類	Ephedrine and its salts	Free	A
293942	假麻黃鹼及其鹽類	Pseudoephedrine (inn) and its salts		
29394200	假麻黃鹼及其鹽類	Pseudoephedrine (inn) and its salts	Free	A
293943	去甲假麻黃鹼（INN）及其鹽類	Cathine (INN) and its salts		
29394300	去甲假麻黃鹼（INN）及其鹽類	Cathine (INN) and its salts	Free	A
293949	其他	Other		
29394990	其他麻黃鹼類及其鹽類	Other ephedrine and their salts	Free	A
29395	—茶鹼及胺非林（乙二胺茶鹼）及其衍生物；其鹽類	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:		
293951	芬乃他林（INN）及其鹽類	Fenetylline (INN) and its salts		
29395100	芬乃他林（INN）及其鹽類	Fenetylline (INN) and its salts	Free	A
293959	其他	Other		
29395910	茶鹼甘氨酸鈉	Theophylline sodium glycinate	Free	A
29395920	泰菲林	Dyphylline(7-(2,3-Dihydroxypropyl)-3,7-dihydro-1,3-dimethyl-1H-purine-2,6-dione)	Free	A
29395930	茶鹼	Theophylline(3,7-Dihydro-1,3-dimethyl-1H-purine-2,6-dione)	Free	A
29395990	其他茶鹼及胺非林（乙二胺茶鹼）及其衍生物；其鹽類	Other theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	Free	A
29396	—麥角鹼類及其衍生物；其鹽類：	-Alkaloids of rye ergot and their derivatives; salts thereof:		
293961	麥角新鹼及其鹽類	Ergometrine (INN) and its salts		
29396100	麥角新鹼及其鹽類	Ergometrine (INN) and its salts	Free	A
293962	麥角胺及其鹽類	Ergotamine (INN) and its salts		
29396200	麥角胺及其鹽類	Ergotamine (INN) and its salts	Free	A
293963	麥角酸及其鹽類	Lysergic acid and its salts		
29396300	麥角酸及其鹽類	Lysergic acid and its salts	Free	A
293969	其他	Other		
29396900	其他麥角鹼類及其衍生物；其鹽類	Other alkaloids of rye ergot and their derivatives; salts thereof	Free	A
29399	—其他	-Other :		
293991	古柯鹼、愛哥寧、左旋甲基安非他命、甲基安非他命（INN）、外消旋甲基安非他命；其鹽類、酯類及衍生物	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
29399100	古柯鹼、愛哥寧、左旋甲基安非他命、 甲基安非他命 (INN)、外消旋甲基 安非他命；其鹽類、酯類及衍生物	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	Free	A
293999	其他	Other		
29399910	大麻類 (原料藥)	Cannabis indica	Free	A
29399920	古柯鹼 (原料藥)	Cocaine alkaloids	Free	A
29399930	其他麻醉藥品類 (原料藥)	Other narcotics	Free	A
29399940	單寧酸黃連鹼	Berberine tannate(7,8,13,13A-tetrahydro- 9,10-dimethoxy-2,3-(methyl- nedioxy)berbinium tannate)	Free	A
29399990	其他天然或以合成方法再製之植物鹼及 其鹽類、醚類、酯類、及其他衍生物	Other vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	Free	A
2940	化學級糖類 (蔗糖、乳糖、麥芽糖、葡 萄糖及果糖除外)；糖醚、糖縮醛及糖 酯及其鹽類 (第 2 9 3 7, 2 9 3 8 及 2 9 3 9 節之產品除外)	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading No.29.37, 29.38 or 29.39.		
294000	化學級糖類 (蔗糖、乳糖、麥芽糖、葡 萄糖及果糖除外)；糖醚、糖縮醛及糖 酯及其鹽類 (第 2 9 3 7, 2 9 3 8 及 2 9 3 9 節之產品除外)	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39		
29400000	化學級糖類 (蔗糖、乳糖、麥芽糖、葡 萄糖及果糖除外)；糖醚、糖縮醛及糖 酯及其鹽類 (第 2 9 3 7, 2 9 3 8 及 2 9 3 9 節之產品除外)	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39	Free	A
2941	抗生素	Antibiotics		
294110	青黴素及具有青黴素酸結構之衍生物； 其鹽類	Penicillins and their derivatives with a penicillanic acid structure; salts thereof		
29411010	盤尼西林亞	Benzylpenicillin G sulfoxide ([2s-(2 $\alpha$ ,5 $\alpha$ ,6 $\beta$ )]-3,3-dimethyl-7-oxo-6- [(phenylacetyl)amino]-4-thia-1-azabicyclo- [3.2.0]heptane-2-carboxylic acid sulfoxide)	Free	A
29411020	安莫西林三水合物	Amoxicillin Trihydrate(6-[Amino(4- hydroxyphenyl)acetyl]amino)-3,3-dimethyl- 7-oxo-4-thia-1-azabicyclo[3.2.0]heptane-2- carboxylic acid)	Free	A
29411030	安比西林三水合物	Ampicillin Trihydrate(6- [(Aminophenylacetyl) amino]-3,3-dimethyl- 7-oxo-4-thia-1-azabicyclo [3.2.0]heptane-2- carboxylic acid)	Free	A
29411040	卞基青黴素普羅卡因	Procaine Penicillin G (3, 3-Dimethyl - 7 - oxo-6-[ (phenylacetyl) amino] - 4 - thia - 1 - azabicyclo [3.2.0] heptane - 2 -carboxylic acid compd with 2- (diethylamino) ethyl 4- aminobenzoate monohydrate)(oral)	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
29411090	青黴素及其他具有青黴素酸結構之衍生物；其鹽類	Penicillins and their other derivatives with a penicillanic acid structure; other salts thereof	Free	A
294120	鏈黴素及其衍生物；其鹽類	Streptomycins and their derivatives; salts		
29412000	鏈黴素及其衍生物；其鹽類	Streptomycins and their derivatives; salts thereof	Free	A
294130	四環素及其衍生物；其鹽類	Tetracyclines and their derivatives; salts		
29413010	氯四環素	Chlortetracycline(7-Chloro-4-dimethylamino-1,4,4a,5,5a,6,11, 12a-octahydro-3,6,10,12,12a-pentahydroxy-6-methyl-1,11-dioxo -2-naphthace-	Free	A
29413090	四環素及其其他衍生物；其鹽類	Tetracyclines and their other derivatives; salts thereof	Free	A
294140	氯絲菌素及其衍生物；其鹽類	Chloramphenicol and its derivatives; salts		
29414010	氯絲菌素	Chloramphenicol(2,2-Dichloro-N-[2-hydroxy-1-(hydroxymethyl)- 2-(4-nitrophenyl)ethyl] acetamide)	Free	A
29414020	氯絲菌素衍生物；其鹽類	derivatives of chloramphenicol; salts thereof	Free	A
294150	紅絲菌素及其衍生物；其鹽類	Erythromycin and its derivatives; salts		
29415010	紅絲菌素月桂硫酸丙脂	Erythromycin Estolate(Erythromycin propionate lauryl sulphate(salt))	Free	A
29415090	紅絲菌素及其衍生物；其其他鹽類	Erythromycin and its derivatives; other salts thereof	Free	A
294190	其他	Other		
29419010	硫酸紫菌素	Gentamycine sulfate	Free	A
29419090	其他抗生素	Other antibiotics	Free	A
2942	其他有機化合物	Other organic compounds		
294200	其他有機化合物	Other organic compounds		
29420010	供合成原料藥、動物用藥及輔助飼料藥之化學產品	Chemicals, used for manufacturing of pharmaceutical, veterinary medicines	2.50%	A
29420090	其他有機化合物	Other organic compounds	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
30	第三十章 醫藥品	Chapter 30 Pharmaceutical products		
3001	已乾燥之醫療用腺體和其他器官，不論是否製成粉末；醫療用腺體或其他器官或其分泌物之萃取物；肝素及其鹽類；其他未列名之已調製人類或動物物質，供醫療或預防疾病之用者	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified		
300110	已乾燥之腺體和其他器官，不論是否製成粉末者	Glands and other organs, dried, whether or not powdered		
30011000	已乾燥之腺體和其他器官，不論是否製成粉末者	Glands and other organs, dried, whether or not powdered	Free	A
300120	腺體或其他器官或其分泌物之萃取物	Extracts of glands or other organs or of their secretions		
30012000	腺體或其他器官或其分泌物之萃取物	Extracts of glands or other organs or of their secretions	Free	A
300190	其他	Other		
30019010	肝素及其鹽類	Heparin and its salts	Free	A
30019020	經消毒作移植用骨及皮	Bone, skin, for grafting, sterile	Free	A
30019030	經消毒作移植用眼角膜	Cornea, for transplanting, sterile	Free	A
30019090	其他未列名之已調製人類或動物物質，供醫療或預防疾病之用者	Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	Free	A
3002	人類血液；已調製動物血液供治療、預防疾病或診斷用；抗毒血清和其他血液分離部分及改質免疫產品等，不論是否以生物技術方法取得者；疫苗、毒素、微生物培養物（酵母除外）和類似品	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products		
300210	抗毒血清及其他血液分離部分及改質免疫產品，不論是否以生物技術方法取得	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes		
30021011	抗毒血清	Antisera	Free	A
30021019	其他血清	Other sera	Free	A
30021020	血漿	Plasma	Free	A
30021030	血液球蛋白及白蛋白	Blood globulin and albumin	Free	A
30021040	抗血友病製劑	Antihemophilia preparations	Free	A
30021050	藥用非菌體血清	Serum, blood, non-bacterial, medicinal	Free	A
30021090	其他血液分離部分及改質免疫產品，不論是否以生物技術方法取得	Other blood fractions and modified immunological products, whether or not obtained by means of biotechnological process	Free	A
300220	人類醫藥用疫苗	Vaccines for human medicine		
30022000	人類醫藥用疫苗	Vaccines for human medicine	Free	A
300230	動物用疫苗	Vaccines for veterinary medicine		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
30023010	口蹄疫疫苗	Vaccines against foot and mouth disease	Free	A
30023090	其他動物用疫苗	Other vaccines for veterinary medicine	Free	A
300290	其他	Other		
30029010	豬糞尿處理菌材	Micro-organisms (bacteria) for treating swine dungs	Free	A
30029090	人類血液；已調製動物血液供治療、預防疾病或診斷用；毒素、微生物培養物（酵母除外）和類似品	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; toxins, cultures of micro-organisms (excluding yeasts) and similar products	Free	A
3003	醫藥製劑（不包括第3002、3005或3006節所列者），包含兩種或以上之成分業經混合供治療或預防疾病之用，不具有劑量或零售包裝式樣者	Medicaments (excluding goods of heading No. 3002, 3005, 3006,) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale		
300310	含青黴素類或具有青黴素酸結構之衍生物，或鏈黴素或其衍生物	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		
30031010	醫藥製劑，含青黴素類或青黴素衍生物，具有青黴素酸結構者	Medicaments, containing penicillins or derivatives thereof, with a penicillanic acid structure	Free	A
30031020	醫藥製劑，含鏈黴素或其衍生物者	Medicaments, containing streptomycins or their derivatives	Free	A
300320	含有其他抗生素	Containing other antibiotics		
30032000	醫藥製劑，含有其他抗生素者	Medicaments, containing other antibiotics	Free	A
30033	—含有內分泌素或第2937節之其他產品，但不含抗生素：	-Containing hormones or other products of heading No.29.37 but not containing		
300331	含有胰島素	Containing insulin		
30033100	醫藥製劑，含有胰島素者	Medicaments, containing insulin	Free	A
300339	其他	Other		
30033900	醫藥製劑，含有其他內分泌素者	Medicaments, containing other hormones	Free	A
300340	含有生物鹼或其衍生物，但不含內分泌素或第2937節之其他產品或抗生素者	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No.29.37 or antibiotics		
30034011	鴉片類製劑	Opium and opium alkaloids preparations	Free	A
30034012	印度大麻類製劑	Cannabis indica preparations	Free	A
30034013	古柯鹼類製劑	Cocaine alkaloids preparations	Free	A
30034019	其他麻醉藥品製劑	Other narcotics preparations	Free	A
30034090	其他醫藥製劑，含有生物鹼或其衍生物，但不含內分泌素或第2937節之其他產品或抗生素者	Other medicaments, containing alkaloids or derivatives thereof but not containing hormones or other products of heading No.29.37 or antibiotics	Free	A
300390	其他	Other		
30039010	含有維他命或第2936節產品之其他醫藥製劑	Other medicaments, containing vitamins or other products of heading No.2936	Free	A
30039020	麻醉劑	Anesthetics	Free	A
30039030	血液代用品與血漿代用品及基因重組製劑	Substitutes of blood, substitutes of plasma and preparations of genetic recombinants	Free	A
30039040	營養與電解質液	Nutrients and electrolytes	Free	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
30039050	洗腎用清洗液，不具有劑量或零售包裝式樣者	Hemodialysis concentrate, not put up in measured doses or in forms or packings for retail sale	Free	A
30039060	磺胺藥	Antibacterial, sulfa drugs	Free	A
30039071	藥酒	Wine, medicated	20.00%	C
30039079	其他中藥製劑	Other chinese medicine preparations	Free	A
30039092	抗癌劑	Anti-cancer preparations	Free	A
30039093	農藥中毒解毒劑	Pesticide-poisoning cures	Free	A
30039094	抗人類免疫缺乏病毒感染用藥	Drugs for anti human immunodeficiency virus (HIV) infections	Free	A
30039099	其他醫藥製劑（不包括第3002、3005或3006節所列者），包含兩種或以上之成分業經混合供治療或預防疾病之用，不具有劑量或零售包裝式樣者	Other medicaments (excluding goods of heading No.30.02,30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale	Free	A
3004	醫藥製劑（不包括第3002、3005或3006節所列者），包含經混合或未混合產品供治療或預防疾病用，具有劑量（包括經皮給藥形態者）或零售包裝式樣者	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale		
300410	含青黴素類或具有青黴素酸結構之衍生物，鏈黴素或其衍生物	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		
30041010	醫藥製劑，含青黴素類或具有青黴素酸結構之衍生物者	Medicaments, containing penicillins or derivatives thereof, with a penicillanic acid structure	Free	A
30041020	醫藥製劑，含鏈黴素或其衍生物者	Medicaments, containing streptomycins or their derivatives	Free	A
300420	含有其他抗生素者	Containing other antibiotics		
30042000	醫藥製劑，含有其他抗生素者	Medicaments, containing other antibiotics	Free	A
30043	-含有內分泌素或第2937節之其他產品，但不含抗生素：	-Containing hormones or other products of heading No.29.37 but not containing antibiotics：		
300431	含有胰島素	Containing insulin		
30043100	醫藥製劑，含有胰島素者	Medicaments, containing insulin	Free	A
300432	含有腎上腺皮質類固醇荷爾蒙，其衍生物及結構式類似者	Containing adrenal cortical hormones, their derivatives and structural analogues		
30043200	含有腎上腺皮質類固醇荷爾蒙，其衍生物及結構式類似者	Containing corticosteroid hormones, their derivatives and structural analogues	Free	A
300439	其他	Other		
30043900	醫藥製劑，含有其他內分泌素者	Medicaments, containing other hormones	Free	A
300440	含有生物鹼或其衍生物，但不含內分泌素，第2937節之其他產品或抗生素者	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics		
30044011	鴉片類製劑	Opium and opium alkaloids preparations	Free	A
30044012	印度大麻類製劑	Cannabis indica preparations	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
30044013	古柯鹼類製劑	Cocaine alkaloids preparations	Free	A
30044019	其他麻醉藥品製劑	Other narcotics preparations	Free	A
30044091	麻醉藥品解毒藥製劑	Medicaments, antidotes for narcotics	Free	A
30044099	其他醫藥製劑，含有生物鹼或其衍生物，但未含內分泌素，第2937節之其他產品或抗生素者	Other medicaments, containing alkaloids or derivatives thereof but not containing hormones, other products of heading No.29.37 or antibiotics	Free	A
300450	含有維他命或第2936節產品之其他醫藥製劑	Other medicaments containing vitamins or other products of heading No. 29.36		
30045000	含有維他命或第2936節產品之其他醫藥製劑	Other medicaments containing vitamins or other products of heading No.29.36	Free	A
300490	其他	Other		
30049010	麻醉劑	Anesthetics	Free	A
30049020	血液代用品與血漿代用品及基因重組製劑	Substitutes of blood, substitutes of plasma and preparations of genetic recombinants	Free	A
30049030	營養與電解質液	Nutrients and electrolytes	Free	A
30049040	洗腎用清洗液，具有劑量或零售包裝式樣者	Hemodialysis concentrate, put up in measured doses or in forms or packings for	Free	A
30049050	磺胺藥	Antibacterial, sulfa drugs	Free	A
30049061	藥酒	Wine, medicated	20.00%	C
30049069	其他中藥製劑	Other chinese medicine preparations	Free	A
30049071	抗癌藥	Anti-cancer preparations	Free	A
30049072	抗人類免疫缺乏病毒感染用藥	Drugs for anti human immunodeficiency virus (HIV) infections	Free	A
30049080	農藥中毒解毒劑	pesticide-poisoning cures	Free	A
30049091	抗排斥醫藥製劑	Immunosuppressive preparations	Free	A
30049092	安瓿裝蒸餾水	Water, distilled, in ampoules	Free	A
30049099	其他醫藥製劑（不包括第3002、3005或3006節所列者），包含經混合或未混合產品供治療或預防疾病用，具有劑量（包括經皮給藥形態者）或零售包裝式樣者	Other medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale	Free	A
3005	填塞料、紗布、繃帶及其類似品（例如敷料、絆創膏、膏藥），已塗浸藥物或製成零售包裝供內科、外科、牙科或獸醫用者	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes		
300510	粘敷料和其他具有粘層之物品	Adhesive dressings and other articles having an adhesive layer		
30051010	外科用膠帶	Surgical adhesive tape	Free	A
30051020	絆創膏	Adhesive plasters	Free	A
30051090	其他粘敷料和其他具有粘層之物品	Other adhesive dressings and other articles having an adhesive layer	Free	A
300590	其他	Other		
30059010	填塞料	Wadding	Free	A
30059020	藥用紗布	Absorbent gauze	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
30059030	繃帶	Bandage	Free	A
30059040	藥用棉	Absorbent cotton	Free	A
30059090	其他屬第3005節之貨品	Others articles of heading No.30.05	Free	A
3006	本章註四所指之醫藥用品	Pharmaceutical goods specified in Note 4 to this Chapter		
300610	已消毒外科手術用腸線及類似已消毒外科縫合材料；已消毒昆布及已消毒昆布塞條；已消毒外科用或牙科用具吸收性之止血物質	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics		
30061010	已消毒腸線及類似已消毒外科縫合材料	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure	Free	A
30061020	已消毒昆布及已消毒昆布塞條	Sterile laminaria and sterile laminaria tents	Free	A
30061031	已消毒外科用或牙科用，具吸收性之止血物質，棉製	Sterile absorbable surgical or dental haemostatics, of cotton	Free	A
30061039	已消毒外科用或牙科用，具吸收性之止血物質，其他材料製	Sterile absorbable surgical or dental haemostatics, of other materials	Free	A
300620	血型分類試藥	Blood-grouping reagents		
30062000	血型分類試藥	Blood-grouping reagents	Free	A
300630	X光檢驗用不透光製劑；專供病人用之診斷用試藥	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient		
30063000	X光檢驗用不透光製劑；專供病人用之診斷用試藥	Opacifying preparations for x-ray examinations; diagnostic reagents designed to be administered to the patient	Free	A
300640	牙科用粘固劑及填充物；骨骼重建粘固劑	Dental cements and other dental fillings; bone reconstruction cements		
30064010	牙科用粘固劑及填充物	Dental cements and other dental fillings	Free	A
30064020	骨骼重建粘固劑	Bone reconstruction cements	Free	A
300650	急救箱及急救設備	First-aid boxes and kits		
30065010	急救箱	First-aid boxes	Free	A
30065020	急救設備	First-aid kits	Free	A
300660	以荷爾蒙、第2937節之其他產品或殺精蟲劑為基料之化學避孕製劑	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides		
30066000	以荷爾蒙、第2937節之其他產品或殺精蟲劑為基料之化學避孕製劑	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	A
300670	膠狀製品，設計用於人獸醫藥品，供作外科手術或體檢時身體局部潤滑劑，或供作身體與醫療器械間之耦合劑	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
30067000	膠狀製品，設計用於人獸醫藥品，供作外科手術或體檢時身體局部潤滑劑，或供作身體與醫療器械間之耦合劑	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	5.00%	A
300680	報廢醫藥品	Waste pharmaceuticals		
30068000	報廢醫藥品	Waste pharmaceuticals	0.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
31	第三十一章 肥料	Chapter 31 Fertilisers		
3101	不論是否經混合或化學處理之動植物肥料；動植物產品經混合或化學處理製成之肥料	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable		
310100	不論是否經混合或化學處理之動植物肥料；動植物產品經混合或化學處理製成之肥料	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable		
31010010	糞肥	Dung	Free	A
31010020	鳥糞（石）	Guano	Free	A
31010090	其他不論是否經混合或化學處理之動植物肥料；動植物產品經混合或化學處理製成之肥料	Other animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable	Free	A
3102	礦物或化學氮肥	Mineral or chemical fertilisers, nitrogenous		
310210	尿素，不論是否為水溶液	Urea, whether or not in aqueous solution		
31021010	尿素，肥料用	Urea, for fertilisers use	2.00%	A
31021020	裹覆尿素	Urea, coated	2.00%	A
31021090	其他尿素	Other urea	2.00%	A
31022	—硫酸銨；硫酸銨及硝酸銨之複鹽及混合物：	-Ammonium sulphate; double salts and mixtures of ammonium sulphate and		
310221	硫酸銨	Ammonium sulphate		
31022110	硫酸銨，肥料用	Ammonium sulphate, for fertiliser use	Free	A
31022190	其他硫酸銨	Other ammonium sulphate	Free	A
310229	其他	Other		
31022900	硫酸銨及硝酸銨之複鹽及混合物	Double salts and mixtures of ammonium sulphate and ammonium nitrate	Free	A
310230	硝酸銨，不論是否為水溶液	Ammonium nitrate, whether or not in aqueous solution		
31023010	硝酸銨，肥料用	Ammonium nitrate, for fertiliser use	Free	A
31023090	其他硝酸銨	Other ammonium nitrate	Free	A
310240	硝酸銨與碳酸鈣或與其他無機非肥料物質之混合物	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances		
31024000	硝酸銨與碳酸鈣或與其他無機非肥料物質之混合物	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	A
310250	硝酸鈉	Sodium nitrate		
31025010	硝酸鈉，肥料用	Sodium nitrate, for fertiliser use	Free	A
31025090	其他硝酸鈉	Other sodium nitrate	Free	A
310260	硝酸鈣與硝酸銨之複鹽及混合物	Double salts and mixtures of calcium nitrate and ammonium nitrate		
31026000	硝酸鈣與硝酸銨之複鹽及混合物	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	A
310270	氰化鈣	Calcium cyanamide		
31027010	氰化鈣，肥料用	Calcium cyanamide, for fertiliser use	Free	A
31027090	其他氰化鈣	Other calcium cyanamide	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
310280	尿素與硝酸銨之混合物，存於水或銨溶液者	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution		
31028000	尿素與硝酸銨之混合物，存於水或銨溶液者	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	A
310290	其他，包括未在上述各項列舉之混合物	Other, including mixtures not specified in the foregoing subheadings		
31029000	其他礦物或化學氮肥，包括未在上述各項列舉之混合物	Other mineral or chemical fertilisers, nitrogenous, including mixtures not specified in the foregoing subheadings	Free	A
3103	礦物或化學磷肥	Mineral or chemical fertilisers, phosphatic		
310310	過磷酸鹽	Superphosphates		
31031000	過磷酸鹽	Superphosphate	Free	A
310320	鹼性熔渣	Basic slag		
31032000	鹼性熔渣（湯馬斯熔渣）	Basic slag (thomas slag)	Free	A
310390	其他	Other		
31039000	其他礦物或化學磷肥，包括未在上述各項列舉之混合物	Other mineral or chemical fertilisers, phosphatic, including mixtures not specified in the foregoing subheadings	Free	A
3104	礦物或化學鉀肥	Mineral or chemical fertilisers, potassic		
310410	光鹵石、鉀鹽石及其他天然粗鉀鹽	Carnallite, sylvite and other crude natural potassium salts		
31041000	光鹵石、鉀鹽石及其他天然粗鉀鹽	Carnallite, sylvite and other crude natural potassium salts	Free	A
310420	氯化鉀	Potassium chloride		
31042010	氯化鉀，肥料用	Potassium chloride, for fertiliser use	Free	A
31042090	其他氯化鉀	Other potassium chloride	Free	A
310430	硫酸鉀	Potassium sulphate		
31043010	硫酸鉀，肥料用	Potassium sulphate, for fertiliser use	Free	A
31043090	其他硫酸鉀	Other potassium sulphate	Free	A
310490	其他	Other		
31049010	硫酸鉀鎂（不論純粹與否）	Potassium magnesium sulphate (whether or not pure)	Free	A
31049090	其他礦物或化學鉀肥，包括未在上述各項列舉之混合物	Other mineral or chemical fertilisers, potassic including mixtures not specified in the foregoing subheadings	Free	A
3105	礦物或化學肥料內含有肥料三要素氮、磷、鉀中之兩種或三種者；其他肥料；本章所載貨品之屬錠劑或類似形狀者，或其包裝毛重不超過 1 0 公斤者	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		
310510	本章所載貨品屬錠劑或類似形狀或其包裝毛重不超過 1 0 公斤者	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		
31051000	本章所載貨品屬錠劑或類似形狀或其包裝毛重不超過 1 0 公斤者	Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	2.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
310520	礦物或化學肥料，含有肥料三要素氮、磷、鉀者	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium		
31052000	礦物或化學肥料，含有肥料三要素氮、磷、鉀者	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	2.00%	A
310530	正磷酸氫二銨（磷酸二銨）	Diammonium hydrogenorthophosphate (diammonium phosphate)		
31053000	正磷酸氫二銨（磷酸二銨）	Diammonium hydrogenorthophosphate (diammonium phosphate)	2.00%	A
310540	正磷酸二氫銨（磷酸一銨）及與正磷酸氫二銨（磷酸二銨）之混合物	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)		
31054000	正磷酸二氫銨（磷酸一銨）及與正磷酸氫二銨（磷酸二銨）之混合物	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	2.00%	A
31055	—其他礦物或化學肥料，含有兩種肥料要素氮及磷者：	-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
310551	含有硝酸鹽及磷酸鹽者	Containing nitrates and phosphates		
31055100	其他礦物或化學肥料，含有硝酸鹽及磷酸鹽者	Other mineral or chemical fertilisers containing nitrates and phosphates	2.00%	A
310559	其他	Other		
31055900	其他礦物或化學肥料，含有兩種肥料要素氮及磷者	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus	2.00%	A
310560	礦物或化學肥料，含有兩種肥料要素磷及鉀者	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium		
31056000	礦物或化學肥料，含有兩種肥料要素磷及鉀者	Mineral or chemical fertilisers containing the two fertilising elements phosphours and potassium	2.00%	A
310590	其他	Other		
31059000	其他肥料	Other fertilisers	2.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
32	第三十二章 鞣革或染色用萃取物；鞣酸及其衍生物；染料、顏料及其他著色料；漆類及凡立水；油灰及其他灰泥；墨類	Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks		
3201	植物性鞣革用萃取物；單寧及其鹽類、醚類、酯類及其他衍生物	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives		
320110	白堅木膏	Quebracho extract		
32011000	白堅木膏	Quebracho extract	Free	A
320120	荊樹皮膏	Wattle extract		
32012000	荊樹皮膏	Wattle extract	Free	A
320190	其他	Other		
32019010	單寧酸及其衍生物	Tannic acid and their derivatives	Free	A
32019020	橡樹膏、栗樹膏	Oak or chestnut extract	Free	A
32019090	其他植物性鞣革用萃取物	Other tanning extracts of vegetable origin	Free	A
3202	合成有機鞣料；無機鞣料；鞣料製品，不論是否包括天然鞣料；鞣前處理用酵素製劑	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic		
320210	合成有機鞣料	Synthetic organic tanning substances		
32021000	合成有機鞣料	Synthetic organic tanning substances	Free	A
320290	其他	Other		
32029010	合成無機鞣料	Synthetic inorganic tanning substances	Free	A
32029020	鞣革前處理用酵素製劑	Enzymatic preparations for pre-tanning	Free	A
32029030	鞣料製品，不論是否包括天然鞣料	Tanning preparations, whether or not containing natural tanning substances	Free	A
3203	植物性或動物性著色料（包括染色用萃取物，但動物碳黑除外），不論是否符合化學上定義；本章註三所述之以植物性或動物性著色料為基料之調製品	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin		
320300	植物性或動物性著色料（包括染色用萃取物，但動物碳黑除外），不論是否符合化學定義；本章註三所述之以植物性或動物性著色料為基料之調製品	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin		
32030011	胭脂紅	Cochinea	Free	A
32030019	其他動物性著色料	Other colouring matter of animal origin	Free	A
32030021	蘇木膏	Logwood extract	Free	A
32030022	兒茶（拷皮膏）	Cutch	Free	A
32030029	其他植物性著色料	Other colouring matter of vegetable origin	Free	A
32030030	本章註三所述之以植物性動物性混合著色料為基料之調製品	Preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter	Free	A



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3204	合成有機著色料，不論是否符合化學上定義；本章註三所述之以合成有機著色料為基料之調製品；各種有機產品用作螢光增亮劑或發光劑，不論是否符合化學上定義	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically		
32041	一合成有機著色料及其為基料之調製品，如本章註三所述者：	-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :		
320411	分散性染料及其為基料之調製品	Disperse dyes and preparations based		
32041110	分散性染料	Disperse dyes	5.00%	A
32041120	以分散性染料為基料之調製品	Preparations based on disperse dyes	5.00%	A
320412	酸性染料，不論是否已金屬預處理及其為基料之調製品；媒染料及其為基料之調製品	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon		
32041210	酸性染料，不論是否已金屬預處理	Acid dyes, whether or not premetallised	5.00%	A
32041220	以酸性染料為基料之調製品	Preparations based on acid dyes	5.00%	A
32041230	媒染染料	Mordant dyes	5.00%	A
32041240	以媒染染料為基料之調製品	Preparations based on mordant dyes	5.00%	A
320413	鹽基性染料及其為基料之調製品	Basic dyes and preparations based thereon		
32041310	鹽基性染料	Basic dyes	5.00%	A
32041320	以鹽基性染料為基料之調製品	Preparations based on basic dyes	5.00%	A
320414	直接染料及其為基料之調製品	Direct dyes and preparations based thereon		
32041410	直接染料	Direct dyes	5.00%	A
32041420	以直接染料為基料之調製品	Preparations based on direct dyes	5.00%	A
320415	甕染料（包括就其狀態可如顏料使用者）及其為基料之調製品	Vat dyes (including those usable in that state as pigments) and preparations based thereon		
32041511	人造靛	Indigo artificial	5.00%	A
32041519	其他甕染料（包括就其狀態可如顏料使用者）	Other vat dyes (including those usable in the state as pigments)	5.00%	A
32041520	以甕原料（包括就其狀態可如顏料使用者）為基料之調製品	Preparations based on vat dyes (including those usable in that state as pigments)	5.00%	A
320416	反應性染料及其為基料之調製品	Reactive dyes and preparations based		
32041610	反應性染料	Reactive dyes	5.00%	A
32041620	以反應性染料為基料之調製品	Preparations based on reactive dyes	5.00%	A
320417	合成有機顏料及其為基料之調製品	Pigments and preparations based thereon		
32041711	有機螢光顏料	Organic fluorescent pigments	5.00%	A
32041719	其他合成有機顏料	Other synthetic organic pigments	5.00%	A
32041720	以合成有機顏料為基料之調製品	Preparations based on synthetic organic pigments	5.00%	A
320419	其他，包括第3204.11至第3204.19目之兩種或以上之著色料之混合物	Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19		
32041911	硫化染料	Sulfur dyes	5.00%	A
32041912	以硫化染料為基料之調製品	Preparations based on sulfur dyes	5.00%	A
32041921	偶氮色料	Azoic colouring matter	5.00%	A

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32041922	以偶氮色料為基料之調製品	Preparations based on azoic colouring	5.00%	A
32041931	食用色料	Food dyes	5.00%	B
32041932	以食用色料為基料之調製品	Preparations based on food dyes	5.00%	A
32041941	油性染料	Solvent dyes	5.00%	A
32041942	以油性染料為基料之調製品	Preparations based on solvent dyes	5.00%	A
32041951	皮革用染料	Leather dyes	5.00%	A
32041952	以皮革用染料為基料之調製品	Preparations based on leather dyes	5.00%	A
32041991	其他合成有機色料，不論是否符合化學定義（包括第3 2 0 4 1 1至第3 2 0 4 1 9目之兩種或以上色料及混合物）	Other synthetic organic colouring matter, whether or not chemically defined (including mixtures of colouring matter of two or more of the subheadings Nos.3204.	5.00%	A
32041992	其他以合成有機色料為基料之調製品（包括第3 2 0 4 1 1至第3 2 0 4 1 9目之兩種或以上色料之調製品）	Preparations based on other synthetic organic colouring matter (including preparations based on colouring matter of two or more of the subheading Nos. 3204.11	5.00%	A
320420	用作螢光增亮劑之合成有機產品	Synthetic organic products of a kind used as fluorescent brightening agents		
32042000	用作螢光增亮劑之合成有機產品	Synthetic organic products of a kind used as fluorescent brightening agents	5.00%	A
320490	其他	Other		
32049000	其他用作發光劑之合成有機產品，不論是否符合化學定義	Other synthetic organic products of a kind used as luminophores, whether or not chemically defined	5.00%	A
3205	色澱；以本章註三所述色澱為基料之調製品	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes		
320500	色澱；以本章註三所述色澱為基料之調製品	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes		
32050010	色澱	Colour lakes	5.00%	A
32050020	以本章註三所述色澱為基料之調製品	Preparations as specified in Note 3 to this Chapter based on colour lakes	5.00%	A
3206	其他著色料；本章註三所述之調製品，但第3 2 0 3、3 2 0 4或3 2 0 5節之物品除外；用作發光劑之無機產品，不論是否符合化學上定義者	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically		
32061	—以二氧化鈦為基料之顏料及調製品：	-Pigments and preparations based on titanium dioxide:		
320611	以乾物質計，含二氧化鈦在80%或以上者	Containing 80% or more by weight of titanium dioxide calculated on the dry		
32061100	以乾物質計，含二氧化鈦在80%或以上之顏料及調製品	Pigments and preparations, containing 80% or more by weight of titanium dioxide calculated on the dry matter	2.70%	A
320619	其他	Other		
32061900	其他以二氧化鈦為基料之顏料及調製品	Other pigments and preparations based on titanium dioxide	2.70%	A
320620	以鉻化合物為基料之顏料及調製品	Pigments and preparations based on chromium compounds		
32062010	鉻黃	Chrome yellow	4.00%	A
32062090	其他以鉻化合物為基料之顏料及調製品	Other pigments and preparations based on chromium compounds	4.00%	A

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320630	以鎘化合物為基料之顏料及調製品	Pigments and preparations based on cadmium compounds		
32063000	以鎘化合物為基料之顏料及調製品	Pigments and preparations based on cadmium compounds	5.00%	A
32064	—其他著色料及其他調製品：	-Other colouring matter and other		
320641	碗青及其為基料之調製品	Ultramarine and preparations based thereon		
32064110	碗青（雲青、群青）	Ultramarine	4.00%	A
32064120	以碗青為基料之調製品	Preparations based on ultramarine	4.00%	A
320642	鋅鋁白（立德粉）及以硫化鋅為基料之其他顏料及調製品	Lithopone and other pigments and preparations based on zinc sulphide		
32064210	鋅鋁白（立德粉）	Lithopone (lithophone)	4.00%	A
32064220	以硫化鋅為基料之其他顏料及調製品	Other pigments and preparations based on zinc sulphide	4.00%	A
320643	以六氰基鐵酸鹽（亞鐵氰化物及鐵氰化物）為基料之顏料及調製品	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)		
32064310	洋藍（普魯士藍）	Prussian blue	4.00%	A
32064390	其他以六氰基鐵酸鹽（亞鐵氰化物及鐵氰化物）為基料之顏料及調製品	Other pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	4.00%	A
320649	其他	Other		
32064910	青銅粉	Powder of bronze	5.00%	A
32064920	赭土、富鐵黃土、富錳棕土，經化學處理者	Ochres, siennas and umbers, chemically treated	4.00%	A
32064990	其他著色料及其他調製品	Other colouring matters and other preparations	4.00%	A
320650	用作發光劑之無機產品	Inorganic products of a kind used as luminophores		
32065010	日光燈用螢光料	Fluorescent material for lamp use	5.00%	A
32065020	無機螢光顏料	Inorganic fluorescent pigment	5.00%	A
32065090	其他用作發光劑之無機產品	Other inorganic products of a kind used as luminophores	5.00%	A
3207	調製顏料、調製乳光劑及調製色料、琺瑯及釉、釉底料（泥釉）、光澤液、及類似調製品等之用於陶瓷、搪瓷及玻璃工業者；玻璃熔塊及其他玻璃成粉、粒或細片狀者	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes		
320710	調製顏料、調製乳光劑、調製色料及類似調製品	Prepared pigments, prepared opacifiers, prepared colours and similar preparations		
32071000	調製顏料、調製乳光劑、調製色料及類似調製品，用於陶瓷、搪瓷及玻璃工業者	Prepared pigments, prepared opacifiers, prepared colours and similar preparations of a kind used in the ceramic, enamelling or glass industry	5.00%	A
320720	琺瑯及釉，釉底料（泥釉）及類似調製品	Vitrifiable enamels and glazes, engobes (slips) and similar preparations		
32072010	琺瑯	Enamel	5.00%	A
32072020	釉	Glazes	5.00%	A
32072030	釉底料（泥釉）及類似調製品	Engobes (slips) and similar preparations	5.00%	A

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320730	光澤液及類似調製品	Liquid lustres and similar preparations		
32073010	金屬導電漿、金屬介質漿、金屬電阻漿	Metallic conductor paste, metallic dielectric paste, metallic resistor paste	1.00%	A
32073090	其他光澤液及類似調製品，用於陶瓷、搪瓷及玻璃工業者	Other liquid lustres and similar preparations of a kind used in the ceramic, enamelling or glass industry	5.00%	A
320740	玻璃熔塊及其他玻璃成粉、粒或細片狀者	Glass frit and other glass, in the form of powder, granules or flakes		
32074000	玻璃熔塊及其他玻璃成粉、粒或細片狀者	Glass frit and other glass, in the form of powder, granules or flakes	4.10%	A
3208	以合成聚合物或經化學改質之天然聚合物為基料之漆類及凡立水（包括瓷漆及亮漆），經分散或溶解於非水媒質者；本章註四所述之溶液	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to		
320810	以聚酯類為基料者	Based on polyesters		
32081010	油漆或磁漆，以聚酯類為基料者	Paints or enamels, based on polyesters	6.20%	B
32081020	導電漆（以含銅粉或銀粉或鎳粉者為限），以聚酯類為基料者	Conductive paints (containing copper powder, silver powder or nickel powder only), based on polyesters	6.50%	B
32081091	其他以聚酯類為基料之漆類（包括瓷漆及亮漆），經分散或溶解於非水媒質者	Other paints (including enamels and lacquers) based on polyesters, dispersed or dissolved in a non-aqueous medium	6.50%	B
32081092	其他以聚酯類為基料之凡立水，經分散或溶解於非水媒質者	Other varnishes based on polyesters, dispersed or dissolved in a non-aqueous medium	5.00%	A
320820	以丙烯酸或乙烯基聚合物為基料者	Based on acrylic or vinyl polymers		
32082010	油漆或磁漆，以丙烯酸或乙烯基聚合物為基料者	Paints or enamels, based on acrylic or vinyl polymers	5.00%	A
32082020	導電漆（以含銅粉或銀粉或鎳粉者為限），以丙烯酸或乙烯基聚合物為基料者	Conductive paints (containing copper powder, silver powder or nickel powder only), based on acrylic or vinyl polymers	5.00%	A
32082091	其他以丙烯酸或乙烯基聚合物為基料之漆類（包括瓷漆及亮漆），經分散或溶解於非水媒質者	Other paints (including enamels and lacquers) based on acrylic or vinyl polymers, dispersed or dissolved in a non-	5.00%	A
32082092	其他以丙烯酸或乙烯基聚合物為基料之凡立水，經分散或溶解於非水媒質者	Other varnishes based on acrylic or vinyl polymers, dispersed or dissolved in a non-aqueous medium	3.50%	A
320890	其他	Other		
32089010	其他油漆或磁漆	Other paints or enamels	6.50%	B
32089020	其他導電漆（以含銅粉或銀粉或鎳粉者為限）	Other conductive paints (containing copper powder, silver powder or nickel powder	6.50%	B
32089091	其他以合成聚合物或經化學改質之天然聚合物為基料之漆類（包括磁漆及亮漆），經分散溶解於非水性媒質者；本章註四所述之溶液	Other paints (including enamels and lacquers) based on synthetic polymer or chemically modified natural polymers dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to	6.50%	B

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32089092	其他以合成聚合物或經化學改質之天然聚合物為基料之凡立水，經分散溶解於非水性媒質者；本章註四所述之溶液	Other varnishes based on synthetic polymer or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter	5.00%	A
3209	以合成聚合物或經化學改質之天然聚合物為基料之漆類及凡立水（包括瓷漆及亮漆），經分散或溶解於水性媒質者	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium		
320910	以丙烯酸或乙烯基聚合物為基料者	Based on acrylic or vinyl polymers		
32091010	以丙烯酸或乙烯基聚合物為基料之漆類（包括瓷漆及亮漆），經分散或溶解於水性媒質者	Paints (including enamels and lacquers) based on acrylic or vinyl polymers, dispersed or dissolved in a aqueous medium	6.50%	B
32091020	以丙烯酸或乙烯基聚合物為基料之凡立水，經分散或溶解於水性媒質者	Varnishes based on acrylic vinyl polymers, dispersed or dissolved in a aqueous medium	5.00%	A
320990	其他	Other		
32099010	其他以合成聚合物或經化學改質之天然聚合物為基料之漆類（包括瓷漆及亮漆），經分散或溶解於水性媒質者	Other paints (including enamels and lacquers) based on synthetic polymers or chemical modified natural polymers, dispersed or dissolved in a aqueous medium	6.50%	B
32099020	其他以合成聚合物或經化學改質之天然聚合物為基料之凡立水，經分散或溶解於水性媒質者	Other varnishes based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a aqueous medium	5.00%	A
3210	其他漆類及凡立水（包括瓷漆、亮漆及膠畫料）；皮革加工用水性顏料	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing		
321000	其他漆類及凡立水（包括瓷漆、亮漆及膠畫料）；皮革加工用水性顏料	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing		
32100010	皮革加工用水性顏料	Prepared water pigments of a kind used for finishing leather	2.50%	A
32100020	亮漆	Lacquers	6.50%	B
32100091	其他凡立水	Other varnishes	5.00%	A
32100092	其他漆類	Other paints	6.50%	B
3211	調製催乾劑	Prepared driers		
321100	調製催乾劑	Prepared driers		
32110000	調製催乾劑	Prepared driers	6.00%	B
3212	顏料（包括金屬粉或金屬細片），經分散於非水媒質者，呈液狀或膏狀，用於製造漆類（包括瓷漆）；燙印箔；零售包裝之染料及其他著色料	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail		
321210	燙印箔	Stamping foils		
32121010	紙底燙印箔	Stamping foils, of paper base	6.50%	B
32121020	塑膠為底之燙印箔	Stamping foils, of plastics base	6.50%	B
32121090	其他燙印箔	Other stamping foils	6.50%	B
321290	其他	Other		

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32129010	珍珠色澤之色料精質	Pearl essence	6.50%	B
32129020	零售包裝之染料及其他著色料	Dyes and other colouring matter put up in forms or packings for retail sale	6.50%	B
32129030	著色及油漆材料	Coloring and painting material	5.00%	A
32129090	其他顏料（包括金屬粉及細片），經分散於非水媒質者，呈液狀或膏狀，用於製造漆類（包括瓷漆）	Other pigments (including metallic powders and flakes) dispersed in a non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including	6.50%	B
3213	藝術家、學生或招牌畫畫家用色料、輔助調色料、娛樂性色料及其類似品，以片狀、管裝、罐裝、瓶裝、盤裝或類似形狀及包裝者	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings		
321310	成套色料	Colours in sets		
32131000	成套色料	Colours in sets	6.50%	B
321390	其他	Other		
32139000	其他藝術家、學生或招牌畫畫家用色料、輔助調色料、娛樂性色料及其類似品，以片狀、管裝、罐裝、瓶裝、盤裝或類似形狀及包裝者	Other artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	6.50%	B
3214	玻璃匠用之油灰、接合用之油灰、樹脂黏合劑，填隙料及其他灰泥；漆匠用之填充物；建築物正面，室內壁垣，地板及天花板或其他類似品使用之非耐火表面處理製品	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls,		
321410	玻璃匠用之油灰、接合用之油灰、樹脂黏合劑，填隙料及其他灰泥；漆匠用之填充物	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings		
32141010	灰泥、漆匠用之填充物	Mastics, painters' fillings	6.50%	B
32141020	封口蠟	Sealing wax	5.00%	A
32141030	罐頭底蓋封口用封口膠	Sealing compound for can sealing	5.70%	B
32141090	其他玻璃匠用之油灰、接合用之油灰、樹脂黏合劑，填隙料及其他灰泥；漆匠用之填充物	Other glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' filling	5.70%	B
321490	其他	Other		
32149000	建築物正面、室內壁垣、地板及天花板或其他類似品使用之非耐火表面處理調製品	Non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	5.70%	B
3215	油墨，書寫或繪畫用墨水及其他墨類，不論是否經濃縮或為固體者	Printing ink, writing or drawing ink and other inks, whether or not concentrated or		
32151	— 油墨：	-Printing ink:		
321511	黑色	Black		
32151100	黑色油墨	Black printing ink	6.50%	B
321519	其他	Other		
32151900	其他顏色油墨	Other printing inks	6.50%	B
321590	其他	Other		
32159000	其他書寫或繪畫用墨水及其他墨類	Other writing or drawing ink and other inks	6.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
33	第三十三章 精油及樹脂狀物質；香水、化粧品或盥洗用品	Chapter 33 Essential oils and resinoids; perfumery, cosmetics or toilet preparations		
3301	精油（已否含者均在內），包括浸膏及淨油；樹脂狀物質；萃取含油樹脂；由油脂、固定油、蠟或類似品中，以萃香法或滲浸法所得之精油濃縮液；精油脫所得之副產品；精油之水餾液及水溶液	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils		
33011	—柑桔屬精油：	-Essential oils of citrus fruit：		
330111	佛手柑製	Of bergamot		
33011100	香檸檬油	Bergamot oil	Free	A
330112	橙製	Of orange		
33011200	橙油	Orange oil	Free	A
330113	檸檬製	Of lemon		
33011300	檸檬油	Lemon oil	Free	A
330114	白檸檬（萊姆果）製	Of lime		
33011400	白檸檬油（萊姆油）	Lime oil	Free	A
330119	其他	Other		
33011900	其他柑桔屬精油	Other essential oils of citrus fruit	Free	A
33012	—柑桔屬除外之精油：	-Essential oils other than those of citrus		
330121	天竺葵製	Of geranium		
33012100	香葉油（天竺葵油）	Geranium oil	Free	A
330122	茉莉製	Of jasmin		
33012200	茉莉花油	Jasmin oil	Free	A
330123	薰衣草或拉文定製	Of lavender or of lavandin		
33012310	薰衣草油	Lavender oil	Free	A
33012320	拉文定油	Lavandin oil	Free	A
330124	薄荷（唇形花科）製	Of peppermint (Mentha piperita)		
33012400	薄荷油	Peppermint (mentha piperita) oil	Free	A
330125	其他薄荷製	Of other mints		
33012500	其他薄荷製精油	Essential oil of other mints	Free	A
330126	印鬚芒草製	Of vetiver		
33012600	培地茅油（岸蘭根油）	Vetiver oil	Free	A
330129	其他	Other		
33012910	樟腦油	Camphor oil	Free	A
33012920	雄刈萱（香茅油）	Citronella oil	Free	A
33012990	其他柑桔屬除外之精油	Other essential oils other than those of citrus fruit	Free	A
330130	樹脂狀物質	Resinoids		
33013000	樹脂狀物質	Resinoids	Free	A
330190	其他	Other		
33019011	鴉片之萃取含油樹脂	Extracted oleoresins of opium	Free	A
33019012	甘草之萃取含油樹脂	Extracted oleoresins of liquorice	15.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
33019013	霍布花（蛇麻花）之萃取含油樹脂	Extracted oleoresins of hops	2.50%	A
33019014	除蟲菊之萃取含油樹脂	Extracted oleoresins of pyrethrum	2.50%	A
33019015	含魚藤酮植物根之萃取含油樹脂	Extracted oleoresins of the roots of plants containing rotenone	2.50%	A
33019016	蘆薈萃取含油樹脂	Extracted oleoresins of aloes	15.00%	C
33019019	其他萃取含油樹脂	Other extracted oleoresins	5.00%	A
33019090	其他由油脂、固定油、蠟或類似品中以萃香法或滲浸法所得之精油濃縮液；精油脫所得之副產品；精油之水餾液及水溶液	Other concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Free	A
3302	工業原料用之芳香物質混合物及以一種或以上此類芳香物質為基料之混合物（包括醇類溶劑在內）；製造飲料用之以芳香物質為基料之其他調製品	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the		
330210	供食品或飲料工業用	Of a kind used in the food or drink		
33021010	以芳香物質為基料，用以調製飲料之酒精製品，含酒精強度以容積計超過0.5%者	Compound alcoholic preparations based on odoriferous substance, of a kind used for the manufacture of beverages, with an alcoholic strength by volume exceeding 0.5% vol	20.00%	C
33021090	其他供食品或飲料工業原料用之芳香物質混合物及以一種或以上此類芳香物質為基料之混合物（包括醇類溶劑在內）	Other mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used in the food or	Free	A
330290	其他	Other		
33029000	其他工業原料用之芳香物質混合物及以一種或以上此類芳香物質為基料之混合物（包括醇類溶劑在內）	Other mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials	Free	A
3303	香水及盥洗用香水	Perfumes and toilet waters		
330300	香水及盥洗用香水	Perfumes and toilet waters		
33030000	香水及盥洗用香水	Perfumes and toilet waters	Free	A
3304	美容或化粧用品及保養皮膚用品（藥品除外），包括防晒及防止皮膚黑用品；指甲用化粧品	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure		
330410	唇部化粧用品	Lip make-up preparations		
33041000	唇部化粧用品	Lip make-up preparations	Free	A
330420	眼部化粧用品	Eye make-up preparations		
33042000	眼部化粧用品	Eye make-up preparations	Free	A
330430	指甲用化粧品	Manicure or pedicure preparations		
33043010	指甲油	Nail polishes	Free	A
33043020	指甲油去除劑	Nail polish remover	Free	A
33043090	其他指甲用化粧品	Other manicure or pedicure preparations	Free	A
33049	—其他：	-Other:		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
330491	化粧粉，不論是否壓緊	Powders, whether or not compressed		
33049110	面粉	Face powder	Free	A
33049120	痱子粉及爽身粉	Prickly heat powder and talc and talcum powder	Free	A
33049190	其他化粧粉	Other toilet powders	Free	A
330499	其他	Other		
33049910	面霜	Face cream	Free	A
33049920	洗面膏	Cleansing cream	Free	A
33049990	其他美容或化粧用品及保養皮膚用品（藥品除外）	Other beauty or make-up preparations and preparations for the care of the skin (other than medicaments)	Free	A
3305	髮用製品	Preparations for use on the hair		
330510	洗髮劑	Shampoos		
33051000	洗髮劑及潤絲劑	Shampoos and rinse	Free	A
330520	燙髮劑	Preparations for permanent waving or straightening		
33052000	燙髮劑	Preparations for permanent waving or straightening	Free	A
330530	髮膠	Hair lacquers		
33053000	髮膠	Hair lacquers	Free	A
330590	其他	Other		
33059010	髮膏、髮油、髮乳、髮蠟或髮水	Hair pomade, hair oil, hair emulsion, hair wax or wonder hair tonic	Free	A
33059020	染髮劑	Hair dyes	Free	A
33059090	其他髮用製品	Other preparations for use on the hair	Free	A
3306	口腔或牙科衛生用品，包括假牙固定膏及粉；用以清潔牙縫之紗線（牙線），具個別零售包裝者	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail		
330610	潔牙劑	Dentifrices		
33061010	牙膏（不論是否含有藥物）	Tooth paste (whether or not including medicaments)	Free	A
33061020	漱口劑，口腔芳香劑，假牙清潔劑	Mouth washes, oral perfume, denture	Free	A
33061090	其他潔牙劑	Other dentifrices	Free	A
330620	用以清潔牙縫之紗線（牙線）	Yarn used to clean between the teeth (dental		
33062000	用以清潔牙縫之紗線（牙線），具個別零售包裝者	floss), in individual retail packages	Free	A
330690	其他	Other		
33069000	其他口腔或牙科衛生用品，包括假牙固定膏及粉	Other preparation for oral or dental hygiene, including denture fixative pastes and	Free	A
3307	刮鬍或刮鬍前後用劑、身體除臭劑、洗浴用劑、脫毛劑及其他未列名之香料製劑、化粧品或盥洗用製劑；室內除臭劑，不論是否芳香或有消毒性質者	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties		
330710	刮鬍或刮鬍前後用劑	Pre-shave, shaving or after-shave		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
33071000	刮鬚或刮鬚前後用劑	Pre-shave, shaving or after-shave	5.00%	A
330720	身體除臭劑及止汗劑	Personal deodorants and antiperspirants		
33072000	身體除汗臭劑	Personal deodorants	5.00%	A
330730	沐浴香鹽及其他沐浴用劑	Perfumed bath salts and other bath		
33073000	沐浴香鹽及其他沐浴用劑	Perfumed bath salts and other bath preparations	5.00%	A
33074	—室內薰香或除臭劑，包括用於宗教儀式之芳香製品：	-Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:		
330741	亞珈倍地及其他燻香物品	Agarbatti and other odoriferous preparations which operate by burning		
33074100	亞珈倍地及其他燻香物品	Agarbatti and other odoriferous preparations which operate by burning	5.00%	A
330749	其他	Other		
33074900	其他室內薰香或除臭劑，包括用於宗教儀式之芳香製品	Other preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites	5.00%	A
330790	其他	Other		
33079020	隱形眼鏡清洗液	Cleaning solution for contact lens	5.00%	A
33079090	脫毛劑及其他未列名之香料製劑、化粧品或盥洗用製劑，不論是否芳香或有消毒性質者	Depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, whether or not perfumed or having disinfectant properties	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
34	第三十四章 肥皂，有機界面活性劑，洗滌劑，潤滑劑，人造蠟，調製蠟，擦光或除垢劑，蠟燭及類似品，塑型用軟膏，牙科用蠟及以石膏為基料之牙科用劑	Chapter 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		
3401	肥皂；作肥皂用途之有機界面活性劑產品及調製品，呈條、塊或壓成其他形狀者，不論是否含有肥皂；供清洗皮膚用之有機界面活性劑產品及調製品，呈液狀或乳霜狀且為零售包裝者，不論是否含肥皂；以肥皂或清潔劑浸漬、塗佈或被覆之紙、填棉、氈呢及不織布	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent		
34011	一肥皂及有機界面活性產品及調製品，呈條、塊或壓成其他形狀者，及紙、填料、氈呢及不織布，經以肥皂或清潔劑浸漬、塗佈或被覆者：	-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:		
340111	供盥洗用（包括含藥物製品）	For toilet use (including medicated products)		
34011100	供盥洗用（包括含藥物製品）肥皂及有機界面活性產品及調製品，呈條、塊或壓成其他形狀者，及紙、填料、氈呢及不織布，經以肥皂或清潔劑浸漬、塗佈或被覆者	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, for toilet use (including medicated products)	Free	A
340119	其他	Other		
34011900	非盥洗用肥皂及有機界面活性產品及調製品，呈條、塊或壓成其他形狀者，及紙、填料、氈呢及不織布，經以肥皂或清潔劑浸漬、塗佈或被覆者	Soap and organic surface-active products and preparations, in the form of bars, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent,	Free	A
340120	其他形狀之肥皂	Soap in other forms		
34012010	水懸性脂肪酸鹽	Water-dispersible salt of a fatty acid	Free	A
34012090	其他形狀之肥皂	Soap in other forms	Free	A
340130	供清洗皮膚用之有機界面活性劑產品及調製品，呈液狀或乳霜狀且為零售包裝者，不論是否含肥皂	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap		
34013000	供清洗皮膚用之有機界面活性劑產品及調製品，呈液狀或乳霜狀且為零售包裝者，不論是否含肥皂	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
3402	有機界面活性劑（肥皂除外）；界面活性劑，洗滌製劑（包括輔助洗滌製劑）及清潔製劑，不論是否含肥皂，第3401節製品除外	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than		
34021	—有機界面活性劑，不論是否零售包裝：	-Organic surface-active agents, whether or not put up for retail sale:		
340211	陰離子性	Anionic		
34021100	陰離子性有機界面活性劑	Anionic, organic surface-active agents	4.00%	A
340212	陽離子性	Cationic		
34021200	陽離子性有機界面活性劑	Cationic organic surface-active agents	4.00%	A
340213	非離子性	Non-ionic		
34021300	非離子性有機界面活性劑	Non-ionic organic surface-active agents	4.00%	A
340219	其他	Other		
34021900	其他有機界面活性劑	Other organic surface-active agents	4.00%	A
340220	零售包裝製劑	Preparations put up for retail sale		
34022000	零售包裝界面活性劑、洗滌製劑及清潔製劑	Surface-active preparations, washing preparations and cleaning preparations, put up for retail sale	4.00%	A
340290	其他	Other		
34029000	其他界面活性劑洗滌製劑及清潔製劑	Other surface-active preparations, washing preparations and cleaning preparations	4.00%	A
3403	潤滑劑（包括以潤滑製劑為基料之切削油、螺栓或螺帽離型劑、防銹或防腐蝕及脫模劑），及供紡織品、皮革、毛皮或其他材料之油脂處理用調製品，但以石油或自地瀝青所得之油為基本成分且其重量在70%或以上之調製品除外	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals		
34031	—含石油或得自地瀝青之油類者：	-Containing petroleum oils or oils obtained from bituminous minerals:		
340311	供紡織品、皮革、毛皮或其他材料處理用調製品	Preparations for the treatment of textile materials, leather, furskins or other materials		
34031110	紡織用加工處理油	Process oil for textile use	3.50%	A
34031120	皮革用加工處理油	Process oil for leather use	3.50%	A
34031130	塑膠用加工處理油	Process oil for plastic use	3.50%	A
34031140	橡膠用加工處理油	Process oil for rubber use	3.50%	A
34031190	其他材料處理用調製品	Preparations for the treatment of other materials	3.50%	A
340319	其他	Other		
34031910	潤滑油脂	Grease, lubricating	3.50%	A
34031920	切削油	Cutting-oil	3.50%	A
34031930	離型及脫模製劑	Release and mould release preparations	3.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
34031941	防銹製劑	Anti-rust preparations	3.50%	A
34031942	防蝕製劑	Anti-corrosion preparations	3.50%	A
34031990	其他潤滑製劑（以石油或自地瀝青所得之油為基本成分且其重量在70%及以上者列入第2710節）	Other lubricating preparations (as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals are classified in heading No.2710)	3.50%	A
34039	—其他：	-Other:		
340391	供紡織品、皮革、毛皮或其他材料處理用調製品	Preparations for the treatment of textile materials, leather, furskins or other materials		
34039100	供紡織品、皮革、毛皮或其他材料處理用調製品	Preparations for the treatment of textile materials, leather, furskins or other materials	3.50%	A
340399	其他	Other		
34039900	其他潤滑製劑	Other lubricating preparations	3.50%	A
3404	人造蠟及調製蠟	Artificial waxes and prepared waxes		
340410	經化學改質之褐煤類	Of chemically modified lignite		
34041000	經化學改質之褐煤蠟	Lignite wax, chemically modified	Free	A
340420	聚（氧化乙炔）（聚乙二醇）類	Of polyethylene glycol		
34042000	聚（氧化乙炔）（聚乙二醇）蠟	Poly(oxyethylene) (polyethylene glycol)	Free	A
340490	其他	Other		
34049010	製革用蠟劑	Prepared waxed for leather use	Free	A
34049020	氯化蠟	Chlorinated wax	3.50%	A
34049090	其他人造蠟及調製蠟	Other artificial waxes and prepared waxes	Free	A
3405	靴鞋、家具、地板、車身、玻璃或金屬用之擦光料及膏劑，去污膏與粉及其他類似品（不論其型態是否為經此類調製品浸漬、塗佈或被覆之紙、填料、氈呢、不織布、發泡塑膠或發泡橡膠），第3404節之蠟除外	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No.34.04		
340510	靴鞋或皮革用擦光料，膏劑及類似製品	Polishes, creams and similar preparations for footwear or leather		
34051000	靴鞋或皮革用擦光料，膏劑及類似製品	Polishes, creams and similar preparations for footwear or leather	Free	A
340520	保養木製家具、地板或其他木製品用擦光料，膏劑及類似製品	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork		
34052000	保養木製家具、地板或其他木製品用擦光料，膏劑之類似品	Polishes, creams of similar preparations for the maintenance of wooden furniture, floors or other woodwork	Free	A
340530	車身用擦光料及類似製品，金屬擦光料除外	Polishes and similar preparations for coachwork, other than metal polishes		
34053000	車身用擦光料及類似品，金屬擦光料除外	Polishes and similar preparations for coachwork, other than metal polishes	Free	A
340540	去污膏或粉及其他去污劑	Scouring pastes and powders and other scouring preparations		
34054000	去污膏或粉及其他去污劑	Scouring pastes and powders and other scouring preparations	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
340590	其他	Other		
34059000	其他擦光料及類似製品	Other polishes and similar preparations	Free	A
3406	蠟燭、小蠟燭及類似品	Candles, tapers and the like		
340600	蠟燭、小蠟燭及類似品	Candles, tapers and the like		
34060000	蠟燭、小蠟燭及類似品	Candles, tapers and the like	Free	A
3407	塑型用軟膏，包括兒童娛樂用塑型料；“牙科用蠟”或“牙科塑型料”，成套、零售包裝或成板狀、馬蹄狀、條狀及類似形狀；其他以石膏（石膏或硫酸鈣）為基料配製之牙科用品	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)		
340700	塑型用軟膏，包括兒童娛樂用塑型料；“牙科用蠟”或“牙科塑型料”，成套、零售包裝或成板狀、馬蹄狀、條狀及類似形狀；其他以石膏（石膏或硫酸鈣）為基料配製之牙科用品	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)		
34070010	塑型用軟膏，包括兒童娛樂用塑型料	Modelling pastes, including those put up for children's amusement	Free	A
34070020	牙科用蠟或牙科用塑型料	Dental waxes or dental impression compounds	Free	A
34070030	牙科用膠料	Plaster specially prepared for use in	3.50%	A
34070090	其他以石膏（石膏或硫酸鈣）為基料配製之牙科用品	Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
35	第三十五章 蛋白狀物質；改質澱粉；膠；酵素	Chapter 35 Albuminoidal substances; modified starches; glues; enzymes		
3501	酪蛋白，酪蛋白酸鹽（酯）及其他酪蛋白衍生物；酪蛋白膠	Casein, caseinates and other casein derivatives; casein glues		
350110	酪蛋白	Casein		
35011000	酪蛋白	Casein	4.00%	A
350190	其他	Other		
35019011	酪蛋白酸	Casein acid	4.00%	A
35019012	酪蛋白酸鹽（酯）	Caseinates	4.00%	A
35019019	其他酪蛋白衍生物	Other casein derivatives	4.00%	A
35019020	酪蛋白膠	Casein glues	4.00%	A
3502	白蛋白（包括兩種或以上之乳清蛋白質之濃縮物，其所含乳清蛋白質以乾重量計超過八十%者）；白蛋白酸鹽（酯）及其他白蛋白衍生物	Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.		
35021	—卵白蛋白：	-Egg albumin:		
350211	乾者	Dried		
35021110	乾燥蛋白粉	Egg white powder, dried	20.00%	C
35021120	其他乾燥蛋白類似品	Other similar articles of egg white , dried	28.00%	C
35021190	其他乾卵白蛋白	Other egg albumins, dried	4.00%	A
350219	其他	Other		
35021910	冷凍蛋白	Egg white, frozen	28.00%	C
35021920	其他蛋白類似品	Other similar articles of egg white	28.00%	C
35021990	其他卵白蛋白	Other egg albumins	4.00%	A
350220	乳白蛋白，包括兩種或以上之乳清蛋白質之濃縮物	Milk albumin, including concentrates of two or more whey proteins		
35022000	乳白蛋白，包括兩種或以上之乳清蛋白質之濃縮物	Milk albumin, including concentrates of two or more whey proteins	4.00%	A
350290	其他	Other		
35029000	其他白蛋白（包括兩種或以上之乳清蛋白質之濃縮物，其所含乳清蛋白質以乾重量計超過80%者）；白蛋白酸鹽（酯）及其他白蛋白衍生物	Other albumins, (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	4.00%	A
3503	明膠（包括矩形（含正方形）片狀明膠，不論是否經表面加工或已著色）及明膠衍生物；魚鰾膠（魚氣囊膠）；其他動物膠，屬第3501節之酪蛋白膠除外	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No.35.01		
350300	明膠（包括矩形（含正方形）片狀明膠，不論是否經表面加工或已著色）及明膠衍生物；魚鰾膠（魚氣囊膠）；其他動物膠，屬第3501節之酪蛋白膠除外	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
35030010	白明膠	Gelatin	2.50%	A
35030020	白明膠衍生物	Gelatin derivatives	5.00%	A
35030030	魚鱈膠（魚氣囊膠）	Isinglass	5.00%	A
35030090	其他動物膠，屬第3501節之酪蛋白膠除外	Other glues of animal origin, excluding casein glues of heading No. 35.01	5.00%	A
3504	消化蛋白質（蛋白）及其衍生物；其他未列名蛋白質及其衍生物；皮粉，不論是否經鉻浸漬者	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed		
350400	消化蛋白質（蛋白）及其衍生物；其他未列名蛋白質及其衍生物；皮粉，不論是否經鉻浸漬者	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed		
35040011	消化蛋白質（蛋白）及其衍生物	Peptones and their derivatives	2.50%	A
35040019	其他蛋白質及其衍生物	Other protein substances and their	2.50%	A
35040020	皮粉，不論是否經鉻浸漬者	Hide powder, whether or not chromed	5.00%	A
3505	糊精及其他改質澱粉（例如預糊化或酯化澱粉）；以澱粉、糊精或其他改質澱粉為基料之膠	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches or on dextrins or other modified starches		
350510	糊精及其他改質澱粉	Dextrins and other modified starches		
35051010	糊精	Dextrins	12.50%	C
35051020	醚化及酯化澱粉	Etherified or esterified starches	12.50%	C
35051040	可溶解或已烘製之澱粉	Soluble or roasted starch	11.80%	C
35051051	飼料用米澱粉	Rice starch for fodder use	6.00%	E
35051059	其他飼料用粘性澱粉	Other alpha starches for fodder use	6.00%	B
35051061	非飼料用米澱粉	Rice starch, not for fodder use	13.80%	E
35051069	其他非飼料用粘性澱粉	Other alpha starches, not for fodder use	11.80%	C
35051090	其他改質澱粉	Other modified starches	11.80%	C
350520	膠	Glues		
35052000	以澱粉、糊精或其他改質澱粉為基料之膠	Glues based on starches or on dextrins or other modified starches	12.50%	C
3506	未列名調製膠及其他調製粘著劑；適於作膠或粘著劑用之產品，以零售包裝當作膠或粘著劑出售，每件淨重不逾1公斤者	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of		
350610	適於作膠用或粘著劑用之產品，以零售包裝當作膠或粘著劑出售，每件淨重不逾1公斤者	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1		
35061000	適於作膠用或粘著劑用之產品，以零售包裝當作膠或粘著劑出售，每件淨重不逾一公斤者	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1	6.50%	B
35069	—其他：	-Other :		
350691	以第3901至第3913節之聚合物或以橡膠為基料之粘著劑	Adhesives based on rubber or plastics (including artificial resins)		
35069110	熱熔膠	Hot melt adhesives	6.50%	B



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
35069120	未硫化橡膠或橡膠配合物製成之黏著劑	Adhesives of unvulcanised rubber of rubber compounds	6.20%	B
35069190	其他以第3901至第3913節之聚合物或以橡膠為基料之粘著劑	Other adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.50%	B
350699	其他	Other		
35069900	其他調製膠及調製粘著劑	Other prepared glues and adhesives	6.50%	B
3507	酵素；未列名調製酵素	Enzymes; prepared enzymes not elsewhere specified or included		
350710	粗製凝乳 及其濃縮物	Rennet and concentrates thereof		
35071000	粗製凝乳 及其濃縮物	Rennet and concentrates thereof	5.00%	A
350790	其他	Other		
35079000	其他酵素及調製酵素	Other enzymes, and prepared enzymes	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
36	第三十六章 炸藥； 火品；火柴；引火合金；可燃製品	Chapter 36 Explosives pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations		
3601	發射藥	Propellant powders		
360100	發射藥	Propellant powders		
36010010	黑火藥	Black powder	5.00%	A
36010020	無煙火藥	Smokeless powders	5.00%	A
36010090	其他發射藥	Other propellant powders	5.00%	A
3602	製成炸藥，發射藥除外	Prepared explosives, other than propellant powders		
360200	製成炸藥，發射藥除外	Prepared explosives, other than propellant powders		
36020010	代拿邁	Dynamite	6.50%	B
36020090	其他製成炸藥	Other prepared explosives	6.50%	B
3603	安全引信；導爆索；擊發式或引炸式底火；著火器；電雷管	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators		
360300	安全引信；導爆索；擊發式或引炸式底火；著火器；電雷管	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators		
36030010	安全引信；導爆索	Safety fuses; detonating fuses	6.50%	B
36030020	擊發式或引炸式底火	Percussion or detonating caps	5.00%	A
36030030	著火器	Igniters	6.50%	B
36030040	電雷管	Electric detonators	6.50%	B
3604	煙火，信號火炬，落雨火箭，濃霧信號及其他煙火製品	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles		
360410	煙火	Fireworks		
36041010	玩具煙火	Fireworks, toy	Free	A
36041020	玩具以外之煙火	Fireworks other than toy	Free	A
360490	其他	Other		
36049010	信號火炬	Signalling flares	Free	A
36049020	落雨火箭	Rain rockets	Free	A
36049030	濃霧信號	Fog signals	Free	A
36049040	信號彈	Very flares	Free	A
36049090	其他煙火製品	Other pyrotechnic articles	Free	A
3605	火柴，第 3 6 0 4 節煙火製品除外	Matches, other than pyrotechnic articles of heading No.36.04		
360500	火柴，第 3 6 0 4 節煙火製品除外	Matches, other than pyrotechnic articles of heading No.36.04		
36050000	火柴，第 3 6 0 4 節煙火製品除外	Matches, other than pyrotechnic articles of heading No.36.04	6.50%	B
3606	各種形狀之鈾鐵及其他引火合金；本章註二所述之可燃物質製品	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter		
360610	液體或液化氣體燃料儲存於容量不超過 3 0 0 c m 3 之容器中，供灌注或再灌注香煙用或類似之打火機用	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
36061000	液體或液化氣體燃料儲存於容量不超過 3 0 0 c m 3 之容器中，供灌注或灌注 香煙用或類似之打火機用	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	6.50%	B
360690	其他	Other		
36069010	鈰鐵及其他引火合金	Ferro-cerium and other pyrophoric alloys	6.50%	B
36069020	樹脂火炬	Resin torches	6.50%	B
36069030	以醇類為基料之固體或半固體燃料	Fuels with a basis of alcohol, in solid or semi-solid form	6.50%	B
36069090	其他可燃性物質製品	Other articles of combustible materials	6.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
37	第三十七章 感光或電影用品	Chapter 37 Photographic or cinematographic goods		
3701	除紙、紙板或紡織品以外，任何材料製成之平面裝、感光性、未曝光照相用版及軟片；平面裝、感光性、未曝光之立即沖印組合	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs		
370110	供 X 光用	For X-ray		
37011000	X 光版及軟片，平面裝、感光性、未曝光者	X-ray plates and film, in the flat, sensitised, unexposed	Free	A
370120	立即沖印軟片	Instant print film		
37012000	立即沖印軟片，平面裝、感光性、未曝光者	Instant print film, in the flat, sensitised, unexposed, whether or not in packs	Free	A
370130	任何一邊超過 255 公厘之其他版及軟片	Other plates and film, with any side exceeding 255 mm		
37013000	任何一邊超過 255 公厘之其他版及軟片，平面裝、感光性、未曝光者	Other plates and film, with any side exceeding 255 mm, in the flat, sensitised, unexposed	Free	A
37019	—其他：	-Other:		
370191	供彩色感光用（多色）	For colour photography (polychrome)		
37019100	其他照相用版及軟片，供彩色感光用（多色），平面裝、感光性、未曝光者	Other photographic plates and film, for colour photography (polychrome), in the flat, sensitised, unexposed	Free	A
370199	其他	Other		
37019990	其他照相用版及軟片，非供彩色感光用（多色），平面裝、感光性未曝光者	Other photographic plates and film, not for colour photography (polychrome), in the flat, sensitised, unexposed	Free	A
3702	除紙、紙板或紡織品以外，任何材料製成之感光性未曝光照相用膠捲；感光性未曝光之立即沖印膠捲	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed		
370210	供 X 光用	For X-ray		
37021000	供 X 光用膠捲，感光性未曝光者	Photographic film in rolls, for x-ray, sensitised, unexposed	Free	A
370220	立即沖印膠捲	Instant print film		
37022000	立即沖印膠捲，感光性未曝光者	Instant print film, in rolls, sensitised, unexposed	Free	A
37023	—無孔寬度不超過 105 公厘之其他膠捲：	-Other film, without perforations, of a width not exceeding 105 mm:		
370231	彩色感光用（多色）	For colour photography (polychrome)		
37023110	未剪裁捲筒彩色照相軟片（寬 35 公厘及以上，長 800 公尺以上）	Colour photographic film in rolls, uncut (width 35 mm and over, length over 800 m)	Free	A
37023190	其他無孔，寬度不超過 105 公厘，彩色感光用膠捲，感光性未曝光者	Other film in rolls, without perforations, of a width not exceeding 105 mm, for color photography (polychrome), sensitised, unexposed	Free	A
370232	其他，附有鹵化銀乳液者	Other, with silver halide emulsion		
37023200	其他無孔寬度不超過 105 公厘之膠捲，附有鹵化銀乳液，感光性未曝光者	Other film in rolls, without perforations, of a width not exceeding 105 mm, with silver halide emulsion, sensitised, unexposed	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
370239	其他	Other		
37023900	無孔，寬度不超過1 0 5公厘之其他照相用膠捲，感光性未曝光者	Other photographic film in rolls, without perforations, of a width not exceeding 105 mm, sensitised, unexposed	Free	A
37024	—無孔寬度超過1 0 5公厘之其他膠捲：	-Other film, without perforations, of a width exceeding 105 mm:		
370241	寬度超過6 1 0公厘及長度超過2 0 0公尺，供彩色感光者（多色）	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)		
37024110	印刷或石印版用感光膠捲	Photographic film in rolls for printing or lithographic use	Free	A
37024120	未剪裁捲筒彩色感光膠捲（長8 0 0公尺以上）	Colour photographic film in rolls, uncut (length over 800 m)	Free	A
37024190	其他用途無孔捲裝彩色感光膠捲，寬度超過6 1 0公厘及長度超過2 0 0公尺，未曝光者	Other film in rolls, without perforations, of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome), unexposed	Free	A
370242	寬度超過6 1 0公厘及長度超過2 0 0公尺，供彩色感光用者除外	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography		
37024210	印刷或石印版用感光膠捲	Photographic film in rolls for printing or lithographic use	Free	A
37024290	其他用途之其他無孔照相用膠捲，寬度超過6 1 0公厘及長度超過2 0 0公尺，供彩色感光用者除外，未曝光者	Other photographic film in rolls, without perforations, of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography (polychrome), unexposed	Free	A
370243	寬度超過6 1 0公厘及長度不超過2 0 0公尺者	Of a width exceeding 610 mm and of a length not exceeding 200 m		
37024310	印刷或石印版用感光膠捲	Photographic film in rolls for printing or lithographic use	Free	A
37024390	其他用途無孔感光用膠捲，寬度超過6 1 0公厘及長度不超過2 0 0公尺，未曝光者	Other photographic film in rolls, without perforations, of a width exceeding 610 mm and of a length not exceeding 200 m, unexposed	Free	A
370244	寬度超過1 0 5公厘但不超過6 1 0公厘者	Of a width exceeding 105 mm but not exceeding 610 mm		
37024410	未剪裁捲筒彩色感光膠捲（寬度超過1 0 5公厘但不超過6 1 0公厘，長8 0 0公尺以上者）	Colour photographic film in rolls, uncut (width exceeding 105 mm but not exceeding 610 mm, length more than 800 m)	Free	A
37024420	印刷或石印版用感光膠捲	Photographic film for in rolls printing or lithographic use	Free	A
37024490	其他用途無孔感光用膠捲，寬度超過1 0 5公厘但不超過6 1 0公厘，未曝光者	Other photographic film in rolls, without perforations, of a width exceeding 105 mm but not exceeding 610 mm, unexposed	Free	A
37025	—供彩色感光用之其他膠捲（多色）：	-Other film, for colour photography (polychrome):		
370251	寬度不超過1 6公厘及長度不超過1 4公尺者	Of a width not exceeding 16 mm and of a length not exceeding 14 m		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
37025100	彩色感光用之其他膠捲，寬度不超過16公厘及長度不超過14公尺，未曝光者	Other film in rolls, for colour photography, of a width not exceeding 16 mm and of a length not exceeding 14 m, unexposed	Free	A
370252	寬度不超過16公厘及長度超過14公尺者	Of a width not exceeding 16 mm and of a length exceeding 14 m		
37025210	電影軟片，寬度不超過16公厘及長度超過14公尺者	Cinematograph film in rolls, of a width not exceeding 16 mm and of a length exceeding 14 m	Free	A
37025290	其他感光用膠捲，寬度不超過16公厘及長度超過14公尺，未曝光者	Other film in rolls, for colour photography, of a width not exceeding 16 mm and of a length exceeding 14 m, unexposed	Free	A
370253	寬度超過16公厘但不超過35公厘及長度不超過30公尺，供幻燈片用者	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides		
37025300	供彩色感光用之其他膠捲，寬度超過16公厘但不超過35公厘及長度不超過30公尺，供幻燈片用，未曝光者	Other film in rolls, for colour photography, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides, unexposed	Free	A
370254	寬度超過16公厘但不超過35公厘及長度不超過30公尺，供幻燈片用者除外	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides		
37025410	電影軟片，寬度超過16公厘但不超過35公厘及長度不超過30公尺	Cinematograph film in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	Free	A
37025490	其他感光用膠捲，寬度超過16公厘，但不超過35公厘及長度不超過30公尺，供幻燈片用者除外，未曝光者	Other film in rolls, for colour photography, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides, unexposed	Free	A
370255	寬度超過16公厘但不超過35公厘及長度超過30公尺者	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m		
37025510	電影軟片，寬度超過16公厘但不超過35公厘及長度超過30公尺者	Cinematograph film in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	Free	A
37025590	其他感光用膠捲寬度超過16公厘，但不超過35公厘及長度超過30公尺，供幻燈片用者除外	Other film in rolls, for colour photography of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m, unexposed	Free	A
370256	寬度超過35公厘者	Of a width exceeding 35 mm		
37025610	未剪裁捲筒彩色感光膠捲（長800公尺以上）	Colour photograph film in rolls, uncut (length over 800 m)	Free	A
37025690	其他感光用膠捲，寬度超過35公厘，未曝光者	Other film in rolls, for colour photography of a width exceeding 35 mm, unexposed	Free	A
37029	—其他：	-Other:		
370291	寬度不超過16公厘者	Of a width not exceeding 16 mm and of a length not exceeding 14 m		
37029100	其他感光用單色膠捲，寬度不超過16公厘，未曝光者	Other photographic monochrome film in rolls, of a width not exceeding 16 mm, unexposed	Free	A
370293	寬度超過16公厘，但不超過35公厘及長度不超過30公尺者	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
37029310	電影軟片，寬度超過16公厘但不超過35公厘及長度不超過30公尺者	Cinematograph film in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	Free	A
37029390	其他感光用單色膠捲，寬度超過16公厘，但未超過35公厘及長度不超過30公尺，未曝光者	Other photographic monochrome film in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, unexposed	Free	A
370294	寬度超過16公厘但不超過35公厘及長度超過30公尺者	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m		
37029410	電影軟片，寬度超過16公厘但不超過35公厘及長度超過30公尺者	Cinematograph film in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	Free	A
37029490	其他感光用單色膠捲，寬度超過16公厘，但未超過35公厘及長度超過30公尺，未曝光者	Other photographic monochrome film in rolls, of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m, unexposed	Free	A
370295	寬度超過35公厘	Of a width exceeding 35 mm		
37029500	其他感光用單色膠捲，寬度超過35公厘，未曝光者	Other photographic monochrome film in rolls, of a width exceeding 35 mm, unexposed	Free	A
3703	未曝光之感光性照相紙、紙板及紡織品	Photographic paper, paperboard and textiles, sensitised, unexposed		
370310	寬度超過610公厘捲狀包裝者	In rolls of a width exceeding 610 mm		
37031010	未剪裁捲筒彩色照相紙（寬130公分，長1000公尺以上）	Colour photographic paper in rolls, uncut (width 130 cm, length over 1000 m), unexposed	2.00%	A
37031090	其他未曝光之感光性照相紙，紙板及紡織品寬度超過610公厘捲狀包裝者	Other photographic paper, paperboard and textiles, sensitised, unexposed, in rolls of a width exceeding 610 mm	2.00%	A
370320	其他，供彩色感光用者（多色）	Other, for colour photography (polychrome)		
37032010	其他未曝光之感光紙、紙板及紡織品，供彩色感光用，立即顯影者	Other photographic paper, paperboard and textiles, sensitised, unexposed, for instant color photography print use	2.00%	A
37032090	其他未曝光之感光紙、紙板及紡織品，供彩色照相用者	Other photographic paper, paperboard and textiles, sensitised, unexposed, for colour photography	2.00%	A
370390	其他	Other		
37039010	未曝光之X光相紙	X-ray paper, unexposed	2.00%	A
37039020	其他未曝光之感光紙、紙板及紡織品，立即顯影照相用者	Other photographic paper, paperboard and textiles, sensitised, unexposed, for instant print use	2.00%	A
37039091	其他未曝光之感光性照相紙、紙板	Other photographic paper and paperboard, unexposed	2.00%	A
37039092	其他未曝光之感光性照相紡織品	Other photographic textiles, unexposed	2.00%	A
3704	已曝光但未顯影之照相版、軟片、紙、紙板及紡織品	Photographic plates, film, paper, paperboard and textiles, exposed but not developed		
370400	已曝光但未顯影之照相版、軟片、紙、紙板及紡織品	Photographic plates, film, paper, paperboard and textiles, exposed but not developed		
37040010	電影用軟片，已曝光但未顯影者	Cinematograph, exposed but not developed	Free	A

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37040020	已曝光但未顯影之照相紙、紙板及紡織品	Photographic paper, paperboard and textiles, exposed but not developed	Free	A
37040090	其他已曝光但未顯影之照相版、軟片	Other photographic plates, film, exposed but not developed	Free	A
3705	已曝光及已顯影之照相版及軟片，電影軟片除外	Photographic plates and film, exposed and developed, other than cinematographic film		
370510	供平版複製用	For offset reproduction		
37051000	已曝光及已顯影之照相版及軟片，供平版複製用，電影軟片除外	Photographic plates and film, exposed and developed, for offset reproduction, other than cinematographic film	Free	A
370520	縮影膠片	Microfilms		
37052010	書籍、文件、報章雜誌縮影膠片，已曝光及已顯影者	Photographic microfilms of books, documents, newspaper and periodicals, exposed and developed	Free	A
37052090	其他縮影膠片，已曝光及已顯影者	Other microfilms, exposed and developed	Free	A
370590	其他	Other		
37059090	其他已曝光及已顯影之照相版及軟片，電影軟片除外	Other photographic plates and film, exposed and developed, other than cinematograph	Free	A
3706	已曝光及已顯影之電影軟片，不論是否併合聲帶或僅為聲帶者均在內	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound		
370610	寬度35公厘或以上者	Of a width of 35 mm or more		
37061031	35公厘國片正片，第一拷貝	35 mm mandarin cinema film, positive, first copy	Free	A
37061032	35公厘國片正片，第二拷貝	35 mm mandarin cinema film, positive, second copy	Free	A
37061033	35公厘國片正片，第三及以下各拷貝	35 mm mandarin cinema film, positive, third copy and thereafter	Free	A
37061040	35公厘國片負片	35 mm mandarin cinema film, negative	Free	A
37061051	35公厘外國片正片，第一拷貝	35 mm foreign cinema film, positive, first copy	Free	A
37061052	35公厘外國片正片，第二拷貝	35 mm foreign cinema film, positive, second copy	Free	A
37061053	35公厘外國片正片，第三及以下各拷貝	35 mm foreign cinema film, positive, third copy and thereafter	Free	A
37061060	35公厘外國片負片	35 mm foreign cinema film, negative	Free	A
37061071	70公厘外國片正片，第一拷貝	70 mm foreign cinema film, positive, first copy	Free	A
37061072	70公厘外國片正片，第二拷貝	70 mm foreign cinema film, positive, second copy	Free	A
37061073	70公厘外國片正片，第三及以下各拷貝	70 mm foreign cinema film, positive, third copy and thereafter	Free	A
37061080	70公厘外國片負片	70 mm foreign cinema film, negative	Free	A
37061091	70公厘國片正片，第一拷貝	70 mm mandarin cinema film, positive, first copy	Free	A
37061092	70公厘國片正片，第二拷貝	70 mm mandarin cinema film, positive, second copy	Free	A
37061093	70公厘國片正片，第三及以下各拷貝	70 mm mandarin cinema film, positive, third copy and thereafter	Free	A



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37061099	其他已曝光及已顯影之電影軟片，不論是否併含聲帶或僅為聲帶者均在內，寬度3.5公厘或以上者	Other cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, of a width 35 mm or more	Free	A
370690	其他	Other		
37069031	8公厘彩色電影片	Cinematography film, colour, of a width of 8 mm	Free	A
37069032	1.6公厘彩色電影片	Cinematography film, colour, of a width of 16 mm	Free	A
37069039	其他3.5公厘以下之彩色電影片	Other cinematography film, colour, of a width less than 35 mm	Free	A
37069041	8公厘黑白電影片	Cinematography film, black and white, of a width of 8 mm	Free	A
37069042	1.6公厘黑白電影片	Cinematography film, black and white, of a width of 16 mm	Free	A
37069049	其他3.5公厘以下之黑白電影片	Other cinematography film, black and white, of a width less than 35 mm	Free	A
37069090	其他曝光及已顯影之電影軟片，不論是否併合聲帶或僅為聲帶者均在內，寬度3.5公厘以下	Other cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, of a width less than 35 mm	Free	A
3707	供照相用化學製品（凡立水、膠、接著劑及類似品除外）；供照相用之未經混合產品，已作成劑量或零售包裝立即可用者	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form		
370710	感光乳液	Sensitised emulsions		
37071000	供照相用感光乳液	Sensitised emulsions, for photographic uses	3.50%	A
370790	其他	Other		
37079010	供照相用顯影劑	Developing preparation, for photographic uses	3.50%	A
37079020	供照相用定影劑	Fixing preparations, for photographic uses	3.50%	A
37079030	供照相用調色劑	Toners, for photographic uses	3.50%	A
37079090	其他供照相用化學製品（凡立水、膠、接著劑及類似品除外）；供照相用之未經混合產品，已作成劑量或零售包裝立即可用者	Other chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	3.50%	A

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38	第三十八章 雜項化學產品	Chapter 38 Miscellaneous chemical products		
3801	人造石墨；膠體或半膠體石墨；以石墨或其他碳為基料之調製品呈膏狀、塊狀、片狀或呈半製品狀者	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-		
380110	人造石墨	Artificial graphite		
38011000	人造石墨	Artificial graphite	2.50%	A
380120	膠體或半膠體石墨	Colloidal or semi-colloidal graphite		
38012000	膠體或半膠體石墨	Colloidal or semi-colloidal graphite	2.50%	A
380130	供電極用碳膏及供爐壁用類似膏狀物	Carbonaceous pastes for electrodes and similar pastes for furnace linings		
38013000	供電極用碳膏及供爐壁用類似膏狀物	Carbonaceous pastes for electrodes and similar pastes for furnace linings	2.50%	A
380190	其他	Other		
38019000	其他以石墨或其他碳為基料之調製品	Other preparations based on graphite or other carbon	2.50%	A
3802	活性碳；活性天然礦產品；動物炭，包括已耗之動物炭 在內	Activated carbon; activated natural mineral products; animal black, including spent animal black		
380210	活性碳	Activated carbon		
38021000	活性碳	Activated carbon	6.50%	B
380290	其他	Other		
38029011	活性白土	Activated clay	2.50%	A
38029012	活性膨土	Activated bentonite	Free	A
38029013	活性沸石	Activated zeolite	2.50%	A
38029019	其他活性天然礦產品	Other activated natural mineral products	2.50%	A
38029020	動物炭，包括已耗之動物炭 在內	Animal black, including spent animal black	3.50%	A
3803	松脂油，不論是否已精製	Tall oil, whether or not refined		
380300	松脂油，不論是否已精製	Tall oil, whether or not refined		
38030000	松脂油，不論是否已精製	Tall oil, whether or not refined	1.00%	A
3804	製造木漿所產生之殘餘鹼水，不論是否已濃縮、去糖份或經化學處理者均在內，包括磺化木質素，但不包括第3803節之松脂油	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No.38.03		
380400	製造木漿所產生之殘餘鹼水，不論是否已濃縮、去糖份或經化學處理者均在內，包括磺化木質素，但不包括第3803節之松脂油	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No.38.03		
38040010	磺化木質素	Lignin sulphonates	4.20%	A
38040090	其他鹼水，製造木漿所產生者	Other lyes, residual from the manufacture of wood pulp	4.20%	A

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3805	膠、木餾或硫酸鹽之松節油及以蒸餾或其他方法處理針葉樹木所產生之其他烯油類；粗製二戊烯；亞硫酸鹽松節油及其他粗製對異丙基甲苯；以烯醇為主要成分之松油	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent		
380510	膠、木餾或硫酸鹽松節油	Gum, wood or sulphate turpentine oils		
38051000	膠、木餾或硫酸鹽松節油	Gum, wood or sulphate turpentine oils	2.50%	A
380520	松油	Pine oil		
38052000	松油	Pine oil	2.50%	A
380590	其他	Other		
38059010	粗製二戊烯	Crude dipentene	2.50%	A
38059020	亞硫酸鹽松節油及其他粗製對異丙基甲苯	Sulphite turpentine and other crude para-cymene	2.50%	A
38059030	以蒸餾或其他方法處理針葉樹木所產生之其他烯油類	Other terpenic oils produced by the distillation or other treatment of coniferous	2.50%	A
3806	松香及樹脂酸，及其衍生物；松香精及松香油；流動膠	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums		
380610	松香及樹脂酸	Rosin and resin acids		
38061000	松香及樹脂酸	Rosin and resin acids	1.80%	A
380620	松香鹽類、樹脂酸鹽類、松香或樹脂酸衍生物鹽類，松香加成物鹽類除外	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts		
38062000	松香鹽類、樹脂酸鹽類、松香或樹脂酸衍生物鹽類，松香加成物鹽類除外	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	1.80%	A
380630	酯化膠	Ester gums		
38063000	酯化膠	Ester gums	1.80%	A
380690	其他	Other		
38069010	松香酸	Rosin acid	1.80%	A
38069020	松香精	Rosin spirit	1.80%	A
38069030	松香油	Rosin oil	1.80%	A
38069040	流動膠	Run gums	1.80%	A
38069090	其他松香及樹脂酸之衍生物	Other derivatives of rosin and resin acids	1.80%	A
3807	木焦；木焦油；木餾油；木油精；植物瀝青；釀酒瀝青及以松香、樹脂酸或植物瀝青為基料之類似製品	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch		
380700	木焦；木焦油；木餾油；木油精；植物瀝青；釀酒瀝青及以松香、樹脂酸或植物瀝青為基料之類似製品	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch		
38070010	木焦油；木餾油	Wood tar oil; wood creosote	2.50%	A
38070020	木油精	Wood naphtha	Free	A
38070030	植物瀝青	Vegetable pitch	2.50%	A
38070040	丙酮油	Acetone oil	3.50%	A
38070050	松焦精油	Pine tar oil, rectified	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
38070090	其他釀酒瀝青及以松香、樹脂酸或植物瀝青為基料之類似製品	Other brewers, pitch and similar preparations based on rosin, resin acids or on vegetable pitch	1.80%	A
3808	殺蟲劑、殺鼠劑、殺菌劑、除草劑、抑芽劑、植物生長調節劑、消毒劑及類似產品，已定型或包裝供零售用，或調製品或成品者（例如經硫磺處理帶、殺蟲燈心及蠟燭、捕蠅紙）	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wick and candles, and fly-papers)		
380810	殺蟲劑	Insecticides		
38081010	殺蟲劑原體	Insecticides in technical grade	2.50%	A
38081020	捕蠅紙及其類似品	Flypapers and similar articles	5.00%	A
38081030	蚊香	Mosquito smudges	5.00%	A
38081040	殺蟲燈心及蠟燭	Wicks and candles	5.00%	A
38081050	經硫磺處理之帶	Sulphur-treated bands	5.00%	A
38081090	其他殺蟲劑成品	Other insecticides products	5.00%	A
380820	殺菌劑	Fungicides		
38082010	殺菌劑原體	Fungicides in technical grade	2.50%	A
38082020	殺菌劑成品	Fungicides products	3.50%	A
380830	除草劑、抑芽劑、植物生長調節劑	Herbicides, anti-sprouting products and plant-growth regulators		
38083012	除草劑成品	Herbicides products	2.00%	A
38083013	巴拉刈原體	Paraquat in technical grade	2.50%	A
38083019	其他除草劑原體	Other herbicides in technical grade	Free	A
38083021	抑芽劑及植物生長調節劑原體	Anti-sprouting products and plant-growth regulators in technical grade	2.50%	A
38083022	抑芽劑及植物生長調節劑成品	Anti-sprouting products and plant-growth regulators products	3.50%	A
380840	消毒劑	Disinfectants		
38084010	消毒劑原體	Disinfectants in technical grade	2.50%	A
38084020	消毒劑成品	Disinfectants products	5.00%	A
380890	其他	Other		
38089011	殺劑原體	Miticides in technical grade	2.50%	A
38089012	殺劑成品	Miticides products	3.50%	A
38089021	殺線蟲劑原體	Nematocides in technical grade	2.50%	A
38089022	殺線蟲劑成品	Nematocides products	3.50%	A
38089031	殺鼠劑原體	Rodenticides in technical grade	2.50%	A
38089032	殺鼠劑成品	Rodenticides products	3.50%	A
38089091	其他農藥或類似產品原體	Other pesticides or similar products in technical grade	2.50%	A
38089092	其他農藥或其他類似品成品	Other pesticides or similar products	3.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
3809	未列名之紡織、造紙、製革或類似工業用之整理劑、促進或固定染料上染之染料載媒劑及其他產品及調製品（例如上光料處理劑及媒染劑）	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included		
380910	以澱粉質為基料者	With a basis of amylaceous substances		
38091010	以澱粉質為基料之漿料	Sizes with a basis of amylaceous substances	10.00%	B
38091090	其他以澱粉質為基料之紡織、造紙、製革或類似工業用之整理劑、染料載媒劑及其他產品及調製品	Other finishing agents, dye carriers and other products and preparations, of a kind in the textile, paper, leather or like industries, with a basis of amylaceous substances	10.00%	B
38099	—其他：	-Other:		
380991	供紡織或類似工業用者	Of a kind used in the textile or like		
38099100	供紡織或類似工業用之整理劑、染料載媒劑及其他產品及調製品	Finishing agents, dye carriers and other products and preparations, of a kind used in the textile or like industries	5.00%	A
380992	供造紙或類似工業用者	Of a kind used in the paper or like industries		
38099200	供造紙或類似工業用之整理劑、染料載媒劑及其他產品及調製品	Finishing agents, dye carriers and other products and preparations, of a kind used in the paper or like industries	5.00%	A
380993	供製革或類似工業用者	Of a kind used in the leather or like		
38099300	供製革或類似工業用之整理劑、染料載媒劑及其他產品及調製品	Finishing agents, dye carriers and other products and preparations, of a kind used in leather or like industries	5.00%	A
3810	金屬表面浸洗劑；銲接用銲劑及其他輔助製劑；含有金屬及其他材料銲接用粉及膏；作為銲條或電銲棒之芯或外層塗裝製劑	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods		
381010	金屬表面浸洗劑；含有金屬及其他材料之銲接用粉及膏	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other		
38101010	金屬表面浸洗劑	Pickling preparations for metal surfaces	5.00%	A
38101020	含有金屬及其他材料銲接用粉及膏	Soldering, brazing or welding powders and pastes consisting of metal and other	5.00%	A
381090	其他	Other		
38109010	銲接用銲劑及其他輔助製劑	Fluxes and other auxiliary preparations for soldering brazing or welding	5.00%	A
38109020	銲條或電棒銲塗裝製劑	Coating preparations for welding electrodes or rods	5.00%	A
3811	礦物油（包括汽油）或與礦物油相同用途之其他液體用之抗震劑、氧化抑制劑、膠性抑制劑、黏度改良劑、抗腐蝕劑及其他製成添加劑	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils		
38111	—抗震製劑：	-Anti-knock preparations：		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
381111	以鉛化合物為基料者	Based on lead compounds		
38111100	以鉛化合物為基料之抗震製劑	Anti-knock preparations based on lead compounds	Free	A
381119	其他	Other		
38111900	其他抗震製劑	Other anti-knock preparations	Free	A
38112	—潤滑油添加劑：	-Additives for lubricating oils：		
381121	含有石油及提自地瀝青之油類者	Containing petroleum oils or oils obtained from bituminous minerals		
38112100	含有石油或提自地瀝青之油類之潤滑油添加劑	Additives for lubricating oils, containing petroleum oils, or oils obtained from bituminous minerals	Free	A
381129	其他	Other		
38112900	其他潤滑油添加劑	Other additives for lubricating oils	Free	A
381190	其他	Other		
38119000	其他添加劑，供礦物油或與礦物油相同用途之其他液體用者	Other additives for mineral oils or for other liquids used for the same purposes as mineral oils	2.50%	A
3812	調製之橡膠促進劑；未列名之橡膠或塑膠用複合可塑劑；橡膠或塑膠用抗氧化劑及其他複合安定劑	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics		
381210	調製之橡膠促進劑	Prepared rubber accelerators		
38121000	調製之橡膠促進劑	Prepared rubber accelerators	6.50%	B
381220	橡膠或塑膠用複合可塑劑	Compound plasticisers for rubber or plastics		
38122000	橡膠或塑膠用複合可塑劑	Compound plasticisers for rubber or plastics	5.00%	A
381230	橡膠或塑膠用抗氧化劑及其他複合安定劑	Anti-oxidising preparations and other compound stabilisers for rubber or plastics		
38123010	橡膠或塑膠用抗氧化劑	Anti-oxidising preparations for rubber or plastics	6.50%	B
38123020	橡膠或塑膠用其他複合安定劑	Other compound stabilisers for rubber or plastics	5.00%	A
3813	滅火器配藥；已裝配藥之滅火彈	Preparations and charges for fire-extinguishers; charged fire-extinguishing		
381300	滅火器配藥；已裝配藥之滅火彈	Preparations and charges for fire-extinguishers; charged fire-extinguishing		
38130000	滅火器配藥，已裝配之滅火彈	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	5.00%	A
3814	未列名有機組合溶劑及稀釋劑；漆或凡立水去除製劑	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers		
381400	未列名有機組合溶劑及稀釋劑；漆或凡立水去除製劑	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers		
38140000	未列名有機組合溶劑及稀釋劑；漆或凡立水去除製劑	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
3815	未列名反應起始劑、反應促進劑及觸媒	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included		
38151	—載體上之觸媒：	-Supported catalysts :		
381511	以鎳或鎳化合物為活性物質者	With nickel or nickel compounds as the active substance		
38151100	以鎳或鎳化合物為活性物質之觸媒	Catalysts with nickel or nickel compounds as the active substance	1.00%	A
381512	以貴金屬或貴金屬化合物為活性物質者	With precious metal or precious metal compounds as the active substance		
38151200	以貴金屬或貴金屬化合物為活性物質之觸媒劑	Catalysts with precious metal or precious metal compounds as the active substance	1.00%	A
381519	其他	Other		
38151900	其他載體上觸媒	Other supported catalysts	1.00%	A
381590	其他	Other		
38159011	過氧化物系複合觸媒	Complex catalyst of peroxide	5.00%	A
38159019	其他觸媒	Other catalytics	1.00%	A
38159020	其他反應起始劑，反應促進劑	Other reaction initiators, reaction accelerators preparations	5.00%	A
3816	耐火水泥、灰泥、混凝土及類似配製品，不包括第3801節所列者	Refractory cements, mortars, concretes and similar compositions, other than products of heading No.38.01		
381600	耐火水泥、灰泥、混凝土及類似配製品，不包括第3801節所列者	Refractory cements, mortars, concretes and similar compositions, other than products of heading No.38.01		
38160000	耐火水泥、灰泥、混凝土及類似配製品，不包括第3801節所列者	Refractory cements, mortars, concretes and similar compositions, other than products of heading No.38.01	2.50%	A
3817	混合烷基苯及混合烷基，不包括第2707或2902節所列者	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No.27.07 or 29.02		
381700	混合烷基苯及混合烷基，不包括第2707或2902節所列者	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No.27.07 or 29.02		
38170000	混合烷基苯及混合烷基，不包括第2707或2902節所列者	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No.27.07 or 29.02	5.00%	A
3818	電子工業用已摻雜之化學元素，呈圓片、晶圓或類似形狀者；電子工業用已摻雜之化學化合物	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped		
381800	電子工業用已摻雜之化學元素，呈圓片、晶圓或類似形狀者；電子工業用已摻雜之化學化合物	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped		
38180010	晶圓，已摻雜	Wafer, doped	Free	A
38180090	其他電子工業用已摻雜之化學元素及化學化合物	Other chemical elements and compounds doped for use in electronics	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
3819	液壓煞車油及其他已調製之液壓傳遞液，不含或含石油或瀝青礦物油以重量計少於70%者	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals		
381900	液壓煞車油及其他已調製之液壓傳遞液，不含或含石油或瀝青礦物油以重量計少於70%者	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals		
38190010	液壓煞車油	Hydraulic braking oil	5.00%	A
38190090	其他已調製之液壓傳遞液，不含或含石油或瀝青礦物油以重量計少於70%者	Other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	5.00%	A
3820	抗凍劑及除冰液劑	Anti-freezing preparations and prepared de-icing fluids		
382000	抗凍劑及除冰液劑	Anti-freezing preparations and prepared de-icing fluids		
38200000	抗凍劑及除冰液劑	Anti-freezing preparations and prepared de-icing fluids	5.00%	A
3821	培養微生物用之培養基	Prepared culture media for development of micro-organisms		
382100	培養微生物用之培養基	Prepared culture media for development of micro-organisms		
38210000	培養微生物用之培養基	Prepared culture media for development of micro-organisms	5.00%	A
3822	診斷或實驗用有底襯之試劑及診斷或實驗用之配製試劑，不論是否有底襯，不包括第3002節或第3006節所列者；檢定參照物	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No.30.02 or 30.06; Certified reference		
382200	診斷或實驗用有底襯之試劑及診斷或實驗用之配製試劑，不論是否有底襯，不包括第3002節或第3006節所列者；檢定參照物	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No.30.02 or 30.06; Certified reference		
38220011	石蕊試紙，切成一定尺寸	Litmus paper, cut to size	5.00%	A
38220019	其他石蕊試紙	Other litmus paper	5.00%	A
38220020	糖尿病試紙，切成一定尺寸	Test tape for diabetes, cut to size	5.00%	A
38220030	供診斷或實驗用之塑膠底襯試劑	Diagnostic or laboratory reagents on a backing of plastics	5.00%	A
38220041	浸漬診斷用或實驗用試劑之其他紙張，切成一定尺寸	Other paper impregnated with diagnostic or laboratory reagents, cut to size	5.00%	A
38220049	浸漬診斷用或實驗用試劑之其他紙張	Other paper impregnated with diagnostic or laboratory reagents	5.00%	A
38220050	檢定參照物	Certified reference materials	5.00%	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
38220090	其他診斷或實驗用有底襯之試劑及診斷或實驗用之配製試劑，不論是否有底襯，不包括第3002節或第3006節所列者	Other diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading	5.00%	A
3823	工業用一元脂肪酸類；油脂精製所得之酸性油；工業用脂肪醇類	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols		
38231	—工業用一元脂肪酸；油脂精製所得之酸性油：	Industrial monocarboxylic fatty acids; acid oils from refining:		
382311	硬脂酸	Stearic acid		
38231100	硬脂酸	Stearic acid	0.40%	A
382312	油酸	Oleic acid		
38231200	油酸	Oleic acid	1.00%	A
382313	松脂油脂脂肪酸	Tall oil fatty acids		
38231300	松脂油脂脂肪酸	Tall oil fatty acids	1.00%	A
382319	其他	Other		
38231910	粗製動植物性軟脂酸	Crude animal or vegetable palmitic acids	1.00%	A
38231920	動物性油脂精製所得之酸性油	Acid oils from refining, animal	Free	A
38231930	植物性油脂精製所得之酸性油	Acid oils from refining, vegetable	Free	A
38231990	其他工業用一元脂肪酸	Other industrial monocarboxylic fatty acids	0.40%	A
382370	工業用脂肪醇	Industrial fatty alcohols		
38237000	工業用脂肪醇	Industrial fatty alcohols	Free	A
3824	鑄模或鑄心用之配成粘劑；化學或相關工業之未列名化學品及化學製品（包括天然產品混合物）	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or		
382410	鑄模或鑄心用之配成粘劑	Prepared binders for foundry moulds or		
38241000	鑄模或鑄心用之配成粘劑	Prepared binders for foundry moulds or	4.40%	A
382420	環烷酸及其不溶於水之鹽類及酯類	Naphthenic acids, their water-insoluble salts and their esters		
38242000	環烷酸及其不溶於水之鹽類及酯類	Naphthenic acids, their water-insoluble salts and their esters	5.00%	A
382430	未經凝聚之金屬碳化物混合物或其與金屬黏結劑混合者	Non-agglomerated metal carbides mixed together or with metallic binders		
38243000	未經凝聚之金屬碳化物混合物或其與金屬黏結劑混合者	Non-agglomerated metal carbides mixed together or with metallic binders	5.00%	A
382440	水泥、灰泥或混凝土用之配成添加劑	Prepared additives for cements, mortars or concretes		
38244000	水泥、灰泥或混凝土用之配成添加劑	Prepared additives for cements, mortars or concretes	5.00%	A
382450	非耐火之灰泥及混凝土	Non-refractory mortars and concretes		
38245000	非耐火之灰泥及混凝土	Non-refractory mortars and concretes	5.00%	A
382460	山梨醇，第2905·44目物品除外	Sorbitol other than that of subheading		
38246000	山梨醇，第290544目物品除外	Sorbitol other than that of subheading No.2905.44	6.50%	B
38247	—含二種或以上不同鹵素原子之非環烴全鹵化衍生物之混合物：	-Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
382471	僅含與氟及氯全鹵化之非環經	Containing acyclic hydrocarbons perhalogenated only with fluorine and		
38247100	僅含與氟及氯全鹵化之非環經混合物	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	5.00%	A
382479	其他	Other		
38247900	其他含二種或以上不同鹵素原子之非環經全鹵化衍生物之混合物	Other mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	5.00%	A
382490	其他	Other		
38249011	氧化鎂或鹼及鹼土金屬之鹵化物之培養晶體（屬於光學者除外）其重量在2·5公克以上者	Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals	Free	A
38249012	雜醇油	Fusel oil	Free	A
38249013	C 4 - C 9 醇類混合物	Mixtures of C4-C9 alcohol	Free	A
38249014	含起始劑之二乙二醇雙丙炔碳酸酯	Diethylene glycol dipropylene carbonate with starter	2.50%	A
38249015	含雙經乙氧羰苯磺酸鈉之乙二醇溶液	Sodium 3,5-bis (b-hydroxy ethoxy carbonyl) benzene sulfonate of ethylene glycol	2.50%	A
38249016	氨氣液	Ammoniacal gas liquors	Free	A
38249021	已耗用之氧化物	Spent oxide	Free	A
38249022	鈦酸鋇糊	Paste of barium titanate	Free	A
38249023	非屬礦物油之電容器油	Condenser oil not of mineral oil origin	Free	A
38249024	膠點帶	Marker tape dots	2.50%	A
38249025	浮選劑	Flotation reagent	2.50%	A
38249026	氧氣呼吸器用清淨劑	Cardoxide or carlime for oxygen breathing apparatus	Free	A
38249031	脫墨劑	Ink eraser	3.50%	A
38249033	電極糊	Paste for electrode	2.50%	A
38249037	石棉熱浸塗料	Hot melt saturant for felted asbestos-toch	5.00%	A
38249038	燒窯示溫器（例如賽格圓椎體）	Ceramic firing testers, fusible (for example, seger cones)	Free	A
38249041	修正液	Correctors	3.00%	A
38249042	二聚脂肪酸、三聚脂肪酸	Dimer of fatty acid, trimer of fatty acid	Free	A
38249043	複寫用膏	Copying paste	Free	A
38249046	離子交換劑	Ion exchangers	3.50%	A
38249051	飼料添加物（不含藥物成分者）	Feedstuff additive (not containing medicinal substances)	2.50%	A
38249052	非屬第三十一章之化學肥料	Chemical fertilisers, other than those of Chapter 31	2.00%	A
38249053	經調配之植物生長介質	Prepared plant growing media	Free	A
38249060	聚多元醇混合物，寡聚物	Mixtures of oligomer polyol	2.50%	A
38249070	氧化物磁心材料	Ferromagnetic material	2.50%	A
38249080	化妝用品，未加香料非供立即使用者	Cosmetic preparations, not perfumed and not for immediate use	5.00%	A
38249091	膨脹破裂劑	Expansible cracked agent	3.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
38249092	二異氰酸二苯甲烷之寡聚物混合物	Mixture oligomer of diphenylmethane diisocyanate	1.20%	A
38249099	其他化學或相關工業之未列名化學品及化學製品（包括天然產品混合物）	Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or	5.00%	A
3825	化學或相關工業未列名殘餘物；都市廢棄物；污水下水道污泥；本章註6所述之其他廢棄物	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this		
382510	都市廢棄物	Municipal waste		
38251000	都市廢棄物	Municipal waste	5.00%	A
382520	污水下水道污泥	Sewage sludge		
38252000	污水下水道污泥	Sewage sludge	5.00%	A
382530	醫療廢棄物	Clinical waste		
38253000	醫療廢棄物	Clinical waste	0.70%	A
38254	－廢有機溶劑	- Waste organic solvents:		
382541	含鹵化物者	Halogenated		
38254100	含鹵化物之廢有機溶劑	Halogenated waste organic solvents	5.00%	A
382549	其他	Other		
38254900	其他廢有機溶劑	Other waste organic solvents	5.00%	A
382550	金屬浸洗液、液壓油、剎車油及抗凍液之廢棄物	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids		
38255000	金屬浸洗液、液壓油、剎車油及抗凍液之廢棄物	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5.00%	A
38256	－化學或相關工業之其他廢棄物	- Other wastes from chemical or allied		
382561	主要含有機成分者	Mainly containing organic constituents		
38256100	主要含有機成分之化學或相關工業之其他廢棄物	Other wastes from chemical or allied industries, mainly containing organic constituents	5.00%	A
382569	其他	Other		
38256900	其他化學或相關工業之其他廢棄物	Other wastes from chemical or allied industries	5.00%	A
382590	其他	Other		
38259000	其他化學或相關工業未列名殘餘物	Other residual products of the chemical or allied industries, not elsewhere specified or included	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
39	第三十九章 塑膠及其製品	Chapter 39 Plastics and articles thereof		
3901	乙烯之聚合物，初級狀態	Polymers of ethylene, in primary forms		
390110	比重小於0.94之聚乙烯	Polyethylene having a specific gravity of less than 0.94		
39011000	比重小於0.94之聚乙烯，初級狀態	Polyethylene having a specific gravity of less than 0.94, in primary forms	2.50%	A
390120	比重等於0.94或大於0.94之聚乙烯	Polyethylene having a specific gravity of 0.94 or more		
39012000	比重等於0.94或大於0.94之聚乙烯，初級狀態	Polyethylene having a specific gravity of 0.94 or more, in primary forms	2.50%	A
390130	乙烯-醋酸乙烯之共聚物	Ethylene-vinyl acetate copolymers		
39013000	乙烯-醋酸乙烯之共聚物，初級狀態	Ethylene-vinyl acetate copolymers, in primary forms	2.50%	A
390190	其他	Other		
39019010	氯化聚乙烯，初級狀態	Chlorinated polyethylene, in primary forms	2.50%	A
39019090	其他乙烯之聚合物，初級狀態	Other polymers of ethylene, in primary	2.50%	A
3902	丙烯或其他烯烴之聚合物，初級狀態	Polymers of propylene or of other olefins, in primary forms		
390210	聚丙烯	Polypropylene		
39021000	聚丙烯，初級狀態	Polypropylene, in primary forms	2.50%	A
390220	聚異丁烯	Polyisobutylene		
39022000	聚異丁烯，初級狀態	Polyisobutylene, in primary forms	2.50%	A
390230	丙烯共聚物	Propylene copolymers		
39023000	丙烯共聚物，初級狀態	Propylene copolymers, in primary forms	2.50%	A
390290	其他	Other		
39029010	氯化聚丙烯，初級狀態	Chlorinated polypropylene, in primary forms	2.50%	A
39029020	氯化聚丁烯，初級狀態	Chlorinated polybutylene, in primary forms	2.50%	A
39029090	其他烯烴之聚合物，初級狀態	Other polymers of other olefins, in primary forms	2.50%	A
3903	苯乙烯之聚合物，初級狀態	Polymers of styrene, in primary forms		
39031	-聚苯乙烯：	-Polystyrene :		
390311	發泡級	Expansible		
39031100	發泡級聚苯乙烯	Expansible polystyrene	2.50%	A
390319	其他	Other		
39031900	其他聚苯乙烯，初級狀態	Other polystyrene, in primary forms	2.50%	A
390320	苯乙烯-丙烯 (SAN) 共聚物	Styrene-acrylonitrile (SAN) copolymers		
39032000	苯乙烯-丙烯 共聚物，初級狀態	Styrene-acrylonitrile (san) copolymers, in primary forms	2.50%	A
390330	丙烯-丁二烯-苯乙烯 (ABS) 共聚物	Acrylonitrile - butadiene - styrene (ABS) copolymers		
39033000	丙烯-丁二烯-苯乙烯 (ABS) 共聚物，初級狀態	Acrylonitrile - butadiene - styrene (abs) copolymers, in primary forms	2.50%	A
390390	其他	Other		
39039010	甲基丙烯酸甲酯-丁二烯-苯乙烯 (MBS) 共聚物，初級狀態	Methyl methacrylate - butadiene - styrene (mbs) copolymers, in primary forms	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
39039020	多孔型苯乙烯與二乙烯苯共聚合物、氯甲基化苯乙烯與二乙烯苯共聚合物、胺甲基化苯乙烯與二乙烯苯共聚合物等三種離子交換樹脂中間體	The medium of ion exchange resins of porous styrene-divinyl benzene copolymer, chloromethylated styrene-divinyl benzene copolymer, and aminomethylated styrene-divinyl benzene copolymer	1.00%	A
39039090	其他苯乙烯之聚合物，初級狀態	Other polymers of styrene, in primary forms	2.50%	A
3904	氯乙烯或其他鹵化烯烴之聚合物，初級狀態	Polymers of vinyl chloride or of other halogenated olefins, in primary forms		
390410	聚氯乙烯，未與任何其他物質混合者	Polyvinyl chloride, not mixed with any other substances		
39041000	聚氯乙烯，未與任何其他物質混合者，初級狀態	Polyvinyl chloride, not mixed with any other substances, in primary forms	2.50%	A
39042	—其他聚氯乙烯：	-Other polyvinyl chloride:		
390421	未塑化	Non-plasticised		
39042100	未塑化聚氯乙烯，初級狀態	Non-plasticised polyvinyl chloride, in primary forms	2.50%	A
390422	已塑化	Plasticised		
39042200	已塑化聚氯乙烯，初級狀態	Plasticised polyvinyl chloride, in primary forms	2.50%	A
390430	氯乙烯—醋酸乙烯共聚合物	Vinyl chloride-vinyl acetate copolymers		
39043000	氯乙烯—醋酸乙烯共聚合物，初級狀態	Vinyl chloride-vinyl acetate copolymer, in primary forms	2.50%	A
390440	其他氯乙烯共聚合物	Other vinyl chloride copolymers		
39044000	其他氯乙烯共聚合物，初級狀態	Other vinyl chloride copolymers, in primary forms	2.50%	A
390450	氯亞乙烯共聚合物	Vinylidene chloride polymers		
39045000	氯亞乙烯共聚合物，初級狀態	Vinylidene chloride polymers, in primary forms	2.50%	A
39046	—含氟聚合物：	-Fluoro-polymers:		
390461	聚四氟乙烯	Polytetrafluoroethylene		
39046100	聚四氟乙烯，初級狀態	Polytetrafluoroethylene, in primary forms	2.50%	A
390469	其他	Other		
39046900	其他含氟聚合物，初級狀態	Other fluoro-polymers, in primary forms	2.50%	A
390490	其他	Other		
39049000	其他氯乙烯或其他鹵化烯烴之聚合物，初級狀態	Other polymers of vinyl chloride or of other halogenated olefins, in primary forms	2.50%	A
3905	醋酸乙烯或其他乙烯酯之聚合物，初級狀態；其他初級狀態之乙烯基聚合物	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms		
39051	—聚醋酸乙烯：	-Polyvinyl acetate:		
390512	水性分散液	In aqueous dispersion		
39051200	聚醋酸乙烯水性分散液	Polyvinyl acetate, in aqueous dispersion	4.00%	A
390519	其他	Other		
39051900	其他聚醋酸乙烯，初級狀態	Other polyvinyl acetate, in primary form	4.00%	A
39052	—醋酸乙烯共聚合物：	-Vinyl acetate copolymers:		
390521	水性分散液	In aqueous dispersion		
39052100	醋酸乙烯共聚合物水性分散液	Vinyl acetate copolymers, in aqueous dispersion	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
390529	其他	Other		
39052900	其他醋酸乙烯共聚合物，初級狀態	Other vinyl acetate copolymers, in primary form	4.00%	A
390530	聚乙烯醇，不論是否含有未經水解之醋酸基	Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups		
39053000	聚乙烯醇，不論是否含有未經水解之醋酸基	Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups	5.00%	A
39059	—其他：	-Other：		
390591	共聚合物	Copolymers		
39059100	其他乙烯酯之共聚合物或其他乙烯基共聚合物，初級狀態	Copolymers of other vinyl esters or other vinyl copolymers, in primary forms	4.00%	A
390599	其他	Other		
39059910	聚乙烯醚	Polyvinylether	4.00%	A
39059920	聚乙烯縮丁醛	Polyvinyl butyral	5.00%	A
39059990	其他乙烯酯之聚合物或其他乙烯基聚合物，初級狀態	Polymers of other vinyl esters or other vinyl polymers, in primary forms	4.00%	A
3906	丙烯酸聚合物，初級狀態	Acrylic polymers in primary forms		
390610	聚甲基丙烯酸甲酯	Polymethyl methacrylate		
39061010	聚甲基丙烯酸甲酯粒，初級狀態	Polymethyl methacrylate granules, in primary forms	2.50%	A
39061020	聚甲基丙烯酸甲酯乳液，初級狀態	Polymethyl methacrylate emulsion, in primary forms	4.00%	A
390690	其他	Other		
39069010	其他丙烯酸聚合物粒，初級狀態	Other acrylic polymers granules, in primary forms	1.00%	A
39069090	其他丙烯酸聚合物乳液，初級狀態	Other acrylic polymers emulsion, in primary forms	4.00%	A
3907	聚縮醛，其他聚醚及環氧樹脂，初級狀態；聚碳酸樹脂，醇酸樹脂，聚丙烯酯及其他聚酯，初級狀態	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms		
390710	聚縮醛	Polyacetals		
39071000	聚縮醛，初級狀態	Polyacetals, in primary forms	2.50%	A
390720	其他聚醚	Other polyethers		
39072010	聚乙二醇，初級狀態	Polyethylene glycol, in primary forms	2.50%	A
39072020	聚丙二醇，初級狀態	Polypropylene glycol, in primary forms	2.50%	A
39072030	聚氧化二甲苯	Polyoxylene oxide	2.50%	A
39072090	其他聚醚，初級狀態	Other polyethers, in primary forms	2.50%	A
390730	環氧樹脂	Epoxide resins		
39073010	丙二酚型環氧樹脂	Bisphenol a type epoxy resin	4.00%	A
39073020	酚醛清漆樹脂型環氧樹脂	Novolac resin type epoxy resin	4.00%	A
39073090	其他環氧樹脂，初級狀態	Other epoxide resins, in primary forms	4.00%	A
390740	聚碳酸樹脂	Polycarbonates		
39074000	聚碳酸樹脂，初級狀態	Polycarbonates, in primary forms	2.50%	A
390750	醇酸樹脂	Alkyd resins		
39075000	醇酸樹脂，初級狀態	Alkyd resins, in primary form	5.00%	A
390760	聚對苯二甲酸乙烯酯	Polyethylene terephthalate		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
39076000	聚對苯二甲酸乙炔酯，初級狀態	Polyethylene terephthalate, in primary forms	2.50%	A
39079	—其他聚酯：	-Other polyesters:		
390791	不飽和者	Unsaturated		
39079100	其他聚酯，不飽和者，初級狀態	Other polyesters, unsaturated, in primary forms	2.50%	A
390799	其他	Other		
39079910	聚對苯二甲酸二丁酯，初級狀態	Polybutylene terephthalate, in primary forms	3.50%	A
39079990	其他聚酯，飽和者，初級狀態	Other polyesters, saturated, in primary forms	2.50%	A
3908	聚醯胺，初級狀態	Polyamides in primary forms		
390810	聚醯胺-6，-11，-12，-6,6，-6,9，-6,10或-6,12	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12		
39081010	聚醯胺六（尼龍六）	Polyamide 6 (nylon 6)	2.50%	A
39081020	聚醯胺六，六（尼龍六，六）	Polyamide 6,6 (nylon 6,6)	2.50%	A
39081030	聚醯胺-11，-12，-6,9，-6,10或-6,12	Polyamide -11, -12, -6,9, -6,10 or -6,12	2.50%	A
390890	其他	Other		
39089000	其他聚醯胺，初級狀態	Other polyamides, in primary forms	2.50%	A
3909	胺基樹脂、酚樹脂及聚胺基甲酸乙酯，初級狀態	Amino-resins, phenolic resins and polyurethanes, in primary forms		
390910	尿素樹脂；硫 樹脂	Urea resins; thiourea resins		
39091000	尿素樹脂或硫 樹脂，初級狀態	Urea resins or thiourea resins, in primary forms	5.00%	A
390920	三聚氰胺樹脂	Melamine resins		
39092000	三聚氰胺樹脂，初級狀態	Melamine resins, in primary forms	5.00%	A
390930	其他胺基樹脂	Other amino-resins		
39093000	其他胺基樹脂，初級狀態	Other amino resins, in primary forms	5.00%	A
390940	酚樹脂	Phenolic resins		
39094000	酚樹脂，初級狀態	Phenolic resins, in primary forms	5.00%	A
390950	聚胺基甲酸乙酯	Polyurethanes		
39095000	聚胺基甲酸乙酯，初級狀態	Polyurethanes, in primary forms	2.50%	A
3910	聚矽氧，初級狀態	Silicones, in primary forms		
391000	聚矽氧，初級狀態	Silicones, in primary forms		
39100010	矽油	Silicone oil	2.50%	A
39100020	矽油膏	Silicone grease	2.50%	A
39100030	矽樹脂	Silicone resin	4.00%	A
39100040	矽橡膠	Silicone rubber	4.00%	A
39100090	其他聚矽氧，初級狀態	Other silicones, in primary forms	1.20%	A
3911	未列名石油樹脂、薰草酮□樹脂、多烯、多硫化物、聚 及其他符合本章註三之產品，初級狀態	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms		
391110	石油樹脂、薰草酮、□或薰草酮□樹脂及多 烯	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes		
39111010	石油樹脂	Petroleum resins	5.00%	A
39111020	喃樹脂	Furan resin	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
39111090	其他薰草酮、□或薰草酮□樹脂及多烯	Other coumarone, indene or coumarone-indene resine and polyterpenes	5.00%	A
391190	其他	Other		
39119010	聚	Polysulfone	2.50%	A
39119030	聚醯亞胺	Polyimide	2.50%	A
39119040	聚矽烷	Polysilane	2.50%	A
39119090	其他符合本章註三之產品，初級狀態	Other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms	2.50%	A
3912	未列名纖維素及其化學衍生物，初級狀態	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary		
39121	— 醋酸纖維素：	-Cellulose acetates:		
391211	未塑化	Non-plasticised		
39121100	未塑化醋酸纖維素，初級狀態	Non-plasticised cellulose acetates, in primary forms	2.50%	A
391212	已塑化	Plasticised		
39121200	已塑化醋酸纖維素，初級狀態	Plasticised cellulose acetates, in primary forms	2.50%	A
391220	硝化纖維素（包括膠棉）	Cellulose nitrates (including collodions)		
39122000	硝化纖維素（包括膠棉），初級狀態	Cellulose nitrates (including collodions), in primary forms	6.50%	B
39123	— 纖維素醚：	-Cellulose ethers:		
391231	羧甲基纖維素及其鹽類	Carboxymethylcellulose and its salts		
39123100	羧甲基纖維素及其鹽類，初級狀態	Carboxymethylcellulose and its salts, in primary forms	2.50%	A
391239	其他	Other		
39123910	甲基纖維素	Methyl cellulose	2.50%	A
39123920	乙基纖維素	Ethyl cellulose	2.50%	A
39123990	其他纖維素醚，初級狀態	Other cellulose ethers, in primary forms	2.50%	A
391290	其他	Other		
39129000	其他纖維素及其化學衍生物，初級狀態	Other cellulose and its chemical derivatives, in primary forms	2.50%	A
3913	未列名天然聚合物（例如藻酸）及改質天然聚合物（例如硬化蛋白質，天然橡膠之化學衍生物），初級狀態	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms		
391310	藻酸、藻酸鹽類及酯類	Alginic acid, its salts and esters		
39131010	藻酸，初級狀態	Alginic acid, in primary forms	3.50%	A
39131020	藻酸鹽類及酯類，初級狀態	Alginic salts and esters, in primary forms	3.50%	A
391390	其他	Other		
39139010	硬化蛋白質	Hardened protein	2.50%	A
39139021	氯化天然橡膠	Chlorinated rubber	2.50%	A
39139029	其他天然橡膠之化學衍生物	Other chemical derivatives of natural rubber	5.00%	A
39139090	其他天然聚合物及改質天然聚合物，初級狀態	Other natural polymers and modified natural polymers, in primary forms	5.00%	A
3914	以第3901至3913節之聚合物為基料之離子交換樹脂，初級狀態	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
391400	以第3901至3913節之聚合物為基料之離子交換樹脂，初級狀態	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary		
39140000	以第3901至3913節之聚合物為基料之離子交換樹脂，初級狀態	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms	2.00%	A
3915	塑膠廢料、剝屑及碎片	Waste, parings and scrap, of plastics		
391510	乙烯聚合物	Of polymers of ethylene		
39151000	乙烯聚合物之廢料、剝屑及碎片	Waste, parings and scrap, of polymers of ethylene	6.50%	B
391520	苯乙烯聚合物	Of polymers of styrene		
39152000	苯乙烯聚合物之廢料、剝屑及碎片	Waste, parings and scrap, of polymers of styrene	6.50%	B
391530	氯乙烯聚合物	Of polymers of vinyl chloride		
39153000	氯乙烯聚合物之廢料、剝屑及碎片	Waste, parings and scrap, of polymers of vinyl chloride	6.50%	B
391590	其他塑膠	Of other plastics		
39159000	其他塑膠之廢料、剝屑及碎片	Waste, parings and scrap, of other plastics	6.50%	B
3916	橫切面直徑超過1公厘之塑膠單絲、棒、杖及定型，除表面外未經其他加工者	Monofilament of which any cross-Sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of		
391610	乙烯聚合物製	Of polymers of ethylene		
39161000	橫切面直徑超過1公厘(mm)之乙烯聚合物製單絲、棒、杖及定型，除表面外未經其他加工者	Monofilament of which any cross-Sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of polymers of ethylene	5.00%	A
391620	氯乙烯聚合物製	Of polymers of vinyl chloride		
39162000	橫切面直徑超過1公厘(mm)之氯乙烯聚合物製單絲、棒、杖及定型，除表面外未經其他加工者	Monofilament of which any cross-Sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of polymers of vinyl chloride	5.00%	A
391690	其他塑膠製	Of other plastics		
39169000	橫切面直徑超過1公厘(mm)之其他塑膠單絲、棒、杖及定型，除表面外未經其他加工者	Monofilament of which any cross-Sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of other	5.00%	A
3917	塑膠管及附件(例如接頭、肘管、凸緣)	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of		
391710	硬化蛋白質或纖維素質製人工腸衣	Artificial guts (sausage casings) of hardened protein or of cellulosic materials		
39171000	硬化蛋白質或纖維素質製人工腸衣	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5.00%	A
39172	—硬質管：	-Tubes, pipes and hoses, rigid:		
391721	乙烯聚合物製	Of polymers of ethylene		
39172100	乙烯聚合物硬質管	Tubes, pipes and hoses, PE, rigid	5.00%	A
391722	丙烯聚合物製	Of polymers of propylene		
39172200	丙烯聚合物硬質管	Tubes, pipes and hoses, PP, rigid	5.00%	A

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391723	氯乙烯聚合物製	Of polymers of vinyl chloride		
39172300	氯乙烯聚合物硬質管	Tubes, pipes and hoses, PVC, rigid	5.00%	A
391729	其他塑膠製	Of other plastics		
39172900	其他塑膠硬質管	Tubes, pipes and hoses, of other plastics,	5.00%	A
39173	—其他管子：	-Other tubes, pipes and hoses:		
391731	破裂壓 2 7 · 6 M P A 或以上之可撓性管	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPA		
39173100	破裂壓二七 · 六 M P A 或以上之塑膠可撓性管	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPA, of plastic	5.00%	A
391732	其他，未經加強或另與其他物質結合者，未附管件	Other, not reinforced or otherwise combined with other materials, without fittings		
39173200	其他塑膠管，未經加強或另與其他物質結合者，未附管件	Other tubes, pipes and hoses, not reinforced or otherwise combined with other materials, without fittings, of plastics	5.00%	A
391733	其他，未經加強或另與其他物質結合者，附管件	Other, not reinforced or otherwise combined with other materials, with fittings		
39173300	其他塑膠管，未經加強或另與其他物質結合者，附管件	Other tubes, pipes and hoses, not reinforced or otherwise combined with other materials, with fittings, of plastics	5.00%	A
391739	其他	Other		
39173910	玻璃纖維強化塑膠管	Tubes, pipes and hoses, of glass fibre reinforced plastics	6.50%	B
39173990	其他塑膠管	Other tubes, pipes and hoses, of plastic	5.00%	A
391740	管件	Fittings		
39174010	玻璃纖維強化塑膠管件	Fittings of glass fibre reinforced plastics for tubes, pipes and hoses	6.50%	B
39174090	其他塑膠管件	Other fittings for tubes, pipes and hoses, of plastics	5.00%	A
3918	成捲或磚形之塑膠製地面覆蓋物，不論是否為自粘性；如本章註九定義之塑膠製牆或天花板覆蓋物	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter		
391810	氯乙烯聚合物製	Of polymers of vinyl chloride		
39181010	鋪地用聚氯乙烯板、磚或條、片	Polyvinyl chloride in the form of plates tiles or strip of the types used for flooring	5.00%	A
39181090	其他聚氯乙烯製成捲或磚形之地面覆蓋物，不論是否為自粘性；如本章註九定義之聚氯乙烯製牆或天花板覆蓋物	Other floor coverings of polyvinyl chloride, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of polyvinyl chloride, as defined in Note 9 to this Chapter	5.00%	A
391890	其他塑膠製	Of other plastics		
39189010	其他塑膠製鋪地用板、磚或條片	Plates, tiles or strip of other plastic, used for flooring	5.00%	A
39189090	其他塑膠製成捲或磚形之地面覆蓋物，不論是否為自粘性；如本章註九定義之其他塑膠製牆或天花板覆蓋物	Floor coverings of other plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of other plastics, as defined in Note 9 to this Chapter	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
3919	塑膠製自粘性板、片、薄膜、箔、帶、條及其他平面形狀，不論是否成捲者	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls		
391910	捲狀寬度未超過20公分	In rolls of a width not exceeding 20 cm		
39191000	塑膠製自粘性板、片、薄膜、箔、帶、條及其他平面形狀，捲狀寬度未超過20公分	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls of a width not exceeding 20 cm	5.00%	A
391990	其他	Other		
39199010	感壓塑膠帶	Press-sensitive tape, of plastics	5.00%	A
39199090	其他塑膠製自粘性板、片、薄膜、箔、帶、條及其他平面形狀，不論是否成捲	Other self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	5.00%	A
3920	其他塑膠板、片、薄膜、箔及扁條，非多孔性及未經以其他物質加強、積層、支持或與其他物質類似結合者	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials		
392010	乙烯聚合物製	Of polymers of ethylene		
39201010	聚乙烯塑膠板、片及扁條	Plates, sheets and strip polyethylene	5.00%	A
39201021	電容器用金屬化聚乙烯薄膜，留有未鍍邊，總寬度不超過50公厘，總厚度在0.025公厘以下者	Metallized polyethylene film for capacitor use, with unmetallized borders, total width no more than 50 mm, total thickness no more than 0.025 mm	1.00%	A
39201029	其他聚乙烯薄膜、箔，厚度不超過0.25公厘者	Other polyethylene film or foil, thickness no more than 0.25 mm	5.00%	A
392020	丙烯聚合物製	Of polymers of propylene		
39202010	聚丙烯塑膠板、片及扁條	Plates, sheets and strip, polypropylene	5.00%	A
39202021	電容器用金屬化聚丙烯薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.015公厘以上，0.025公厘以下者	Metallized polypropylene film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no less than 0.015 mm no more than 0.025mm	1.00%	A
39202022	聚丙烯薄膜、箔，厚度不超過0.015公厘者	Polypropylene film or foil, thickness no more than 0.015 mm	1.00%	A
39202023	電容器用聚丙烯薄膜，總寬度不超過430公厘，總厚度在0.0195公厘以下者	Polypropylene film for capacitor use, total width no more than 430 mm, total thickness no more than 0.0195mm	1.00%	A
39202029	其他聚丙烯薄膜、箔，厚度不超過0.25公厘者	Other polypropylene film or foil, thickness no more than 0.25 mm	5.00%	A
392030	苯乙烯聚合物製	Of polymers of styrene		
39203010	聚苯乙烯塑膠板、片及扁條	Plates, sheets and strip, polystyrene	5.00%	A
39203021	電容器用金屬化聚苯乙烯塑膠薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized polystyrene film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	A
39203029	其他聚苯乙烯薄膜、箔，厚度不超過0.25公厘者	Other polystyrene film or foil, thickness no more than 0.25 mm	5.00%	A
39204	—氯乙烯聚合物製：	-Of polymers of vinyl chloride:		
392043	含以重量計不低於6%之可塑劑	Containing by weight not less than 6 % of plasticisers		
39204310	含以重量計不低於6%可塑劑之聚氯乙烯板、片及扁條	Plates, sheets and strip of PVC, containing by weight not less than 6 % of plasticisers	5.00%	A

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39204320	含以重量計不低於6%可塑劑之電容器用金屬化聚氯乙烯薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized PVC film for capacitor use, containing by weight not less than 6% of plasticisers, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	A
39204330	含以重量計不低於6%可塑劑之聚氯乙烯薄膜、箔，厚度不超過0.25公厘者	PVC film or foil, containing by weight not less than 6% of plasticisers, thickness no more than 0.25mm	5.00%	A
392049	其他	Other		
39204910	其他聚氯乙烯板、片及扁條	Other plates, sheets and strip, of PVC	5.00%	A
39204920	其他電容器用金屬化聚氯乙烯薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Other metallized PVC film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	A
39204930	其他聚氯乙烯薄膜、箔，厚度不超過0.25公厘者	Other PVC film or foil, thickness no more than 0.25mm	5.00%	A
39205	—丙烯酸酯聚合物製：	-Of acrylic polymers:		
392051	聚甲基丙烯酸甲酯製	Of polymethyl methacrylate		
39205110	聚甲基丙烯酸甲酯板、片及扁條	Plates, sheets and strip, polymethyl methacrylate	5.00%	A
39205121	電容器用金屬化聚甲基丙烯酸甲酯薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized poly(methyl methacrylate) film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	A
39205129	其他聚甲基丙烯酸甲酯薄膜、箔，厚度不超過0.25公厘者	Other poly(methyl methacrylate) film or foil, thickness no more than 0.25 mm	5.00%	A
392059	其他	Other		
39205910	其他丙烯酸酯聚合物板、片及扁條	Plates, sheets and strip, of other acrylic polymers	5.00%	A
39205921	其他電容器用金屬化丙烯酸酯聚合物薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Other metallized acrylic polymers film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	A
39205929	其他丙烯酸酯聚合物薄膜、箔，厚度不超過0.25公厘者	Other acrylic polymers film or foil, thickness no more than 0.25 mm	5.00%	A
39206	—聚碳酸樹脂、醇酸樹脂、聚丙烯酯或其他聚酯製：	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
392061	聚碳酸樹脂製	Of polycarbonates		
39206110	聚碳酸樹脂製板、片及扁條	Plates, sheets and strip, of polycarbonates	5.00%	A
39206121	電容器用金屬化聚碳酸樹脂薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度不超過0.025公厘者	Metallized polycarbonate film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	A
39206129	其他聚碳酸樹脂製薄膜、箔，厚度不超過0.25公厘者	Film or foil, other polycarbonates, of a thickness not exceeding 0.25 mm	5.00%	A
392062	聚對苯二甲酸乙二酯製	Of polyethylene terephthalate		
39206210	聚對苯二甲酸乙二酯製板、片及扁條	Plates, sheets and strip, of polyethylene terephthalate	5.00%	A

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39206221	電容器用金屬化聚對苯二甲酸乙二酯薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized poly(ethylene terephthalate) film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	A
39206229	其他聚對苯二甲酸乙二酯製薄膜、箔，厚度不超過0.25公厘者	Other poly(ethylene terephthalate) film or foil, thickness no more than 0.25 mm	5.00%	A
392063	不飽和聚酯製	Of unsaturated polyesters		
39206310	不飽和聚酯製板、片及扁條	Plates, sheets and strip, of unsaturated polyesters	5.00%	A
39206321	電容器用金屬化不飽和聚酯製薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized unsaturated polyesters film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	A
39206329	其他不飽和聚酯製薄膜、箔，厚度不超過0.25公厘者	Other unsaturated polyesters film or foil, thickness no more than 0.25 mm	5.00%	A
392069	其他聚酯製	Of other polyesters		
39206910	其他聚酯製板、片及扁條	Plates, sheets and strip, of other polyesters	5.00%	A
39206921	其他電容器用金屬化聚酯製薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.015公厘以上，0.025公厘以下者	Other metallized polyesters film for capacitor use, with unmetallized borders, total width no more 100 mm, total thickness no less than 0.015 mm, no more than 0.025	1.00%	A
39206922	聚酯製薄膜、箔，厚度不超過0.015公厘者	Polyester film or foil, thickness no more than 0.015 mm	1.00%	A
39206929	其他聚酯製薄膜、箔，厚度不超過0.25公厘者	Film or foil, of other polyesters, thickness not more than 0.25 mm	5.00%	A
39207	—纖維素或其化學衍生物製：	-Of cellulose or its chemical derivatives:		
392071	再生纖維素製	Of regenerated cellulose		
39207110	再生纖維素製片、板及扁條	Plates, sheets and strip, of regenerated cellulose	5.00%	A
39207121	玻璃紙	Cellophane	6.50%	B
39207129	其他再生纖維素製薄膜、箔，厚度不超過0.25公厘者	Other regenerated cellulose film or foil, thickness no more than 0.25 mm	5.00%	A
392072	硬化纖維製	Of vulcanised fibre		
39207200	硬化纖維製板、片、箔、薄膜及扁條	Plates, sheets, foil, film and strip, of vulcanised fibre	5.00%	A
392073	醋酸纖維素製	Of cellulose acetate		
39207300	醋酸纖維素製板、片、箔、薄膜及扁條	Plates, sheets, foil, film and strip, of cellulose acetate	5.00%	A
392079	其他纖維素衍生物製	Of other cellulose derivatives		
39207900	其他纖維素衍生物製板、片、箔、薄膜及扁條	Plates, sheets, foil, film and strip, of other cellulose derivatives	5.00%	A
39209	—其他塑膠製：	-Of other plastics:		
392091	聚乙烯縮丁醛製	Of polyvinyl butyral		
39209110	聚乙烯縮丁醛製板、片及扁條	Plates, sheets and strip, of polyvinyl butyral	5.00%	A
39209121	電容器用金屬化聚乙烯縮丁醛製薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized poly(vinyl butyral) film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	A
39209129	其他聚乙烯縮丁醛製薄膜、箔，厚度不超過0.25公厘者	Other film or foil, poly(vinyl butyral), of a thickness not exceeding 0.25 mm	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
392092	聚醯胺製	Of polyamides		
39209210	聚醯胺塑膠板、片及扁條	Plates, sheets and strip, of polyamides	5.00%	A
39209221	電容器用金屬化聚醯胺薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized polyamides film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	A
39209229	其他聚醯胺薄膜、箔，厚度不超過0.25公厘者	Other film or foil, polyamides, of a thickness not exceeding 0.25 mm	5.00%	A
392093	胺基樹脂製	Of amino-resins		
39209310	胺基樹脂製板、片及扁條	Plates, sheets and strip, of amino-resins	5.00%	A
39209321	電容器用金屬化胺基樹脂製薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized amino-resins film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	A
39209329	其他胺基樹脂製薄膜、箔，厚度不超過0.25公厘者	Other film or foil, amino-resins, of a thickness not exceeding 0.25 mm	5.00%	A
392094	酚樹脂製	Of phenolic resins		
39209410	酚樹脂製板、片及扁條	Plates, sheets and strip, of phenolic resins	5.00%	A
39209421	電容器用金屬化酚樹脂製薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized film for capacitor use, with unmetallized borders, total width not exceeding 100 mm, total thickness under 0.025 mm, of phenolic resins	1.00%	A
39209429	其他酚樹脂製薄膜、箔，厚度不超過0.25公厘者	Other film or foil, phenolic resins, of a thickness not exceeding 0.25 mm	5.00%	A
392099	其他塑膠製	Of other plastics		
39209911	聚四氟乙烯樹脂板、片及扁條	Plates, sheets and strip, of teflon resin	5.00%	A
39209912	電容器用金屬化聚四氟乙烯薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized teflon film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1.00%	A
39209919	其他聚四氟乙烯薄膜、箔，厚度不超過0.25公厘者	Film or foil, of other teflon resin, thickness no more than 0.25 mm	5.00%	A
39209991	其他塑膠板、片及扁條，非多孔性及未經以其他物質加強、積層、支持或與其他物質類似結合者	Plates, sheets and strip, of other plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	5.00%	A
39209992	其他電容器用金屬化塑膠製薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下，屬於縮合、聚縮合、聚加合、聚合及共聚合者	Metallized film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm, of other condensation, polycondensation, polyaddition, polymerization and copolymerization products	1.00%	A
39209993	其他塑膠製薄膜、箔，厚度不超過0.25公厘者	Film or foil, of other plastics, thickness no more than 0.25 mm	5.00%	A
3921	其他塑膠板、片、薄膜、箔及扁條	Other plates, sheets, film, foil and strip, of		
39211	— 多孔性：	-Cellular:		
392111	苯乙烯聚合物製	Of polymers of styrene		
39211110	聚苯乙烯多孔性板、片及扁條	Cellular plates, sheets and strip, of polymers of styrene	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
39211121	苯乙烯聚合物製電容器用金屬化薄膜，留有未鍍邊，總寬度不超過1 0 0公厘，總厚度在0 . 0 2 5公厘以下者	Metallized film for capacitor use, with unmetallized borders, total width not exceeding 100 mm, total thickness under 0.025 mm, of polymers of styrene, cellular	1.00%	A
39211129	其他苯乙烯聚合物製多孔性薄膜、箔，厚度不超過0 . 2 5公厘者	Other film or foil, polymers of styrene, cellular, of a thickness not exceeding 0.25 mm	5.00%	A
392112	氯乙烯聚合物製	Of polymers of vinyl chloride		
39211210	聚氯乙烯多孔性板、片及扁條	Cellular plates, sheets and strip, of polymers of vinyl chloride	5.00%	A
39211221	電容器用金屬化氯乙烯聚合物製多孔性薄膜，留有未鍍邊，總寬度不超過1 0 0公厘，總厚度在0 . 0 2 5公厘以下者	Metallized film for capacitor use, with unmetallized borders, total width not exceeding 100 mm, total thickness under 0.025 mm, polymers of vinyl chloride, cellular	1.00%	A
39211229	其他氯乙烯聚合物製多孔性薄膜、箔，厚度不超過0 . 2 5公厘者	Other film or foil, polymers of vinyl chloride, cellular, of a thickness not exceeding 0.25 mm	5.00%	A
392113	聚胺基甲酸乙酯製	Of polyurethanes		
39211310	聚胺基甲酸乙酯多孔性板、片及扁條	Cellular plates, sheets and strip of polyurethanes	5.00%	A
39211321	電容器用金屬化聚胺基甲酸乙酯製多孔性薄膜，留有未鍍邊，總寬度不超過1 0 0公厘，總厚度在0 . 0 2 5公厘以下者	Metallized film for capacitor use, with unmetallized borders, total width not exceeding 100 mm, total thickness under 0.025 mm, of polyurethanes, cellular	1.00%	A
39211329	其他聚胺基甲酸乙酯製多孔性薄膜、箔，厚度不超過0 . 2 5公厘者	Other film or foil, polyurethanes, cellular, of a thickness not exceeding 0.25 mm	5.00%	A
392114	再生纖維素製	Of regenerated cellulose		
39211400	再生纖維素多孔性板、片、薄膜、箔及扁條	Cellular plates, sheets, film, foil and strip of regenerated cellulose	5.00%	A
392119	其他塑膠製	Of other plastics		
39211910	其他塑膠製多孔性板、片及扁條	Other plastics cellular plates, sheets and	5.00%	A
39211920	其他塑膠製多孔性薄膜、箔，厚度不超過0 . 2 5公厘者	Other plastics cellular film or foil, thickness no more than 0.25mm	5.00%	A
392190	其他	Other		
39219010	玻璃纖維強化塑膠板、片及扁條	Plates, sheets and strips, of glass fibre reinforced plastics	6.50%	B
39219030	樹脂預浸材料，呈板、片型態者	Resin preimpregnate, in plate or sheet	6.50%	B
39219040	離子交換膜或片	Film or sheet for ion exchange	1.00%	A
39219090	其他塑膠製板、片、薄膜、箔及扁條	Other plastics plates, sheets film foil and strips	5.00%	A
3922	塑膠製浴缸、淋浴缸、洗滌槽、洗盆、馬桶墊及蓋，抽水馬桶之水箱及類似品	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics		
392210	浴缸、淋浴缸、洗滌槽及洗盆	Baths, shower-baths and wash-basins		
39221010	玻璃纖維強化塑膠（FRP）製之浴缸、淋浴缸、洗滌槽及洗盆	Baths, shower-baths, sinks and wash-basins, of glass fibre-reinforced plastics	6.50%	B
39221090	其他塑膠材料製浴缸、淋浴缸、洗滌槽及洗盆	Baths, wash-basins, sinks and shower-baths, of other plastics	5.00%	A
392220	馬桶墊及蓋	Lavatory seats and covers		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
39222010	玻璃纖維強化塑膠（F R P）製馬桶墊及蓋	Lavatory seats and covers, of glass fibre reinforced plastics	6.50%	B
39222090	其他塑膠材料製馬桶墊及蓋	Lavatory seats and covers, of other plastics	5.00%	A
392290	其他	Other		
39229010	玻璃纖維強化塑膠（F R P）製其他類似品	Other similar sanitary ware, of glass fibre reinforced plastics	6.50%	B
39229090	其他塑膠材料製其他類似品	Other similar sanitary ware, of plastics	5.00%	A
3923	塑膠製供輸送或包裝貨物之製品；塑膠製瓶塞、蓋子及其他栓塞體	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics		
392310	箱子、盒子、籃子及類似品	Boxes, cases, crates and similar articles		
39231000	塑膠製箱子、盒子、籃子及類似品	Boxes, cases, crates and similar articles, of plastics	5.00%	A
39232	—大袋子及袋子（包括錐體）：	-Sacks and bags (including cones):		
392321	乙炔聚合物製	Of polymers of ethylene		
39232100	聚乙烯袋（包括錐體）	Sacks and bags (including cones), of polyethylene	5.00%	A
392329	其他塑膠製	Of other plastics		
39232910	殺菌塑膠鋁箔袋	Disinfecting aluminum backed plastic bags	5.00%	A
39232990	其他塑膠製袋（包括錐體）	Sacks and bags (including cones), of other plastics	5.00%	A
392330	大瓶、瓶子、細頸瓶及類似品	Carboys, bottles, flasks and similar articles		
39233000	塑膠製大瓶、瓶子、細頸瓶及類似品	Carboys, bottles, flasks and similar articles, of plastics	5.00%	A
392340	線軸、錐形管、紗管及類似品	Spools, cops, bobbins and similar supports		
39234010	塑膠製紗管	Bobbins	Free	A
39234090	塑膠製線軸、錐形管及類似品	Spools, cops and similar supports	5.00%	A
392350	瓶塞、蓋子及其他栓塞體	Stoppers, lids, caps and other closures		
39235000	塑膠製瓶塞、蓋子及其他栓塞體	Stoppers, lids, caps and other closures, of plastics	5.00%	A
392390	其他	Other		
39239090	其他供輸送或包裝貨物之塑膠製品	Other articles for the conveyance or packing of goods, of plastics	5.00%	A
3924	塑膠製餐桌用器具、廚房用具、其他家庭用製品及盥洗用具	Tableware, kitchenware, other household articles and toilet articles, of plastics		
392410	餐桌用器具及廚房用具	Tableware and kitchenware		
39241000	塑膠製餐桌用器具及廚房用具	Tableware and kitchenware, of plastics	5.00%	A
392490	其他	Other		
39249000	其他塑膠製家庭用製品及盥洗用具	Other household articles and toilet articles, of plastics	5.00%	A
3925	未列名塑膠製之建築用器具	Builders' ware of plastics, not elsewhere specified or included		
392510	蓄水池、槽、大桶及類似容器，容量超過300公升者	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l		
39251010	強化玻璃纖維製蓄水池、槽、大桶及類似容器，容量超過三百公升者	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	6.50%	B
39251090	其他材料製者	Made of other plastic materials	5.00%	A
392520	門、窗及其框以及門檻	Doors, windows and their frames and thresholds for doors		



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39252000	塑膠製門、窗及其框以及門檻	Doors, windows and their frames and thresholds for doors, of plastics	5.00%	A
392530	百葉窗、簾子（包括活動百葉窗）及類似品及其零件	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof		
39253000	塑膠製百葉窗、簾子（包括活動百葉窗）及類似品及其零件	Shutters, blinds (including venetian blinds) and similar articles and parts thereof, of plastics	5.00%	A
392590	其他	Other		
39259000	其他塑膠製建築用器具	Other builders' ware of plastics	5.00%	A
3926	其他塑膠製品及第3901至3914節之材料製成品	Other articles of plastics and articles of other materials of headings Nos.39.01 to 39.14.		
392610	辦公室或學校用品	Office or school supplies		
39261000	塑膠製辦公室或學校用品	Office or school supplies, of plastics	5.00%	A
392620	衣服及服飾附屬品（包括手套、併指手套、露指手套）	Articles of apparel and clothing accessories (including gloves)		
39262000	衣服及服飾附屬品（包括手套、併指手套、露指手套）	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	5.00%	A
392630	家具、車輛或類似品之配件	Fittings for furniture, coachwork or the like		
39263000	塑膠製家具、車輛或類似品之配件	Fittings for furniture, coachwork or the like, of plastics	5.00%	A
392640	小塑像及其他裝飾品	Statuettes and other ornamental articles		
39264000	塑膠製小塑像及其他裝飾品	Statuettes and other ornamental articles, of plastics	5.00%	A
392690	其他	Other		
39269011	塑膠製錶玻璃	Watch glass, of plastics	5.00%	A
39269012	電氣絕緣用塑膠製品	Insulating plastic articles for electricity	5.00%	A
39269013	塑膠製反光片、帶，具自粘性者除外	Reflective sheets and bands, of plastics, other than self-adhesive	5.00%	A
39269014	塑膠製道路及交通標線用品（反光標識在內）	Articles for road and traffic marking line (including reflective signs), of plastics	5.00%	A
39269015	製模具用模型，塑膠製	Mould for making die, of plastics	5.00%	A
39269016	塑膠製實驗室、衛生及醫療用之物品	Laboratory, hygienic and pharmaceutical articles, of plastics	5.00%	A
39269021	塑膠製電焊用海綿	Solder iron cleaning sponge, of plastic	5.00%	A
39269022	感熱式製版用塑膠蠟紙	Master thermal stencil sheets, of plastics	5.00%	A
39269023	織布機用膠卡	Plastic cards, for weaving machines	5.00%	A
39269031	塑膠製專供工業用安全面罩	Face-shields solely for industrial use, of plastics	5.00%	A
39269039	其他專供工業用塑膠製品	Other articles solely for industrial use, of plastics	5.00%	A
39269049	塑膠製傳電、輸送及升降機帶（包括以金屬或其他物質加強者）	Transmission, conveyer and elevator belts or belting (including those strengthened with metal or other material), of plastics	5.00%	A
39269090	其他塑膠製品及第3901至3914節之材料製成品	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14	5.00%	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
40	第四十章 橡膠及其製品	Chapter 40 Rubber and articles thereof		
4001	初級狀態或呈板、片、條狀之天然橡膠、巴拉塔橡膠、古塔波橡膠、怪有力橡膠、奇克力橡膠及類似天然橡膠	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip		
400110	天然橡膠乳膠，不論是否預硫化者	Natural rubber latex, whether or not		
40011000	天然橡膠乳膠，不論是否預硫化者	Natural rubber latex, whether or not prevulcanised	Free	A
40012	—其他狀態之天然橡膠：	-Natural rubber in other forms:		
400121	燻 片	Smoked sheets		
40012100	天然橡膠，燻 片	Natural rubber, smoked sheets	Free	A
400122	工業特殊規定天然橡膠（ T S N R ）	Technically specified natural rubber (TSNR)		
40012200	工業特殊規定天然橡膠（ T S N R ）	Technically specified natural rubber (tsnr )	Free	A
400129	其他	Other		
40012900	其他狀態之未列名天然橡膠	Natural rubber, n.e.s., in other forms	Free	A
400130	巴拉塔橡膠、古塔波橡膠、怪有力橡膠、奇克力橡膠及類似天然橡膠	Balata, gutta-percha, guayule, chicle and similar natural gums		
40013000	巴拉塔橡膠、古塔波橡膠、怪有力橡膠、奇克力橡膠及類似天然橡膠	Balata, gutta-percha, guayule, chicle and similar natural gums	Free	A
4002	初級狀態或成板、片、條之合成橡膠及從油類獲得之硫化油膏；第 4 0 0 1 節之任何產品與本節之任何產品之混合膠，呈初級狀態或板、片、條狀者	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No.40.01 with any product of this heading, in primary forms or in plates, sheets or strip		
40021	—苯乙烯—丁二烯橡膠（ S B R ）；羧酸化苯乙烯—丁二烯橡膠：	-Styrene-butadiene rubber ( SBR ); carboxylated styrene-butadiene rubber		
400211	乳膠	Latex		
40021100	苯乙烯—丁二烯橡膠（ S B R ）及羧酸化苯乙烯—丁二烯橡膠（ X S B R ）乳膠	Styrene-butadiene rubber (sbr) latex; carboxylated styrene-butadiene rubber (xsbr) latex	3.50%	A
400219	其他	Other		
40021910	熱可塑性橡膠	Thermoplastic rubber	3.50%	A
40021990	其他苯乙烯—丁二烯橡膠（ S B R ）及羧酸化苯乙烯—丁二烯橡膠（ X S B R ）	Other styrene-butadiene rubber (sbr); carboxylated styrene-butadiene rubber (xsbr)	3.50%	A
400220	丁二烯橡膠（ B R ）	Butadiene rubber (BR)		
40022000	丁二烯橡膠（ B R ）	Butadiene rubber (br)	3.50%	A
40023	—異丁烯—異戊二烯（丁基）橡膠（ I I R ）；鹵化—異丁烯—異戊二烯橡膠（ C I I R 或 B I I R ）：	-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)		
400231	異丁烯—異戊二烯（丁基）橡膠（ I I R ）	Isobutene-isoprene (butyl) rubber (IIR)		
40023100	異丁烯—異戊二烯（丁基）橡膠（ I I R ）	Isobutene-isoprene (butyl) rubber (iir)	1.00%	A
400239	其他	Other		
40023900	鹵化—異丁烯—異戊二烯橡膠（ C I I R 或 B I I R ）	Halo-isobutene-isoprene rubber (ciir or biir)	2.00%	A
40024	—氯丁二烯橡膠（ C R ）：	-Chloroprene ( chlorobutadiene ) rubber (		
400241	乳膠	Latex		
40024100	氯丁二烯橡膠乳膠（ C R ）	Chloroprene (chlorobutadiene) rubber (CR), latex	2.00%	A

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400249	其他	Other		
40024900	其他氯丁二烯橡膠 ( C R )	Other chloroprene (chlorobutadiene) rubber (cr)	2.00%	A
40025	— 丙烯 — 丁二烯橡膠 ( N B R ) :	-Acrylonitrile-butadiene rubber ( NBR ) :		
400251	乳膠	Latex		
40025100	丙烯 — 丁二烯橡膠乳膠	Acrylonitrile-butadiene rubber, latex	3.50%	A
400259	其他	Other		
40025900	其他丙烯 — 丁二烯橡膠 ( N B R )	Other acrylonitrile-butadiene rubber (NBR)	3.50%	A
400260	異戊二烯橡膠 ( I R )	Isoprene rubber ( IR )		
40026000	異戊二烯橡膠 ( I R )	Isoprene rubber ( ir )	2.00%	A
400270	乙烯—丙烯—非—共軛二烯橡膠 ( E P D M )	Ethylene - propylene - non - conjugated diene rubber (EPDM)		
40027000	乙烯—丙烯—非—共軛二烯橡膠 ( E P D M )	Ethylene - propylene - non - conjugated diene rubber (epdm)	2.00%	A
400280	第 4 0 0 1 節之任何產品與本節之任何產品之混合物	Mixtures of any product of heading No. 40.01 with any product of this heading		
40028000	第 4 0 0 1 節之任何產品與本節之任何產品之混合物	Mixtures of any product of heading No. 40.01 with any product of this heading	2.00%	A
40029	— 其他 :	-Other:		
400291	乳膠	Latex		
40029100	其他乳膠	Other latex	2.00%	A
400299	其他	Other		
40029910	聚硫橡膠	Polysulfide rubber	2.00%	A
40029990	其他合成橡膠	Other synthetic rubber	2.00%	A
4003	初級狀態或呈板、片或條狀之再生橡膠	Reclaimed rubber in primary forms or in plates, sheets or strip		
400300	初級狀態或呈板、片或條狀之再生橡膠	Reclaimed rubber in primary forms or in plates, sheets or strip		
40030000	初級狀態或呈板、片或條狀之再生橡膠	Reclaimed rubber in primary forms or in plates, sheets or strip	10.00%	B
4004	橡膠之廢料、剝屑及碎片 ( 硬質橡膠除外 ) 及由其產生之粉及粒	Waste, parings and scrap of rubber ( other than hard rubber) and powders and granules obtained therefrom		
400400	橡膠之廢料、剝屑及碎片 ( 硬質橡膠除外 ) 及由其產生之粉及粒	Waste, parings and scrap of rubber ( other than hard rubber ) and powders and granules obtained therefrom		
40040000	橡膠之廢料、剝屑及碎片 ( 硬質橡膠除外 ) 及由其產生之粉及粒	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	10.00%	B
4005	初級狀態或呈板、片、條狀之未硫化配合橡膠	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip		
400510	經與碳黑或氧化矽配合者	Compounded with carbon black or silica		
40051000	初級狀態或呈板、片、條狀之未硫化配合橡膠，經與碳黑或氧化矽配合者	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, compounded with carbon black or silica	3.50%	A
400520	溶液；分散體 ( 第 4 0 0 5 · 1 0 目者除外 )	Solutions; dispersions other than those of subheading 4005.1		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
40052000	未硫化配合橡膠之溶液及分散體（第400510目者除外）	Compounded rubber, unvulcanised, solutions and dispersions other than those of subheading 4005.10	3.50%	A
40059	—其他：	-Other:		
400591	板、片及條狀	Plates, sheets and strip		
40059100	其他呈板、片及條狀之未硫化配合橡膠	Other compounded rubber, unvulcanised, in plates, sheets and strip	3.50%	A
400599	其他	Other		
40059900	其他初級狀態之未硫化配合橡膠	Other compounded rubber, unvulcanised, in primary forms	3.50%	A
4006	其他形狀（如桿、管、及定型）之未硫化橡膠及未硫化橡膠製品（如圓板及環）	Other forms ( for example, rods, tubes and profile shapes ) and articles ( for example, discs and rings ), of unvulcanised rubber		
400610	翻新橡膠輪胎用之「駝背」胎面膠	Camel-back strips for retreading rubber tyres		
40061000	翻新橡膠輪胎用之「駝背」胎面膠	Camel-back strips for retreading rubber tyres	3.50%	A
400690	其他	Other		
40069020	其他形狀之未加硫天然及合成橡膠	Unvulcanised natural or synthetic rubber in other forms or states	3.50%	A
40069090	其他未硫化橡膠製品	Other articles of unvulcanised rubber	3.50%	A
4007	硫化橡膠絲及索	Vulcanised rubber thread and cord		
400700	硫化橡膠絲及索	Vulcanised rubber thread and cord		
40070000	硫化橡膠絲及索	Vulcanised rubber thread and cord	4.50%	A
4008	硫化橡膠板、片、條、桿及定型，硬質橡膠除外	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber		
40081	—多孔性橡膠：	-Of cellular rubber:		
400811	板、片及條	Plates, sheets and strip		
40081100	多孔性硫化橡膠板、片及條	Plates, sheets, and strip of cellular vulcanised rubber	8.00%	B
400819	其他	Other		
40081900	其他多孔性硫化橡膠	Other cellular vulcanised rubber	8.50%	B
40082	—非多孔性橡膠：	-Of non-cellular rubber:		
400821	板、片及條	Plates, sheets and strip		
40082110	橡膠製電氣絕緣膠帶	Insulating tapes for electricity, of rubber	8.00%	B
40082120	橡膠製遮蔽膠帶	Masking tapes, of rubber	8.00%	B
40082130	印刷用橡膠毯	Rubber blankets for printing use	10.00%	B
40082190	其他非多孔性硫化橡膠板、片及條	Other plates, sheets and strip of non-cellular vulcanised rubber	8.00%	B
400829	其他	Other		
40082900	其他非多孔性硫化橡膠	Other non-cellular vulcanised rubber	8.00%	B
4009	已否附有配件（如接頭管、肘管、凸緣）之硫化橡膠管，硬質橡膠除外	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings ( for example, joints, elbows, flanges		
40091	—未加強或未與其他材料結合者	-Not reinforced or otherwise combined with other material		
400911	未附配件	Without fittings		
40091110	未附配件之硫化橡膠管，供鐵道及電車道機車配件用者	Tubes, pipes and hoses, of vulcanised rubber without fittings, for railway and tramway locomotives	7.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
40091190	其他未附配件之硫化橡膠管，未加強或未與其他物質結合者	Other tubes, pipes and hoses, of vulcanised rubber without fittings, not reinforced or otherwise combined with other materials	7.50%	B
400912	已附配件	With fittings		
40091210	已附配件之硫化橡膠管，供鐵道及電車道機車配件用者	Tubes, pipes and hoses, of vulcanised rubber with fittings, for railway and tramway locomotives	7.50%	B
40091220	已附配件之未硬化硫化橡膠管，供醫療用具或科學儀器配件（包括供製造用者在內）用者	Tubes, pipes and hoses of unhardened vulcanised rubber with fittings, for medical apparatus and scientific instruments (including those for manufacturing use)	10.00%	B
40091230	已附配件之未硬化硫化橡膠管，供電氣絕緣用者	Insulating tubes, pipes and hoses for electricity, of unhardened vulcanised rubber with fittings	10.00%	B
40091240	已附配件之硫化橡膠管，供堆土機及類似機械配件用者	Tubes, pipes and hoses, of vulcanised rubber with fittings, for bulldozers and similar machinery	10.00%	B
40091290	其他已附配件之硫化橡膠管，未加強或未與其他物質結合者	Other tubes, pipes and hoses, of vulcanised rubber with fittings, not reinforced or otherwise combined with other materials	8.50%	B
40092	—已加強或另外僅與金屬結合者	-Reinforced or otherwise combined only with metal		
400921	未附配件	Without fittings		
40092110	未附配件之硫化橡膠管，供鐵道及電車道機車配件用者	Tubes, pipes and hoses, of vulcanised rubber without fittings, for railway and tramway locomotives	7.50%	B
40092190	其他未附配件之硫化橡膠管，已加強或另外僅與金屬結合者	Other tubes, pipes and hoses, of vulcanised rubber without fittings, reinforced or otherwise combined only with metal	8.50%	B
400922	已附配件	With fittings		
40092210	已附配件之硫化橡膠管，供鐵道及電車道機車配件用者	Tubes, pipes and hoses, of vulcanised rubber with fittings, for railway and tramway locomotives	7.50%	B
40092290	其他已附配件之硫化橡膠管，僅以金屬加強或組合者	Other tubes, pipes and hoses, of vulcanised rubber with fittings, reinforced or otherwise combined only with metal	8.50%	B
40093	—已加強或另外僅與紡織材料結合者	-Reinforced or otherwise combined only with textile materials		
400931	未附配件	Without fittings		
40093110	未附配件之硫化橡膠管，已加強或另外僅與紡織材料結合者	Tubes, pipes and hoses, of vulcanised rubber without fittings, for railway and tramway locomotives	7.50%	B
40093190	其他未附配件之硫化橡膠管，已加強或另外僅與紡織材料結合者	Other tubes, pipes and hoses, of vulcanised rubber without fittings, reinforced or otherwise combined only with textile	8.50%	B
400932	已附配件	With fittings		
40093210	已附配件之硫化橡膠管，供鐵道及電車道機車配件用者	Tubes, pipes and hoses, of vulcanised rubber with fittings, for railway and tramway locomotives	7.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
40093290	其他附有配件之硫化橡膠管，已加強或另外僅與紡織材料結合者	Other tubes, pipes and hoses, of vulcanised rubber with fittings, reinforced or otherwise combined only with textile materials	8.50%	B
40094	—已加強或另外與其他材料結合者	Reinforced or otherwise combined with other materials		
400941	未附配件	Without fittings		
40094110	未附配件之硫化橡膠管，供鐵道及電車道機車配件用者	Tubes, pipes and hoses, of vulcanised rubber without fittings, for railway and tramway locomotives	7.50%	B
40094190	其他未附配件硫化橡膠管，已加強或另外與其他材料結合者	Other tubes, pipes and hoses, of vulcanised rubber without fittings, reinforced or otherwise combined with other materials	9.20%	B
400942	已附配件	With fittings		
40094210	已附配件硫化橡膠管，供鐵道及電車道機車配件用者	Tubes, pipes and hoses, of vulcanised rubber with fittings, for railway and tramway locomotives	7.50%	B
40094220	已附配件之未硬化硫化橡膠管，供醫療用具或科學儀器配件（包括供製造用者在內）用者	Tubes, pipes and hoses of unhardened vulcanised rubber with fittings, for medical apparatus and scientific instruments (including those for manufacturing use)	10.00%	B
40094230	已附配件之未硬化硫化橡膠管，供電氣絕緣用者	Insulating tubes, pipes and hoses for electricity, of unhardened vulcanised rubber with fittings	10.00%	B
40094240	已附配件之硫化橡膠管，供堆土機及類似機械配件用者	Tubes, pipes and hoses, of vulcanised rubber with fittings, for bulldozers and similar machinery	10.00%	B
40094290	其他已附配件之硫化橡膠管，已加強或另外與其他材料結合者	Other tubes, pipes and hoses, of vulcanised rubber with fittings, reinforced or otherwise combined with other materials	8.50%	B
4010	硫化橡膠製輸送或傳動帶或輪帶	Conveyor or transmission belts or belting, of vulcanised rubber		
40101	—輸送帶或輪帶：	-Conveyor belts or belting:		
401011	僅以金屬強化者	Reinforced only with metal		
40101100	僅以金屬強化之輸送帶或輪帶	Conveyor belts or belting reinforced only with metal	8.10%	B
401012	僅以紡織材料強化者	Reinforced only with textile materials		
40101200	僅以紡織材料強化之輸送帶或輪帶	Conveyor belts or belting reinforced only with textile materials	8.10%	B
401013	僅以塑膠強化者	Reinforced only with plastics		
40101300	僅以塑膠強化之輸送帶或輪帶	Conveyor belts or belting reinforced only with plastics	8.10%	B
401019	其他	Other		
40101900	以其他材料強化之輸送帶或輪帶	Conveyor belts or belting reinforced only with other materials	8.10%	B
40102	—傳動帶或輪帶：	-Transmission belts or belting:		
40103	—傳動帶或輪帶：	- Transmission belts or belting :		
401031	V型肋骨紋型之梯形橫切面傳動環帶（V型帶），外圓周長超過60公分但不超過180公分者	Endless transmission belts of trapezoidal cross-section(V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
40103100	V型肋骨紋型之梯形橫切面傳動環帶（V型帶），外圓周長超過60公分但不超過180公分者	Endless transmission belts of trapezoidal cross-section(V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	7.50%	B
401032	非V型肋骨紋型之梯形橫切面傳動環帶（V型帶），外圓周長超過60公分但不超過180公分者	Endless transmission belts of trapezoidal cross-section(V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm		
40103200	非V型肋骨紋型之梯形橫切面傳動環帶（V型帶），外圓周長超過60公分但不超過180公分者	Endless transmission belts of trapezoidal cross-section(V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	7.50%	B
401033	V型肋骨紋型之梯形橫切面傳動環帶（V型帶），外圓周長超過180公分但不超過240公分者	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm		
40103300	V型肋骨紋型之梯形橫切面傳動環帶（V型帶），外圓周長超過180公分但不超過240公分者	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	7.50%	B
401034	非V型肋骨紋型之梯形橫切面傳動環帶（V型帶），外圓周長超過180公分但不超過240公分者	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm		
40103400	非V型肋骨紋型之梯形橫切面傳動環帶（V型帶），外圓周長超過180公分但不超過240公分者	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	7.50%	B
401035	同步環帶，外圓周長超過60公分但不超過150公分者	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm		
40103500	同步環帶，外圓周長超過60公分但不超過150公分者	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	7.50%	B
401036	同步環帶，外圓周長超過150公分但不超過198公分者	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm		
40103600	同步環帶，外圓周長超過150公分但不超過198公分者	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	7.50%	B
401039	其他	Other		
40103900	其他硫化橡膠製傳動帶或輪帶	Other transmission belts or belting, of vulcanised rubber	7.50%	B
4011	新橡膠氣胎	New pneumatic tyres, of rubber		
401110	小客車（包括旅行車及賽車）用	Of a kind used on motor cars (including station wagons and racing cars)		
40111000	新橡膠氣胎，小客車（包括旅行車及賽車）用	New pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars)	10.00%	B
401120	大客車或貨車用	Of a kind used on buses or lorries		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
40112000	新橡膠氣胎，大客車及貨車用	New pneumatic tyres, of rubber, of a kind used on buses or lorries	10.00%	B
401130	航空用	Of a kind used on aircraft		
40113000	新橡膠氣胎，航空用	New pneumatic tyres, of rubber, of a kind used on aircraft	Free	A
401140	機器腳踏車用	Of a kind used on motorcycles		
40114000	新橡膠氣胎，機器腳踏車用	New pneumatic tyres, of rubber, of a kind used on motorcycles	10.00%	B
401150	腳踏車用	Of a kind used on bicycles		
40115000	新橡膠氣胎，腳踏車用	New pneumatic tyres, of rubber, of a kind used on bicycles	5.00%	A
40116	—其他，具有「鯊骨」或類似面紋者：	-Other, having a "herring-bone" or similar		
401161	供農業或森林車及機械之用者	Of a kind used on agricultural or forestry vehicles and machines		
40116100	供農業或森林車及機械之用者	Of a kind used on agricultural or forestry vehicles and machines	10.00%	B
401162	供建築或工業操作車及機械之用，且輪圈大小不超過61公分者	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm		
40116200	供建築或工業操作車及機械之用，且輪圈大小不超過61公分者	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10.00%	B
401163	供建築或工業操作車及機械之用，且輪圈大小超過61公分者	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm		
40116300	供建築或工業操作車及機械之用，且輪圈大小超過61公分者	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10.00%	B
401169	其他	Other		
40116900	其他新橡膠氣胎，具有「鯊骨」或類似面紋者	Other new pneumatic tyres, having a "herring-bone" or similar tread	10.00%	B
40119	—其他	-Other:		
401192	供農業或森林車及機械之用者	Of a kind used on agricultural or forestry vehicles and machines		
40119200	供農業或森林車及機械之用者	Of a kind used on agricultural or forestry vehicles and machines	Free	A
401193	供建築或工業操作車及機械之用，且輪圈大小不超過61公分者	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm		
40119300	供建築或工業操作車及機械之用，且輪圈大小不超過61公分者	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10.00%	B
401194	供建築或工業操作車及機械之用，且輪圈大小超過61公分者	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm		
40119400	供建築或工業操作車及機械之用，且輪圈大小超過61公分者	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10.00%	B
401199	其他	Other		
40119900	其他新橡膠氣胎	Other new pneumatic tyres	10.00%	B



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
4012	翻修或已使用之橡膠氣胎；實心或半實心橡膠輪胎，輪胎面及輪胎襯帶	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of		
40121	—翻修輪胎	-Retreaded tyres.		
401211	供機動車輛（包括旅行車及賽車）之用者	Of a kind used on motor cars (including station wagons and racing cars)		
40121100	供機動車輛（包括旅行車及賽車）之用者	Of a kind used on motor cars (including station wagons and racing cars)	10.00%	B
401212	供公共汽車或貨車之用者	Of a kind used on buses or lorries		
40121200	供公共汽車或貨車之用者	Of a kind used on buses or lorries	10.00%	B
401213	航空用者	Of a kind used on aircraft		
40121300	航空用者	Of a kind used on aircraft	10.00%	B
401219	其他	Other		
40121900	其他翻修輪胎	Other retreaded tyres	10.00%	B
401220	已使用之氣胎	Used pneumatic tyres		
40122010	機動車輛用已使用之橡膠氣胎	Used pneumatic tyres, of rubber, for motor vehicles	10.00%	B
40122090	其他已使用之橡膠氣胎	Other used pneumatic tyre, of rubber	10.00%	B
401290	其他	Other		
40129010	實心或半實心橡膠輪胎及可替換之輪胎面	Solid or cushion tyres, interchangeable tyre treads, of rubber	10.00%	B
40129020	輪胎襯帶	Tyre flaps, of rubber	10.00%	B
4013	橡膠內胎	Inner tubes, of rubber		
401310	小客車（包括旅行車及賽車）、大客車或貨車用	Of a kind used on motor cars ( including station wagons and racing cars ), buses or		
40131000	橡膠內胎，小客車（包括旅行車及賽車）、大客車或貨車用	Inner tubes, of rubber, of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10.00%	B
401320	腳踏車用	Of a kind used on bicycles		
40132000	橡膠內胎，腳踏車用	Inner tubes, of rubber, of a kind used on bicycles	5.00%	A
401390	其他	Other		
40139010	橡膠內胎，機器腳踏車用	Inner tubes, of rubber, of a kind used on motorcycle	10.00%	B
40139020	橡膠內胎，航空器用	Inner tubes, of rubber, of a kind used on aircraft	Free	A
40139030	橡膠內胎，農耕機用	Inner tubes, of rubber, for agricultural	Free	A
40139090	其他橡膠內胎	Other inner tubes, of rubber	10.00%	B
4014	已否帶有硬質橡膠零件之硫化橡膠製衛生及醫藥用品（包括奶嘴），硬質橡膠者除外	Hygienic or pharmaceutical articles ( including teats ), of vulcanised rubber other than hard rubber, with or without fittings of		
401410	避孕套	Sheath contraceptives		
40141000	避孕套	Sheath contraceptives	5.00%	A
401490	其他	Other		
40149010	注射器用橡皮球	Bulbs for syringes, rubber	5.00%	A
40149020	外科用橡膠製品	Medical articles, surgical, rubber	5.00%	A
40149030	橡膠製奶嘴	Teats, of rubber	5.00%	A
40149040	乳杯橡皮	Rubber liner (rubber inflation)	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
40149090	其他已否帶有硬質橡膠零件之硫化橡膠製衛生及醫藥用品	Other hygienic or pharmaceutical articles, of vulcanised rubber, with or without fitting of hard rubber	5.00%	A
4015	穿著用之硫化橡膠製品（包括手套、併指手套、露指手套）硬質橡膠除外	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber		
40151	—手套、併指手套、露指手套	-Gloves, mittens and mitts:		
401511	外科手術用者	Surgical		
40151100	手套，外科手術用者	Gloves, surgical	5.00%	A
401519	其他	Other		
40151910	X光操作人員用手套	Gloves for x-ray operators	5.00%	A
40151990	其他橡膠製手套、併指手套、露指手套	Other gloves, mittens and mitts, of rubber	5.00%	A
401590	其他	Other		
40159010	X光操作人員用外衣	Overcoats for x-ray operators	5.00%	A
40159090	其他穿著用之硫化橡膠製品	Other articles of apparel and clothing accessories, for all purposes, of vulcanised rubber	5.00%	A
4016	其他硫化橡膠製品，硬質橡膠者除外	Other articles of vulcanised rubber other than hard rubber		
401610	多孔性橡膠	Of cellular rubber		
40161000	多孔性橡膠製品	Articles of cellular rubber	10.00%	B
40169	—其他：	-Other:		
401691	地板覆蓋物及蓆	Floor coverings and mats		
40169100	地板覆蓋物及蓆，橡膠製	Floor coverings and mats, of rubber	10.00%	B
401692	橡皮擦	Erasers		
40169200	橡皮擦	Erasers	10.00%	B
401693	密合墊、墊圈及其他封密物	Gaskets, washers and other seals		
40169310	汽車用之密合墊、墊圈及其他封密物	Gaskets, washers and other seals, for automobiles	7.50%	B
40169320	非汽車用之密合墊、墊圈及其他封密物	Gaskets, washers and other seals, not for automobiles	8.50%	B
401694	不論是否可充氣之船用或塢用護墊	Boat or dock fenders, whether or not inflatable		
40169400	不論是否可充氣之船用或塢用護墊	Boat or dock fenders, whether or not inflatable	10.00%	B
401695	其他可充氣之製品	Other inflatable articles		
40169500	其他可充氣之製品	Other inflatable articles	10.00%	B
401699	其他	Other		
40169910	補胎膠片	Patches, puncture repair	10.00%	B
40169930	橡膠製科學儀器配件	Parts of scientific instruments, of rubber	8.50%	B
40169940	未硬化加硫橡膠製工業機器配件	Parts of machinery for industrial use, of unhardened vulcanised rubber	10.00%	B
40169990	其他硫化橡膠製品，硬橡膠者除外	Other articles of vulcanised rubber other than hard rubber	7.50%	B
4017	任何形狀之硬質橡膠（例如硬橡膠），包括廢料及碎片；硬質橡膠製品	Hard rubber ( for example, ebonite ) in all forms, including waste and scrap; articles of		
401700	任何形狀之硬質橡膠（例如硬橡膠），包括廢料及碎片；硬質橡膠製品	Hard rubber ( for example, ebonite ) in all forms, including waste and scrap; articles of		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
40170011	硬質橡膠廢料及碎片	Waste and scrap, of hard rubber	10.00%	B
40170019	其他任何形狀之硬質橡膠（例如硬橡膠）	Other hard rubber (for example, ebonite) in all forms	10.00%	B
40170020	硬質橡膠製品	Articles of hard rubber	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
41	第四十一章 生皮（毛皮除外）及皮革	Chapter 41 Raw hides and skins (other than furskins) and leather		
4101	牛（包括水牛）及馬類動物之皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方式保存，但未鞣製、羊皮紙法製、或進一步處理者），不論是否去毛或剖層	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further		
410120	整張生皮，簡單乾燥者每張不超過8公斤，鹽乾者每張不超過10公斤，生鮮、鹽濕或以其他方式保存者每張不超過16公斤	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved		
41012010	經可逆性預鞣處理之整張不帶毛牛皮，每張面積不超過28平方英尺（2.6平方公尺）	Whole hides and skins of bovine animals, reversible pretanned, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter)	Free	A
41012090	其他整張牛（包括水牛）及馬類生皮，簡單乾燥者每張不超過8公斤，鹽乾者每張不超過10公斤，生鮮、鹽濕或以其他方式保存者每張不超過16公斤	Other raw hides and skins of bovine (including buffalo) or equine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise	Free	A
410150	整張超過16公斤之皮	Whole hides and skins, of a weight exceeding 16 kg		
41015000	整張超過16公斤之皮	Whole hides and skins, of a weight exceeding 16 kg	Free	A
410190	其他，包括整張背皮、半張背皮、腹部	Other, including butts, bends and bellies.		
41019000	其他，包括整張背皮、半張背皮、腹部	Other, including butts, bends and bellies.	Free	A
4102	綿羊或小綿羊生皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方式保存，但未鞣製、羊皮紙法製或進一步處理者），不論是否帶毛或剖層，本章註一（丙）不包括者除外	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed, or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter		
410210	帶毛	With wool on		
41021000	帶毛綿羊或小綿羊生皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方式保存，但未鞣製、羊皮紙法製或進一步處理者），不論是否剖層	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed, or further prepared), with wool on, whether or not split	Free	A
41022	—不帶毛者：	-Without wool on :		
410221	酸漬者	Pickled		
41022100	不帶毛酸漬綿羊或小綿羊生皮	Pickled skins of sheep or lambs, without wool on	Free	A
410229	其他	Other		
41022900	其他方法保存之不帶毛綿羊或小綿羊生皮，不論是否剖層	Raw skins of sheep or lambs, otherwise preserved, without wool on, whether or not split	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
4103	其他生皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方法保存，但未鞣製、羊皮紙法製或進一步處理者），不論是否去毛或剖層，本章註－（乙）或（丙）不包括者除外	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter		
410310	山羊或小山羊皮	Of goats or kids		
41031000	山羊或小山羊生皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方法保存，但未鞣製，羊皮紙法製或進一步處理者），不論是否去毛或剖層	Raw hides and skins of goats or kids (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	Free	A
410320	爬蟲動物生皮	Of reptiles		
41032000	爬蟲動物生皮	Raw skins of reptiles	Free	A
410330	豬皮	Of swine		
41033000	豬皮	Skins of swine	Free	A
410390	其他	Other		
41039000	其他生皮	Raw hides and skins of other animals	Free	A
4104	不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革，不論是否剖層，但未進一步處理者	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09		
41041	－濕皮革（包括濕藍皮革）：	- In the wet state (including wet-blue)：		
410411	全粒面，未剖層皮革；粒面剖層皮革	Full grains, unsplit; grain splits		
41041110	整張不帶毛濕牛皮革（不包括濕藍皮革），每張面積不超過28平方英尺（2.6平方公尺），全粒面未剖層及粒面剖層者	Whole bovine skin leather, in the wet state (excluding wet-blue), without hair on, full grain unsplit and grain splits, of a unit surface area not exceeding 28 square feet (2.6 square meter)	Free	A
41041190	其他濕皮革（包括濕藍皮革），全粒面未剖層及粒面剖層者	Other leather, in the wet state (including wet-blue), full grain unsplit and grain splits	Free	A
410419	其他	Other		
41041910	其他整張不帶毛濕牛皮革（不包括濕藍皮革），每張面積不超過28平方英尺（2.6平方公尺）	Other whole bovine skin leather, in the wet state (excluding wet-blue), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter)	Free	A
41041990	其他濕皮革（包括濕藍皮革）	Other leather in the wet state (including wet-blue)	Free	A
41044	－乾皮革（胚皮革）：	- In the dry state (crust)：		
410441	全粒面，未剖層皮革；粒面剖層皮革	Full grains, unsplit; grain splits		
41044110	整張不帶毛牛（包括水牛）乾皮革（胚皮革），每張面積不超過28平方英尺（2.6平方公尺），全粒面及粒面剖層者	whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplit and grain splits	1.00%	A
41044190	其他不帶毛牛（包括水牛）及馬類動物乾皮革（胚皮革），全粒面及粒面剖層者	Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, full grain unsplit and grain splits	2.50%	A
410449	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
41044910	其他整張不帶毛牛（包括水牛）乾皮革（胚皮革），每張面積不超過 2 8 平方英尺（2.6 平方公尺），不論是否剖層	Other whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), whether or not split	1.00%	A
41044990	其他不帶毛牛（包括水牛）及馬類動物乾皮革（胚皮革），不論是否剖層	Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, whether or not split	2.50%	A
4105	不帶毛之綿羊或小綿羊鞣製皮革或胚皮革，不論是否剖層，但未進一步處理者	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09		
410510	濕皮革（包括濕藍皮革）	- In the wet state (including wet-blue) :		
41051000	不帶毛之綿羊或小綿羊鞣製濕皮革（包括濕藍皮革），不論是否剖層，但未進一步處理者	Sheep or lamb skin leather, in the wet state (including wet-blue) , without wool on, whether or not split, but not further	Free	A
410530	乾皮革（胚皮革）	- In the dry state (crust) :		
41053000	不帶毛之綿羊或小綿羊鞣製乾皮革（胚皮革），不論是否剖層，但未進一步處理者	Sheep or lamb skin leather, in the dry state (crust), without wool on, whether or not split, but not further prepared.	2.00%	A
4106	不帶毛其他動物鞣製皮革或胚皮革，不論是否剖層，但未進一步處理者	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or		
41062	—山羊或小山羊皮革：	- Of goats or kids :		
410621	濕皮革（包括濕藍皮革）	- In the wet state (including wet-blue) :		
41062100	不帶毛山羊或小山羊濕皮革（包括濕藍皮革），不論是否剖層，但未進一步處理者	Goat or kid skin leather, in the wet state (including wet-blue) , without hair on, whether or not split, but not further	Free	A
410622	乾皮革（胚皮革）	- In the dry state (crust) :		
41062200	不帶毛山羊或小山羊乾皮革（胚皮革），不論是否剖層，但未進一步處理者	Goat or kid skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.	2.50%	A
41063	—豬皮革：	- Of swine :		
410631	濕皮革（包括濕藍皮革）	In the wet state (including wet-blue)		
41063110	不帶毛豬濕藍皮革，不論是否剖層，但未進一步處理者	Swine skin leather, in the wet state , without hair on, whether or not split, but not further prepared	Free	A
41063190	其他不帶毛豬濕藍皮革，不論是否剖層，但未進一步處理者	Other swine skin leather, in the wet state , without hair on, whether or not split, but not further prepared	Free	A
410632	乾皮革（胚皮革）	- In the dry state (crust) :		
41063200	不帶毛豬乾皮革（胚皮革），不論是否剖層，但未進一步處理者	Swine skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.	2.50%	A
410640	爬蟲動物皮革	Of reptiles		
41064010	植物預鞣之不帶毛爬蟲動物皮革，不論是否剖層，但未進一步處理者	Reptiles skin leather, in the wet state (including wet-blue) , without hair on, whether or not split, but not further	Free	A
41064020	不帶毛爬蟲動物濕藍皮革，不論是否剖層，但未進一步處理者	Reptiles skin leather, in the wet-blue state, without hair on, whether or not split, but not further prepared	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
41064090	其他不帶毛爬蟲動物皮革，不論是否剖層，但未進一步處理者	Reptiles skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.	2.50%	A
41069	—其他：	Other		
410691	濕皮革（包括濕藍皮革）	- In the wet state (including wet-blue) :		
41069110	不帶毛其他動物濕藍皮革，不論是否剖層，但未進一步處理者	Other animals skin leather, in the wet-blue state , without hair on, whether or not split, but not further prepared	Free	A
41069190	不帶毛其他動物濕皮革，不論是否剖層，但未進一步處理者	Other animals skin leather, in the wet state , without hair on, whether or not split, but not further prepared	Free	A
410692	乾皮革（胚皮革）	- In the dry state (crust) :		
41069200	不帶毛其他動物乾皮革（胚皮革），不論是否剖層，但未進一步處理者	Other animals skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.	2.50%	A
4107	不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第41114節所列者除外	Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09		
41071	一整張皮革：	- Whole hides and skins :		
410711	全粒面，未剖層	Full grains, unsplit		
41071110	整張不帶毛之牛（包括水牛）皮革，全粒面未剖層者，每張面積不超過28平方英尺（2.6平方公尺）	Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplit	1.00%	A
41071190	其他整張不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，全粒面未剖層者，第41114節所列者除外	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of	2.50%	A
410712	粒面剖層	Grain splits		
41071210	整張不帶毛之牛（包括水牛）皮革，粒面剖層，每張面積不超過28平方英尺（2.6平方公尺）	Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), grain splits	1.00%	A
41071290	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，粒面剖層者，第41114節所列者除外	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading	2.50%	A
410719	其他	Other		
41071910	其他整張不帶毛之牛（包括水牛）皮革，每張面積不超過28平方英尺（2.6平方公尺）	Other whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter)	1.00%	A
41071990	其他整張不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，第41114節所列者除外	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, other than leather of heading 41.14.	2.50%	A
41079	—其他，包括邊皮革	- Other, including sides :		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
410791	全粒面，未剖層	Full grains, unsplit		
41079100	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革）已進一步處理，全粒面未剖層者，第4 1 1 4節所列者除外	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of heading 41.14.	2.50%	A
410792	粒面剖層	Grain splits		
41079200	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革），已進一步處理，粒面剖層者，第4 1 1 4節所列者除外	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14.	2.50%	A
410799	其他	Other		
41079900	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.	2.50%	A
4112	不帶毛之綿羊或小綿羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of		
411200	不帶毛之綿羊或小綿羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of		
41120000	不帶毛之綿羊或小綿羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	2.00%	A
4113	不帶毛之其他動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than		
411310	山羊皮革及小山羊皮革	Of goats or kids		
41131000	不帶毛之山羊或小山羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without hair on, whether or not split, other than leather of	2.50%	A
411320	豬皮革	Of swine		
41132000	不帶毛之豬鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of swine, without hair on, whether or not split, other than leather of heading	2.50%	A
411330	爬蟲動物皮革	Of reptiles		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
41133000	不帶毛之爬蟲動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of reptiles, without hair on, whether or not split, other than leather of heading	2.50%	A
411390	其他	Other		
41139000	不帶毛之其他動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without hair on, whether or not split, other than leather of heading	2.50%	A
4114	雪米皮革（包括混製雪米皮）；漆皮及貼合漆皮；敷金屬皮革	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.		
411410	雪米皮革（包括混製雪米皮）	Chamois (including combination chamois) leather		
41141000	雪米皮革（包括混製雪米皮）	Chamois (including combination chamois) leather	2.50%	A
411420	漆皮及貼合漆皮；敷金屬皮革	Patent leather and patent laminated leather; metallised leather		
41142000	漆皮及貼合漆皮；敷金屬皮革	Patent leather and patent laminated leather; metallised leather	2.50%	A
4115	以皮革或皮革纖維為主要成分之組合皮革，成塊、張或條，不論是否成捲者；皮革或組合皮之削片及其他廢料，不適於製造皮製品者；皮末、皮粉	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
411510	以皮革或皮革纖維為主要成分之組合皮革，成塊、張或條，不論是否成捲者	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls		
41151000	以皮革或皮革纖維為主要成分之組合皮革，成塊、張或條，不論是否成捲者	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	2.50%	A
411520	皮革之削片及其他皮革或組合皮廢料，不適於製造皮製品者；皮末、皮粉	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
41152000	皮革之削片及其他皮革或組合皮廢料，不適於製造皮製品者；皮末、皮粉	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
42	第四十二章 皮革製品；鞍具及鞵具；旅行用物品、手提袋及類似容器；動物腸線（蠶腸線除外）製品	Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)		
4201	任何材料製成之牲畜用鞍具及鞵具（包括拖索、牽帶、護膝套、鼻籠、鞍褥、鞍囊、狗衣及類似品）	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material		
420100	任何材料製成之牲畜用鞍具及鞵具（包括拖索、牽帶、護膝套、鼻籠、鞍褥、鞍囊、狗衣及類似品）	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material		
42010000	任何材料製成之牲畜用鞍具及鞵具（包括拖索、牽帶、護膝套、鼻籠、鞍褥、鞍囊、狗衣及類似品）	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	7.50%	B
4202	衣箱、手提箱、化妝箱、公事箱、公事包、書包、眼鏡盒、望遠鏡盒、照相機盒、樂器盒、槍械盒、槍套及類似容器；旅行袋、食物或飲料用之保溫袋、化妝袋、背包、手提袋、購物袋、錢夾、錢袋、地圖盒、菸盒、菸絲袋、工具袋、運動用具袋、瓶類盒、首飾盒、粉盒、刀具盒及類似容器，以皮革、組合皮、塑膠布、紡織材料、硬化纖維或紙板製成者，或其全部或主要部分以此類材料或紙類包覆者	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper		
42021	—衣箱、手提箱、化粧箱、公事箱、公事包、書包及類似容器：	-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :		
420211	外層為皮革、組合皮或漆皮者	With outer surface of leather, of composition leather or of patent leather		
42021100	衣箱、手提箱、化粧箱、公事箱、公事包、書包及類似容器，外層為皮革、組合皮或漆皮者	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of leather, of composition leather or of patent	7.00%	B
420212	外層為塑膠或紡織材料者	With outer surface of plastics or of textile materials		
42021200	衣箱、手提箱、化粧箱、公事箱、公事包、書包及類似容器，外層為塑膠或紡織材料者	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or of textile materials	8.00%	B
420219	其他	Other		
42021900	衣箱、手提箱、化粧箱、公事箱、公事包、書包及其他類似容器，外層為其他材料者	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and other similar containers, with outer surface of other materials	8.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
42022	— 不論是否附肩帶或把手之手提袋：	-Handbags, whether or not with shoulder strap, including those without handle :		
420221	外層為皮革、組合皮或漆皮者	With outer surface of leather, of composition leather or of patent leather		
42022100	不論是否附肩帶或把手之手提袋，外層為皮革、組合皮或漆皮者	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of leather, of composition leather or of patent leather	7.00%	B
420222	外層為塑膠布或紡織材料者	With outer surface of plastic sheeting or of textile materials		
42022200	不論是否附肩帶或把手之手提袋，外層為塑膠布或紡織材料者	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of plastic sheeting or of textile materials	8.00%	B
420229	其他	Other		
42022900	不論是否附肩帶或把手之手提袋，外層為其他材料者	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of other materials	10.00%	B
42023	— 通常置於衣袋或手提袋中攜帶者：	-Articles of a kind normally carried in the pocket or in the handbag :		
420231	外層為皮革、組合皮或漆皮者	With outer surface of leather, of composition leather or of patent leather		
42023100	其他類似容器，通常置於衣袋或手提袋中攜帶，外層為皮革、組合皮或漆皮者	Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of leather, of composition leather or of patent leather	7.50%	B
420232	外層為塑膠布或紡織材料者	With outer surface of plastic sheeting or of textile materials		
42023200	其他類似容器，通常置於衣袋或手提袋中攜帶，外層為塑膠布或紡織材料者	Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of plastic sheeting or of textile materials	8.00%	B
420239	其他	Other		
42023900	其他類似容器，通常置於衣袋或手提袋中攜帶，外層為其他材料者	Other similar containers, of a kind normally carried in the pocket or in the handbag, with outer surface of other materials	8.00%	B
42029	— 其他：	-Other :		
420291	外層為皮革、組合皮或漆皮者	With outer surface of leather, of composition leather or of patent leather		
42029110	樂器盒，外層為皮革、組合皮或漆皮者	Musical instrument cases, with outer surface of leather, of composition leather or of patent leather	7.50%	B
42029190	其他類似容器，外層為皮革、組合皮或漆皮者	Other similar containers, with outer surface of leather, of composition leather or of patent leather	7.50%	B
420292	外層為塑膠布或紡織材料者	With outer surface of plastic sheeting or of textile materials		
42029210	樂器盒，外層為塑膠布或紡織材料者	Musical instrument cases, with outer surface of plastic sheeting or of textile materials	10.00%	B
42029290	其他類似容器，外層為塑膠布或紡織材料者	Other similar containers, with outer surface of plastic sheeting or of textile materials	8.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
420299	其他	Other		
42029910	樂器盒，外層為其他材料者	Musical instrument cases, with outer surface of other materials	10.00%	B
42029990	其他類似容器，外層為其他材料者	Other similar containers, with outer surface of other materials	10.00%	B
4203	皮革或組合皮製成之衣著物及服飾附屬品	Articles of apparel and clothing accessories, of leather or of composition leather		
420310	衣著物	Articles of apparel		
42031000	衣著物，皮革或組合皮製	Articles of apparel, of leather or of composition leather	6.70%	B
42032	—手套、併指手套及露指手套：	-Gloves, mittens and mitts :		
420321	專為運動用而設計者	Specially designed for use in sports		
42032100	專為運動用而設計之手套、併指手套及露指手套，皮革或組合皮製	Gloves, mittens and mitts, specially designed for use in sports, of leather or of composition leather	10.00%	B
420329	其他	Other		
42032900	其他手套、併指手套及露指手套，皮革或組合皮製	Other gloves, mittens and mitts, of leather or of composition leather	8.00%	B
420330	帶及肩帶	Belts and bandoliers		
42033010	褲帶及腰帶，皮革或組合皮製	Waistbands, of leather or of composition leather	6.70%	B
42033090	其他帶及肩帶，皮革或組合皮製	Other belts and bandoliers, of leather or of composition leather	7.00%	B
420340	其他服飾附屬品	Other clothing accessories		
42034000	其他服飾附屬品，皮革或組合皮製	Other clothing accessories, of leather or of composition leather	10.00%	B
4204	機器、機械或工業用之皮革或組合皮製品	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses		
420400	機器、機械或工業用之皮革或組合皮製品	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses		
42040000	機器、機械或工業用之皮革或組合皮製品	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical use	10.00%	B
4205	其他皮革或組合皮製品	Other articles of leather or of composition		
420500	其他皮革或組合皮製品	Other articles of leather or of composition		
42050010	皮革或組合皮製標籤	Labels, of leather or of composition leather	7.50%	B
42050090	其他皮革或組合皮製品	Other articles of leather or of composition leather	7.50%	B
4206	腸製品（蠶腸線除外）、牛大腸膜製品、膀胱製品、腱製品	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons		
420610	貓腸線	Catgut		
42061000	貓腸線	Catgut	10.00%	B
420690	其他	Other		
42069000	其他腸製品（蠶腸線除外），牛大腸膜製品、膀胱製品、腱製品	Other articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	7.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
43	第四十三章 毛皮與人造毛皮及其製品	Chapter 43 Furskins and artificial fur; manufactures thereof		
4301	生毛皮（包括頭、尾、足掌及其他皮片或切片，適於毛皮商使用者），第4101、4102或4103節之生皮除外	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03		
430110	有或無頭、尾或足掌之整張貂生毛皮	Of mink, whole, with or without head, tail or paws		
43011000	有或無頭、尾或足掌之整張貂生毛皮	Raw furskins of mink, whole, with or without head, tail or paws	Free	A
430130	有或無頭、尾或足掌之整張小羊生毛皮：阿斯特拉堪、寬尾種、卡拉卡爾、波斯產及類似之小羊，印度、中國—蒙古與西藏在內—所產之小羊	Of lamb, the following Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws		
43013000	有或無頭、尾或足掌之整張小羊生毛皮：阿斯特拉堪、寬尾種、卡拉卡爾、波斯產及類似之小羊，印度、中國—蒙古與西藏在內—所產之小羊	Raw furskins of lamb, the following: astrakhan, broadtail, caracul, Persian and similar lamb, indian, chinese, mongo lian or tibetan lamb, whole, with or without head, tail or paws	Free	A
430160	有或無頭、尾或足掌之整張狐生毛皮	Of fox, whole, with or without head, tail or		
43016000	有或無頭、尾或足掌之整張狐生毛皮	Raw furskins of fox, whole, with or without head, tail or paws	Free	A
430170	有或無頭、尾或足掌之整張海豹生毛皮	Of seal, whole, with or without head, tail or		
43017000	有或無頭、尾或足掌之整張海豹生毛皮	Raw furskins of seal, whole, with or without head, tail or paws	Free	A
430180	有或無頭、尾或足掌之整張其他生毛皮	Other furskins, whole, with or without head, tail or paws		
43018000	有或無頭、尾或足掌之整張其他生毛皮	Other raw furskins, whole, with or without head, tail or paws	Free	A
430190	頭、尾、足掌及其他皮片或切片，適於毛皮商使用者	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use		
43019000	生毛皮，頭、尾、足掌或其他皮片或切片，適於毛皮商使用者	Raw furskins, heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	A
4302	鞣製或硝製毛皮（包括頭、尾、足掌及其他皮片或切片），未拼組或拼組者（未加入其他材料），第4303節貨品除外	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (w ithout the addition of other materials) other than those		
43021	—有或無頭、尾或足掌之整張皮，未拼組者：	-Whole skins, with or without head, tail or paws, not assembled :		
430211	貂毛皮	Of mink		
43021100	鞣製或硝製貂毛皮，有或無頭、尾或足掌之整張皮，未拼組者	Tanned or dressed furskins of mink (marten), whole skins, with or without head, tail or paws, not assembled	2.50%	A
430213	下列羔羊毛皮：阿斯特拉堪、寬尾種、卡拉卡爾、波斯產及類似之羔羊，印度、中國—蒙古與西藏在內—所產之羔	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb		
43021300	鞣製或硝製下列羔羊皮：阿斯特拉堪、寬尾種、卡拉卡爾、波斯產及類似之羔羊，印度、中國—蒙古與西藏在內—所產之羔羊，有或無頭、尾或足掌之整張皮，未拼組者	Tanned or dressed furskins of lamb, the following : astrakhan, broadtail, caracul, Persian and similar lamb, indian, chinese, mongolian or tibetan lamb, whole skins, with or without head, tail or paws, not	1.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
430219	其他	Other		
43021900	其他鞣製或硝製毛皮，有或無頭、尾或足掌之整張皮，未拼組者	Other tanned or dressed furskins, whole skins, with or without head, tail or paws, not assembled	1.00%	A
430220	頭、尾、足掌及其他皮片或切片，未拼組者	Heads, tails, paws and other pieces or cuttings, not assembled		
43022000	鞣製或硝製毛皮，頭、尾、足掌及其他皮片或切片，未拼組者	Tanned or dressed furskins, heads, tails, paws and other pieces or cuttings, not assembled	1.00%	A
430230	整張皮及皮片或切片，已拼組者	Whole skins and pieces or cuttings thereof, assembled		
43023000	鞣製或硝製毛皮，整張皮及皮片或切片，已拼組者	Tanned or dressed furskins, whole skins and pieces or cuttings thereof, assembled	1.00%	A
4303	毛皮製衣著物、衣著附屬品及其他物品	Articles of apparel, clothing accessories and other articles of furskin		
430310	衣著物及衣著附屬品	Articles of apparel and clothing accessories		
43031000	毛皮製衣著物及衣著附屬品	Articles of apparel and clothing accessories, of furskin	6.20%	B
430390	其他	Other		
43039000	其他毛皮製物品	Other articles of furskin	6.20%	B
4304	人造毛皮及其製品	Artificial fur and articles thereof		
430400	人造毛皮及其製品	Artificial fur and articles thereof		
43040000	人造毛皮及其製品	Artificial fur and articles thereof	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
44	第四十四章 木及木製品；木炭	Chapter 44 Wood and articles of wood; wood charcoal		
4401	薪材，呈圓木段、木塊、木枝、木束或類似形狀；木片或粒片；鋸屑、廢材（料）及殘屑材，不論是否壓縮成棍、塊、球或類似形狀者	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		
440110	薪材，呈圓木段、木塊、木枝、木束或類似形狀者	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms		
44011000	薪材，呈圓木段、木塊、木枝、木束或類似形狀者	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free	A
44012	—木片或粒片：	-Wood in chips or particles：		
440121	針葉樹類	Coniferous		
44012100	木片或粒片，針葉樹類	Wood in chips or particles, coniferous	Free	A
440122	非針葉樹類	Non-coniferous		
44012200	木片或粒片，非針葉樹類	Wood in chips or particles, non-coniferous	Free	A
440130	鋸屑、廢材（料）及殘屑材，不論是否壓縮成棍、塊、球或類似形狀者	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		
44013000	鋸屑、廢材（料）及殘屑材，不論是否壓縮成棍、塊、球或類似形狀者	Sawdust and wood waste and scrap, whether or not agglomerated in pellets, briquettes, logs or similar forms	Free	A
4402	木炭（包括果殼與果核炭），不論是否壓縮而成者	Wood charcoal (including shell or nut charcoal), whether or not agglomerated		
440200	木炭（包括果殼與果核炭），不論是否壓縮而成者	Wood charcoal (including shell or nut charcoal), whether or not agglomerated		
44020000	木炭（包括果殼與果核炭），不論是否壓縮而成者	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Free	A
4403	原木，不論是否去皮、去邊材或粗鋸角材	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared		
440310	經油漆、染色劑、木焦油或其他防腐劑處理者	Treated with paint, stains, creosote or other preservatives		
44031000	原木，不論是否去皮、去邊材或粗鋸角材，經油漆、染色劑、木焦油或其他防腐劑處理者	Wood in the rough, whether or not stripped of bark or sapwood or roughly squared, treated with paint, stains, creosote or other preservatives	Free	A
440320	其他針葉樹類	Other, coniferous		
44032010	香馨原木，不論是否去皮、去邊材或粗鋸角材	Scented and fragrant wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	A
44032090	其他針葉樹原木，不論是否去皮、去邊材或粗鋸角材	Other coniferous wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	A
44034	—其他，章目註一所述熱帶樹類：	Other, of tropical wood specified in Subheading Note 1 to this Chapter:		
440341	暗紅柳桉、淺紅柳桉及巴考柳桉	Dark Red Meranti, Light Red Meranti and Meranti Bakau		
44034100	暗紅柳桉、淺紅柳桉及巴考柳桉原木，不論是否去皮、去邊材或粗鋸角材	Dark Red Meranti, Light Red Meranti, and Meranti Bakau in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
440349	其他	Other		
44034900	其他本章目註一所述熱帶樹類原木，不論是否去皮、去邊材或粗鋸角材	Other tropical wood specified in Subheading Note 1 to this Chapter, in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	A
44039	—其他：	-Other :		
440391	橡木（櫟類）	Of oak (Quercus spp.)		
44039100	橡木（櫟類）原木，不論是否去皮、去邊材或粗鋸角材	Oak wood (Quercus spp.) in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	A
440392	山毛櫸（山毛櫸屬）	Of beech (Fagus spp.)		
44039200	山毛櫸（山毛櫸屬）原木，不論是否去皮、去邊材或粗鋸角材	Beech wood (Fagus spp.) in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	A
440399	其他	Other		
44039911	沈香原木，不論是否去皮、去邊材或粗鋸角材	Garoowood wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	A
44039912	檀香原木，不論是否去皮、去邊材或粗鋸角材	Sandalwood wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	A
44039919	其他非針葉樹類香馨原木，不論是否去皮、去邊材或粗鋸角材	Other non-coniferous, scented and fragrant, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	A
44039990	其他非針葉樹類原木，不論是否去皮、去邊材或粗鋸角材	Other non-coniferous wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Free	A
4404	箍木；木劈柱；木椿、欄柵及木柱削尖，但未經縱面鋸開者；木棒經簡單整修尚未車圓、彎曲或另行加工，適於製造手杖、傘柄、工具把手及類似品；削（切）木片及類似品	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like		
440410	針葉樹類	Coniferous		
44041000	箍木；木劈柱；木椿、欄柵及木柱削尖，但未經縱面鋸開者；木棒經簡單整修尚未車圓、彎曲或另行加工，適於製造手杖、傘柄、工具把手及類似品；削（切）木片及類似品，針葉樹類	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like, coniferous	Free	A
440420	非針葉樹類	Non-coniferous		
44042000	箍木；木劈柱；木椿、欄柵及木柱削尖，但未經縱面鋸開者；木棒經簡單整修尚未車圓、彎曲或另行加工，適於製造手杖、傘柄、工具把手及類似品；削（切）木片及類似品，非針葉樹類	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like, non-coniferous	Free	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
4405	木絲、木粉	Wood wool, wood flour		
440500	木絲、木粉	Wood wool, wood flour		
44050010	檀香木粉	Sandal wood flour	Free	A
44050020	抽油檀香木粉	Sandal wood flour, oil extracted	Free	A
44050090	其他木絲、木粉	Other wood wool, wood flour	Free	A
4406	鐵道或電車道枕木	Railway or tramway sleepers (cross-ties) of		
440610	未經防腐處理者	Not impregnated		
44061000	未經防腐處理之鐵道或電車道枕木	Railway or tramway sleepers (cross-ties) of wood, not impregnated	Free	A
440690	其他	Other		
44069000	其他鐵道或電車道枕木	Other railway or tramway sleepers (cross-ties) of wood	Free	A
4407	木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者。	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm		
440710	針葉樹類	Coniferous		
44071010	香馨木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Scented and fragrant wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	A
44071090	其他針葉樹類木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Other coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	A
44072	—本章目註一所述熱帶樹類：	-Of tropical wood specified in Subheading Note 1 to this Chapter:		
440724	巴本木、桃花心木、南美雅楠及輕木	Virola, Mahogany (Swietenia spp.), Imbuia and Balsa		
44072400	巴本木、桃花心木、南美雅楠及輕木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Virola, Mahogany (Swietenia spp.), Imbuia and Balsa sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	A
440725	暗紅柳桉、淺紅柳桉及巴考柳桉	Dark Red Meranti, Light Red Meranti and Meranti, Bakau		
44072500	暗紅柳桉、淺紅柳桉及巴考柳桉，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Dark Red Meranti, Light Red Meranti and Meranti, Bakau sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	A
440726	白柳桉（包括WH I T E L A U A N、WH I T E M E R A N T I、W H I T E S E R A Y A）、黃柳桉及亞蘭柳桉	White Lauan, White Meranti, White Seraya, yellow Meranti and Alan		
44072600	白柳桉（包括WH I T E L A U A N、WH I T E M E R A N T I、W H I T E S E R A Y A）、黃柳桉及亞蘭柳桉，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	White Lauan, White Meranti, White Seraya, yellow Meranti and Alan sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	A
440729	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
44072900	其他本章目註一所述熱帶樹類，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Other tropical wood specified in Subheading Note 1 to this Chapter, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	A
44079	—其他：	-Other :		
440791	橡木（櫟屬）	Of oak (Quercus spp.)		
44079100	橡木（櫟屬）材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Oak wood (Quercus spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	A
440792	山毛櫸（山毛櫸屬）	Of beech (Fagus spp.)		
44079200	山毛櫸（山毛櫸屬）材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Beech wood (Fagus spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	A
440799	其他	Other		
44079911	沉香木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Garoo wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	A
44079912	檀香木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Sandal wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	A
44079919	其他非針葉樹類香馨木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Other non-coniferous scented and fragrant wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	A
44079990	其他非針葉樹類木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Other non-coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Free	A
4408	供飾面用（包括由平切積層材取得者）、合板用或其他類似積層材用單板及其他經縱鋸、平切或旋切木材，不論是否經刨平、砂磨、併接或端接，其厚度超過6公厘者	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm		
440810	針葉樹類	Coniferous		
44081011	平切第4 4 1 2 1 3 1 0及4 4 1 2 1 4 1 0款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of divisions No. 4412.13.10 or 4412.14.10	8.50%	B
44081012	平切第4 4 1 2 1 3 2 0、4 4 1 2 1 4 2 0、4 4 1 2 2 2 1 0、4 4 1 2 2 2 2、4 4 1 2 2 9 2 0及4 4 1 2 9 2 1 0款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of divisions No. 4412.13.20, 4412.14.20, 4412.22.10, 4412.22.22, 4412.29.20, 4412.92.10	12.50%	C
44081013	平切第4 4 1 2 1 9 1 0款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of division No. 4412.19.10	Free	A
44081014	平切第4 4 1 2 1 9 2 0款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of division No. 4412.19.20	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
44081015	平切第 4 4 1 2 2 2 2 1、4 4 1 2 2 9 1 0 款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of divisions No. 4412.22.21, 4412.29.10	10.00%	B
44081016	平切第 4 4 1 2 9 2 2 1 及 4 4 1 2 9 9 1 0 款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of divisions No. 4412.92.21, 4412.99.10	Free	A
44081017	平切第 4 4 1 2 9 2 2 2 及 4 4 1 2 9 9 2 0 款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of divisions No. 4412.92.22, 4412.99.20	Free	A
44081090	其他針葉樹類之供飾面用、合板用或其他類似積層材用單板，及其他經縱鋸、平切或旋切之木材，不論是否經刨平、砂磨、拼接或端接，其厚度不超過 6 公厘者	Other coniferous sheets for veneering, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm	Free	A
44083	—本章目註一所述熱帶樹類：	-Of tropical wood specified in Subheading Note 1 to this Chapter:		
440831	暗紅柳桉、淺紅柳桉及巴考柳桉	Dark Red Meranti, Light Red Meranti and Meranti, Bakau		
44083111	平切其他第 4 4 1 2 1 3 1 0 款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of division No. 4412.13.10	8.50%	B
44083112	平切其他第 4 4 1 2 1 3 2 0、4 4 1 2 2 2 1 0、4 4 1 2 2 2 2 2 及 4 4 1 2 9 2 1 0 款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of divisions No. 4412.13.20, 4412.22.10, 4412.22.22, 4412.92.10	12.50%	C
44083113	平切其他第 4 4 1 2 2 2 2 1 款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of division No. 4412.22.21	10.00%	B
44083114	平切其他第 4 4 1 2 9 2 2 1 款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of division No. 4412.92.21	Free	A
44083115	平切其他第 4 4 1 2 9 2 2 2 款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of division No. 4412.92.22	Free	A
44083190	其他暗紅柳桉、淺紅柳桉及巴考柳桉之供飾面用、合板用或其他類似積層材用單板，及其他經縱鋸、平切或旋切之木材，不論是否經刨平、砂磨、拼接或端接，其厚度不超過 6 公厘者	Other sheets for veneering, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm, of Dark Red Meranti, LightRed Meranti and Meranti Bakau	Free	A
440839	其他	Other		
44083911	平切其他第 4 4 1 2 1 3 1 0 款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of division No. 4412.13.10	8.50%	B
44083912	平切其他第 4 4 1 2 1 3 2 0、4 4 1 2 2 2 1 0、4 4 1 2 2 2 2 2 及 4 4 1 2 9 2 1 0 款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of divisions No. 4412.13.20, 4412.22.10, 4412.22.22, 4412.92.10	12.50%	C
44083913	平切其他第 4 4 1 2 2 2 2 1 款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of division No. 4412.22.21	10.00%	B
44083914	平切其他第 4 4 1 2 9 2 2 1 款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of division No. 4412.92.21	Free	A
44083915	平切其他第 4 4 1 2 9 2 2 2 款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of division No. 4412.92.22	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
44083990	其他本章目註一所述熱帶樹類之供飾面用、合板用或其他類似積層材用單板，及其他經縱鋸、平切或旋切之木材，不論是否經刨平、砂磨、拼接或端接，其厚度不超過6公厘者	Sheets for veneering, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm, of other tropical wood specified in Subheading Note 1 to this Chapter	Free	A
440890	其他	Other		
44089011	平切其他第44121310及44121410款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of divisions No. 4412.13.10, 4412.14.10	8.50%	B
44089012	平切其他第44121320、44121420、44122210、44122222、44122300、44122920、44129300及44129210款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of divisions No. 4412.13.20, 4412.14.20, 4412.22.10, 4412.22.22, 4412.23.00, 4412.29.20, 4412.93.00, 4412.92.10	12.50%	C
44089013	平切其他第44121910款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of division No. 4412.19.10	Free	A
44089014	平切其他第44121920款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of division No. 4412.19.20	Free	A
44089015	平切其他第4412221及44122910款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of divisions No. 4412.22.21, 4412.29.10	10.00%	B
44089016	平切其他第44129221及44129910款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of divisions No. 4412.92.21, 4412.99.10	Free	A
44089017	平切其他第44129222及44129920款所屬貨品取得之飾面用單板	Sheets for veneering by slicing laminated wood of divisions No. 4412.92.22, 4412.99.20	Free	A
44089090	其他供飾面用、合板用或其他類似積層材用單板，及其他經縱鋸、平切或旋切之木材，不論是否經刨平、砂磨、拼接或端接，其厚度不超過6公厘者	Other sheets for veneering, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm	Free	A
4409	木材（包括用於拼花地板但未裝配之木條及飾條），沿著任何材邊、端或材面作連續型鉤或類似加工，（已製舌樺、槽樺、嵌槽口、去角、製V型接口、製連珠、成型、製圓邊或類似加工），不論是否經刨平、砂磨或端接	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed,		
440910	針葉樹類	Coniferous		
44091000	針葉樹類木材（包括用於拼花地板但未裝配之木條及飾條），沿著任何材邊、端或材面作連續型鉤或類似加工，（已製舌樺、槽樺、嵌槽口、去角、製V型接口、製連珠、成型、製圓邊或類似加工），不論是否經刨平、砂磨或端接	Coniferous wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed	Free	A
440920	非針葉樹類	Non-coniferous		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
44092000	非針葉樹類木材（包括用於拼花地板但未裝配之木條及飾條），沿著任何材邊、端或材面作連續型鉋或類似加工，（已製舌榫、槽榫、嵌槽口、去角、製V型接口、製連珠、成型、製圓邊或類似加工），不論是否經刨平、砂磨或端接	Non-coniferous wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed	Free	A
4410	以木材或其他木質纖維製成之粒片板及類似板（例如定向粒片板及方薄片型粒片板），不論是否用樹脂或其他有機膠合劑膠合者。	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances		
44102	— 木製定向粒片板及方薄片型粒片板：	-Oriented strand board and waferboard, of		
441021	未加工或除砂磨外未進一步加工者	Unworked or not further worked than		
44102110	木製定向粒片板，不論是否用樹脂或其他有機膠合劑膠合，未加工或除砂磨外未進一步加工者	Oriented strand board of wood, whether or not agglomerated with resins or other organic binding substances, unworked or not further worked than sanded	Free	A
44102120	木製方薄片型粒片板，不論是否用樹脂或其他有機膠合劑膠合，未加工或除砂磨外未進一步加工者	Waferboard of wood, whether or not agglomerated with resins or other organic binding substances, unworked or not further worked than sanded	Free	A
441029	其他	Other		
44102910	其他木製定向粒片板，不論是否用樹脂或其他有機膠合劑膠合者	Other oriented strand board of wood, whether or not agglomerated with resins or other organic binding substances	Free	A
44102920	其他木製方薄片型粒片板，不論是否用樹脂或其他有機膠合劑膠合者	Other waferboard of wood, whether or not agglomerated with resins or other organic binding substances	Free	A
44103	— 其他，木製：	-Other, wood :		
441031	未加工或除砂磨外未進一步加工者	Unworked or not further worked than		
44103100	其他木製粒片板及類似板，不論是否用樹脂或其他有機膠合劑膠合，未加工或除砂磨外未進一步加工者	Other particle board and similar board of wood, whether or not agglomerated with resins or other organic binding substances, unworked or not further worked than sanded	Free	A
441032	表面以含浸漬三聚氰胺紙覆蓋	Surface-covered with melamine-impregnated paper		
44103200	表面以含浸漬三聚氰胺紙覆蓋之其他木製粒片板及類似板，不論是否用樹脂或其他有機膠合劑膠合者	Other particle board and similar board of wood, surface-covered with melamine-impregnated paper, whether or not agglomerated with resins or other organic binding substances	Free	A
441033	表面以裝飾用塑膠薄片覆蓋	Surface-covered with decorative laminates of plastic		
44103300	表面以裝飾用塑膠薄片覆蓋之其他木製粒片板及類似板，不論是否用樹脂或其他有機膠合劑膠合者	Other particle board and similar board of wood, surface-covered with decorative laminates of plastic, whether or not agglomerated with resins or other organic binding substances	Free	A
441039	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
44103900	其他木製粒片板及類似板，不論是否用樹脂或其他有機膠合劑膠合者	Other particle board and similar board of wood, whether or not agglomerated with resins or other organic binding substances	Free	A
441090	其他	Of other ligneous materials		
44109000	其他木質纖維製粒片板及類似板，不論是否用樹脂或其他有機膠合劑膠合者	Particle board and similar board of other ligneous materials, whether or not agglomerated with resins or other organic binding substances	Free	A
4411	以木材或其他木質纖維製成之纖維板，不論是否用樹脂或其他有機膠合劑膠合者	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances		
44111	－密度超過0.8公克/立方公分之纖維板：	-Fibreboard of a density exceeding 0.8 g/cm <sup>3</sup> .		
441111	未經機械加工或未經敷面者	Not mechanically worked or surface covered		
44111100	纖維板，密度超過0.8公克/立方公分，未經機械加工或未經敷面者	Fibreboard, of a density exceeding 0.8 g/cm <sup>3</sup> , not mechanically worked or surface covered	Free	A
441119	其他	Other		
44111900	纖維板，密度超過0.8公克/立方公分，經機械加工或經敷面者	Fibreboard, of a density exceeding 0.8 g/cm <sup>3</sup> , mechanically worked or surfaced	Free	A
44112	－密度超過0.5公克/立方公分，但不超過0.8公克/立方公分之纖維板	-Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> :		
441121	未經機械加工或未經敷面者	Not mechanically worked or surface covered		
44112100	纖維板，密度超過0.5公克/立方公分，但不超過0.8公克/立方公分，未經機械加工或未經敷面者	Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> , not mechanically worked or surface covered	Free	A
441129	其他	Other		
44112900	纖維板，密度超過0.5公克/立方公分，但不超過0.8公克/立方公分，經機械加工或經敷面者	Fibreboard, of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> , mechanically worked or surface covered	Free	A
44113	－密度超過0.35公克/立方公分，但不超過0.5公克/立方公分之纖維	-Fibreboard of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup> :		
441131	未經機械加工或未經敷面者	Not mechanically worked or surface covered		
44113100	纖維板，密度超過0.35公克/立方公分，但不超過0.5公克/立方公分，未經機械加工或未經敷面者	Fibreboard, of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup> , not mechanically worked or surface covered	Free	A
441139	其他	Other		
44113900	纖維板，密度超過0.35公克/立方公分，但不超過0.5公克/立方公分，經機械加工或經敷面者	Fibreboard, of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup> , mechanically worked or surface covered	Free	A
44119	－其他：	-Other :		
441191	未經機械加工或未經敷面者	Not mechanically worked or surface covered		
44119100	纖維板，密度在0.35公克/立方公分及以下，未經機械加工或未經敷面者	Fibreboard, of a density not exceeding 0.35 g/cm <sup>3</sup> not mechanically worked or surface covered	Free	A
441199	其他	Other		
44119900	纖維板，密度在0.35公克/立方公分及以下，經機械加工或經敷面者	Fibreboard, of a density not exceeding 0.35 g/cm <sup>3</sup> , mechanically worked or surface covered	Free	A
4412	合板、單板貼面板及類似積層材	Plywood, veneered panels and similar laminated wood		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
44121	—全由單板組成之合板，每層厚度不超過6公厘者：	-Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm		
441213	至少有一外層由本章目註一所述熱帶樹類製成者	with at least one outer ply of tropical wood specified in Subheading Note 1 to this		
44121310	素面合板，至少有一外層由本章目註一所述熱帶樹類製成，每層厚度不超過6公厘者	Unfinished plywood, with at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter, each ply not exceeding 6 mm thickness	8.50%	B
44121320	加工合板，至少有一外層由本章目註一所述熱帶樹類製成，每層厚度不超過6公厘者	Processed plywood, with at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter, each ply not exceeding 6mm thickness	12.50%	C
441214	其他，至少有一外層由非針葉樹木材製成者	Other, with at least one outer ply of non-coniferous wood		
44121410	其他素面合板，至少有一外層由非針葉樹木材製成，每層厚度不超過6公厘者	Other unfinished plywood, with at least one outer ply of non-coniferous wood, each ply not exceeding 6 mm thickness	8.50%	B
44121420	其他加工合板，至少有一外層由非針葉樹木材製成，每層厚度不超過6公厘者	Other processed plywood, with at least one outer ply of non-coniferous wood, each ply not exceeding 6 mm thickness	12.50%	C
441219	其他	Other		
44121910	其他兩外層均由針葉樹木材製成之素面合板，每層厚度不超過6公厘者	Other unfinished plywood, with both outer plies of coniferous wood, each ply not exceeding 6 mm thickness	Free	A
44121920	其他兩外層均由針葉樹木材製成之加工合板，每層厚度不超過6公厘者	Other processed plywood, with both outer plies of coniferous wood, each ply not exceeding 6 mm thickness	Free	A
44122	—其他，至少有一外層由非針葉樹木材製成者：	-Other, with at least one outer ply of non-coniferous wood :		
441222	至少有一層由本章目註一所述熱帶樹類製成者	With at least one ply of tropical wood specified in Subheading Note 1 to this		
44122210	單板貼面板及類似積層材，至少有一外層由非針葉樹木材製成，至少有一層由本章目註一所述熱帶樹類製成，且含有至少一層粒片板者	Other veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood, with at least one ply of tropical wood specified in Subheading Note 1 to Chapter and containing at least one layer of particle board	12.50%	C
44122221	其他素面之合板、單板貼面板及類似積層材，至少有一外層由非針葉樹木材製成，且至少有一層由本章目註一所述熱帶樹類製成者	Other unfinished plywood, veneered panels and similar laminated wood, with at least one outer ply of non- coniferous wood, with at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	10.00%	B
44122222	其他加工之合板、單板貼面板及類似積層材，至少有一外層由非針葉樹木材製成，且至少有一層由本章目註一所述熱帶樹類製成者	Other processed plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood,with at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	12.50%	C
441223	其他，含有至少一層粒片板者	Other, containing at least one layer of particle board		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
44122300	其他單板貼面板及類似積層材，至少有一層由非針葉樹木材製成，且含有至少一層粒片板者	Other veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood, containing at least one layer of particle board	12.50%	C
441229	其他	Other		
44122910	其他素面之合板、單板貼面板及類似積層材，至少有一層由非針葉樹木材製成者	Other unfinished plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood	10.00%	B
44122920	其他加工之合板、單板貼面板及類似積層材，至少有一層由非針葉樹木材製成者	Other processed plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood	12.50%	C
44129	—其他：	-Other：		
441292	至少有一層由本章目註一所述熱帶樹類製成者	with at least one ply of tropical wood specified in Subheading Note 1 to this		
44129210	其他兩外層均由針葉樹木材製成之單板貼面板及類似積層材，至少有一層由本章目註一所述熱帶樹類製成，且含有至少一層粒片板者	Other veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one ply of tropical wood specified in Subheading Note 1 to this Chapter and one layer of particle board	12.50%	C
44129221	其他兩外層均由針葉樹木材製成，素面之合板、單板貼面板及類似積層材，至少有一層由本章目註一所述熱帶樹類製成者	Other unfinished plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	Free	A
44129222	其他兩外層均由針葉樹木材製成，加工之合板、單板貼面板及類似積層材，至少有一層由本章目註一所述熱帶樹類製成者	Other processed plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	Free	A
441293	其他，含有至少一層粒片板者	Other, containing at least one layer of particle board		
44129300	其他兩外層均由針葉樹木材製成之單板貼面板及類似積層材，含有至少一層粒片板者	Other, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one layer of particle board	12.50%	C
441299	其他	Other		
44129910	其他兩外層均由針葉樹木材製成，素面之合板、單板貼面板及類似積層材	Other unfinished plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood	Free	A
44129920	其他兩外層均由針葉樹木材製成，加工之合板、單板貼面板及類似積層材	Other processed plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood	Free	A
4413	塊狀、板狀、條狀或成型之增密木	Densified wood, in blocks, plates, strips or profile shapes		
441300	塊狀、板狀、條狀或成型之增密木	Densified wood, in blocks, plates, strips or profile shapes		
44130010	梭子用壓縮木塊	Blocks for making shuttles	Free	A
44130090	其他塊狀、板狀、條狀或成型之增密木	Other densified wood, in blocks, plates, strips or profile shapes	Free	A
4414	木框，供畫像、相片、鏡子或類似品之用	Wooden frames for paintings, photographs, mirrors or similar objects		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
441400	木框，供畫像、相片、鏡子或類似品之用	Wooden frames for paintings, photographs, mirrors or similar objects		
44140000	木框，供畫像、相片、鏡子或類似品之用	Wooden frames for paintings, photographs, mirrors or similar objects	Free	A
4415	裝貨用之木箱、木盒、條板箱、木桶及類似木製包裝容器；繞纜用木軸；木製墊板 箱型墊板及其他承壓木板；木製墊板圍框	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		
441510	木箱、木盒、條板箱、木桶或類似容器；繞纜用木軸	Cases, boxes, crates, drums and similar packings; cable-drums		
44151000	木箱、木盒、條板箱、木桶或類似容器；繞纜用木軸	Cases, boxes, crates, drums and similar packings; cable-drums, of wood	Free	A
441520	墊板、箱型墊板及其他承壓木板；墊板圍框	Pallets, box pallets and other load boards; pallet collars		
44152000	木製墊板、箱型墊板及其他承壓木板；木製墊板圍框	Pallets, box pallets and other load boards, of wood; pallet collars, of wood	Free	A
4416	各種木製箍桶、琵琶桶、大桶、盆、其他木桶及其零件，包括桶板	Casks, barrels, vats, tubs and other coopers products and parts thereof, of wood, including staves		
441600	各種木製箍桶、琵琶桶、大桶、盆、其他木桶及其零件，包括桶板	Casks, barrels, vats, tubs and other coopers products and parts thereof, of wood, including staves		
44160010	各種桶板	Staves	Free	A
44160090	各種木製箍桶、琵琶桶、大桶、盆、其他木桶及其零件	Casks, barrels, vats, tubs and other coopers products and parts thereof, of wood	Free	A
4417	木製工具、工具之身及柄、掃帚或刷子之身及柄；木製靴楦、鞋楦	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood		
441700	木製工具、工具之身及柄、掃帚或刷子之身及柄；木製靴楦、鞋楦	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood		
44170000	木製工具、工具之身及柄、掃帚或刷子之身及柄；木製靴楦、鞋楦	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	Free	A
4418	建造用細木製品及木作成品，包括鑲空格子木板、已組成之拼花地板、木瓦及屋頂板	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes		
441810	窗、落地窗及其窗框	Windows, French-windows and their frames		
44181000	木製窗、落地窗及其窗框	Windows, french-windows and their frames, of wood	Free	A
441820	門及門框及門檻	Doors and their frames and thresholds		
44182000	木製門及門框及門檻	Door and their frames and thresholds, of wood	Free	A
441830	拼花地板	Parquet panels		
44183000	木製拼花地板	Parquet panels, of woods	Free	A
441840	混凝土建築物之遮陽木窗簾	Shuttering for concrete constructional work		
44184000	混凝土建築物之遮陽木窗簾	Shuttering for concrete constructional work, of woods	Free	A
441850	木瓦及屋頂板	Shingles and shakes		
44185000	木瓦及屋頂板	Shingles and shakes, of wood	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
441890	其他	Other		
44189010	鑲空格子木板	Cellular wood panels	Free	A
44189090	其他建築用細木製品及木作成品	Other builders' joinery and carpentry of	Free	A
4419	桌上用木器皿及木廚具	Tableware and kitchenware, of wood		
441900	桌上用木器皿及木廚具	Tableware and kitchenware, of wood		
44190000	桌上用木器皿及木廚具	Tableware and kitchen-ware, of wood	Free	A
4420	細工鑲嵌木及鑲嵌木；木質珠寶箱、切割器具箱或類似品；木雕刻品或其他木質裝飾品；未列入第九十四章之木製家具	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94		
442010	木雕刻品及其他木質裝飾品	Statuettes and other ornaments, of wood		
44201000	木雕刻品及其他木質裝飾品	Statuettes and other ornaments, of wood	Free	A
442090	其他	Other		
44209010	細工鑲嵌木及鑲嵌木	Wood marquetry and inlaid wood	Free	A
44209020	木質珠寶箱、切割器具箱或類似物品；未列入第九十四章之木製家具	Caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture not falling in Chapter 94	Free	A
4421	其他木製品	Other articles of wood		
442110	衣架	Clothes hangers		
44211000	木衣架	Clothes hangers, of wood	Free	A
442190	其他	Other		
44219010	船舵，盲人用點字盤	Rudders, ships, boards for the blind	Free	A
44219020	製模具用模型，各種木質線板	Mould for making die, wooden beadings and mouldings, including moulded skirting and other moulded boards	Free	A
44219030	蜂箱	Bee-hives	Free	A
44219040	紡織機用紗管	Bobbins and the like for textile machinery	Free	A
44219050	其他木製線軸，錐形線軸，縫紉線軸	Other spools, cops, sewing thread reels and the like, of turned wood	Free	A
44219060	火柴棒	Match splints	Free	A
44219090	其他木製品	Other articles of wood	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
45	第四十五章 軟木及軟木製品	Chapter 45 Cork and articles of cork		
4501	天然軟木，未加工或簡單加工者；廢軟木；打碎、成粒狀或磨碎之軟木	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork		
450110	天然軟木，未加工或簡單加工者	Natural cork, raw or simply prepared		
45011000	天然軟木，未加工或簡單加工者	Natural cork, raw or simply prepared	Free	A
450190	其他	Other		
45019000	廢軟木；經打碎、成粒狀或磨碎之軟木	Waste cork; crushed, granulated or ground cork	Free	A
4502	天然軟木，去皮或粗製成方形者，或呈長方形（包括正方形）之塊狀、板狀、片狀或扁條狀者（包括已切邊加工供作瓶塞材料者）	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)		
450200	天然軟木，去皮或粗製成方形者，或呈長方形（包括正方形）之塊狀、板狀、片狀或扁條狀者（包括已切邊加工供作瓶塞材料用者）	Natural cork, debarked or roughly squared, or in rectangular (including square) block, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)		
45020000	天然軟木經去皮或粗製成方形者，或呈長方形（包括正方形）之塊狀、板狀、片狀或扁條狀者（包括已切邊加工供作瓶塞材料用者）	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	Free	A
4503	天然軟木製品	Articles of natural cork		
450310	軟木塞	Corks and stoppers		
45031000	軟木塞	Corks and stoppers	2.50%	A
450390	其他	Other		
45039010	附有金屬瓶蓋之軟木塞	Stoppers fitted with metal caps	3.50%	A
45039090	其他天然軟木製品	Other articles of natural cork	2.50%	A
4504	凝聚軟木（含膠合劑或未含膠合劑）及凝聚軟木製品	Agglomerated cork (with or without a binding substance) and articles of		
450410	塊、板、片及條；各種形狀之瓦；實心圓筒（包括圓盤）	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs		
45041000	凝聚軟木塊、板、片及條；各種形狀之凝聚軟木瓦；凝聚軟木實心圓筒（包括圓盤）	Agglomerated cork blocks, plates, sheets and strip; tiles of any shape; agglomerated cork solid cylinders, including discs	2.50%	A
450490	其他	Other		
45049010	附有金屬瓶蓋之凝聚軟木塞	Agglomerated cork stoppers fitted with metal caps	3.50%	A
45049090	其他凝聚軟木（包括含膠合劑或未含膠合劑）及凝聚軟木製品	Other agglomerated cork (with or without a binding substance) and articles of agglomerated cork	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
46	第四十六章 草及其他編結材料之編結品；編籃及柳條編結品	Chapter 46 Manufactures of straw of esparto and of other plaiting materials; basketware and wickerwork		
4601	編條及以編結材料編成之類似產品，不論已否編成長條者；以編結材料（編條及類似編結產品）平行編結或編織成張者，不論是否為完成品（如墊、蓆、簾幕等）	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)		
460120	植物材料製成之墊、蓆、簾幕	Mats, matting and screens of vegetable		
46012010	草製成之墊、蓆、簾幕	Mats, matting and screens of straw	5.00%	A
46012020	竹製成之墊、蓆、簾幕	Mats, matting and screens of bamboo	5.00%	A
46012031	籐墊、蓆之半製品（藤筴）	Mats and matting of rattan in semi-manufactured forms (rattan cane webbing)	Free	A
46012039	其他籐製成之墊、蓆、簾幕	Other Mats, matting and screens of rattan	5.00%	A
46012091	包蓆（船艙墊貨用蓆在內）	Mats for packing purposes (including dunnage mats)	5.00%	A
46012099	其他植物材料製成之墊、蓆、簾幕	Mats, mattings and screens of other vegetable material	5.00%	A
46019	—其他：	-Other :		
460191	植物材料製成者	Of vegetable materials		
46019120	籐編條，無論是否編成長條者	Plaits, rattan, whether or not assembled into strips	Free	A
46019190	其他植物材料編條及類似產品，無論是否編成長條者；植物材料平行編結或編織成張之製品（墊、蓆、簾幕列入460120目）	Other vegetable materials plaits and similar products, whether or not assembled into strips; products of vegetable materials, bound together in parallel strands or woven, in sheet form (mats, mattings and screen are classified in subheading No. 4601.20)	5.00%	A
460199	其他	Other		
46019910	毛編條，無論是否編成長條者；動物纖維類製之墊、蓆	Plaits of wool, whether or not assembled into strips; mats and matting, of animal	10.00%	B
46019920	帽縵	Hat braids	5.00%	A
46019930	絲編條，無論是否編成長條者	Plaits of silk, whether or not assembled into strips	10.00%	B
46019940	紙編條，無論是否編成長條者	Plaits of paper, whether or not assembled into strips	5.00%	A
46019991	其他材料編條及以編結材料編成之類似產品，無論是否編成長條者	Other materials plaits and similar products of plaiting materials, whether or not assembled into strips	5.00%	A
46019992	其他編結材料平行編結或編織成張之製品	Other products of plaiting materials, bound together in parallel stands or woven, in sheet form	4.00%	A
4602	編籃、柳條製品及其他編結品，以編結材料直接編製成形者，或以第4601節所屬貨品製成者；絲瓜絡製成之物品	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No.46.01; articles of loofah		
460210	植物材料製成者	Of vegetable materials		
46021010	草包	Bags, of straw and grass	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
46021090	編籃、柳條製品及其他編結品，以植物材料製之編結材料直接編製成形者，或以植物材料製之第4601節所屬貨品製成者；絲瓜絡製成之物品	Basketwork, wickerwork and other articles, made directly to shape from vegetable plaiting materials or made up from articles of heading No. 46.01 of vegetable materials; articles of loofah	5.60%	B
460290	其他	Other		
46029000	編籃及其他編結品，以其他編結材料直接編製成形者或以其他材料製之第4601節所屬貨品製成者	Basketwork and other articles, made directly to shape from other plaiting materials or made up from articles of heading No. 46.01 of other materials	6.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
47	第四十七章 木漿或其他纖維質材料之紙漿；紙或紙板之廢料及碎料	Chapter 47 Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard		
4701	機械木漿	Mechanical wood pulp		
470100	機械木漿	Mechanical wood pulp		
47010000	機械木漿	Mechanical wood pulp	Free	A
4702	溶解級化學木漿	Chemical wood pulp, dissolving grades		
470200	溶解級化學木漿	Chemical wood pulp, dissolving grades		
47020000	溶解級化學木漿	Chemical wood pulp, dissolving grades	Free	A
4703	蘇打或硫酸鹽化學木漿，溶解級除外	Chemical wood pulp, soda or sulphate, other than dissolving grades		
47031	－未漂白：	-Unbleached：		
470311	針葉樹製	Coniferous		
47031100	針葉樹化學木漿，未漂白	Coniferous, chemical wood pulp, un	Free	A
470319	非針葉樹製	Non-coniferous		
47031900	非針葉樹化學木漿，未漂白	Non-coniferous, chemical wood pulp, unbleached	Free	A
47032	－半漂白或已漂白：	-Semi-bleached or bleached：		
470321	針葉樹製	Coniferous		
47032100	針葉樹化學木漿，半漂白或已漂白	Coniferous, chemical wood pulp, semi-bleached or bleached	Free	A
470329	非針葉樹製	Non-coniferous		
47032900	非針葉樹化學木漿，半漂白或已漂白	Non-coniferous chemical wood pulp, semi-bleached or bleached	Free	A
4704	亞硫酸鹽化學木漿，溶解級除外	Chemical wood pulp, sulphite, other than dissolving grades		
47041	－未漂白：	-Unbleached：		
470411	針葉樹製	Coniferous		
47041100	針葉樹亞硫酸鹽化學木漿，溶解級除外，未漂白	Coniferous chemical wood pulp, sulphite other than dissolving grades, unbleached	Free	A
470419	非針葉樹製	Non-coniferous		
47041900	非針葉樹亞硫酸鹽化學木漿，溶解級除外，未漂白	Non-coniferous chemical wood pulp, sulphite, other than dissolving grades, unbleached	Free	A
47042	－半漂白或已漂白：	-Semi-bleached or bleached：		
470421	針葉樹製	Coniferous		
47042100	針葉樹亞硫酸鹽化學木漿，溶解級除外，半漂白或已漂白	Coniferous chemical wood pulp, sulphite, other than dissolving grades, semi-bleached or bleached	Free	A
470429	非針葉樹	Non-coniferous		
47042900	非針葉樹亞硫酸鹽化學木漿，溶解級除外，半漂白或已漂白	Non-coniferous chemical wood pulp, sulphite, other than dissolving grades, semi-bleached or bleached	Free	A
4705	結合機械法及化學製漿法所得之木漿	Wood pulp obtained by a combination of mechanical and chemical pulping processes		
470500	結合機械法及化學製漿法所得之木漿	Wood pulp obtained by a combination of mechanical and chemical pulping processes		
47050000	結合機械法及化學製漿法所得之木漿	Wood pulp obtained by a combination of mechanical and chemical pulping processes	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
4706	得自回收（廢料及碎屑）紙或紙板之纖維紙漿或其他纖維素材料之纖維紙漿	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material		
470610	棉籽絨紙漿	Cotton linters pulp		
47061000	棉籽絨紙漿	Cotton linters pulp	Free	A
470620	得自回收（廢料及碎屑）紙或紙板之纖維紙漿	Pulps of fibrous derived from recovered (waste and scrap) paper or paperboard		
47062000	得自回收（廢料及碎屑）紙或紙板之纖維紙漿	Pulps of fibrous derived from recovered (waste and scrap) paper or paperboard	Free	A
47069	－其他：	-Other：		
470691	機械製	Mechanical		
47069100	其他纖維素材料機械紙漿	Mechanical pulp of other fibrous cellulosic material	Free	A
470692	化學製	Chemical		
47069210	蔗渣化學紙漿	Chemical pulp of bagasse	Free	A
47069290	其他纖維素材料化學紙漿	Chemical pulp of other fibrous cellulosic material	Free	A
470693	半化學製	Semi-chemical		
47069300	其他纖維素材料半化學紙漿	Semi-chemical pulp of other fibrous cellulosic material	Free	A
4707	回收（廢料及碎屑）紙或紙板	Recovered (waste and scrap) paper or		
470710	未漂白牛皮紙或紙板，或瓦楞紙或紙板	Unbleached kraft paper or paperboard or corrugated paper or paperboard		
47071000	回收（廢料及碎屑）之未漂白牛皮紙或紙板及瓦楞紙或紙板	Recovered (waste and scrap) unbleached kraft paper or paperboard or corrugated paper or paperboard	Free	A
470720	已漂白化學紙漿為主製成之其他紙或紙板，未整批著色者	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the		
47072000	回收（廢料及碎屑）之其他紙或紙板，由已漂白化學紙漿為主製成，未整批著色者	Recovered (waste and scrap) other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	A
470730	以機械紙漿為主製成之紙或紙板（例如報紙、雜誌及類似印刷品）	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)		
47073010	回收（廢料及碎屑）之舊報、舊雜誌、印刷或校樣紙	Recovered (waste and scrap) newspaper, periodicals, printed material or proofsheets	Free	A
47073090	回收（廢料及碎屑）之其他以機械紙漿為主製成之紙或紙板	Recovered (waste and scrap) other paper or paperboard made mainly of mechanical pulp	Free	A
470790	其他，包括未分類整理之廢料及碎料	Other, including unsorted waste and scrap		
47079000	其他回收（廢料及碎屑）之紙或紙板包括未分類整理之廢料及碎屑	Other recovered (waste and scrap) paper or paperboard, including unsorted waste and scrap	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
48	第四十八章 紙及紙板；紙漿、紙或紙板之製品	Chapter 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard		
4801	捲筒或平版之印報紙	Newsprint, in rolls or sheets		
480100	捲筒或平版之印報紙	Newsprint, in rolls or sheets		
48010000	捲筒或平版之印報紙	Newsprint, in rolls or sheets	Free	A
4802	任何尺寸捲筒或長方形（包括正方形）平版之未塗佈紙與紙板，用於書寫、印刷或其他製圖用，未打孔之打孔卡片紙和打孔紙帶（第四八〇一或四八〇三節者除外）；手工製紙及紙板	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and nonperforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard		
480210	手工製紙及紙板	Hand-made paper and paperboard		
48021000	手工製紙及紙板，未塗佈，捲筒或平版	Hand-made paper and paperboard, uncoated, in rolls or sheets	Free	A
480220	供製感光、感熱或感電紙或紙板用之原紙及原紙板	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard		
48022000	供製感光、感熱或感電紙或紙板用之原紙及原紙板，捲筒或平版	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard, in rolls or sheets	Free	A
480230	複寫紙之原紙	Carbonising base paper		
48023000	複寫紙之原紙，捲筒或平版	Carbonising base paper, in rolls or sheets	Free	A
480240	壁紙之原紙	Wallpaper base		
48024000	壁紙之原紙，捲筒或平版	Wallpaper base, in rolls or sheets	Free	A
48025	—其他紙及紙板，不含用機械法或化學機械法製得纖維，或所含前述纖維重量占全部纖維含量之10%及以下者：	-Other paper and paperboard, not containing fibres obtained by a mechanical or chemical process or of which not more than 10% by weight of the total fibre content		
480254	每平方公尺重量不及40公克者	Weighing less than 40 g/square meter		
48025400	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒或平版，每平方公尺重量不及40公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing less than 40 g/square meter, in rolls or sheets	Free	A
480255	每平方公尺重量在40公克及以上，但不超過150公克之捲筒紙	Weighing 40 g/square meter or more but not more than 150 g/square meter, in rolls		
48025510	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度為15公分及以下，每平方公尺重量在40公克及以上，但不超過150公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in rolls of a width not exceeding 150mm	Free	A
48025590	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，每平方公尺重量在40公克及以上，但不超過150公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in rolls	Free	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
480256	每平方公尺重量在40公克及以上，但不超過150公克，不摺疊時，其一邊不超過435公厘，另一邊不超過297公厘之平版紙	Weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the		
48025610	書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，任一邊均不及150公厘，每平方公尺重量在40公克及以上，但不超過150公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with each side less than 150 mm in the unfolded state	Free	A
48025620	書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦在150公厘或以上，但不超過297公厘，每平方公尺重量在40公克及以上，但不超過150公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with one side 150mm or more but not exceeding 435 mm, the other side 150mm or more but not exceed	Free	A
48025690	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊亦不超過297公厘，每平方公尺重量在40公克及以上，但不超過150公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfold	Free	A
480257	其他每平方公尺重量在40公克及以上，但不超過150公克者	Other, weighing 40 g/square meter or more but not more than 150 g/square meter		
48025710	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊亦超過297公厘，每平方公尺重量在40公克及以上，但不超過150公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state	Free	A
48025790	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，每平方公尺重量在40公克及以上，但不超過150公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets	Free	A
480258	每平方公尺重量超過150公克者	Weighing more than 150 g/square meter		
48025810	書寫、印刷或其他製圖用紙及紙板，未塗佈，每平方公尺重量超過150公克，捲筒者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing more than 150 g/square meter, in rolls	Free	A
48025820	書寫、印刷或其他製圖用紙及紙板，未塗佈，每平方公尺重量超過150公克，平版者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing more than 150 g/square meter, in sheets	Free	A
48026	—其他紙及紙板，其所含用機械法或化學機械法製得纖維重量超過全部纖維含量之10%者	-Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
480261	捲筒紙	In rolls		
48026110	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度1 5 0公厘及以下者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width not exceeding 150 mm	Free	A
48026120	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度超過1 5 0公分者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width exceeding 150mm	Free	A
480262	不摺疊時，其一邊不超過4 3 5公厘，另一邊不超過2 9 7公厘之平版紙	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
48026210	書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，任一邊均不及1 5 0公厘者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with each side less than 150mm in the unfolded state	Free	A
48026220	書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊在1 5 0公厘或以上，但不超過4 3 5公厘，另一邊亦1 5 0公厘或以上，但不超過2 9 7公厘者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with one side 150mm or more but not exceeding 435mm, the other side 150mm or more but not exceeding 297mm in the unfolded state	Free	A
48026290	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊不超過4 3 5公厘，另一邊不超過2 9 7公厘者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	Free	A
480269	其他	Other		
48026910	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊超過4 3 5公厘，另一邊超過2 9 7公厘者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side exceeding 435mm and the other side exceeding 297mm in the unfolded state	Free	A
48026990	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets	Free	A
4803	衛生紙或面紙之原紙、紙巾或紙餐巾之原紙及類似之供家用及衛生用紙之原紙、纖維素胎及纖維素紙，不論是否皺摺、壓紋、打孔、表面著色、表面裝飾或印刷處理，捲筒或平版者均在內	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets		
480300	衛生紙或面紙之原紙、紙巾或紙餐巾之原紙及類似之供家用及衛生用紙之原紙、纖維素胎及纖維素紙，不論是否皺摺、壓紋、打孔、表面著色、表面裝飾或印刷處理，捲筒或平版者均在內	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
48030010	纖維素胎及纖維素紙不論是否皺摺、壓紋、打孔、表面著色、表面裝飾或印刷處理，捲筒或平版者	Cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	Free	A
48030020	衛生紙或面紙之原紙、紙巾或紙餐巾之原紙及類似之供家用及衛生用之原紙，不論是否皺摺、壓紋、打孔、表面著色、表面裝飾或印刷處理，捲筒或平版者	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	Free	A
4804	捲筒或平版之未塗佈牛皮紙及紙板（第4802或4803節者除外）	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03		
48041	— 裱面（牛皮）紙板：	-Kraftliner :		
480411	未漂白	Unbleached		
48041100	未漂白裱面（牛皮）紙板，未塗佈，捲筒或平版	Unbleached kraftliner, uncoated, in rolls or sheets	Free	A
480419	其他	Other		
48041900	其他裱面（牛皮）紙板，未塗佈，捲筒或平版	Other kraftliner, uncoated, in rolls or sheets	Free	A
48042	— 袋用牛皮紙：	-Sack kraft paper:		
480421	未漂白	Unbleached		
48042100	未漂白袋用牛皮紙，未塗佈，捲筒或平版	Unbleached sack kraft paper, uncoated, in rolls or sheets	Free	A
480429	其他	Other		
48042900	其他袋用牛皮紙，未塗佈，捲筒或平版	Other sack kraft paper, uncoated, in rolls or sheets	Free	A
48043	— 其他牛皮紙及紙板，其每平方公尺重量在150公克及以下者：	-Other kraft paper and paperboard weighing 150 g/square meter or less :		
480431	未漂白	Unbleached		
48043100	其他未漂白牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在150公克及以下者	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing 150 g/square meter or less	Free	A
480439	其他	Other		
48043900	其他牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在150公克及以下者	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing 150 g/square meter or less	Free	A
48044	— 其他牛皮紙及紙板，其每平方公尺重量超過150公克，但未達225公克者：	-Other kraft paper and paperboard weighing more than 150 g/square meter but less than 225 g/square meter :		
480441	未漂白	Unbleached		
48044100	其他未漂白之牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量超過150公克，但未達225公克者	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter	Free	A
480442	整幅均勻漂白，且所含化學法木材纖維重量超過全部纖維含量之95%	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
48044200	其他整幅均勻漂白之牛皮紙及紙板，且所含化學法木材纖維重量超過全部纖維含量之95%，未塗佈，捲筒或平版，其每平方公尺重量超過150公克，但未達225公克者	Other kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter	Free	A
480449	其他	Other		
48044900	其他牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量超過150公克，但未達225公克者	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter	Free	A
48045	—其他牛皮紙及紙板，其每平方公尺重量在225公克及以上者：	-Other kraft paper and paperboard weighing 225 g/square meter or more :		
480451	未漂白	Unbleached		
48045100	其他未漂白之牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在225公克及以上者	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more	Free	A
480452	整幅均勻漂白，且所含化學法木材纖維重量超過全部纖維含量之95%	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process		
48045200	其他整幅漂白之牛皮紙及紙板，且所含化學法木材纖維重量超過全部纖維含量之95%，未塗佈，捲筒或平版，其每平方公尺重量在225公克及以上者	Other kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, uncoated, in rolls or sheets, weighing 225 g/square meter or more	Free	A
480459	其他	Other		
48045900	其他牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在225公克及以上者	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more	Free	A
4805	捲筒或平版之其他未塗佈紙及紙板，其加工或處理程度不超過本章註三所述者	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 2 to this		
48051	—瓦楞原紙	-Fluting paper :		
480511	半化學瓦楞原紙	Semi-chemical fluting paper		
48051100	半化學瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Uncoated semi-chemical fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
480512	草製瓦楞原紙	Straw fluting paper		
48051200	草製瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Uncoated straw fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
480519	其他	other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
48051910	再生瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Uncoated recycled fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
48051990	其他瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Other uncoated fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
48052	—再生裱面紙板	-Testliner (recycled liner board) :		
480524	每平方公尺重量 1 5 0 公克及以下者	Weighing 150 g/square meter or less		
48052400	再生裱面紙板，未塗佈，捲筒或平版，每平方公尺重量 1 5 0 公克及以下，其加工或處理程度不超過本章註三所述者	Uncoated testliner (recycled liner board), in rolls or sheets, weighing 150 g/square meter or less, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
480525	每平方公尺重量超過 1 5 0 公克者	Weighing more than 150 g/square meter		
48052500	再生裱面紙板，未塗佈，捲筒或平版，每平方公尺重量超過 1 5 0 公克，其加工或處理程度不超過本章註三所述者	Uncoated testliner(recycled liner board), in rolls or sheets, weighing more than 150 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
480530	亞硫酸鹽包裝紙	Sulphite wrapping paper		
48053000	亞硫酸鹽包裝紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Sulphite wrapping paper, uncoated, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
480540	過濾紙及紙板	Filter paper and paperboard		
48054011	茶袋紙，捲筒或平版，其加工或處理程度不超過本章註三所述者	Tea bag paper, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
48054019	其他過濾紙，捲筒或平版，其加工或處理程度不超過本章註三所述者	Other filter paper, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
48054020	過濾紙板，捲筒或平版，其加工或處理程度不超過本章註三所述者	Filter paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
480550	毛氈紙及紙板	Felt paper and paperboard		
48055000	毛氈紙及紙板，捲筒或平版，其加工或處理程度不超過本章註三所述者	Felt paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
48059	—其他	-Other:		
480591	每平方公尺重量 1 5 0 公克及以下者	Weighing 150 g/square meter or less		
48059100	捲筒或平版之其他未塗佈紙及紙板，每平方公尺重量 1 5 0 公克及以下，其加工或處理程度不超過本章註三所述者	Other uncoated paper or paperboard, in rolls or sheets, weighing 150 g/square meter or less, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
480592	每平方公尺重量超過 1 5 0 公克但不及 2 2 5 公克者	Weighing more than 150 g/square meter but less than 225 g/square meter		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
48059210	多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量超過150公克，但不及225公克者，其加工或處理程度不超過本章註三所述者	Multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
48059290	其他捲筒或平版之未塗佈紙及紙板，每平方公尺重量超過150公克但不及225公克者，其加工或處理程度不超過本章註三所述者	Other paper or paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225g/square meter, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
480593	每平方公尺重量225公克及以上者	Weighing 225 g/square meter or more		
48059310	多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量225公克及以上，其加工或處理程度不超過本章註三所述者	Multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this	Free	A
48059390	其他捲筒或平版之未塗佈紙及紙板，每平方公尺重量225公克及以上，其加工或處理程度不超過本章註三所述者	Other paper or paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter	Free	A
4806	捲筒或平版之植物纖維羊皮紙、防油紙、描圖紙及格拉新紙及其他打光透明紙或半透明紙	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or		
480610	植物纖維羊皮紙	Vegetable parchment		
48061000	植物纖維羊皮紙，捲筒或平版	Vegetable parchment paper, in rolls or	Free	A
480620	防油紙	Greaseproof papers		
48062000	防油紙，捲筒或平版	Greaseproof paper, in rolls or sheets	Free	A
480630	描圖紙	Tracing papers		
48063000	描圖紙，捲筒或平版	Tracing papers, in rolls or sheets	Free	A
480640	格拉新紙及其他打光透明紙或半透明紙	Glassine and other glazed transparent or translucent papers		
48064000	格拉新紙及其他打光透明紙或半透明紙，捲筒或平版	Glassine and other glazed transparent or translucent papers, in rolls or sheets	Free	A
4807	捲筒或平版，表面未經塗佈或浸漬之組合紙及紙板（以膠黏合數層平坦之紙或紙板而成者），不論其內部是否加強	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets		
480700	捲筒或平版，表面未經塗佈或浸漬之組合紙及紙板（以膠黏合數層平坦之紙或紙板而成者），不論其內部是否加強。	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.		
48070000	捲筒或平版，表面未經塗佈或浸漬之組合紙及紙板（以膠黏合數層平坦之紙或紙板而成者），不論其內部是否加強。	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
4808	捲筒或平版紙及紙板，波浪狀（有或無以平坦面紙膠合者均在內）、皺紋狀、壓紋或打孔者，第4803節所述者除外	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03.		
480810	瓦楞紙及紙板，不論是否打孔均在內	Corrugated paper and paperboard, whether or not perforated		
48081010	單層或雙層瓦楞紙板，第四八〇三節所述者除外	Corrugated container board, single or double wall, other than paper of the kind described in heading No.48.03.	Free	A
48081020	三層及以上瓦楞紙板，第四八〇三節所述者除外	Corrugated container board, triple wall, other than paper of the kind described in heading No.48.03.	Free	A
48081090	其他瓦楞紙及紙板，不論是否打孔均在內，捲筒或平版，第四八〇三節所述者除外	Other corrugated paper and paperboard, whether or not perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03.	Free	A
480820	縐紋袋用牛皮紙，不論是否壓紋或打孔均在內	Sack kraft paper, creped or crinkled, whether or not embossed or perforated		
48082000	縐紋袋用牛皮紙，不論是否壓紋或打孔均在內，捲筒或平版，第四八〇三節所述者除外	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03.	Free	A
480830	其他縐紋牛皮紙，不論是否壓紋或打孔均在內	Other kraft paper, creped or crinkled, whether or not embossed or perforated		
48083000	其他縐紋牛皮紙，不論是否壓紋或打孔均在內，捲筒或平版，第四八〇三節所述者除外	Other kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03.	Free	A
480890	其他	Other		
48089000	其他紙及紙板，波浪狀、縐紋狀、壓紋或打孔者，捲筒或平版，第四八〇三節所述者除外	Other paper and paperboard, corrugated, creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03.	Free	A
4809	碳粉複寫紙、自行複寫紙及其他複寫或轉印紙（包括經塗佈或浸漬之複印蠟紙或套版印刷版紙），不論是否印刷均內，捲筒或平版者	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in		
480910	碳粉複寫紙或類似複寫紙	Carbon or similar copying papers		
48091000	碳粉複寫紙或類似複寫紙	Carbon or similar copying papers	Free	A
480920	自行複寫紙	Self-copy paper		
48092000	自行複寫紙	Self-copy paper	Free	A
480990	其他	Other		
48099010	轉印紙（包括已塗佈之轉印紙原紙）	Transfer paper (including coated transferable base paper)	Free	A
48099090	其他複寫紙	Other copying papers	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
4810	任何尺寸捲筒或長方形（包括正方形）平版之紙及紙板，其一面或雙面用高嶺土（白土）或其他無機物塗佈，不論是否有黏結劑均在內，惟未有其他塗佈，且不論是否經表面著色、表面裝飾、或表面印刷。	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including		
48101	一書寫、印刷或其他製圖用紙及紙板，不含用機械法或化學機械法製得纖維，或所含前述纖維重量佔全部纖維含量不超過10%者：	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres		
481013	捲筒	In rolls:		
48101310	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度不超過15公分者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width not exceeding 150mm	Free	A
48101320	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度超過15公分者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width more than 150 mm	Free	A
481014	不摺疊時，其一邊不超過435公厘，另一邊不超過297公厘之平版紙	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
48101410	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，任一邊均不及150公厘者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with each side less than 150mm in the unfolded state	Free	A
48101420	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side 150mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the	Free	A
48101490	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊亦不超過297公厘者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	Free	A
481019	其他	Other		
48101910	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊亦超過297公厘者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state	Free	A
48101990	其他供書寫、印刷或其他製圖用紙及紙板，塗佈，平版者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets	Free	A
48102	一書寫、印刷或其他製圖用紙及紙板，其所含用機械法或化學機械法製得纖維重量超過全部纖維含量之10%：	-Paper and paperboard of a kind used for writing, printing or other graphic purposes of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical		
481022	輕量塗佈紙	Light-weight coated paper:		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
48102210	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過1.5公克，每平方公尺總重量不超過7.2公克，捲筒者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides, of a total weight not exceeding 72 g/square meter with a coating weight not exceeding 15 g/square meter per side, in	Free	A
48102220	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過1.5公克，每平方公尺總重量不超過7.2公克，平版者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides, of a total weight not exceeding 72 g/square meter with a coating weight not exceeding 15 g/square meter per side, in	Free	A
481029	其他	Other		
48102900	其他書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒或平版，其所含用機械法或化學機械法製得纖維重量超過全部纖維含量之10%者	Other coated paper and paperboard of a kind used for writing, printing or other graphic purposes, in rolls or sheets, of which more than 10 percent by weight of the total fiber content consists of fibers obtained by a mechanical or chemi-mechanical proces	Free	A
48103	—牛皮紙及紙板，書寫、印刷或其他製圖用者除外：	-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :		
481031	整幅均勻漂白，且所含化學法木材纖維重量超過全部纖維含量之95%，而其每平方公尺重量不超過150公克	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/square meter or less		
48103100	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，且所含化學法木材纖維重量超過全部纖維含量之95%，而其每平方公尺重量不超過150公克，捲筒或平版	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a	Free	A
481032	整幅均勻漂白，且所含化學法木材纖維重量超過全部纖維含量之95%，而其每平方公尺重量超過150公克	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/square meter		
48103210	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，且每平方公尺重量超過150公克，捲筒者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/square meter, in rolls	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
48103220	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，且每平方公尺重量超過150公克，平版者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, in sheets, weighing exceeding 150 g/square meter	Free	A
481039	其他	Other		
48103910	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，捲筒者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls	Free	A
48103920	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，平版者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in sheets	Free	A
48109	—其他紙及紙板：	-Other paper and paperboard：		
481092	多層	Multi-ply		
48109210	多層紙及紙板，每層均漂白，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Multi-ply paper or paperboard, bleached uniformly throughout the mass, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	Free	A
48109220	多層紙及紙板，僅外一層漂白，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Multi-ply paper or paperboard, only with one outer layer bleached, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	Free	A
48109230	三層及以上多層紙及紙板，僅外二層漂白，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Paper and paperboard, having three or more layers, of which only the two outer layers are bleached, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	Free	A
48109290	其他多層紙及紙板，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Other multi-ply paper or paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	Free	A
481099	其他	Other		
48109900	其他紙及紙板，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Other paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	Free	A
4811	任何尺寸之捲筒或長方形（包括正方形）平版之紙、紙板、纖維素胎及纖維素紙，經塗佈、浸漬、覆面、表面著色、表面裝飾或印刷者，第4803、4809、4810節者除外	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described		
481110	焦油、瀝青或柏油紙及紙板	Tarred, bituminised or asphalted paper and paperboard		
48111000	焦油、瀝青或柏油紙及紙板，捲筒或平版，第四八〇三、四八〇九、四八一〇節所述者除外	Tarred, bituminised or asphalted paper and paperboard, in rolls or sheets, other than goods of the kind described in heading No.48.03, 48.09 or 48.10	Free	A
48114	—塗膠或塗接著劑之紙及紙板：	-Gummed or adhesive paper and paperboard		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
481141	自黏性者	Self-adhesive		
48114100	自黏性紙及紙板，捲筒或平版，第四八〇三、四八〇九、四八一〇節所述者除外	Self-adhesive paper and paperboard, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10	Free	A
481149	其他	Other		
48114900	其他塗膠或塗接著劑之紙及紙板，第四八〇三、四八〇九、四八一〇節所述者除外	Other gummed or adhesive paper and paperboard, other than goods of the kind described in heading No.48.03, 48.09 or 48.10	Free	A
48115	—以塑膠（接著劑除外）塗佈、浸漬或覆面之紙及紙板：	-Paper and paperboard, coated, impregnated or covered with plastics (excluding		
481151	已漂白，且每平方公尺重量超過150公克者：	Bleached, weighing more than 150 g/square meter		
48115100	以塑膠（接著劑除外）塗佈、浸漬或覆面之紙及紙板，已漂白，且每平方公尺重量超過150公克者，捲筒或平版，第四八〇三、四八〇九、四八一〇節所述者除外	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives), bleached, weighing more than 150 g/square meter, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10	Free	A
481159	其他	Other		
48115900	其他以塑膠（接著劑除外）塗佈、浸漬或覆面之紙及紙板，第四八〇三、四八〇九、四八一〇節所述者除外	Other paper or paperboard coated, impregnated or covered with plastics (excluding adhesives), other than goods of the kind described in heading No.48.03, 48.09 or 48.10,	Free	A
481160	以蠟、石蠟、硬脂、油或甘油塗佈、浸漬或覆面之紙及紙板	Paper and paperboard, coated or impregnated with wax, paraffin wax, stearin,		
48116000	以蠟、石蠟、硬脂、油或甘油塗佈、浸漬或覆面之紙及紙板，捲筒或平版，第四八〇三、四八〇九、四八一〇節所述者除外	Paper and paperboard, coated or impregnated with wax, paraffin wax, stearin, oil or glycerol, in rolls or sheets, other than goods of the kind described in heading No. 48.03,48.09 or 48.10	Free	A
481190	其他紙、紙板、纖維素胎及纖維素紙	Other paper, paperboard, cellulose wadding and webs of cellulose fibres		
48119000	其他紙、紙板、纖維素胎及纖維素紙，第4803、4809、4810節所述者除外	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10	Free	A
4812	紙漿製濾塊、濾板及濾片	Filter blocks, slabs and plates, of paper pulp		
481200	紙漿製濾塊、濾板及濾片	Filter blocks, slabs and plates, of paper pulp		
48120000	紙漿製濾塊、濾板及濾片	Filter blocks, slabs and plates, of paper pulp	Free	A
4813	捲菸紙，不論是否切成一定尺寸，亦不論其是否為小冊或管狀均在內	Cigarette paper, whether or not cut to size or in the form of booklets or tubes		
481310	小冊或管狀者	In the form of booklets or tubes		
48131000	捲菸紙，小冊或管狀者	Cigarette paper, in the form of booklets or tubes	Free	A
481320	寬度不超過5公分之成捲者	In rolls of a width not exceeding 5 cm		
48132000	捲菸紙，寬度不超過5公分之成捲者	Cigarette paper, in rolls of a width not exceeding 5 cm	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
481390	其他	Other		
48139010	寬度超過 1 5 公分之捲菸紙	Cigarette paper, exceeding 15 cm in width	Free	A
48139090	其他捲菸紙	Other cigarette paper	Free	A
4814	壁紙及類似糊牆紙；窗用透明紙	Wallpaper and similar wall coverings; window transparencies of paper		
481410	生染紙	Ingrain paper		
48141000	生染紙	Ingrain paper	Free	A
481420	壁紙及類似糊牆紙，其正面塗佈或覆蓋以塑膠，該塑膠層具有印刷紋理，浮凸壓紋、表面著色、印就圖案或其他裝飾	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise		
48142000	壁紙及類似糊牆紙，其正面塗佈或覆蓋以塑膠，該塑膠層具有印刷紋理，浮凸壓紋、表面著色、印就圖案或其他裝飾	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	Free	A
481430	壁紙及類似糊牆紙，其正面覆蓋有編結材料，不論是否平行編結或編織者	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven		
48143000	壁紙及類似糊牆紙，其正面覆蓋有編結材料，不論是否平行編結或編織者	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	Free	A
481490	其他	Other		
48149010	其他壁紙	Other wallpaper, of paper	Free	A
48149020	窗用透明紙	Window transparencies of paper	Free	A
48149030	油氈紙	Lincrusta paper	Free	A
48149090	其他類似糊牆紙	Other similar wall coverings	Free	A
4815	以紙或紙板為底之地覆蓋物，不論是否切成一定尺寸	Floor coverings on a base of paper or of paperboard, whether or not cut to size		
481500	以紙或紙板為底之地覆蓋物，不論是否切成一定尺寸	Floor coverings on a base of paper or of paperboard, whether or not cut to size		
48150000	以紙或紙板為底而製成之地覆蓋物，不論是否切成一定尺寸	Floor coverings on a base of paper or paperboard, whether or not cut to size	Free	A
4816	碳粉複寫紙、自行複寫紙及其他複寫或轉印紙（第 4 8 0 9 節除外），複印蠟紙及套版印刷版紙，不論是否盒裝	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put		
481610	碳粉複寫紙或類似複寫紙	Carbon or similar copying papers		
48161000	碳粉複寫紙或類似複寫紙（第四八〇九節除外）	Carbon or similar copying papers (other than those of heading No.48.09)	Free	A
481620	自行複寫紙	Self-copy paper		
48162000	自行複寫紙（第四八〇九節除外）	Self-copy paper (other than those of heading No. 48.09)	Free	A
481630	複印蠟紙	Duplicator stencils		
48163000	複印蠟紙（第四八〇九節除外）	Duplicator stencils (other than those of heading No. 48.09)	Free	A
481690	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
48169010	轉印紙（包括已塗佈之轉印紙原紙，第四八〇九節除外）	Transfer paper (including coated transferable base paper, other than those of heading No.48.09)	Free	A
48169090	其他複寫紙（第四八〇九節除外）	Other copying paper (other than those of heading No. 48.09)	Free	A
4817	紙或紙板製之信封、郵筒、明信片及通信用卡片；紙或紙板製之裝有各式紙類文具之盒、袋、夾及摘記夾	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of		
481710	信封	Envelopes		
48171000	信封	Envelopes	Free	A
481720	郵筒、明信片及通信用卡片	Letter cards, plain postcards and correspondence cards		
48172000	郵筒、明信片及通信用卡片	Letter cards, plain postcards and correspondence cards	Free	A
481730	紙或紙板製之裝有各式紙類文具之盒、袋、夾及摘記夾	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery		
48173000	紙或紙板製之裝有各式紙類文具之盒、袋、夾及摘記夾	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Free	A
4818	家用或衛生用之衛生紙及類似用紙、纖維素胎或纖維素紙，成捲筒狀，其寬度不超過36公分者，或依尺寸或形狀裁切者；紙漿、紙、纖維素胎或纖維素紙所製之紙手帕、面紙、紙巾、桌巾、餐巾、嬰兒用尿布、棉球、床單及供家庭、衛生或醫院用之類似製品、衣著及服飾附屬品	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper		
481810	衛生紙	Toilet paper		
48181000	衛生紙	Toilet paper	Free	A
481820	紙手帕、面紙及紙巾	Handkerchiefs, cleansing or facial tissues and towels		
48182000	紙手帕、面紙及紙巾	Handkerchiefs, cleansing or facial tissues and towels, of paper	Free	A
481830	桌巾及餐巾	Tablecloths and serviettes		
48183000	紙桌巾及餐巾	Tablecloths and serviettes, paper	Free	A
481840	衛生用毛巾及棉球，嬰兒用尿布及尿布襯紙，及類似之衛生用品	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary		
48184010	尿布及尿布襯紙	Napkins and napkin liners	Free	A
48184020	衛生用毛巾及棉球及其他類似之衛生用品	Sanitary towels and tampons and other similar sanitary articles	Free	A
481850	衣著及服飾附屬品	Articles of apparel and clothing accessories		
48185000	紙製衣著及服飾附屬品	Articles of apparel and clothing accessories, of paper	Free	A
481890	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
48189000	其他供家庭、衛生或醫院用紙製品	Other household, sanitary or hospital articles, of paper	Free	A
4819	紙、紙板、纖維素胎或纖維素紙所製之箱、盒、匣、袋及其他包裝容器；辦公室及商店等用之紙或紙板製之文卷盒、信盤及其類似品	Cartons, boxes, cases, bags, and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like		
481910	瓦楞紙或紙板製之箱、盒及匣	Cartons, boxes and cases, of corrugated paper or paperboard		
48191000	瓦楞紙或紙板製之箱、盒及匣	Cartons, boxes and cases, of corrugated paper or paperboard	Free	A
481920	非瓦楞紙或紙板製之可折疊之箱、盒及匣	Folding cartons, boxes and cases, of non-corrugated paper or paperboard		
48192000	非瓦楞紙或紙板製之可折疊之箱、盒及匣	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	Free	A
481930	底邊寬度在40公分或以上之紙袋	Sacks and bags, having a base of a width of 40 cm or more		
48193000	底邊寬度在40公分或以上之紙袋	Sacks and bags, having a base of a width of 40 cm or more, paper	Free	A
481940	其他紙袋，包括錐形者	Other sacks and bags, including cones		
48194000	其他紙袋，包括錐形者	Other sacks and bags, including cones,	Free	A
481950	其他包裝容器，包括唱片封套	Other packing containers, including record		
48195000	其他紙製包裝容器，包括唱片封套	Other packing containers, including record sleeves, of paper	Free	A
481960	辦公室及商店等用之文卷盒、信盤、存物盒及其他類似品	Box files, letter trays, storage boxes and similar articles, of a kind used in offices,		
48196000	辦公室及商店等用之紙製文卷盒、信盤、存物盒及其他類似品	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like, paper	Free	A
4820	紙或紙板製之登記簿、記帳簿、筆記簿、訂貨簿、收據簿、信紙本、記事簿、日記及類似簿冊、練習簿、吸墨紙簿、活頁或其他裝訂冊、紙夾、文卷套、各種事務用表格、夾有空白紙葉之複寫套紙及其他文具；紙或紙板製之樣本或其他收集簿及書籍封套	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper		
482010	登記簿、記帳簿、筆記簿、訂貨簿、收據簿、信紙本、記事簿、日記簿及類似簿冊	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar		
48201000	登記簿、記帳簿、筆記簿、訂貨簿、收據簿、信紙本、記事簿、日記簿及類似簿冊	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	Free	A
482020	練習簿	Exercise books		
48202000	練習簿	Exercise books	Free	A
482030	裝訂冊（書籍封套除外），紙夾及文卷套	Binders (other than book covers), folders and file covers		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
48203000	裝訂冊（書籍封套除外），紙夾及文卷套	Binders (other than book covers), folders and file covers	Free	A
482040	各種事務用表格及夾有空白紙葉之複寫套紙	Manifold business forms and interleaved carbon sets		
48204000	各種事務用表格及夾有空白紙葉之複寫套紙	Manifold business forms and interleaved carbon sets	Free	A
482050	收集樣本或收集物之簿冊	Albums for samples or for collections		
48205010	相片簿	Albums, photograph	Free	A
48205020	郵票簿	Albums, stamp	Free	A
48205090	其他收集樣本或收集物之簿冊	Other albums for samples or for collections	Free	A
482090	其他	Other		
48209000	其他	Other	Free	A
4821	紙或紙板製之各種標籤，不論是否印刷者	Paper or paperboard labels of all kinds, whether or not printed		
482110	已印刷	Printed		
48211000	已印刷之紙或紙板標籤	Labels, paper or paperboard, printed	Free	A
482190	其他	Other		
48219000	其他紙或紙製之各種標籤，未印刷者	Other paper or paperboard labels of all kinds, not printed	Free	A
4822	紙漿、紙或紙板製之線軸、線管及其類似品（不論是否打孔或硬化者）	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)		
482210	供紡織紗線纏繞用者	Of a kind used for winding textile yarn		
48221000	供紡織紗線纏繞用之紙漿、紙或紙板製之線軸、線管及其類似品，不論是否打孔或硬化者	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, used for winding textile yarn, whether or not perforated or hardened	Free	A
482290	其他	Other		
48229000	紙漿、紙或紙板製非供紡織紗線纏繞用之其他類似品，不論是否打孔或硬化者	Other similar articles of paper pulp, paper or paperboard, not used for winding textile yarn, whether or not perforated or hardened	Free	A
4823	其他切成一定尺寸或形狀之紙、紙板、纖維素胎及纖維素紙；其他以紙漿、紙、紙板、纖維素胎或纖維素紙所製之物品	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of		
48231	一成條或成捲之塗膠或塗接著劑之紙：	-Gummed or adhesive paper, in strips or		
482312	自黏性者	Self-adhesive		
48231200	自黏性之紙，切成一定尺寸，成條或成捲	Self-adhesive paper, cut to size, in strips or rolls	Free	A
482319	其他	Other		
48231900	其他塗膠或塗接著劑之紙，切成一定尺寸，成條或成捲	Other gummed or adhesive paper, cut to size, in strips or rolls	Free	A
482320	過濾紙及紙板	Filter paper and paperboard		
48232000	過濾紙及紙板，切成一定尺寸	Filter paper and paperboard, cut to size	Free	A
482340	已印刷自動紀錄機用之成捲、成張或盤狀紀錄紙	Rolls, sheets and dials, printed for self-recording apparatus		
48234000	已印刷自動紀錄機用之成捲、成張或盤狀紀錄紙	Rolls, sheets and dials, printed for self-recording apparatus	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
482360	紙或紙板製之盤、碟、杯及其類似品	Trays, dishes, plates, cups and the like, of paper or paperboard		
48236000	紙或紙板製之盤、碟、杯及其類似品	Trays, dishes, plates cups and the like, of paper or paperboard	Free	A
482370	紙漿之模製或壓製品	Moulded or pressed articles of paper pulp		
48237000	紙漿之模製或壓製品	Moulded or pressed articles of paper pulp	Free	A
482390	其他	Other		
48239000	其他切成一定尺寸或形狀之紙、紙板、纖維素胎及纖維素紙；其他以紙漿、紙、紙板、纖維素胎或纖維素紙所製之物品	Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers	Free	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
49	第四十九章 書籍，新聞報紙，圖書及其他印刷工業產品；手寫稿、打字稿及設計圖樣	Chapter 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans		
4901	書籍、小冊、傳單及類似印刷品，不論是否單頁者	Printed books, brochures, leaflets and similar printed matter, whether or not in		
490110	單頁，是否摺疊者均在內	In single sheets, whether or not folded		
49011000	書籍、小冊、傳單及類似印刷品，單頁，是否摺疊者均在內	Printed books, brochures, leaflets and similar printed matter, in single sheets, whether or not folded	Free	A
49019	—其他：	-Other :		
490191	字典及百科全書，及其分期發行者	Dictionaries and encyclopaedias, and serial instalments thereof		
49019100	字典及百科全書，及其分期發行者	Dictionaries and encyclopedias, and serial instalments thereof	Free	A
490199	其他	Other		
49019910	美術作品重製或複製者	Reproductions, printed of work of art	Free	A
49019990	其他書籍、小冊、傳單及類似印刷品，非單頁者	Other printed books, brochures, leaflets and similar printed matter, not in single sheets	Free	A
4902	報紙、雜誌及期刊，不論是否附有圖解或含有廣告品	Newspapers, journals and periodicals, whether or not illustrated or containing		
490210	至少每週發行四次者	Appearing at least four times a week		
49021000	報紙、雜誌或期刊不論是否附有圖解或含有廣告品，至少每週發行四次者	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material, appearing at least four times a week	Free	A
490290	其他	Other		
49029000	其他報紙，雜誌或期刊	Other newspapers, journals and periodicals, whether or not illustrated or containing advertising material	Free	A
4903	兒童圖畫書、繪畫簿或著色簿	Children's picture, drawing or colouring		
490300	兒童圖畫書、繪畫簿或著色簿	Children's picture, drawing or colouring		
49030010	兒童圖畫書	Children's picture	Free	A
49030020	兒童繪畫簿或著色簿	Children's drawing or colouring books	Free	A
4904	樂譜原稿或印本，不論是否裝訂成冊或有無說明者均在內	Music, printed or in manuscript, whether or not bound or illustrated		
490400	樂譜原稿或印本，不論是否裝訂成冊或有無說明者均在內	Music, printed or in manuscript, whether or not bound or illustrated		
49040000	樂譜原稿或印本，不論是否裝訂成冊或有無說明者均在內	Music, printed or in manuscript, whether or not bound or illustrated	Free	A
4905	印刷之地圖及水道圖或各種類似圖，包括地圖集、懸掛地圖、地形圖及球儀圖等	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed		
490510	球儀圖	Globes		
49051000	印刷球儀圖（立體球儀圖列入第9 0 2 3節）	Globes, printed (globes, in relief are classified in heading No. 90.23)	Free	A
49059	—其他：	-Other :		
490591	成冊者	In book-form		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
49059100	印刷之地圖及水道圖或各種類似圖，包括地圖集、懸掛地圖及地形圖，成冊者	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps and topographical plans, printed, in book form	Free	A
490599	其他	Other		
49059900	其他印刷之地圖及水道圖或各種類似圖，包括地圖集、懸掛地圖及地形圖，非成冊者	Other maps and hydrographic or similar charts of all kinds, including atlases, wall maps and topographical plans, printed, not in book form	Free	A
4906	供建築、工程、工業、商業、地形學上的或類似目的之設計及圖表之手繪原稿；手抄稿；上述文件之感光紙影印本及副本	Plans and drawings for architectural, engineering, industrial, commercial, topographical, or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing		
490600	供建築、工程、工業、商業、地形學上的或類似目的之設計及圖表之手繪原稿；手抄稿；上述文件之感光紙影印本及副本	Plans and drawings for architectural, engineering, industrial, commercial, topographical, or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing		
49060000	供建築、工程、工業、商業、地形學上的或類似目的之設計及圖表之手繪原稿；手抄稿；上述文件之感光紙影印本及副本	Plans and drawings for architectural, engineering, industrial, commercial, topographical, or similar purpose, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	Free	A
4907	發行國之現行或新發行有或將有面值而未經使用之郵票、印花稅票或類似票品；印有該項票樣之紙張；支票；鈔票；證券、股票或債券及其他賦有權益之票券	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; cheque forms; banknotes; stock, share or bond certificates and similar documents of title		
490700	發行國之現行或新發行有或將有面值而未經使用之郵票、印花稅票或類似票品；印有該項票樣之紙張；支票；鈔票；證券、股票或債券及其他賦有權益之票券	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; cheque forms; banknotes; stock, share or bond certificates and similar documents of title		
49070010	鈔票	Banknotes	Free	A
49070020	支票簿	Cheque forms (cheque books)	Free	A
49070030	郵票、印花稅票或類似票品及印有該項票樣之紙張	Postage stamps, revenue stamps and stamp-impressed paper	Free	A
49070040	證券、股票、債券及其他賦有權益之票券	Stock, share or bond certificates and similar documents of title	Free	A
49070090	其他屬第4907節之貨品	Other articles of heading No. 49.07	Free	A
4908	轉印紙（轉印圖畫紙）	Transfers (decalcomanias)		
490810	轉印紙（轉印圖畫紙），可瓷化者	Transfers (decalcomanias), vitrifiable		
49081000	轉印紙（轉印圖畫紙），可瓷化者	Transfers (decalcomanias), vitrifiable	Free	A
490890	其他	Other		
49089000	其他轉印紙（轉印圖畫紙）	Other transfers (decalcomanias)	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
4909	印刷或附有圖畫之明信片；載有個人問候語句、消息或通知之印刷卡片，不論有無圖畫、封套或鑲邊者	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings		
490900	印刷或附有圖畫之明信片；載有個人問候語句、消息或通知之印刷卡片，不論有無圖畫、封套或鑲邊者	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings		
49090010	印刷或附有圖畫之明信片；載有個人問候語句、消息或通知之印刷卡片，不論有無圖畫、封套或鑲邊，印有寄件人姓名者	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings, with names of senders printed	Free	A
49090090	其他印刷或附有圖畫之明信片；載有個人問候語句、消息或通知之印刷卡片，不論有無圖畫、封套或鑲邊者	Other printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Free	A
4910	各種印刷曆，包括檯曆	Calendars of any kind, printed, including calendar blocks		
491000	各種印刷曆，包括檯曆	Calendars of any kind, printed, including calendar blocks		
49100000	各種印刷曆，包括檯曆	Calendars of any kind, printed, including calendar blocks	Free	A
4911	其他印刷品，包括印成之圖畫及照片等	Other printed matter, including printed pictures and photographs		
491110	貿易廣告品，商品型錄及其類似品	Trade advertising material, commercial catalogues and the like		
49111000	貿易廣告品，商品型錄及其類似品	Trade advertising material, commercial catalogues and the like	Free	A
49119	—其他：	-Other :		
491191	圖畫、圖案及照片	Pictures, designs and photographs		
49119100	印刷之圖畫、圖案及照片	Printed pictures, designs and photographs, printed	Free	A
491199	其他	Other		
49119900	其他印刷品	Other printed matter	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
50	第五十章 絲	Chapter 50 Silk		
5001	適於繅絲之蠶繭	Silk-worm cocoons suitable for reeling		
500100	適於繅絲之蠶繭	Silk-worm cocoons suitable for reeling		
50010000	適於繅絲之蠶繭	Silk-worm cocoons suitable for reeling	10.00%	B
5002	生絲（未加撚者）	Raw silk (not thrown)		
500200	生絲（未加撚者）	Raw silk (not thrown)		
50020000	生絲（未加撚者）	Raw silk (not thrown)	10.00%	B
5003	廢絲（包括不適於繅絲之蠶繭，廢絲紗及經拉鬆處理之回收絲）	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)		
500310	未梳或未精梳之廢絲	Not carded or combed		
50031000	未梳或未精梳之廢絲	Not carded or combed	10.00%	B
500390	其他	Other		
50039000	其他廢絲	Other silk waste	10.00%	B
5004	絲紗（廢絲紡成者除外），非供零售用者	Silk yarn (other than yarn spun from silk waste), not put up for retail sale		
500400	絲紗（廢絲紡成者除外），非供零售用者	Silk yarn (other than yarn spun from silk waste), not put up for retail sale		
50040010	外科手術用之蠶絲線，非供零售用者	Thread for surgical use, not put up for retail sale	2.50%	A
50040090	其他絲紗（廢絲紡成者除外），非供零售用者	Other silk yarn (other than yarn spun from silk waste), not put up for retail sale	10.00%	B
5005	廢絲紡成之紗，非供零售用者	Yarn spun from silk waste, not put up for retail sale		
500500	廢絲紡成之紗，非供零售用者	Yarn spun from silk waste, not put up for retail sale		
50050000	廢絲紡成之紗，非供零售用者	Yarn spun from silk waste, not put up for retail sale	10.00%	B
5006	絲紗及廢絲紡成之紗，供零售用者；蠶膠絲	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut		
500600	絲紗及廢絲紡成之紗，供零售用者；蠶膠絲	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut		
50060010	絲紗及廢絲紡成之紗，供零售用者	Silk yarn and yarn spun from silk waste, put up for retail sale	10.00%	B
50060020	蠶膠絲（蠶腸線），供零售用者	Silk-worm gut, put up for retail sale	2.50%	A
50060030	外科手術用蠶絲線，供零售用者	Thread for surgical use, put up for retail sale	2.50%	A
5007	絲或廢絲織成之梭織物	Woven fabrics of silk or of silk waste		
500710	絲屑織成之織物	Fabrics of noil silk		
50071000	絲屑織成之梭織物	Woven fabrics of noil silk	10.00%	B
500720	其他織物，含絲或廢絲重量在85%及以上者（絲屑梭織物除外）	Other fabrics, containing 85% or more by weight of silk or of silk waste other than		
50072000	其他織物，含絲或廢絲重量在85%及以上者（絲屑梭織物除外）	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	10.00%	B
500790	其他織物	Other fabrics		
50079000	其他絲或廢絲織成之梭織物	Other woven fabrics of silk or of silk waste	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
51	第五十一章 羊毛，動物粗細毛；馬毛紗及其梭織物	Chapter 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric		
5101	未初梳或未精梳羊毛	Wool, not carded or combed		
51011	—含脂羊毛，包括洗後被毛：	-Greasy, including fleece-washed wool:		
510111	剪取羊毛	Shorn wool		
51011100	含脂剪取羊毛，包括洗後被毛	Shorn wool, greasy, including fleece-washed	Free	A
510119	其他	Other		
51011900	其他含脂羊毛，包括洗後被毛	Other greasy wool, including fleece-washed	Free	A
51012	—已脫脂，未經碳化處理者：	-Degreased, not carbonised :		
510121	剪取羊毛	Shorn wool		
51012100	已脫脂剪取羊毛，未經碳化處理者	Shorn wool, degreased, not carbonised	Free	A
510129	其他	Other		
51012900	其他已脫脂羊毛，未經碳化處理者	Other degreased wool, not carbonised	Free	A
510130	經碳化處理者	Carbonised		
51013000	碳化羊毛	Carbonised wool	Free	A
5102	未初梳或未精梳之動物粗細毛	Fine or coarse animal hair, not carded or		
51021	—動物細毛	- Fine animal hair :		
510211	喀什米爾羊毛	Of kashmir (cashmere) goats		
51021110	未淨之未初梳或未精梳之喀什米爾羊毛	Greasy kashmir (cashmere) hair, not carded or combed	Free	A
51021120	已淨之未初梳或未精梳之喀什米爾羊毛	Scoured kashmir (cashmere) hair, not carded or combed	Free	A
510219	其他動物細毛	Other fine animal hair		
51021910	其他未淨之未初梳或未精梳之動物細毛	Other greasy fine animal hair, not carded or combed	Free	A
51021920	其他已淨之未初梳或未精梳之動物細毛	Other scoured fine animal hair, not carded or combed	Free	A
510220	動物粗毛	Coarse animal hair		
51022010	未淨之未初梳或未精梳之動物粗毛	Greasy coarse animal hair, not carded or combed	Free	A
51022020	已淨之未初梳或未精梳之動物粗毛	Scoured coarse animal hair, not carded or combed	Free	A
5103	廢羊毛或動物廢粗細毛，包括廢毛紗（但經拉鬆處理之回收毛纖維除外）	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding		
510310	羊毛或動物細毛之精梳落織	Noils of wool or of fine animal hair		
51031000	羊毛或動物細毛之精梳落織	Noils of wool or of fine animal hair	Free	A
510320	其他廢羊毛或動物廢細毛	Other waste of wool or of fine animal hair		
51032000	其他未經拉鬆處理之廢羊毛或動物廢細毛	Other waste of wool or of fine animal hair, not pulled or garnetted	Free	A
510330	動物廢粗毛	Waste of coarse animal hair		
51033000	未經拉鬆處理之動物廢粗毛	Waste of coarse animal hair, not pulled or garnetted	Free	A
5104	經拉鬆處理之回收羊毛或動物粗細毛	Garnetted stock of wool or of fine or coarse animal hair		
510400	經拉鬆處理之回收羊毛或動物粗細毛	Garnetted stock of wool or of fine or coarse animal hair		
51040000	經拉鬆處理之回收羊毛或動物粗細毛	Garnetted stock of wool or of fine or coarse animal hair	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
5105	初梳或精梳之羊毛及動物粗細毛（包括精梳羊毛之碎片）	Wool and fine or coarse animal hair, carded or combed (including combed wool in		
510510	初梳羊毛	Carded wool		
51051000	初梳羊毛	Carded wool	Free	A
51052	一毛條和其他精梳羊毛：	-Wool tops and other combed wool：		
510521	精梳羊毛之碎片	Combed wool in fragments		
51052100	精梳羊毛之碎片	Combed wool in fragments	Free	A
510529	其他	Other		
51052900	毛條及其他精梳羊毛	Wool tops and other combed wool	Free	A
51053	一初梳或精梳之動物細毛	- Fine animal hair, carded or combed：		
510531	喀什米爾羊毛	Of kashmir (cashmere) goats		
51053100	初梳或精梳之喀什米爾羊毛	Kashmir (cashmere) hair, carded or combed	Free	A
510539	其他	Other		
51053900	其他初梳或精梳之動物細毛	Other fine animal hair, carded or combed	Free	A
510540	初梳或精梳之動物粗毛	Coarse animal hair, carded or combed		
51054000	初梳或精梳之動物粗毛	Coarse animal hair, carded or combed	Free	A
5106	非供零售用初梳羊毛紗（紡毛紗）	Yarn of carded wool, not put up for retail		
510610	含羊毛重量在85%及以上者	Containing 85% or more by weight of wool		
51061000	含羊毛重量在85%及以上之初梳毛紗（紡毛紗）	Yarn of carded wool, containing 85% or more by weight of wool	7.50%	B
510620	含羊毛重量未達85%者	Containing less than 85% by weight of wool		
51062000	含羊毛重量未達85%之初梳毛紗（紡毛紗）	Yarn of carded wool, containing less than 85% by weight of wool	7.50%	B
5107	非供零售用精梳羊毛紗（梳毛紗）	Yarn of combed wool, not put up for retail		
510710	含羊毛重量在85%及以上者	Containing 85% or more by weight of wool		
51071000	含羊毛重量在85%及以上之精梳毛紗（梳毛紗）	Yarn of combed wool, containing 85% or more by weight of wool	7.50%	B
510720	含羊毛重量未達85%者	Containing less than 85% by weight of wool		
51072000	含羊毛重量未達85%之精梳毛紗（梳毛紗）	Yarn of combed wool, containing less than 85% by weight of wool	7.50%	B
5108	非供零售用初梳或精梳動物細毛紗（紡毛紗或梳毛紗）	Yarn of fine animal hair (carded or combed), not put up for retail sale		
510810	初梳者	Carded		
51081000	初梳動物細毛紗（紡毛紗）	Yarn of carded fine animal hair	7.50%	B
510820	精梳者	Combed		
51082000	精梳動物細毛紗（梳毛紗）	Yarn of combed fine animal hair	7.50%	B
5109	供零售用羊毛或動物細毛紡製之毛紗	Yarn of wool or of fine animal hair, put up for retail sale		
510910	含羊毛或動物細毛重量在85%及以上者	Containing 85% or more by weight of wool or of fine animal hair		
51091000	含羊毛或動物細毛重量在85%及以上之毛紗	Yarn, containing 85% or more by weight of wool or of fine animal hair	7.50%	B
510990	其他	Other		
51099000	含羊毛或動物細毛重量未達85%之毛紗	Yarn, containing less than 85% by weight of wool	7.50%	B
5110	不論是否供零售用之動物粗毛或馬毛紡製之毛紗（包括馬毛紡製之螺旋花紗）	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
511000	不論是否供零售用之動物粗毛或馬毛紡製之毛紗（包括馬毛紡製之螺旋花紗）	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale		
51100000	不論是否供零售用之動物粗毛或馬毛紡製之毛紗（包括馬毛紡製之螺旋花紗）	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	7.50%	B
5111	羊毛或動物細毛紡毛梭織物	Woven fabrics of carded wool or of carded fine animal hair		
51111	—含羊毛或動物細毛重量在85%及以上者：	-Containing 85% or more by weight of wool or of fine animal hair:		
511111	每平方公尺重量不超過300公克者	Of a weight not exceeding 300 g/m <sup>2</sup>		
51111100	紡毛梭織物，含羊毛或動物細毛重量在85%及以上，每平方公尺重量不超過300公克者	Woven fabrics, containing 85% or more by weight of carded wool or of carded fine animal hair, of a weight not exceeding 300 g/m <sup>2</sup>	10.00%	B
511119	其他	Other		
51111900	其他含羊毛或動物細毛重量在85%及以上之紡毛梭織物	Other woven fabrics, containing 85% or more by weight of carded wool or of carded fine animal hair	10.00%	B
511120	其他，主要或單獨與人造纖維絲混製者	Other, mixed mainly or solely with man-made filaments		
51112000	其他羊毛或動物細毛紡毛梭織物，主要或單獨與人造纖維絲混製者	Other woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made filaments	10.00%	B
511130	其他，主要或單獨與人造纖維棉混製者	Other, mixed mainly or solely with man-made staple fibres		
51113000	其他羊毛或動物細毛紡毛梭織物，主要或單獨與人造纖維棉混製者	Other woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made staple fibres	10.00%	B
511190	其他	Other		
51119000	其他羊毛或動物細毛紡毛梭織物，主要或單獨與其他紡織材料混製者	Other woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with other textile materials	10.00%	B
5112	羊毛或動物細毛梳毛梭織物	Woven fabrics of combed wool or of combed fine animal hair		
51121	—含羊毛或動物細毛重量在85%及以上者：	-Containing 85% or more by weight of wool or of fine animal hair:		
511211	每平方公尺重量不超過200公克者	Of a weight not exceeding 200 g/m <sup>2</sup>		
51121100	梳毛梭織物，含羊毛重量在85%及以上，每平方公尺重量不超過200公克者	Woven fabrics, containing 85% or more by weight of combed wool or of combed fine animal hair, of a weight not exceeding 200 g/m <sup>2</sup>	10.00%	B
511219	其他	Other		
51121900	其他含羊毛或動物細毛重量在85%及以上之梳毛梭織物	Other woven fabrics, containing 85% or more by weight of combed wool or of combed fine animal hair	10.00%	B
511220	其他，主要或單獨與人造纖維絲混製者	Other, mixed mainly or solely with man-made filaments		
51122000	其他羊毛或動物細毛梳毛梭織物，主要或單獨與人造纖維絲混製者	Other woven fabrics of combed wool or of combed fine animal hair, mixed mainly or solely with man-made filaments	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
511230	其他，主要或單獨與人造纖維棉混製者	Other, mixed mainly or solely with man-made staple fibres		
51123000	其他羊毛或動物細毛梳毛梭織物，主要或單獨與人造纖維棉混製者	Other woven fabrics of combed wool or of combed fine animal hair, mixed mainly or solely with man-made staple fibres	10.00%	B
511290	其他	Other		
51129000	其他羊毛或動物細毛梳毛梭織物，主要或單獨與其他紡織材料混製者	Other woven fabrics of combed wool or of combed fine animal hair, mixed mainly or solely with other textile materials	10.00%	B
5113	動物粗毛或馬毛製之梭織物	Woven fabrics of coarse animal hair or of horsehair		
511300	動物粗毛或馬毛製之梭織物	Woven fabrics of coarse animal hair or of horsehair		
51130000	動物粗毛或馬毛製之梭織物	Woven fabrics of coarse animal hair or of horsehair	10.00%	B



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
52	第五十二章 棉花	Chapter 52 Cotton		
5201	未初梳或未精梳之棉花	Cotton, not carded or combed		
520100	未初梳或未精梳之棉花	Cotton, not carded or combed		
52010000	未初梳或未精梳之棉花	Cotton, not carded or combed	Free	A
5202	廢棉（包括廢棉紗和經拉鬆處理之回收棉纖維）	Cotton waste (including yarn waste and garnetted stock)		
520210	廢棉紗（包括廢棉線）	Yarn waste (including thread waste)		
52021000	廢棉紗（包括廢棉線）	Yarn waste (including thread waste)	Free	A
52029	－其他：	-Other :		
520291	經拉鬆處理之回收棉纖維	Garnetted stock		
52029100	經拉鬆處理之回收棉纖維	Garnetted cotton stock	Free	A
520299	其他	Other		
52029900	其他廢棉	Other cotton waste	Free	A
5203	初梳或精梳之棉花	Cotton, carded or combed		
520300	初梳或精梳之棉花	Cotton, carded or combed		
52030000	初梳或精梳之棉花	Cotton, carded or combed	Free	A
5204	供零售用或非供零售用之棉縫紉線	Cotton sewing thread, whether or not put up for retail sale		
52041	－非供零售用者：	-Not put up for retail sale :		
520411	含棉重量在85%及以上者	Containing 85% or more by weight of cotton		
52041100	棉縫紉線，含棉重量在85%及以上者，非供零售用者	Cotton sewing thread, containing 85% or more by weight of cotton, not put up for retail sale	4.00%	A
520419	其他	Other		
52041900	其他棉縫紉線，非供零售用者	Other cotton sewing thread, not put up for retail sale	4.00%	A
520420	供零售用者	Put up for retail sale		
52042000	棉縫紉線，供零售用者	Cotton sewing thread, put up for retail sale	4.00%	A
5205	非供零售用棉紗（棉縫紉線除外），含棉重量在85%及以上者	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale		
52051	－單股未精梳棉紗：	-Single yarn, of uncombed fibres :		
520511	支數在71.4·29分德士及以上（公制支數不超過14支）者	Measuring 714.29 decitex or more (not exceeding 14 metric number)		
52051100	單股未精梳棉紗，支數在71.4·29分德士及以上（公制支數不超過14支）者	Cotton yarn, single, of uncombed fibres measuring 714.29 decitex or more (not exceeding 14 metric number)	4.00%	A
520512	支數在23.2·56分德士及以上，未達71.4·29分德士（公制支數超過14支，但不超過43支）者	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		
52051200	單股未精梳棉紗，支數在23.2·56分德士及以上，未達71.4·29分德士（公制支數超過14支，但不超過43支）者	Cotton yarn, single, of uncombed fibres, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4.00%	A
520513	支數在19.2·31分德士及以上，未達23.2·56分德士（公制支數超過43支，但不超過52支）者	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
52051300	單股未精梳棉紗，支數在1 9 2 · 3 1分德士及以上，未達2 3 2 · 5 6分德士（公制支數超過4 3支，但不超過5 2支）者	Cotton yarn, single, of uncombed fibres, measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric	4.00%	A
520514	支數在1 2 5分德士及以上，未達1 9 2 · 3 1分德士（公制支數超過5 2支，但不超過8 0支）者	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric		
52051400	單股未精梳棉紗，支數在1 2 5分德士及以上，未達1 9 2 · 3 1分德士（公制支數超過5 2支，但不超過8 0支）者	Cotton yarn, single, of uncombed fibres, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric	4.00%	A
520515	支數在1 2 5分德士以下（公制支數超過8 0支）者	Measuring less than 125 decitex (exceeding 80 metric number)		
52051500	單股未精梳棉紗，支數在1 2 5分德士以下（公制支數超過8 0支）者	Cotton yarn, single, of uncombed fibres, measuring less than 125 decitex (exceeding 80 metric number)	4.00%	A
52052	—單股精梳棉紗：	-Single yarn, of combed fibres：		
520521	支數在7 1 4 · 2 9分德士及以上（公制支數不超過1 4支）者	Measuring 714.29 decitex or more (not exceeding 14 metric number)		
52052100	單股精梳棉紗，支數在7 1 4 · 2 9分德士及以上（公制支數不超過1 4支）者	Cotton yarn, single, of combed fibres, measuring 714.29 decitex or more (not exceeding 14 metric number)	4.00%	A
520522	支數在2 3 2 · 5 6分德士及以上，未達7 1 4 · 2 9分德士（公制支數超過1 4支，但不超過4 3支）者	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric		
52052200	單股精梳棉紗，支數在2 3 2 · 5 6分德士及以上，未達7 1 4 · 2 9分德士（公制支數超過1 4支，但不超過4 3支）者	Cotton yarn, single, of combed fibres, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric	4.00%	A
520523	支數在1 9 2 · 3 1分德士及以上，未達2 3 2 · 5 6分德士（公制支數超過4 3支，但不超過5 2支）者	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric		
52052300	單股精梳棉紗，支數在1 9 2 · 3 1分德士及以上，未達2 3 2 · 5 6分德士（公制支數超過4 3支，但不超過5 2支）者	Cotton yarn, single, of combed fibres, measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric	4.00%	A
520524	支數在1 2 5分德士及以上，未達1 9 2 · 3 1分德士（公制支數超過5 2支，但不超過8 0支）者	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric		
52052400	單股精梳棉紗，支數在1 2 5分德士及以上，未達1 9 2 · 3 1分德士（公制支數超過5 2支，但不超過8 0支）者	Cotton yarn, single, of combed fibres, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric	4.00%	A
520526	支數在1 0 6 · 3 8分德士及以上，未達1 2 5分德士（公制支數超過8 0支，但不超過9 4支）者	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric		
52052600	單股精梳棉紗，支數在1 0 6 · 3 8分德士及以上，未達1 2 5分德士（公制支數超過8 0支，但不超過9 4支）者	Cotton yarn, single, of combed fibres, measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
520527	支數在83·33分德士及以上，未達106·38分德士（公制支數超過94支，但不超過120支）者	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)		
52052700	單股精梳棉紗，支數在83·33分德士及以上，未達106·38分德士（公制支數超過94支，但不超過120支）者	Cotton yarn, single, of combed fibres, measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	4.00%	A
520528	支數在83·33分德士以下（公制支數超過120支）者	Measuring less than 83.33 decitex (exceeding 120 metric number)		
52052800	單股精梳棉紗，支數在83·33分德士以下（公制支數超過120支）者	Cotton yarn, single, of combed fibres, measuring less than 83.33 decitex (exceeding 120 metric number)	4.00%	A
52053	—多股（合股）或粗股未精梳棉紗：	-Multiple (folded) or cabled yarn, of uncombed fibres:		
520531	單股紗支數在714·29分德士及以上（公制支數不超過14支）者	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per		
52053100	多股（合股）或粗股未精梳棉紗，單股紗支數在714·29分德士及以上（公制支數不超過14支）者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4.00%	A
520532	單股紗支數在232·56分德士及以上，未達714·29分德士（公制支數超過14支，但不超過43支）者	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)		
52053200	多股（合股）或粗股未精梳棉紗，單股紗支數在232·56分德士及以上，未達714·29分德士（公制支數超過14支，但不超過43支）者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4.00%	A
520533	單股紗支數在192·31分德士及以上，未達232·56分德士（公制支數超過43支，但不超過52支）者	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)		
52053300	多股（合股）或粗股未精梳棉紗，單股紗支數在192·31分德士及以上，未達232·56分德士（公制支數超過43支，但不超過52支）者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4.00%	A
520534	單股紗支數在125分德士及以上，未達192·31分德士（公制支數超過52支，但不超過80支）者	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)		
52053400	多股（合股）或粗股未精梳棉紗，單股紗支數在125分德士及以上，未達192·31分德士（公制支數超過52支，但不超過80支）者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
520535	單股紗支數在1 2 5分德士以下（公制支數超過8 0支）者	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per		
52053500	多股（合股）或粗股未精梳棉紗，單股紗支數在1 2 5分德士以下（公制支數超過8 0支）者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4.00%	A
52054	—多股（合股）或粗股精梳棉紗：	-Multiple (folded) or cabled yarn, of combed fibres :		
520541	單股紗支數在7 1 4 · 2 9分德士及以上（公制支數不超過1 4支）者	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per		
52054100	多股（合股）或粗股精梳棉紗，單股紗支數在7 1 4 · 2 9分德士及以上（公制支數不超過1 4支）者	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4.00%	A
520542	單股紗支數在2 3 2 · 5 6分德士及以上，未達7 1 4 · 2 9分德士（公制支數超過1 4支，但不超過4 3支）者	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)		
52054200	多股（合股）或粗股精梳棉紗，單股紗支數在2 3 2 · 5 6分德士及以上，未達7 1 4 · 2 9分德士（公制支數超過1 4支，但不超過4 3支）者	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per	4.00%	A
520543	單股紗支數在1 9 2 · 3 1分德士及以上，未達2 3 2 · 5 6分德士（公制支數超過4 3支，但不超過5 2支）者	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)		
52054300	多股（合股）或粗股精梳棉紗，單股紗支數在1 9 2 · 3 1分德士及以上，未達2 3 2 · 5 6分德士（公制支數超過4 3支，但不超過5 2支）者	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per	4.00%	A
520544	單股紗支數在1 2 5分德士及以上，未達1 9 2 · 3 1分德士（公制支數超過5 2支，但不超過8 0支）者	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)		
52054400	多股（合股）或粗股精梳棉紗，單股紗支數在1 2 5分德士及以上，未達1 9 2 · 3 1分德士（公制支數超過5 2支，但不超過8 0支）者	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per	4.00%	A
520546	單股紗支數在1 0 6 · 3 8分德士及以上，未達1 2 5分德士（公制支數超過8 0支，但不超過9 4支）者	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)		
52054600	多股（合股）或粗股精梳棉紗，單股紗支數在1 0 6 · 3 8分德士及以上，未達1 2 5分德士（公制支數超過8 0支，但不超過9 4支）者	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceedint 94 metric number per	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
520547	單股紗支數在83·33分德士及以上，未達106·38分德士（公制支數超過94支，但不超過120支）者	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single		
52054700	多股（合股）或粗股精梳棉紗，單股紗支數在83·33分德士及以上，未達106·38分德士（公制支數超過94支，但不超過120支）者	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceedint 120 metric number per	4.00%	A
520548	單股紗支數在83·33分德士以下（公制支數超過120支）者	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per		
52054800	多股（合股）或粗股精梳棉紗，單股紗支數在83·33分德士以下（公制支數超過120支）者	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	4.00%	A
5206	非供零售用棉紗（棉縫紉線除外），含棉重量未達85%者	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale		
52061	—單股未精梳棉紗：	-Single yarn, of uncombed fibres：		
520611	支數在714·29分德士及以上（公制支數不超過14支）者	Measuring 714.29 decitex or more (not exceeding 14 metric number)		
52061100	單股未精梳棉紗，支數在714·29分德士及以上（公制支數不超過14支）者	Cotton yarn, single, of uncombed fibres, measuring 714.29 decitex or more (not exceeding 14 metric number)	4.00%	A
520612	支數在232·56分德士及以上，未達714·29分德士（公制支數超過14支，但不超過43支）者	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric		
52061200	單股未精梳棉紗，支數在232·56分德士及以上，未達714·29分德士（公制支數超過14支，但不超過43支）者	Cotton yarn, single, of uncombed fibres, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric	4.00%	A
520613	支數在192·31分德士及以上，未達232·56分德士（公制支數超過43支，但不超過52支）者	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric		
52061300	單股未精梳棉紗，支數在192·31分德士及以上，未達232·56分德士（公制支數超過43支，但不超過52支）者	Cotton yarn, single, of uncombed fibres, measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric	4.00%	A
520614	支數在125分德士及以上，未達192·31分德士（公制支數超過52支，但不超過80支）者	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric		
52061400	單股未精梳棉紗，支數在125分德士及以上，未達192·31分德士（公制支數超過52支，但不超過80支）者	Cotton yarn, single, of uncombed fibres, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric	4.00%	A
520615	支數在125分德士以下（公制支數超過80支）者	Measuring less than 125 decitex (exceeding 80 metric number)		
52061500	單股未精梳棉紗，支數在125分德士以下（公制支數超過80支）者	Cotton yarn, single, of uncombed fibres, measuring less than 125 decitex (exceeding 80 metric number)	4.00%	A
52062	—單股精梳棉紗：	-Single yarn, of combed fibres：		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
520621	支數在714·29分德士及以上(公制支數不超過14支)者	Measuring 714.29 decitex or more (not exceeding 14 metric number)		
52062100	單股精梳棉紗,支數在714·29分德士及以上(公制支數不超過14支)者	Cotton yarn, single, of combed fibres, measuring 714.29 decitex or more (not exceeding 14 metric number)	4.00%	A
520622	支數在232·56分德士及以上,未達714·29分德士(公制支數超過14支,但不超過43支)者	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)		
52062200	單股精梳棉紗,支數在232·56分德士及以上,未達714·29分德士(公制支數超過14支,但不超過43支)者	Cotton yarn, single, of combed fibres, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4.00%	A
520623	支數在192·31分德士及以上,未達232·56分德士(公制支數超過43支,但不超過52支)者	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		
52062300	單股精梳棉紗,支數在192·31分德士及以上,未達232·56分德士(公制支數超過43支,但不超過52支)者	Cotton yarn, single, of combed fibres, measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4.00%	A
520624	支數在125分德士及以上,未達192·31分德士(公制支數超過52支,但不超過80支)者	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		
52062400	單股精梳棉紗,支數在125分德士及以上,未達192·31分德士(公制支數超過52支,但不超過80支)者	Cotton yarn, single, of combed fibres, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4.00%	A
520625	支數在125分德士以下(公制支數超過80支)者	Measuring less than 125 decitex (exceeding 80 metric number)		
52062500	單股精梳棉紗,支數在125分德士以下(公制支數超過80支)者	Cotton yarn, single, of combed fibres, measuring less than 125 decitex (exceeding 80 metric number)	4.00%	A
52063	—多股(合股)或粗股未精梳棉紗:	-Multiple (folded) or cabled yarn, of uncombed fibres:		
520631	單股紗支數在714·29分德士及以上(公制支數不超過14支)者	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		
52063100	多股(合股)或粗股未精梳棉紗,單股紗支數在714·29分德士及以上(公制支數不超過14支)者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4.00%	A
520632	單股紗支數在232·56分德士及以上,未達714·29分德士(公制支數超過14支,但不超過43支)者	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)		
52063200	多股(合股)或粗股未精梳棉紗,單股紗支數在232·56分德士及以上,未達714·29分德士(公制支數超過14支,但不超過43支)者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
520633	單股紗支數在192·31分德士及以上，未達232·56分德士（公制支數超過43支，但不超過52支）者	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)		
52063300	多股（合股）或粗股未精梳棉紗，單股紗支數在192·31分德士及以上，未達232·56分德士（公制支數超過43支，但不超過52支）者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4.00%	A
520634	單股紗支數在125分德士及以上，未達192·31分德士（公制支數超過52支，但不超過80支）者	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)		
52063400	多股（合股）或粗股未精梳棉紗，單股紗支數在125分德士及以上，未達192·31分德士（公制支數超過52支，但不超過80支）者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4.00%	A
520635	單股紗支數在125分德士以下（公制支數超過80支）者	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)		
52063500	多股（合股）或粗股未精梳棉，單股紗支數在125分德士以下（公制支數超過80支）者	Cotton yarn, multiple (folded) or cabled, of uncombed fibres, measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4.00%	A
52064	—多股（合股）或粗股精梳棉紗：	-Multiple (folded) or cabled yarn, of combed fibres：		
520641	單股紗支數在714·29分德士及以上（公制支數不超過14支）者	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		
52064100	多股（合股）或粗股精梳棉紗，單股紗支數在714·29分德士及以上（公制支數不超過14支）者	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4.00%	A
520642	單股紗支數在232·56分德士及以上，未達714·29分德士（公制支數超過14支，但不超過43支）者	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)		
52064200	多股（合股）或粗股精梳棉紗，單股紗支數在232·56分德士及以上，未達714·29分德士（公制支數超過14支，但不超過43支）者	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4.00%	A
520643	單股紗支數在192·31分德士及以上，未達232·56分德士（公制支數超過43支，但不超過52支）者	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
52064300	多股（合股）或粗股精梳棉紗，單股紗支數在1 9 2 · 3 1分德士及以上，未達2 3 2 · 5 6分德士（公制支數超過4 3支，但不超過5 2支）者	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per	4.00%	A
520644	單股紗支數在1 2 5分德士及以上，未達1 9 2 · 3 1分德士（公制支數超過5 2支，但不超過8 0支）者	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)		
52064400	多股（合股）或粗股精梳棉紗，單股紗支數在1 2 5分德士及以上，未達1 9 2 · 3 1分德士（公制支數超過5 2支，但不超過8 0支）者	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per	4.00%	A
520645	單股紗支數在1 2 5分德士以下（公制支數超過8 0支）者	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per		
52064500	多股（合股）或粗股精梳棉紗，單股紗支數在1 2 5分德士以下（公制支數超過8 0支）者	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4.00%	A
5207	供零售用棉紗（縫紉線除外）	Cotton yarn (other than sewing thread) put up for retail sale		
520710	含棉重量在8 5 %及以上者	Containing 85% or more by weight of cotton		
52071000	供零售用棉紗，含棉重量在8 5 %及以上者	Cotton yarn, containing 85% or more by weight of cotton, put up for retail sale	4.00%	A
520790	其他	Other		
52079000	其他供零售用棉紗	Other cotton yarn, put up for retail sale	4.00%	A
5208	棉梭織物，含棉重量在8 5 %及以上，而每平方公尺重量不超過2 0 0公克者	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup>		
52081	—未漂白者：	-Unbleached：		
520811	平紋梭織物，每平方公尺重量不超過1 0 0公克者	Plain weave, weighing not more than 100 g/m <sup>2</sup>		
52081100	未漂白棉平紋梭織物，含棉重量在8 5 %及以上，每平方公尺重量不超過1 0 0公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/m <sup>2</sup> , unbleached	7.50%	B
520812	平紋梭織物，每平方公尺重量超過1 0 0公克者	Plain weave, weighing more than 100 g/m <sup>2</sup>		
52081200	未漂白棉平紋梭織物，含棉重量在8 5 %及以上，每平方公尺重量超過1 0 0公克，但不超過2 0 0公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/m <sup>2</sup> but not more than 200 g/m <sup>2</sup> , unbleached	7.50%	B
520813	3枚或4枚斜紋梭織物，包括破斜紋梭織物	3-Thread or 4-thread twill, including cross twill		
52081300	未漂白棉三枚或四枚斜紋梭織物，含棉重量在8 5 %及以上，每平方公尺重量不超過2 0 0公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter,	7.50%	B
520819	其他織物	Other fabrics		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
52081900	其他未漂白棉梭織物，含棉重量在85%及以上，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2, unbleached	7.50%	B
52082	—漂白者：	-Bleached：		
520821	平紋梭織物，每平方公尺重量不超過100公克者	Plain weave, weighing not more than 100 g/m2		
52082100	漂白棉平紋梭織物，含棉重量在85%及以上，每平方公尺重量不超過100公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/m2, bleached	10.00%	B
520822	平紋梭織物，每平方公尺重量超過100公克者	Plain weave, weighing more than 100 g/m2		
52082200	漂白棉平紋梭織物，含棉重量在85%及以上，每平方公尺重量超過100公克者，不超過200公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/m2 but not more than 200 g/m2, bleached	10.00%	B
520823	3枚或4枚斜紋梭織物，包括破斜紋梭織物	3-Thread or 4-thread twill, including cross twill		
52082300	漂白棉三枚或四枚斜紋梭織物，含棉重量在85%及以上，每平方公尺重量不超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, bleached	10.00%	B
520829	其他織物	Other fabrics		
52082900	其他漂白棉梭織物，含棉重量在85%及以上，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2, bleached	10.00%	B
52083	—染色者：	-Dyed：		
520831	平紋梭織物，每平方公尺重量不超過100公克者	Plain weave, weighing not more than 100 g/m2		
52083100	染色棉平紋梭織物，含棉重量在85%及以上，每平方公尺重量不超過100公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/square meter, dyed of cotton	10.00%	B
520832	平紋梭織物，每平方公尺重量超過100公克者	Plain weave, weighing more than 100 g/m2		
52083200	染色棉平紋梭織物，含棉重量在85%及以上，每平方公尺重量超過100公克，不超過200公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/m2 but not more than 200 g/m2, dyed	10.00%	B
520833	3枚或4枚斜紋梭織物，包括破斜紋梭織物	3-Thread or 4-thread twill, including cross twill		
52083300	染色棉三枚或四枚斜紋梭織物，含棉重量在85%及以上，每平方公尺重量不超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, dyed	10.00%	B
520839	其他織物	Other fabrics		
52083900	其他染色棉梭織物，含棉重量在85%及以上，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2, dyed	10.00%	B
52084	—異色紗織成者：	-Of yarns of different colours：		
520841	平紋梭織物，每平方公尺重量不超過100公克者	Plain weave, weighing not more than 100 g/m2		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
52084100	棉異色紗織之平紋梭織物，含棉重量在85%及以上，每平方公尺重量不超過100公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/m <sup>2</sup> , of yarns of different colours	10.00%	B
520842	平紋梭織物，每平方公尺重量超過100公克者	Plain weave, weighing more than 100 g/m <sup>2</sup>		
52084200	異色棉紗織之平紋梭織物，含棉重量在85%及以上，每平方公尺重量超過100公克，不超過200公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/m <sup>2</sup> but not more than 200 g/m <sup>2</sup> , of yarns of different colours	10.00%	B
520843	3枚或4枚斜紋梭織物，包括破斜紋梭織物	3-Thread or 4-thread twill, including cross twill		
52084300	棉三枚或四枚斜紋異色紗梭織物，含棉重量在85%及以上，每平方公尺重量不超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, of yarns of different colours	10.00%	B
520849	其他織物	Other fabrics		
52084900	其他棉異色紗梭織物，含棉重量在85%及以上，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> , of yarns of different colours	10.00%	B
52085	—印花者：	-Printed :		
520851	平紋梭織物，每平方公尺重量不超過100公克者	Plain weave, weighing not more than 100 g/m <sup>2</sup>		
52085100	印花棉平紋梭織物，含棉重量在85%及以上，每平方公尺重量不超過100公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/m <sup>2</sup> , printed	10.00%	B
520852	平紋梭織物，每平方公尺重量超過100公克者	Plain weave, weighing more than 100 g/m <sup>2</sup>		
52085200	染色棉平紋梭織物，含棉重量在85%及以上，每平方公尺重量超過100公克，不超過200公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/m <sup>2</sup> but not more than 200 g/m <sup>2</sup> , dyed	10.00%	B
520853	3枚或4枚斜紋梭織物，包括破斜紋梭織物	3-Thread or 4-thread twill, including cross twill		
52085300	印花棉三枚或四枚斜紋梭織物，含棉重量在85%及以上，每平方公尺重量不超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, printed	10.00%	B
520859	其他織物	Other fabrics		
52085900	其他印花棉梭織物，含棉重量在85%及以上，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> , printed	10.00%	B
5209	棉梭織物，含棉重量在85%及以上而每平方公尺重量超過200公克者	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup>		
52091	—未漂白者：	-Unbleached :		
520911	平紋梭織物	Plain weave		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
52091100	未漂白棉平紋梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, unbleached	7.50%	B
520912	3枚或4枚斜紋梭織物，包括破斜紋梭織物	3-Thread or 4-thread twill, including cross		
52091200	未漂白棉三枚或四枚斜紋梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, unbleached	7.50%	B
520919	其他梭織物	Other fabrics		
52091900	其他未漂白棉梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, unbleached	7.50%	B
52092	—漂白者：	-Bleached：		
520921	平紋梭織物	Plain weave		
52092100	漂白棉平紋梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, bleached	10.00%	B
520922	3枚或4枚斜紋梭織物，包括破斜紋梭織物	3-Thread or 4-thread twill, including cross		
52092200	漂白棉三枚或四枚斜紋梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, bleached	10.00%	B
520929	其他梭織物	Other fabrics		
52092900	其他漂白棉梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, bleached	10.00%	B
52093	—染色者：	-Dyed：		
520931	平紋梭織物	Plain weave		
52093100	染色棉平紋梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter,	10.00%	B
520932	3枚或4枚斜紋梭織物，包括破斜紋梭織物	3-Thread or 4-thread twill, including cross		
52093200	染色棉三枚或四枚斜紋梭織物，含棉重量85%及以上，每平方公尺重量超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, dyed	10.00%	B
520939	其他梭織物	Other fabrics		
52093900	其他染色棉梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, dyed	10.00%	B
52094	—異色紗織成者：	-Of yarns of diferent colours：		
520941	平紋梭織物	Plain weave		
52094100	棉異色紗織之平紋梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, of yarns of different colours	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
520942	牛仔布	Denim		
52094200	牛仔布	Denim	10.00%	B
520943	其他3枚或4枚斜紋梭織物，包括破斜紋梭織物	Other fabrics of 3-thread or 4-thread twill, including cross twill		
52094300	三枚或四枚斜紋異色紗織之棉梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, of yarns of different colours	10.00%	B
520949	其他梭織物	Other fabrics		
52094900	其他異色紗織之棉梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, of yarns of different colours	10.00%	B
52095	-印花者：	-Printed：		
520951	平紋梭織物	Plain weave		
52095100	印花棉平紋梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, printed	10.00%	B
520952	3枚或4枚斜紋梭織物，包括破斜紋梭織物	3-Thread or 4-thread twill, including cross twill		
52095200	印花棉三枚或四枚斜紋梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, printed	10.00%	B
520959	其他梭織物	Other fabrics		
52095900	其他印花棉梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, printed	10.00%	B
5210	主要或單獨與人造纖維混製之棉梭織物，含棉重量在85%以下，每平方公尺重量不超過200公克者	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup>		
52101	-未漂白者：	-Unbleached：		
521011	平紋梭織物	Plain weave		
52101100	未漂白棉平紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, unbleached	7.50%	B
521012	3枚或4枚斜紋梭織物，包含破斜紋梭織物	3-Thread or 4-thread twill, including cross twill		
52101200	未漂白棉三枚或四枚斜紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, unbleached	7.50%	B
521019	其他梭織物	Other fabrics		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
52101900	其他未漂白棉梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter,	7.50%	B
52102	—漂白者：	-Bleached：		
521021	平紋梭織物	Plain weave		
52102100	漂白棉平紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, bleached	10.00%	B
521022	3枚或4枚斜紋梭織物，包含破斜紋梭織物	3-Thread or 4-thread twill, including cross		
52102200	漂白棉三枚或四枚斜紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, bleached	10.00%	B
521029	其他梭織物	Other fabrics		
52102900	其他漂白棉梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter,	10.00%	B
52103	—染色者：	-Dyed：		
521031	平紋梭織物	Plain weave		
52103100	染色棉平紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, dyed	10.00%	B
521032	3枚或4枚斜紋梭織物，包含破斜紋梭織物	3-Thread or 4-thread twill, including cross		
52103200	染色棉三枚或四枚斜紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, dyed	10.00%	B
521039	其他梭織物	Other fabrics		
52103900	其他染色棉梭織物，含棉重量85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter,	10.00%	B
52104	—異色紗織成者：	-Of yarns of different colours：		
521041	平紋梭織物	Plain weave		
52104100	棉異色紗織之平紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, of yarns of different colours	10.00%	B
521042	3枚或4枚斜紋梭織物，包含破斜紋梭織物	3-Thread or 4-thread twill, including cross		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
52104200	棉異色紗織之三枚或四枚斜紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, of yarns of	10.00%	B
521049	其他梭織物	Other fabrics		
52104900	其他異色紗織之棉梭織物，含棉重量85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, of yarns of different colours	10.00%	B
52105	—印花者：	-Printed：		
521051	平紋梭織物	Plain weave		
52105100	印花棉平紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, dyed	10.00%	B
521052	3枚或4枚斜紋梭織物，包含破斜紋梭織物	3-Thread or 4-thread twill, including cross twill		
52105200	印花棉三枚或四枚斜紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, printed	10.00%	B
521059	其他梭織物	Other fabrics		
52105900	其他印花棉梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter,	10.00%	B
5211	主要或單獨與人造纖維混製之棉梭織物，含棉重量在85%以下，每平方公尺重量超過200公克者	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing		
52111	—未漂白者：	-Unbleached：		
521111	平紋梭織物	Plain weave		
52111100	未漂白棉平紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, unbleached	7.50%	B
521112	3枚或4枚斜紋梭織物，包含破斜紋梭織物	3-Thread or 4-thread twill, including cross twill		
52111200	未漂白棉三枚或四枚斜紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, unbleached	7.50%	B
521119	其他梭織物	Other fabrics		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
52111900	其他未漂白棉梭織物，含棉重量85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter,	7.50%	B
52112	—漂白者：	-Bleached :		
521121	平紋梭織物	Plain weave		
52112100	漂白棉平紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, bleached	10.00%	B
521122	3枚或4枚斜紋梭織物，包含破斜紋梭織物	3-Thread or 4-thread twill, including cross		
52112200	漂白棉三枚或四枚斜紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, bleached	10.00%	B
521129	其他梭織物	Other fabrics		
52112900	其他漂白棉梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter,	10.00%	B
52113	—染色者：	-Dyed :		
521131	平紋梭織物	Plain weave		
52113100	染色棉平紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, dyed	10.00%	B
521132	3枚或4枚斜紋梭織物，包含破斜紋梭織物	3-Thread or 4-thread twill, including cross		
52113200	染色棉三枚或四枚斜紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weigh of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, dyed	10.00%	B
521139	其他梭織物	Other fabrics		
52113900	其他染色棉梭織物，含棉重量85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter,	10.00%	B
52114	—異色紗織成者：	-Of yarns of different colours :		
521141	平紋梭織物	Plain weave		
52114100	棉異色紗織之平紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, of yarns of different colours	10.00%	B
521142	牛仔布	Denim		
52114200	牛仔布	Denim	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
521143	其他3枚或4枚斜紋梭織物，包括破斜紋梭織物	Other fabrics of 3-thread or 4-thread twill, including crosswill		
52114300	棉異色紗織之三枚或四枚斜紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, of yarns of different	10.00%	B
521149	其他梭織物	Other fabrics		
52114900	其他異色紗織之棉梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, of yarns of different colours	10.00%	B
52115	-印花者：	-Printed：		
521151	平紋梭織物	Plain weave		
52115100	印花棉平紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, dyed	10.00%	B
521152	3枚或4枚斜紋梭織物，包含破斜紋梭織物	3-Thread or 4-thread twill, including cross		
52115200	印花棉三枚或四枚斜紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, printed	10.00%	B
521159	其他梭織物	Other fabrics		
52115900	其他印花棉梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter,	10.00%	B
5212	其他棉梭織物	Other woven fabrics of cotton		
52121	-每平方公尺重量不超過200公克者	-Weighing not more than 200 g/m <sup>2</sup>		
521211	未漂白者	Unbleached		
52121100	其他棉未漂白梭織物，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, unbleached, weighing not more than 200 g/square meter	7.50%	B
521212	漂白者	Bleached		
52121200	其他棉漂白梭織物，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, bleached, weighing not more than 200 g/square meter	10.00%	B
521213	染色者	Dyed		
52121300	其他棉染色梭織物，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, dyed, weighing not more than 200 g/square meter	10.00%	B
521214	異色紗織成者（條紋梭織物）	Of yarns of different colours		
52121400	其他棉異色紗梭織物，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, of yarns of different colours, weighing not more than 200 g/square meter	10.00%	B
521215	印花者	Printed		
52121500	其他棉印花梭織物，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, printed, weighing not more than 200 g/square meter	10.00%	B



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
52122	—每平方公尺重量超過200公克者：	-Weighing more than 200 g/m <sup>2</sup>		
521221	未漂白者	Unbleached		
52122100	其他棉未漂白梭織物，每平方公尺重量超過200公克者	Other woven fabrics of cotton, unbleached, weighing more than 200 g/square meter	7.50%	B
521222	漂白者	Bleached		
52122200	其他棉漂白梭織物，每平方公尺重量超過200公克者	Other woven fabrics of cotton, bleached, weighing more than 200 g/square meter	10.00%	B
521223	染色者	Dyed		
52122300	其他棉染色梭織物，每平方公尺重量超過200公克者	Other woven fabrics of cotton, dyed, weighing more than 200 g/square meter	10.00%	B
521224	異色紗織成者（條紋梭織物）	Of yarns of different colours		
52122400	其他棉異色紗梭織物，每平方公尺重量超過200公克者	Other woven fabrics of cotton, of yarn of different colour, weighing more than 200 g/square meter	10.00%	B
521225	印花者	Printed		
52122500	其他棉印花梭織物，每平方公尺重量超過200公克者	Other woven fabrics of cotton, printed, weighing more than 200 g/square meter	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
53	第五十三章 其他植物紡織纖維；紙紗及紙紗梭織物	Chapter 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn		
5301	生亞麻或已加工但未紡製之亞麻；亞麻束及廢料（包括廢紗及經拉鬆處理之回收纖維）	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and		
530110	生或已浸漬之亞麻	Flax, raw or retted		
53011000	生或已浸漬之亞麻	Flax, raw or retted	Free	A
53012	一碎亞麻，打清亞麻，已梳亞麻及經其他加工處理，但未紡製之亞麻：	-Flax, broken, scutched, hackled or otherwise processed, but not spun :		
530121	碎亞麻或打清亞麻	Broken or scutched		
53012100	碎亞麻或打清亞麻	Flax, broken or scutched	Free	A
530129	其他	Other		
53012900	已梳亞麻及經其他加工處理但未紡製之亞麻	Flax, hackled or otherwise processed, but not spun	Free	A
530130	亞麻束及廢料	Flax tow and waste		
53013000	亞麻束及廢料	Flax tow and waste	Free	A
5302	生或已加工但未紡製之大麻；大麻束及廢料（包括廢紗及經拉鬆處理之回收纖維）	True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and		
530210	生或已浸漬之大麻	True hemp, raw or retted		
53021000	生或已浸漬之大麻	True hemp, raw or retted	Free	A
530290	其他	Other		
53029000	其他已加工但未紡製之大麻；大麻束及廢料（包括廢紗及經拉鬆處理之回收纖維）	Other true hemp (cannabis sativa l.), processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	Free	A
5303	生或已加工但未紡製之黃麻及其他紡織用皮纖維（亞麻、大麻及苧麻除外）；此類纖維束及廢料（包括廢紗及經拉鬆處理之回收纖維）	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)		
530310	生或已浸漬之黃麻及其他供紡織用皮纖維	Jute and other textile bast fibres, raw or retted		
53031010	生或已浸漬之黃麻	Jute, raw or retted	Free	A
53031090	生或已浸漬之其他供紡織用皮纖維	Other textile bast fibres, raw or retted	Free	A
530390	其他	Other		
53039000	其他已加工但未紡製之黃麻及其他供紡織用皮纖維；此類纖維束及廢料（包括廢紗及經拉鬆處理之回收纖維）	Other jute and other textile bast fibres, processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	Free	A
5304	生或已加工，但未紡製之瓊麻及其他紡織用龍舌蘭屬麻纖維；此類纖維束及廢料（包括廢紗及經拉鬆處理之回收纖維）	Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)		
530410	生瓊麻及其他供紡織用之生龍舌蘭屬麻纖維	Sisal and other textile fibres of the genus Agave, raw		
53041010	生瓊麻	Sisal, raw	Free	A
53041090	其他供紡織用之生龍舌蘭屬麻纖維	Other textile fibres of the genus agave, raw	Free	A
530490	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
53049000	已加工但未紡製之瓊麻及其他紡織用龍舌蘭屬麻纖維；此類纖維束及廢料（包括廢紗及經拉鬆處理之回收纖維）	Sisal and other textile fibres of the genus agave, processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)	Free	A
5305	生或已加工但未紡製之椰殼纖維、麻蕉纖維（馬尼拉麻或麻蕉纖維）、苧麻纖維及未列名之其他供紡織用植物纖維；此類纖維束、絨及廢料（包括廢紗及經拉鬆處理之回收纖維）	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)		
53051	－椰殼纖維：	-Of coconut (coir) :		
530511	生者	Raw		
53051100	生椰殼纖維	Coir, raw	Free	A
530519	其他	Other		
53051900	已加工但未紡製之椰殼纖維；椰殼纖維束、絨及廢料（包括廢紗及經拉鬆處理之回收纖維）	Coir, processed but not spun; tow, noils and waste of coir (including yarn waste and garnetted stock)	Free	A
53052	－麻蕉纖維：	-Of abaca:		
530521	生者	Raw		
53052100	生麻蕉纖維	Abaca (manila hemp or musa textilis nee), raw	Free	A
530529	其他	Other		
53052900	已加工但未紡製之麻蕉纖維；麻蕉纖維束、絨及廢料（包括廢紗及經拉鬆處理之回收纖維）	Abaca (manila hemp or musa textilis nee), processed but not spun; tow, noils and waste of abaca (including yarn waste and garnetted stock)	Free	A
53059	－其他：	-Other :		
530590	其他	Other		
53059010	其他供紡織用生植物纖維	Other vegetable textile fibres, raw	Free	A
53059090	其他已加工但未紡製之其他供紡織用植物纖維；此類纖維束、絨及廢料（包括廢紗及經拉鬆處理之回收纖維）	Other vegetable textile fibres, processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	Free	A
5306	亞麻紗	Flax yarn		
530610	單股紗	Single		
53061000	亞麻單股紗	Flax yarn, single	3.00%	A
530620	多股（合股）或粗股紗	Multiple (folded) or cabled		
53062000	亞麻多股（合股）或粗股紗	Flex yarn, multiple (folded) or cabled	3.00%	A
5307	第 5 3 0 3 節之黃麻或其他紡織用皮纖維之紗	Yarn of jute or of other textile bast fibres of heading No.53.03		
530710	單股紗	Single		
53071010	黃麻單股紗	Jute yarn, single	3.00%	A
53071090	其他紡織用皮纖維單股紗	Yarn of other textile bast fibres, single	3.00%	A
530720	多股（合股）或粗股紗	Multiple (folded) or cabled		
53072010	黃麻多股（合股）或粗股紗	Jute yarn, multiple (folded) or cabled	3.00%	A
53072090	其他紡織用皮纖維多股（合股）或粗股紗	Yarn of other textile bast fibres, multiple (folded) or cabled	3.00%	A

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5308	其他紡織用植物纖維紗；紙紗	Yarn of other vegetable textile fibres; paper yarn		
530810	椰殼纖維紗	Coir yarn		
53081000	椰殼纖維紗	Coir yarn	3.00%	A
530820	大麻紗	True hemp yarn		
53082000	大麻紗	True hemp yarn	3.00%	A
530890	其他	Other		
53089010	紙紗	Paper yarn	3.00%	A
53089090	其他紡織用植物纖維紗	Yarn of other vegetable textile fibers	3.00%	A
5309	亞麻梭織物	Woven fabrics of flax		
53091	—含亞麻重量在85%及以上者：	-Containing 85% or more by weight of flax:		
530911	未漂白或漂白者	Unbleached or bleached		
53091100	未漂白或漂白亞麻梭織物，含亞麻重量在85%及以上者	Woven fabrics, unbleached or bleached, containing 85% or more by weight of flax	5.00%	A
530919	其他	Other		
53091900	其他亞麻梭織物，含亞麻重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of flax	5.00%	A
53092	—含亞麻重量未達85%者：	-Containing less than 85% by weight of flax		
530921	未漂白或漂白者	Unbleached or bleached		
53092100	未漂白或漂白亞麻梭織物，含亞麻重量未達85%者	Woven fabrics, unbleached or bleached, containing less than 85% by weight of flax	5.00%	A
530929	其他	Other		
53092900	其他亞麻梭織物，含亞麻重量未達85%者	Other woven fabrics, containing less than 85% by weight of flax	5.00%	A
5310	第5303節之黃麻或其他供紡織用皮纖維之梭織物	Woven fabrics of jute or of other textile bast fibres of heading No.53.03		
531010	未漂白者	Unbleached		
53101000	未漂白黃麻或其他供紡織用皮纖維之梭織物	Woven fabrics of jute or of other textile bast fibres, unbleached	5.00%	A
531090	其他	Other		
53109000	其他黃麻或其他供紡織用皮纖維梭織物	Other woven fabrics of jute or of other textile bast fibres	5.00%	A
5311	其他植物纖維梭織物；紙紗之梭織物	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn		
531100	其他植物纖維梭織物；紙紗之梭織物	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn		
53110010	紙紗之梭織物	Woven fabrics of paper yarn	5.00%	A
53110020	苧麻梭織物	Woven fabrics of ramie	5.00%	A
53110090	其他植物纖維梭織物	Woven fabrics of other vegetable textile	5.00%	A

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54	第五十四章 人造纖維絲	Chapter 54 Man-made filaments		
5401	人造纖維絲製之縫紉線，不論是否供零售用者	Sewing thread of man-made filaments, whether or not put up for retail sale		
540110	合成纖維絲製	Of synthetic filaments		
54011010	外科手術用線，合成纖維絲製	Thread of synthetic filaments, for surgical	4.00%	A
54011090	其他合成纖維絲製之縫紉線，不論是否供零售用者	Other sewing thread of synthetic filaments, whether or not put up for retail sale	4.00%	A
540120	再生纖維絲製	Of artificial filaments		
54012000	再生纖維絲製之縫紉線，不論是否供零售用者	Sewing thread of artificial filaments, whether or not put up for retail sale	4.00%	A
5402	合成纖維絲紗（縫紉線除外），包括支數未達6 7分德士（6 0・3丹尼）之合成纖維單絲，非供零售用者	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67		
540210	高強力尼龍或其他聚醯胺紗	High tenacity yarn of nylon or other		
54021000	高強力尼龍或其他聚醯胺絲紗，非供零售用者	High tenacity filament yarn of nylon or other polyamides, not put up for retail sale	1.50%	A
540220	高強力聚酯紗	High tenacity yarn of polyesters		
54022000	高強力聚酯絲紗，非供零售用者	High tenacity filament yarn of polyesters, not put up for retail sale	1.50%	A
54023	—加工紗：	-Textured yarn：		
540231	尼龍或其他聚醯胺製，每單股紗支數不超過5 0德士（即4 5 0丹尼）者	Of nylon or other polyamides, measuring per single yarn not more than 50 tex		
54023100	尼龍或其他聚醯胺加工絲紗，每單股絲紗支數不超過5 0德士（即4 5 0丹尼），非供零售用者	Textured filament yarn, of nylon or other polyamides, measuring per single yarn not more than 50 tex, not put up for retail sale	4.00%	A
540232	尼龍或其他聚醯胺製，每單股紗支數超過5 0德士（即4 5 0丹尼）者	Of nylon or other polyamides, measuring per single yarn more than 50 tex		
54023200	尼龍或其他聚醯胺加工絲紗，每單股絲紗支數超過5 0德士（即4 5 0丹尼），非供零售用者	Textured filament yarn, of nylon or other polyamides, measuring per single yarn more than 50 tex, not put up for retail sale	4.00%	A
540233	聚酯製	Of polyesters		
54023300	聚酯加工絲紗，非供零售用者	Textured filament yarn, of polyesters, not put up for retail sale	4.00%	A
540239	其他	Other		
54023900	其他合成纖維製之加工絲紗，非供零售用者	Textured filament yarn of other synthetic fibers, not put up for retail sale	4.00%	A
54024	—其他未加撚或撚度每公尺不超過5 0撚之單股紗：	-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre：		
540241	尼龍或其他聚醯胺製	Of nylon or other polyamides		
54024100	其他未加撚或撚度每公尺不超過5 0撚之尼龍或其他聚醯胺單股絲紗，非供零售用者	Other filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of nylon or other polyamides, not put up for retail sale	1.50%	A
540242	聚酯製，半延伸者	Of polyesters, partially oriented		
54024200	其他未加撚或撚度每公尺5 0撚及以下之聚酯半延伸單股絲紗，非供零售用者	Other filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of polyesters, partially oriented, not put up for retail sale	1.50%	A
540243	其他聚酯製	Of polyesters, other		

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54024300	其他未加撚或撚度每公尺不超過50撚之其他聚酯單股絲紗，非供零售用者	Other filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, of other polyesters, not put up for	1.50%	A
540249	其他	Other		
54024900	其他未加撚或撚度每公尺不超過50撚之其他合成纖維單股絲紗，非供零售用者	Other synthetic filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, not put up for retail sale	1.50%	A
54025	—其他撚度每公尺超過50撚之單股絲紗：	-Other yarn, single, with a twist exceeding 50 turns per metre：		
540251	尼龍或其他聚醯胺製	Of nylon or other polyamides		
54025100	其他撚度每公尺超過50撚之尼龍或其他聚醯胺單股絲紗，非供零售用者	Other filament yarn, single, with a twist exceeding 50 turns per metre, of nylon or other polyamides, not put up for retail sale	1.50%	A
540252	聚酯製	Of polyesters		
54025200	其他撚度每公尺超過50撚之聚酯單股絲紗，非供零售用者	Other filament yarn, single, with a twist exceeding 50 turns per meter, of polyesters, not put up for retail sale	1.50%	A
540259	其他	Other		
54025900	其他撚度每公尺超過50撚之其他合成纖維單股絲紗，非供零售用者	Other synthetic filament yarn, single, with a twist exceeding 50 turns per metre, not put up for retail sale	1.50%	A
54026	—其他多股（合股）或粗股紗：	-Other yarn, multiple (folded) or cabled：		
540261	尼龍或其他聚醯胺製	Of nylon or other polyamides		
54026100	尼龍或其他聚醯胺纖維製之其他多股（合股）或粗股絲紗，非供零售用者	Other filament yarn, multiple (folded) or cabled, of nylon or other polyamides, not put up for retail sale	1.50%	A
540262	聚酯製	Of polyesters		
54026200	聚酯纖維製之其他多股（合股）或粗股絲紗，非供零售用者	Other filament yarn, multiple (folded) or cabled, of polyesters, not put up for retail	1.50%	A
540269	其他	Other		
54026900	其他合成纖維製之其他多股（合股）或粗股絲紗，非供零售用者	Other synthetic filament yarn, multiple (folded) or cabled, not put up for retail sale	1.50%	A
5403	再生纖維絲紗（縫紉線除外），包括支數未達67分德士（即60·3丹尼）之再生纖維單絲，非供零售用者	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67		
540310	高強力黏液嫞縲絲	High tenacity yarn of viscose rayon		
54031000	高強力黏液嫞縲絲紗，非供零售用者	High tenacity filament yarn of viscose rayon, not put up for retail sale	4.00%	A
540320	加工紗	Textured yarn		
54032000	再生纖維製之加工絲紗，非供零售用者	Textured artificial filament yarn, not put up for retail sale	4.00%	A
54033	—其他單股紗：	-Other yarn, single：		
540331	黏液嫞縲製，未加撚或撚度每公尺不超過120撚者	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre		
54033100	未加撚或撚度每公尺120撚及以下之其他單股黏液嫞縲絲紗，非供零售用者	Other filament yarn, single, of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre, not put up	1.50%	A
540332	黏液嫞縲製，撚度每公尺超過120撚者	Of viscose rayon, with a twist exceeding 120 turns per metre		

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54033200	撚度每公尺超過 1 2 0 撚之其他單股黏液嫻縲絲紗，非供零售用者	Other filament yarn, of viscose rayon, with a twist exceeding 120 turns per metre, not put up for retail sale	1.50%	A
540333	醋酸纖維製	Of cellulose acetate		
54033300	醋酸纖維製之其他單股絲紗，非供零售用者	Other filament yarn, single, of cellulose acetate, not put up for retail sale	1.50%	A
540339	其他	Other		
54033900	其他再生纖維製之單股絲紗，非供零售用者	Other artificial filament yarn, single, not put up for retail sale	1.50%	A
54034	— 其他多股（合股）或粗股紗：	-Other yarn, multiple (folded) or cabled :		
540341	黏液嫻縲製	Of viscose rayon		
54034100	黏液嫻縲製之其他多股（合股）或粗股絲紗，非供零售用者	Other filament yarn, multiple (folded) or cabled, of viscose rayon, not put up for retail sale	4.00%	A
540342	醋酸纖維製	Of cellulose acetate		
54034200	醋酸纖維製之其他多股（合股）或粗股絲紗，非供零售用者	Other filament yarn, multiple (folded) or cabled, of cellulose acetate, not put up for retail sale	1.50%	A
540349	其他	Other		
54034900	其他再生纖維製之其他多股（合股）或粗股絲紗，非供零售用者	Other filament yarn, multiple (folded) or cabled, of other artificial fibres, not put up for retail sale	4.00%	A
5404	合成纖維單絲，支數 6 7 分德士（即 6 0 · 3 丹尼）及以上，其橫斷面不超過 1 公釐者；合成紡織材料製扁條及類似品（例如人造草），其寬度不超過 5 公釐者	Synthetic monofilament of 67 decitex or more and of which no cross-Sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not		
540410	單絲	Monofilament		
54041010	合成纖維製單絲，供製輪胎簾布用	Mono-filaments of synthetic fibre, for making tire cord fabric	4.00%	A
54041090	其他合成纖維單絲，支數在 6 7 分德士（即 6 0 · 3 丹尼）及以上，其橫斷面不超過 1 公釐者	Other synthetic monofilament of 67 decitex or more and of which no cross-Sectional dimension exceeds 1 mm	4.00%	A
540490	其他	Other		
54049010	未消毒仿貓腸線，合成纖維絲製	Catgut, imitation, nonsterile, of synthetic	4.00%	A
54049090	其他合成紡織材料製扁條及類似品（例如人造草），其寬度不超過 5 公釐者	Other strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm	4.00%	A
5405	再生纖維單絲，支數在 6 7 分德士（即 6 0 · 3 丹尼）及以上，其橫斷面不超過 1 公釐者；再生紡織材料製扁條及類似品（例如人造草），其寬度不超過 5 公釐者	Artificial monofilament of 67 decitex or more and of which no cross-Sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not		
540500	再生纖維單絲，支數在 6 7 分德士（即 6 0 · 3 丹尼）及以上，其橫斷面不超過 1 公釐者；再生紡織材料製扁條及類似品（例如人造草），其寬度不超過 5 公釐者	Artificial monofilament of 67 decitex or more and of which no cross-Sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not		

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54050010	再生纖維單絲，支數在6.7分德士（即60·3丹尼）及以上，其橫斷面不超過1公釐者	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm	4.00%	A
54050090	再生紡織材料製扁條及類似品（例如人造草），其寬度不超過五公釐者	Strip and the like (for example, artificial straw) of artificial textile material of an apparent width not exceeding 5 mm	4.00%	A
5406	人造纖維絲紗（縫紉線除外），供零售用者	Man-made filament yarn (other than sewing thread), put up for retail sale		
540610	合成纖維絲紗	Synthetic filament yarn		
54061010	合成纖維加工絲紗，供零售用者	Textured yarn, of synthetic filaments, put up for retail sale	1.50%	A
54061090	其他合成纖維絲紗，供零售用者	Other synthetic filament yarn, put up for retail sale	1.50%	A
540620	再生纖維絲紗	Artificial filament yarn		
54062010	嫫縲絲紗，供零售用者	Rayon filament yarn, put up for retail sale	4.00%	A
54062020	醋酸纖維絲紗，供零售用者	Acetate fibre filament yarn, put up for retail sale	1.50%	A
54062090	其他再生纖維絲紗，供零售用者	Other artificial filament yarn, put up for retail sale	4.00%	A
5407	合成纖維絲紗梭織物，包括以第5404節材料製成之梭織物	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No.54.04		
540710	高強度尼龍或其他聚醯胺或聚酯紗製之梭織物	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of		
54071000	高強度之尼龍或其他聚醯胺或聚酯紗製之梭織物	Woven fabrics obtained from high tenacity filament yarn of nylon or other polyamides or of polyesters	5.00%	A
540720	扁條或類似物之梭織物	Woven fabrics obtained from strip or the		
54072000	合成紡織材料製扁條或類似物之梭織物	Woven fabrics obtained from strips or the like of synthetic textile materials	5.00%	A
540730	第十一類註九之織物	Fabrics specified in Note 9 to Section XI		
54073000	第十一類註九之織物	Fabrics specified in Note 9 to Section XI	5.00%	A
54074	—其他梭織物，含尼龍或其他聚醯胺絲重量在85%及以上者：	-Other woven fabrics, containing 85% or more by weight of filaments of nylon or		
540741	未漂白或漂白者	Unbleached or bleached		
54074110	其他本色（未漂白）梭織物，含尼龍或其他聚醯胺絲重量在85%及以上者	Other grey (unbleached) woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	7.50%	B
54074120	其他漂白梭織物，含尼龍或其他聚醯胺絲重量在85%及以上者	Other bleached woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	10.00%	B
540742	染色者	Dyed		
54074200	其他染色梭織物，含尼龍或其他聚醯胺絲重量在85%及以上者	Other dyed woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	10.00%	B
540743	異色紗織成者	Of yarns of different colours		
54074300	其他異色紗織成之梭織物，含尼龍或其他聚醯胺絲重量在85%及以上者	Other woven fabrics, of yarns of different colours, containing 85% or more by weight of filaments of nylon or other polyamides	10.00%	B
540744	印花者	Printed		



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54074400	其他印花梭織物，含尼龍或其他聚醯胺絲重量在85%及以上者	Other printed woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	10.00%	B
54075	—其他梭織物，含聚酯加工絲重量在85%及以上者：	-Other woven fabrics, containing 85% or more by weight of textured polyester		
540751	未漂白或漂白者	Unbleached or bleached		
54075110	其他本色（未漂白）梭織物，含聚酯加工絲重量在85%及以上者	Other grey (unbleached) woven fabrics, containing 85% or more by weight of textured polyester filements	7.50%	B
54075120	其他漂白梭織物，含聚酯加工絲重量在85%及以上者	Other bleached woven fabrics, containing 85% or more by weight of textured polyester filements	10.00%	B
540752	染色者	Dyed		
54075200	其他染色梭織物，含聚酯加工絲重量在85%及以上者	Other dyed woven fabrics, containing 85% or more by weight of textured polyester filements	10.00%	B
540753	異色紗織成者	Of yarns of different colours		
54075300	其他異色紗織成之梭織物，含聚酯加工絲重量在85%及以上者	Other woven fabrics, of yarns of different colours, containing 85% or more by weight of textured polyester filements	10.00%	B
540754	印花者	Printed		
54075400	其他印花梭織物，含聚酯加工絲重量在85%及以上者	Other printed woven fabrics, containing 85% or more by weight of textured polyester filements	10.00%	B
54076	—其他梭織物，含聚酯絲重量在85%及以上者：	-Other woven fabrics, containing 85% or more by weight of polyester filaments :		
540761	含非聚酯加工絲重量在85%及以上者	Containing 85% or more by weight of non-textured polyester filaments		
54076110	其他本色（未漂白）梭織物，含非聚酯加工絲重量在85%及以上者	Other woven fabrics, grey (unbleached), containing 85% or more by weight of non-textured polyester filaments	7.50%	B
54076190	其他梭織物，含非聚酯加工絲重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of non-textured polyester	10.00%	B
540769	其他	-Other woven fabrics, containing 85% or more by weight of polyester filaments :		
54076910	其他本色（未漂白）梭織物，含聚酯絲重量在85%及以上者	Other woven fabrics, grey (unbleached), containing 85% or more by weight of polyester filaments	7.50%	B
54076990	其他梭織物，含聚酯絲重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of polyester filaments	10.00%	B
54077	—其他梭織物，含合成纖維絲重量在85%及以上者：	-Other woven fabrics, containing 85% or more by weight of synthetic filaments :		
540771	未漂白或漂白者	Unbleached or bleached		
54077110	其他本色（未漂白）梭織物，含合成纖維絲重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of synthetic filaments, grey (unbleached)	7.50%	B
54077121	水溶布（聚乙烯醇合成纖維布）	Water soluble clothes (synthetic fibres of polyvinyl alcohol)	5.00%	A
54077129	其他漂白梭織物，含合成纖維絲重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of synthetic filaments,	10.00%	B
540772	染色者	Dyed		

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54077210	水溶布（聚乙烯醇合成纖維布）	Water soluble clothes (synthetic fibres of polyvinyl alcohol)	5.00%	A
54077290	其他染色梭織物，含合成纖維絲重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of synthetic filaments, dyed	10.00%	B
540773	異色紗織成者	Of yarns of different colours		
54077300	其他異色紗織成之梭織物，含合成纖維絲重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of synthetic filaments, of yarns of different colours	10.00%	B
540774	印花者	Printed		
54077400	其他印花梭織物，含合成纖維絲重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of synthetic filaments,	10.00%	B
54078	—主要或單獨與棉花混製成之其他梭織物，含合成纖維絲重量未達85%者：	-Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton		
540781	未漂白或漂白者	Unbleached or bleached		
54078110	其他本色（未漂白）梭織物，含合成纖維絲重量未達85%，主要或單獨與棉花混製成者	Other grey (unbleached) woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton	7.50%	B
54078120	其他漂白梭織物，含合成纖維絲重量未達85%，主要或單獨與棉花混製成者	Other bleached woven fabrics, containing less than 85% by weight of synthetic fillaments, mixed mainly or solely with	10.00%	B
540782	染色者	Dyed		
54078200	其他染色梭織物，含合成纖維絲重量未達85%，主要或單獨與棉花混製成者	Other dyed woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton	10.00%	B
540783	異色紗織成者	Of yarns of different colours		
54078300	其他異色紗織成之梭織物，含合成纖維絲重量未達85%，主要或單獨與棉花混製成者	Other woven fabrics, containing less than 85% by weight of synthetic filaments, of yarns of different colours, mixed mainly or solely with cotton	10.00%	B
540784	印花者	Printed		
54078400	其他印花梭織物，含合成纖維絲重量未達85%，主要或單獨與棉花混製成者	Other printed woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton	10.00%	B
54079	—其他梭織物：	-Other woven fabrics：		
540791	未漂白或漂白者	Unbleached or bleached		
54079110	合成纖維絲製之其他本色（未漂白）梭織物	Other woven fabrics, grey (unbleached), of synthetic filaments	7.50%	B
54079120	合成纖維絲製其他漂白梭織物	Other woven fabrics, bleached, of synthetic filaments	10.00%	B
540792	染色者	Dyed		
54079200	合成纖維絲製其他染色梭織物	Other woven fabrics, dyed, of synthetic filaments	10.00%	B
540793	異色紗織成者	Of yarns of different colours		
54079300	合成纖維絲製其他異色紗織成之梭織物	Other woven fabrics, of yarns of different colours, of synthetic filaments	10.00%	B
540794	印花者	Printed		
54079400	合成纖維絲製其他印花梭織物	Other woven fabrics, printed, of synthetic filaments	10.00%	B

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5408	再生纖維絲紗梭織物，包括以第5405節材料製成之梭織物	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No.54.05		
540810	高強力黏液嫞縲紗梭織物	Woven fabrics obtained from high tenacity yarn, of viscose rayon		
54081000	高強力黏液嫞縲紗梭織物	Woven fabrics obtained from high tenacity yarn, of viscose rayon	5.00%	A
54082	—含再生纖維絲、扁條或類似品重量在85%及以上之其他梭織物：	-Other woven fabrics, containing 85% or more by weight of artificial filament or strip		
540821	未漂白或漂白者	Unbleached or bleached		
54082110	其他本色（未漂白）梭織物，含再生纖維絲、扁條或類似品重量在85%及以上者	Other grey (unbleached) woven fabrics, containing 85% or more by weight of artificial filament or strip or the like	7.50%	B
54082120	其他漂白梭織物，含再生纖維絲、扁條或類似品重量在85%及以上者	Other bleached woven fabrics, containing 85% or more by weight of artificial filament or strip or the like	5.00%	A
540822	染色者	Dyed		
54082200	其他染色梭織物，含再生纖維絲、扁條或類似品重量在85%及以上者	Other dyed woven fabrics, containing 85% or more by weight of artificial filament or strip or the like	5.00%	A
540823	異色紗織成者	Of yarns of different colours		
54082300	其他異色紗織成之梭織物，含再生纖維絲、扁條或類似品重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours	5.00%	A
540824	印花者	Printed		
54082400	其他印花梭織物，含再生纖維絲、扁條或類似品重量在85%及以上者	Other printed woven fabrics, containing 85% or more by weight of artificial filament or strip or the like	5.00%	A
54083	—其他梭織物：	-Other woven fabrics：		
540831	未漂白或漂白者	Unbleached or bleached		
54083110	再生纖維絲製之其他本色（未漂白）梭織物	Other grey (unbleached) woven fabrics of artificial filaments	7.50%	B
54083120	再生纖維絲製之其他漂白梭織物	Other bleached woven fabrics of artificial filaments	10.00%	B
540832	染色者	Dyed		
54083200	再生纖維絲製之其他染色梭織物	Other dyed woven fabrics of artificial filaments	10.00%	B
540833	異色紗織成者	Of yarns of different colours		
54083300	再生纖維絲製之其他異色紗織成之梭織物	Other woven fabrics of artificial filaments, of yarns of different colours	10.00%	B
540834	印花者	Printed		
54083400	再生纖維絲製之其他印花梭織物	Other printed woven fabrics of artificial filaments	10.00%	B

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55	第五十五章 人造纖維棉	Chapter 55 Man-made staple fibres		
5501	合成纖維絲束	Synthetic filament tow		
550110	尼龍或其他聚醯胺製	Of nylon or other polyamides		
55011000	尼龍或其他聚醯胺纖維絲束	Filament tow of nylon or other polyamides	1.50%	A
550120	聚酯製	Of polyesters		
55012000	聚酯纖維絲束	Filament tow of polyesters	1.50%	A
550130	聚丙烯 或改質聚丙烯 製	Acrylic or modacrylic		
55013000	聚丙烯 或改質聚丙烯 纖維絲束	Filament tow of acrylic or modacrylic	1.50%	A
550190	其他	Other		
55019000	其他合成纖維絲束	Other synthetic filament tow	1.50%	A
5502	再生纖維絲束	Artificial filament tow		
550200	再生纖維絲束	Artificial filament tow		
55020000	再生纖維絲束	Artificial filament tow	1.50%	A
5503	未初梳、未精梳或未另行處理以供紡製用之合成纖維棉	Synthetic staple fibres, not carded, combed or otherwise processed for spinning		
550310	尼龍或其他聚醯胺製	Of nylon or other polyamides		
55031000	尼龍或其他聚醯胺纖維棉，未初梳、未精梳或未另行處理以供紡製用者	Staple fibres of nylon or other polyamides, not carded, combed or otherwise processed for spinning	1.50%	A
550320	聚酯製	Of polyesters		
55032000	聚酯纖維棉，未初梳、未精梳或未另行處理以供紡製用者	Staple fibres of polyesters, not carded, combed or otherwise processed for spinning	1.50%	A
550330	聚丙烯 或改質聚丙烯 製	Acrylic or modacrylic		
55033000	聚丙烯 或改質聚丙烯 纖維棉，未初梳、未精梳或未另行處理以供紡製用者	Staple fibres of acrylic or modacrylic, not carded, combed or otherwise processed for spinning	1.50%	A
550340	聚丙烯製	Of polypropylene		
55034000	聚丙烯纖維棉，未初梳、未精梳或未另行處理以供紡製用者	Staple fibres of polypropylene, not carded, combed or otherwise processed for spinning	1.50%	A
550390	其他	Other		
55039010	供製工業用不織布研磨材料用合成纖維棉	Synthetic staple fibres for use in the manufacture of industrial bonded fabric for finishing use	1.50%	A
55039090	其他合成纖維棉，未初梳、未精梳或未另行處理以供紡製用者	Other synthetic staple fibres, not carded, combed or otherwise processed for spinning	1.50%	A
5504	未初梳、未精梳或未另行處理以供紡製用之再生纖維棉	Artificial staple fibres, not carded, combed or otherwise processed for spinning		
550410	黏液嫫縲製	Of viscose rayon		
55041000	黏液嫫縲纖維棉，未初梳、未精梳或未另行處理以供紡製用者	Staple fibres of viscose rayon, not carded, combed or otherwise processed for spinning	1.50%	A
550490	其他	Other		
55049000	其他再生纖維棉，未初梳、未精梳或未另行處理以供紡製用者	Other artificial staple fibres, not carded, combed or otherwise processed for spinning	1.50%	A
5505	人造纖維廢料（包括下腳、廢料及經拉鬆處理之回收纖維）	Waste (including noils, yarn waste & garnetted stock) of man-made fibres		
550510	合成纖維製	Of synthetic fibres		
55051000	合成纖維廢料	Waste of synthetic fibres	1.50%	A
550520	再生纖維製	Of artificial fibres		

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55052000	再生纖維廢料	Waste of artificial fibres	1.50%	A
5506	已初梳、已精梳或已另行處理以供紡製用之合成纖維棉	Synthetic staple fibres, carded, combed or otherwise processed for spinning		
550610	尼龍或其他聚醯胺製	Of nylon or other polyamides		
55061000	尼龍或其他聚醯胺纖維棉，已初梳、已精梳或已另行處理以供紡製用者	Staple fibres of nylon or other polyamides, carded, combed or otherwise processed for spinning	1.50%	A
550620	聚酯製	Of polyesters		
55062000	聚酯纖維棉，已初梳、已精梳或已另行處理以供紡製用者	Staple fibres of polyesters, carded, combed or otherwise processed for spinning	1.50%	A
550630	聚丙烯 或改質聚丙烯 製	Acrylic or modacrylic		
55063000	聚丙烯 或改質聚丙烯 纖維棉，已初梳、已精梳或已另行處理以供紡製用者	Staple fibres of acrylic or modacrylic, carded, combed or otherwise processed for spinning	1.50%	A
550690	其他	Other		
55069000	其他合成纖維棉，已初梳、已精梳或已另行處理以供紡製用者	Other synthetic staple fibres, carded, combed or otherwise processed for spinning	1.50%	A
5507	已初梳、已精梳或已另行處理以供紡製用之再生纖維棉	Artificial staple fibres, carded, combed or otherwise processed for spinning		
550700	已初梳、已精梳或已另行處理以供紡製用之再生纖維棉	Artificial staple fibres, carded, combed or otherwise processed for spinning		
55070000	已初梳、已精梳或已另行處理以供紡製用之再生纖維棉	Artificial staple fibres carded, combed or otherwise processed for spinning	1.50%	A
5508	不論是否供零售用之人造纖維棉製之縫紉線	Sewing thread of man-made staple fibres, whether or not put up for retail sale		
550810	合成纖維棉製	Of synthetic staple fibres		
55081000	合成纖維棉製縫紉線，不論是否供零售用者	Sewing thread of synthetic staple fibres, whether or not put up for retail sale	4.00%	A
550820	再生纖維棉製	Of artificial staple fibres		
55082000	再生纖維棉製縫紉線，不論是否供零售用者	Sewing thread of artificial staple fibres, whether or not put up for retail sale	4.00%	A
5509	非供零售用之合成纖維棉紗（縫紉線除外）	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale		
55091	—含尼龍或其他聚醯胺纖維棉重量在85%及以上者：	-Containing 85% or more by weight of staple fibres of nylon or other polyamides :		
550911	單股紗	Single yarn		
55091100	單股紗，含尼龍或其他聚醯胺纖維棉重量在85%及以上，非供零售用者	Single yarn, containing 85% or more by weight of staple fibres of nylon or other polyamides, not put up for retail sale	4.00%	A
550912	多股（合股）或粗股紗	Multiple (folded) or cabled yarn		
55091200	多股（合股）或粗股紗，含尼龍或其他聚醯胺纖維棉重量在85%及以上，非供零售用者	Multiple (folded) or cabled yarn, containing 85% or more by weight of staple fibres, of nylon or other polyamides, not put up for retail sale	4.00%	A
55092	—含聚酯纖維棉重量在85%及以上者：	Containing 85% or more by weight of polyester staple fibres		
550921	單股紗	Single yarn		
55092100	單股紗，含聚酯纖維棉重量在85%及以上，非供零售用者	Single yarn, containing 85% or more by weight of polyester staple fibres, not put up for retail sale	4.00%	A
550922	多股（合股）或粗股紗	Multiple (folded) or cabled yarn		

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55092200	多股（合股）或粗股紗，含聚酯纖維棉重量在85%及以上，非供零售用者	Multiple (folded) or cabled yarn, containing 85% or more by weight of polyester staple fibres, not put up for retail sale	4.00%	A
55093	—含聚丙烯 或改質聚丙烯 纖維棉重量在85%及以上者：	-Containing 85% or more by weight of acrylic or modacrylic staple fibres：		
550931	單股紗	Single yarn		
55093100	單股紗，含聚丙烯 或改質聚丙烯 纖維棉重量在85%及以上，非供零售用者	Single yarn, containing 85% or more by weight of acrylic or modacrylic staple fibres, not put up for retail sale	4.00%	A
550932	多股（合股）或粗股紗	Multiple (folded) or cabled yarn		
55093200	多股（合股）或粗股紗，含聚丙烯 或改質聚丙烯 纖維棉重量在85%及以上，非供零售用者	Multiple (folded) or cabled yarn, containing 85% or more by weight of acrylic or modacrylic staple fibres, not put up for retail sale	4.00%	A
55094	—其他紗，含合成纖維棉重量在85%及以上者：	-Other yarn, containing 85% or more by weight of synthetic staple fibres：		
550941	單股紗	Single yarn		
55094100	其他單股紗，含合成纖維棉重量在85%及以上，非供零售用者	Other single yarn, containing 85% or more by weight of synthetic staple fibres, not put up for retail sale	4.00%	A
550942	多股（合股）或粗股紗	Multiple (folded) or cabled yarn		
55094200	其他多股（合股）或粗股紗，含合成纖維棉重量在85%及以上，非供零售用者	Other multiple (folded) or cabled yarn, containing 85% or more by weight of synthetic staple fibres, not put up for retail sale	4.00%	A
55095	—其他聚酯纖維棉紗：	-Other yarn, of polyester staple fibres：		
550951	主要或單獨與再生纖維棉混製者	Mixed mainly or solely with artificial staple		
55095100	其他聚酯纖維棉紗，主要或單獨與再生纖維棉混製者	Other yarn of polyester staple fibres, mixed mainly or solely with artificial staple fibres	4.00%	A
550952	主要或單獨與羊毛或動物細毛混製者	Mixed mainly or solely with wool or fine animal hair		
55095200	其他聚酯纖維棉紗，主要或單獨與羊毛或動物細毛混製者	Other yarn of polyester staple fibres, mixed mainly or solely with wool or fine animal	4.00%	A
550953	主要或單獨與棉花混製之聚酯纖維棉紗	Mixed mainly or solely with cotton		
55095300	其他聚酯纖維棉紗，主要或單獨與棉花混製者	Other yarn of polyester staple fibres, mixed mainly or solely with cotton	4.00%	A
550959	其他	Other		
55095900	其他聚酯纖維棉紗	Other yarn of polyester staple fibres	4.00%	A
55096	—其他聚丙烯 或改質聚丙烯 纖維棉紗：	-Other yarn, of acrylic or modacrylic staple fibres：		
550961	主要或單獨與羊毛或動物細毛混製者	Mixed mainly or solely with wool or fine animal hair		
55096100	其他聚丙烯 或改質聚丙烯 纖維棉紗，主要或單獨與羊毛或動物細毛混製者	Other yarn of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair	4.00%	A
550962	主要或單獨與棉花混製者	Mixed mainly or solely with cotton		
55096200	其他聚丙烯 或改質聚丙烯 纖維棉紗，主要或單獨與棉花混製者	Other yarn, of acrylic or modacrylic staple fibres, mixed mainly or solely with cotton	4.00%	A
550969	其他	Other		

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55096900	其他聚丙烯 或改質聚丙烯 纖維棉紗	Other yarn of acrylic or modacrylic staple fibres	4.00%	A
55099	—其他合成纖維棉紗：	-Other yarn：		
550991	主要或單獨與羊毛或動物細毛混製者	Mixed mainly or solely with wool or fine animal hair		
55099100	其他合成纖維棉紗，主要或單獨與羊毛或動物細毛混製者	Other yarn of synthetic staple fibres, mixed mainly or solely with wool or fine animal	4.00%	A
550992	主要或單獨與棉花混製者	Mixed mainly or solely with cotton		
55099200	其他合成纖維棉紗，主要或單獨與棉花混製者	Other yarn of synthetic staple fibres, mixed mainly or solely with cotton	4.00%	A
550999	其他	Other		
55099900	其他合成纖維棉紗	Other yarn of synthetic staple fibres	4.00%	A
5510	非供零售用之再生纖維棉紗（縫紉線除外）	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale		
55101	—含再生纖維棉重量在85%及以上者：	-Containing 85% or more by weight of artificial staple fibres:		
551011	單股紗	Single yarn		
55101100	單股紗，含再生纖維棉重量在85%及以上，非供零售用者	Single yarn, containing 85% or more by weight of artificial staple fibres, not put up for retail sale	4.00%	A
551012	多股（合股）或粗股紗	Multiple (folded) or cabled yarn		
55101200	多股（合股）或粗股紗，含再生纖維棉重量在85%及以上，非供零售用者	Multiple (folded) or cabled yarn, containing 85% or more by weight of artificial staple fibres, not put up for retail sale	4.00%	A
551020	主要或單獨與羊毛或動物細毛混製之其他紗	Other yarn, mixed mainly or solely with wool or fine animal hair		
55102000	其他再生纖維棉紗，主要或單獨與羊毛或動物細毛混製，非供零售用者	Other yarn of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale	4.00%	A
551030	主要或單獨與棉花混製之其他紗	Other yarn, mixed mainly or solely with		
55103000	其他再生纖維棉紗，主要或單獨與棉花混製，非供零售用者	Other yarn of artificial staple fibres, mixed mainly or solely with cotton, not put up for retail sale	4.00%	A
551090	其他紗	Other yarn		
55109000	其他再生纖維棉紗，非供零售用者	Other yarn of artificial staple fibres, not put up for retail sale	4.00%	A
5511	供零售用之人造纖維棉紗（縫紉線除外）	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale		
551110	合成纖維棉製，含合成纖維重量在85%及以上者	Of synthetic staple fibres, containing 85% or more by weight of such fibres		
55111000	合成纖維棉紗，含合成纖維重量在85%及以上，供零售用者	Yarn of synthetic staple fibres, containing 85% or more by weight of such fibres, put up for retail sale	4.00%	A
551120	合成纖維棉製，含合成纖維重量未達85%者	Of synthetic staple fibres, containing less than 85% by weight of such fibres		
55112000	合成纖維棉紗，含合成纖維重量未達85%，供零售用者	Yarn of synthetic staple fibres, containing less than 85% by weight of such fibres, put up for retail sale	4.00%	A
551130	再生纖維棉製	Of artificial staple fibres		

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55113000	再生纖維棉紗，供零售用者	Yarn of artificial staple fibres, put up for retail sale	4.00%	A
5512	含合成纖維棉重量在85%及以上之梭織物	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres		
55121	—含聚酯纖維棉重量在85%及以上者：	-Containing 85% or more by weight of polyester staple fibres -4.16666666666667E-		
551211	未漂白或漂白者	Unbleached or bleached		
55121110	含聚酯纖維棉重量在85%及以上之本色（未漂白）梭織物	Woven fabrics, containing 85% or more by weight of polyester staple fibres, grey (unbleached)	7.50%	B
55121120	含聚酯纖維棉重量在85%及以上之漂白梭織物	Woven fabrics, containing 85% or more by weight of polyester staple fibres, bleached	10.00%	B
551219	其他	Other		
55121900	含聚酯纖維棉重量在85%及以上之其他梭織物	Other woven fabrics, containing 85% or more by weight of polyester staple fibres	10.00%	B
55122	—含聚丙烯 或改質聚丙烯 纖維棉重量在85%及以上者：	-Containing 85% or more by weight of acrylic or modacrylic staple fibres :		
551221	未漂白或漂白者	Unbleached or bleached		
55122110	含聚丙烯 或改質聚丙烯 纖維棉重量在85%及以上之本色（未漂白）梭織物	Woven fabrics, containing 85% or more by weight of acrylic or modacrylic staple fibres, grey (unbleached)	7.50%	B
55122120	含聚丙烯 或改質聚丙烯 纖維棉重量在85%及以上之漂白梭織物	Woven fabrics, containing 85% or more by weight of acrylic or modacrylic staple fibres, bleached	10.00%	B
551229	其他	Other		
55122900	含聚丙烯 或改質聚丙烯 纖維棉重量在85%及以上之其他梭織物	Other woven fabrics, containing 85% or more by weight of acrylic or modacrylic staple fibres	10.00%	B
55129	—其他：	-Other :		
551291	未漂白或漂白者	Unbleached or bleached		
55129110	含其他合成纖維棉重量在85%及以上之本色（未漂白）梭織物	Woven fabrics, containing 85% by weight of other synthetic staple fibres, grey (unbleached)	7.50%	B
55129120	含其他合成纖維棉重量在85%及以上之漂白梭織物	Woven fabrics, containing 85% by weight of other synthetic staple fibres, bleached	10.00%	B
551299	其他	Other		
55129900	含其他合成纖維棉重量在85%及以上之其他梭織物	Other woven fabrics, containing 85% or more by weight of other synthetic staple	10.00%	B
5513	合成纖維棉梭織物，含合成纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton , of a weight not exceeding 170 g/m2		
55131	—未漂白或漂白者：	-Unbleached or bleached :		
551311	聚酯纖維棉製，平紋梭織者	Of polyester staple fibres, plain weave		
55131110	本色（未漂白）聚酯纖維棉平紋梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Woven fabrics of polyester staple fibres, plain woven, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, grey (unbleached)	7.50%	B



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
55131120	漂白平紋聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Woven fabrics of polyester staple fibres, plain woven, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, bleached	10.00%	B
551312	聚酯纖維棉製，三枚或四枚斜紋者，包括破斜紋者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres		
55131210	三枚或四枚斜紋本色（未漂白）梭織物，包括破斜紋梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, grey (unbleached)	7.50%	B
55131220	三枚或四枚斜紋漂白梭織物，包括破斜紋梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, bleached	10.00%	B
551313	其他聚酯纖維棉梭織物	Other woven fabrics of polyester staple		
55131310	其他本色（未漂白）聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, grey (unbleached)	7.50%	B
55131320	其他漂白聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, bleached	10.00%	B
551319	其他梭織物	Other woven fabrics		
55131910	其他本色（未漂白）合成纖維棉梭織物，含合成纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Woven fabrics of other synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, grey (unbleached)	7.50%	B
55131920	其他漂白合成纖維棉梭織物，含合成纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Woven fabrics of other synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, bleached	10.00%	B
55132	—染色者：	-Dyed :		
551321	聚酯纖維棉製，平紋梭織者	Of polyester staple fibres, plain weave		
55132100	染色平紋聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Woven fabrics of polyester staple fibres, plain woven, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, dyed	10.00%	B
551322	聚酯纖維棉製，三枚或四枚斜紋者，包括破斜紋者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
55132200	三枚或四枚斜紋染色梭織物，包括破斜紋梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, dyed	10.00%	B
551323	其他聚酯纖維棉梭織物	Other woven fabrics of polyester staple		
55132300	其他染色聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, dyed	10.00%	B
551329	其他梭織物	Other woven fabrics		
55132900	其他染色合成纖維棉梭織物，含合成纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Woven fabrics of other synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, dyed	10.00%	B
55133	—異色紗織成者：	-Of yarns of different colours：		
551331	聚酯纖維棉製，平紋梭織者	Of polyester staple fibres, plain weave		
55133100	其他聚酯纖維棉異色紗織成之平紋梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Woven fabrics of polyester staple fibres, plain woven, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, of yarns of different	10.00%	B
551332	聚酯纖維棉製，三枚或四枚斜紋者，包括破斜紋者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres		
55133200	三枚或四枚斜紋異色紗織成之梭織物，包括破斜紋梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, of yarns of different colours	10.00%	B
551333	其他聚酯纖維棉梭織物	Other woven fabrics of polyester staple		
55133300	其他聚酯纖維棉異色紗織成之梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, of yarns of different colours	10.00%	B
551339	其他合成纖維棉梭織物	Other woven fabrics		
55133900	其他合成纖維棉異色紗織成之梭織物，含合成纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Woven fabrics of other synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, of yarns of different colours	10.00%	B
55134	—印花者：	-Printed：		
551341	聚酯纖維棉製，平紋梭織者	Of polyester staple fibres, plain weave		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
55134100	印花平紋聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, printed	10.00%	B
551342	聚酯纖維棉製，三枚或四枚斜紋者，包括破斜紋者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres		
55134200	三枚或四枚斜紋印花梭織物，包括破斜紋織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, printed	10.00%	B
551343	其他聚酯纖維棉梭織物	Other woven fabrics of polyester staple		
55134300	其他印花聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, printed	10.00%	B
551349	其他梭織物	Other woven fabrics		
55134900	其他印花合成纖維棉梭織物，含合成纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Woven fabrics of other synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2, printed	10.00%	B
5514	合成纖維棉梭織物，含合成纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2		
55141	—未漂白或漂白者：	-Unbleached or bleached：		
551411	聚酯纖維棉製，平紋梭織者	Of polyester staple fibres, plain weave		
55141110	本色（未漂白）平紋聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, grey (unbleached)	7.50%	B
55141120	漂白平紋聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, bleached	10.00%	B
551412	聚酯纖維棉製，三枚或四枚斜紋者，包括破斜紋者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres		
55141210	本色（未漂白）三枚或四枚斜紋聚酯纖維棉梭織物，包括破斜紋織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, grey (unbleached)	7.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
55141220	漂白三枚或四枚斜紋梭織物，包括破斜紋織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, bleached	10.00%	B
551413	其他聚酯纖維棉梭織物	Other woven fabrics of polyester staple		
55141310	本色（未漂白）其他聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, grey (unbleached)	7.50%	B
55141320	漂白其他聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, bleached	10.00%	B
551419	其他合成纖維梭織物	Other woven fabrics		
55141910	本色（未漂白）其他合成纖維棉梭織物，含合成纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, grey (unbleached)	7.50%	B
55141920	漂白其他合成纖維棉梭織物，含合成纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, bleached	10.00%	B
55142	—染色者：	-Dyed :		
551421	聚酯纖維棉製，平紋梭織者	Of polyester staple fibres, plain weave		
55142100	染色平紋聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, dyed	10.00%	B
551422	聚酯纖維棉製，三枚或四枚斜紋者，包括破斜紋者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres		
55142200	染色三枚或四枚斜紋聚酯纖維棉梭織物，包括破斜紋織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, dyed	10.00%	B
551423	其他聚酯纖維棉梭織物	Other woven fabrics of polyester staple		
55142300	染色其他聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2,	10.00%	B
551429	其他梭織物	Other woven fabrics		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
55142900	染色其他合成纖維棉梭織物，含合成纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2,	10.00%	B
55143	—異色紗織成者：	-Of yarns of different colours：		
551431	聚酯纖維棉製，平紋梭織者	Of polyester staple fibres, plain weave		
55143100	平紋異色紗織成之聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, of yarns of different colours	10.00%	B
551432	聚酯纖維棉製，三枚或四枚斜紋者，包括破斜紋者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres		
55143200	三枚或四枚斜紋異色紗織成之聚酯纖維棉梭織物，包括破斜紋織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, of yarns of different colours	10.00%	B
551433	其他聚酯纖維棉梭織物	Other woven fabrics of polyester staple		
55143300	其他聚酯纖維棉異色紗織成之梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, of yarns of different colours	10.00%	B
551439	其他梭織物	Other woven fabrics		
55143900	其他合成纖維棉異色紗織成之梭織物，含合成纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, of yarns of different colours	10.00%	B
55144	—印花：	-Printed：		
551441	聚酯纖維棉製，平紋梭織者	Of polyester staple fibres, plain weave		
55144100	印花平紋聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, printed	10.00%	B
551442	聚酯纖維棉製，三枚或四枚斜紋者，包括破斜紋者	3-Thread or 4-thread twill, including cross twill, of polyester staple fibres		
55144200	印花三枚或四枚斜紋聚酯纖維棉梭織物，包括破斜紋織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Woven fabrics, 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2, printed	10.00%	B
551443	其他聚酯纖維棉梭織物	Other woven fabrics of polyester staple		

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55144300	印花其他聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , printed	10.00%	B
551449	其他梭織物	Other woven fabrics		
55144900	印花其他合成纖維棉梭織物，含合成纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量超過170公克者	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , printed	10.00%	B
5515	其他合成纖維棉梭織物	Other woven fabrics of synthetic staple		
55151	－聚酯纖維棉製：	-Of polyester staple fibres：		
551511	主要或單獨與黏液嫫縈纖維棉混製者	Mixed mainly or solely with viscose rayon staple fibres		
55151110	其他本色（未漂白）聚酯纖維棉梭織物，主要或單獨與黏液嫫縈纖維棉混製者	Other grey (unbleached) woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres	7.50%	B
55151190	其他聚酯纖維棉梭織物，主要或單獨與黏液嫫縈纖維棉混製者	Other woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres	10.00%	B
551512	主要或單獨與人造纖維絲混製者	Mixed mainly or solely with man-made		
55151210	其他本色（未漂白）聚酯纖維棉梭織物，主要或單獨與人造纖維絲混製者	Other grey (unbleached) woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments	7.50%	B
55151290	其他聚酯纖維棉梭織物，主要或單獨與人造纖維絲混製者	Other woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments	10.00%	B
551513	主要或單獨與羊毛或動物細毛混製者	Mixed mainly or solely with wool or fine animal hair		
55151310	其他本色（未漂白）聚酯纖維棉梭織物，主要或單獨與羊毛或動物細毛混製者	Other grey (unbleached) woven fabrics of polyester staple fibres, mixed mainly or solely with wool or fine animal hair	7.50%	B
55151390	其他聚酯纖維棉梭織物，主要或單獨與羊毛或動物細毛混製者	Other woven fabrics of polyester staple fibres, mixed mainly or solely with wool or fine animal hair	10.00%	B
551519	其他	Other		
55151910	其他本色（未漂白）聚酯纖維棉梭織物	Other grey (unbleached) woven fabrics of polyester staple fibres	7.50%	B
55151990	其他聚酯纖維棉梭織物	Other woven fabrics of polyester staple	10.00%	B
55152	－聚丙烯 或改質聚丙烯 纖維棉製：	-Of acrylic or modacrylic staple fibres：		
551521	主要或單獨與人造纖維絲混製者	Mixed mainly or solely with man-made		
55152110	其他本色（未漂白）聚丙烯 或改質聚丙烯 纖維棉梭織物，主要或單獨與人造纖維絲混製者	Other grey (unbleached) woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-made filaments	7.50%	B
55152190	其他聚丙烯 或改質聚丙烯 纖維棉梭織物，主要或單獨與人造纖維絲混製者	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-made filaments	10.00%	B
551522	主要或單獨與羊毛或動物細毛混製者	Mixed mainly or solely with wool or fine animal hair		

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55152210	其他本色（未漂白）聚丙烯 或改質聚丙烯 纖維棉梭織物，主要或單獨與羊毛或動物細毛混製者	Other grey (unbleached) woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal	7.50%	B
55152290	其他聚丙烯 或改質聚丙烯 纖維棉梭織物，主要或單獨與羊毛或動物細毛混製者	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair	10.00%	B
551529	其他	Other		
55152910	其他本色（未漂白）聚丙烯 或改質聚丙烯 纖維棉梭織物	Other grey (unbleached) woven fabrics of acrylic or modacrylic staple fibres	7.50%	B
55152990	其他聚丙烯 或改質聚丙烯 纖維棉梭織物	Other woven fabrics of acrylic or modacrylic staple fibres	10.00%	B
55159	－其他梭織物：	-Other woven fabrics：		
551591	主要或單獨與人造纖維絲混製者	Mixed mainly or solely with man-made		
55159110	其他本色（未漂白）合成纖維棉梭織物，主要或單獨與人造纖維絲混製者	Other grey (unbleached) woven fabrics of synthetic staple fibres, mixed or solely with man-made filaments	7.50%	B
55159190	其他合成纖維棉梭織物，主要或單獨與人造纖維絲混製者	Other woven fabrics of synthetic staple fibres, mixed or solely with man-made	10.00%	B
551592	主要或單獨與羊毛或動物細毛混製者	Mixed mainly or solely with wool or fine animal hair		
55159210	其他本色（未漂白）合成纖維棉梭織物，主要或單獨與羊毛或動物細毛混製者	Other grey (unbleached) woven fabrics of synthetic staple fibres, mixed mainly or solely with wool or fine animal hair	7.50%	B
55159290	其他合成纖維棉梭織物，主要或單獨與羊毛或動物細毛混製者	Other woven fabrics of synthetic staple fibres, mixed mainly or solely with wool or fine animal hair	10.00%	B
551599	其他	Other		
55159910	其他本色（未漂白）合成纖維棉梭織物	Other grey (unbleached) woven fabrics of synthetic staple fibres	7.50%	B
55159990	其他合成纖維棉梭織物	Other woven fabrics of synthetic staple	10.00%	B
5516	再生纖維棉梭織物	Woven fabrics of artificial staple fibres		
55161	－含再生纖維棉重量在85%及以上者：	-Containing 85% or more by weight of artificial staple fibres:		
551611	未漂白或漂白者	Unbleached or bleached		
55161110	本色（未漂白）再生纖維棉梭織物，含再生纖維棉重量在85%及以上者	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, grey (unbleached)	7.50%	B
55161120	漂白再生纖維棉梭織物，含再生纖維棉重量在85%及以上者	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, bleached	10.00%	B
551612	染色者	Dyed		
55161200	染色再生纖維棉梭織物，含再生纖維棉重量在85%及以上者	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, dyed	10.00%	B
551613	異色紗織成者	Of yarns of different colours		
55161300	再生纖維棉異色紗織成之梭織物，含再生纖維棉重量在85%及以上者	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, of yarns of different	10.00%	B
551614	印花者	Printed		

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55161400	印花再生纖維棉梭織物，含再生纖維棉重量在85%及以上者	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, printed	10.00%	B
55162	—含再生纖維棉重量未達85%，主要或單獨與人造纖維絲混製者：	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :		
551621	未漂白或漂白者	Unbleached or bleached		
55162110	本色（未漂白）再生纖維棉梭織物，含再生纖維棉重量未達85%，主要或單獨與人造纖維絲混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, grey	7.50%	B
55162120	漂白再生纖維棉梭織物，含再生纖維棉重量未達85%，主要或單獨與人造纖維絲混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, bleached	10.00%	B
551622	染色者	Dyed		
55162200	染色再生纖維棉梭織物，含再生纖維棉重量未達85%，主要或單獨與人造纖維絲混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, dyed	10.00%	B
551623	異色紗織成者	Of yarns of different colours		
55162300	再生纖維棉異色紗織成之梭織物，含再生纖維棉重量未達85%，主要或單獨與人造纖維絲混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, of yarns of different colours	10.00%	B
551624	印花者	Printed		
55162400	印花再生纖維棉梭織物，含再生纖維棉重量未達85%，主要或單獨與人造纖維絲混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, printed	10.00%	B
55163	—含再生纖維棉重量未達85%，主要或單獨與羊毛或動物細毛混製者：	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair -		
551631	未漂白或漂白者	Unbleached or bleached		
55163110	本色（未漂白）再生纖維棉梭織物，含再生纖維棉重量未達85%，主要或單獨與羊毛或動物細毛混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, grey (unbleached)	7.50%	B
55163120	漂白再生纖維棉梭織物，含再生纖維棉重量未達85%，主要或單獨與羊毛或動物細毛混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair,	10.00%	B
551632	染色者	Dyed		
55163200	染色再生纖維棉梭織物，含再生纖維棉重量未達85%，主要或單獨與羊毛或動物細毛混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, dyed	10.00%	B
551633	異色紗織成者	Of yarns of different colours		



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55163300	再生纖維棉異色紗織成之梭織物，含再生纖維棉重量未達85%，主要或單獨與羊毛或動物細毛混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, of yarns of different colours	10.00%	B
551634	印花者	Printed		
55163400	印花再生纖維棉梭織物，含再生纖維棉重量未達85%，主要或單獨與羊毛或動物細毛混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, printed	10.00%	B
55164	—含再生纖維棉重量未達85%，主要或單獨與棉花混製者：	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or		
551641	未漂白或漂白者	Unbleached or bleached		
55164110	本色（未漂白）再生纖維棉梭織物，含再生纖維棉重量未達85%，主要或單獨與棉花混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, grey (unbleached)	7.50%	B
55164120	漂白再生纖維棉梭織物，含再生纖維棉重量未達85%，主要或單獨與棉花混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, bleached	10.00%	B
551642	染色者	Dyed		
55164200	染色再生纖維棉梭織物，含再生纖維棉重量未達85%，主要或單獨與棉花混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, dyed	10.00%	B
551643	異色紗織成者	Of yarns of different colours		
55164300	再生纖維棉異色紗織成之梭織物，含再生纖維棉重量未達85%，主要或單獨與棉花混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, of yarns of different	10.00%	B
551644	印花者	Printed		
55164400	印花再生纖維棉梭織物，含再生纖維棉重量未達85%，主要或單獨與棉花混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, printed	10.00%	B
55169	—其他：	-Other：		
551691	未漂白或漂白者	Unbleached or bleached		
55169110	其他本色（未漂白）再生纖維棉梭織物	Other woven fabrics of artificial staple fibres, grey (unbleached)	7.50%	B
55169120	其他漂白再生纖維棉梭織物	Other woven fabrics of artificial staple fibres, bleached	10.00%	B
551692	染色者	Dyed		
55169200	其他染色再生纖維棉梭織物	Other woven fabrics of artificial staple fibres, dyed	10.00%	B
551693	異色紗織成者	Of yarns of different colours		
55169300	其他再生纖維棉異色紗織成之梭織物	Other woven fabrics of artificial staple fibres, of yarns of different colours	10.00%	B
551694	印花者	Printed		

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55169400	其他印花再生纖維棉梭織物	Other woven fabrics of artificial staple fibres, printed	10.00%	B

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56	第五十六章 填充用材料、氈呢、不織布；特種紗；撚線、繩、索、纜及其製品	Chapter 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof		
5601	紡織材料填充料及其製品；長度不超過5公釐之紡織纖維 紡織纖維屑及小絨球	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps		
560110	填充料製衛生巾、止血塞、嬰兒用尿墊及其裏襯及類似之衛生用品	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding		
56011000	紡織材料填充料製衛生巾、止血塞、嬰兒用尿墊及其裏襯及類似之衛生用品	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding of textile materials	10.00%	B
56012	—填充料；其他填充料製品：	-Wadding; other articles of wadding :		
560121	棉製	Of cotton		
56012110	棉胎	Cotton wadding	10.00%	B
56012190	棉胎製品	Cotton wadding articles	10.00%	B
560122	人造纖維製	Of man-made fibres		
56012200	人造纖維製填充料及其製品	Wadding and other articles of wadding, of man-made fibres	10.00%	B
560129	其他	Other		
56012910	絲製填充料及其製品	Wadding and other articles of wadding, of silk	10.00%	B
56012990	其他紡織材料製填充料及其製品	Wadding and other articles of wadding, of other textile materials	10.00%	B
560130	紡織纖維屑及小絨球	Textile flock and dust and mill neps		
56013011	絲或廢絲製纖維屑	Textile flock and dust, of silk or silk waste	10.00%	B
56013019	其他紡織纖維屑	Textile flock and dust, of other fibres	1.00%	A
56013021	絲製小絨球	Mill neps of silk	10.00%	B
56013029	其他纖維製之小絨球	Mill neps of other fibres	1.00%	A
5602	氈呢，不論是否經浸漬、塗佈、被覆或黏合者	Felt, whether or not impregnated, coated, covered or laminated		
560210	針織製氈及經針縫纖維製之織物	Needleloom felt and stitch-bonded fibre		
56021000	針織製氈及經針縫纖維製之織物，不論是否經浸漬、塗佈、被覆或黏合者	Needleloom felt and stitch-bonded fibre fabrics, whether or not impregnated, coated, covered or laminated	5.00%	A
56022	—其他未經浸漬、塗佈、被覆或黏合之氈呢：	-Other felt, not impregnated, coated, covered or laminated :		
560221	羊毛或動物細毛製	Of wool or fine animal hair		
56022100	其他氈呢，羊毛或動物細毛製，未經浸漬、塗佈、被覆或黏合者	Other felt, not impregnated, coated, covered or laminated, of wool or fine animal hair	5.00%	A
560229	其他紡織材料製	Of other textile materials		
56022900	其他紡織材料製氈呢，未經浸漬、塗佈、被覆或黏合者	Other felt, not impregnated, coated, covered or laminated, of other textile materials	5.00%	A
560290	其他	Other		
56029010	油毛氈	Asphalt roofing felt	5.00%	A
56029020	經浸製屋頂用氈呢墊片	Felt disc, impregnated for roof	5.00%	A
56029030	氈套	Felt sheathing	5.00%	A

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56029090	其他氈呢，經浸漬、塗佈、被覆或黏合者	Other felt, impregnated, coated, covered or laminated	5.00%	A
5603	不織布，不論是否經浸漬、塗佈、被覆或黏合者	Nonwovens, whether or not impregnated, coated, covered or laminated		
56031	—人造纖維絲製：	-Of man-made filament：		
560311	每平方公尺重量不超過25公克者	Weighing not more than 25 g/m2		
56031110	專供絕緣用者	For insulating use only	Free	A
56031190	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	A
560312	每平方公尺重量超過25公克但不超過70公克者	Weighing more than 25 g/m2 but not more than 70 g/m2		
56031210	專供絕緣用者	For insulating use only	Free	A
56031290	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	A
560313	每平方公尺重量超過70公克但不超過150公克者	Weighing more than 70 g/m2 but not more than 150 g/m2		
56031310	專供絕緣用者	For insulating use only	Free	A
56031390	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	A
560314	每平方公尺重量超過150公克者	Weighing more than 150 g/m2		
56031410	專供絕緣用者	For insulating use only	Free	A
56031490	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	A
56039	—其他：	-Other：		
560391	每平方公尺重量不超過25公克者	Weighing not more than 25 g/m2		
56039110	專供絕緣用者	For insulating use only	Free	A
56039190	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	A
560392	每平方公尺重量超過25公克但不超過70公克者	Weighing more than 25 g/m2 but not more than 70 g/m2		
56039210	專供絕緣用者	For insulating use only	Free	A
56039290	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	A
560393	每平方公尺重量超過70公克但不超過150公克者	Weighing more than 70 g/m2 but not more than 150 g/m2		
56039310	專供絕緣用者	For insulating use only	Free	A
56039390	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	A
560394	每平方公尺重量超過150公克者	Weighing more than 150 g/m2		
56039410	專供絕緣用者	For insulating use only	Free	A
56039490	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.00%	A
5604	以紡織物被覆處理之橡膠線及繩；紡織紗及第5404或5405節之扁條及類似物，經橡膠或塑膠浸漬、塗佈、被覆或套覆者	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No.54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics		
560410	以紡織物被覆處理之橡膠線及繩	Rubber thread and cord, textile covered		
56041010	以絲製紡織物被覆處理之橡膠線及繩	Rubber thread and cord, textile covered, of silk	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
56041090	以其他纖維製紡織物被覆處理之橡膠線及繩	Rubber thread and cord, covered with other fibres	7.50%	B
560420	聚酯、尼龍、其他聚醯胺或黏液嫻縈製成之高強力紗，經浸漬或塗佈者	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated		
56042010	聚酯、尼龍或其他聚醯胺製成之高強力紗，經浸漬或塗佈者	High tenacity yarn of polyesters, of nylon or other polyamides, impregnated or coated	3.00%	A
56042020	黏液嫻縈製成之高強力紗，經浸漬或塗佈者	High tenacity yarn of viscose rayon, impregnated or coated	4.00%	A
560490	其他	Other		
56049000	其他第5 6 0 4節所屬之貨品	Other articles of heading No.56.04	3.00%	A
5605	攙金屬之紗，不論是否經纏繞而成，即紡織之紗或第5 4 0 4或5 4 0 5節之扁條或類似物，經與線形、扁條形或粉末形金屬併合，或以金屬被覆者	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No.54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal		
560500	攙金屬之紗，不論是否經纏繞而成，即紡織之紗或第5 4 0 4或5 4 0 5節之扁條或類似物，經與線形、扁條形或粉末形金屬併合，或以金屬被覆者	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No.54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal		
56050010	絲製攙金屬之紗，不論是否經纏繞而成，即紡織之紗或第5 4 0 4或5 4 0 5節之扁條或類似物，經與線形、扁條形或粉末形金屬併合，或以金屬被覆者	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No.54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal, of silk	10.00%	B
56050090	其他纖維製攙金屬之紗，不論是否經纏繞而成，即紡織之紗或第5 4 0 4或5 4 0 5節之扁條或類似物，經與線形、扁條形或粉末形金屬併合，或以金屬被覆者	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No.54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal, of other fibres	3.00%	A
5606	螺旋花紗及第5 4 0 4或5 4 0 5節之扁條及類似物纏繞於紗芯之上者（不包括第5 6 0 5節之貨品及馬毛螺旋花紗）；毛絨花紗（包括纖團毛絨花紗）；圈環花紗	Gimped yarn, and strip and the like of heading No.54.04 or 54.05, gimped (other than those of heading No.56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn		
560600	螺旋花紗及第5 4 0 4或5 4 0 5節之扁條及類似物纏繞於紗芯之上者（不包括第5 6 0 5節之貨品及馬毛螺旋花紗）；毛絨花紗（包括纖團毛絨花紗）；圈環花紗	Gimped yarn, and strip and the like of heading No.54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn		
56060010	絲製螺旋花紗及第5 4 0 4或5 4 0 5節之扁條及類似物纏繞於紗芯之上者（不包括第5 6 0 8節之貨品及馬毛螺旋花紗）；毛絨花紗（包括纖團毛絨花紗）；圈環花紗	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn, of silk	10.00%	B
56060020	彈性纖維包芯紗	Elastic (spandex) gimped yarn	3.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
56060090	其他紡織材料製螺旋花紗及第 5 4 0 4 或 5 4 0 5 節之扁條及類似物纏繞於紗芯之上者（不包括第 5 6 0 5 節之貨品及馬毛螺旋花紗）；毛絨花紗（包括纖團毛絨花紗）；圈環花紗	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No.56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn, of other textile materials	10.00%	B
5607	撚線、繩、索及纜，不論是否經編辮或經橡膠或塑膠浸漬、塗佈、被覆或套覆者	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed		
560710	第 5 3 0 3 節黃麻或其他紡織用之 皮纖維製	Of jute or other textile bast fibres of heading No.53.03		
56071000	第 5 3 0 3 節黃麻或其他紡織用之 皮纖維製撚線、繩、索及纜，不論是否經編辮或經橡膠或塑膠浸漬、塗佈、被覆或套覆者	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of jute or other textile bast fibres of heading No.53.03	10.00%	B
56072	— 瓊麻及其他龍舌蘭屬（劍麻）纖維製：	-Of sisal or other textile fibres of the genus Agave :		
560721	綁繩或打包線	Binder or baler twine		
56072100	瓊麻及其他龍舌蘭屬（劍麻）纖維製綁繩或打包線	Binder or baler twine of sisal or other textile fibres of the genus agave	10.00%	B
560729	其他	Other		
56072900	其他撚線、繩、索及纜，不論是否經編辮或經橡膠或塑膠浸漬、塗佈、被覆或套覆，瓊麻及其他龍舌蘭屬（劍麻）纖維製	Other twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of sisal or other textile fibres of the genus agave	8.40%	B
56074	— 聚乙烯或聚丙烯製：	-Of polyethylene or polypropylene:		
560741	綁繩或打包線	Binder or baler twine		
56074100	聚乙烯或聚丙烯製綁繩或打包線	Binder or baler twine of polyethylene or polypropylene	10.00%	B
560749	其他	Other		
56074900	其他撚線、繩、索及纜，不論是否經編辮或經橡膠或塑膠浸漬、塗佈、被覆或套覆，聚乙烯或聚丙烯製	Other twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of polyethylene or polypropylene	8.40%	B
560750	其他合成纖維製	Of other synthetic fibres		
56075000	撚線、繩、索及纜，不論是否經編辮或經橡膠或塑膠浸漬、塗佈、被覆或套覆，其他合成纖維製	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of other synthetic	8.40%	B
560790	其他	Other		
56079010	絲製撚線、繩、索及纜，不論是否經編辮或經橡膠或塑膠浸漬、塗佈、被覆或套覆	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of silk	10.00%	B
56079020	馬尼拉麻或麻蕉及其他硬性葉纖維製撚線、繩、索及纜	Twine, cordage, ropes and cables of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
56079090	其他材料製撚線、繩、索及纜，不論是否經編辮或經橡膠或塑膠浸漬、塗佈、被覆或套覆	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of other materials	8.40%	B
5608	撚線、繩或索製之結織網；紡織材料製之漁網及其他網類	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials		
56081	—人造紡織材料製：	-Of man-made textile materials：		
560811	漁網	Made up fishing nets		
56081100	人造紡織材料製漁網	Made up fishing nets of man-made textile materials	10.00%	B
560819	其他	Other		
56081900	人造紡織材料製撚線、繩或索製之結織網；人造紡織材料製之其他網類	Knotted netting of twine, cordage or rope, of man-made textile materials; other made up nets, of man-made textile materials	10.00%	B
560890	其他	Other		
56089000	其他材料製撚線、繩或索製之結織網；其他紡織材料製之漁網及其他網類	Knotted netting of twine, cordage or rope, of other materials; made up fishing nets and other made up nets, of other textile materials	10.00%	B
5609	未列名之以紗，或第5 4 0 4，5 4 0 5 節扁條或類似品，或以撚線、繩、索或纜製成之物品	Articles of yarn, strip or the like of heading No.54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included		
560900	未列名之以紗，或第5 4 0 4，5 4 0 5 節扁條或類似品，或以撚線、繩、索或纜製成之物品	Articles of yarn, strip or the like of heading No.54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included		
56090010	絲製之以紗，或第5 4 0 4，5 4 0 5 節扁條或類似品，或以撚線、繩、索或纜製成之物品	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, of silk	10.00%	B
56090020	棉製之以紗，或第5 4 0 4，5 4 0 5 節扁條或類似品，或以撚線、繩、索或纜製成之物品	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, of cotton	10.00%	B
56090030	羊毛或動物細毛製之以紗，或第5 4 0 4，5 4 0 5 節扁條或類似品，或以撚線、繩、索或纜製成之物品	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, of wool or fine animal hair	10.00%	B
56090040	人造纖維製之以紗，或第5 4 0 4，5 4 0 5 節扁條或類似品，或以撚線、繩、索或纜製成之物品	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, of man-made fibres	10.00%	B
56090090	其他紡織材料製之以紗，或第5 4 0 4，5 4 0 5 節扁條或類似品，或以撚線、繩、索或纜製成之物品	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, of other textile materials	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
57	第五十七章 地毯及其他紡織材料覆地物	Chapter 57 Carpets and other textile floor coverings		
5701	結織地毯及其他紡織材料覆地物，不論完成與否	Carpets and other textile floor coverings, knotted, whether or not made up		
570110	羊毛或動物細毛製	Of wool or fine animal hair		
57011000	羊毛或動物細毛製結織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, knotted, whether or not made up, of wool or fine animal hair	10.00%	B
570190	其他紡織材料製	Of other textile materials		
57019010	絲製結織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, knotted, whether or not made up, of silk	10.00%	B
57019020	合成或再生纖維製結織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, knotted, whether or not made up, of synthetic or artificial fibres	10.00%	B
57019090	其他紡織材料製結織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, knotted, of other textile materials	10.00%	B
5702	梭織地毯及其他紡織材料覆地物，非刺織或植毛者，不論完成與否，包括「凱利姆」、「沙馬克司」、「卡拉麥尼」及類似之手織小地毯	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs		
570210	「凱利姆」、「沙馬克司」、「卡拉麥尼」及類似之手織小地毯	Kelem, "Schumacks", "Karamanie" and similar hand-woven rugs		
57021000	「凱利姆」、「沙馬克司」、「卡拉麥尼」及類似之手織小地毯	Kelem, "schumacks", "karamanie" and similar hand-woven rugs	10.00%	B
570220	椰殼纖維（棕）製之覆地物	Floor coverings of coconut fibres (coir)		
57022000	椰殼纖維（棕）製之覆地物	Floor coverings of coconut fibres (coir)	10.00%	B
57023	—其他，具有毛簇結構，尚未完成者：	-Other, of pile construction, not made up:		
570231	羊毛或動物細毛製	Of wool or fine animal hair		
57023100	羊毛或動物細毛製其他梭織地毯及其他覆地物，具有毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, of pile construction, not made up, of wool or fine animal hair	8.00%	B
570232	人造紡織材料製	Of man-made textile materials		
57023200	人造紡織材料製其他梭織地毯及其他覆地物，具有毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, of man-made textile materials, of pile construction, not made up	10.00%	B
570239	其他紡織材料製者	Of other textile materials		
57023910	絲製其他梭織地毯及其他覆地物，具有毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, of pile construction, not made up, of silk	10.00%	B
57023920	棉製其他梭織地毯及其他覆地物，具有毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, of pile construction, not made up, of cotton	10.00%	B
57023990	其他紡織材料製其他梭織地毯及其他覆地物，具有毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, of pile construction, not made up, of other textile materials made up	10.00%	B
57024	—其他，具有毛簇結構，已完成者：	-Other, of pile construction, made up:		
570241	羊毛或動物細毛製	Of wool or fine animal hair		
57024100	羊毛或動物細毛製其他梭織地毯及其他覆地物，具有毛簇結構，已完成者	Other carpets and other floor coverings, woven, of pile construction, made up, of wool or fine animal hair	8.00%	B



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570242	人造紡織材料製	Of man-made textile materials		
57024200	人造紡織材料製其他梭織地毯及其他覆地物，具有毛簇結構，已完成者	Other carpets and other floor coverings, woven, of pile construction, made up, of man-made textile materials	8.00%	B
570249	其他紡織材料製	Of other textile materials		
57024910	絲製其他梭織地毯及其他覆地物，具有毛簇結構，已完成者	Other carpets and other floor coverings, woven, of pile construction, made up, of silk	10.00%	B
57024920	棉製其他梭織地毯及其他覆地物，具有毛簇結構，已完成者	Other carpets and other floor coverings, woven, of pile construction, made up, of cotton	10.00%	B
57024990	其他紡織材料製梭織地毯及其他覆地物，具有毛簇結構，已完成者	Other carpets and other floor coverings, woven, of pile construction, made up, of other textile materials	10.00%	B
57025	—其他，未具毛簇結構，尚未完成者：	-Other, not of pile construction, not made		
570251	羊毛或動物細毛製	Of wool or fine animal hair		
57025100	羊毛或動物細毛製其他梭織地毯及其他覆地物，未具毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, not of pile construction, not made up, of wool or fine animal hair	10.00%	B
570252	人造紡織材料製	Of man-made textile materials		
57025200	人造紡織材料製其他梭織地毯及其他覆地物，未具毛簇結構，尚未完成者	Other carpets and other floor coverings, not of pile construction, not made up, of man-made textile materials	10.00%	B
570259	其他紡織材料製	Of other textile materials		
57025910	絲製其他梭織地毯及其他覆地物，未具毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, not of pile construction, not made up, of silk	10.00%	B
57025920	棉製其他梭織地毯及其他覆地物，未具毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, not of pile construction, not made up, of cotton	10.00%	B
57025990	其他紡織材料製其他梭織地毯及其他覆地物，未具毛簇結構，尚未完成者	Other carpets and other floor coverings, woven, not of pile construction, not made up, of other textile materials	10.00%	B
57029	—其他，未具毛簇結構，已完成者：	-Other, not of pile construction, made up:		
570291	羊毛或動物細毛製	Of wool or fine animal hair		
57029100	羊毛或動物細毛製其他梭織地毯及其他覆地物，未具毛簇結構，已完成者	Other carpets and other floor coverings, woven, not of pile construction, made up, of wool or fine animal hair	10.00%	B
570292	人造紡織材料製	Of man-made textile materials		
57029200	人造紡織材料製其他梭織地毯及其他覆地物，未具毛簇結構，已完成者	Other carpets and other floor coverings, woven, not of pile construction, made up, of man-made textile materials	10.00%	B
570299	其他紡織材料製	Of other textile materials		
57029910	絲製其他梭織地毯及其他覆地物，未具毛簇結構，已完成者	Other carpets and other floor coverings, woven, not of pile construction, made up, of silk	10.00%	B
57029920	棉製其他梭織地毯及其他覆地物，未具毛簇結構，已完成者	Other carpets and other floor coverings, woven, not of pile construction, made up, of cotton	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
57029990	其他紡織材料製其他梭織地毯及其他覆地物，未具毛簇結構，已完成者	Other carpets and other floor coverings, woven, not of pile construction, made up, of other textile materials	10.00%	B
5703	刺織地毯及其他覆地物，不論完成與否	Carpets and other textile floor coverings, tufted, whether or not made up		
570310	羊毛或動物細毛製	Of wool or fine animal hair		
57031000	羊毛或動物細毛製刺織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, tufted, whether or not made up, of wool or fine animal hair	10.00%	B
570320	尼龍或其他聚醯胺製	Of nylon or other polyamides		
57032000	尼龍或其他聚醯胺製刺織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, tufted, whether or not made up, of nylon or other polyamides	10.00%	B
570330	其他人造紡織材料製	Of other man-made textile materials		
57033000	其他人造紡織材料製刺織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, tufted, whether or not made up, of other man-made textile materials	8.00%	B
570390	其他紡織材料製	Of other textile materials		
57039010	絲製刺織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, tufted, whether or not made up, of silk	10.00%	B
57039020	棉製刺織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, tufted, whether or not made up, of cotton	10.00%	B
57039090	其他紡織材料製刺織地毯及其他覆地物，不論完成與否	Carpets and other floor coverings, tufted, whether or not made up, of other textile materials	10.00%	B
5704	氈呢地毯及其他覆地物，非刺織或植毛者，不論完成與否	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not		
570410	地磚型，最大面積為0.3平方公尺者	Tiles, having a maximum surface area of 0.3		
57041010	羊毛或動物細毛製地磚型氈呢地毯及其他覆地物，最大面積為0.3平方公尺，非刺織或植毛者，不論完成與否	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, tiles, having a maximum surface area of 0.3 m2, of wool or fine animal hair	10.00%	B
57041020	人造紡織材料製地磚型氈呢地毯及其他覆地物，最大面積為0.3平方公尺，非刺織或植毛者，不論完成與否	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, tiles, having a maximum surface area of 0.3 m2, of man-made textile	10.00%	B
57041090	其他紡織材料製地磚型氈呢地毯及其他覆地物，最大面積為0.3平方公尺，非刺織或植毛者，不論完成與否	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, tiles, having a maximum surface area of 0.3 m2, of other textile materials	10.00%	B
570490	其他	Other		
57049010	羊毛或動物細毛製其他氈呢地毯及其他覆地物，非刺織或植毛者，不論完成與否	Other carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, of wool or fine	8.00%	B
57049020	人造紡織材料製其他氈呢地毯及其他覆地物，非刺織或植毛者，不論完成與否	Other carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, of man-made	8.00%	B
57049090	其他紡織材料製其他氈呢地毯及其他覆地物，非刺織或植毛者，不論完成與否	Other carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up, of other textile	8.00%	B

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5705	其他地毯及覆地物，不論完成與否	Other carpets and other textile floor coverings, whether or not made up		
570500	其他地毯及覆地物，不論完成與否	Other carpets and other textile floor coverings, whether or not made up		
57050010	絲製其他地毯及覆地物，不論完成與否	Other carpets and other floor coverings, whether or not made up, of silk	10.00%	B
57050020	棉製其他地毯及覆地物，不論完成與否	Other carpets and other floor coverings, whether or not made up, of cotton	10.00%	B
57050030	羊毛或動物細毛製其他地毯及覆地物，不論完成與否	Other carpets and other floor coverings, whether or not made up, of wool or fine animal hair	10.00%	B
57050040	人造紡織材料製其他地毯及覆地物，不論完成與否	Other carpets and other floor coverings, whether or not made up, of man-made textile materials	10.00%	B
57050090	其他紡織材料製其他地毯及覆地物，不論完成與否	Other carpets and other floor coverings, whether or not made up, of other textile materials	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
58	第五十八章 特殊梭織物；簇絨織物；花邊織物；掛毯；裝飾織物；刺繡織物	Chapter 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery		
5801	圈絨梭織物及毛絨花紗梭織物，第5802或5806節之織物除外	Woven pile fabrics and chenille fabrics, other than fabrics of heading No.58.02 or		
580110	羊毛或動物細毛製	Of wool or fine animal hair		
58011000	羊毛或動物細毛製圈絨梭織物及毛絨花紗梭織物	Woven pile fabrics and chenille fabrics, of wool or fine animal hair	10.00%	B
58012	—棉製：	-Of cotton：		
580121	未切緯線圈絨梭織物	Uncut weft pile fabrics		
58012100	棉製未切緯線圈絨梭織物	Uncut weft pile fabrics, of cotton	10.00%	B
580122	已切燈芯絨	Cut corduroy		
58012200	棉製已切燈芯絨	Cut corduroy, of cotton	10.00%	B
580123	其他緯線圈絨梭織物	Other weft pile fabrics		
58012300	棉製其他緯線圈絨梭織物	Other weft pile fabrics, of cotton	10.00%	B
580124	未切經線圈絨梭織物	Warp pile fabrics, 'epingle' (uncut)		
58012400	棉製未切經線圈絨梭織物	Warp pile fabrics, 'epingle' (uncut), of cotton	10.00%	B
580125	已切經線圈絨梭織物	Warp pile fabrics, cut		
58012500	棉製已切經線圈絨梭織物	Warp pile fabrics, cut, of cotton	8.00%	B
580126	毛絨花紗梭織物	Chenille fabrics		
58012600	棉製毛絨花紗梭織物	Chenille fabrics, of cotton	10.00%	B
58013	—人造纖維製：	-Of man-made fibres：		
580131	未切緯線圈絨梭織物	Uncut weft pile fabrics		
58013100	人造纖維製未切緯線圈絨梭織物	Uncut weft pile fabrics, of man-made fibres	10.00%	B
580132	已切燈芯絨	Cut corduroy		
58013200	人造纖維製已切燈芯絨	Cut corduroy, of man-made fibres	10.00%	B
580133	其他緯線圈絨梭織物	Other weft pile fabrics		
58013300	人造纖維製其他緯線圈絨梭織物	Other weft pile fabrics, of man-made fibres	10.00%	B
580134	未切經線圈絨梭織物	Warp pile fabrics, 'epingle' (uncut)		
58013400	人造纖維製未切經線圈絨梭織物	Warp pile fabrics, 'epingle' (uncut), of man-made fibres	10.00%	B
580135	已切經線圈絨梭織物	Warp pile fabrics, cut		
58013500	人造纖維製已切經線圈絨梭織物	Warp pile fabrics, cut, of man-made fibres	8.00%	B
580136	毛絨花紗梭織物	Chenille fabrics		
58013600	人造纖維製毛絨花紗梭織物	Chenille fabrics, of man-made fibres	10.00%	B
580190	其他紡織材料製成者	Of other textile materials		
58019010	絲製圈絨梭織物及毛絨花紗梭織物	Woven pile fabrics and chenille fabrics, of silk	10.00%	B
58019020	其他植物纖維（棉除外）製圈絨梭織物及毛絨花紗梭織物	Woven pile fabrics and chenille fabrics, of other vegetable fibres, other than cotton	10.00%	B
58019090	其他紡織材料製圈絨梭織物及毛絨花紗梭織物	Woven pile fabrics and chenille fabrics, of other textile materials	10.00%	B
5802	毛巾梭織物及其類似織物，但第5806節之窄幅織物除外；簇絨織物，但第5703節之產品除外	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No.58.06; tufted textile fabrics, other than products of heading No.57.03		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
58021	—棉製毛巾梭織物及其類似織物：	-Terry towelling and similar woven terry fabrics, of cotton :		
580211	未漂白者	Unbleached		
58021100	棉製未漂白毛巾梭織物及其類似織物	Terry towelling and similar woven terry fabrics, of cotton, unbleached	5.00%	A
580219	其他	Other		
58021900	棉製其他毛巾梭織物及其類似織物	Other terry towelling and similar woven terry fabrics, of cotton	10.00%	B
580220	其他紡織材料製之毛巾梭織物及其類似織物	Terry towelling and similar woven terry fabrics, of other textile materials		
58022010	絲製毛巾梭織物及其類似織物	Terry towelling and similar woven terry fabrics, of silk	10.00%	B
58022020	合成或再生纖維製毛巾梭織物及其類似織物	Terry towelling and similar woven terry fabrics, of synthetic or artificial fibres	10.00%	B
58022090	其他紡織材料製之毛巾梭織物及其類似織物	Terry towelling and similar woven terry fabrics, of other textile materials	10.00%	B
580230	簇絨織物	Tufted textile fabrics		
58023010	絲製簇絨織物	Tufted textile fabrics, of silk	14.20%	C
58023090	其他紡織材料製簇絨織物	Tufted textile fabrics, of other textile	10.00%	B
5803	紗羅，第5 8 0 6節之窄幅織物除外	Gauze, other than narrow fabrics of heading No.58.06		
580310	棉製	Of cotton		
58031010	棉製紗羅，未漂白者	Gauze, of cotton, unbleached	7.50%	B
58031090	其他棉製紗羅	Other gauze, of cotton	10.00%	B
580390	其他紡織材料製	Of other textile materials		
58039010	絲製紗羅	Gauze, of silk	10.00%	B
58039091	其他紡織材料製紗羅，未漂白者	Unbleached gauze, of other textile materials	5.00%	A
58039099	其他紡織材料製紗羅	Other gauze, of other textile materials	10.00%	B
5804	薄紗及其他網狀織物，不包括梭織、針織或鉤針之織品；花邊，成幅、成條或成小塊者，第6 0 0 2節至6 0 0 6節之織物除外	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading no. 60.02 to 60.06		
580410	薄紗及其他網狀織物	Tulles and other net fabrics		
58041010	絲製薄紗及網狀織物	Tulles and net fabrics, of silk	10.00%	B
58041021	棉製無花薄紗及其他無花網狀織物	Tulles and other net fabrics, plain, of cotton	10.00%	B
58041022	棉製有花薄紗及其他有花網狀織物	Tulles and other net fabrics, figured, of	10.00%	B
58041031	人造纖維製無花薄紗及其他無花網狀織物	Tulles and other net fabrics, plain, of man-made fibres	10.00%	B
58041032	人造纖維製有花薄紗及其他有花網狀織物	Tulles and other net fabrics, figured, of man-made fibres	8.40%	B
58041040	毛製薄紗及其他網狀織物	Tulles and other net fabrics, of wool	10.00%	B
58041091	其他紡織材料製無花薄紗及其他無花網狀織物	Tulles and other net fabrics, plain, of other textile materials	10.00%	B
58041092	其他紡織材料製有花薄紗及其他有花網狀織物	Tulles and other net fabrics, figured, of other textile materials	8.40%	B
58042	—機織花邊：	-Mechanically made lace：		
580421	人造纖維製	Of man-made fibres		

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58042100	人造纖維製機織花邊，成幅、成條或成小塊者，第6 0 0 2節至6 0 0 6節之織物除外	Mechanically made lace in the piece, in strips or in motifs, of man-made fibres, other than fabrics of headings 60.02 to 60.06	8.40%	B
580429	其他紡織材料製	Of other textile materials		
58042910	絲製機織花邊，成幅、成條或成小塊者，第6 0 0 2節至6 0 0 6節之織物除外	Mechanically made lace in the piece, in strips or in motifs, of silk, other than fabrics of headings 60.02 to 60.06	10.00%	B
58042920	棉製機織花邊，成幅、成條或成小塊者，第6 0 0 2節至6 0 0 6節之織物除外	Mechanically made lace in the piece, in strips or in motifs, of cotton, other than fabrics of headings 60.02 to 60.06	8.40%	B
58042990	其他紡織材料製機織花邊，成幅、成條或成小塊者，第6 0 0 2節至6 0 0 6節之織物除外	Mechanically made lace in the piece, in strips or in motifs, of other textile materials, other than fabrics of headings 60.02 to	8.40%	B
580430	手工花邊	Hand-made lace		
58043010	絲製手工花邊，成幅、成條或成小塊者，第6 0 0 2節至6 0 0 6節之織物除外	Hand- made lace in the piece, in strips or in motifs, of silk , other than fabrics of headings 60.02 to 60.06	10.00%	B
58043090	其他紡織材料製手工花邊，成幅、成條或成小塊者，第6 0 0 2節至6 0 0 6節之織物除外	Hand- made lace in the piece, in strips or in motifs, of other textile materials, other than fabrics of headings 60.02 to 60.06	8.40%	B
5805	手織掛毯，屬於「歌培林」、「弗蘭達」、「奧步生」、「步弗埃」型及類似品，及針織掛毯（如小針織及交織），不論是否完成者	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestr ies (for example, petit point, cross stitch), whether or not		
580500	手織掛毯，屬於「歌培林」、「弗蘭達」、「奧步生」、「步弗埃」型及類似品，及針織掛毯（如小針織及交織），不論是否完成者	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestr ies (for example, petit point, cross stitch), whether or not		
58050010	絲製手織掛毯，屬於「歌培林」、「弗蘭達」、「奧步生」、「步弗埃」型及類似品，及針織掛毯（如小針織及交織），不論是否完成者	Hand-woven tapestries of the type gobelins, flanders aubusson, beauvais and the like, and needle-worked tapestr ies (for example, petit point, cross stitch), whether or not made up, of silk	10.00%	B
58050020	棉製手織掛毯，屬於「歌培林」、「弗蘭達」、「奧步生」、「步弗埃」型及類似品，及針織掛毯（如小針織及交織），不論是否完成者	Hand-woven tapestries of the type gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestr ies (for example, petit point, cross stitch), whether or not made up, of cotton	10.00%	B
58050030	羊毛或動物細毛製手織掛毯，屬於「歌培林」、「弗蘭達」、「奧步生」、「步弗埃」型及類似品，及針織掛毯（如小針織及交織），不論是否完成者	Hand-woven tapestries of the type gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestr ies (for example, petit point, cross stitch), whether or not made up, of wool or fine animal hair	10.00%	B
58050040	人造纖維製手織掛毯，屬於「歌培林」、「弗蘭達」、「奧步生」、「步弗埃」型及類似品，及針織掛毯（如小針織及交織），不論是否完成者	Hand-woven tapestries of the type gobelins, flanders, Aubusson, Beauvais and the like, and needle-worked tapestr ies (for example, petit point, cross stitch), whether or not made up, of man-made fibres	10.00%	B

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58050090	其他紡織材料製手織掛毯，屬於「歌培林」、「弗蘭達」、「奧步生」、「步弗埃」型及類似品，及針織掛毯（如小針織及交織），不論是否完成者	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up, of other textile materials	10.00%	B
5806	窄幅梭織物，但第5807節之貨品除外；以經紗而無緯紗，由膠黏合成之窄條織物	Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		
580610	圈絨梭織物（包括毛巾梭織物及其類似織物）及毛絨花紗梭織物	Woven pile fabrics (including terry towelling and similar terry fabrics) and		
58061010	絲製窄幅圈絨梭織物（包括毛巾梭織物及其類似織物）及毛絨花紗梭織物	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of silk	10.00%	B
58061020	棉製窄幅圈絨梭織物（包括毛巾梭織物及其類似織物）及毛絨花紗梭織物	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of cotton	10.00%	B
58061030	人造纖維製窄幅圈絨梭織物（包括毛巾梭織物及其類似織物）及毛絨花紗梭織物	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of man-made fibres	10.00%	B
58061040	羊毛或動物細毛製窄幅圈絨梭織物（包括毛巾梭織物及其類似織物）及毛絨花紗梭織物	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of wool or fine animal hair	8.70%	B
58061090	其他紡織材料製窄幅圈絨梭織物（包括毛巾梭織物及其他類似織物）及毛絨花紗梭織物	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of other textile materials	10.00%	B
580620	其他織物，含彈性紗或橡膠線重量在5%及以上者	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber		
58062010	絲製，含彈性紗或橡膠線重量在5%及以上之其他窄幅梭織物	Other narrow woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread, of silk	10.00%	B
58062090	其他紡織材料製，含彈性紗或橡膠線重量在5%及以上之其他窄幅梭織物	Other narrow woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread, of other textile materials	8.40%	B
58063	—其他梭織物：	-Other woven fabrics：		
580631	棉製	Of cotton		
58063190	棉製其他窄幅梭織物	Other narrow woven fabrics, of cotton	8.40%	B
580632	人造纖維製	Of man-made fibres		
58063210	人造纖維製緞帶	Ribbon, of man-made fibres	8.40%	B
58063290	人造纖維製其他窄幅梭織物	Other narrow woven fabrics, of man-made fibres	8.40%	B
580639	其他紡織材料製	Of other textile materials		
58063910	絲製其他窄幅梭織物	Other narrow woven fabrics, of silk	10.00%	B
58063920	羊毛或動物細毛製其他窄幅梭織物	Other narrow woven fabrics, of wool or fine animal hair	10.00%	B
58063930	其他植物纖維（棉除外）製其他窄幅梭織物	Other narrow woven fabrics, of other vegetable fibres, other than cotton	10.00%	B
58063990	其他紡織材料製其他窄幅梭織物	Other narrow woven fabrics, of other textile materials	8.40%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
580640	以經紗而無緯紗，由膠黏合成之織物	Fabrics consisting of warp without weft assembled by means of an adhesive		
58064000	以經紗而無緯紗，由膠黏合成之窄幅織物	Narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10.00%	B
5807	紡織材料製之標籤、徽章及類似品，包括成幅、成條或剪裁成一定形狀或尺寸者（刺繡者除外）	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered		
580710	梭織者	Woven		
58071010	紡織材料製梭織標籤，包括成幅、成條或剪裁成一定形狀或尺寸者（刺繡者除外）	Woven labels, of textile materials, in the piece, in strips or cut to shape or size, not embroidered	8.30%	B
58071090	紡織材料製梭織徽章及類似品，包括成幅、成條或剪裁成一定形狀或尺寸者（刺繡者除外）	Woven badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	8.30%	B
580790	其他	Other		
58079010	紡織材料製之其他標籤，包括成幅、成條或剪裁成一定形狀或尺寸者（刺繡者除外）	Other labels, of textile materials, in the piece, in strips or cut to shape or size, not embroidered	8.30%	B
58079091	絲製其他徽章及類似品，包括成幅、成條或剪裁成一定形狀或尺寸者（刺繡者除外）	Other badges and similar articles of silk, in the piece, in strips or cut to shape or size, not embroidered	10.00%	B
58079099	其他紡織材料製其他徽章及類似品，包括成幅、成條或剪裁成一定形狀或尺寸者（刺繡者除外）	Other badges and similar articles of other textile materials, in the piece, in strips or cut to shape or size, not embroidered	10.00%	B
5808	整條之編織帶；無繡花之整條飾帶，針織或鉤針織品除外；飾纒、毛球及類似品	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and		
580810	整條之編織帶	Braids in the piece		
58081010	絲製整條之編織帶，針織或鉤針織品除外	Braids in the piece, without embroidery, other than knitted or crocheted, of silk	10.00%	B
58081090	其他紡織材料製整條之編織帶，針織或鉤針織品除外	Braids in the piece, without embroidery, other than knitted or crocheted, of other textile materials	10.00%	B
580890	其他	Other		
58089010	絲製無繡花之整條飾帶，針織或鉤針織品除外；飾纒、毛球及類似品	Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles, of silk	10.00%	B
58089090	其他紡織材料製無繡花之整條飾帶，針織或鉤針織品除外；飾纒、毛球及類似品	Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles, of other textile materials	10.00%	B
5809	未列名金屬線或第5605節攪金屬之紗之梭織物，供服飾用、作為室內裝飾用紡織品或類似用途者	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
580900	未列名金屬線或第5605節攙金屬之紗之梭織物，供服飾用、作為室內裝飾用紡織品或類似用途者	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included		
58090010	未列名金屬線或攙金屬之紗之梭織物，與絲混製，供服飾用、作為室內裝飾用紡織品或類似用途者	Woven fabrics of metal thread and woven fabrics of metallised yarn, mixed with silk, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	10.00%	B
58090090	未列名金屬線或攙金屬之紗之梭織物，供服飾用、作為室內裝飾用紡織品或類似用途者	Woven fabrics of metal thread and woven fabrics of metallised yarn, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or	10.00%	B
5810	刺繡物，成幅、成條或成小塊者	Embroidery in the piece, in strips or in		
581010	刺繡物，無法看到基布者	Embroidery without visible ground		
58101000	刺繡物，成幅、成條或成小塊，且無法看到基布者	Embroidery in the piece, in strips or in motifs, without visible ground	8.50%	B
58109	—其他刺繡物：	-Other embroidery:		
581091	棉製	Of cotton		
58109100	棉製其他刺繡物，成幅、成條或成小塊者	Other embroidery in the piece, in strips or in motifs, of cotton	8.50%	B
581092	人造纖維製	Of man-made fibres		
58109200	人造纖維製其他刺繡物，成幅、成條或成小塊者	Other embroidery in the piece, in strips or in motifs, of man-made fibres	7.50%	B
581099	其他紡織材料製	Of other textile materials		
58109910	絲製其他刺繡物，成幅、成條或成小塊者	Other embroidery in the piece, in strips or in motifs, of silk	8.50%	B
58109990	其他紡織材料製其他刺繡物，成幅、成條或成小塊者	Other embroidery in the piece, in strips or in motifs, of other textile materials	8.50%	B
5811	以一層或一層以上之紡織材料與襯墊經縫合或其他方法組合而成之成幅褥墊紡織產品，第5810節之刺繡物除外	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10		
581100	以一層或一層以上之紡織材料與襯墊經縫合或其他方法組合而成之成幅褥墊紡織產品，第5810節之刺繡物除外	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10		
58110010	以一層或一層以上之紡織材料與襯墊經縫合或其他方法組合而成之成幅絲製褥墊紡織產品	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of silk	10.00%	B
58110020	以一層或一層以上之紡織材料與襯墊經縫合或其他方法組合而成之成幅羊毛或動物細毛製褥墊紡織產品	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of wool or fine	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
58110030	以一層或一層以上之紡織材料與襯墊經縫合或其他方法組合而成之成幅棉製褥墊紡織產品	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of cotton	10.00%	B
58110040	以一層或一層以上之紡織材料與襯墊經縫合或其他方法組合而成之成幅人造纖維製褥墊紡織產品	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of man-made fibres	10.00%	B
58110090	以一層或一層以上之紡織材料與襯墊經縫合或其他方法組合而成之成幅其他紡織材料製褥墊紡織產品	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, of other textile	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
59	第五十九章 浸漬、塗佈、被覆或黏合之紡織物；工業用紡織物	Chapter 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use		
5901	塗膠或上澱粉物質之紡織物，用作書面及類似品者；製圖用透寫布；已製成之油畫布；作帽底用之粗麻布及類似硬化紡織物	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind		
590110	塗膠或上澱粉物質之紡織物，用作書面及類似品者	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like		
59011010	絲製紡織物，塗膠或上澱粉物質，用作書面及類似品者	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, of silk	10.00%	B
59011020	毛製紡織物，塗膠或上澱粉物質，用作書面及類似品者	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, of	10.00%	B
59011090	其他纖維製紡織物，塗膠或上澱粉物質，用作書面及類似品者	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like, of the other fibers	10.00%	B
590190	其他	Other		
59019010	絲製製圖用透寫布；已製成之油畫布；作帽底用之粗麻布及類似硬化紡織物	Tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations, of silk	10.00%	B
59019020	毛製製圖用透寫布；已製成之油畫布；作帽底用之粗麻布及類似硬化紡織物	Tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations, of wool	10.00%	B
59019090	其他纖維製製圖用透寫布；已製成之油畫布；作帽底用之粗麻布及類似硬化紡織物	Tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations, of the other fibers	10.00%	B
5902	尼龍或其他聚醯胺、聚酯或黏液螺螄高強力紗製之輪胎簾布	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or		
590210	尼龍或其他聚醯胺製	Of nylon or other polyamides		
59021000	尼龍或其他聚醯胺高強力紗製之輪胎簾布	Tyre cord fabric of high tenacity yarn of nylon or other polyamides	5.00%	A
590220	聚酯製	Of polyesters		
59022000	聚酯高強力紗製之輪胎簾布	Tyre cord fabric of high tenacity yarn of polyesters	5.00%	A
590290	其他	Other		
59029000	黏液螺螄高強力紗製之輪胎簾布	Tyre cord fabric of high tenacity yarn of viscose rayon fibres	5.00%	A
5903	用塑膠浸漬、塗佈、被覆或黏合之紡織物，但第5902節所列者除外	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No.59.02		
590310	用聚氯乙烯	With polyvinyl chloride		
59031010	PVC合成皮	PVC synthetic leather	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
59031020	其他用聚氯乙烯浸漬、塗佈、被覆或黏合之棉紡織物，但第5902節所列者除外	Other fabrics of cotton, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading No.	8.00%	B
59031030	其他用聚氯乙烯浸漬、塗佈、被覆或黏合之人造纖維織物，但第5902節所列者除外	Other fabrics of man-made fibres, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading No. 59.02	8.00%	B
59031090	其他用聚氯乙烯浸漬、塗佈、被覆或黏合之其他紡織材料織物，但第5902節所列者除外	Other fabrics of other textile materials, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading No. 59.02	8.00%	B
590320	用聚胺基甲酸乙酯	With polyurethane		
59032010	P U合成皮	PU synthetic leather	5.00%	A
59032020	其他用聚胺基甲酸乙酯浸漬、塗佈、被覆或黏合之棉紡織物，但第5902節所列者除外	Other fabrics of cotton, impregnated, coated, covered or laminated with polyurethane, other than those of heading No 59.02	10.00%	B
59032030	其他用聚胺基甲酸乙酯浸漬、塗佈、被覆或黏合之人造纖維織物，但第5902節所列者除外	Other fabrics of man-made fibres, impregnated, coated, covered or laminated with polyurethane, other than those of heading No.59.02	10.00%	B
59032090	其他用聚胺基甲酸乙酯浸漬、塗佈、被覆或黏合之其他紡織材料製紡織物，但第5902節所列者除外	Other fabrics of other textile materials, impregnated, coated, covered or laminated with polyurethane, other than those of heading No.59.02	10.00%	B
590390	其他	Other		
59039010	其他合成皮	Other synthetic leather	5.00%	A
59039020	其他用其他塑膠浸漬、塗佈、被覆或黏合之棉紡織物，但第5902節所列者除外	Other fabrics of cotton, impregnated, coated, covered or laminated with other plastics, other than those of heading No.59.02	10.00%	B
59039030	其他用其他塑膠浸漬、塗佈、被覆或黏合之人造纖維織物，但第5902節所列者除外	Other fabrics of man-made fibres, impregnated, coated, covered or laminated with other plastics, other than those of heading No.59.02	10.00%	B
59039090	其他用其他塑膠浸漬、塗佈、被覆或黏合之其他紡織材料製紡織物，但第5902節所列者除外	Other fabrics of other textile materials, impregnated, coated, covered or laminated with other plastics, other than those of heading No. 59.02	10.00%	B
5904	厚漆布，不論是否裁剪成形；以經塗佈或被覆之紡織品為底之覆地物，不論是否裁剪成形	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape		
590410	厚漆布	Linoleum		
59041000	厚漆布，不論是否裁剪成形	Linoleum, whether or not cut to shape	10.00%	B
590490	其他	Other		
59049000	以經塗佈或被覆之紡織品為底之覆地物，不論是否剪裁成形	Floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	10.00%	B
5905	紡織壁布	Textile wall coverings		
590500	紡織壁布	Textile wall coverings		
59050010	絲製紡織壁布	Textile wall coverings, of silk	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
59050090	其他紡織材料製紡織壁布	Textile wall coverings, of other textile materials	10.00%	B
5906	用橡膠處理之紡織物，但第5902節所列者除外	Rubberised textile fabrics, other than those of heading No. 59.02		
590610	膠帶，寬度不超過20公分者	Adhesive tape of a width not exceeding 20		
59061010	橡膠絕緣膠帶，以紡織物為底，寬度不超過20公分者	Rubber insulated adhesive tape, with backing of textile fabric, of a width not exceeding 20 cm	10.00%	B
59061090	其他膠帶，以紡織物為底，寬度不超過20公分者	Other adhesive tape, with backing of textile fabric, of a width not exceeding 20 cm	10.00%	B
59069	—其他：	-Other :		
590691	針織或鉤針織	Knitted or crocheted		
59069110	以橡膠處理之絲製針織品或鉤針織品	Knitted or crocheted, rubberised textile fabrics, of silk	10.00%	B
59069190	以橡膠處理之其他紡織材料製針織品或鉤針織品	Rubberised textile fabrics, of other textile materials, knitted or crocheted	10.00%	B
590699	其他	Other		
59069910	用橡膠處理之絲製其他紡織物	Other rubberised textile fabrics, of silk	10.00%	B
59069920	用橡膠處理之毛製其他紡織物	Other rubberised textile fabrics, of wool	10.00%	B
59069990	用橡膠處理之其他紡織物，其他紡織材料製	Other rubberised textile fabrics, of other textile materials	10.00%	B
5907	以其他方法浸漬、塗佈或被覆之紡織物；劇場用油畫佈景、攝影場用繪畫背景及類似品	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the		
590700	以其他方法浸漬、塗佈或被覆之紡織物；劇場用油畫佈景、攝影場用繪畫背景及類似品	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths and the		
59070010	以其他方法浸漬、塗佈或被覆之絲製紡織物；攝影場用繪畫背景及類似品，絲製	Textile fabrics otherwise impregnated, coated or covered, of silk; studio back-cloths and the like, of silk	10.00%	B
59070020	以其他方法浸漬、塗佈或被覆之毛製紡織物；攝影場用繪畫背景及類似品，毛製	Textile fabrics otherwise impregnated, coated or covered, of wool; studio back-cloths and the like, of wool	10.00%	B
59070030	劇場用油畫佈景，絲製、毛製或其他紡織材料製	Painted canvas being theatrical scenery, of silk, wool or other textile materials	Free	A
59070090	以其他方法浸漬、塗佈或被覆之其他紡織材料製紡織品；攝影場用繪畫背景及類似品，其他紡織材料製	Textile fabrics otherwise impregnated, coated or covered, of other textile materials; studio back-cloths and the like, of other textile materials	10.00%	B
5908	紡織、編結或針織成之燈芯、爐芯、打火機引火芯及燭芯等；發白熱之煤氣罩及管狀針織煤氣罩用布，不論是否浸漬	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated		
590800	紡織、編結或針織成之燈芯、爐芯、打火機引火芯及燭芯等；發白熱之煤氣罩及管狀針織煤氣罩用布，不論是否浸漬	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
59080000	紡織、編結或針織成之燈芯、爐芯、打火機引火芯及燭芯等；發白熱之煤氣罩及管狀針織煤氣罩用布，不論已否浸漬	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	5.00%	A
5909	紡織材料製之蛇管及類似管，不論有無其他材料製之襯裏、保護物或其他配備者	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials		
590900	紡織材料製之蛇管及類似管，不論有無其他材料製之襯裏、保護物或其他配備者	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials		
59090000	紡織材料製之蛇管及類似管，不論有無其他材料製之襯裏、保護物或其他配備者	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	5.00%	A
5910	紡織材料製之傳動或輸送帶或輪帶，不論是否以塑膠浸漬、塗佈、被覆或黏合製成，或以金屬或其他材料補強者	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or		
591000	紡織材料製之傳動或輸送帶或輪帶，不論是否以塑膠浸漬、塗佈、被覆或黏合製成，或以金屬或其他材料補強者	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or		
59100000	紡織材料製之傳動或輸送帶或輪帶，不論是否以塑膠浸漬、塗佈、被覆或黏合製成，或以金屬或其他材料補強者	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or	5.00%	A
5911	本章註七所指工業用之紡織產品或製品	Textile products and articles, for technical uses, specified in Note 7 to this Chapter		
591110	紡織物、氈呢及呢襯裏紡織物等以橡膠、皮革或其他材料塗佈、被覆或黏合，作針布之用者，及其他技術上用之類似織物，包括以橡膠浸漬之天鵝絨製成之窄幅織物，用於覆蓋織軸（經軸）者	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)		
59111011	以橡膠浸漬之絲製天鵝絨製成之窄幅織物，用於覆蓋織軸（經軸）者	Narrow fabrics made of silk velvet, impregnated with rubber, for covering weaving spindles (weaving beams)	10.00%	B
59111012	以橡膠浸漬之羊毛或動物細毛製天鵝絨製成之窄幅織物，用於覆蓋織軸（經軸）者	Narrow fabrics made of wool or fine animal hair velvet, impregnated with rubber, for covering weaving spindles (weaving beams)	8.70%	B
59111019	以橡膠浸漬之其他紡織材料製天鵝絨製成之窄幅織物，用於覆蓋織軸（經軸）者	Narrow fabrics made of other textile materials velvet, impregnated with rubber, for covering weaving spindles (weaving	10.00%	B
59111020	紡織物、氈呢及呢襯裏紡織物等以橡膠、皮革或其他材料塗佈、被覆或黏合，作針布之用者，及其他技術上用之類似織物	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes	5.00%	A
591120	篩孔布，不論已否製成	Bolting cloth, whether or not made up		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
59112000	篩孔布，不論已否製成	Bolting cloth, whether or not made up	4.00%	A
59113	—循環或頭尾有環扣相結合之紡織物及氈呢，用於造紙或類似機器（例如：紙漿或石棉—水泥機器用）：	-Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :		
591131	每平方公尺重量未達650公克	Weighing less than 650 g/m <sup>2</sup>		
59113100	循環或頭尾有環扣相結合之紡織物及氈呢，每平方公尺重量未達650公克，用於造紙或類似機器（例如：紙漿或石棉—水泥機器用）	Textile fabrics and felts, weighing less than 650 g/m <sup>2</sup> , endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)	5.00%	A
591132	每平方公尺重量為650公克及以上	Weighing 650 g/m <sup>2</sup> or more		
59113200	循環或頭尾有環扣相結合之紡織物及氈呢，每平方公尺重量在650公克及以上，用於造紙或類似機器（例如：紙漿或石棉—水泥機器用）	Textile fabrics and felts, weighing 650 g/square meter or more, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)	5.00%	A
591140	用於油壓機或類似機器之濾布，包括人髮製成者	Straining cloth of a kind used in oil presses or the like, including that of human hair		
59114000	用於油壓機或類似機器之濾布，包括人髮製成者	Straining cloth of a kind used in oil presses or the like, including that of human hair	5.00%	A
591190	其他	Other		
59119000	其他工業用之紡織產品或製品	Other textile products and articles for technical uses	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
60	第六十章 針織品或 針織品	Chapter 60 Knitted or crocheted fabrics		
6001	針織或鉤針織圈絨織物，包括「長絨」織物及毛巾織物	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted		
600110	「長絨」織物	Long pile fabrics		
60011010	人造纖維製長絨織物	Long pile fabrics, of man-made fibres	10.00%	B
60011090	其他紡織材料製長絨織物	Long pile fabrics, of other textile materials	10.00%	B
60012	一毛圈織物：	-Looped pile fabrics：		
600121	棉製	Of cotton		
60012100	棉製針織或鉤針織毛圈織物	Looped pile fabrics, knitted or crocheted, of cotton	10.00%	B
600122	人造纖維製	Of man-made fibres		
60012200	人造纖維製針織或鉤針織毛圈織物	Looped pile fabrics, knitted or crocheted, of man-made fibres	10.00%	B
600129	其他紡織材料製	Of other textile materials		
60012910	羊毛或動物細毛製針織或鉤針織毛圈織物	Looped pile fabrics, knitted or crocheted, of wool or fine animal hair	10.00%	B
60012990	其他紡織材料製針織或鉤針織毛圈織物	Looped pile fabrics, knitted or crocheted, of other textile materials	10.00%	B
60019	一其他：	-Other：		
600191	棉製	Of cotton		
60019100	棉製其他針織或鉤針織圈絨織物	Other pile fabrics, knitted or crocheted, of cotton	10.00%	B
600192	人造纖維製	Of man-made fibres		
60019200	人造纖維製其他針織或鉤針織圈絨織物	Other pile fabrics, knitted or crocheted, of man-made fibres	10.00%	B
600199	其他紡織材料製	Of other textile materials		
60019900	其他紡織材料製其他針織或鉤針織圈絨織物	Other pile fabrics, knitted or crocheted, of other textile materials	10.00%	B
6002	針織品或鉤針織品，寬度不超過30公分，且含彈性紗或橡膠線重量在5%及以上者，第6001節除外	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.		
600240	含彈性紗重量在5%及以上，但不含橡膠線者	Containing by weight 5% or more of elastomeric yarn but not containing rubber		
60024010	絲製其他針織品或鉤針織品，寬度不超過30公分，且含彈性紗重量在5%及以上，但不含橡膠線者，第6001節除外	Knitted or crocheted fabrics, of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of silk, other than those of heading 60.01.	10.00%	B
60024090	其他紡織材料製其他針織品或鉤針織品，寬度不超過30公分，且含彈性紗重量在5%及以上者，但不含橡膠線者，第6001節除外	Knitted or crocheted fabrics, of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of other textile materials, other than those of heading 60.01	10.00%	B
600290	其他	Other		
60029010	絲製其他針織品或鉤針織品，寬度不超過30公分者，第6001節除外	Other knitted or crocheted fabrics, of a width not exceeding 30 cm, of silk, other than those of heading 60.01	10.00%	B



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
60029090	其他紡織材料製針織品或鉤針織品，寬度不超過30公分者，第6001節除外	Other knitted or crocheted fabrics, of a width not exceeding 30cm, of other textile materials, other than those of heading 60.01	10.00%	B
6003	針織品或鉤針織品，寬度不超過30公分者，第6001或6002節除外	Knitted or crocheted fabrics, of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02		
600310	羊毛或動物細毛製	Of wool or fine animal hair		
60031000	羊毛或動物細毛製針織品或鉤針織品，寬度不超過30公分者，第6001或6002節除外	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of wool or fine animal hair, other than those of heading 60.01 or 60.02	10.00%	B
600320	棉製	Of cotton		
60032000	棉製針織品或鉤針織品，寬度不超過30公分者，第6001或6002節除外	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of cotton, other than those of heading 60.01 or 60.02	10.00%	B
600330	合成纖維製	Of synthetic fibres		
60033000	合成纖維製針織品或鉤針織品，寬度不超過30公分者，第6001或6002節除外	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of synthetic fibres, other than those of heading 60.01 or 60.02	10.00%	B
600340	再生纖維製	Of artificial fibres		
60034000	再生纖維製針織品或鉤針織品，寬度不超過30公分者，第6001或6002節除外	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of artificial fibres, other than those of heading 60.01 or 60.02	10.00%	B
600390	其他	Other		
60039010	絲製針織品或鉤針織品，寬度不超過30公分者，第6001或6002節除外	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of silk, other than those of heading 60.01 or 60.02	10.00%	B
60039090	其他紡織材料製針織品或鉤針織品，寬度不超過30公分者，第6001或6002節除外	Knitted or crocheted fabrics, of a width not exceeding 30 cm, of other textile materials, other than those of heading 60.01 or 60.02	10.00%	B
6004	針織品或鉤針織品，寬度超過30公分，且含彈性紗或橡膠線重量在5%及以上者，第6001節除外	Knitted or crocheted fabrics, of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01		
600410	含彈性紗重量在5%及以上，但不含橡膠線者	Containing by weight 5% or more of elastomeric yarn but not containing rubber		
60041010	絲製其他針織品或鉤針織品，寬度超過30公分且含彈性紗重量在5%及以上，但不含橡膠線者，第6001節除外	Knitted or crocheted fabrics, of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of silk, other than those of heading 60.01.	10.00%	B
60041090	其他紡織材料其他製針織品或鉤針織品，寬度超過30公分且含彈性紗重量在5%及以上，但不含橡膠線者，第6001節除外	Knitted or crocheted fabrics, of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of other textile materials, other than those of heading	10.00%	B
600490	其他	Other		
60049010	絲製其他針織品或鉤針織品，寬度超過30公分者，第6001節除外	Other knitted or crocheted fabrics, of a width exceeding 30 cm, of silk, other than those of heading 60.01.	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
60049090	其他紡織材料製其他針織品或鉤針織品，寬度超過30公分者，第6001節除外	Other knitted or crocheted fabrics, of a width not exceeding 30cm, of other textile materials, other than those of heading 60.01.	10.00%	B
6005	經編織物（包括在裝飾織物機上作成者）第6001至6004節除外	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04		
600510	羊毛或動物細毛製	Of wool or fine animal hair		
60051000	羊毛或動物細毛製其他經編織物（包括在裝飾織物機上作成者）第6001至6004節除外	Warp knit fabrics (including those made on galloon knitting machines), of wool or fine animal hair, other than those of headings 60.01 to 60.04.	10.00%	B
60052	—棉製	-of cotton:		
600521	未漂白或漂白	Unbleached or bleached		
60052110	棉製未漂白經編織物（包括在裝飾織物機上作成者）第6001至6004節除外	Warp knit fabrics (including those made on galloon knitting machines) of cotton, unbleached, other than those of headings 60.01 to 60.04	5.00%	A
60052120	棉製漂白經編織物（包括在裝飾織物機上作成者）第6001至6004節除外	Warp knit fabrics (including those made on galloon knitting machines) of cotton, bleached, other than those of headings 60.01 to 60.04	10.00%	B
600522	染色者	Dyed		
60052200	棉製染色經編織物（包括在裝飾織物機上作成者）第6001至6004節除外	Warp knit fabrics (including those made on galloon knitting machines) of cotton, dyed, other than those of headings 60.01 to 60.04	10.00%	B
600523	異色紗織成者	Of yarns of different colors		
60052300	棉製異色紗織成經編織物（包括在裝飾織物機上作成者）第6001至6004節除外	Warp knit fabrics (including those made on galloon knitting machines) of cotton, of yarns of different colors, other than those of headings 60.01 to 60.04	10.00%	B
600524	印花者	Printed		
60052400	棉製印花經編織物（包括在裝飾織物機上作成者）第6001至6004節除外	Warp knit fabrics (including those made on galloon knitting machines) of cotton, printed, other than those of headings 60.01 to 60.04	10.00%	B
60053	—合成纖維製	-Of synthetic fibres:		
600531	未漂白或漂白	Unbleached or bleached		
60053110	合成纖維製未漂白經編織物（包括在裝飾織物機上作成者）第6001至6004節除外	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, unbleached, other than those of headings 60.01 to 60.04	5.00%	A
60053120	合成纖維製漂白經編織物（包括在裝飾織物機上作成者）第6001至6004節除外	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, bleached, other than those of headings 60.01 to 60.04	10.00%	B
600532	染色者	Dyed		
60053200	合成纖維製染色經編織物（包括在裝飾織物機上作成者）第6001至6004節除外	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, dyed, other than those of headings 60.01 to 60.04	10.00%	B
600533	異色紗織成者	Of yarns of different colors		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
60053300	合成纖維製異色紗織成經編織物（包括在裝飾織物機上作成者）第6 0 0 1至6 0 0 4節除外	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, of yarns of different colors, other than those of headings 60.01 to 60.04	10.00%	B
600534	印花者	Printed		
60053400	合成纖維製印花經編織物（包括在裝飾織物機上作成者）第6 0 0 1至6 0 0 4節除外	Warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, printed, other than those of headings 60.01 to 60.04	10.00%	B
60054	—再生纖維製者	Of artificial fibres :		
600541	未漂白或漂白	Unbleached or bleached		
60054110	再生纖維製未漂白經編織物（包括在裝飾織物機上作成者）第6 0 0 1至6 0 0 4節除外	Warp knit fabrics (including those made on galloon knitting machines) of artificial fibres, unbleached, other than those of headings 60.01 to 60.04	5.00%	A
60054120	再生纖維製漂白經編織物（包括在裝飾織物機上作成者）第6 0 0 1至6 0 0 4節除外	Warp knit fabrics (including those made on galloon knitting machines) of artificial fibres, bleached, other than those of headings 60.01 to 60.04	10.00%	B
600542	染色者	Dyed		
60054200	再生纖維製染色經編織物（包括在裝飾織物機上作成者）第6 0 0 1至6 0 0 4節除外	Warp knit fabrics (including those made on galloon knitting machines) of artificial fibres, dyed, other than those of headings 60.01 to 60.04	10.00%	B
600543	異色紗織成者	Of yarns of different colors		
60054300	再生纖維製異色紗織成經編織物（包括在裝飾織物機上作成者）第6 0 0 1至6 0 0 4節除外	Warp knit fabrics (including those made on galloon knitting machines) of artificial fibres, of yarns of different colors, other than those of headings 60.01 to 60.04	10.00%	B
600544	印花者	Printed		
60054400	再生纖維製印花經編織物（包括在裝飾織物機上作成者）第6 0 0 1至6 0 0 4節除外	Warp knit fabrics (including those made on galloon knitting machines) of artificial fibres, printed, other than those of headings 60.01 to 60.04	10.00%	B
600590	其他	Other		
60059010	絲製經編織物（包括在裝飾織物機上作成者）第6 0 0 1至6 0 0 4節除外	Warp knit fabrics (including those made on galloon knitting machines) of silk, other than those of headings 60.01 to 60.04	10.00%	B
60059091	其他紡織材料製經編織物，未漂白者（包括在裝飾織物機上作成者）第6 0 0 1至6 0 0 4節除外	Warp knit fabrics (including those made on galloon knitting machines) of other textile materials, unbleached, other than those of headings 60.01 to 60.04	5.00%	A
60059099	其他紡織材料製經編織物（包括在裝飾織物機上作成者）第6 0 0 1至6 0 0 4節除外	Other warp knit fabrics (including those made on galloon knitting machines) of other textile materials, other than those of headings 60.01 to 60.04	10.00%	B
6006	其他針織或鉤針織品	Other knitted or crocheted fabrics		
600610	羊毛或動物細毛製	Of wool or fine animal hair		
60061000	羊毛或動物細毛製其他針織品或鉤針織品	Other knitted or crocheted fabrics, of wool or fine animal hair	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
60062	—棉製	-Of cotton:		
600621	未漂白或漂白	Unbleached or bleached		
60062110	棉製未漂白其他針織品或鉤針織品	Other knitted or crocheted fabrics of cotton, unbleached	10.00%	B
60062120	棉製漂白其他針織品或鉤針織品	Other knitted or crocheted fabrics of cotton, bleached	10.00%	B
600622	染色者	Dyed		
60062200	棉製染色其他針織品或鉤針織品	Other knitted or crocheted fabrics of cotton, dyed	10.00%	B
600623	異色紗織成者	Of yarns of different colors		
60062300	棉製異色紗織成其他針織品或鉤針織品	Other knitted or crocheted fabrics of cotton, of yarns of different colors	10.00%	B
600624	印花者	Printed		
60062400	棉製印花其他針織品或鉤針織品	Other knitted or crocheted fabrics of cotton, printed	10.00%	B
60063	—合成纖維製	-Of synthetic fibres:		
600631	未漂白或漂白	Unbleached or bleached		
60063110	合成纖維製未漂白其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, unbleached	10.00%	B
60063120	合成纖維製漂白其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, bleached	10.00%	B
600632	染色者	Dyed		
60063200	合成纖維製染色其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, dyed	10.00%	B
600633	異色紗織成者	Of yarns of different colors		
60063300	合成纖維製異色紗織成其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, of yarns of different colors	10.00%	B
600634	印花者	Printed		
60063400	合成纖維製印花其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, printed	10.00%	B
60064	—再生纖維製	-Of artificial fibres:		
600641	未漂白或漂白	Unbleached or bleached		
60064110	再生纖維製未漂白其他針織品或鉤針織品	Other knitted or crocheted fabrics of artificial fibres, unbleached	10.00%	B
60064120	再生纖維製漂白其他針織品或鉤針織品	Other knitted or crocheted fabrics of artificial fibres, bleached	10.00%	B
600642	染色者	Dyed		
60064200	再生纖維製染色其他針織品或鉤針織品	Other knitted or crocheted fabrics of artificial fibres, dyed	10.00%	B
600643	異色紗織成者	Of yarns of different colors		
60064300	再生纖維製異色紗織成其他針織品或鉤針織品	Other knitted or crocheted fabrics of artificial fibres, of yarns of different colors	10.00%	B
600644	印花者	Printed		
60064400	再生纖維製印花其他針織品或鉤針織品	Other knitted or crocheted fabrics of artificial fibres, printed	10.00%	B
600690	其他	Other		
60069010	絲製其他針織品或鉤針織品	Other knitted or crocheted fabrics of silk	10.00%	B
60069090	其他紡織材料製其他針織品或鉤針織品	Other knitted or crocheted fabrics of other textile materials	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
61	第六十一章 針織或 針織之衣著及服飾附屬品	Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted		
6101	男用或男童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者，但第6 1 0 3節所列者	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than		
610110	羊毛或動物細毛製	Of wool or fine animal hair		
61011000	羊毛或動物細毛製男用或男童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, of wool or fine animal hair	12.00%	C
610120	棉製	Of cotton		
61012000	棉製男用或男童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, of cotton	12.00%	C
610130	人造纖維製	Of man-made fibres		
61013000	人造纖維製男用或男童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of man-made	12.00%	C
610190	其他紡織材料製	Of other textile materials		
61019010	絲或廢絲製男用或男童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of silk or silk	12.00%	C
61019090	其他紡織材料製男用或男童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of other textile	12.00%	C
6102	女用或女童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織，第6 1 0 4節所列者除外	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04		
610210	羊毛或動物細毛製	Of wool or fine animal hair		
61021000	羊毛或動物細毛製女用或女童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of wool or fine animal hair	10.70%	C
610220	棉製	Of cotton		
61022000	棉製女用或女童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of	10.70%	C
610230	人造纖維製	Of man-made fibres		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
61023000	人造纖維製女用或女童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of	12.00%	C
610290	其他紡織材料製	Of other textile materials		
61029010	絲或廢絲製女用或女童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets) wind-cheater, wind-jackets and similar articles, knitted or crocheted, of silk	12.00%	C
61029090	其他紡織材料製女用或女童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，針織或鉤針織者	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheater, wind-jackets and similar articles, knitted or crocheted, of	12.00%	C
6103	男用或男童用整套西裝、搭配式套裝、夾克、西裝式外套、長褲、圍兜連吊褲工作服、膝褲及短褲（泳衣除外），針織或鉤針織者	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear),		
61031	— 整套西裝：	-Suits :		
610311	羊毛或動物細毛製	Of wool or fine animal hair		
61031100	羊毛或動物細毛製男用或男童用整套西裝，針織或鉤針織者	Men's or boys' suits, knitted or crocheted, of wool or fine animal hair	12.00%	C
610312	合成纖維製	Of synthetic fibres		
61031200	合成纖維製男用或男童用整套西裝，針織或鉤針織者	Men's or boys' suits, knitted or crocheted, of synthetic fibres	12.00%	C
610319	其他紡織材料製	Of other textile materials		
61031910	絲或廢絲製男用或男童用整套西裝，針織或鉤針織者	Men's or boys' suits, knitted or crocheted, of silk or silk waste	12.00%	C
61031920	再生纖維製男用或男童用整套西裝，針織或鉤針織者	Men's or boys' suits, knitted or crocheted, of artificial fibres	12.00%	C
61031930	棉製男用或男童用整套西裝，針織或鉤針織者	Men's or boys' suits, knitted or crocheted, of cotton	12.00%	C
61031990	其他紡織材料製男用或男童用整套西裝，針織或鉤針織者	Men's or boys' suits, knitted or crocheted, of other textile materials	12.00%	C
61032	— 搭配式套裝：	-Ensembles :		
610321	羊毛或動物細毛製	Of wool or fine animal hair		
61032100	羊毛或動物細毛製男用或男童用搭配式套裝，針織或鉤針織者	Men's or boys' ensembles, knitted or crocheted, of wool or fine animal hair	12.00%	C
610322	棉製	Of cotton		
61032200	棉製男用或男童用搭配式套裝，針織或鉤針織者	Men's or boys' ensembles, knitted or crocheted, of cotton	10.70%	C
610323	合成纖維製	Of synthetic fibres		
61032300	合成纖維製男用或男童用搭配式套裝，針織或鉤針織者	Men's or boys' ensembles, knitted or crocheted, of synthetic fibres	12.00%	C
610329	其他紡織材料製	Of other textile materials		
61032910	絲或廢絲製男用或男童用搭配式套裝，針織或鉤針織者	Men's or boys' ensembles, knitted or crocheted, of silk or silk waste	12.00%	C
61032920	再生纖維製男用或男童用搭配式套裝，針織或鉤針織者	Men's or boys' ensembles, knitted or crocheted, of artificial fibres	12.00%	C
61032990	其他紡織材料製男用或男童用搭配式套裝，針織或鉤針織者	Men's or boys' ensembles, knitted or crocheted, of other textile materials	12.00%	C
61033	— 夾克及西裝式外套：	-Jackets and blazers :		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
610331	羊毛或動物細毛製	Of wool or fine animal hair		
61033100	羊毛或動物細毛製男用或男童用夾克及西裝式外套，針織或鉤針織者	Men's or boys' jackets and blazers, knitted or crocheted, of wool or fine animal hair	12.00%	C
610332	棉製	Of cotton		
61033200	棉製男用或男童用夾克及西裝式外套，針織或鉤針織者	Men's or boys' jackets and blazers, knitted or crocheted, of cotton	10.70%	C
610333	合成纖維製	Of synthetic fibres		
61033300	合成纖維製男用或男童用夾克及西裝式外套，針織或鉤針織者	Men's or boys' jackets and blazers, knitted or crocheted, of synthetic fibres	10.70%	C
610339	其他紡織材料製	Of other textile materials		
61033910	絲或廢絲製男用或男童用夾克及西裝式外套，針織或鉤針織者	Men's or boys' jackets and blazers, knitted or crocheted, of silk or silk waste	12.00%	C
61033920	再生纖維製男用或男童用夾克及西裝式外套，針織或鉤針織者	Men's or boys' jackets and blazers, knitted or crocheted, of artificial fibres	12.00%	C
61033990	其他紡織材料製男用或男童用夾克及西裝式外套，針織或鉤針織者	Men's or boys' jackets and blazers, knitted or crocheted, of other textile materials	12.00%	C
61034	一長褲、圍兜連吊褲工作服、膝褲及短褲：	-Trousers, bib and brace overalls, breeches and shorts :		
610341	羊毛或動物細毛製	Of wool or fine animal hair		
61034110	羊毛或動物細毛製男用或男童用長褲、膝褲及短褲，針織或鉤針織者	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of wool or fine animal hair	12.00%	C
61034120	羊毛或動物細毛製男用或男童用圍兜連吊褲工作服，針織或鉤針織者	Men's or boys' bib and brace overalls, knitted or crocheted, of wool or fine animal	12.00%	C
610342	棉製	Of cotton		
61034210	棉製男用或男童用長褲、膝褲及短褲，針織或鉤針織者	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of cotton	10.70%	C
61034220	棉製男用或男童用圍兜連吊褲工作服，針織或鉤針織者	Men's or boys' bib and brace overalls, knitted or crocheted, of cotton	12.00%	C
610343	合成纖維製	Of synthetic fibres		
61034310	合成纖維製男用或男童用長褲、膝褲及短褲，針織或鉤針織者	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of synthetic fibres	12.00%	C
61034320	合成纖維製男用或男童用圍兜連吊褲工作服，針織或鉤針織者	Men's or boys' bib and brace overalls, knitted or crocheted, of synthetic fibres	12.00%	C
610349	其他紡織材料製	Of other textile materials		
61034911	絲或廢絲製男用或男童用長褲、膝褲及短褲，針織或鉤針織者	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of silk or silk waste	12.00%	C
61034912	絲或廢絲製男用或男童用圍兜連吊褲工作服，針織或鉤針織者	Men's or boys' bib and brace overalls, knitted or crocheted, of silk or silk waste	12.00%	C
61034921	再生纖維製男用或男童用長褲、膝褲及短褲，針織或鉤針織者	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of artificial fibres	12.00%	C
61034922	再生纖維製男用或男童用圍兜連吊褲工作服，針織或鉤針織者	Men's or boys' bib and brace overalls, knitted or crocheted, of artificial fibres	12.00%	C
61034991	其他紡織材料製男用或男童用長褲、膝褲及短褲，針織或鉤針織者	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of other textile	12.00%	C
61034992	其他紡織材料製男用或男童用圍兜連吊褲工作服，針織或鉤針織者	Men's or boys' bib and brace overalls, knitted or crocheted, of other textile	12.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
6104	女用或女童用正式套裝、搭配式套裝、夾克、西裝式外套、洋裝、裙、褲裙、長褲、圍兜連吊褲工作服、膝褲及短褲（泳衣除外），針織或鉤針織者	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or		
61041	—正式套裝：	-Suits :		
610411	羊毛或動物細毛製	Of wool or fine animal hair		
61041100	羊毛或動物細毛製女用或女童用正式套裝，針織或鉤針織者	Women's or girls' suits, knitted or crocheted, of wool or fine animal hair	12.00%	C
610412	棉製	Of cotton		
61041200	棉製女用或女童用正式套裝，針織或鉤針織者	Women's or girls' suits, knitted or crocheted, of cotton	12.00%	C
610413	合成纖維製	Of synthetic fibres		
61041300	合成纖維製女用或女童用正式套裝，針織或鉤針織者	Women's or girls' suits, knitted or crocheted, of synthetic fibres	12.00%	C
610419	其他紡織材料製	Of other textile materials		
61041910	絲或廢絲製女用或女童用正式套裝，針織或鉤針織者	Women's or girls' suits, knitted or crocheted, of silk or silk waste	12.00%	C
61041920	再生纖維製女用或女童用正式套裝，針織或鉤針織者	Women's or girls' suits, knitted or crocheted, of artificial fibres	12.00%	C
61041990	其他紡織材料製女用或女童用正式套裝，針織或鉤針織者	Women's or girls' suits, knitted or crocheted, of other textile materials	12.00%	C
61042	—搭配式套裝：	-Ensembles :		
610421	羊毛或動物細毛製	Of wool or fine animal hair		
61042100	羊毛或動物細毛製女用或女童用搭配式套裝，針織或鉤針織者	Women's or girls' ensembles, knitted or crocheted, of wool or fine animal hair	12.00%	C
610422	棉製	Of cotton		
61042200	棉製女用或女童用搭配式套裝，針織或鉤針織者	Women's or girls' ensembles, knitted or crocheted, of cotton	10.70%	C
610423	合成纖維製	Of synthetic fibres		
61042300	合成纖維製女用或女童用搭配式套裝，針織或鉤針織者	Women's or girls' ensembles, knitted or crocheted, of synthetic fibres	12.00%	C
610429	其他紡織材料製	Of other textile materials		
61042910	絲或廢絲製女用或女童用搭配式套裝，針織或鉤針織者	Women's or girls' ensembles, knitted or crocheted, of silk or silk waste	12.00%	C
61042920	再生纖維製女用或女童用搭配式套裝，針織或鉤針織者	Women's or girls' ensembles, knitted or crocheted, of artificial fibres	12.00%	C
61042990	其他紡織材料製女用或女童用搭配式套裝，針織或鉤針織者	Women's or girls' ensembles, knitted or crocheted, of other textile materials	12.00%	C
61043	—夾克及西裝式外套：	-Jackets and blazers:		
610431	羊毛或動物細毛製	Of wool or fine animal hair		
61043100	羊毛或動物細毛製女用或女童用夾克及西裝式外套，針織或鉤針織者	Women's or girls' jackets and blazers, knitted or crocheted, of wool or fine animal	10.70%	C
610432	棉製	Of cotton		
61043200	棉製女用或女童用夾克及西裝式外套，針織或鉤針織者	Women's or girls' jackets and blazers, knitted or crocheted, of cotton	10.70%	C
610433	合成纖維製	Of synthetic fibres		
61043300	合成纖維製女用或女童用夾克及西裝式外套，針織或鉤針織者	Women's or girls' jackets and blazers, knitted or crocheted, of synthetic fibres	12.00%	C
610439	其他紡織材料製	Of other textile materials		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
61043910	絲或廢絲製女用或女童用夾克及西裝式外套，針織或鉤針織者	Women's or girls' jackets and blazers, knitted or crocheted, of silk or silk waste	12.00%	C
61043920	再生纖維製女用或女童用夾克及西裝式外套，針織或鉤針織者	Women's or girls' jackets and blazers, knitted or crocheted, of artificial fibres	12.00%	C
61043990	其他紡織材料製女用或女童用夾克及西裝式外套，針織或鉤針織者	Women's or girls' jackets and blazers, knitted or crocheted, of other textile	12.00%	C
61044	—洋裝：	-Dresses：		
610441	羊毛或動物細毛製	Of wool or fine animal hair		
61044100	羊毛或動物細毛製女用或女童用洋裝，針織或鉤針織者	Women's or girls' dresses, knitted or crocheted, of wool or fine animal hair	12.00%	C
610442	棉製	Of cotton		
61044200	棉製女用或女童用洋裝，針織或鉤針織者	Women's or girls' dresses, knitted or crocheted, of cotton	10.70%	C
610443	合成纖維製	Of synthetic fibres		
61044300	合成纖維製女用或女童用洋裝，針織或鉤針織者	Women's or girls' dresses, knitted or crocheted, of synthetic fibres	12.00%	C
610444	再生纖維製	Of artificial fibres		
61044400	再生纖維製女用或女童用洋裝，針織或鉤針織者	Women's or girls' dresses, knitted or crocheted, of artificial fibres	12.00%	C
610449	其他紡織材料製	Of other textile materials		
61044910	絲或廢絲製女用或女童用洋裝，針織或鉤針織者	Women's or girls' dresses, knitted or crocheted, of silk or silk waste	12.00%	C
61044990	其他紡織材料製女用或女童用洋裝，針織或鉤針織者	Women's or girls' dresses, knitted or crocheted, of other textile materials	12.00%	C
61045	—裙及褲裙：	-Skirts and divided skirts：		
610451	羊毛或動物細毛製	Of wool or fine animal hair		
61045100	羊毛或動物細毛製女用或女童用裙及褲裙，針織或鉤針織者	Women's or girls' skirts and divided skirts, knitted or crocheted, of wool or fine animal hair	12.00%	C
610452	棉製	Of cotton		
61045200	棉製女用或女童用裙及褲裙，針織或鉤針織者	Women's or girls' skirts and divided skirts, knitted or crocheted, of cotton	12.00%	C
610453	合成纖維製	Of synthetic fibres		
61045300	合成纖維製女用或女童用裙及褲裙，針織或鉤針織者	Women's or girls' skirts and divided skirts, knitted or crocheted, of synthetic fibres	12.00%	C
610459	其他紡織材料製	Of other textile materials		
61045910	絲或廢絲製女用或女童用裙及褲裙，針織或鉤針織者	Women's or girls' skirts and divided skirts, knitted or crocheted, of silk or silk waste	12.00%	C
61045920	再生纖維製女用或女童用裙及褲裙，針織或鉤針織者	Women's or girls' skirts and divided skirts, knitted or crocheted, of artificial fibres	12.00%	C
61045990	其他紡織材料製女用或女童用裙及褲裙，針織或鉤針織者	Women's or girls' skirts and divided skirts, knitted or crocheted, of other textile	12.00%	C
61046	—長褲、圍兜連吊褲工作服、膝褲及短褲：	-Trousers, bib and brace overalls, breeches and shorts：		
610461	羊毛或動物細毛製	Of wool or fine animal hair		
61046110	羊毛或動物細毛製女用或女童用長褲，膝褲及短褲，針織或鉤針織者	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of wool or fine animal hair	10.70%	C

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61046120	羊毛或動物細毛製女用或女童用圍兜連吊褲工作服，針織或鉤針織者	Women's or girls' bib and brace overalls, knitted or crocheted, of wool or fine animal hair	12.00%	C
610462	棉製	Of cotton		
61046210	棉製女用或女童用長褲、膝褲及短褲，針織或鉤針織者	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of cotton	10.70%	C
61046220	棉製女用或女童用圍兜連吊褲工作服，針織或鉤針織者	Women's or girls' bib and brace overalls, knitted or crocheted, of cotton	12.00%	C
610463	合成纖維製	Of synthetic fibres		
61046310	合成纖維製女用或女童用長褲、膝褲及短褲，針織或鉤針織者	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of synthetic	10.70%	C
61046320	合成纖維製女用或女童用圍兜連吊褲工作服，針織或鉤針織者	Women's or girls' bib and brace overalls, knitted or crocheted, of synthetic fibres	12.00%	C
610469	其他紡織材料製	Of other textile materials		
61046911	絲或廢絲製女用或女童用長褲、膝褲及短褲，針織或鉤針織者	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of silk or silk waste	12.00%	C
61046912	絲或廢絲製女用或女童用圍兜連吊褲工作服，針織或鉤針織者	Women's or girls' bib and brace overalls, knitted or crocheted, of silk or silk waste	12.00%	C
61046921	再生纖維製女用或女童用長褲、膝褲及短褲，針織或鉤針織者	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of artificial	12.00%	C
61046922	再生纖維製女用或女童用圍兜連吊褲工作服，針織或鉤針織者	Women's or girls' bib and brace overalls, knitted or crocheted, of artificial fibres	12.00%	C
61046991	其他紡織材料製女用或女童用長褲、膝褲及短褲，針織或鉤針織者	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of other textile materials	12.00%	C
61046992	其他紡織材料製女用或女童用圍兜連吊褲工作服，針織或鉤針織者	Women's or girls' bib and brace overalls, knitted or crocheted, of other textile	12.00%	C
6105	男用或男童用襯衫，針織或鉤針織者	Men's or boys' shirts, knitted or crocheted		
610510	棉製	Of cotton		
61051000	棉製男用或男童用襯衫，針織或鉤針織者	Men's or boys' shirts, knitted or crocheted, of cotton	10.70%	C
610520	人造纖維製	Of man-made fibres		
61052000	人造纖維製男用或男童用襯衫，針織或鉤針織者	Men's or boys' shirts, knitted or crocheted, of man-made fibres	10.70%	C
610590	其他紡織材料製	Of other textile materials		
61059010	羊毛或動物細毛製男用或男童用襯衫，針織或鉤針織者	Men's or boys' shirts, knitted or crocheted, of wool or fine animal hair	12.00%	C
61059020	絲或廢絲製男用或男童用襯衫，針織或鉤針織者	Men's or boys' shirts, knitted or crocheted, of silk or silk waste	12.00%	C
61059090	其他紡織材料製男用或男童用襯衫，針織或鉤針織者	Men's or boys' shirts, knitted or crocheted, of other textile materials	12.00%	C
6106	女用或女童用上衣、襯衫及短衫，針織或鉤針織者	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted		
610610	棉製	Of cotton		
61061000	棉製女用或女童用上衣、襯衫及短衫，針織或鉤針織者	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted, of cotton	10.70%	C
610620	人造纖維製	Of man-made fibres		

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61062000	人造纖維製女用或女童用上衣、襯衫及短衫，針織或鉤針織者	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted, of man-made fibres	12.00%	C
610690	其他紡織材料製	Of other textile materials		
61069010	羊毛或動物細毛製女用或女童用上衣、襯衫及短衫，針織或鉤針織者	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted, of wool or fine animal hair	10.70%	C
61069020	絲或廢絲製女用或女童用上衣、襯衫及短衫，針織或鉤針織者	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted, of silk or silk waste	12.00%	C
61069090	其他紡織材料製女用或女童用上衣、襯衫及短衫，針織或鉤針織者	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted, of other textile materials	10.70%	C
6107	男用或男童用內褲、三角褲、睡衣、睡衣褲、浴袍、晨衣及類似品，針織或鉤針織者	Men's and boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or		
61071	－內褲及三角褲：	-Underpants and briefs：		
610711	棉製	Of cotton		
61071100	棉製男用或男童用內褲及三角褲，針織或鉤針織者	Men's or boys' underpants and briefs, knitted or crocheted, of cotton	10.70%	C
610712	人造纖維製	Of man-made fibres		
61071200	人造纖維製男用或男童用內褲及三角褲，針織或鉤針織者	Men's or boys' underpants and briefs, knitted or crocheted, of man-made fibres	12.00%	C
610719	其他紡織材料製	Of other textile materials		
61071910	絲或廢絲製男用或男童用內褲及三角褲，針織或鉤針織者	Men's or boys' underpants and briefs, knitted or crocheted, of silk or silk waste	12.00%	C
61071990	其他紡織材料製男用或男童用內褲及三角褲，針織或鉤針織者	Men's or boys' underpants and briefs, knitted or crocheted, of other textile materials	12.00%	C
61072	－睡衣及睡衣褲：	-Nightshirts and pyjamas：		
610721	棉製	Of cotton		
61072100	棉製男用或男童用睡衣及睡衣褲，針織或鉤針織者	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of cotton	12.00%	C
610722	人造纖維製	Of man-made fibres		
61072200	人造纖維製男用或男童用睡衣及睡衣褲，針織或鉤針織者	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of man-made fibres	12.00%	C
610729	其他紡織材料製	Of other textile materials		
61072910	羊毛或動物細毛製男用或男童用睡衣及睡衣褲，針織或鉤針織者	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of wool or fine animal hair	12.00%	C
61072920	絲或廢絲製男用或男童用睡衣及睡衣褲，針織或鉤針織者	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of silk or silk waste	12.00%	C
61072990	其他紡織材料製男用或男童用睡衣及睡衣褲，針織或鉤針織者	Men's or boys' nightshirts and pyjamas, knitted or crocheted, of other textile	12.00%	C
61079	－其他：	-Other：		
610791	棉製	Of cotton		
61079100	棉製男用或男童用浴袍、晨衣及類似品，針織或鉤針織者	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	12.00%	C
610792	人造纖維製	Of man-made fibres		

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61079200	人造纖維製男用或男童用浴袍、晨衣及類似品，針織或鉤針織者	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibres	12.00%	C
610799	其他紡織材料製	Of other textile materials		
61079910	羊毛或動物細毛製男用或男童用浴袍、晨衣及類似品，針織或鉤針織者	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of wool or fine animal hair	12.00%	C
61079920	絲或廢絲製男用或男童用浴袍、晨衣及類似品，針織或鉤針織者	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of silk or silk waste	12.00%	C
61079990	其他紡織材料製男用或男童用浴袍、晨衣及類似品，針織或鉤針織者	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of other textile materials	12.00%	C
6108	女用或女童用套裙、襯裙、三角褲、短內褲、睡袍、睡衣褲、便服、浴袍、晨衣及類似物品，針織或鉤針織者	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted		
61081	—套裙及襯裙：	-Slips and petticoats:		
610811	人造纖維製	Of man-made fibres		
61081100	人造纖維製女用或女童用套裙及襯裙，針織或鉤針織者	Women's or girls' slips and petticoats, knitted or crocheted, of man-made fibres	12.00%	C
610819	其他紡織材料製	Of other textile materials		
61081910	絲或廢絲製女用或女童用套裙及襯裙，針織或鉤針織者	Women's or girls' slips and petticoats, knitted or crocheted, of silk or silk waste	12.00%	C
61081990	其他紡織材料製女用或女童用套裙及襯裙，針織或鉤針織者	Women's or girls' slips and petticoats, knitted or crocheted, of other textile	12.00%	C
61082	—三角褲及短內褲：	-Briefs and panties :		
610821	棉製	Of cotton		
61082100	棉製女用或女童用三角褲及短內褲，針織或鉤針織者	Women's or girls' briefs and panties, knitted or crocheted, of cotton	12.00%	C
610822	人造纖維製	Of man-made fibres		
61082200	人造纖維製女用或女童用三角褲及短內褲，針織或鉤針織者	Women's or girls' briefs and panties, knitted or crocheted, of man-made fibres	12.00%	C
610829	其他紡織材料製	Of other textile materials		
61082910	絲或廢絲製女用或女童用三角褲及短內褲，針織或鉤針織者	Women's or girls' briefs and panties, knitted or crocheted, of silk or silk waste	12.00%	C
61082990	其他紡織材料製女用或女童用三角褲及短內褲，針織或鉤針織者	Women's or girls' briefs and panties, knitted or crocheted, of other textile materials	12.00%	C
61083	—睡袍及睡衣褲：	-Nightdresses and pyjamas:		
610831	棉製	Of cotton		
61083100	棉製女用或女童用睡袍及睡衣褲，針織或鉤針織者	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of cotton	12.00%	C
610832	人造纖維製	Of man-made fibres		
61083200	人造纖維製女用或女童用睡袍及睡衣褲，針織或鉤針織者	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of man-made fibres	12.00%	C
610839	其他紡織材料製	Of other textile materials		
61083910	羊毛或動物細毛製女用或女童用睡袍及睡衣褲，針織或鉤針織者	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of wool or fine animal hair	12.00%	C

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61083920	絲或廢絲製女用或女童用睡袍及睡衣褲，針織或鉤針織者	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of silk or silk waste	12.00%	C
61083990	其他紡織材料製女用或女童用睡袍及睡衣褲，針織或鉤針織者	Women's or girls' nightdresses and pyjamas, knitted or crocheted, of other textile	12.00%	C
61089	—其他：	-Other：		
610891	棉製	Of cotton		
61089100	棉製女用或女童用便服、浴袍、晨衣及類似品，針織或鉤針織者	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of cotton	12.00%	C
610892	人造纖維製	Of man-made fibres		
61089200	人造纖維製女用或女童用便服、浴袍、晨衣及類似品，針織或鉤針織者	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibres	12.00%	C
610899	其他紡織材料製	Of other textile materials		
61089910	羊毛或動物細毛製女用或女童用便服、浴袍、晨衣及類似品，針織或鉤針織者	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of wool or fine animal hair	12.00%	C
61089920	絲或廢絲製女用或女童用便服、浴袍、晨衣及類似品，針織或鉤針織者	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of silk or silk waste	12.00%	C
61089990	其他紡織材料製女用或女童用便服、浴袍、晨衣及類似品，針織或鉤針織者	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, of other textile materials	12.00%	C
6109	T恤衫、汗衫及其他背心，針織或鉤針織者	T-shirts, singlets and other vests, knitted or crocheted		
610910	棉製	Of cotton		
61091000	棉製T恤衫、汗衫及其他背心，針織或鉤針織者	T-shirts, singlets and other vests, knitted or crocheted, of cotton	10.70%	C
610990	其他紡織材料製	Of other textile materials		
61099010	羊毛或動物細毛製T恤衫、汗衫及其他背心，針織或鉤針織者	T-shirts, singlets and other vests, knitted or crocheted, of wool or fine animal hair	12.00%	C
61099020	人造纖維製T恤衫、汗衫及其他背心，針織或鉤針織者	T-shirts, singlets and other vests, knitted or crocheted, of man-made fibres	12.00%	C
61099030	絲或廢絲製T恤衫、汗衫及其他背心，針織或鉤針織者	T-shirts, singlets and other vests, knitted or crocheted, of silk or silk waste	12.00%	C
61099090	其他紡織材料製T恤衫、汗衫及其他背心，針織或鉤針織者	T-shirts, singlets and other vests, knitted or crocheted, of other textile materials	12.00%	C
6110	套頭衫、無領開襟上衣、外穿式背心及類似品，針織或鉤針織者	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted		
61101	—羊毛或動物細毛製	-Of wool or fine animal hair:		
611011	羊毛製	Of wool		
61101100	羊毛製套頭衫、無領開襟上衣、外穿式背心及類似品，針織或鉤針織者	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of	10.70%	C
611012	喀什米爾羊毛製	Of kashmir (cashmere) goats		
61101200	喀什米爾羊毛製套頭衫、無領開襟上衣、外穿式背心及類似品，針織或鉤針織者	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of kashmir (cashmere) hair	10.70%	C
611019	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
61101900	其他動物細毛製套頭衫、無領開襟上衣、外穿式背心及類似品，針織或鉤針織者	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of other animal fine hair	10.70%	C
611020	棉製	Of cotton		
61102000	棉製套頭衫、無領開襟上衣、外穿式背心及類似品，針織或鉤針織者	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, of	10.70%	C
611030	人造纖維製	Of man-made fibres		
61103000	人造纖維製套頭衫、無領開襟上衣、外穿式背心及類似品，針織或鉤針織者	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, of man-made fibres	10.70%	C
611090	其他紡織材料製	Of other textile materials		
61109010	絲或廢絲製套頭衫、無領開襟上衣、外穿式背心及類似品，針織或鉤針織者	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, of silk or silk waste	12.00%	C
61109090	其他紡織材料製套頭衫、無領開襟上衣、外穿式背心及類似品，針織或鉤針織者	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, of other textile materials	10.70%	C
6111	嬰兒服裝及服飾附屬品，針織或鉤針織者	Babies' garments and clothing accessories, knitted or crocheted		
611110	羊毛或動物細毛製	Of wool or fine animal hair		
61111000	羊毛或動物細毛製嬰兒服裝及服飾附屬品，針織或鉤針織者	Babies' garments and clothing accessories, knitted or crocheted, of wool or fine animal hair	12.00%	C
611120	棉製	Of cotton		
61112000	棉製嬰兒服裝及服飾附屬品，針織或鉤針織者	Babies' garments and clothing accessories, knitted or crocheted, of cotton	12.00%	C
611130	合成纖維製	Of synthetic fibres		
61113000	合成纖維製嬰兒服裝及服飾附屬品，針織或鉤針織者	Babies' garments and clothing accessories, knitted or crocheted, of synthetic fibres	12.00%	C
611190	其他紡織材料製	Of other textile materials		
61119010	絲或廢絲製嬰兒服裝及服飾附屬品，針織或鉤針織者	Babies' garments and clothing accessories, knitted or crocheted, of silk or silk waste	12.00%	C
61119020	再生纖維製嬰兒服裝及服飾附屬品，針織或鉤針織者	Babies' garments and clothing accessories, knitted or crocheted, of artificial fibres	12.00%	C
61119090	其他紡織材料製嬰兒服裝及服飾附屬品，針織或鉤針織者	Babies' garments and clothing accessories, knitted or crocheted, of other textile	12.00%	C
6112	競賽裝、滑雪服及泳衣，針織或鉤針織者	Track suits, ski suits and swimwear, knitted or crocheted		
61121	— 競賽裝：	-Track suits：		
611211	棉製	Of cotton		
61121100	棉製競賽裝，針織或鉤針織者	Track suits, knitted or crocheted, of cotton	12.00%	C
611212	合成纖維製	Of synthetic fibres		
61121200	合成纖維製競賽裝，針織或鉤針織者	Track suits, knitted or crocheted, of synthetic fibres	12.00%	C
611219	其他紡織材料製	Of other textile materials		
61121910	再生纖維製競賽裝，針織或鉤針織者	Track suits, knitted or crocheted, of artificial fibres	12.00%	C
61121990	其他紡織材料製競賽裝，針織或鉤針織者	Track suits, knitted or crocheted, of other textile materials	12.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
611220	滑雪服	Ski suits		
61122010	人造纖維製滑雪服，針織或鉤針織者	Ski suits, knitted or crocheted, of man-made fibres	12.00%	C
61122090	其他紡織材料製滑雪服，針織或鉤針織者	Ski suits, knitted or crocheted, of other textile materials	12.00%	C
61123	— 男人或男童用泳裝：	-Men's or boys' swimwear：		
611231	合成纖維製	Of synthetic fibres		
61123100	合成纖維製男用或男童用泳裝，針織或鉤針織者	Men's or boys' swimwear, knitted or crocheted, of synthetic fibres	12.00%	C
611239	其他紡織材料製	Of other textile materials		
61123900	其他紡織材料製男用或男童用泳裝，針織或鉤針織者	Men's or boys' swimwear, knitted or crocheted, of other textile materials	12.00%	C
61124	— 女人或女童用泳裝：	-Women's or girls' swimwear：		
611241	合成纖維製	Of synthetic fibres		
61124100	合成纖維製女用或女童用泳裝，針織或鉤針織者	Women's or girls' swimwear, knitted or crocheted, of synthetic fibres	12.00%	C
611249	其他紡織材料製	Of other textile materials		
61124900	其他紡織材料製女用或女童用泳裝，針織或鉤針織者	Women's or girls' swimwear, knitted or crocheted, of other textile materials	12.00%	C
6113	第 5 9 0 3、5 9 0 6 或 5 9 0 7 節針織或鉤針織物所製成之衣服	Garments, made up of knitted or crocheted fabrics of heading No.59.03, 59.06 or 59.07		
611300	第 5 9 0 3、5 9 0 6 或 5 9 0 7 節針織或鉤針織物所製成之衣服	Garments, made up of knitted or crocheted fabrics of heading No.59.03, 59.06 or 59.07		
61130000	第 5 9 0 3、5 9 0 6 或 5 9 0 7 節針織或鉤針織物所製成之衣服	Garments, made up of knitted or crocheted fabrics of heading No.59.03, 59.06 or 59.07	12.00%	C
6114	其他衣服，針織或鉤針織者	Other garments, knitted or crocheted		
611410	羊毛或動物細毛製	Of wool or fine animal hair		
61141000	羊毛或動物細毛製其他衣服，針織或鉤針織者	Other garments, knitted or crocheted, of wool or fine animal hair	10.70%	C
611420	棉製	Of cotton		
61142000	棉製其他衣服，針織或鉤針織者	Other garments, knitted or crocheted, of cotton	12.00%	C
611430	人造纖維製	Of man-made fibres		
61143000	人造纖維製其他衣服，針織或鉤針織者	Other garments, knitted or crocheted, of man-made fibres	10.70%	C
611490	其他紡織材料製	Of other textile materials		
61149010	絲或廢絲製其他衣服，針織或鉤針織者	Other garments, knitted or crocheted, of silk or silk waste	12.00%	C
61149090	其他紡織材料製其他衣服，針織或鉤針織者	Other garments, knitted or crocheted, of other textile materials	10.70%	C
6115	褲襪、緊身衣、長襪、短襪及其他襪，包括治靜脈瘤用長襪及無實用鞋底之鞋襪，針織或鉤針織者	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted		
61151	— 褲襪及緊身衣：	-Panty hose and tights：		
611511	合成纖維製，每股單絲在 6 7 分德士（即 6 0 · 3 丹尼）以下者	Of synthetic fibres, measuring per single yarn less than 67 decitex		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
61151100	合成纖維製褲襪及緊身衣，每股單絲在6 7分德士（即6 0 · 3丹尼）以下，針織或鉤針織者	Panty hose and tights, knitted or crocheted, of synthetic fibres, measuring per single yarn less than 67 decitex	12.00%	C
611512	合成纖維製，每股單絲在6 7分德士（即6 0 · 3丹尼）及以上者	Of synthetic fibres, measuring per single yarn 67 decitex or more		
61151200	合成纖維製褲襪及緊身衣，每股單絲在6 7分德士（即6 0 · 3丹尼）以上，針織或鉤針織者	Panty hose and tights, knitted or crocheted, of synthetic fibres, measuring per single yarn more than 67 decitex	12.00%	C
611519	其他紡織材料製	Of other textile materials		
61151910	絲製褲襪及緊身衣，針織或鉤針織者	Panty hose and tights, knitted or crocheted, of silk	12.00%	C
61151990	其他紡織材料製褲襪及緊身衣，針織或鉤針織者	Panty hose and tights, knitted or crocheted, of other textile materials	12.00%	C
611520	女用長襪或膝襪，每股單絲在6 7分德士（即6 0 · 3丹尼）以下者	Women's full-length or knee-length hosiery, measuring per single yarn less than 67		
61152000	女用長襪或膝襪，每股單絲在6 7分德士（即6 0 · 3丹尼）以下，針織或鉤針織者	Women's full length or knee-length hosiery, knitted or crocheted, measuring per single yarn less than 67 decitex	12.00%	C
61159	—其他：	-Other :		
611591	羊毛或動物細毛製	Of wool or fine animal hair		
61159100	羊毛或動物細毛製長襪、短襪及其他襪，針織或鉤針織者	Stockings, socks and other hosiery, knitted or crocheted, of wool or fine animal hair	12.00%	C
611592	棉製	Of cotton		
61159200	棉製長襪、短襪及其他襪，針織或鉤針織者	Stockings, socks and other hosiery, knitted or crocheted, of cotton	12.00%	C
611593	合成纖維製	Of synthetic fibres		
61159300	合成纖維製長襪、短襪及其他襪，針織或鉤針織者	Stockings, socks and other hosiery, knitted or crocheted, of synthetic fibres	12.00%	C
611599	其他紡織材料製	Of other textile materials		
61159910	絲或廢絲製長襪、短襪及其他襪，針織或鉤針織者	Stockings, socks and other hosiery, knitted or crocheted, of silk or silk waste	12.00%	C
61159990	其他紡織材料製長襪、短襪及其他襪，針織或鉤針織者	Stockings, socks and other hosiery, knitted or crocheted, of other textile materials	11.90%	C
6116	手套、併指手套及露指手套，針織或鉤針織者	Gloves, mittens and mitts, knitted or crocheted		
611610	以塑膠或橡膠浸漬、塗佈或被覆者	Impregnated, coated or covered with plastics or rubber		
61161010	紡織材料製手套，針織或鉤針織，以塑膠或橡膠浸漬、塗佈或被覆者	Gloves, of textile materials, knitted or crocheted, impregnated, coated or covered with plastics or rubber	12.00%	C
61161021	絲或廢絲製併指手套及露指手套，針織或鉤針織，以塑膠或橡膠浸漬、塗佈或被覆者	Mittens and mitts, knitted or crocheted, of silk or silk waste, impregnated, coated or covered with plastics or rubber	12.00%	C
61161029	其他紡織材料製併指手套及露指手套，針織或鉤針織，以塑膠或橡膠浸漬、塗佈或被覆者	Mittens and mitts, knitted or crocheted, of other textile materials, impregnated, coated or covered with plastics or rubber	12.00%	C
61169	—其他：	-Other :		
611691	羊毛或動物細毛製	Of wool or fine animal hair		
61169100	羊毛或動物細毛製其他手套、併指手套及露指手套，針織或鉤針織者	Other gloves, mittens and mitts, knitted or crocheted, of wool or fine animal hair	12.00%	C
611692	棉製	Of cotton		



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61169200	棉製其他手套、併指手套及露指手套，針織或鉤針織者	Other gloves, mittens and mitts, knitted or crocheted, of cotton	12.00%	C
611693	合成纖維製	Of synthetic fibres		
61169300	合成纖維製其他手套、併指手套及露指手套，針織或鉤針織者	Other gloves, mittens and mitts, knitted or crocheted, of synthetic fibres	12.00%	C
611699	其他紡織材料製	Of other textile materials		
61169910	絲或廢絲製其他手套、併指手套及露指手套，針織或鉤針織者	Other gloves, mittens and mitts, knitted or crocheted, of silk or silk waste	12.00%	C
61169990	其他紡織材料製其他手套、併指手套及露指手套，針織或鉤針織者	Other gloves, mittens and mitts, knitted or crocheted, of other textile materials	12.00%	C
6117	其他製成之服飾附屬品，針織或鉤針織者；衣服或服飾附屬品之零件，針織或鉤針織者	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories		
611710	披巾、圍巾、領巾、頭紗、面紗及類似品	Shawls, scarves, mufflers, mantillas, veils and the like		
61171010	羊毛或動物細毛製披巾、圍巾、領巾、頭紗、面紗及類似品，針織或鉤針織者	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of wool or fine animal hair	12.00%	C
61171020	絲或廢絲製披巾、圍巾、領巾、頭紗、面紗及類似品，針織或鉤針織者	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of silk or silk waste	12.00%	C
61171030	人造纖維製披巾、圍巾、領巾、頭紗、面紗及類似品，針織或鉤針織者	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of man-made fibres	12.00%	C
61171090	其他紡織材料製披巾、圍巾、領巾、頭紗、面紗及類似品，針織或鉤針織者	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted, of other textile materials	12.00%	C
611720	領帶、領結及領巾	Ties, bow ties and cravats		
61172010	絲或廢絲製領帶、領結及領巾，針織或鉤針織者	Ties, bow ties and cravats, knitted or crocheted, of silk or silk waste	12.00%	C
61172020	人造纖維製領帶、領結及領巾，針織或鉤針織者	Ties, bow ties and cravats, knitted or crocheted, of man-made fibres	12.00%	C
61172090	其他紡織材料製領帶、領結及領巾，針織或鉤針織者	Ties, bow ties and cravats, knitted or crocheted, of other textile materials	12.00%	C
611780	其他附屬品	Other accessories		
61178010	絲或廢絲製其他製成之服飾附屬品，針織或鉤針織者	Other made up clothing accessories, knitted or crocheted, of silk or silk waste	12.00%	C
61178090	其他纖維製其他製成之服飾附屬品，針織或鉤針織者	Other made up clothing accessories, knitted or crocheted, of other fibres	12.00%	C
611790	零件	Parts		
61179010	絲或廢絲製衣服或服飾附屬品之零件，針織或鉤針織者	Knitted or crocheted parts of garments or of clothing accessories, of silk or silk waste	12.00%	C
61179090	其他紡織材料製衣服或服飾附屬品之零件，針織或鉤針織者	Knitted or crocheted parts of garments or of clothing accessories, of other textile	12.00%	C

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62	第六十二章 非針織或非針織之衣著及服飾附屬品	Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted		
6201	男用或男童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，第6 2 0 3節所列者除外	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading		
62011	—大衣、雨衣、駕車外套、披肩、斗篷及類似品：	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles：		
620111	羊毛或動物細毛製	Of wool or fine animal hair		
62011100	羊毛或動物細毛製男用或男童用大衣、雨衣、駕車外套、披肩、斗篷及類似品	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair	12.00%	C
620112	棉製	Of cotton		
62011200	棉製男用或男童用大衣、雨衣、駕車外套、披肩、斗篷及類似品	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of	12.00%	C
620113	人造纖維製	Of man-made fibres		
62011300	人造纖維製男用或男童用大衣、雨衣、駕車外套、披肩、斗篷及類似品	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres	12.00%	C
620119	其他紡織材料製	Of other textile materials		
62011910	絲或廢絲製男用或男童用大衣、雨衣、駕車外套、披肩、斗篷及類似品	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of silk or silk waste	12.00%	C
62011990	其他紡織材料製男用或男童用大衣、雨衣、駕車外套、披肩、斗篷及類似品	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of other textile materials	12.00%	C
62019	—其他：	-Other：		
620191	羊毛或動物細毛製	Of wool or fine animal hair		
62019100	羊毛或動物細毛製男用或男童用附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，第6 2 0 3節所列者除外	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03, of wool or fine animal hair	12.00%	C
620192	棉製	Of cotton		
62019200	棉製男用或男童用附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，第6 2 0 3節所列者除外	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03, of cotton	10.70%	C
620193	人造纖維製	Of man-made fibres		
62019300	人造纖維製男用或男童用附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，第6 2 0 3節所列者除外	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03, of man-made fibres	12.00%	C
620199	其他紡織材料製	Of other textile materials		
62019910	絲或廢絲製男用或男童用附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，第6 2 0 3節所列者除外	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03, of silk or silk waste	12.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
62019990	其他紡織材料製男用或男童用附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，第6 2 0 3節所列者除外	Men's or boys' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03, of other textile materials	12.00%	C
6202	女用或女童用大衣、駕車外套、披肩、斗篷、附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，第6 2 0 4節所列者除外	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading		
62021	—大衣、雨衣、駕車外套、披肩、斗篷及類似品：	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles：		
620211	羊毛或動物細毛製	Of wool or fine animal hair		
62021100	羊毛或動物細毛製女用或女童用大衣、雨衣、駕車外套、披肩、斗篷及類似品	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair	12.00%	C
620212	棉製	Of cotton		
62021200	棉製女用或女童用外套、雨衣、駕車外套、披肩、斗篷及類似品	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton	12.00%	C
620213	人造纖維製	Of man-made fibres		
62021300	人造纖維製女用或女童用外套、雨衣、駕車外套、披肩、斗篷及類似品	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres	12.00%	C
620219	其他紡織材料製	Of other textile materials		
62021910	絲或廢絲製女用或女童用外套、雨衣、駕車外套、披肩、斗篷及類似品	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of silk or silk waste	12.00%	C
62021990	其他紡織材料製女用或女童用外套、雨衣、駕車外套、披肩、斗篷及類似品	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, of other textile materials	12.00%	C
62029	—其他：	-Other：		
620291	羊毛或動物細毛製	Of wool or fine animal hair		
62029100	羊毛或動物細毛製女用或女童用附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，第6 2 0 3節所列者除外	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03, of wool or fine animal hair	12.00%	C
620292	棉製	Of cotton		
62029200	棉製女用或女童用附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，第6 2 0 3節所列者除外	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03, of cotton	12.00%	C
620293	人造纖維製	Of man-made fibres		
62029300	人造纖維製女用或女童用附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，第6 2 0 3節所列者除外	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03, of man-made fibres	12.00%	C
620299	其他紡織材料製	Of other textile materials		
62029910	絲或廢絲製女用或女童用附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，第6 2 0 3節所列者除外	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03, of silk or silk waste	12.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
62029990	其他紡織材料製女用或女童用附有頭巾之禦寒外套（包括滑雪夾克）、風衣、擋風夾克及類似品，第6 2 0 3節所列者除外	Women's or girls' anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03, of other textile materials	12.00%	C
6203	男用或男童用整套西裝、搭配式套裝、夾克、西裝式外套、長褲、圍兜連吊褲工作服、膝褲及短褲（泳衣除外）	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)		
62031	— 整套西裝：	-Suits :		
620311	羊毛或動物細毛製	Of wool or fine animal hair		
62031100	羊毛或動物細毛製男用或男童用整套西裝	Men's or boys' suits, of wool or fine animal hair	12.00%	C
620312	合成纖維製	Of synthetic fibres		
62031200	合成纖維製男用或男童用整套西裝	Men's or boys' suits, of synthetic fibres	12.00%	C
620319	其他紡織材料製	Of other textile materials		
62031910	絲或廢絲製男用或男童用整套西裝	Men's or boys' suits, of silk or silk waste	12.00%	C
62031990	其他紡織材料製男用或男童用整套西裝	Men's or boys' suits, of other textile	12.00%	C
62032	— 搭配式套裝：	-Ensembles :		
620321	羊毛或動物細毛製	Of wool or fine animal hair		
62032100	羊毛或動物細毛製男用或男童用搭配式套裝	Men's or boys' ensembles, of wool or fine animal hair	12.00%	C
620322	棉製	Of cotton		
62032200	棉製男用或男童用搭配式套裝	Men's or boys' ensembles, of cotton	12.00%	C
620323	合成纖維製	Of synthetic fibres		
62032300	合成纖維製男用或男童用搭配式套裝	Men's or boys' ensembles, of synthetic fibres	12.00%	C
620329	其他紡織材料製	Of other textile materials		
62032910	絲或廢絲製男用或男童用搭配式套裝	Men's or boys' ensembles, of silk or silk waste	12.00%	C
62032920	再生纖維製男用或男童用搭配式套裝	Men's or boys' ensembles, of artificial fibres	12.00%	C
62032990	其他紡織材料製男用或男童用搭配式套裝	Men's or boys' ensembles, of other textile materials	12.00%	C
62033	— 夾克及西裝式外套：	-Jackets and blazers :		
620331	羊毛或動物細毛製	Of wool or fine animal hair		
62033100	羊毛或動物細毛製男用或男童用夾克及西裝式外套	Men's or boys' jackets and blazers, of wool or fine animal hair	10.70%	C
620332	棉製	Of cotton		
62033200	棉製男用或男童用夾克及西裝式外套	Men's or boys' jackets and blazers, of cotton	10.70%	C
620333	合成纖維製	Of synthetic fibres		
62033300	合成纖維製男用或男童用夾克及西裝式外套	Men's or boys' jackets and blazers of synthetic fibres	10.70%	C
620339	其他紡織材料製	Of other textile materials		
62033910	絲或廢絲製男用或男童用夾克及西裝式外套	Men's or boys' jackets and blazers, of silk or silk waste	12.00%	C
62033920	再生纖維製男用或男童用夾克及西裝式外套	Men's or boys' jackets and blazers, of artificial fibres	12.00%	C
62033990	其他紡織材料製男用或男童用夾克及西裝式外套	Men's or boys' jackets and blazers, of other textile materials	10.70%	C
62034	— 長褲、圍兜連吊褲工作服、膝褲及短褲：	-Trousers, bib and brace overalls, breeches and shorts :		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
620341	羊毛或動物細毛製	Of wool or fine animal hair		
62034110	羊毛或動物細毛製男用或男童用長褲、膝褲及短褲	Men's or boys' trousers, breeches and shorts, of wool or fine animal hair	10.70%	C
62034120	羊毛或動物細毛製男用或男童用圍兜連吊褲工作服	Men's or boys' bib and brace overalls, of wool or fine animal hair	12.00%	C
620342	棉製	Of cotton		
62034210	棉製男用或男童用長褲、膝褲及短褲	Men's or boys' trouser, breeches and shorts, of cotton	10.70%	D
62034220	棉製男用或男童用圍兜連吊褲工作服	Men's or boys' bib and brace overalls, of cotton	12.00%	C
620343	合成纖維製	Of synthetic fibres		
62034310	合成纖維製男用或男童用長褲、膝褲及短褲	Men's or boys' trousers, breeches and shorts, of synthetic fibres	10.70%	D
62034320	合成纖維製男用或男童用圍兜連吊褲工作服	Men's or boys' bib and brace overalls, of synthetic fibres	12.00%	C
620349	其他紡織材料製	Of other textile materials		
62034911	絲或廢絲製男用或男童用長褲、膝褲及短褲	Men's or boys' trousers, breeches and shorts, of silk or silk waste	12.00%	C
62034912	絲或廢絲製男用或男童用圍兜連吊褲工作服	Men's or boys' bib and brace overalls, of silk or silk waste	12.00%	C
62034921	再生纖維製男用或男童用長褲、膝褲及短褲	Men's or boys' trousers, breeches and shorts, of artificial fibres	12.00%	C
62034922	再生纖維製男用或男童用圍兜連吊褲工作服	Men's or boys' bib and brace overalls, of artificial fibres	12.00%	C
62034991	其他紡織材料製男用或男童用長褲、膝褲及短褲	Men's or boys' trousers, breeches and shorts, of other textile materials	10.70%	C
62034992	其他紡織材料製男用或男童用圍兜連吊褲工作服	Men's or boys' bib and brace overalls, of other textile materials	12.00%	C
6204	女用或女童用正式套裝、搭配式套裝、夾克、西裝式外套、洋裝、裙、褲裙、長褲、圍兜連吊褲工作服、膝褲及短褲（泳衣除外）	Women's or girls' suits, ensembles, jackets, blazers dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)		
62041	—正式套裝：	-Suits :		
620411	羊毛或動物細毛製	Of wool or fine animal hair		
62041100	羊毛或動物細毛製女用或女童用正式套裝	Women's or girls' suits, of wool or fine animal hair	12.00%	C
620412	棉製	Of cotton		
62041200	棉製女用或女童用正式套裝	Women's or girls' suits, of cotton	12.00%	C
620413	合成纖維製	Of synthetic fibres		
62041300	合成纖維製女用或女童用正式套裝	Women's or girls' suits, of synthetic fibres	10.70%	C
620419	其他紡織材料製	Of other textile materials		
62041910	絲或廢絲製女用或女童用正式套裝	Women's or girls' suits, of silk or silk waste	12.00%	C
62041990	其他紡織材料製女用或女童用正式套裝	Women's or girls' suits, of other textile materials	12.00%	C
62042	—搭配式套裝：	-Ensembles :		
620421	羊毛或動物細毛製	Of wool or fine animal hair		
62042100	羊毛或動物細毛製女用或女童用搭配式套裝	Women's or girls' ensembles, of wool or fine animal hair	12.00%	C
620422	棉製	Of cotton		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
62042200	棉製女用或女童用搭配式套裝	Women's or girls' ensembles, of cotton	12.00%	C
620423	合成纖維製	Of synthetic fibres		
62042300	合成纖維製女用或女童用搭配式套裝	Women's or girls' ensembles, of synthetic fibres	10.70%	C
620429	其他紡織材料製	Of other textile materials		
62042910	絲或廢絲製女用或女童用搭配式套裝	Women's or girls' ensembles, of silk or silk waste	12.00%	C
62042920	再生纖維製女用或女童用搭配式套裝	Women's or girls' ensembles, of artificial fibres	12.00%	C
62042990	其他紡織材料製女用或女童用搭配式套裝	Women's or girls' ensembles, of other textile materials	12.00%	C
62043	—夾克及西裝式外套：	-Jackets and blazers:		
620431	羊毛或動物細毛製	Of wool or fine animal hair		
62043100	羊毛或動物細毛製女用或女童用夾克及西裝式外套	Women's or girls' jackets and blazers, of wool or fine animal hair	12.00%	C
620432	棉製	Of cotton		
62043200	棉製女用或女童用夾克及西裝式外套	Women's or girls' jackets and blazers, of cotton	12.00%	C
620433	合成纖維製	Of synthetic fibres		
62043300	合成纖維製女用或女童用夾克及西裝式外套	Women's or girls' jackets and blazers, of synthetic fibres	10.70%	C
620439	其他紡織材料製	Of other textile materials		
62043910	絲或廢絲製女用或女童用夾克及西裝式外套	Women's or girls' jackets and blazers, of silk or silk waste	12.00%	C
62043920	再生纖維製女用或女童用夾克及西裝式外套	Women's or girls' jackets and blazers, of artificial fibres	12.00%	C
62043990	其他紡織材料製女用或女童用夾克及西裝式外套	Women's or girls' jackets and blazers, of other textile materials	10.70%	C
62044	—洋裝：	-Dresses :		
620441	羊毛或動物細毛製	Of wool or fine animal hair		
62044100	羊毛或動物細毛製女用或女童用洋裝	Women's or girls' dresses, of wool or fine animal hair	12.00%	C
620442	棉製	Of cotton		
62044200	棉製女用或女童用洋裝	Women's or girls' dresses, of cotton	12.00%	C
620443	合成纖維製	Of synthetic fibres		
62044300	合成纖維製女用或女童用洋裝	Women's or girls' dresses, of synthetic fibres	12.00%	C
620444	再生纖維製	Of artificial fibres		
62044400	再生纖維製女用或女童用洋裝	Women's or girls' dresses, of artificial fibres	12.00%	C
620449	其他紡織材料製	Of other textile materials		
62044910	絲或廢絲製女用或女童用洋裝	Women's or girls' dresses, of silk or silk waste	12.00%	C
62044990	其他紡織材料製女用或女童用洋裝	Women's or girls' dresses, of other textile materials	12.00%	C
62045	—裙及褲裙：	-Skirts and divided skirts :		
620451	羊毛或動物細毛製	Of wool or fine animal		
62045100	羊毛或動物細毛製女用或女童用裙及褲裙	Women's or girls' skirts and divided skirts, of wool or fine animal hair	12.00%	C
620452	棉製	Of cotton		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
62045200	棉製女用或女童用裙及褲裙	Women's or girls' skirts and divided skirts, of cotton	12.00%	C
620453	合成纖維製	Of synthetic fibres		
62045300	合成纖維製女用或女童用裙及褲裙	Women's or girls' skirts and divided skirts, of synthetic fibres	12.00%	C
620459	其他紡織材料製	Of other textile materials		
62045910	絲或廢絲製女用或女童用裙及褲裙	Women's or girls' skirts and divided skirts, of silk or silk waste	12.00%	C
62045920	再生纖維製女用或女童用裙及褲裙	Women's or girls' skirts and divided skirts, of artificial fibres	10.70%	C
62045990	其他紡織材料製女用或女童用裙及褲裙	Women's or girls' skirts and divided skirts, of other textile materials	12.00%	C
62046	—長褲、圍兜連吊褲工作服、膝褲及短褲：	-Trousers, bib and brace overalls, breeches and shorts :		
620461	羊毛或動物細毛製	Of wool or fine animal hair		
62046110	羊毛或動物細毛製女用或女童用長褲、膝褲及短褲	Women's or girls' trousers, breeches and shorts, of wool or fine animal hair	12.00%	C
62046120	羊毛或動物細毛製女用或女童用圍兜連吊褲工作服	Women's or girls' bib and brace overalls, of wool or fine animal hair	12.00%	C
620462	棉製	Of cotton		
62046210	棉製女用或女童用長褲、膝褲及短褲	Women's or girls' trousers, breeches and shorts, of cotton	10.70%	C
62046220	棉製女用或女童用圍兜連吊褲工作服	Women's or girls' bib and brace overalls, of cotton	12.00%	C
620463	合成纖維製	Of synthetic fibres		
62046310	合成纖維製女用或女童用長褲、膝褲及短褲	Women's or girls' trousers, breeches and shorts, of synthetic fibres	12.00%	C
62046320	合成纖維製女用或女童用圍兜連吊褲工作服	Women's or girls' bib and brace overalls, of synthetic fibres	12.00%	C
620469	其他紡織材料製	Of other textile materials		
62046911	絲或廢絲製女用或女童用長褲、膝褲及短褲	Women's or girls' trousers, breeches and shorts, of silk or silk waste	12.00%	C
62046912	絲或廢絲製女用或女童用圍兜連吊褲工作服	Women's or girls' bib and brace overalls, of silk or silk waste	12.00%	C
62046921	再生纖維製女用或女童用長褲、膝褲及短褲	Women's or girls' trousers, breeches and shorts, of artificial fibres	12.00%	C
62046922	再生纖維製女用或女童用圍兜連吊褲工作服	Women's or girls' bib and brace overalls, of artificial fibres	12.00%	C
62046991	其他紡織材料製女用或女童用長褲、膝褲及短褲	Women's or girls' trousers, breeches and shorts, of other textile materials	10.70%	C
62046992	其他紡織材料製女用或女童用圍兜連吊褲工作服	Women's or girls' bib and brace overalls, of other textile materials	12.00%	C
6205	男用及男童用襯衫	Men's or boys' shirts		
620510	羊毛或動物細毛製	Of wool or fine animal hair		
62051000	羊毛或動物細毛製男用或男童用襯衫	Men's or boys' shirts, of wool or fine animal hair	12.00%	C
620520	棉製	Of cotton		
62052000	棉製男用或男童用襯衫	Men's or boys' shirts, of cotton	10.70%	C
620530	人造纖維製	Of man-made fibres		
62053000	人造纖維製男用或男童用襯衫	Men's or boys' shirts, of man-made fibres	10.70%	C

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620590	其他紡織材料製	Of other textile materials		
62059010	絲或廢絲製男用或男童用襯衫	Men's or boys' shirts, of silk or silk waste	12.00%	C
62059090	其他紡織材料製男用或男童用襯衫	Men's or boys' shirts, of other textile	10.70%	C
6206	女用或女童用上衣、襯衫及短衫	Women's or girls' blouses, shirts and shirt-blouses		
620610	絲或廢絲製	Of silk or silk waste		
62061000	絲或廢絲製女用或女童用上衣、襯衫及短衫	Women's or girls' blouses, shirts and shirt-blouses, of silk or silk waste	12.00%	C
620620	羊毛或動物細毛製	Of wool or fine animal hair		
62062000	羊毛或動物細毛製女用或女童用上衣、襯衫及短衫	Women's or girls' blouses, shirts and shirt-blouses, of wool or fine animal hair	12.00%	C
620630	棉製	Of cotton		
62063000	棉製女用或女童用上衣、襯衫及短衫	Women's or girls' blouses, shirts and shirt-blouses, of cotton	10.70%	C
620640	人造纖維製	Of man-made fibres		
62064000	人造纖維製女用或女童用上衣、襯衫及短衫	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres	10.70%	C
620690	其他紡織材料製	Of other textile materials		
62069000	其他紡織材料製女用或女童用上衣、襯衫及短衫	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials	10.70%	C
6207	男用或男童用汗衫及其他背心、內褲、三角褲、睡衣、睡衣褲、浴袍、農衣及類似品	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar		
62071	－內褲及三角褲：	-Underpants and briefs：		
620711	棉製	Of cotton		
62071100	棉製男用或男童用內褲及三角褲	Men's or boys' underpants and briefs, of cotton	10.70%	C
620719	其他紡織材料製	Of other textile materials		
62071910	絲或廢絲製男用或男童用內褲及三角褲	Men's or boys' underpants and briefs, of silk or silk waste	12.00%	C
62071990	其他紡織材料製男用或男童用內褲及三角褲	Men's or boys' underpants and briefs, of other textile materials	12.00%	C
62072	－睡衣及睡衣褲：	-Nightshirts and pyjamas：		
620721	棉製	Of cotton		
62072100	棉製男用或男童用睡衣及睡衣褲	Mens' or boys' nightshirts and pyjamas, of cotton	12.00%	C
620722	人造纖維製	Of man-made fibres		
62072200	人造纖維製男用或男童用睡衣及睡衣褲	Mens' or boys' nightshirts and pyjamas, of man-made fibres	12.00%	C
620729	其他紡織材料製	Of other textile materials		
62072910	絲或廢絲製男用或男童用睡衣及睡衣褲	Mens' or boys' nightshirts and pyjamas, of silk or silk waste	12.00%	C
62072990	其他紡織材料製男用或男童用睡衣及睡衣褲	Mens' or boys' nightshirts and pyjamas, of other textile materials	12.00%	C
62079	－其他：	-Other：		
620791	棉製	Of cotton		
62079100	棉製男用或男童用汗衫及其他背心、浴袍、農衣及類似品	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of cotton	12.00%	C



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
620792	人造纖維製	Of man-made fibres		
62079200	人造纖維製男用或男童用汗衫及其他背心、浴袍、晨衣及類似品	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of man-made fibres	12.00%	C
620799	其他紡織材料製	Of other textile materials		
62079910	絲或廢絲製男用或男童用汗衫及其他背心、浴袍、晨衣及類似品	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of silk or silk waste	12.00%	C
62079990	其他紡織材料製男用或男童用汗衫及其他背心、浴袍、晨衣及類似品	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of other textile materials	12.00%	C
6208	女用或女童用汗衫及其他背心、套裙、襯裙、三角褲、短內褲、睡袍、睡衣褲、便服、浴袍、晨衣及類似品	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles		
62081	—套裙及襯裙：	-Slips and petticoats:		
620811	人造纖維製	Of man-made fibres		
62081100	人造纖維製女用或女童用套裙及襯裙	Women's or girls' slips and petticoats, of man-made fibres	12.00%	C
620819	其他紡織材料製	Of other textile materials		
62081910	絲或廢絲製女用或女童用套裙及襯裙	Women's or girls' slips and petticoats, of silk or silk waste	12.00%	C
62081990	其他紡織材料製女用或女童用套裙及襯裙	Women's or girls' slips and petticoats, of other textile materials	12.00%	C
62082	—睡袍及睡衣褲：	-Nightdresses and pyjamas:		
620821	棉製	Of cotton		
62082100	棉製女用或女童用睡袍及睡衣褲	Women's or girls' nightdresses and pyjamas, of cotton	12.00%	C
620822	人造纖維製	Of man-made fibres		
62082200	人造纖維製女用或女童用睡袍及睡衣褲	Women's or girls' nightdresses and pyjamas, of man-made fibres	12.00%	C
620829	其他紡織材料製	Of other textile materials		
62082910	絲或廢絲製女用或女童用睡袍及睡衣褲	Women's or girls' nightdresses and pyjamas, of silk or silk waste	12.00%	C
62082990	其他紡織材料製女用或女童用睡袍及睡衣褲	Women's or girls' nightdresses and pyjamas, of other textile materials	12.00%	C
62089	—其他：	-Other :		
620891	棉製	Of cotton		
62089100	棉製女用或女童用汗衫及其他背心、三角褲、短內褲、便服、浴袍、晨衣及類似品	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of cotton	10.70%	C
620892	人造纖維製	Of man-made fibres		
62089200	人造纖維製女用或女童用汗衫及其他背心、三角褲、短內褲、便服、浴袍、晨衣及類似品	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of man-made fibres	12.00%	C
620899	其他紡織材料製	Of other textile materials		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
62089910	絲或廢絲製女用或女童用汗衫及其他背心、三角褲、短內褲、便服、浴袍、晨衣及類似品	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of silk or silk waste	12.00%	C
62089990	其他紡織材料製女用或女童用汗衫及其他背心、三角褲、短內褲、便服、浴袍、晨衣及類似品	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of other textile materials	12.00%	C
6209	嬰兒衣著及服飾附屬品	Babies' garments and clothing accessories		
620910	羊毛或動物細毛製	Of wool or fine animal hair		
62091000	羊毛或動物細毛製嬰兒衣著及服飾附屬品	Babies' garments and clothing accessories, of wool or fine animal hair	12.00%	C
620920	棉製	Of cotton		
62092000	棉製嬰兒衣著及服飾附屬品	Babies' garments and clothing accessories, of cotton	12.00%	C
620930	合成纖維製	Of synthetic fibres		
62093000	合成纖維製嬰兒衣著及服飾附屬品	Babies' garments and clothing accessories, of synthetic fibres	12.00%	C
620990	其他紡織材料製	Of other textile materials		
62099010	絲或廢絲製嬰兒衣著及服飾附屬品	Babies' garments and clothing accessories, of silk or silk waste	12.00%	C
62099020	再生纖維製嬰兒衣著及服飾附屬品	Babies' garments and clothing accessories, of artificial fibres	12.00%	C
62099090	其他紡織材料製嬰兒衣著及服飾附屬品	Babies' garments and clothing accessories, of other textile materials	12.00%	C
6210	第5602、5603、5903、5906或5907節織物所製之衣服	Garments, made up of fabrics of heading No.56.02,56.03, 59.03,59.06 or 59.07		
621010	第5602節或5603節織物製	Of fabrics of heading No.56.02 or 56.03		
62101000	第5602節或5603節織物所製之衣服	Garments, made up of fabrics of headings No.56.02 or 56.03	12.00%	C
621020	其他衣服，屬於第6201·11至6201·19目所述之類型者	Other garments, of the type described in subheadings 6201.11 to 6201.19		
62102000	其他衣服，屬於第620111至620119目所述之類型者	Other garments, of the type described in subheadings 6201.11 to 6201.19	12.00%	C
621030	其他衣服，屬於第6202·11至6202·19目所述之類型者	Other garments, of the type described in subheadings 6202.11 to 6202.19		
62103000	其他衣服，屬於第620211至620219目所述之類型者	Other garments, of the type described in subheading 6202.11 to 6202.19	12.00%	C
621040	其他男用或男童用衣服	Other men's or boys' garments		
62104000	其他男用或男童用衣服	Other men's or boys' garments	12.00%	C
621050	其他女用或女童用衣服	Other women's or girls' garments		
62105000	其他女用或女童用衣服	Other women's or girls' garments	12.00%	C
6211	競賽裝、滑雪服及泳衣；其他衣服	Track suits, ski-suits and swimwear; other garments		
62111	—泳裝：	-Swimwear:		
621111	男用或男童用	Men's or boys'		
62111110	人造纖維製男用或男童用泳裝	Men's or boys' swimwear, of man-made fibres	12.00%	C
62111190	其他紡織材料製男用或男童用泳裝	Men's or boys' swimwear, of other textile materials	12.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
621112	女用或女童用	Women's or girls'		
62111210	人造纖維製女用或女童用泳裝	Women's or girls' swimwear, of man-made fibres	12.00%	C
62111290	其他紡織材料製女用或女童用泳裝	Women's or girls' swimwear, of other textile materials	12.00%	C
621120	滑雪服	Ski suits		
62112010	人造纖維製滑雪服	Ski suits, of man-made fibres	12.00%	C
62112020	絲或廢絲製滑雪服	Ski suits, of silk or silk waste	12.00%	C
62112090	其他紡織材料製滑雪服	Ski suits, of other textile materials	12.00%	C
62113	—其他男用或男童用衣服：	-Other garments, men's or boys'：		
621131	羊毛或動物細毛製	Of wool or fine animal hair		
62113100	羊毛或動物細毛製其他男用或男童用衣服	Other garments, men's or boys', of wool or fine animal hair	12.00%	C
621132	棉製	Of cotton		
62113200	棉製其他男用或男童用衣服	Other garments, men's or boys', of cotton	10.70%	C
621133	人造纖維製	Of man-made fibres		
62113300	人造纖維製其他男用或男童用衣服	Other garments, men's or boys', of man-made fibres	10.70%	C
621139	其他紡織材料製	Of other textile materials		
62113910	絲或廢絲製其他男用或男童用衣服	Other garments, men's or boys', of silk or silk waste	12.00%	C
62113990	其他紡織材料製其他男用或男童用衣服	Other garments, men's or boys', of other textile materials	12.00%	C
62114	—其他女用或女童用衣服：	-Other garments, women's or girls'：		
621141	羊毛或動物細毛製	Of wool or fine animal hair		
62114100	羊毛或動物細毛製其他女用或女童用衣服	Other garments, women's or girls', of wool or fine animal hair	12.00%	C
621142	棉製	Of cotton		
62114200	棉製其他女用或女童用衣服	Other garments, women's or girls', of cotton	10.70%	C
621143	人造纖維製	Of man-made fibres		
62114300	人造纖維製其他女用或女童用衣服	Other garments, women's or girls', of man-made fibres	10.70%	C
621149	其他紡織材料製	Of other textile materials		
62114910	絲或廢絲製其他女用或女童用衣服	Other garments, women's or girls', of silk or silk waste	12.00%	C
62114990	其他紡織材料製其他女用或女童用衣服	Other garments, women's or girls', of other textile materials	10.70%	C
6212	胸罩、束腰、緊身褸、吊褲帶、吊帶、吊襪及類似品及其零件，不論是否針織或鉤針織者	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or		
621210	胸罩	Brassieres		
62121010	絲或廢絲製胸罩，不論是否針織或鉤針織者	Brassieres, whether or not knitted or crocheted, of silk or silk waste	12.00%	C
62121090	其他紡織材料製胸罩，不論是否針織或鉤針織者	Brassieres, whether or not knitted or crocheted, of other textile materials	12.00%	C
621220	束腰及束褲	Girdles and panty-girdles		
62122000	束腰及束褲腰帶，不論是否針織或鉤針織者	Girdles and panty-girdles, whether or not knitted or crocheted	12.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
621230	連胸緊身內衣	Corselettes		
62123010	絲或廢絲製連胸緊身內衣，不論是否針織或鉤針織者	Corselettes, whether or not knitted or crocheted, of silk or silk waste	12.00%	C
62123090	其他紡織材料製連胸緊身內衣，不論是否針織或鉤針織者	Corselettes, whether or not knitted or crocheted, of other textile materials	12.00%	C
621290	其他	Other		
62129000	其他第6 2 1 2 節所屬之貨品	Other articles of heading No.62.12	12.00%	C
6213	手帕	Handkerchiefs		
621310	絲或廢絲製	Of silk or silk waste		
62131000	絲或廢絲製手帕	Handkerchiefs of silk or silk waste	12.00%	C
621320	棉製	Of cotton		
62132000	棉製手帕	Handkerchiefs of cotton	12.00%	C
621390	其他紡織材料製	Of other textile materials		
62139000	其他紡織材料製手帕	Handkerchiefs of other textile materials	12.00%	C
6214	披巾、圍巾、頭巾、頭紗、面紗及類似品	Shawls, scarves, mufflers, mantillas, veils and the like		
621410	絲或廢絲製	Of silk or silk waste		
62141000	絲或廢絲製披巾、圍巾、頭巾、頭紗、面紗及類似品	Shawls, scarves, mufflers, mantillas, veils and the like, of silk or silk waste	12.00%	C
621420	羊毛或動物細毛製	Of wool or fine animal hair		
62142000	羊毛或動物細毛製披巾、圍巾、頭巾、頭紗、面紗及類似品	Shawls, scarves, mufflers, mantillas, veils and the like, of wool or fine animal hair	12.00%	C
621430	合成纖維製	Of synthetic fibres		
62143000	合成纖維製披巾、圍巾、頭巾、頭紗、面紗及類似品	Shawls, scarves, mufflers, mantillas, veils and the like, of synthetic fibres	12.00%	C
621440	再生纖維製	Of artificial fibres		
62144000	再生纖維製披巾、圍巾、頭巾、頭紗、面紗及類似品	Shawls, scarves, mufflers, mantillas veils and the like, of artificial fibres	12.00%	C
621490	其他紡織材料製	Of other textile materials		
62149000	其他紡織材料製披巾、圍巾、頭巾、頭紗、面紗及類似品	Shawls, scarves, mufflers, mantillas veils and the like, of other textile materials	12.00%	C
6215	領帶、領結及領飾	Ties, bow ties and cravats		
621510	絲或廢絲製	Of silk or silk waste		
62151000	絲或廢絲製領帶、領結及領飾	Ties, bow ties and cravats, of silk or silk waste	12.00%	C
621520	人造纖維製	Of man-made fibres		
62152000	人造纖維製領帶、領結及領飾	Ties, bow ties and cravats, of man-made fibres	12.00%	C
621590	其他紡織材料製	Of other textile materials		
62159000	其他紡織材料製領帶、領結及領飾	Ties, bow ties and cravats, of other textile materials	12.00%	C
6216	手套、併指手套及露指手套	Gloves, mittens and mitts		
621600	手套、併指手套及露指手套	Gloves, mittens and mitts		
62160010	紡織材料製手套、併指手套及露指手套，以塑膠或橡膠浸漬、塗佈或覆蓋者	Gloves, mittens and mitts, of textile materials, impregnated, coated or covered with plastics or rubber	12.00%	C
62160091	棉製其他手套、併指手套及露指手套	Other gloves, mittens and mitts, of cotton	12.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
62160092	人造纖維製其他手套、併指手套及露指手套	Other gloves mittens and mitts, of man-made fibres	12.00%	C
62160093	絲或廢絲製其他手套、併指手套及露指手套	Other gloves, mittens and mitts, of silk or sile waste	12.00%	C
62160094	羊毛或動物細毛製其他手套、併指手套及露指手套	Other gloves, mittens and mitts, of wool or fine animal hair	12.00%	C
62160099	其他紡織材料製其他手套、併指手套及露指手套	Other gloves, mittens and mitts, of other textile materials	12.00%	C
6217	其他製成之服飾附屬品；衣服或服飾附屬品之零件，第 6 2 1 2 節所列者除外	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12		
621710	附屬品	Accessories		
62171010	絲或廢絲製其他製成之服飾附屬品	Other made up clothing accessories, of silk or silk waste	12.00%	C
62171090	其他紡織材料製其他製成之服飾附屬品	Other made up clothing accessories, of other textile materials	10.70%	C
621790	零件	Parts		
62179010	絲或廢絲製衣服或服飾附屬品之零件	Parts of garments or of clothing accessories, of silk or silk waste	12.00%	C
62179090	其他紡織材料製衣服或服飾附屬品之零件	Parts of garments or of clothing accessories, of other textile materials	12.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
63	第六十三章 其他製成之紡織品；組合品；不堪用衣著及不堪用紡織	Chapter 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags		
6301	毯及旅行用毯	Blankets and travelling rugs		
630110	電毯	Electric blankets		
63011000	電毯	Electric blankets	12.00%	C
630120	羊毛或動物細毛製毯（電毯除外）及旅行用毯	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair		
63012000	羊毛或動物細毛製毯（電毯除外）及旅行用毯	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	11.00%	C
630130	棉製毯（電毯除外）及旅行用毯	Blankets (other than electric blankets) and travelling rugs, of cotton		
63013000	棉製毯（電毯除外）及旅行用毯	Blankets (other than electric blankets) and travelling rugs, of cotton	12.00%	C
630140	合成纖維製毯（電毯除外）及旅行用毯	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres		
63014000	合成纖維製毯（電毯除外）及旅行用毯	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	12.00%	C
630190	其他毯及旅行用毯	Other blankets and travelling rugs		
63019010	絲或廢絲製毯（電毯除外）及旅行用毯	Blankets (other than electric blankets) and travelling rugs, of silk or silk waste	12.50%	C
63019090	其他紡織材料製毯及旅行用毯	Blankets and travelling rugs, of other textile materials	12.00%	C
6302	床上、餐桌、盥洗及廚服用織物製品	Bed linen, table linen, toilet linen and		
630210	床上用織物製品，針織或鉤針織者	Bed linen, knitted or crocheted		
63021010	絲或廢絲製床上用織物製品，針織或鉤針織者	Bed linen, knitted or crocheted, of silk or silk waste	12.50%	C
63021090	其他紡織材料製床上用織物製品，針織或鉤針織者	Bed linen, knitted or crocheted, of other textile materials	12.00%	C
63022	—其他印花床上用織物製品：	-Other bed linen, printed:		
630221	棉製	Of cotton		
63022100	棉製其他印花床上用織物製品	Other bed linen, printed, of cotton	11.00%	C
630222	人造纖維製	Of man-made fibres		
63022200	人造纖維製其他印花床上用織物製品	Other bed linen, printed, of man-made fibres	11.00%	C
630229	其他紡織材料製	Of other textile materials		
63022910	絲或廢絲製其他印花床上用織物製品	Other bed linen, printed, of silk or silk waste	12.50%	C
63022990	其他紡織材料製其他印花床上用織物製品	Other bed linen, printed, of other textile materials	11.00%	C
63023	—其他床上用織物製品：	-Other bed linen :		
630231	棉製	Of cotton		
63023100	棉製其他床上用織物製品	Other bed linen, of cotton	11.00%	C
630232	人造纖維製	Of man-made fibres		
63023200	人造纖維製其他床上用織物製品	Other bed linen, of man-made fibres	11.00%	C
630239	其他紡織材料製	Of other textile materials		
63023910	絲或廢絲製其他床上用織物製品	Other bed linen, of silk or silk waste	12.50%	C
63023990	其他紡織材料製床上用織物製品	Other bed linen, of other textile materials	11.00%	C
630240	餐桌用織物製品，針織或鉤針織者	Table linen, knitted or crocheted		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
63024010	絲或廢絲製餐桌用織物製品，針織或鉤針織者	Table linen, knitted or crocheted, of silk or silk waste	12.50%	C
63024090	其他紡織材料製餐桌用織物製品，針織或鉤針織者	Table linen, knitted or crocheted, of other textile materials	12.00%	C
63025	—其他餐桌用織物製品：	-Other table linen：		
630251	棉製	Of cotton		
63025100	棉製其他餐桌用織物製品	Other table linen, of cotton	12.00%	C
630252	亞麻製	Of flax		
63025200	亞麻製其他餐桌用織物製品	Other table linen, of flax	12.00%	C
630253	人造纖維製	Of man-made fibres		
63025300	人造纖維製其他餐桌用織物製品	Other table linen, of man-made fibres	12.00%	C
630259	其他紡織材料製	Of other textile materials		
63025910	絲或廢絲製其他餐桌用織物製品	Other table linen, of silk or silk waste	12.50%	C
63025990	其他紡織材料製其他餐桌用織物製品	Other table linen, of other textile materials	12.00%	C
630260	盥洗及廚房用，棉質毛巾織物或類似毛圈織物製品	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		
63026000	盥洗及廚房用，棉質毛巾織物或類似毛圈織物製品	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	11.00%	C
63029	—其他：	-Other：		
630291	棉製	Of cotton		
63029100	棉製盥洗及廚房用織物製品	Toilet linen and kitchen linen, of cotton	11.00%	C
630292	亞麻製	Of flax		
63029200	亞麻製盥洗及廚房用織物製品	Toilet linen and kitchen linen, of flax	12.00%	C
630293	人造纖維製	Of man-made fibres		
63029300	人造纖維製盥洗及廚房用織物製品	Toilet linen and kitchen linen, of man-made fibres	12.00%	C
630299	其他紡織材料製	Of other textile materials		
63029910	絲或廢絲製盥洗及廚房用織物製品	Toilet linen and kitchen linen, of silk or silk waste	12.50%	C
63029990	其他紡織材料製盥洗及廚房用織物製品	Toilet linen and kitchen linen, of other textile materials	12.00%	C
6303	窗簾（包括窗簾）及室內窗簾；窗簾及床用短帷幔	Curtains (including drapes) and interior blinds; curtain or bed valances		
63031	—針織或鉤針織者：	-Knitted or crocheted:		
630311	棉製	Of cotton		
63031100	棉製窗簾（包括窗簾）及室內窗簾；窗簾及床用短帷幔，針織或鉤針織者	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of cotton	12.00%	C
630312	合成纖維製	Of synthetic fibres		
63031200	合成纖維製窗簾（包括窗簾）及室內窗簾；窗簾及床用短帷幔，針織或鉤針織者	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of synthetic fibres	12.00%	C
630319	其他紡織材料製	Of other textile materials		
63031910	絲或廢絲製窗簾（包括窗簾）及室內窗簾；窗簾及床用短帷幔，針織或鉤針織者	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of silk or silk waste	12.50%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
63031990	其他紡織材料製窗簾（包括窗簾）及室內窗簾；窗簾及床用短帷幔，針織或鉤針織者	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of other textile materials	12.00%	C
63039	－其他：	-Other :		
630391	棉製	Of cotton		
63039100	棉製其他窗簾（包括窗簾）及室內窗簾；窗簾及床用短帷幔	Other curtains (including drapes) and interior blinds; curtain or bed valances, of	12.00%	C
630392	合成纖維製	Of synthetic fibres		
63039200	合成纖維製其他窗簾（包括窗簾）及室內窗簾；窗簾及床用短帷幔	Other curtains (including drapes)and interior blinds; curtain or bed valances, of synthetic fibres	12.00%	C
630399	其他紡織材料製	Of other textile materials		
63039910	絲或廢絲製其他窗簾（包括窗簾）及室內窗簾；窗簾及床用短帷幔	Other curtains (including drapes) and interior blinds; curtain or bed valances, of silk or silk waste	12.50%	C
63039990	其他紡織材料製其他窗簾（包括窗簾）及室內窗簾；窗簾及床用短帷幔	Other curtains (including drapes), and interior blinds; curtain or bed valances, of other textile materials	12.00%	C
6304	第9 4 0 4 節所列物品除外之其他室內裝飾品	Other furnishing articles, excluding those of heading No. 94.04		
63041	－床罩：	-Bedspreads :		
630411	針織或鉤針織者	Knitted or crocheted		
63041110	棉製床罩，針織或鉤針織者	Bedspreads, knitted or crocheted, of cotton	12.00%	C
63041120	人造纖維製床罩，針織或鉤針織者	Bedspreads, knitted or crocheted, of man-made fibres	11.00%	C
63041130	絲或廢絲製床罩，針織或鉤針織者	Bedspreads, knitted or crocheted, of silk or silk waste	12.50%	C
63041190	其他紡織材料製床罩，針織或鉤針織者	Bedspreads, knitted or crocheted, of other textile materials	12.00%	C
630419	其他	Other		
63041910	棉製其他床罩	Other bedspreads, of cotton	11.00%	C
63041920	人造纖維製其他床罩	Other bedspreads, of man-made fibres	11.20%	C
63041930	絲或廢絲製其他床罩	Other bedspreads, of silk or silk waste	12.50%	C
63041990	其他紡織材料製其他床罩	Other bedspreads, of other textile materials	11.00%	C
63049	－其他：	-Other :		
630491	針織或鉤針織者	Knitted or crocheted		
63049110	絲或廢絲製第9 4 0 4 節所列物品除外之其他室內裝飾品，針織或鉤針織者	Other furnishing articles, excluding those of heading No.94.04, knitted or crocheted, of silk or silk waste	12.50%	C
63049190	其他紡織材料製第9 4 0 4 節所列物品除外之其他室內裝飾品，針織或鉤針織者	Other furnishing articles, excluding those of heading No.94.04, knitted or crocheted, of other textile materials	12.00%	C
630492	棉製，非針織或鉤針織者	Not knitted or crocheted, of cotton		
63049200	棉製第9 4 0 4 節所列物品除外之其他室內裝飾品，非針織或鉤針織者	Other furnishing articles, excluding those of heading No.94.04, not knitted or crocheted, of cotton	12.00%	C
630493	合成纖維製，非針織或鉤針織者	Not knitted or crocheted, of synthetic fibres		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
63049300	合成纖維製第9 4 0 4節所列物品除外之其他室內裝飾品，非針織或鉤針織者	Other furnishing articles, excluding those of heading No.94.04, not knitted or crocheted, of synthetic fibres	11.00%	C
630499	其他紡織材料製，非針織或鉤針織者	Not knitted or crocheted, of other textile		
63049910	絲或廢絲製第9 4 0 4節所列物品除外之其他室內裝飾品，非針織或鉤針織者	Other furnishing articles, excluding those of heading No.94.04, not knitted or crocheted, of silk or silk waste	12.50%	C
63049990	其他紡織材料製第9 4 0 4節所列物品除外之其他室內裝飾品，非針織或鉤針織者	Other furnishing articles, excluding those of heading No.94.04, not knitted or crocheted, of other textile materia	12.00%	C
6305	包裝用袋	Sacks and bags, of a kind used for the packing of goods		
630510	黃麻製或第5 3 0 3節之其他紡織 皮纖維製	Of jute or of other textile bast fibres of heading No. 53.03		
63051000	黃麻製或第5 3 0 3節之其他紡織 皮纖維製包裝用袋	Sacks and bags, of a kind used for the packing of goods, of jute or of other textile bast fibres of heading No.53.03	12.00%	C
630520	棉製	Of cotton		
63052000	棉製包裝用袋	Sacks and bags, of a kind used for the packing of goods, of cotton	12.00%	C
63053	—人造纖維製：	-Of man-made textile materials：		
630532	可摺性中大型容器	Flexible intermediate bulk containers		
63053200	人造纖維製可摺性中大型容器	Flexible intermediate bulk containers,of man-made textile materials	12.00%	C
630533	其他，聚乙烯或聚丙烯扁條或類似品製	Other, of polyethylene or polypropylene strip or the like		
63053300	其他，聚乙烯或聚丙烯扁條或類似品製包裝用袋	Other, sacks and bags, of a kind used for the packing of good, of polyethylene or polypropylene strip or the like	12.00%	C
630539	其他	Other		
63053900	其他人造纖維製包裝用袋	Sacks and bags, of a kind used for the packing of goods, of other man-made fibres	12.00%	C
630590	其他紡織材料製	Of other textile materials		
63059000	其他紡織材料製包裝用袋	Sacks and bags, of a kind used for the packing of goods, of other textile materials	12.00%	C
6306	油帆布、遮陽帳幕及遮陽簾；帳篷；船帆、帆船用帆；露營用品	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft;		
63061	—油帆布、遮陽帳幕及遮陽簾：	-Tarpaulins, awnings and sunblinds：		
630611	棉製	Of cotton		
63061100	棉製油帆布、遮陽帳幕及遮陽簾	Tarpaulins, awnings and sunblinds, of cotton	12.00%	C
630612	合成纖維製	Of synthetic fibres		
63061200	合成纖維製油帆布、遮陽帳幕及遮陽簾	Tarpaulins, awnings and sunblinds, of synthetic fibres	12.00%	C
630619	其他紡織材料製	Of other textile materials		
63061900	其他紡織材料製油帆布、遮陽帳幕及遮陽簾	Tarpaulins, awnings and sunblinds, of other textile materials	12.00%	C
63062	—帳篷：	-Tents：		
630621	棉製	Of cotton		
63062100	棉製帳篷	Tents, of cotton	12.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
630622	合成纖維製	Of synthetic fibres		
63062200	合成纖維製帳篷	Tents, of synthetic fibres	12.00%	C
630629	其他紡織材料製	Of other textile materials		
63062900	其他紡織材料製帳篷	Tents, of other textile materials	12.00%	C
63063	—船帆：	-Sails：		
630631	合成纖維製	Of synthetic fibres		
63063100	合成纖維製船帆	Sails, of synthetic fibres	Free	A
630639	其他紡織材料製	Of other textile materials		
63063900	其他紡織材料製船帆	Sails, of other textile materials	Free	A
63064	—充氣墊：	-Pneumatic mattresses：		
630641	棉製	Of cotton		
63064100	棉製充氣墊	Pneumatic mattresses, of cotton	12.00%	C
630649	其他紡織材料製	Of other textile materials		
63064900	其他紡織材料製充氣墊	Pneumatic mattresses, of other textile materials	12.00%	C
63069	—其他：	-Other：		
630691	棉製	Of cotton		
63069100	其他露營用品，棉製	Other camping goods, of cotton	12.00%	C
630699	其他紡織材料製	Of other textile materials		
63069910	其他露營用品，絲或廢絲製	Other camping goods, of silk or silk waste	12.50%	C
63069920	其他露營用品，合成或再生纖維製	Other camping goods, of synthetic or regenerated fibres	12.00%	C
63069990	其他露營用品，其他紡織材料製	Other camping goods, of other textile materials	12.00%	C
6307	其他製成品，包括服裝模型樣品	Other made up articles, including dress		
630710	擦地板布、洗碗布、抹布及類似清潔布	Floor-cloths, dish-cloths, dusters and similar cleaning cloths		
63071000	擦地板布、洗碗布、抹布及類似清潔布	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	12.00%	C
630720	救生衣及救生帶	Life-jackets and life-belts		
63072000	救生衣及救生帶	Life-jackets and life-belts	10.00%	B
630790	其他	Other		
63079011	絲或廢絲製服裝模型樣品	Dress patterns, of silk or silk waste	12.50%	C
63079019	其他紡織材料製服裝模型樣品	Dress patterns, of other textile materials	12.00%	C
63079020	黏扣帶	Woven fabric fastener (magic tape)	10.00%	B
63079030	防彈衣及類似品	Bullet-proof clothing and the like	10.00%	B
63079040	防火衣、防毒衣、救難袋及類似品	Firemen's fire-proof clothings, poison-proof clothings, rescue bags and the like	10.00%	B
63079050	紡織材料製口罩	Masks, of textile materials	7.50%	B
63079090	其他製成之紡織品	Other made up textile articles	10.00%	B
6308	梭織物與紗線之組合品，不論是否有附屬品，供製地毯、掛毯、刺繡桌巾或餐巾或類似之紡織品，零售用包裝者	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
630800	梭織物與紗線之組合品，不論是否有附屬品，供製地毯、掛毯、刺繡桌巾或餐巾或類似之紡織品，零售用包裝者	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale		
63080000	梭織物與紗線之組合品，不論是否有附屬品，供製地毯、掛毯、刺繡桌巾或餐巾或類似之紡織品，零售用包裝者	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	12.00%	C
6309	不堪用衣著及其他不堪用物品	Worn clothing and other worn articles		
630900	不堪用衣著及其他不堪用物品	Worn clothing and other worn articles		
63090000	不堪用衣著及其他不堪用紡織品	Worn clothing and other worn textile articles	10.00%	B
6310	新舊破布、廢繩索及不堪使用之繩索製品，紡織材料製者	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile		
631010	已整理	Sorted		
63101010	羊毛或動物細毛製已整理之新舊破布，廢繩索及不堪使用之繩索製品	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of wool or fine animal hair	1.00%	A
63101020	人造纖維製已整理之新舊破布，廢繩索及不堪使用之繩索製品	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of man-made fibres	10.00%	B
63101030	絲或廢絲製已整理之新舊破布，廢繩索及不堪使用之繩索製品	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of silk or silk waste	10.00%	B
63101040	棉製已整理之新舊破布，廢繩索及不堪使用之繩索製品	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of	4.20%	A
63101090	其他紡織材料製已整理之新舊破布，廢繩索及不堪使用之繩索製品	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, sorted, of other textile materials	5.00%	A
631090	其他	Other		
63109010	羊毛或動物細毛製其他新舊破布，廢繩索及不堪使用之繩索製品	Other used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of wool or fine animal hair	1.00%	A
63109020	人造纖維製其他新舊破布，廢繩索及不堪使用之繩索製品	Other used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of man-made fibres	10.00%	B
63109090	其他紡織材料製其他新舊破布，廢繩索及不堪使用之繩索製品	Other used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of other textile materials	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
64	第六十四章 鞋靴、綁腿及類似品；此類物品之零件	Chapter 64 Footwear, gaiters and the like; parts of such articles		
6401	外底及鞋面以橡膠或塑膠製之防水鞋靴，其鞋面不是用縫、鉚、釘、旋、塞或類似方法固定或裝配在鞋底上者	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes		
640110	帶有保護用金屬鞋頭之鞋靴	Footwear incorporating a protective metal toe-cap		
64011010	鞋頭包鋼之勞工用安全鞋	Safety shoes with steel toe protection for labors' use	Free	A
64011090	其他第6 4 0 1節所屬帶有保護用金屬鞋頭之鞋靴	Other footwear of heading No. 64.01, incorporating a protective metal toe-cap	5.00%	E
64019	—其他鞋靴：	-Other footwear：		
640191	覆及膝蓋者	Covering the knee		
64019100	其他第6 4 0 1節所屬覆及膝蓋之鞋靴	Other footwear of heading No. 64.01, covering the knee	5.00%	E
640192	覆踝但不覆及膝蓋者	Covering the ankle but not covering the knee		
64019200	其他第6 4 0 1節所屬覆踝但不覆及膝蓋之鞋靴	Other footwear of heading No. 64.01, covering the ankle but not covering the knee	5.00%	E
640199	其他	Other		
64019900	其他第6 4 0 1節所屬之鞋類	Other footwear of heading No. 64.01	5.00%	E
6402	外底及鞋面以橡膠或塑膠製之其他鞋靴	Other footwear with outer soles and uppers of rubber or plastics		
64021	—運動鞋靴：	-Sports footwear：		
640212	滑雪靴、越野滑雪靴及雪板靴	Ski-boots, cross-country ski footwear and snowboard boots		
64021200	滑雪靴、越野滑雪靴及雪板靴，外底及鞋面以橡膠或塑膠製者	Ski-boots, cross-country ski-footwear and snowboard, boots, with outer soles and uppers of rubber or plastics	5.00%	A
640219	其他	Other		
64021900	其他運動鞋靴，外底及鞋面以橡膠或塑膠製者	Other sport footwear, with outer soles and uppers of rubber or plastics	5.00%	A
640220	鞋靴，以填塞法將條狀鞋面組合於鞋底上者	Footwear with upper straps or thongs assembled to the sole by means of plugs		
64022000	鞋靴，以填塞法將條狀鞋面組合於鞋底上，外底及鞋面以橡膠或塑膠製者	Footwear, with upper straps or thongs assembled to the sole by means of plugs, with outer soles and uppers of rubber or plastics	5.00%	E
640230	其他鞋靴，帶有保護用金屬鞋頭者	Other footwear, incorporating a protective metal toe-cap		
64023000	其他鞋靴，帶有保護用金屬鞋頭，外底及鞋面以橡膠或塑膠製者	Other footwear incorporating a protective metal toe-cap, with outer soles and uppers of rubber or plastics	Free	A
64029	—其他鞋靴：	-Other footwear：		
640291	覆及足踝者	Covering the ankle		
64029100	其他覆及足踝之鞋靴，外底及鞋面以橡膠或塑膠製者	Other footwear, covering the ankle, with outer soles and uppers of rubber or plastics	5.00%	A
640299	其他	Other		
64029900	其他鞋類，外底及鞋面以橡膠或塑膠製者	Other footwear, with outer soles and uppers of rubber or plastics	7.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
6403	鞋靴，外底以橡膠、塑膠、皮或組合皮製，而鞋面以皮製者	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather		
64031	－運動鞋靴：	-Sports footwear：		
640312	滑雪靴、越野滑雪靴及雪板靴	Ski-boots and cross-country ski footwear and snowboard boots		
64031200	滑雪靴、越野滑雪鞋靴及雪板靴，外底以橡膠、塑膠、皮或組合皮製，而鞋面以皮製者	Ski-boots, cross-country ski footwear and snowboard boots, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	5.00%	A
640319	其他	Other		
64031900	其他運動鞋靴，外底以橡膠、塑膠、皮或組合皮製，而鞋面以皮製者	Other sports footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	5.00%	A
640320	鞋靴，外底以皮製，而鞋面以皮條帶繞過足背及圍繞大姆趾部分者	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe		
64032000	鞋靴，外底以皮製，而鞋面以皮條帶繞過足背及圍繞大姆趾部分者	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	5.00%	E
640330	鞋底或鞋臺以木製之鞋靴，無中底或保護用金屬鞋頭者	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap		
64033000	鞋底或鞋臺以木製，而鞋面以皮製之鞋靴，無中底或保護用金屬鞋頭者	Footwear made on a base or platform of wood, with uppers of leather, not having an inner sole or a protective metal toe-cap	5.00%	E
640340	其他鞋靴，帶有保護用金屬鞋頭者	Other footwear, incorporating a protective metal toe-cap		
64034000	其他鞋靴，帶有保護用金屬鞋頭，外底以橡膠、塑膠、皮或組合皮製，而鞋面以皮製者	Other footwear, incorporating a protective metal toe-cap, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	Free	A
64035	－外底以皮製之其他鞋靴：	-Other footwear with outer soles of leather：		
640351	覆足踝者	Covering the ankle		
64035100	其他外底及鞋面以皮製之鞋靴，覆足踝者	Other footwear, with outer soles and uppers of leather, covering the ankle	5.00%	A
640359	其他	Other		
64035900	其他外底及鞋面以皮製之鞋類	Other footwear, with outer soles and uppers of leather	5.00%	A
64039	－其他鞋靴：	-Other footwear：		
640391	覆足踝者	Covering the ankle		
64039100	鞋面以皮製而外底以橡膠、塑膠或組合皮製之覆足踝鞋靴	Footwear, covering the ankle, with outer soles of rubber, plastics or composition leather and uppers of leather	5.00%	A
640399	其他	Other		
64039900	其他鞋面以皮製而外底以橡膠、塑膠或組合皮製之鞋類	Other footwear, with outer soles of rubber, plastics or composition leather and uppers of leather	7.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
6404	鞋靴，外底以橡膠、塑膠、皮或組合皮製，而鞋面以紡織材料製者	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials		
64041	—外底以橡膠或塑膠製之鞋靴：	-Footwear with outer soles of rubber or		
640411	運動鞋靴；網球鞋、籃球鞋、體操鞋、訓練鞋及類似品	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the		
64041100	運動鞋靴；網球鞋、籃球鞋、體操鞋、訓練鞋及類似品，外底以橡膠或塑膠製，而鞋面以紡織材料製者	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like, with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	7.50%	B
640419	其他	Other		
64041900	其他外底以橡膠或塑膠製，而鞋面以紡織材料製之鞋靴	Other footwear, with outer soles of rubber or plastics and uppers of textile materials	7.50%	B
640420	外底以皮或組合皮製之鞋靴	Footwear with outer soles of leather or composition leather		
64042000	外底以皮或組合皮製，而鞋面以紡織材料製之鞋靴	Footwear with outer soles of leather or composition leather and uppers of textile materials	5.00%	A
6405	其他鞋靴	Other footwear		
640510	鞋面以皮或組合皮製者	With uppers of leather or composition		
64051000	其他鞋靴，鞋面以皮或組合皮製者	Other footwear, with uppers of leather or composition leather	7.50%	B
640520	鞋面以紡織材料製者	With uppers of textile materials		
64052000	其他鞋靴，鞋面以紡織材料製者	Other footwear, with uppers of textile materials	5.00%	E
640590	其他	Other		
64059000	其他鞋靴	Other footwear	5.00%	E
6406	鞋靴零件（包括鞋面不論是否附有鞋底者，但附有外底者除外）；可調換之襯底、鞋跟墊子及類似品；綁腿、護腿及類似品及其零件	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.		
640610	鞋面及其零件，但加強材料除外	Uppers and parts thereof, other than		
64061000	鞋面及其零件，但加強材料除外	Uppers and parts thereof, other than	2.00%	A
640620	橡膠或塑膠外底及鞋跟	Outer soles and heels, of rubber or plastics		
64062000	橡膠或塑膠外底及鞋跟	Outer soles and heels, of rubber or plastics	2.00%	A
64069	—其他：	-Other：		
640691	木製	Of wood		
64069110	鞋靴之其他零件及配件，木製者	Other parts and accessories of footwear, of wood	2.00%	A
64069190	綁腿、護腿及類似品及其零件，木製者	Gaiters, leggings and similar articles, and parts thereof, of wood	2.00%	A
640699	其他材料製	Of other materials		
64069911	安全鞋用鐵（鋼）頭	Steel toe for safty shoes	2.00%	A
64069919	鞋靴之其他零件及配件，其他材料製者	Other parts and accessories of footwears, of other materials	2.00%	A
64069990	綁腿、護腿及類似品及其零件，其他材料製者	Gaiters, leggings and similar articles, and parts thereof, of other materials	2.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
65	第六十五章 帽類及其零件	Chapter 65 Headgear and parts thereof		
6501	未定形且未做邊之氈呢製帽坯、帽胎及斗罩；製帽用氈筒片（包括已開縫者）	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt		
650100	未定形且未做邊之氈呢製帽坯、帽胎及斗罩；製帽用氈筒片（包括已開縫者）	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt		
65010000	未定形且未做邊之氈呢製帽坯、帽胎及斗罩；製帽用氈筒片（包括已開縫者）	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	10.00%	B
6502	未定形且未做邊、襯裏、裝飾，由任何材料編結或扁條組成之帽坯	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor		
650200	未定形且未做邊、襯裏、裝飾，由任何材料編結或扁條組成之帽坯	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor		
65020010	未定形且未做邊、襯裏、裝飾，由編結或扁條組成之帽坯，絲或廢絲製者	Hat-shapes, plaited or made by assembling strips, neither blocked to shape, nor with made brims, nor lined, nor trimmed, of silk or silk waste	10.00%	B
65020091	未定形且未做邊、襯裏、裝飾，由編結或扁條組成之帽坯，天然紡織材料製者	Hat-shapes, plaited or made by assembling strips, neither blocked to shape, nor with made brims, nor lined, nor trimmed, of nature textile materials	10.00%	B
65020099	未定形且未做邊、襯裏、裝飾，由編結或扁條組成之帽坯，其他材料製者	Hat-shapes, plaited or made by assembling strips, neither blocked to shape, nor with made brims, nor lined, nor trimmed, of other materials	10.00%	B
6503	由第6501節之帽胎、斗罩或氈筒片製成之呢帽及其他氈呢製帽類，不論有無襯裏或裝飾者	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed		
650300	由第6501節之帽胎、斗罩或氈筒片製成之呢帽及其他氈呢製帽類，不論有無襯裏或裝飾者	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed		
65030000	由第6501節之帽胎、斗罩或氈筒片製成之呢帽及其他氈呢製帽類，不論有無襯裏或裝飾者	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	10.00%	B
6504	由任何材料編結或扁條組成之帽類，不論有無襯裏或裝飾者	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed		
650400	由任何材料編結或扁條組成之帽類，不論有無襯裏或裝飾者	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed		
65040010	由絲或廢絲編結或扁條組成之帽類，不論有無襯裏或裝飾者	Hats and other headgear, plaited or made by assembling strips of silk or silk waste, whether or not lined or trimmed	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
65040091	天然紡織材料製編結或扁條組成之帽類，不論有無襯裏或裝飾者	Hats and other headgear, plaited or made by assembling strips, whether or not lined or trimmed, of nature textile materials	10.00%	B
65040099	其他編結或扁條組成之帽類，不論有無襯裏或裝飾者	Other hats and other headgear, plaited or made by assembling strips, whether or not lined or trimmed	9.00%	B
6505	針織或鉤針織或以整幅（不包括呈扁條狀者）花邊、氈呢或其他紡織物製之帽類，不論有無襯裏或裝飾者；任何材料製之髮網，不論有無襯裏或裝飾者	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not		
650510	髮網	Hair-nets		
65051010	棉製髮網	Hair-nets, of cotton	10.00%	B
65051020	人造纖維製髮網	Hair-nets, of man made fibres	10.00%	B
65051030	絲或廢絲製髮網	Hair-nets, of silk or silk waste	10.00%	B
65051090	其他材料製髮網	Hair-nets, of other materials	10.00%	B
650590	其他	Other		
65059011	棉製帽類，針織或鉤針織者	Hats and other headgear, of cotton, knitted or crocheted	10.00%	B
65059012	絲或廢絲製帽類，針織或鉤針織者	Hats and other headgear, of silk or silk waste, knitted or crocheted	10.00%	B
65059013	人造纖維製帽類，針織或鉤針織者	Hats and other headgear, of man-made fibre, knitted or crocheted	10.00%	B
65059019	其他紡織材料製帽類，針織或鉤針織者	Hats and other headgear, of other textile materials, knitted or crocheted	10.00%	B
65059020	遮陽帽	Helmets, sun	10.00%	B
65059090	其他第 6 5 0 5 節所屬之帽類	Other headgear of heading No. 65.05	10.00%	B
6506	其他帽類，不論有無襯裏或裝飾者	Other headgear, whether or not lined or		
650610	安全帽	Safety headgear		
65061010	救火盔	Firemen's helmet	7.50%	B
65061090	其他安全帽	Other safety headgear	7.50%	B
65069	—其他：	-Other :		
650691	橡膠或塑膠製	Of rubber or of plastics		
65069100	其他帽類，橡膠或塑膠製	Other hats and other headgear of rubber or of plastics	10.00%	B
650692	毛皮製	Of furskin		
65069200	其他帽類，毛皮製	Other hats and other headgear, of furskin	10.00%	B
650699	其他材料製	Of other materials		
65069910	其他帽類，皮革或羽毛製	Other hats and other headgear, of leather or feather	10.00%	B
65069990	其他帽類，其他材料製	Other hats and other headgear, of other materials	10.00%	B
6507	帽帶、帽襯料、帽套、帽底坯、帽架、帽簷及帽頸帶	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for		
650700	帽帶、帽襯料、帽套、帽底坯、帽架、帽簷及帽頸帶	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for		
65070010	絲或廢絲製帽帶、帽襯料、帽套、帽底坯、帽架、帽簷及帽頸帶	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear, of silk or silk waste	10.00%	B



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
65070091	天然紡織材料製帽帶、帽襯料、帽套、帽底坯、帽架、帽簷及帽頸帶	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear, of nature textile materials	10.00%	B
65070099	其他材料製帽帶、帽襯料、帽套、帽底坯、帽架、帽簷及帽頸帶	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear, of other materials	8.30%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
66	第六十六章 雨傘、陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件	Chapter 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof		
6601	雨傘及陽傘（包括手杖形雨傘、庭園用傘及類似傘）	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)		
660110	庭園用傘或類似傘	Garden or similar umbrellas		
66011000	庭園用傘或類似傘	Garden or similar umbrellas	8.40%	B
66019	—其他：	-Other：		
660191	具有伸縮柄者	Having a telescopic shaft		
66019100	其他具有伸縮柄之雨傘及陽傘	Other umbrellas and sun umbrellas, having a telescopic shaft	8.00%	B
660199	其他	Other		
66019900	其他未具有伸縮柄之雨傘及陽傘	Other umbrellas and sun umbrellas, without a telescopic shaft	8.00%	B
6602	手杖、座凳式手杖、鞭、馬鞭及類似品	Walking-sticks, seat-sticks, whips, riding-crops and the like		
660200	手杖、座凳式手杖、鞭、馬鞭及類似品	Walking-sticks, seat-sticks, whips, riding-crops and the like		
66020000	手杖、座凳式手杖、鞭、馬鞭及類似品	Walking-sticks, seat-sticks, whips, riding-crops and the like	10.00%	B
6603	第 6 6 0 1 及 6 6 0 2 節物品之零件，裝飾品及附件	Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02		
660310	握柄	Handles and knobs		
66031000	握柄	Handles and knobs	2.50%	A
660320	傘架，包括裝於傘柱上者	Umbrella frames, including frames mounted on shafts (sticks)		
66032000	傘架，包括裝於傘柱上者	Umbrella frames, including frames mounted on shafts (sticks)	2.50%	A
660390	其他	Other		
66039000	其他屬於第 6 6 0 1 及 6 6 0 2 節物品之零件，裝飾品及附件	Other parts, trimmings and accessories of articles of heading No. 66.01 or 66.02	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
67	第六十七章 已整理之羽毛、羽絨及其製品，人造花，人髮製品	Chapter 67 Prepared feathers and down and articles made of feathers or of down; artificial flower; articles of human hair		
6701	鳥皮及其他部分帶有羽毛或羽絨者、羽毛、羽毛之部分、羽絨及其製品（第0505節之貨品之已加工之羽管、羽軸製品不在內）	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes)		
670100	鳥皮及其他部分帶有羽毛或羽絨者、羽毛、羽毛之部分、羽絨及其製品（第0505節之貨品之已加工之羽管、羽軸製品不在內）	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No.05.05 and worked quills and scapes)		
67010010	鳥皮及其他部分帶有羽毛或羽絨者及其製品	Skins and other parts of birds with their feathers or down and articles thereof	Free	A
67010020	羽毛、羽毛之部分及羽絨	Feathers, parts of feathers, or down	Free	A
67010030	羽毛、羽毛之部分及羽絨製品	Articles, of feathers, parts of feathers or	Free	A
6702	人造花、人造枝葉及人造果實及其部分品；人造花、人造枝葉或人造果實之製品	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit		
670210	塑膠製	Of plastics		
67021000	塑膠製之人造花、人造枝葉及人造果實及其部分品；人造花、人造枝葉或人造果實之製品	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit, of plastic	2.50%	A
670290	其他材料製	Of other materials		
67029000	其他材料製之人造花、人造枝葉及人造果實及其部分品；人造花、人造枝葉或人造果實之製品	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit, of other materials	2.50%	A
6703	已加工整理人髮；羊毛或其他動物毛或其他紡織材料，經加工供製假髮等之用者	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like		
670300	已加工整理人髮；羊毛或其他動物毛或其他紡織材料，經加工供製假髮等之用者	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like		
67030000	已加工整理人髮；羊毛或其他動物毛或其他紡織材料，經加工供製假髮等之用者	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like making wigs or the like	8.00%	B
6704	以人髮、動物毛或紡織材料製成之假髮、假鬚、假眉毛及假睫毛、假髮束及類似品；未列名之人髮製品	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included		
67041	—合成紡織材料製：	-Of synthetic textile materials：		
670411	完整假髮	Complete wigs		
67041100	完整假髮，合成紡織材料製	Complete wigs, of synthetic textile materials	8.00%	B
670419	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
67041900	假鬚、假眉毛及假睫毛、假髮束及類似品等，合成紡織材料製	False beards, eyebrows and eyelashes, switches and the like, of synthetic textile materials	8.00%	B
670420	人髮製	Of human hair		
67042000	人髮製之假髮、假鬚、假眉毛及假睫毛、假髮束及類似品；未列名人髮製品	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human hair; articles of human hair not elsewhere specified or included	6.40%	B
670490	其他材料製	Of other materials		
67049000	其他材料製之假髮、假鬚、假眉毛及假睫毛、假髮束及類似品	Wigs, false beards, eyebrows and eyelashes, switches and the like, of other materials	8.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
68	第六十八章 石料、膠泥、水泥、石棉、雲母或類似材料之製品	Chapter 68 Articles of stone, plaster, cement, asbestos, mica or similar materials		
6801	長方砌石、緣石、扁平石之屬於天然石者（板岩除外）	Setts, curbstones and flagstones, of natural stone (except slate)		
680100	長方砌石、緣石、扁平石之屬於天然石者（板岩除外）	Setts, curbstones and flagstones, of natural stone (except slate)		
68010000	長方砌石、緣石、扁平石之屬於天然石者（板岩除外）	Setts, curbstones and flagstones, of natural stone (except slate)	8.50%	B
6802	第 6 8 0 1 節貨品以外之已加工供製碑或建築用石及其製品（板岩除外）；已否襯底之馬賽克石塊及類似品；含人工著色之天然石（包括板岩）製小顆石、細碎石及石粉（包括板岩）	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)		
680210	瓦、立方磚及類似品，不論是否為長方形（包括正方形），其最大面積小於邊長 7 公分之正方形；人工著色之小顆石、細碎石及石粉	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder		
68021000	瓦、立方磚及類似品，不論是否為長方形（包括正方形），其最大面積小於邊長 7 公分之正方形；人工著色之小顆石、細碎石及石粉	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	10.00%	B
68022	— 其他供製碑或建築用石及其製品經簡單鋸切成表面平整者：	-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
680221	大理石、石灰華及雪花石膏	Marble, travertine and alabaster		
68022100	大理石、石灰華及雪花石膏，經簡單鋸切成表面平整者	Marble, travertine and alabaster, simply cut or sawn, with a flat or even surface	7.50%	B
680222	其他石灰質石	Other calcareous stone		
68022200	其他石灰質石，經簡單鋸切成表面平整者	Other calcareous stones, simply cut or sawn, with a flat or even surface	7.50%	B
680223	花崗岩	Granite		
68022300	花崗岩，經簡單鋸切成表面平整者	Granite, simply cut or sawn, with a flat or even surface	7.50%	B
680229	其他石料	Other stone		
68022900	其他供製碑或建築用石及其製品，經簡單鋸切成表面平整者	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface	7.50%	B
68029	— 其他：	-Other:		
680291	大理石、石灰華及雪花石膏	Marble, travertine and alabaster		
68029110	大理石、石灰華及雪花石膏製菸具、裝飾品	Tobacconists' sundries, ornaments, of marble, travertine and alabaster	10.00%	B
68029120	大理石、石灰華及雪花石膏製辦公室用品	Office requisites, of marble, travertine and alabaster	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
68029130	大理石、石灰華及雪花石膏製家庭用具和衛生用具	Stoneware for household or sanitary purposes, of marble, travertine and alabaster	10.00%	B
68029190	其他大理石、石灰華及雪花石膏製品	Other articles of marble, travertine and alabaster	10.00%	B
680292	其他石灰質石	Other calcareous stone		
68029210	其他石灰質石製菸具、裝飾品	Tobacconists' sundries, ornaments, of other calcareous stone	10.00%	B
68029220	其他石灰質石製辦公室用品	Office requisites, of other calcareous stone	10.00%	B
68029230	其他石灰質石製家庭用具和衛生用具	Stoneware for household or sanitary purposes, of other calcareous stone	10.00%	B
68029290	其他石灰質石製品	Other articles of other calcareous stone,	10.00%	B
680293	花崗岩	Granite		
68029310	花崗岩製菸具、裝飾品	Tobacconists' sundries, ornaments, of	10.00%	B
68029320	花崗岩製辦公室用品	Office requisites, of granite	10.00%	B
68029330	花崗岩製家庭用具和衛生用具	Stoneware for household or sanitary purposes, of granite	10.00%	B
68029390	其他花崗岩製品	Other articles of granite	10.00%	B
680299	其他石料	Other stone		
68029910	其他石製菸具、裝飾品	Tobacconists' sundries, ornaments, of other stone	10.00%	B
68029920	其他石製辦公室用品	Office requisites, of other stone	10.00%	B
68029930	其他石製家庭用具和衛生用具	Stoneware for household or sanitary purposes, of other stone	10.00%	B
68029990	未列名其他石製品	Articles of other stone, n.e.s.	10.00%	B
6803	已加工板岩及板岩製品或凝集板岩之製品	Worked slate and articles of slate or of agglomerated slate		
680300	已加工板岩及板岩製品或凝集板岩之製品	Worked slate and articles of slate or of agglomerated slate		
68030000	已加工板岩及板岩製品或凝集板岩之製品	Worked slate and articles of slate or of agglomerated slate	7.50%	B
6804	尚未裝於構造體上之磨石、研磨輪（砂輪）及類似品，供研磨、磨利、拋光、正形或割切用者；手用磨利或拋光石及其零件之以天然石料、或凝集之天然或人造研磨材料或陶瓷製成者，不論其是否裝有他種材料所製零件	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, truing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other		
680410	供研、磨或製漿用磨石	Millstones and grindstones for milling, grinding or pulping		
68041010	機器用磨石	Millstones and grindstones for machinery	3.00%	A
68041020	有金屬核心磨石	Abrasive grinding stone with metal centre	2.70%	A
68041090	其他供研、磨或製漿用磨石	Other millstones and grindstones for milling, grinding or pulping	2.70%	A
68042	—其他磨石、研磨輪（砂輪）及類似品：	-Other millstones, grindstones, grinding wheels and the like:		
680421	凝結之合成或天然金剛石製	Of agglomerated synthetic or natural		
68042100	凝結之合成或天然金剛石製磨石、研磨輪（砂輪）及類似品	Millstones, grindstones, grinding wheel and the like, of agglomerated synthetic or natural diamond	2.50%	A

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680422	其他凝結之研磨材料製或陶瓷製	Of other agglomerated abrasives or of		
68042200	其他凝結之研磨材料製或陶瓷製磨石、研磨輪（砂輪）及類似品	Millstones, grindstones, grinding wheel and the like, of other agglomerated abrasives or of ceramics	2.50%	A
680423	天然石製	Of natural stone		
68042300	天然石製磨石、研磨輪（砂輪）及類似品	Millstones, grindstones, grinding wheel and the like, of natural stone	2.50%	A
680430	手用磨利、拋光石	Hand sharpening or polishing stones		
68043000	手用磨利、拋光石	Hand sharpening or polishing stones	2.70%	A
6805	以紡織材料、紙、紙板或其他材料為基材之天然或人造研磨料，不論是否剪裁或縫合或另經製作者均在內	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise		
680510	僅以織物為基材者	On a base of woven textile fabric only		
68051000	僅以織物為基材之天然或人造研磨料，不論是否剪裁或縫合或另經製作者均在內	Natural or artificial abrasive powder or grain, on a base of woven textile fabric only, whether or not cut to shape, or sewn or otherwise made up	10.00%	B
680520	僅以紙或紙板為基材者	On a base of paper or paperboard only		
68052000	僅以紙或紙板為基材之天然或人造研磨料，不論是否剪裁或縫合或另經製作者均在內	Natural or artificial abrasive powder or grain, on a base of paper or paperboard only, whether or not cut to shape, or sewn or otherwise made up	10.00%	B
680530	以其他材料為基材者	On a base of other materials		
68053000	以其他材料為基材之天然或人造研磨料，不論是否剪裁或縫合或另經製作者均在內	Natural or artificial abrasive powder or grain, on a base of other materials, whether or not cut to shape or sewn or otherwise	10.00%	B
6806	熔渣絨、岩石絨及類似礦物絨；頁狀蛭石、膨脹黏土、泡沫熔渣及類似膨脹黏土、泡沫熔渣及類似膨脹礦物材料；具有隔熱、隔音或吸音作用之礦物混合物或製品，但第6811或6812節或第六十九章所列物品除外	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of		
680610	散裝、成張或成捲之熔渣絨、岩石絨及類似之礦物絨（包括其混合物）	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls		
68061000	散裝、成張或成捲之熔渣絨、岩石絨及類似之礦物絨（包括其混合物）	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5.00%	A
680620	頁狀蛭石、膨脹黏土、泡沫熔渣及類似之膨脹礦物材料（包括其混合物）	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)		
68062000	頁狀蛭石、膨脹黏土、泡沫熔渣及類似之膨脹礦物材料（包括其混合物）	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	Free	A
680690	其他	Other		

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68069000	具有隔熱、隔音或吸音作用之礦物混合物製品，但第6811或6812節或第69章所列物品除外	Articles of heat-insulating sound-insulating or sound-absorbing mineral materials, other than those of heading No.68.11 or 68.12 or of Chapter 69	2.50%	A
6807	瀝青或類似材料之製品（例如：石油瀝青或煤焦油瀝青之製品）	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar		
680710	成捲者	In rolls		
68071000	瀝青製或類似材料之製品，成捲者	Articles of asphalt or of similar material, in rolls	5.00%	A
680790	其他	Other		
68079000	瀝青或類似材料之製品（例如：石油瀝青或煤焦油瀝青之製品）（成捲者列入第680710目）	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) (in rolls are classified in subheading No.6807.10)	5.00%	A
6808	植物纖維、草或木刨片、木碎屑、木粒、鋸末或其他廢木與水泥、石膏或其他膠合性礦物凝結而製成之嵌板、板、瓦、磚及類似品	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders		
680800	植物纖維、草或木刨片、木碎屑、木粒、鋸末或其他廢木與水泥、石膏或其他膠合性礦物凝結而製成之嵌板、板、瓦、磚及類似品	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders		
68080000	植物纖維、草或木刨片、木碎屑、木粒、鋸末或其他廢木與水泥、石膏或其他膠合性礦物凝結而製成之嵌板、板、瓦、磚及類似品	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	5.00%	A
6809	石膏製品或以石膏為基本成分之混合材料製品	Articles of plaster or of compositions based on plaster		
68091	一板、片、嵌板、瓦和類似品，未經裝飾者：	-Boards, sheets, panels, tiles and similar articles, not ornamented:		
680911	僅以紙或紙板貼其表面或加強者	Faced or reinforced with paper or		
68091100	以石膏或以石膏為基本成分之混合材料製成之板、片、嵌板、瓦和類似品，未經裝飾，僅以紙或紙板貼其表面或加強者	Boards, sheets, panels, tiles and similar articles, of plaster or of compositions based on plaster, faced or reinforced with paper or paperboard only, not ornamented	5.00%	A
680919	其他	Other		
68091900	其他以石膏或以石膏為基本成分之混合材料製成之板、片、嵌板、瓦和類似品，未經裝飾者	Other boards, sheets, panels, tiles and similar articles, of plaster or of compositions based on plaster, not ornamented	5.00%	A
680990	其他製品	Other articles		
68099010	以石膏或以石膏為基本成分之混合材料製成之花瓶	Vases, of plaster or of compositions based on plaster	10.00%	B
68099020	以石膏或以石膏為基本成分之混合材料製成之雕像	Statuary, of plaster or of compositions based on plaster	10.00%	B
68099031	以石膏或以石膏為基本成分之混合材料製成之工業用製模具用模型	Mould for making die, for industrial purposes, of plaster or of compositions based on plaster	8.40%	B



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68099039	其他以石膏或以石膏為基本成分之混合材料製成之工業用品	Other articles of plaster or of compositions based on plaster, for industrial purposes	10.00%	B
68099090	其他以石膏或以石膏為基本成分之混合材料製成之其他製品	Other articles of plaster or of compositions based on plaster	7.20%	B
6810	水泥、混凝土或人造石料之製品，不論是否加強者均在內	Articles of cement, of concrete or of artificial stone, whether or not reinforced		
68101	－瓦、扁平石、磚及其類似品：	-Tiles, flagstones, bricks and similar articles:		
681011	建築用磚塊和磚	Building blocks and bricks		
68101100	建築用磚塊和磚，水泥製、混凝土製或人造石料製品，不論是否加強者均在內	Building blocks and bricks, of cement, of concrete or of artificial stone, whether or not reinforced	8.10%	B
681019	其他	Other		
68101910	枕木，混凝土製	Concrete railway sleepers	7.50%	B
68101990	其他瓦、石板、磚及其類似品，水泥製、混凝土或人造石料製，不論是否加強者均在內	Other tiles, flagstones, bricks and similar articles of cement, of concrete or of artificial stone, whether or not reinforced	10.00%	B
68109	－其他製品：	-Other articles:		
681091	建築或土木工程用預造結構組件	Prefabricated structural components for building or civil engineering		
68109100	建築或土木工程用預造結構組件，水泥製、混凝土或人造石料製，不論是否加強者均在內	Prefabricated structural components for building or civil engineering, of cement, of concrete or of artificial stone, whether or not reinforced	7.00%	B
681099	其他	Other		
68109910	端錨，水泥製、混凝土或人造石料製，不論是否加強者均在內	Freyssinet cones, of cement, of concrete or of artificial stone, whether or not reinforced	10.00%	B
68109920	管，水泥製、混凝土或人造石料製，不論是否加強者均在內	Pipes of cement, of concrete or of artificial stone, whether or not reinforced	10.00%	B
68109990	其他水泥製品、混凝土或人造石料製品，不論是否加強者均在內	Other articles of cement, of concrete, or of artificial stone, whether or not reinforced	8.50%	B
6811	石棉水泥、纖維水泥製品及類似品	Articles of asbestos-cement, of cellulose fibre-cement or the like		
681110	波形板	Corrugated sheet		
68111000	波形板，石棉水泥、纖維水泥及類似製品	Corrugated sheets, of asbestos-cement, of cellulose fibre-cement or the like	10.00%	B
681120	其他板、嵌板、瓦及類似品	Other sheets, panels, tiles and similar		
68112000	其他板、嵌板、瓦及類似品，石棉水泥、纖維水泥及類似製品	Other sheets, panels, tiles and similar articles of asbestos-cement, of cellulose fibre-cement or the like	8.10%	B
681130	管及管配件	Tubes, pipes and tube or pipe fittings		
68113000	管及管配件，石棉水泥、纖維水泥及類似製品	Tubes, pipes and tube or pipe fittings, of asbestos-cement, of cellulose fibre-cement or the like	10.00%	B
681190	其他製品	Other articles		
68119000	石棉水泥、纖維水泥及類似品製之其他製品	Other articles of asbestos-cement, of cellulose fibre-cement or the like	7.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
6812	經製作之石棉纖維；以石棉為主要成分或以石棉及碳酸鎂為主要成分之混合物；以此混合物或石棉製成之物品（例如線、織布、衣服、帽類、靴鞋、密合墊），不論是否加強者均在內，但不包括第6811或6813節所列者	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No.68.11 or 68.13		
681250	衣服、衣服之附屬品，靴鞋和帽類	Clothing, clothing accessories, footwear and headgear		
68125000	衣服、衣服之附屬品，靴鞋和帽類，以石棉為主要成分或以石棉及碳酸鎂為主要成分之混合物製	Clothing, clothing accessories, footwear and headgear, mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	5.00%	A
681260	紙、紙板（片）及氈呢	Paper, millboard and felt		
68126000	紙、紙板（片）及氈呢，棉為主要成分或以石棉及碳酸鎂為主要成分之混合物製	Paper, millboard and felt, mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	6.20%	B
681270	經壓縮之石棉纖維接合材料，成片或捲	Compressed asbestos fibre jointing, in sheets or rolls		
68127000	經壓縮之石棉纖維接合材料，以石棉為主要成分或以石棉及碳酸鎂為主要成分之混合物製，成片或捲	Compressed asbestos fibre jointing, mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate, in sheets of rolls	6.10%	B
681290	其他	Other		
68129010	包襯，以石棉為主要成分或以石棉及碳酸鎂為主要成分之混合物製，不論是否加強者均在內	Asbestos packings, mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate, whether or not reinforced	6.20%	B
68129020	索和繩，以石棉為主要成分或以石棉及碳酸鎂為主要成分之混合物製，不論是否編結均在內者	Cord and string, made of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate, whether or not plaited	6.20%	B
68129030	梭織物或針織物，以石棉為主要成分或以石棉及碳酸鎂為主要成分之混合物製	Woven or knitted fabric, made of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	6.10%	B
68129040	經製作之石綿纖維；以石綿為主要成分或以石綿及碳酸鎂為主要成分之混合物	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	7.50%	B
68129050	紗和線，以石綿為主要成分或以石綿及碳酸鎂為主要成分之混合物製	Yarn and thread, mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	7.50%	B
68129090	其他製品，以石棉為主要成分或以石棉及碳酸鎂為主要成分之混合物製	Other articles, mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	6.20%	B
6813	摩擦材料及其製品（例如：片、捲、扁條、段、盤、墊圈、墊片），未裝配，供製造煞車、離合器等，並以石棉、其他礦物或纖維素為主要成分者，不論其是否包括紡織材料或其他材料結合而成	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with		
681310	煞車襯裡及墊片	Brake linings and pads		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
68131011	車輛用煞車襯裏及墊片，未打洞者	Brake linings and pads, in coil, not punched, for vehicles	7.50%	B
68131019	其他煞車襯裏及墊片，未打洞者	Other brake linings and pads, in coil, not punched	10.00%	B
68131021	車輛用煞車襯裏及墊片，已切成形及打洞者	Brake linings and pads, cut to size and punched, for vehicles	7.50%	B
68131029	其他煞車襯裏及墊片，已切成形及打洞者	Other brake linings and pads, cut to size and punched	10.00%	B
681390	其他	Other		
68139010	機器用離合器磨擦面，已切成形及打洞者	Clutch facing, shaped and drilled, for machinery	5.00%	A
68139020	車輛用離合器磨擦面，已切成形及打洞者	Clutch facing, shaped and drilled, for	7.50%	B
68139090	其他摩擦材料及其製品，未裝配，供製造煞車、離合器等，並以石棉、其他礦物或纖維素為主要成分者，不論其是否包括紡織材料或其他材料結合而成	Other friction material and articles thereof, not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other	10.00%	B
6814	加工雲母及雲母製品，包括凝結或重組雲母，不論是否以紙、紙板或其他材料為支撐者	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials		
681410	凝結或重組雲母之成板、片和扁條狀，不論是否有支撐者在內	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a		
68141000	凝結或重組雲母之成板、片和扁條狀，不論是否有支撐者在內	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5.00%	A
681490	其他	Other		
68149000	其他加工雲母及雲母製品，包括凝結或重組雲母，不論是否以紙、紙板或其他材料為支撐者	Other worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	4.20%	A
6815	未列名石製品及其他礦物製品（包括碳纖維、碳纖維製品及泥煤製品）	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included		
681510	非電器用石墨或碳精製品	Non-electrical articles of graphite or other		
68151000	非電器用石墨或碳精製品	Non-electrical articles of graphite or other carbon	10.00%	B
681520	泥煤製品	Articles of peat		
68152000	泥煤製品	Articles of peat	10.00%	B
68159	—其他製品：	-Other articles:		
681591	含菱鎂礦、白雲石及鉻鐵礦	Containing magnesite, dolomite or chromite		
68159100	含菱鎂礦、白雲石及鉻鐵礦製品	Articles containing magnesite, dolomite or chromite	10.00%	B
681599	其他	Other		
68159911	碳纖維及其製品	Carbon fibers and articles of carbon fibers	1.00%	A
68159912	硼纖維及其製品	Boron fibers and articles of boron fibers	1.00%	A
68159920	碳纖維及硼纖維以外工業用石製品及礦物製品	Other articles of stone or mineral substances used for industrial purposes, other than carbon fibers and boron fibers	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
68159990	其他石製品及礦物製品	Other articles of stone or of mineral substances	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
69	第六十九章 陶瓷產品	Chapter 69 Ceramic products		
6901	磚、塊、瓦及其他陶瓷製品，以矽化石粉製者（例如矽藻土）或類似矽土製者	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of		
690100	磚、塊、瓦及其他陶瓷製品，以矽化石粉製者（例如矽藻土）或類似矽土製者	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths		
69010000	磚、塊、瓦及其他陶瓷製品，以矽化石粉製者（例如矽藻土）或類似矽土製者	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	9.70%	B
6902	耐火磚、塊、瓦及其他類似之耐火陶瓷建材製品，但矽化石粉製品或類似矽土製者除外	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths		
690210	以氧化鎂、氧化鈣、或三氧化二鉻表示之，含鎂、鈣、或鉻元素，不論單計或合計，其重量超過50%者	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3		
69021000	耐火磚、塊、瓦及其他類似之耐火陶瓷建材製品，但矽化石粉製品或類似矽土製者除外，以氧化鎂、氧化鈣、或三氧化二鉻表示之，含鎂、鈣、或鉻元素，不論單計或合計，其重量超過50%者	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	8.00%	B
690220	含氧化鋁（AL <sub>2</sub> O <sub>3</sub> ），二氧化矽（SiO <sub>2</sub> ）或上述產品之混合物或化合物，其重量超過50%者	Containing by weight more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products		
69022000	耐火磚、塊、瓦及其他類似之耐火陶瓷建材製品，但矽化石粉製品或類似矽土製者除外，含氧化鋁（AL <sub>2</sub> O <sub>3</sub> ），二氧化矽（SiO <sub>2</sub> ）或上述產品之混合物或化合物，其重量超過50%者	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals containing by weight more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	8.00%	B
690290	其他	Other		
69029010	電鑄磚	Melten-cast refractory	Free	A
69029090	其他耐火磚、塊、瓦及其他類似之耐火陶瓷建材製品，但矽化石粉製品或類似矽土製者除外	Other refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or of similar siliceous earths	9.70%	B
6903	其他耐火陶瓷製品（例如：甌、坩堝、隔焰爐、噴嘴、栓塞、支架、灰皿、管子、護套及桿），但矽化石粉製品或類似矽土製者除外	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths		
690310	含石墨或其他碳或上述產品之混合物重量超過50%者	Containing by weight more than 50% of graphite or other carbon or of a mixture of these products		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
69031010	坩堝，含石墨或其他碳或上述產品之混合物重量超過50%者，但矽化石粉製品或類似矽土製者除外	Crucibles, containing by weight more than 50% of graphite or other carbon or of a mixture of these products, other than those of siliceous fossil meals or of similar siliceous earths	8.00%	B
69031020	匣，含石墨或其他碳或上述產品之混合物重量超過50%者，但矽化石粉製品或類似矽土製者除外	Saggers, containing by weight more than 50% of graphite or other carbon or of a mixture of these products, other than those of siliceous fossil meals or of similar siliceous earths	8.40%	B
69031030	其他耐火柱或耐火棚板	Other fire rods or plates	8.00%	B
69031090	其他耐火陶瓷製品，含石墨或其他碳或上述產品之混合物重量超過50%者，但矽化石粉製品或類似矽土製者除外	Other refractory ceramic goods, containing by weight more than 50% of graphite or other carbon or of a mixture of these products, other than those of siliceous fossil meals or of similar siliceous earths	8.40%	B
690320	含氧化鋁（AL <sub>2</sub> O <sub>3</sub> ）或氧化鋁與二氧化矽（SiO <sub>2</sub> ）之混合物或化合物重量超過50%者	Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )		
69032010	坩堝，含氧化鋁（AL <sub>2</sub> O <sub>3</sub> ）或氧化鋁與二氧化矽（SiO <sub>2</sub> ）之混合物或化合物重量超過50%者，但矽化石粉製品或類似矽土製者除外	Crucibles, containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> ), other than those of siliceous fossil meals or of similar siliceous earths	8.40%	B
69032020	匣，含氧化鋁（AL <sub>2</sub> O <sub>3</sub> ）或氧化鋁與二氧化矽（SiO <sub>2</sub> ）之混合物或化合物重量超過50%者，但矽化石粉製品或類似矽土製者除外	Saggers, containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> ), other than those of siliceous fossil meals or of similar siliceous earths	8.40%	B
69032090	其他耐火陶瓷製品，含氧化鋁（AL <sub>2</sub> O <sub>3</sub> ）或氧化鋁與二氧化矽（SiO <sub>2</sub> ）之混合物或化合物重量超過50%者，但矽化石粉製品或類似矽土製者除外	Other refractory ceramic goods, containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> ), other than those of siliceous fossil meals or of similar siliceous earths	8.00%	B
690390	其他	Other		
69039010	其他坩堝	Other crucibles	8.40%	B
69039020	其他匣	Other saggers	8.40%	B
69039030	其他陶瓷製金屬過濾器	Other metal filters of ceramic	6.50%	B
69039040	其他耐火柱	Other fire rods	10.00%	B
69039050	其他耐火棚板	Other fire plates	8.40%	B
69039090	其他耐火陶瓷製品，但矽化石粉製品或類似矽土製者除外	Other refractory ceramic goods, other than those of siliceous fossil meals or of similar siliceous earths	8.00%	B
6904	陶瓷製之建築用磚，鋪地用磚，支撐或填充用之瓦及類似品	Ceramic building bricks, flooring blocks, support or filler tiles and the like		
690410	建築用磚	Building bricks		
69041000	陶瓷製之建築用磚	Ceramic building bricks	5.00%	A
690490	其他	Other		
69049000	其他陶瓷製之鋪地用磚，支撐或填充用之瓦及類似品	Other ceramic flooring blocks, support or filler tiles and the like	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
6905	屋頂瓦、煙囪罩、通風帽、煙囪襯裡、建築物上之裝飾及其他建築用陶瓷製品	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods		
690510	屋頂瓦	Roofing tiles		
69051000	屋頂瓦，陶瓷製	Roofing tiles, ceramic	5.00%	A
690590	其他	Other		
69059000	煙囪罩、通風帽、煙囪襯裏、建築物上之裝飾及其他建築用陶瓷製品	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	5.00%	A
6906	陶瓷瓦管、導管、排水管及管配件	Ceramic pipes, conduits, guttering and pipe fittings		
690600	陶瓷瓦管、導管、排水管及管配件	Ceramic pipes, conduits, guttering and pipe fittings		
69060000	陶瓷瓦管、導管、排水管及管配件	Ceramic pipes, conduits, guttering and pipe fittings	5.00%	A
6907	無釉之陶瓷鋪面磚、貼面磚，無釉之陶瓷馬賽克立方體及類似品，不論有無襠裡者	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing		
690710	瓦、立方磚塊及類似品，不論是否為長方形，其最大表面可被為各邊長小於7公分之正方形所包圍之面積者	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		
69071000	無釉陶瓷瓦、立方磚塊及類似品，不論是否為長方形，其最大表面可被為各邊長小於7公分之正方形所包圍，不論有無襠裡者	Similar articles of the unglazed ceramic tiles and cubes, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm, whether or not on a	10.00%	B
690790	其他	Other		
69079000	其他無釉陶瓷鋪面磚，貼面磚，無釉之陶瓷馬賽克立方體及類似品，不論有無襠裡者（已列入第690710目者除外）	Other unglazed ceramic flags and paving, hearth or wall tiles, unglazed ceramic mosaic cubes and the like, whether or not on a backing (other than goods falling within subheading No.6907.10)	10.00%	B
6908	有釉之陶瓷鋪面磚、貼面磚，有釉之陶瓷馬賽克立方體及類似品，不論有無襠裡者	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing		
690810	瓦、立方磚塊及類似品，不論是否為長方形，其最大表面可被為各邊長小於7公分之正方形所包圍之面積者	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		
69081000	有釉之陶瓷瓦、立方磚塊及類似品，不論是否為長方形，其最大表面可被為各邊長小於7公分之正方形所包圍者，不論有無襠裡者	Glazed ceramic tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm, whether or not on a	10.00%	B
690890	其他	Other		
69089000	其他有釉之陶瓷鋪面磚，貼面磚；有釉之陶瓷馬賽克立方體及類似品，不論有無襠裡者（已列入第690810目者除外）	Other glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing (other than goods falling within subheading No.6908.10)	8.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
6909	實驗室、化學或其他工業用陶瓷製品； 陶瓷槽、桶及類似之農業用容器；陶瓷 罐、缸及類似品，供搬運或包裝貨物用 者	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or		
69091	—實驗室、化學或其他工業用陶瓷製品 ：	-Ceramic wares for laboratory, chemical or other technical uses:		
690911	瓷製	Of porcelain or china		
69091110	紡織機用導紗器，瓷製者	Thread guides, for textile machine, of porcelain or china	6.50%	B
69091120	實驗室用瓷製品	Laboratory wares, of porcelain or china	7.00%	B
69091130	瓷製研磨球	Grinding balls, of porcelain or China	3.00%	A
69091190	化學或其他工業用瓷製品	Chemical or industrial wares, of porcelain or china	7.00%	B
690912	硬度相當於莫氏硬度九或以上之物品	Articles having a hardness equivalent to 9 or more on the Mohs scale		
69091210	紡織機用導紗器，陶製	Thread guides, for textile machine, of	7.00%	B
69091220	實驗室用陶質製品	Laboratory wares, of ceramic	7.00%	B
69091290	化學或其他工業用陶質製品	Chemical or other industrial wares, of	7.00%	B
690919	其他	Other		
69091910	紡織機用導紗器，陶製	Thread guides, for textile machine, of	7.00%	B
69091920	實驗室用陶質製品	Laboratory wares, of ceramic	7.00%	B
69091930	陶製研磨球	Grinding balls, of ceramic, other than of porcelain or China	3.00%	A
69091990	化學或其他工業用陶質製品	Chemical or other industrial wares, of	7.00%	B
690990	其他	Other		
69099010	自來水過濾器	Filter, for water faucet	7.00%	B
69099090	其他陶瓷槽、桶、及類似之農業用容 器；陶瓷罐、缸及類似品，供搬運或包 裝貨物用者	Other ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	7.00%	B
6910	陶瓷洩水槽、臉盆、臉盆座、浴缸、洗 滌盆、抽水馬桶、沖洗槽、便器及類似 衛生裝置	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures		
691010	瓷製	Of porcelain or china		
69101000	瓷製洩水槽、臉盆、臉盆座、浴缸、洗 滌盆、抽水馬桶、沖洗槽、便器及類似 衛生裝置	Sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures, of porcelain or china	7.50%	B
691090	其他	Other		
69109000	其他陶製之洩水槽、臉盆、臉盆座、浴 缸、洗滌盆、抽水馬桶、沖洗槽、便器 及類似衛生裝置（瓷製者列入第6 9 1 0 1 0 0 0 款）	Other ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures (of porcelain or china are classified in division No.691010.00)	7.50%	B
6911	瓷製餐具、廚具、其他家庭器皿及盥洗 室用具	Tableware, kitchenware, other household articles and toilet articles, of porcelain or		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
691110	餐具及廚具	Tableware and kitchenware		
69111000	瓷製餐具及廚具	Tableware and kitchenware, of porcelain or china	10.00%	B
691190	其他	Other		
69119000	其他家庭器皿及盥洗室用具，瓷製	Other household articles and toilet articles, porcelain or china	10.00%	B
6912	瓷器除外，餐具、廚具、其他家庭器皿及盥洗室用具	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china		
691200	瓷器除外，餐具、廚具、其他家庭器皿及盥洗室用具	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china		
69120010	瓷器除外，餐具及廚具	Ceramic tableware and kitchenware	10.00%	B
69120090	瓷器除外，其他家庭器皿及盥洗室用具	Other ceramic household articles and toilet articles, other than of porcelain or china	9.50%	B
6913	陶瓷塑像及其他裝飾陶瓷製品	Statuettes and other ornamental ceramic		
691310	瓷製	Of porcelain or china		
69131000	瓷製塑像及其他裝飾瓷製品	Statuettes and other ornamental articles, of porcelain or china	10.00%	B
691390	其他	Other		
69139000	陶質塑像及其他裝飾陶質製品	Statuettes and other ornamental pottery articles	8.00%	B
6914	其他陶瓷製品	Other ceramic articles		
691410	瓷製	Of porcelain or china		
69141010	乙炔噴燈，瓷製	Burners for acetylene, of porcelain or china	8.00%	B
69141020	道路標線用品，瓷製	Articles for road marking lines, of porcelain or china	9.50%	B
69141090	其他瓷製品	Other articles, of porcelain or china	10.00%	B
691490	其他	Other		
69149010	乙炔噴燈，陶製	Burners for acetylene, of ceramic	9.50%	B
69149020	道路標線用品，陶製	Articles for road marking lines, of ceramic	9.50%	B
69149030	墨水池，陶製	Ink-wells, of ceramic	10.00%	B
69149090	其他陶製品（瓷製者列入第69141090款）	Other articles of ceramic (of porcelain or china are classified in division	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
70	第七十章 玻璃及玻璃器	Chapter 70 Glass and glassware		
7001	碎玻璃及玻璃塊	Cullet and other waste and scrap of glass; glass in the mass		
700100	碎玻璃及玻璃塊	Cullet and other waste and scrap of glass; glass in the mass		
70010000	碎玻璃及玻璃塊	Cullet and other waste and scrap of glass; glass in the mass.	Free	A
7002	玻璃球（第7018節之微球體除外）， 棒或管，未加工	Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked		
700210	球	Balls		
70021000	玻璃球，未加工	Glass balls, unworked	1.80%	A
700220	棒	Rods		
70022000	玻璃棒，未加工	Glass rods, unworked	1.80%	A
70023	—管：	-Tubes:		
700231	熔凝石英或其他熔化矽砂	Of fused quartz or other fused silica		
70023100	熔凝石英或其他熔化矽砂製玻璃管，未 加工	Glass tubes, of fused quartz or other fused silica, unworked	1.80%	A
700232	在攝氏0度到300度之溫度範圍內， 線膨脹係數每度K不超過 $5 \times 10^{-6}$ 之其他玻璃	Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per kelvin within a temperature range of 0 C to 300 C		
70023200	在攝氏0度到300度之溫度範圍內， 線膨脹係數每度K不超過 $5 \times 10^{-6}$ 之其他玻璃管，未加工	Tubes, of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per kelvin within a temperature range of 0 degree c to degree 300 c,	1.80%	A
700239	其他	Other		
70023900	其他玻璃管，未加工	Other glass tubes, unworked	1.80%	A
7003	鑄製及軋製成片或成形玻璃，不論有無 吸收、反射或不反射層，但未經其他方 式加工者	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
70031	—不含金屬線之玻璃片：	-Non-wired sheets:		
700312	整塊著色玻璃（整體著色者），不透 光、閃爍或具有吸收、反射或不反射層	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		
70031210	具有色彩，花紋之鑄製及軋製不含金屬 線整著色之玻璃片（整體著色者）	Cast glass and rolled glass, in non-wired sheets, coloured, stained and ribbed throughout the mass (body tinted)	1.00%	A
70031290	其他鑄製及軋製之不含金屬線之玻璃片 ，整塊著色（整體著色者），不透光、 閃爍或具有吸收、反射或不反射層	Other cast glass and rolled glass, in non- wired sheets, coloured throughout the mass (body tinted), opacified, flash ed or having an absorbent, reflecting or non-reflecting	10.00%	B
700319	其他	Other		
70031910	具有色彩、花紋之鑄製及軋製不含金屬 線非整塊著色之玻璃片	Cast glass and rolled glass, non-wired sheet, colored, stained and ribbed not throughout the mass (non-body tinted)	1.00%	A
70031990	其他鑄製及軋製之不含金屬線之玻璃片 ，不論有無吸收、反射或不反射層，但 未經其他方式加工者	Other cast glass and rolled glass, in non- wired sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
700320	含有金屬線之玻璃片	Wired sheets		
70032000	鑄製及軋製含有金屬線之玻璃片，不論有無吸收、反射或不反射層，但未經其他方式加工者	Cast glass and rolled glass, in wired sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	10.00%	B
700330	成形	Profiles		
70033000	鑄製及軋製之成形玻璃，不論有無吸收、反射或不反射層，但未經其他方式加工者	Cast glass and rolled glass, in profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	10.00%	B
7004	拉製或吹製之片狀玻璃，不論有無吸收、反射或不反射層，但未經其他方式加工者	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
700420	整塊著色玻璃（整體著色者），不透光、閃爍或具有吸收、反射或不反射層	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		
70042000	拉製或吹製之片狀玻璃整塊著色（整體著色者），不透光、閃爍或具有吸收、反射或不反射層	Drawn glass and blown glass, in sheets, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10.00%	B
700490	其他玻璃	Other glass		
70049000	其他拉製或吹製之片狀玻璃，不論有無吸收、反射或不反射層，但未經其他方式加工者	Other drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	9.00%	B
7005	浮式平板玻璃及磨光平板玻璃，不論有無吸收、反射或不反射層，且未經其他方式加工者	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
700510	不含金屬線之玻璃，具有吸收、反射或不反射層	Non-wired glass, having an absorbent, reflecting or non-reflecting layer		
70051010	浮式平板玻璃及磨光平板玻璃，不含金屬線，具有不反射層者	Float glass and surface ground or polished glass, in sheets, non-wired, having a non-reflecting layer	10.00%	B
70051090	其他浮式平板玻璃及磨光平板玻璃，不含金屬線，具有吸收或反射層者	Other float glass and surface ground or polished glass, in sheets, non-wired, having an absorbent or reflecting layer	7.00%	B
70052	—其他不含金屬線之玻璃：	-Other non-wired glass:		
700521	整塊著色玻璃（整體著色者），不透光，閃爍或僅經表面研磨者	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground		
70052100	浮式平板玻璃及磨光平板玻璃，不含金屬線，整塊著色玻璃（整體著色者），不透光、閃爍或僅經表面研磨者，不論有無吸收、反射或不反射層	Float glass and surface ground or polished glass, in sheets, non-wired, coloured throughout the mass (body tinted), opacified, flashed or merely surface ground, whether or not having an absorbent, reflecting or non-reflecting layer	10.00%	B
700529	其他	Other		
70052910	陶瓷玻璃	Ceramic glass	8.40%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
70052990	其他浮式平板玻璃及磨光平板玻璃，不含金屬線，不論有無吸收、反射或不反射層，且未經其他方式加工者（不包括已列入第700510目及第700521目者）	Other float glass and surface ground or polished glass, in sheets, non-wired, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked (other than glass of subheading No.7005.10 and No. 7005.21)	7.00%	B
700530	含有金屬線之玻璃	Wired glass		
70053000	浮式平板玻璃及磨光平板玻璃，含有金屬線，不論有無吸收、反射或不反射層，且未經其他方式加工者	Float glass and surface ground or polished glass, in sheets, wired, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	10.00%	B
7006	第7003、7004或7005節之玻璃，經彎曲、邊緣處理、鏤刻、鑽孔、上釉或其他加工，但未鑲框或裝配其他材料者	Glass of heading No.70.03, 70.04, or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials		
700600	第7003、7004或7005節之玻璃，經彎曲、邊緣處理、鏤刻、鑽孔、上釉或其他加工，但未鑲框或裝配其他材料者	Glass of heading No.70.03, 70.04 or 70.05, bent, edge-worked, engrave, drilled, enamelled or otherwise worked, but not framed or fitted with other materials		
70060000	第7003、7004或7005節之玻璃，經彎曲、邊緣處理、鏤刻、鑽孔、上釉或其他加工，但未鑲框或裝配其他材料者	Glass of heading No.70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	10.00%	B
7007	安全玻璃，包括強化或膠合玻璃	Safety glass, consisting of toughened (tempered) or laminated glass		
70071	－強化安全玻璃：	-Toughened (tempered) safety glass:		
700711	尺寸及形狀適合於車輛、飛機、太空船或船隻使用者	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		
70071100	強化安全玻璃，尺寸及形狀適合於車輛、飛機、太空船或船隻使用者	Toughened (tempered) safety glass, of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	8.00%	B
700719	其他	Other		
70071900	其他強化安全玻璃	Other toughened (tempered) safety glass	8.00%	B
70072	－膠合安全玻璃：	-Laminated safety glass:		
700721	尺寸及形狀適合於車輛、飛機、太空船或船隻使用者	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		
70072100	膠合安全玻璃，尺寸及形狀適合於車輛、飛機、太空船或船隻用者	Laminated safety glass, of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	8.00%	B
700729	其他	Other		
70072900	其他膠合安全玻璃	Other laminated safety glass	8.00%	B
7008	複層之絕緣玻璃	Multiple-walled insulating units of glass		
700800	複層之絕緣玻璃	Multiple-walled insulating units of glass		
70080000	複層之絕緣玻璃	Multiple-walled insulating units of glass	10.00%	B
7009	玻璃鏡，已否鑲框者均在內，包括後視鏡	Glass mirrors, whether or not framed, including rear-view mirrors		
700910	車輛之後視鏡	Rear-view mirrors for vehicles		
70091000	車輛之後視鏡	Rear-view mirrors for vehicles	15.00%	C
70099	－其他：	-Other:		

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700991	未鑲框	Unframed		
70099110	前反射鏡，未鑲框已裁切，其長度未超過（含）五〇公分，寬度未超過（含）二公分專供影印機、傳真機、雷射印表機等光學影像掃描機用	Front surface mirror for optical video scanner, such as copying apparatus, facsimile apparatus and laser printer, unframed and cutted, of a length not exceeding (including) 50 cm and of a width not exceeding (including) 2 cm	5.00%	A
70099190	其他玻璃鏡子，未鑲框	Other glass mirror, unframed	17.70%	C
700992	已鑲框	Framed		
70099200	其他玻璃鏡，已鑲框	Other glass mirror, framed	17.70%	C
7010	玻璃製大瓶、細頸瓶、壺、小藥瓶、安瓿及其他容器，供運輸或包裝貨物用者；保藏用玻璃大瓶；玻璃製塞或蓋	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of galss, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass		
701010	安瓿	Ampoules		
70101000	玻璃製安瓿	Ampoules, of glass	5.00%	A
701020	塞、蓋或其他封閉物	Stoppers, lids and other closures		
70102000	玻璃製塞、蓋或其他封閉物	Stoppers, lids and other closures, of glass	5.00%	A
701090	其他	Other		
70109000	玻璃製大瓶、細頸瓶、壺、小藥瓶及其他容器，供運輸或包裝貨物用者；保藏用玻璃大瓶	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass	5.00%	A
7011	開口中空玻璃（包括泡及管）及玻璃零件，無配件，供製電燈泡，陰極射線管或類似品用者	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes		
701110	電氣照明用	For electric lighting		
70111000	電氣照明用開口中空玻璃（包括泡及管）及玻璃零件，無配件	Glass envelopes, (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lighting	1.00%	A
701120	陰極射線管用	For cathode-ray tubes		
70112000	陰極射線管用開口中空玻璃（包括泡及管）及玻璃零件，無配件	Glass envelopes (including bulb and tubes), open, and glass parts thereof, without fittings, for cathode-ray tubes	1.00%	A
701190	其他	Other		
70119000	其他類似品用之開口中空玻璃（包括泡及管）及玻璃零件，無配件	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for the similar articles	1.00%	A
7012	玻璃膽，供保溫瓶或其他保溫器皿用	Glass inners for vacuum flasks or for other vacuum vessels		
701200	玻璃膽，供保溫瓶或其他保溫器皿用	Glass inners for vacuum flasks or for other vacuum vessels		
70120000	玻璃膽，供保溫瓶或其他保溫器皿用	Glass inners for vacuum flasks or for other vacuum vessels	Free	A
7013	玻璃器，供餐桌、廚房、盥洗室、辦事室、室內裝飾或類似用途者（不包括第7010或7018節所列者）	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading		
701310	陶瓷玻璃器	Of glass-ceramics		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
70131000	陶瓷玻璃器製品，供餐桌、廚房、盥洗室、辦事室，室內裝飾或類似用途者	Articles of glass-ceramics, of a kind used for table, kitchen, toilet, office, indoor decoration or similar purpose	5.00%	A
70132	— 陶瓷玻璃器除外之玻璃杯：	-Drinking glasses (other than of glass-		
701321	鉛水晶玻璃	Of lead crystal		
70132100	鉛水晶玻璃杯	Drinking glasses, of lead crystal	9.30%	B
701329	其他	Other		
70132900	其他玻璃杯	Other drinking glasses	6.50%	B
70133	— 供餐桌用（不包括玻璃杯）或廚用之玻璃器，但不包括陶瓷玻璃器：	-Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
701331	鉛水晶玻璃	Of lead crystal		
70133100	鉛水晶玻璃器，供餐桌用（不包括玻璃杯）或廚用	Glassware of lead crystal, of a kind used for table (other than drinking glasses) or kitchen purposes	9.30%	B
701332	在攝氏0度到300度之溫度範圍內，線膨脹係數每度K不超過 $5 \times 10^{-6}$ 之玻璃製品	Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per kelvin within a temperature range of 0 degree c to		
70133200	在攝氏0度到300度之溫度範圍內，線膨脹係數每度K不超過 $5 \times 10^{-6}$ 之玻璃製品，供餐桌用（不包括玻璃杯）或廚用	Glassware of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ of 0 degree c to 300 degree c, of a kind used for table (other than drinking glasses) or kitchen purposes	9.00%	B
701339	其他	Other		
70133900	其他供餐桌用或廚用之玻璃器（不包括玻璃杯）	Other glassware of a kind used for table or kitchen purposes (other than drinking	6.50%	B
70139	— 其他玻璃器：	-Other glassware:		
701391	鉛水晶玻璃	Of lead crystal		
70139100	其他鉛水晶玻璃器	Other glassware of lead crystal	6.50%	B
701399	其他	Other		
70139910	其他辦事室用玻璃器	Other office requisites glasswares	9.30%	B
70139920	其他嬰兒用玻璃奶瓶	Other infant feeding bottles, glass	8.40%	B
70139930	其他玻璃菸具	Other tobacconists' sundries, glass	9.30%	B
70139940	其他玻璃花瓶	Other vases, glass	9.30%	B
70139990	其他玻璃器	Other glassware	8.40%	B
7014	未經光學加工之信號用玻璃器及光學玻璃元件（不包括第7015節所列者）	Signalling glassware and optical elements of glass (other than those of heading No.70.15), not optically worked		
701400	未經光學加工之信號用玻璃器及光學玻璃元件（不包括第7015節所列者）	Signalling glassware and optical elements of glass (other than those of heading No.70.15), not optically worked		
70140011	道路標線及標誌用反光玻璃	Reflective glass for road marking lines and road signs	10.00%	B
70140019	其他信號用玻璃器，未經光學加工	Other signalling glassware, not optically worked	10.00%	B
70140021	光學玻璃塊	Optical glass in the mass	Free	A
70140029	其他光學玻璃元件，未經光學加工	Other optical elements of glass, not optically worked	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
7015	鐘錶玻璃及類似之玻璃，作非校正或校正眼鏡用之玻璃，呈弧形，彎形，空心及類似形，但未經光學加工者；空心球形玻璃及其切片，供製造上述玻璃用者	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the		
701510	供製校正眼鏡用之玻璃	Glasses for corrective spectacles		
70151000	供製校正眼鏡用之玻璃，但未經光學加工者	Glasses for corrective spectacles, not optically worked	10.00%	B
701590	其他	Other		
70159010	鐘錶玻璃	Clock or watch glasses	2.50%	A
70159021	太陽眼鏡變色片	Changeable color plates for sunglasses	10.00%	B
70159029	其他太陽眼鏡用玻璃	Other glass for sunglasses	10.00%	B
70159030	氣壓計及類似儀器用之彎曲或空心保護玻璃	Protective glass, curved, bent or hollow for barometers and similar appliances	10.00%	B
70159040	眼鏡片毛坯	Blanks for corrective spectacle lenses	0.60%	A
70159050	雙焦距鏡片毛坯	Bifocal lens blanks	0.60%	A
70159060	光學玻璃板或片，已拋光者	Optical plate or sheet glass, polished	4.20%	A
70159090	其他類似玻璃	Other similar glasses	0.60%	A
7016	鋪地用磚、片、磚、塊、瓦及其他壓製或模造之玻璃製品，不論有無鑲金屬線，供建築或工程用者；玻璃立方體及其他玻璃小製品，不論有無鑲背，供作馬賽克磚及類似裝飾用途者；引導燈及其類似品；多孔或泡沫玻璃之成片、磚、塊、板具等形狀者	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks,		
701610	玻璃立方體及其他玻璃小製品，不論有無鑲背，供馬賽克磚或類似裝飾用途者	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes		
70161000	玻璃立方體及其他玻璃小製品，不論有無鑲背，供馬賽克磚或類似裝飾用途者	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10.00%	B
701690	其他	Other		
70169000	鋪地用磚、片、磚、塊、瓦及其他壓製或模造之玻璃製品，不論有無含有金屬線，供建築或工程用者；引導燈及其類似品；多孔或泡沫玻璃之成片、磚、塊、板具等形狀者	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms	10.00%	B
7017	實驗室、衛生或醫療用之玻璃器，已否刻度或校正者均在內	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or		
701710	熔凝石英或其他熔化矽砂	Of fused quartz or other fused silica		
70171010	設計專供用於插入生產半導體晶圓之擴散及氧化爐之石英製反應管及桿	Quartz reactor tubes and holders, designed for insertion into diffusion and oxidation furnaces for production of semiconductor	Free	A
70171090	其他實驗室、衛生或醫療用之玻璃器，已否刻度或校正者均在內，屬熔凝石英或其他熔化矽砂製者	Other laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, of fused quartz or other fused	6.20%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
701720	在攝氏0度到300度之溫度範圍內，線膨脹係數每度K不超過 $5 \times 10^{-6}$ 之其他玻璃製品	Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per kelvin within a temperature range of 0 degree c to		
70172000	在攝氏0度到300度之溫度範圍內，線膨脹係數每度K不超過 $5 \times 10^{-6}$ 之其他玻璃器，實驗室、衛生或醫療用，已否刻度或校正者均在內	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, of other glass having a linear coefficient expansion not exceeding $5 \times 10^{-6}$ per kelvin within a temperature range of 0 degree c to 300 degree c	6.20%	B
701790	其他	Other		
70179000	其他實驗室、衛生或醫療用之玻璃器，已否刻度或校正者均在內	Other laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	5.00%	A
7018	玻璃珠、仿珍珠、仿寶石、仿半寶石及類似之玻璃小製品，及其製成品，但仿首飾除外；玻璃假眼，用於人體者除外；小雕像及其他燈飾玻璃，仿首飾除外；玻璃顆粒，其直徑不超過1公厘者	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter		
701810	玻璃珠、仿珍珠、仿寶石或仿半寶石及類似玻璃小製品	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares		
70181010	玻璃製仿珍珠	Imitation pearls, of glass	2.50%	A
70181021	玻璃製仿寶石或仿半寶石，未切未磨者	Imitation precious or semi-precious stones, of glass, uncut and unpolished	2.50%	A
70181029	其他玻璃製仿寶石或仿半寶石	Other imitation precious or semi-precious stones, of glass	2.50%	A
70181090	其他玻璃珠及類似玻璃小製品	Other glass beads and similar glass smallwares	2.50%	A
701820	玻璃顆粒，其直徑不超過1公厘者	Glass microspheres not exceeding 1 mm in diameter		
70182010	道路標線及標誌用玻璃顆粒，其直徑不超過1公厘者	Glass microspheres, for road marking lines and road signs, not exceeding 1 mm in diameter	2.50%	A
70182090	其他玻璃顆粒，其直徑不超過1公厘者	Other glass microspheres, not exceeding 1 mm in diameter	2.50%	A
701890	其他	Other		
70189010	玻璃珠、仿珍珠、仿寶石或仿半寶石及類似玻璃之製成品，仿首飾除外	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery	2.50%	A
70189020	玻璃假眼，用於人體者除外	Glass eyes other than prosthetic articles	2.50%	A
70189030	小雕像及其他燈飾玻璃，仿首飾除外	Statuettes and other ornaments of lamp-worked glass, other than imitation jewellery	2.50%	A
7019	玻璃纖維（包括玻璃絨）及其製品（例如：玻璃紗、纖維織物）	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven		
70191	—纖維束，紗束，紗及切股：	-Slivers, rovings, yarn and chopped strands:		
701911	切股，其長度不超過50公厘者	Chopped strands, of a length of not more than 50 mm		



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70191100	玻璃纖維製切股，其長度不超過50公厘者	Chopped strands, of a length of not more than 50 mm, of glass fibres	5.00%	A
701912	紗束	Rovings		
70191200	玻璃纖維製紗束	Rovings of glass fibres	5.00%	A
701919	其他	Other		
70191900	玻璃纖維製纖維束，紗及其他切股	Slivers, yarn and other chopped strands, of glass fibres	5.00%	A
70193	—薄片、網狀、蓆狀、褥狀、板狀及類似非織物產品：	-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven		
701931	蓆	Mats		
70193100	玻璃纖維製蓆	Mats of glass fibres	6.20%	B
701932	薄片	Thin sheets (voiles)		
70193200	玻璃纖維製薄片	Thin sheets (voiles) of glass fibres	7.50%	B
701939	其他	Other		
70193900	其他玻璃纖維（玻璃絨）製網狀、褥狀、板狀及類似非織物產品	Other webs, mattresses, boards and similar nonwoven products of glass fibres (including glass wool)	7.50%	B
701940	紗束紡織物	Woven fabrics of rovings		
70194000	玻璃纖維製紗束紡織物	Woven fabrics of rovings, of glass fibres	6.20%	B
70195	—其他紡織物：	-Other woven fabrics:		
701951	寬度不超過30公分者	Of a width not exceeding 30 cm		
70195100	其他玻璃纖維製紡織物，寬度不超過30公分者	Other woven fabrics of glass fibres, of a width not exceeding 30 cm	6.20%	B
701952	每單股紗支數不超過136德士之平紋織物，其寬度超過30公分，每平方公尺重量低於250公克者	Of a width exceeding 30 cm, plain weave, weighting less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136		
70195200	玻璃纖維製每單股紗支數不超過136德士之平紋織物，其寬度超過30公分，每平方公尺重量低於二五〇公克者	Woven fabrics of glass fibres, of a width exceeding 30 cm, plain weave, weighing less than 250 g/square meter, of filaments measuring per single yarn not more than 136 tex	6.20%	B
701959	其他	Other		
70195910	捕蟲網，玻璃纖維製者	Screens for catching insect, of glass fibres	7.50%	B
70195990	其他玻璃纖維製紡織物	Other woven fabrics of glass fibres	6.20%	B
701990	其他	Other		
70199010	玻璃纖維（包括玻璃絨）	Glass fibres (including glass wool)	7.50%	B
70199020	玻璃纖維絕緣帶及其類似品	Glass fibres insulation tapes and the like	7.50%	B
70199090	其他玻璃纖維（包括玻璃絨）製品	Other articles of glass fibres (including glass wool)	6.00%	B
7020	其他玻璃製品	Other articles of glass		
702000	其他玻璃製品	Other articles of glass		
70200011	鍋爐用玻璃水位計	Gauge-glasses, for boilers	10.00%	B
70200019	其他工業或科學用玻璃器	Other glassware for industrial or scientific	10.00%	B
70200020	農藝及園藝用製品	Glassware for husband and horticulture	10.00%	B
70200030	供製眼鏡片用之玻璃模	Glass mold for lens making	2.50%	A
70200091	光杯，供聚光燈用	Glass cup for spotlights	5.00%	A
70200099	其他玻璃製品	Other articles of glass	9.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
71	第七十一章 天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬及其製品；仿首飾；鑄幣	Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metals, and articles thereof; imitation jewellery; coin		
7101	天然珍珠或養珠，不論已否加工或分級，但尚未成串或鑲嵌者；天然珍珠或養珠暫穿成串以利攜帶者	Pearls, natural or cultured, whether or no not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport		
710110	天然珍珠	Natural pearls		
71011000	天然珍珠，不論已否加工	Natural pearls, whether or not worked	Free	A
71012	— 養珠：	-Cultured pearls：		
710121	未加工者	Unworked		
71012100	養珠，未加工者	Cultured pearls, unworked	Free	A
710122	已加工者	Worked		
71012200	養珠，已加工者	Cultured pearls, worked	Free	A
7102	金剛石（鑽石），不論已否加工，但尚未鑲嵌者	Diamonds, whether or not worked, but not mounted or set		
710210	未分選者	Unsorted		
71021000	金鋼石（鑽石）未分選者	Diamond, unsorted	Free	A
71022	— 工業用：	-Industrial：		
710221	未加工或僅經鋸、劈或磨邊者	Unworked or simply sawn, cleaved or		
71022100	工業用金剛石（鑽石），未加工或僅鋸、劈或磨邊者	Industrial diamonds, unworked or simply sawn, cleaved or bruted	Free	A
710229	其他	Other		
71022900	其他工業用金剛石（鑽石）	Other industrial diamonds	Free	A
71023	— 非工業用：	-Non-industrial：		
710231	未加工或僅經鋸、劈或磨邊者	Unworked or simply sawn, cleaved or		
71023100	非工業用金鋼石（鑽石），未加工或僅經鋸、劈或磨邊者	Non-industrial diamonds, unworked or simply sawn, cleaved or bruted	Free	A
710239	其他	Other		
71023900	非工業用金鋼石（鑽石），已加工，但尚未鑲嵌者	Non-industrial diamonds, worked, but not mounted or set	Free	A
7103	寶石（不包括鑽石）及次寶石，不論已否加工或分級，但尚未成串或鑲嵌者；未分級之寶石（不包括鑽石）及次寶石暫穿成串以利攜帶者	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds ) and semi-precious stones, temporarily strung for convenience of		
710310	未加工或僅經鋸開或略經整形者	Unworked or simply sawn or roughly		
71031000	寶石（不包括鑽石）及次寶石，未加工或僅經鋸開或略經整形者	Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped	Free	A
71039	— 其他加工者：	-Otherwise worked:		
710391	紅藍寶石，及祖母綠	Rubies, sapphires and emeralds		
71039100	紅藍寶石，及祖母綠，其他加工者	Rubies, sapphires and emeralds, otherwise worked	Free	A
710399	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
71039900	其他寶石（不包括鑽石）及次寶石，其他加工者	Other precious stones (other than diamonds) and semi-precious stones, otherwise worked	Free	A
7104	合成或再製寶石或次寶石，不論已否加工或分級，但尚未成串或鑲嵌者；尚未分級之合成或再製寶石或次寶石，暫穿成串以利攜帶者	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung		
710410	壓電水晶	Piezo-electric quartz		
71041000	合成或再製壓電水晶	Piezo-electric quartz, synthetic or reconstructed	Free	A
710420	其他未加工或僅經鋸開或略經整形者	Other, unworked or simply sawn or roughly shaped		
71042011	工業用合成金剛石（鑽石），未切、未磨者	Industrial synthetic diamonds, uncut and unpolished	Free	A
71042012	工業用合成金剛石（鑽石），僅經鋸開或略經整形者	Industrial synthetic diamonds, simply sawn or roughly shaped	Free	A
71042013	非工業用合成鑽石，未切、未磨者	Non-industrial synthetic diamonds, uncut and unpolished	Free	A
71042014	非工業用合成鑽石，僅經鋸開或略經整形者	Non-industrial synthetic diamonds, simply sawn or roughly shaped	Free	A
71042020	工業用合成石英（包括合成水晶），未切、未磨、未加工或僅經鋸開或略經整形者	Synthetic quartz (including synthetic crystals), uncut and unpolished or simply sawn or rough shaped, for industrial use	Free	A
71042091	其他工業用未列名合成或再造寶石（包括次寶石），未加工或僅經鋸開或略經整形者	Other synthetic or reconstructed precious (including semi-precious) stones, unworked or simply sawn or roughly shaped, for industrial use	Free	A
71042092	非工業用未列名合成或再造寶石（包括次寶石），未切、未磨者	Non-industrial synthetic or reconstructed precious (incl. semi-precious) stones, uncut and unpolished	Free	A
710490	其他	Other		
71049011	工業用合成金鋼石（鑽石），已加工者	Industrial synthetic diamonds, worked	Free	A
71049012	非工業用，合成金剛石（鑽石），已加工者	Non-industrial synthetic diamonds, worked	Free	A
71049021	工業用合成石英，已加工者	Synthetic quartz for industrial use, worked	Free	A
71049022	其他工業用，合成或再製寶石或次寶石，已加工者	Other industrial, synthetic or reconstructed precious or semi-precious stones, worked	Free	A
71049023	其他非工業用，合成或再製寶石或次寶石，已加工者	Other synthetic or reconstructed precious or semi-precious stone, for non-industrial use, worked	Free	A
71049090	其他合成或再造寶石（包括次寶石），已加工者	Other synthetic or reconstructed precious (including semi-precious) stones, worked	Free	A
7105	天然或合成寶石或次寶石之粉末	Dust and powder of natural or synthetic precious or semi-precious stones		
710510	金剛石（鑽石）製	Of diamonds		
71051010	工業用金剛石（鑽石）粉末	Dust and powder of diamond, industrial	Free	A
71051090	其他金剛石（鑽石）粉末	Dust and powder of diamond, other	Free	A
710590	其他	Other		
71059000	其他天然或合成寶石或次寶石之粉末	Dust and powder of other natural or synthetic precious or semi-precious stones	Free	A

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7106	銀（包括鍍金或鍍鉑之銀），未鍛造者，半製品或粉狀	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form		
710610	粉狀	Powder		
71061000	銀粉	Powders, silver	Free	A
71069	—其他：	-Other :		
710691	未鍛造者	Unwrought		
71069100	銀（包括鍍金或鍍鉑之銀），未鍛造者	Silver (including silver plated with gold or platinum), unwrought	Free	A
710692	半製品	Semi-manufactured		
71069200	銀（包括鍍金或鍍鉑之銀），半製品	Silver (including silver plated with gold or platinum), semi-manufactured	Free	A
7107	被覆銀之卑金屬，且僅屬半製品者	Base metals clad with silver, not further worked than semi-manufactured		
710700	被覆銀之卑金屬，且僅屬半製品者	Base metals clad with silver, not further worked than semi-manufactured		
71070000	被覆銀之卑金屬，且僅屬半製品者	Base metals clad with silver, not further worked than semi-manufactured	Free	A
7108	黃金（包括鍍鉑者），未鍛造者，半製品或粉狀	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form		
71081	—非貨幣：	-Non-monetary:		
710811	粉狀	Powder		
71081100	黃金粉，非貨幣用	Gold powder, non-monetary	Free	A
710812	其他未鍛造形狀	Other unwrought forms		
71081210	黃金條塊，非貨幣用	Bullions, gold, non-monetary	Free	A
71081290	其他未鍛造形狀，黃金（包括鍍鉑者），非貨幣用	Gold (including gold plated with platinum), other unwrought forms, non-monetary	Free	A
710813	其他半製品形狀	Other semi-manufactured forms		
71081310	金箔，非貨幣用	Foil, gold non-monetary	Free	A
71081390	其他黃金，非貨幣用，半製品形狀	Semi-manufactured forms, other gold, non-monetary	Free	A
710820	貨幣	Monetary		
71082000	黃金，貨幣用	Gold, monetary	Free	A
7109	被覆金之卑金屬或銀，且僅屬半製品者	Base metals or silver, clad with gold, not further worked than semi-manufactured		
710900	被覆金之卑金屬或銀，且僅屬半製品者	Base metals or silver, clad with gold, not further worked than semi-manufactured		
71090000	被覆金之卑金屬或銀，且僅屬半製品者	Base metal or silver, clad with gold, not further worked than semi-manufactured	Free	A
7110	鉑族金屬，未鍛造者，半製品或粉狀	Platinum, unwrought or in semi-manufactured forms, or in powder form		
71101	—鉑：	-Platinum:		
711011	未鍛造者或粉狀	Unwrought or in powder form		
71101100	鉑，未鍛造者或粉狀	Platinum, unwrought or in powder form	Free	A
711019	其他	Other		
71101900	鉑，半製品形狀	Platinum, semi-manufactured forms	Free	A
71102	—鈀：	-Palladium :		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
711021	未鍛造者或粉狀	Unwrought or in powder form		
71102100	鈀，未鍛造者或粉狀	Palladium, unwrought or in powder form	Free	A
711029	其他	Other		
71102900	鈀，半製品形狀	Palladium, in semi-manufactured forms	Free	A
71103	— 銠：	-Rhodium：		
711031	未鍛造者或粉狀	Unwrought or in powder form		
71103100	銠，未鍛造者或粉狀	Rhodium, unwrought or in powder form	Free	A
711039	其他	Other		
71103900	銠，半製品形狀	Rhodium, in semi-manufactured form	Free	A
71104	— 銱、銱及銱：	-Iridium, osmium and ruthenium：		
711041	未鍛造者或粉狀	Unwrought or in powder form		
71104100	銱、銱及銱，未鍛造者或粉狀	Iridium, osmium and ruthenium, unwrought or in powder form	Free	A
711049	其他	Other		
71104900	銱、銱及銱，半製品形狀	Iridium, osmium and ruthenium, in semi-manufactured form	Free	A
7111	被覆鉑族之卑金屬，銀或金，且僅屬半製品者	Base metals, silver or gold clad with platinum, not further worked than semi-		
711100	被覆鉑族之卑金屬，銀或金，且僅屬半製品者	Base metals, silver or gold clad with platinum, not further worked than semi-		
71110000	被覆鉑族之卑金屬，銀或金，且僅屬半製品者	Base metals, silver or gold clad with platinum, not further worked than semi-manufactured	Free	A
7112	貴金屬或被覆貴金屬之金屬廢料及碎屑；含貴金屬或貴金屬化合物之其他廢料及碎屑，其主要用途為貴金屬之回收者	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious		
711230	灰末，含貴金屬或貴金屬化合物	Ash containing precious metal or precious metal compounds		
71123000	灰末，含貴金屬或貴金屬化合物	Ash containing precious metal or precious metal compounds	Free	A
71129	— 其他	Other		
711291	屬金者，包括被覆金之金屬，但不包括含其他貴金屬之掃集物	Of gold, including metal clad with gold but excluding sweepings containing other precious metals		
71129100	屬金者，包括被覆金之金屬，但不包括含其他貴金屬之掃集物	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	Free	A
711292	屬鉑族金屬者，包括被覆鉑之金屬，但不包括含其他貴金屬之掃集物	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals		
71129200	屬鉑族金屬者，包括被覆鉑之金屬，但不包括含其他貴金屬之掃集物	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Free	A
711299	其他	Other		
71129910	含銀化合物之塑膠廢料及碎屑	Waste and scrap, containing silver compounds, of plastics	6.50%	B
71129990	其他第 7 1 1 2 節所屬之貨品	Other articles of heading No.71.12	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
7113	首飾及其配件，貴金屬或被覆貴金屬之金屬製者	Article of jewellery and parts thereof, of precious metal or of metal clad with		
71131	— 貴金屬製，不論是否鍍上或被覆以其他貴金屬：	-Of precious metal whether or not plated or clad with precious metal:		
711311	銀製，不論是否鍍上或被覆以其他貴金屬	Of silver, whether or not plated or clad with other precious metal		
71131100	銀製首飾及其配件，不論是否鍍上或被覆以其他貴金屬	Article of jewellery and parts thereof of silver, whether or not plated or clad with other precious metal	Free	A
711319	其他貴金屬製，不論是否鍍上或被覆以貴金屬	Of other precious metal, whether or not plated or clad with precious metal		
71131900	其他貴金屬製首飾及其配件，不論是否鍍上或被覆以貴金屬	Article of jewellery and parts thereof of other precious metal, whether or not plated or clad with precious metal	Free	A
711320	被覆貴金屬之卑金屬製	Of base metal clad with precious metal		
71132000	被覆貴金屬之卑金屬製首飾及其配件	Jewellery and parts thereof, of base metal clad with precious metal	Free	A
7114	金銀製品及其配件，貴金屬或被覆貴金屬之金屬製者	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal		
71141	— 貴金屬製，不論是否鍍上或被覆以其他貴金屬：	-Of precious metal whether or not plated or clad with other precious metal :		
711411	銀製，不論是否鍍上或被覆以其他貴金屬	Of silver, whether or not plated or clad with other precious metal		
71141100	銀製品及其配件，不論是否鍍上或被覆以其他貴金屬	Articles of silver, and parts thereof whether or not plated or clad with other precious	Free	A
711419	其他貴金屬製，不論是否鍍上或被覆以其他貴金屬	Of other precious metal, whether or not plated or clad with precious metal		
71141900	其他貴金屬製品及其零件，不論是否鍍上或被覆以貴金屬	Articles of other precious metal and parts thereof, whether or not plated or clad with precious metal	Free	A
711420	被覆貴金屬之卑金屬製	Of base metal clad with precious metal		
71142000	被覆貴金屬之卑金屬製品及其配件	Articles and parts thereof, of base metal clad with precious metal	Free	A
7115	貴金屬或被覆貴金屬製之其他物品	Other articles of precious metal or of metal clad with precious metal		
711510	觸媒用鉑絲布或鉑柵格	Catalysts, in the form of wire cloth or grill, of platinum		
71151000	觸媒用之鉑絲布或鉑柵格	Catalysts, in the form of wire cloth or grill, of platinum	Free	A
711590	其他	Other		
71159010	工業用鉑族金屬坩堝	Crucible, platinum group metal for industrial use	Free	A
71159020	實驗室鉑族金屬坩堝	Crucible, platinum group metal, for laboratory use	Free	A
71159030	其他工業用或實驗用貴金屬製品	Othe precious metal products for industrial or laboratory use	Free	A
71159040	鉑絲布	Platium wire cloth	Free	A
71159050	撮刮刀，實驗室用	Spatulas, laboratory	Free	A
71159090	其他貴金屬或被覆貴金屬製之其他物品	Other articles of other precious metal or of metal clad with precious metal	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
7116	天然珍珠或養珠、寶石或半寶石（天然、合成或再製）之製品	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		
711610	天然珍珠或養珠製品	Of natural or cultured pearls		
71161010	天然珍珠或養珠製品，實驗室、化學或工業用品	Articles of natural or cultured pearls, for laboratory, chemical or industrial use	Free	A
71161090	其他天然珍珠或養珠製品	Articles of other natural or cultured pearls	Free	A
711620	寶石或半寶石製（天然、合成或再製）	Of precious or semi-precious stones (natural, synthetic or reconstructed)		
71162010	寶石或半寶石（天然、合成或再製）製品，實驗室、化學或工業用品	Articles of precious or semi-precious stones (natural, synthetic or reconstructed), for laboratory, chemical or industrial use	Free	A
71162090	其他寶石或半寶石（天然、合成或再製）製品	Articles of other precious or semi-precious stones (natural, synthetic or reconstructed)	Free	A
7117	仿首飾	Imitation jewellery		
71171	— 卑金屬製，不論是否鍍貴金屬：	-Of base metal, whether or not plated with precious metal:		
711711	袖扣及飾鈕	Cuff-links and studs		
71171100	卑金屬製袖扣及飾鈕，不論是否鍍貴金屬	Cuff-links and studs, of base metal, whether or not plated with precious metal	Free	A
711719	其他	Other		
71171900	其他卑金屬製仿首飾，不論是否鍍貴金屬	Other imitation jewellery, of base metal, whether or not plated with precious metal	Free	A
711790	其他	Other		
71179000	其他材料製仿首飾	Imitation jewellery of other material	Free	A
7118	鑄幣	Coin		
711810	鑄幣（金幣除外），不具法償者	Coin (other than gold coin), not being legal tender		
71181000	鑄幣（金幣除外），不具法償者	Coin (other than gold coin), not being legal tender	Free	A
711890	其他	Other		
71189010	黃金鑄幣	Gold coin	Free	A
71189090	其他鑄幣，（包括通用貨幣）	Other coin, (including currency)	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72	第七十二章 鋼鐵	Chapter 72 Iron and steel		
7201	塊狀或其他初級形狀之生鐵及鏡鐵	Pig iron and, spiegeleisen in pigs, blocks or other primary forms		
720110	非合金生鐵，以重量計含0.5%及以下之磷者	Non-alloy pig iron containing by weight 0.5% or less of phosphorus		
72011000	非合金生鐵，以重量計含0.5%及以下之磷者	Non-alloy pig iron containing by weight 0.5% or less of phosphorus	Free	A
720120	非合金生鐵，以重量計含磷量超過0.5%者	Non-alloy pig iron containing by weight more than 0.5% of phosphorus		
72012000	非合金生鐵，塊狀或其他初級形狀，以重量計含磷量超過0.5%者	Non-alloy pig iron, in pigs, blocks or other primary forms, containing by weight more than 0.5% of phosphorus	Free	A
720150	合金生鐵；鏡鐵	Alloy pig iron; spiegeleisen		
72015010	合金生鐵，塊狀或其他初級形狀者	Alloy pig iron, in pigs, blocks or other primary forms	Free	A
72015020	鏡鐵，塊狀或其他初級形狀者	Spiegelesion, in pigs, blocks or other primary forms	Free	A
7202	合金鐵	Ferro-alloys		
72021	— 錳鐵：	-Ferro-manganese:		
720211	以重量計含碳量超過2%者	Containing by weight more than 2% of		
72021100	錳鐵，以重量計含碳量超過2%者	Ferro-manganese, containing by weight more than 2% of carbon	3.00%	A
720219	其他	Other		
72021900	錳鐵，以重量計含碳量不超過2%者	Ferro-manganese containing by weight not exceeding 2% of carbon	3.00%	A
72022	— 矽鐵：	-Ferro-silicon:		
720221	以重量計含矽量超過55%者	Containing by weight more than 55% of		
72022100	矽鐵，以重量計含矽量超過55%者	Ferro-silicon containing by weight more than 55% of silicon	3.00%	A
720229	其他	Other		
72022900	矽鐵，以重量計含矽量不超過55%者	Ferro-silicon, containing by weight not exceeding 55% of silicon	3.00%	A
720230	矽錳鐵	Ferro-silico-manganese		
72023000	矽錳鐵	Ferro-silico-manganese	3.00%	A
72024	— 鉻鐵：	-Ferro-chromium:		
720241	以重量計含碳量超過4%者	Containing by weight more than 4% of		
72024100	鉻鐵，以重量計含碳量超過4%者	Ferro-chromium, containing by weight more than 4% of carbon	Free	A
720249	其他	Other		
72024900	鉻鐵，以重量計含碳量不超過4%者	Ferro-chromium, containing by weight not exceeding 4% of carbon	Free	A
720250	矽鉻鐵	Ferro-silico-chromium		
72025000	矽鉻鐵	Ferro-silico-chromium	Free	A
720260	鎳鐵	Ferro-nickel		
72026000	鎳鐵	Ferro-nickel	Free	A
720270	鉬鐵	Ferro-molybdenum		
72027000	鉬鐵	Ferro-molybdenum	Free	A
720280	鎢鐵及矽鎢鐵	Ferro-tungsten and ferro-silico-tungsten		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72028010	鎢鐵	Ferro-tungsten	Free	A
72028020	矽鎢鐵	Ferro-silico-tungsten	Free	A
72029	—其他：	-Other:		
720291	鈦鐵及矽鈦鐵	Ferro-titanium and ferro-silico-titanium		
72029110	鈦鐵	Ferro-titanium	Free	A
72029120	矽鈦鐵	Ferro-silico-titanium	Free	A
720292	釩鐵	Ferro-vanadium		
72029200	釩鐵	Ferro-vanadium	Free	A
720293	鈮鐵	Ferro-niobium		
72029300	鈮鐵（鈮鐵）	Ferro-niobium (ferro-columbium)	Free	A
720299	其他	Other		
72029910	鋁鎳鈷合金	Ferro-aluminium-nickel-cobalt	Free	A
72029990	其他合金鐵	Other ferro-alloys	3.00%	A
7203	塊狀、顆粒狀或類似形狀由鐵礦砂直接還原所得之鐵產品及其他海棉鐵產品；塊狀、顆粒狀或類似形狀之鐵，純度以重量計不低於99.94%者	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94% in lumps, pellets or		
720310	由鐵礦砂直接還原所得之鐵產品	Ferrous products obtained by direct reduction of iron ore		
72031000	塊狀、顆粒狀或類似形狀由鐵礦砂直接還原所得之鐵產品	Ferrous products obtained by direct reduction of iron ore, in lumps, pellets or	Free	A
720390	其他	Other		
72039010	塊狀、顆粒狀或類似形狀之海綿鐵產品	Spongy ferrous products, in lumps, pellets or similar forms	Free	A
72039020	塊狀、顆粒狀或類似形狀之鐵，純度以重量計不低於九九.九四%	Iron having a minimum purity by weight of 99.94% in lumps, pellets or similar forms	Free	A
7204	鐵屬廢料及碎屑；重熔用廢鋼鐵鑄錠	Ferrous waste and scrap; remelting scrap ingots of iron or steel		
720410	鑄鐵廢料及碎屑	Waste and scrap of cast iron		
72041000	鑄鐵廢料及碎屑	Waste and scrap of cast iron	Free	A
72042	—合金鋼廢料及碎屑：	-Waste and scrap of alloy steel :		
720421	不銹鋼者	Of stainless steel		
72042100	不銹鋼廢料及碎屑	Waste and scrap of stainless steel	Free	A
720429	其他	Other		
72042900	其他合金鋼廢料及碎屑	Waste and scrap of other alloy steels	Free	A
720430	鍍錫鋼鐵之廢料及碎屑	Waste and scrap of tinned iron or steel		
72043000	鍍錫鋼鐵之廢料及碎屑	Waste and scrap of tinned iron or steel	Free	A
72044	—其他廢料及碎屑：	-Other waste and scrap:		
720441	車削屑、刨削屑、碎粒屑、銑削屑、鋸屑、銼屑、修剪及衝片廢料，不論已否紮捆者	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles		
72044100	車削屑、刨削屑、碎粒屑、銑削屑、鋸屑、銼屑、修剪及衝片廢料，不論已否紮捆者	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	Free	A
720449	其他	Other		
72044920	剪口鐵	Plate cutting	3.80%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72044990	其他鋼鐵廢料及碎屑	Other waste and scrap, of iron or steel	Free	A
720450	重熔用廢鑄錠	Remelting scrap ingots		
72045000	重熔用廢鑄錠	Remelting scrap ingots	Free	A
7205	粒狀及粉狀之生鐵、鏡鐵、鋼鐵	Granules and powders of pig iron spiegeleisen, iron or steel		
720510	粒狀	Granules		
72051010	粒狀之生鐵	Granules of pig iron	Free	A
72051020	粒狀之鏡鐵、鋼鐵	Granules of spiegeleisen, iron or steel	Free	A
72052	—粉狀：	-Powders:		
720521	合金鋼者	Of alloy steel		
72052100	合金鋼粉	Powders of alloy steel	Free	A
720529	其他	Other		
72052900	其他粉狀之生鐵、鏡鐵、鋼鐵	Other powders of pig iron, spiegeleisen, iron or steel	Free	A
7206	鐵及非合金鋼成錠或其他初級形狀（不包括第7203節之鐵）	Iron, and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03)		
720610	錠	Ingots		
72061000	鐵及非合金鋼錠	Iron and non-alloy steel in ingots	Free	A
720690	其他	Other		
72069000	其他初級形狀之鐵及非合金鋼	Iron and non-alloy steel in other primary forms	Free	A
7207	鐵或非合金鋼之半製品	Semi-finished products of iron or non-alloy		
72071	—以重量計含碳量小於0.25%者：	-Containing by weight less than 0.25% of carbon:		
720711	橫斷面為長方形（包括正方形），寬度小於厚度二倍者	Of rectangular (including square) cross- section, the width measuring less than twice the thickness		
72071100	鐵或非合金鋼半製品，以重量計含碳量小於0.25%，橫斷面為長方形（包括正方形），寬度小於厚度二倍者	Semi-finished products of iron or non-alloy steel, containing by weight less than 0.25% of carbon, of rectangular (including square) cross-section, the width measuring less than twice the thickness	Free	A
720712	其他，橫斷面為長方形者（正方形除外）	Other, of rectangular (other than square) cross-section		
72071200	其他鐵或非合金鋼半製品，以重量計含碳量小於0.25%，橫斷面為長方形者（正方形除外）	Other semi-finished products of iron or non- alloy steel, containing by weight less than 0.25% of carbon, of rectangular (other than square) cross-section	Free	A
720719	其他	Other		
72071900	其他鐵或非合金鋼半製品，以重量計含碳量小於0.25%者	Other semi-finished products of iron or non- alloy steel, containing by weight less than 0.25% of carbon	Free	A
720720	以重量計含碳量0.25%及以上者	Containing by weight 0.25% or more of		
72072000	鐵或非合金鋼半製品，以重量計含碳量0.25%及以上者	Semi-finished products of iron or non-alloy steel, containing by weight 0.25% or more of carbon	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
7208	熱軋之鐵或非合金鋼扁軋製品，寬度 600 公厘及以上，未經被覆、鍍面、塗面者	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated		
720810	捲盤狀，熱軋後未進一步加工，經軋壓凸紋者	In coils, not further worked than hot-rolled, with patterns in relief		
72081010	熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 3 公厘及以上，以重量計含碳量 0.6% 及以上，經軋壓凸紋者	Flat-rolled products of iron or non-alloy steel, of a thickness of 3mm or more, containing by weight 0.6% or more of carbon, with patterns in relief, hot-rolled, in	Free	A
72081090	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，經軋壓凸紋者	Other flat-rolled products of iron or non-alloy steel, with patterns in relief, hot-rolled,	Free	A
72082	—其他，捲盤狀，〔熱軋後未進一步加工〕，經酸浸洗者：	-Other, in coils, [not further worked than hot-rolled], pickled:		
720825	厚度 4.75 公厘及以上者	Of a thickness of 4.75mm or more		
72082510	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 4.75 公厘及以上，以重量計含碳量 0.6% 及以上，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 4.75mm or more, hot-rolled, in coils, containing by weight 0.6% of carbon	Free	A
72082520	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 4.75 公厘及以上，以重量計含碳量 0.25% 及以上但小於 0.6%，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 4.75mm or more, hot-rolled, in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72082530	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 4.75 公厘及以上，以重量計含碳量小於 0.25%，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 4.75mm or more, hot-rolled, in coils, containing by weight less than 0.25% of	Free	A
720826	厚度 3 公厘及以上，但小於 4.75 公厘者	Of a thickness of 3 mm or more but less than 4.75 mm		
72082610	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 3 公厘及以上，但小於 4.75 公厘，以重量計含碳量 0.6% 及以上，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight 0.6% or more	Free	A
72082620	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 3 公厘及以上，但小於 4.75 公厘，以重量計含碳量 0.25% 及以上但小於 0.6%，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72082630	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度 3 公厘及以上，但小於 4.75 公厘，以重量計含碳量小於 0.25%，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight less than 0.25% of carbon	Free	A
720827	厚度小於 3 公厘者	Of a thickness of less than 3 mm		
72082710	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於 3 公厘，以重量計含碳量 0.6% 及以上，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight 0.6% or more of carbon	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72082720	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於3公厘，以重量計含碳量0.25%及以上但小於0.6%，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of less than 3 mm, hot-rolled in coils, containing by weight 0.25% or more but less than 0.6% of	Free	A
72082730	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於3公厘，以重量計含碳量小於0.25%，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight less than 0.25% of carbon	Free	A
72083	—其他，捲盤狀，熱軋後未進一步加工者：	-Other, in coils, not further worked than hot-rolled:		
720836	厚度超過10公厘者	Of a thickness exceeding 10 mm		
72083610	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度超過10公厘，以重量計含碳量0.6%及以上者	Other flat-rolled products of iron or non-alloy steel, of a thickness exceeding 10 mm, hot-rolled in coils, containing by weight 0.6% or more of carbon	Free	A
72083620	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度超過10公厘，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, of a thickness exceeding 10 mm, hot-rolled in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72083630	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度超過10公厘，以重量計含碳量小於0.25%者	Other flat-rolled products of iron or non-alloy steel, of a thickness exceeding 10 mm, hot-rolled in coils, containing by weight less than 0.25% of carbon	Free	A
720837	厚度4.75公厘及以上，但不超過10公厘者	Of a thickness of 4.75mm or more but not exceeding 10mm		
72083710	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度4.75公厘及以上但不超過10公厘，以重量計含碳量0.6%及以上者	Other flat-rolled products of iron or non-alloy steel, of a thickness of 4.75 mm or more but not exceeding 10 mm, hot-rolled in coils, containing by weight 0.6% or more of	Free	A
72083720	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度4.75公厘及以上但不超過10公厘，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, of a thickness of 4.75 mm or more but not exceeding 10 mm, hot-rolled, in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72083730	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度4.75公厘及以上但不超過10公厘，以重量計含碳量小於0.25%者	Other flat-rolled products of iron or non-alloy steel, of a thickness of 4.75 mm or more but not exceeding 10 mm, hot-rolled in coils, containing by weight less than 0.25% of carbon	Free	A
720838	厚度3公厘及以上，但小於4.75公厘者	Of a thickness of 3 mm or more but less than 4.75 mm		
72083810	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度3公厘及以上但小於4.75公厘，以重量計含碳量0.6%及以上者	Other flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight 0.6% or more of	Free	A
72083820	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度3公厘及以上但小於4.75公厘，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72083830	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度3公厘及以上但小於4·75公厘，以重量計含碳量小於0·25%者	Other flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight less than 0.25% of	Free	A
720839	厚度小於3公厘者	Of a thickness of less than 3 mm		
72083910	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於3公厘，以重量計含碳量0·6%及以上者	Other flat-rolled products of iron or non-alloy steel, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight 0.6% or more of carbon	Free	A
72083920	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於3公厘，以重量計含碳量0·25%及以上但小於0·6%者	Other flat-rolled products of iron or non-alloy steel, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72083930	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於3公厘，以重量計含碳量小於0·25%者	Other flat-rolled products of iron or non-alloy steel, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight less than 0.25% of carbon	Free	A
720840	非捲盤狀，熱軋後未進一步加工，經軋壓凸紋者	Not in coils, not further worked than hot-rolled, with patterns in relief		
72084010	熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度50公厘及以上，經軋壓凸紋者	Flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 50 mm or more, with patterns in relief	Free	A
72084021	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度3公厘及以上但小於50公厘，以重量計含碳量0·6%及以上，經軋壓凸紋者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, with patterns in relief, of a thickness of 3 mm or more but less than 50 mm, containing by weight 0.6% or more of carbon	Free	A
72084029	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，經軋壓凸紋者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, with patterns in relief	Free	A
72085	-其他，非捲盤狀，熱軋後未進一步加工者：	-Other, not in coils, not further worked than hot-rolled:		
720851	厚度超過10公厘者	Of a thickness exceeding 10 mm		
72085110	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度50公厘及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 50 mm or more	Free	A
72085120	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度未達50公厘但超過10公厘，以重量計含碳量0·6%及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of less than 50 mm but exceeding 10 mm, containing by weight 0.6% or more	Free	A
72085130	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度未達50公厘但超過10公厘，以重量計含碳量0·25%及以上但小於0·6%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of less than 50 mm but exceeding 10 mm, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72085140	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度未達50公厘但超過10公厘，以重量計含碳量小於0·25%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of less than 50 mm but exceeding 10 mm, containing by weight less than 0.25% of carbon	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
720852	厚度4·75公厘及以上但不超過10公厘者	Of a thickness of 4.75 mm or more but not exceeding 10 mm		
72085210	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度4·75公厘及以上但不超過10公厘，以重量計含碳量0·6%及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, containing by weight	Free	A
72085220	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度4·75公厘及以上但不超過10公厘，以重量計含碳量0·25%及以上但小於0·6%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72085230	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度4·75公厘及以上但不超過10公厘，以重量計含碳量小於0·25%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, containing by weight less than 0.25% of carbon	Free	A
720853	厚度3公厘及以上，但小於4·75公厘者	Of a thickness of 3 mm or more but less than 4.75 mm		
72085310	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度3公厘及以上，但小於4·75公厘，以重量計含碳量0·6%及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 3 mm or more, but less than 4.75 mm, containing by weight 0.6% or	Free	A
72085320	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度3公厘及以上，但小於4·75公厘，以重量計含碳量0·25%及以上但小於0·6%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 3 mm or more, but less than 4.75 mm, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72085330	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度3公厘及以上，但小於4·75公厘，以重量計含碳量小於0·25%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, not in coils, of a thickness of 3 mm or more, but less than 4.75 mm, containing by weight less than 0.25% of carbon	Free	A
720854	厚度小於3公厘者	Of a thickness of less than 3 mm		
72085410	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度小於3公厘，以重量計含碳量0·6%及以上者	Other flat-rolled products of iron or non-alloy steel, not in coils, of a thickness of less than 3 mm, hot-rolled, containing by weight 0.6% or more of carbon	Free	A
72085420	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度小於3公厘，以重量計含碳量0·25%及以上但小於0·6%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled not in coils, of a thickness of less than 3 mm, hot-rolled, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72085430	其他熱軋之鐵或非合金鋼扁軋製品，非捲盤狀，厚度小於3公厘，以重量計含碳量小於0·25%者	Other flat-rolled products of iron or non-alloy steel, not in coils, of a thickness of less than 3 mm, hot-rolled, containing by weight less than 0.25% of carbon	Free	A
720890	其他	Other		
72089010	其他熱軋之鐵或非合金鋼扁軋製品，寬度600公厘及以上，厚度50公厘及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, of a thickness of 50 mm or more	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72089021	其他熱軋之鐵或非合金鋼扁軋製品，寬度600公厘及以上，厚度3公厘及以上，但小於50公厘，以重量計含碳量0.6%及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, of a thickness of 3 mm or more but less than 50mm, containing by weight 0.6% or more of carbon	Free	A
72089022	其他熱軋之鐵或非合金鋼扁軋製品，寬度600公厘及以上，厚度小於3公厘，以重量計含碳量0.6%及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, of a thickness of less than 3 mm, containing by weight 0.6% or more of	Free	A
72089030	其他熱軋之鐵或非合金鋼扁軋製品，寬度600公厘及以上，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72089040	其他熱軋之鐵或非合金鋼扁軋製品，寬度600公厘及以上，以重量計含碳量小於0.25%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a width of 600 mm or more, containing by weight less than 0.25% of carbon	Free	A
7209	冷軋（冷延）之鐵或非合金鋼扁軋製品，寬度600公厘及以上，未被覆、鍍面、塗面者	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or		
72091	一捲盤狀，冷軋（冷延）後未進一步加工者：	-In coils, not further worked than cold-rolled (cold-reduced):		
720915	厚度3公厘及以上者	Of a thickness of 3 mm or more		
72091510	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度3公厘及以上，以重量計含碳量0.6%及以上者	Flat-roll products of iron or non-alloy steel, cold-rolled (cold-reduced), in coils of a thickness of 3 mm or more, containing by weight 0.6% or more of carbon	Free	A
72091520	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度3公厘及以上，以重量計含碳量0.25%及以上但小於0.6%者	Flat-roll products of iron or non-alloy steel, cold-rolled (cold-reduced), in coils of a thickness of 3 mm or more, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72091530	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度3公厘及以上，以重量計含碳量小於0.25%者	Flat-roll products of iron or non-alloy steel, cold-rolled (cold-reduced), in coils of a thickness of 3 mm or more, containing by weight less than 0.25% of carbon	Free	A
720916	厚度超過1公厘，但小於3公厘者	Of a thickness exceeding 1 mm but less than 3 mm		
72091610	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度超過1公厘，但小於3公厘，以重量計含碳量0.6%及以上者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.6% or more	Free	A
72091620	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度超過1公厘，但小於3公厘，以重量計含碳量0.25%及以上但小於0.6%者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72091630	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度超過1公厘，但小於3公厘，以重量計含碳量小於0.25%者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), in coils, containing by weight less than 0.25% of carbon	Free	A
720917	厚度0.5公厘及以上，但不超過1公厘者	Of a thickness of 0.5 mm or more but not exceeding 1 mm		
72091710	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度0.5公厘及以上，但不超過1公厘，以重量計含碳量0.6%及以上者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.6% or more of carbon	Free	A
72091720	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度0.5公厘及以上，但不超過1公厘，以重量計含碳量0.25%及以上但小於0.6%者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72091730	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度0.5公厘及以上，但不超過1公厘，以重量計含碳量小於0.25%者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), in coils, containing by weight less than 0.25% of carbon	Free	A
720918	厚度小於0.5公厘者	Of a thickness of less than 0.5 mm		
72091810	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於0.5公厘，以重量計含碳量0.6%及以上者	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.6% or more of	Free	A
72091820	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於0.5公厘，以重量計含碳量0.25%及以上但小於0.6%者	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72091830	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於0.5公厘，以重量計含碳量小於0.25%者	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold-rolled (cold-reduced), in coils, containing by weight less than 0.25% of	Free	A
72092	—非捲盤狀，冷軋（冷延）後未進一步加工者：	-Not in coils, not further worked than cold-rolled (cold-reduced):		
720925	厚度3公厘及以上者	Of a thickness of 3 mm or more		
72092510	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度3公厘及以上，以重量計含碳量0.6%及以上者	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness of 3 mm or more, containing by weight 0.6% or more of carbon	Free	A
72092520	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度3公厘及以上，以重量計含碳量0.25%及以上但小於0.6%者	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness of 3 mm or more, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72092530	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度3公厘及以上，以重量計含碳量小於0.25%者	Flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), not in coils, of a thickness of 3 mm or more, containing by weight less than 0.25% of carbon	Free	A
720926	厚度超過1公厘，但小於3公厘者	Of a thickness exceeding 1 mm but less than 3 mm		
72092610	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度超過1公厘，但小於3公厘，以重量計含碳量0.6%及以上者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.6% or more of carbon	Free	A
72092620	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度超過1公厘，但小於3公厘，以重量計含碳量0.25%及以上但小於0.6%者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72092630	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度超過1公厘，但小於3公厘，以重量計含碳量小於0.25%者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), not in coils, containing by weight less than 0.25% of carbon	Free	A
720927	厚度0.5公厘及以上，但不超過1公厘者	Of a thickness of 0.5 mm or more but not exceeding 1 mm		
72092710	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度0.5公厘及以上，但不超過1公厘，以重量計含碳量0.6%及以上者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.6% or more of carbon	Free	A
72092720	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度0.5公厘及以上，但不超過1公厘，以重量計含碳量0.25%及以上但小於0.6%者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72092730	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度0.5公厘及以上，但不超過1公厘，以重量計含碳量小於0.25%者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), not in coils, containing by weight less than 0.25% of carbon	Free	A
720928	厚度小於0.5公厘者	Of a thickness of less than 0.5 mm		
72092810	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度小於0.5公厘，以重量計含碳量0.6%及以上者	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.6% or more of	Free	A
72092820	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度小於0.5公厘，以重量計含碳量0.25%及以上但小於0.6%者	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold-rolled (cold-reduced), not in coils, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72092830	冷軋（冷延）之鐵或非合金鋼扁軋製品，非捲盤狀，厚度小於0.5公厘，以重量計含碳量小於0.25%者	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold-rolled (cold-reduced), not in coils, containing by weight less than 0.25%	Free	A
720990	其他	Other		
72099010	其他冷軋（冷延）之鐵或非合金鋼扁軋製品，以重量計含碳量0.6%及以上者	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), containing by weight 0.6% or more of	Free	A
72099021	其他冷軋（冷延）之鐵或非合金鋼扁軋製品，厚度0.5公厘及以上，但小於3公厘，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more, but less than 3 mm, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72099029	其他冷軋（冷延）之鐵或非合金鋼扁軋製品，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72099031	其他冷軋（冷延）之鐵或非合金鋼扁軋製品，厚度0.5公厘及以上，但小於3公厘，以重量計含碳量小於0.25%者	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more, but less than 3 mm, containing by weight less than 0.25% of carbon	Free	A
72099039	其他冷軋（冷延）之鐵或非合金鋼扁軋製品，以重量計含碳量小於0.25%者	Other flat-rolled products of iron or non-alloy steel, cold-rolled (cold-reduced), containing by weight less than 0.25% of	Free	A
7210	經護面、鍍面或塗面之鐵或非合金鋼扁軋製品，寬度600公厘及以上者	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad,		
72101	—鍍或塗錫者：	-Plated or coated with tin:		
721011	厚度0.5公厘及以上者	Of a thickness of 0.5 mm or more		
72101100	鍍或塗錫之鐵或非合金鋼扁軋製品，厚度0.5公厘及以上者	Flat-rolled products of iron or non-alloy steel, plated or coated with tin, of a thickness of 0.5 mm or more	Free	A
721012	厚度小於0.5公厘者	Of a thickness of less than 0.5 mm		
72101200	鍍或塗錫之鐵或非合金鋼扁軋製品，厚度小於0.5公厘者	Flat-rolled products of iron or non-alloy steel, plated or coated with tin, of a thickness of less than 0.5 mm	Free	A
721020	鍍或塗鉛者，包括鍍鉛錫鋼鐵板片	Plated or coated with lead, including terne-		
72102000	鍍或塗鉛之鐵或非合金鋼扁軋製品，包括鍍鉛錫鐵片	steel, plated or coated with lead, including terne-plate	Free	A
721030	電解法鍍或塗鋅者	Electrolytically plated or coated with zinc:		
72103000	電解法鍍或塗鋅之鋼	Steel electrolytically plated or coated with	Free	A
72104	—其他鍍或塗鋅者：	-Otherwise plated or coated with zinc:		
721041	波浪化者	Corrugated		
72104100	其他鍍或塗鋅之鐵或非合金鋼扁軋製品，波浪化者	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated with zinc, corrugated	Free	A
721049	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72104900	其他鍍或塗鋅之鐵或非合金鋼扁軋製品 (非波浪化者)	Other flat-rolled products of iron or non-alloy steel, otherwise plated or coated with zinc (not corrugated)	Free	A
721050	鍍或塗氧化鉻或鉻及氧化鉻混合者	Plated or coated with chromium oxides or with chromium and chromium oxides		
72105000	鍍或塗氧化鉻或鉻及氧化鉻混合之鐵或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, plated or coated with chromium oxides or with chromium and chromium oxides	Free	A
72106	一鍍或塗鋁者：	-Plated or coated with aluminium:		
721061	鍍或塗鋁鋅合金者	Plated or coated with aluminium-zinc alloys		
72106100	鍍或塗鋁鋅合金之鐵或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, plated or coated with aluminium-zinc	Free	A
721069	其他	Other		
72106900	其他鍍或塗鋁之鐵或非合金鋼扁軋製品	Other flat-rolled products of iron or non-alloy steel, plated or coated with aluminium	Free	A
721070	塗漆、清漆或被覆塑膠者	Painted, varnished or coated with plastics		
72107010	塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品，具電氣特性，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失在6.5瓦特/公斤及以上者	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss 6.5	Free	A
72107020	塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品，具電氣特性，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失在5瓦特/公斤及以上但未達6.5瓦特/公斤者	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss 5 W/kg or more but less than 6.5 W/kg	Free	A
72107030	塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品，具電氣特性，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失低於5瓦特/公斤者	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss less than	Free	A
72107090	其他塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品	Other flat-rolled products of iron or non-alloy steel, painted, varnished or coated with	Free	A
721090	其他	Other		
72109010	其他經護面、鍍面或塗面之鐵或非合金鋼扁軋製品，寬度600公厘及以上，具電氣特性，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失在6.5瓦特/公斤及以上者	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss 6.5 W/kg or more	Free	A
72109020	其他經護面、鍍面或塗面之鐵或非合金鋼扁軋製品，寬度600公厘及以上，具電氣特性，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失在5瓦特/公斤及以上但未達6.5瓦特/公斤者	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss 5 W/kg and more but less than 6.5	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72109030	其他經護面、鍍面或塗面之鐵或非合金鋼扁軋製品，寬度600公厘及以上，具電氣特性，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失低於5瓦特/公斤者	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss less than 5 W/kg	Free	A
72109090	其他經護面、鍍面或塗面之鐵或非合金鋼扁軋製品，寬度600公厘及以上者	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	Free	A
7211	未經被覆、鍍面或塗面之鐵或非合金鋼扁軋製品，寬度小於600公厘者	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated		
72111	—熱軋後未進一步加工者：	-Not further worked than hot-rolled:		
721113	四面經軋製或通過密閉盒軋製，寬度超過150公厘，厚度不小於4公厘，非捲盤狀及未經壓軋凸紋者	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief		
72111310	未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，四面經軋製或通過密閉盒軋製，寬度超過150公厘，厚度50公厘及以上，非捲盤狀及未經壓軋凸紋者	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness of 50 mm or more, not in coils and without patterns in relief, not clad, plated or coated	Free	A
72111320	未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，四面經軋製或通過密閉盒軋製，寬度超過150公厘，厚度未達50公厘但不小於4公厘，非捲盤狀及未經壓軋凸紋，以重量計含碳量0.6%及以上者	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness less than 50 mm but not less than 4 mm, not in coils and without patterns in relief, not clad, plated or coated, containing by weight 0.6% or more of	Free	A
72111330	未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，四面經軋製或通過密閉盒軋製，寬度超過150公厘，厚度未達50公厘但不小於4公厘，非捲盤狀及未經壓軋凸紋，以重量計含碳量0.25%及以上但小於0.6%者	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness less than 50 mm but not less than 4 mm, not in coils and without patterns in relief, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72111340	未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，四面經軋製或通過密閉盒軋製，寬度超過150公厘，厚度未達50公厘但不小於4公厘，非捲盤狀及未經壓軋凸紋，以重量計含碳量小於0.25%者	Flat-rolled products of iron or non-alloy steel, hot-rolled, rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness less than 50 mm but not less than 4 mm, not in coils and without patterns in relief, not clad, plated or coated, containing by weight less than 0.25% of	Free	A
721114	其他，厚度4.75公厘及以上者	Other, of a thickness of 4.75 mm or more		
72111410	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度50公厘及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 50 mm or more, not clad, plated or coated	Free	A

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72111420	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度4·75公厘及以上但未達50公厘，以重量計含碳量0·6%及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 4.75 mm or more but less than 50 mm, not clad, plated or coated, containing by weight 0.6% or more of carbon	Free	A
72111430	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度4·75公厘及以上但未達50公厘，以重量計含碳量0·25%及以上但小於0·6%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 4.75 mm or more but less than 50 mm, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72111440	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度4·75公厘及以上但未達50公厘，以重量計含碳量小於0·25%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 4.75 mm or more but less than 50 mm, not clad, plated or coated, containing weight less than 0.25% of carbon	Free	A
721119	其他	Other		
72111910	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度3公厘及以上但未達4·75公厘，以重量計含碳量0·6%及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 3 mm or more but less than 4.75 mm, not clad, plated or coated, containing by weight 0.6% or more of carbon	Free	A
72111920	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度3公厘及以上但未達4·75公厘，以重量計含碳量0·25%及以上但小於0·6%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 3 mm or more but less than 4.75 mm, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72111930	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度3公厘及以上但未達4·75公厘，以重量計含碳量小於0·25%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of 3 mm or more but less than 4.75mm, not clad, plated or coated, containing by weight less than 0.25% of carbon	Free	A
72111940	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度小於3公厘，以重量計含碳量0·6%及以上者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of less than 3 mm, not clad, plated or coated, containing by weight 0.6% or more of	Free	A
72111950	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度小於3公厘，以重量計含碳量0·25%及以上但小於0·6%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of less than 3 mm, not clad, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72111960	其他未經被覆、鍍或塗面之熱軋鐵或非合金鋼扁軋製品，厚度小於3公厘，以重量計含碳量小於0·25%者	Other flat-rolled products of iron or non-alloy steel, hot-rolled, of a thickness of less than 3 mm, not clad, plated or coated, containing by weight less than 0.25% of	Free	A
72112	—冷軋（冷延）後未進一步加工者：	-Not further worked than cold-rolled(cold-reduced):		
721123	以重量計，含碳量小於0·25%者	Containing by weight less than 0.25% of		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72112310	未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度小於3公厘，以重量計含碳量小於0.25%者	Flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm, containing by weight less than 0.25% of carbon, not clad, plated or coated	Free	A
72112320	未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度3公厘及以上，以重量計含碳量小於0.25%者	Flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), of a thickness of 3 mm or more, containing by weight less than 0.25% of carbon, not clad, plated or coated	Free	A
721129	其他	Other		
72112911	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度小於3公厘，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), not clad, plated or coated, of a thickness of less than 3 mm, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72112912	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，厚度3公厘及以上，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), not clad, plated or coated, of a thickness of 3 mm or more, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72112920	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，冷軋（冷延）後未進一步加工，以重量計含碳量0.6%及以上者	Other flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled (cold-reduced), not clad, plated or coated, containing by weight 0.6% or more	Free	A
721190	其他	Other		
72119010	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，熱軋及冷軋後再加工，厚度小於0.5公厘者	Other flat-rolled products of iron or non-alloy steel, further worked than hot and cold-rolled, not clad, plated or coated, of a thickness of less than 0.5 mm	Free	A
72119020	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，熱軋及冷軋後再加工，厚度0.5公厘及以上但未達3公厘者	Other flat-rolled products of iron or non-alloy steel, further worked than hot and cold-rolled, not clad, plated or coated, of a thickness of 0.5 mm or more but less than 3 mm	Free	A
72119030	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，熱軋及冷軋後再加工，厚度3公厘及以上但未達50公厘者	Other flat-rolled products of iron or non-alloy steel, further worked than hot and cold-rolled, not clad, plated or coated, of a thickness of 3 mm or more but less than 50 mm	Free	A
72119040	其他未經被覆、鍍或塗面之鐵或非合金鋼扁軋製品，熱軋及冷軋後再加工，厚度50公厘及以上者	Other flat-rolled products of iron or non-alloy steel, further worked than hot and cold-rolled, not clad, plated or coated, of a thickness of 50 mm or more	Free	A
7212	經被覆、鍍面或塗面之鐵或非合金鋼扁軋製品，寬度小於600公厘者	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated with tin		
721210	鍍或塗錫者	Plated or coated with tin		
72121000	鍍或塗錫之鐵或非合金鋼扁軋製品，寬度小於600公厘者	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, plated or coated with tin	Free	A
721220	電解法鍍或塗鋅者	Electrolytically plated or coated with zinc		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72122000	經電解法鍍或塗鋅之鐵或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, of electrolytically plated or coated	Free	A
721230	其他方法鍍或塗鋅者	Otherwise plated or coated with zinc		
72123000	其他方法鍍或塗鋅之鐵或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated with zinc	Free	A
721240	塗漆、清漆或被覆塑膠者	Painted, varnished or coated with plastics		
72124010	塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品，具電氣特性，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失在6.5瓦特/公斤及以上者	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss 6.5	Free	A
72124020	塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品，具電氣特性，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失在5瓦特/公斤及以上但未達6.5瓦特/公斤者	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss 5 W/kg or more but less than 6.5 W/kg	Free	A
72124030	塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品，具電氣特性，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失低於5瓦特/公斤者	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss less than	Free	A
72124090	其他塗漆、清漆或被覆塑膠之鐵或非合金鋼扁軋製品	Other flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics	Free	A
721250	其他方法鍍或塗面者	Otherwise plated or coated		
72125010	其他方法鍍或塗面之鐵或非合金鋼扁軋製品，具電氣特性，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失在6.5瓦特/公斤及以上者	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss 6.5 W/kg or more	Free	A
72125020	其他方法鍍或塗面之鐵或非合金鋼扁軋製品，具電氣特性，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失在5瓦特/公斤及以上但未達6.5瓦特/公斤者	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5Wb/m <sup>2</sup> , the iron loss 5 W/kg and more but less than	Free	A
72125030	其他方法鍍或塗面之鐵或非合金鋼扁軋製品，具電氣特性，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失低於5瓦特/公斤者	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated, with electrical characteristics, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss less than 5 W/kg	Free	A
72125090	其他方法鍍或塗面之鐵或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated	Free	A
721260	經被覆者	Clad		
72126000	經被覆之鐵或非合金鋼扁軋製品	Flat-rolled products of iron or non-alloy steel, of clad	Free	A
7213	熱軋之鐵或非合金鋼條及桿，繞成不規則捲盤狀者	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel		
721310	含壓痕、加肋形、溝槽形或其他軋製過程時變形者	Containing indentations, ribs, grooves or other deformations produced during the		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72131000	熱軋之鐵或非合金鋼條及桿，含壓痕、加肋形、溝槽形或其他軋製過程時變形者	Bars and rods, hot-rolled, of iron or non-alloy steel, containing indentations, ribs, grooves or other deformations produced during the rolling process	Free	A
721320	其他，快削鋼製者	Other, of free-cutting steel		
72132000	其他熱軋之鐵或非合金鋼條及桿，快削鋼製者	Other bars and rods, hot-rolled, of iron or non-alloy steel, of free-cutting steel	Free	A
72139	-其他：	-Other		
721391	圓橫斷面直徑小於14公厘者	Of circular cross-section measuring less than 14 mm in diameter		
72139110	熱軋之鐵或非合金鋼條及桿，繞成不規則捲盤狀，以重量計含碳量小於0.25%，圓橫斷面直徑小於14公厘者	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel, containing by weight less than 0.25% of carbon, of circular cross-section measuring less than 14 mm in diameter	Free	A
72139120	熱軋之鐵或非合金鋼條及桿，圓橫斷面直徑小於14公厘，以重量計含碳量0.25%及以上，但小於0.6%者	Bars and rods, hot-rolled, of iron or non-alloy steel, of circular cross-section measuring less than 14 mm in diameter, containing by weight 0.25% or more but less	Free	A
72139130	熱軋高碳鋼條及桿，圓橫斷面直徑小於14公厘，以重量計含碳量0.6%及以上者	Bars and rods, hot-rolled, of high carbon steel, of circular cross-section measuring less than 14 mm in diameter, containing by weight 0.6% or more of carbon	Free	A
721399	其他	Other		
72139910	其他熱軋之鐵或非合金鋼條及桿，繞成不規則捲盤狀，以重量計含碳量小於0.25%者	Other bars and rods, in irregularly wound coils, of iron or non-alloy steel, containing by weight less than 0.25% of carbon	Free	A
72139920	其他熱軋之鐵或非合金鋼條及桿，以重量計含碳量0.25%及以上但小於0.6%者	Other bars and rods, hot-rolled, of iron or non-alloy steel, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72139930	其他熱軋之鐵或非合金鋼條及桿，以重量計含碳量0.6%及以上者	Other bars and rods, hot-rolled, of iron or non-alloy steel, containing by weight 0.6% or more of carbon	Free	A
7214	其他鐵或非合金鋼條及桿，經鍛造、熱軋、熱抽或擠製後未進一步加工者，但包括熱軋後再旋扭者	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling		
721410	鍛造者	Forged		
72141010	其他鍛造鐵或非合金鋼條及桿，以重量計含碳量小於0.25%者	Other bars and rods of iron or non-alloy steel, forged, containing by weight less than 0.25% of carbon	Free	A
72141020	其他鍛造鐵或非合金鋼條及桿，以重量計含碳量0.25%及以上但小於0.6%者	Other bars and rods of iron or non-alloy steel, forged, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72141030	其他鍛造鐵或非合金鋼條及桿，以重量計含碳量0.6%及以上者	Other bars and rods of iron or non-alloy steel, forged, containing by weight 0.6% or more of carbon	Free	A
721420	含壓痕、加肋形、溝槽形或其他軋製過程時之變形或軋製後再旋扭者	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling		



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72142000	其他鐵或非合金鋼條及桿，含壓痕、加肋形、溝槽形或其他軋製過程時之變形或軋製後再旋扭者	Other bars and rods, of iron or non-alloy steel, containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	Free	A
721430	其他，快削鋼製者	Other, free-cutting steel		
72143000	其他快削鋼條及桿	Other bars and rods of free cutting steel	Free	A
72149	-其他：	-Other:		
721491	橫斷面為長方形（正方形除外）者	Of rectangular (other than square) cross-		
72149110	其他鐵或非合金鋼條及桿，橫斷面為長方形（正方形除外），以重量計含碳量小於0.25%者	Other bars and rods of iron or non-alloy steel, of rectangular (other than square) cross-section, containing by weight less than 0.25% of carbon	Free	A
72149120	其他鐵或非合金鋼條及桿，橫斷面為長方形（正方形除外），以重量計含碳量0.25%及以上但小於0.6%者	Other bars and rods of iron or non-alloy steel, of rectangular (other than square) cross-section, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72149130	其他鐵或非合金鋼條及桿，橫斷面為長方形（正方形除外），以重量計含碳量0.6%及以上者	Other bars and rods of iron or non-alloy steel, of rectangular (other than square) cross-section, containing by weight 0.6% or more of carbon	Free	A
721499	其他	Other		
72149910	其他鐵或非合金鋼條及桿，以重量計含碳量小於0.25%者	Other bars and rods of iron or non-alloy steel, containing by weight less than 0.25% of carbon	Free	A
72149920	其他鐵或非合金鋼條及桿，以重量計含碳量0.25%及以上但小於0.6%者	Other bars and rods of iron or non-alloy steel, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72149930	其他鐵或非合金鋼條及桿，以重量計含碳量0.6%及以上者	Other bars and rods of iron or non-alloy steel, containing by weight 0.6% or more of	Free	A
7215	其他鐵或非合金鋼條及桿	Other bars and rods of iron or non-alloy		
721510	快削鋼製，冷成形或冷光製後未進一步加工者	Of free-cutting steel, not further worked than cold-formed or cold-finished		
72151000	快削鋼條及桿，冷成形或冷光製後未進一步加工者	Bars and rods of free-cutting steel, not further worked than cold-formed or cold-	Free	A
721550	其他，冷成形或冷光製後未進一步加工者	Other, not further worked than cold-formed or cold-finished		
72155010	其他鐵或非合金鋼條及桿，冷成形或冷光製後未進一步加工，以重量計含碳量小於0.25%者	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight less than 0.25% of carbon	Free	A
72155020	其他鐵或非合金鋼條及桿，冷成形或冷光製後未進一步加工，以重量計含碳量0.25%及以上，但小於0.6%者	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72155030	其他鐵或非合金鋼條及桿，冷成形或冷光製後未進一步加工，以重量計含碳量0.6%及以上者	Other bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold-finished, containing by weight 0.6% or more of carbon	Free	A
721590	其他	Other		
72159000	其他鐵或非合金鋼條及桿	Other bars and rods of iron or non-alloy	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
7216	鐵或非合金鋼製角、形及型	Angles, shapes and sections of iron or non-alloy steel		
721610	U型、I型或H型，熱軋、熱抽或擠製後未進一步加工，高度小於80公厘者	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm		
72161000	鐵或非合金鋼製U型、I型或H型，熱軋、熱抽或擠製後未進一步加工，高度小於80公厘者	U, i or h sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than	Free	A
72162	-L型或T型，熱軋、熱抽或擠製後未進一步加工，高度小於80公厘者：	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
721621	L型	L sections		
72162100	鐵或非合金鋼製L型	L sections of iron or non-alloy steel	Free	A
721622	T型	T sections		
72162200	鐵或非合金鋼製T型	T sections of iron or non-alloy steel	Free	A
72163	-U型、I型或H型，熱軋、熱抽或擠製後未進一步加工，高度80公厘及以上者：	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:		
721631	U型	U sections		
72163100	鐵或非合金鋼製U型	U sections of iron or non-alloy steel	Free	A
721632	I型	I sections		
72163200	鐵或非合金鋼製I型	I sections of iron or non-alloy steel	Free	A
721633	H型	H sections		
72163300	鐵或非合金鋼製H型	H sections of iron or non-alloy steel	Free	A
721640	L型或T型，熱軋、熱抽或擠製後未進一步加工，高度80公厘及以上者	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more		
72164000	鐵或非合金鋼製L型或T型，熱軋、熱抽或擠製後未進一步加工，高度80公厘及以上者	L or t sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more	Free	A
721650	其他角、形及型，熱軋、熱抽或擠製後未進一步加工者	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or		
72165000	鐵或非合金鋼製其他角、形及型，熱軋、熱抽或擠製後未進一步加工者	Other angles, shapes and sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded	Free	A
72166	-角、形及型，冷成形或冷光製後未進一步加工者：	-Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
721661	扁軋製品製者	Obtained from flat-rolled products		
72166100	鐵或非合金鋼扁軋製品製角、形及型，冷成形或冷光製後未進一步加工者	Angles, shapes and sections obtained from flat-rolled products of iron or non-alloy steel, not further worked than cold-formed or cold-finished	Free	A
721669	其他	Other		
72166900	其他鐵或非合金鋼製角、形及型，冷成形或冷光製後未進一步加工者	Other angles, shapes and sections of iron or non-alloy steel, not further worked than cold-formed or cold-finished	Free	A
72169	-其他：	-Other		
721691	扁軋製品冷成形或冷光製者	Cold-formed or cold-finished from flat-rolled products		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72169100	鐵或非合金鋼扁軋製品製角、形及型，冷成形或冷光製者	Angles, shapes and sections obtained from flat-rolles products of iron or non-alloy steel, cold-formed or cold-finished	Free	A
721699	其他	Other		
72169910	鐵或非合金鋼製板樁，未進一步加工者	Sheet pillings, of iron or non-alloy steel, not further worked	Free	A
72169990	其他鐵或非合金鋼製角、形及型，未進一步加工者	Other angles, shapes and sections of iron or non-alloy steel, not further worked	Free	A
7217	鐵或非合金鋼製線	Wire of iron or non-alloy steel		
721710	未經鍍面或塗面，不論是否拋光製者	Not plated or coated, whether or not		
72171010	鐵或非合金鋼製線，未經鍍面或塗面，不論是否拋光製者，以重量計含碳量小於0.25%	Wire of iron or non-alloy steel, not plated or coated, whether or not polished, containing by weight less than 0.25% of carbon	Free	A
72171020	鐵或非合金鋼製線，未經鍍面或塗面，不論是否拋光製者，以重量計含碳量0.25%及以上但小於0.6%	Wire of iron or non-alloy steel, not plated or coated, whether or not polished, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72171030	鐵或非合金鋼製線，未經鍍面或塗面，不論是否拋光製者，以重量計含碳量0.6%及以上	Wire of iron or non-alloy steel, not plated or coated, whether or not polished, containing by weight 0.6% or more of carbon	Free	A
721720	鍍或塗鋅者	Plated or coated with zinc		
72172010	鐵或非合金鋼製線，鍍或塗鋅者，以重量計含碳量小於0.25%	Wire of iron or non-alloy steel, plated or coated with zinc, containing by weight less than 0.25% of carbon	Free	A
72172020	鐵或非合金鋼製線，鍍或塗鋅者，以重量計含碳量0.25%及以上但小於0.6%	Wire of iron or non-alloy steel, plated or coated with zinc, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72172030	鐵或非合金鋼製線，鍍或塗鋅者，以重量計含碳量0.6%及以上	Wire of iron or non-alloy steel, plated or coated with zinc, containing by weight 0.6% or more of carbon	Free	A
721730	鍍或塗其他卑金屬者	Plated or coated with other base metals		
72173010	鐵或非合金鋼製線，鍍或塗其他卑金屬者，以重量計含碳量小於0.25%	Wire of iron or non-alloy steel, plated or coated with other base metals, containing by weight less than 0.25% of carbon	Free	A
72173020	鐵或非合金鋼製線，鍍或塗其他卑金屬者，以重量計含碳量0.25%及以上但小於0.6%	Wire of iron or non-alloy steel, plated or coated with other base metals, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A
72173030	鐵或非合金鋼製線，鍍或塗其他卑金屬者，以重量計含碳量0.6%及以上	Wire of iron or non-alloy steel, plated or coated with other base metals, containing by weight 0.6% or more of carbon	Free	A
721790	其他	Other		
72179010	塗錫銅包鐵線	Tin coated wire of iron or non-alloy steel, covered with copper	Free	A
72179020	其他鍍或塗面之鐵或非合金鋼製線，以重量計含碳量小於0.25%者	Other wire, of iron or non-alloy steel, plated or coated, containing by weight less than 0.25% of carbon	Free	A
72179030	其他鍍或塗面之鐵或非合金鋼製線，以重量計含碳量0.25%及以上但小於0.6%者	Other wire, of iron or non-alloy steel, plated or coated, containing by weight 0.25% or more but less than 0.6% of carbon	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72179040	其他鍍或塗面之鐵或非合金鋼製線，以重量計含碳量0.6%及以上者	Other wire, of iron or non-alloy steel, plated or coated, containing by weight 0.6% or more of carbon	Free	A
7218	不銹鋼鑄錠或其他初級形狀；不銹鋼半製品	Stainless steel in ingots or other primary forms; semi-finished products of stainless		
721810	鑄錠及其他初級形狀	Ingots and other primary forms		
72181000	不銹鋼鑄錠或其他初級形狀	Stainless steel in ingots or other primary forms	Free	A
72189	—其他：	-Other:		
721891	橫斷面為長方形（正方形除外）者	Of rectangular (lther than square) cross-		
72189100	不銹鋼半製品，橫斷面為長方形（正方形除外）者	Semi-finished products of stainless steel, of rectangular (including square) cross-section	Free	A
721899	其他	Other		
72189900	其他不銹鋼半製品	Other semi-finished products of stainless	Free	A
7219	不銹鋼扁軋製品，寬度600公厘及以上者	Flat-rolled products of stainless steel, of a width of 600 mm or more		
72191	—捲盤狀，熱軋後未進一步加工者：	-Not further worked than hot-rolled, in coils		
721911	厚度超過10公厘者	Of a thickness exceeding 10 mm		
72191110	SUS400系列之熱軋不銹鋼扁軋製品，捲盤狀，厚度超過10公厘者	Flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness exceeding 10 mm, under the specification of SUS 400 series	Free	A
72191190	其他熱軋不銹鋼扁軋製品，捲盤狀，厚度超過10公厘者	Other flat-rolled products of stainless steel, hot-rolled, in coils, of a thickness exceeding 10 mm	Free	A
721912	厚度4.75公厘及以上但不超過10公厘者	Of a thickness of 4.75 mm or more but not exceeding 10 mm		
72191210	SUS400系列之熱軋不銹鋼扁軋製品，捲盤狀，厚度4.75公厘及以上但不超過10公厘者	Flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 400 series	Free	A
72191290	其他熱軋不銹鋼扁軋製品，捲盤狀，厚度4.75公厘及以上但不超過10公厘者	Other flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	A
721913	厚度3公厘及以上但小於4.75公厘者	Of a thickness of 3 mm or more but less than 4.75 mm		
72191310	SUS400系列之熱軋不銹鋼扁軋製品，捲盤狀，厚度3公厘及以上但小於4.75公厘者	Flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 400 series	Free	A
72191390	其他熱軋不銹鋼扁軋製品，捲盤狀，厚度3公厘及以上但小於4.75公厘者	Other flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of 3 mm or more but less than 4.75 mm	Free	A
721914	厚度小於3公厘者	Of a thickness of less than 3 mm		
72191410	SUS400系列之熱軋不銹鋼扁軋製品，捲盤狀，厚度小於3公厘者	Flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of less than 3 mm, under the specification of SUS 400 series	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72191490	其他熱軋不銹鋼扁軋製品，捲盤狀，厚度小於3公厘者	Other flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of less than 3 mm	Free	A
72192	—非捲盤狀，熱軋後未進一步加工者：	-Not further worked than hot-rolled, not in		
721921	厚度超過10公厘者	Of a thickness exceeding 10 mm		
72192110	SUS400系列之熱軋不銹鋼扁軋製品，非捲盤狀，厚度超過10公厘者	Flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness exceeding 10 mm, under the specification of SUS 400 series	Free	A
72192190	其他熱軋不銹鋼扁軋製品，非捲盤狀，厚度超過10公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness exceeding 10 mm	Free	A
721922	厚度4.75公厘及以上但不超過10公厘者	Of a thickness of 4.75 mm or more but not exceeding 10 mm		
72192210	SUS400系列之熱軋不銹鋼扁軋製品，非捲盤狀，厚度4.75公厘及以上但不超過10公厘者	Flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of SUS 400 series	Free	A
72192290	其他熱軋不銹鋼扁軋製品，非捲盤狀，厚度4.75公厘及以上但不超過10公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	A
721923	厚度3公厘及以上但小於4.75公厘者	Of a thickness of 3 mm or more but less than 4.75 mm		
72192310	SUS400系列之熱軋不銹鋼扁軋製品，非捲盤狀，厚度3公厘及以上但小於4.75公厘者	Flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 400 series	Free	A
72192390	其他熱軋不銹鋼扁軋製品，非捲盤狀，厚度3公厘及以上但小於4.75公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm	Free	A
721924	厚度小於3公厘者	Of a thickness of less than 3 mm		
72192410	SUS400系列之熱軋不銹鋼扁軋製品，非捲盤狀，厚度小於3公厘者	Flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of less than 3 mm, under the specification of SUS 400 series	Free	A
72192490	其他熱軋不銹鋼扁軋製品，非捲盤狀，厚度小於3公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of less than 3 mm	Free	A
72193	—冷軋（冷延）後未進一步加工者：	-Not further worked than cold-rolled (cold-reduced):		
721931	厚度4.75公厘及以上者	Of a thickness of 4.75 mm or more		
72193110	SUS400系列之冷軋（冷延）不銹鋼扁軋製品，厚度4.75公厘及以上者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 4.75 mm or more under the specification of SUS 400 series	Free	A
72193190	其他冷軋（冷延）不銹鋼扁軋製品，厚度4.75公厘及以上者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 4.75 mm or more	Free	A
721932	厚度3公厘及以上但小於4.75公厘者	Of a thickness of 3 mm or more but less than 4.75 mm		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72193210	S U S 4 0 0 系列之冷軋（冷延）不銹鋼扁軋製品，厚度 3 公厘及以上但小於 4 · 7 5 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 3 mm or more but less than 4.75 mm, under the specification of sus 400 series	Free	A
72193290	其他冷軋（冷延）不銹鋼扁軋製品，厚度 3 公厘及以上但小於 4 · 7 5 公厘者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 3 mm or more but less than 4.75 mm	Free	A
721933	厚度超過 1 公厘，但小於 3 公厘者	Of a thickness exceeding 1 mm but less than 3 mm		
72193310	S U S 4 0 0 系列之冷軋（冷延）不銹鋼扁軋製品，厚度超過 1 公厘，但小於 3 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm, under the specification of SUS 400 series	Free	A
72193390	其他冷軋（冷延）不銹鋼扁軋製品，厚度超過 1 公厘但小於 3 公厘者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm	Free	A
721934	厚度 0 · 5 公厘及以上，但不超過 1 公厘者	Of a thickness of 0.5 mm or more but not exceeding 1 mm		
72193410	S U S 4 0 0 系列之冷軋（冷延）不銹鋼扁軋製品，厚度 0 · 5 公厘及以上，但不超過 1 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but not exceeding 1 mm, under the specification of SUS 400 series	Free	A
72193490	其他冷軋（冷延）不銹鋼扁軋製品，厚度 0 · 5 公厘及以上，但不超過 1 公厘者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but not exceeding 1 mm	Free	A
721935	厚度小於 0 · 5 公厘者	Of a thickness of less than 0.5 mm		
72193510	S U S 4 0 0 系列之冷軋（冷延）不銹鋼扁軋製品，厚度小於 0 · 5 公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of less than 0.5 mm, under the specification of SUS 400 series	Free	A
72193590	其他冷軋（冷延）不銹鋼扁軋製品，厚度小於 0 · 5 公厘者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of less than 0.5 mm	Free	A
721990	其他	Other		
72199000	其他不銹鋼扁軋製品，寬度 6 0 0 公厘及以上者	Other flat-rolled products of stainless steel, of a width of 600 mm or more	Free	A
7220	不銹鋼扁軋製品，寬度小於 6 0 0 公厘者	Flat-rolled products of stainless steel, of a width of less than 600 mm		
72201	— 熱軋後未進一步加工者：	-Not further worked than hot-rolled:		
722011	厚度 4 · 7 5 公厘及以上者	Of a thickness of 4.75 mm or more		
72201110	S U S 4 0 0 系列之熱軋不銹鋼扁軋製品，寬度小於 6 0 0 公厘，厚度 4 · 7 5 公厘及以上者	Flat-rolled products of stainless steel, of a width of less than 600 mm, not further worked than hot-rolled, of a thickness of 4.75 mm or more, under the specification of SUS 400 series	Free	A
72201190	其他熱軋不銹鋼扁軋製品，寬度小於 6 0 0 公厘，厚度 4 · 7 5 公厘及以上者	Other flat-rolled products of stainless steel, of a width of less than 600 mm, of a thickness of 4.75 mm or more	Free	A
722012	厚度小於 4 · 7 5 公厘者	Of a thickness of less than 4.75 mm		

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72201210	SUS 400 系列之熱軋不銹鋼扁軋製品，寬度小於 600 公厘，厚度小於 4.75 公厘者	Flat-rolled products of stainless steel, of a width of less than 600 mm, of a thickness of less than 4.75 mm, under the specification of SUS 400 series	Free	A
72201290	其他熱軋不銹鋼扁軋製品，寬度小於 600 公厘，厚度小於 4.75 公厘者	Other flat-rolled products of stainless steel, of a width of less than 600 mm, of a thickness of less than 4.75 mm	Free	A
722020	冷軋（冷延）後未進一步加工者	Not further worked than cold rolled (cold-reduced)		
72202010	SUS 400 系列之冷軋不銹鋼扁軋製品，寬度小於 600 公厘者	Flat-rolled products of stainless steel, not further worked than cold-rolled (cold-reduced), of a width of less than 600 mm, under the specification of SUS 400 series	Free	A
72202090	其他冷軋不銹鋼扁軋製品，寬度小於 600 公厘者	Other flat-rolled products of stainless steel, not further worked than cold-rolled (cold-reduced), of a width of less than 600 mm	Free	A
722090	其他	Other		
72209010	SUS 400 系列之其他不銹鋼扁軋製品，寬度小於 600 公厘者	Flat-rolled products of stainless steel, of a width of less than 600 mm, under the specification of SUS 400 series	Free	A
72209090	其他不銹鋼扁軋製品，寬度小於 600 公厘者	Other flat-rolled products of stainless steel, of a width of less than 600 mm	Free	A
7221	熱軋之不銹鋼條及桿，繞成不規則捲盤狀	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel		
722100	熱軋之不銹鋼條及桿，繞成不規則捲盤狀	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel		
72210000	熱軋之不銹鋼條及桿，繞成不規則捲盤狀	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	Free	A
7222	其他不銹鋼條及桿，不銹鋼製角、形及型	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel		
72221	一條及桿，熱軋、熱抽或擠製後未進一步加工者：	-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
722211	圓橫斷面者	Of circular cross-section		
72221100	不銹鋼圓橫斷面條及桿，熱軋、熱抽或擠製後未進一步加工者	Bars and rods of stainless steel, of circular cross-section, not further worked than hot-rolled, hot drawn or extruded	Free	A
722219	其他	Other		
72221900	其他不銹鋼條及桿，熱軋、熱抽或擠製後未進一步加工者	Other bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded	Free	A
722220	條及桿，冷成形或冷處理後未進一步加工者	Bars and rods, not further worked than cold-formed or cold-finished		
72222000	不銹鋼條及桿，冷成形或冷處理後未進一步加工者	Bars and rods of stainless steel, not further worked than cold-formed or cold-finished	Free	A
722230	其他條及桿	Other bars and rods		
72223000	其他不銹鋼條及桿	Other bars and rods of stainless steel	Free	A
722240	角、形及型	Angles, shapes and sections		
72224000	不銹鋼製角、形及型	Angles, shapes and sections of stainless	Free	A
7223	不銹鋼線	Wire of stainless steel		
722300	不銹鋼線	Wire of stainless steel		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72230000	不銹鋼線	Wire of stainless steel	Free	A
7224	鑄錠或其他初級形狀之其他合金鋼；其他合金鋼半製品	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy		
722410	鑄錠及其他初級形狀	Ingots and other primary forms		
72241000	其他合金鋼鑄錠及其他初級形狀	Other alloy steel in ingots and other primary forms	Free	A
722490	其他	Other		
72249000	其他合金鋼半製品	Semi-finished products of other alloy steel	Free	A
7225	其他合金鋼之扁軋製品，寬度600公厘及以上者	Flat-rolled products of other alloy steel, of a width of 600mm or more		
72251	—電氣矽鋼者：	-Of silicon-electrical steel:		
722511	晶狀具方向性者	Grain-oriented		
72251100	晶狀具方向性電氣矽鋼扁軋製品，寬度600公厘及以上者	Flat-rolled products of grain-oriented silicon-electrical steel, of a width of 600 mm	Free	A
722519	其他	Other		
72251910	其他電氣矽鋼扁軋製品，寬度600公厘及以上者，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失在6.5瓦特/公斤及以上者	Flat-rolled products of other silicon-electrical steel, of a width of 600 mm or more, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss 6.5 W/kg or more	Free	A
72251920	其他電氣矽鋼扁軋製品，寬度600公厘及以上者，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失在5瓦特/公斤及以上但未達6.5瓦特/公斤者	Flat-rolled products of silicon-electrical steel, of a width of 600 mm or more, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss 5 W/kg or more but less than 6.5 W/kg	Free	A
72251930	其他電氣矽鋼扁軋製品，寬度600公厘及以上者，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失低於5瓦特/公斤者	Flat-rolled products of other silicon-electrical steel, of a width of 600 mm or more, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss less	Free	A
722520	高速鋼者	Of high speed steel		
72252000	高速鋼扁軋製品，寬度600公厘及以上者	Flat-rolled products of high speed steel, of a width of 600 mm or more	Free	A
722530	其他，捲盤狀，熱軋後未進一步加工者	Other, not further worked than hot-rolled, in		
72253000	其他合金鋼之扁軋製品，捲盤狀，熱軋後未進一步加工，寬度600公厘及以上者	Flat-rolled products of other alloy steel, not further worked than hot-rolled, in coils, of a width of 600 mm or more	Free	A
722540	其他，非捲盤狀，熱軋後未進一步加工者	Other, not further worked than hot-rolled, not in coils		
72254000	其他合金鋼扁軋製品，非捲盤狀，熱軋後未進一步加工，寬度600公厘及以上者	Flat-rolled products of other alloy steel, not further worked than hot-rolled, not in coils, of a width of 600 mm or more	Free	A
722550	其他，冷軋（冷延）後未進一步加工者	Other, not further worked than cold-rolled (cold-reduced)		
72255000	其他合金鋼扁軋製品，冷軋（冷延）後未進一步加工，寬度600公厘及以上者	Flat-rolled products of other alloy steel, not further worked than cold-rolled (cold-reduced), of a width of 600 mm or more	Free	A
72259	—其他：	-Other:		
722591	電解法鍍或塗鋅者	Electrolytically plated or coated with zinc:		



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72259100	電解法鍍或塗鋅之其他合金鋼扁軋製品，寬度600公厘及以上者	Flat-rolled products of other alloy steel, electrolically plated or coated with zinc, of a width of 600 mm or more	Free	A
722592	其他方法鍍或塗鋅者	Otherwise plated or coated with zinc		
72259200	其他方法鍍或塗鋅之其他合金鋼扁軋製品，寬度600公厘及以上者	Flat-rolled products of other alloy steel, otherwise plated or coated with zinc, of a width of 600 mm or more	Free	A
722599	其他	Other		
72259910	其他合金鋼之扁軋製品，寬度600公厘及以上，經鍍面、塗面或護面者	Flat-rolled products of other alloy steel, plated, coated or clad, of a width of 600 mm or more	Free	A
72259990	其他合金鋼之扁軋製品，寬度600公厘及以上者	Flat-rolled products of other alloy steel, of a width of 600 mm or more	Free	A
7226	其他合金鋼之扁軋製品，寬度小於600公厘者	Flat-rolled products of other alloy steel, of a width of less than 600 mm		
72261	—電氣矽鋼者：	-Of silicon-electrical steel:		
722611	晶狀具方向性者	Grain-oriented		
72261100	晶狀具方向性電氣矽鋼扁軋製品，寬度小於600公厘者	Flat-rolled products of grain-orientnted silicon-electrical steel, of a width of less than 600 mm	Free	A
722619	其他	Other		
72261910	其他電氣矽鋼扁軋製品，寬度小於600公厘者，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失在6.5瓦特/公斤及以上者	Flat-rolled products of other silicon-electrical steel, of a width of less than 600 mm at frequency of 50Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss 6.5 w/kg	Free	A
72261920	其他電氣矽鋼扁軋製品，寬度小於600公厘者，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失在5瓦特/公斤及以上但未達6.5瓦特/公斤者	Flat-rolled products of other silicon-electrical steel, of a width of less than 600 mm at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss 5 W/kg or more but less than 6.5 W/kg	Free	A
72261930	其他電氣矽鋼扁軋製品，寬度小於600公厘者，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失低於5瓦特/公斤者	Flat-rolled products of other silicon-electrical steel, of a width of less than 600 mm at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss less	Free	A
722620	高速鋼者	Of high speed steel		
72262000	高速鋼扁軋製品，寬度小於600公厘者	Flat-rolled products of high speed steel, of a width of less than 600 mm	Free	A
72269	—其他：	-Other:		
722691	熱軋後未進一步加工者	Not further worked than hot rolled		
72269100	其他合金鋼扁軋製品，熱軋後未進一步加工，寬度小於600公厘者	Flat-rolled products of other alloy steel, not further worked than hot rolled, of a width of less than 600 mm	Free	A
722692	冷軋（冷延）後未進一步加工者	Not further worked than cold-rolled (cold-reduced)		
72269210	鎳鐵合金鋼扁軋製品，鎳含量不低於40%，冷軋（冷延）後未進一步加工，寬度小於600公厘者	Flat-rolled products of ferro-nickel alloy steel, containing by weight not less than 40% of nickel, not further worked than cold-rolled (cold-reduced), of a width of less than 600 mm	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
72269290	其他合金鋼扁軋製品，冷軋（冷延）後未進一步加工，寬度小於600公厘者	Flat-rolled products of other alloy steel, not further worked than cold-rolled (cold-reduced), of a width of less than 600 mm	Free	A
722693	電解法鍍或塗鋅者	Electrolytically plated or coated with zinc		
72269300	電解法鍍或塗鋅之其他合金鋼扁軋製品，寬度小於600公厘者	Flat-rolled products of other alloy steel, electrolytically plated or coated with zinc, of a width of less than 600 mm	Free	A
722694	其他方法鍍或塗鋅者	Otherwise plated or coated with zinc		
72269400	其他方法鍍或塗鋅之其他合金鋼扁軋製品，寬度小於600公厘者	Flat-rolled products of other alloy steel, otherwise plated or coated with zinc, of a width of less than 600 mm	Free	A
722699	其他	Other		
72269900	其他合金鋼扁軋製品，寬度小於600公厘者	Flat-rolled products of other alloy steel, of a width of less than 600 mm	Free	A
7227	熱軋之其他合金鋼製條及桿，繞成不規則捲盤狀	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel		
722710	高速鋼者	Of high speed steel		
72271000	熱軋高速鋼條及桿，繞成不規則捲盤狀	Bars and rods, hot-rolled, in irregularly wound coils, of high speed steel	Free	A
722720	矽錳鋼者	Of silico-manganese steel		
72272010	熱軋矽錳鋼條及桿，焊接電極用，繞成不規則捲盤狀	Bars and rods, for welding electrodes, hot-rolled, in irregularly wound coils, of silico-manganese steel	Free	A
72272090	其他熱軋矽錳鋼條及桿，繞成不規則捲盤狀	Other bars and rods, hot-rolled, in irregularly wound coils, of silico-manganese	Free	A
722790	其他	Other		
72279000	其他熱軋合金鋼製條及桿，繞成不規則捲盤狀	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	Free	A
7228	其他合金鋼製之其他條及桿；其他合金鋼製之角、形及型；合金鋼或非合金鋼製之空心鑽條及桿	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or		
722810	高速鋼條及桿	Bars and rods, of high speed steel		
72281000	其他高速鋼製條及桿	Other bars and rods, of high speed steel	Free	A
722820	矽錳鋼條及桿	Bars and rods, of silico-manganese steel		
72282010	其他矽錳鋼條及桿，焊接電極用者	Other bars and rods, for welding electrodes, silico-manganese steel	Free	A
72282090	其他矽錳鋼製條及桿	Other bars and rods, of silico-manganese	Free	A
722830	其他條及桿，熱軋、熱抽或擠製後未進一步加工者	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded		
72283000	其他合金鋼製條及桿，熱軋、熱抽或擠製後未進一步加工者	Other bars and rods, of alloy steel, not further worked than hot-rolled, hot-drawn or extruded	Free	A
722840	其他條及桿，鍛造後未進一步加工者	Other bars and rods, not further worked than forged		
72284000	其他合金鋼製條及桿，鍛造後未進一步加工者	Other bars and rods, of alloy steel, not further worked than forged	Free	A
722850	其他條及桿，冷成形或冷光製後未進一步加工者	Other bars and rods, not further worked than cold-formed or cold-finished		
72285000	其他合金鋼製條及桿，冷成形或冷光製後未進一步加工者	Other bars and rods, of alloy steel, not further worked than cold-formed or cold-	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
722860	其他條及桿	Other bars and rods		
72286000	其他合金鋼製條及桿	Other bars and rods, of alloy steel	Free	A
722870	角、形及型	Angles, shapes and sections		
72287000	其他合金鋼製之角、形及型	Other angles, shapes and sections, of alloy steel	Free	A
722880	空心鑽條及桿	Hollow drill bars and rods		
72288010	合金鋼製之空心鑽條及桿	Hollow drill bars and rods, of alloy steel	Free	A
72288020	非合金鋼製之空心鑽條及桿	Hollow drill bars and rods, of non-alloy steel	Free	A
7229	其他合金鋼製之線	Wire of other alloy steel		
722910	高速鋼者	Of high speed steel		
72291000	高速鋼線	Wire of high speed steel	Free	A
722920	矽錳鋼者	Of silico-manganese steel		
72292000	矽錳鋼線	Wire of silico-manganese steel	Free	A
722990	其他	Other		
72299010	鎳鐵合金鋼線	Wire of ferro-nickel alloy steel	Free	A
72299020	鐵鎳鈷合金鋼線	Wire of ferro-nickel-cobalt alloy steel	Free	A
72299090	其他合金鋼製之線	Wire of other alloy steel	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
73	第七十三章 鋼鐵製品	Chapter 73 Articles of iron or steel		
7301	不論已否鑽孔、衝孔或以元件組成之鋼板樁；經焊接之鋼鐵角、形及型	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel		
730110	板	Sheet piling		
73011000	鋼（鐵）板樁，不論已否鑽孔、衝孔或以元件組成者	Sheet piling, of iron or steel, whether or not drilled, punched or made from assembled elements	Free	A
730120	角、形及型	Angles, shapes, and sections		
73012000	經焊接之鋼鐵角、形及型	Welded angles, shapes and sections, of iron or steel	Free	A
7302	鐵道及電車道建軌鋼鐵材料：軌、護軌、齒軌、轉轍板、十字岔心、岔尖桿及其他十字件、枕鐵、軌枕、魚尾板、軌座、軌座楔、底板、軌夾、座板、繫桿及其他連接或固定鐵軌之專用材料	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, rail clips, bedplates, ties and other material specialized for jointing or		
730210	軌	Rails		
73021010	每公尺重量小於39公斤之鋼（鐵）輕軌	Light rails, of iron or steel, less than 39 kg per meter	Free	A
73021020	每公尺重量39公斤及以上之鋼（鐵）重軌	Heavy rails, of iron or steel, 39 kg or more per meter	Free	A
730230	轉轍板、十字岔心、岔尖桿及其他十字件	Switch blades, crossing frogs, point rods and other crossing pieces		
73023000	鋼鐵製轉轍板、十字岔心、岔尖桿及其他十字件	Switch blades, crossing frogs, point rods and other crossing pieces, of iron or steel	7.00%	B
730240	魚尾板及底板	Fish-plates and sole plates		
73024000	鋼鐵製魚尾板及底板	Fish-plates and soleplates, of iron or steel	Free	A
730290	其他	Other		
73029010	舊破鐵軌，可作坑道支柱用或經重新軋製轉變為其他物品者	Worn railway lines which are usable as pitprops or may be converted into other articles by rerolling	Free	A
73029090	其他鐵道及電車道建軌鋼鐵材料	Other railway and tramway track construction material of iron or steel	Free	A
7303	鑄鐵製管及空心型	Tubes, pipes and hollow profiles, of cast		
730300	鑄鐵製管及空心型	Tubes, pipes and hollow profiles, of cast		
73030000	鑄鐵製管及空心型	Tubes, pipes and hollow profiles, of cast	Free	A
7304	鋼鐵製（鑄鐵除外）無縫管及空心型	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel		
730410	油、氣管線用管	Line pipe of a kind used for oil or gas		
73041000	鋼鐵製（鑄鐵除外）油、氣管線用無縫管	Line pipe of a kind used for oil or gas pipelines, seamless, of iron (other than cast iron) or steel	Free	A
73042	—鑽採油或氣所用之套管 管及鑽管：	-Casing,tubing and drill pipe, of a kind used in drilling for oil or gas, of iron ( other than cast iron) or steel.		
730421	鑽管	Drill pipe		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
73042100	鋼鐵製（鑄鐵除外）鑽探油或氣所用之無縫鑽管	Drill pipe, seamless, of a kind used in drilling for oil or gas, of iron (other than cast iron) or steel	Free	A
730429	其他	Other		
73042900	其他鋼鐵製（鑄鐵除外）鑽探油或氣所用之無縫套管、管	Other casing, tubing seamless, of a kind used in drilling for oil or gas, of iron (other than cast iron) or steel	Free	A
73043	—其他，鐵或非合金鋼圓橫斷面管：	-Other, of circular cross-section, of iron or non-alloy steel:		
730431	冷抽或冷軋（冷延）者	Cold-drawn or cold-rolled (cold-reduced)		
73043100	鐵或非合金鋼圓橫斷面無縫管及空心型，冷抽或冷軋（冷延）者	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, cold-drawn or cold-rolled (cold-reduced) cold-rolled ( cold-reduced )	Free	A
730439	其他	Other		
73043910	無縫鋼鐵管坯料	Blanks for seamless tubes and pipes, iron or non-alloy steel	Free	A
73043990	其他鐵或非合金鋼圓橫斷面無縫管及空心型	Other tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel	Free	A
73044	—其他，不銹鋼圓橫斷面管：	-Other, of circular cross-section, of stainless		
730441	冷抽或冷軋（冷延）者	Cold-drawn or cold-rolled (cold-reduced)		
73044100	不銹鋼圓橫斷面無縫管及空心型，冷抽或冷軋（冷延）者	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, cold-drawn or cold-rolled (cold-reduced)	Free	A
730449	其他	Other		
73044900	其他不銹鋼圓橫斷面無縫管及空心型	Other tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel	Free	A
73045	—其他，其他合金鋼製圓橫斷面管：	-Other, of circular cross-section, of other alloy steel:		
730451	冷抽或冷軋（冷延）者	Cold-drawn or cold-rolled (cold-reduced)		
73045110	鉬鉻合金鋼無縫管，冷抽或冷軋（冷延）者	Tubes and pipes of alloy molybdenum chromium steel, seamless, cold-drawn or cold-rolled (cold- reduced)	Free	A
73045190	其他合金鋼製圓橫斷面無縫管及空心型，冷抽或冷軋（冷延）者	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of other alloy steel, cold-drawn or cold-rolled (cold-reduced)	Free	A
730459	其他	Other		
73045910	鉬鉻合金鋼無縫管，非冷抽或冷軋（冷延）	Tubes and pipes of alloy molybdenum chromium steel, seamless, non cold-drawn or cold-rolled (cold-reduced)	Free	A
73045990	其他合金鋼製圓橫斷面其他無縫管及空心型，非冷抽或冷軋（冷延）	Other tubes, pipes and hollow profiles, seamless, of circular cross-section, of other alloy steel, non cold-drawn or cold-rolled (cold-reduced)	Free	A
730490	其他	Other		
73049000	其他鋼鐵製（鑄鐵除外）無縫管及空心型	Other tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
7305	其他鋼鐵管（如：焊接、鉚接或類似接合者），具圓橫斷面，其外徑超過406.4公釐者	Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel		
73051	—油、氣管線用管：	-Line pipe of a kind used for oil or gas		
730511	縱向潛弧焊接者	Longitudinally submerged arc welded		
73051100	縱向潛弧焊接鋼鐵管，具圓橫斷面，其外徑超過406.4公釐者	Tubes and pipes, longitudinally submerged arc welded, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	Free	A
730512	其他，縱向焊接者	Other, longitudinally welded		
73051200	其他縱向焊接鋼鐵管，具圓橫斷面，其外徑超過406.4公釐者	Other tubes pipes, longitudinally welded, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	Free	A
730519	其他	Other		
73051900	其他油氣管線用鋼鐵管，具圓橫斷面，其外徑超過406.4公釐者	Other line pipe of a kind used for oil or gas pipelines, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	Free	A
730520	鑽探油、氣用套管	Casing of a kind used in drilling for oil or		
73052000	鑽探油、氣用套管，具圓橫斷面，其外徑超過406.4公釐者	Casing of a kind used in drilling for oil or gas, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	Free	A
73053	—其他，焊接管：	-Other, welded:		
730531	縱向焊接者	Longitudinally welded		
73053100	其他縱向焊接鋼鐵管	Other tubes and pipes, longitudinally welded, of iron or steel	Free	A
730539	其他	Other		
73053900	其他焊接鋼鐵管，具圓橫斷面，其外徑超過406.4公釐者	Other tubes and pipes, welded, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	Free	A
730590	其他	Other		
73059000	其他鋼鐵管，具圓橫斷面，其外徑超過406.4公釐者	Other tubes and pipes, having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel	Free	A
7306	鋼鐵製之其他管及空心型（如：開縫或焊接、鉚接或類似接合者）	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel		
730610	油、氣管線用管	Line pipe of a kind used for oil or gas		
73061000	油、氣管線用鋼鐵管	Line pipe of a kind used for oil or gas pipelines, of iron or steel	Free	A
730620	鑽探油、氣用套管及管	Casing and tubing of a kind used in drilling for oil or gas		
73062000	鑽探油、氣用鋼鐵套管及管	Casing and tubing of a kind used in drilling for oil or gas, of iron or steel	Free	A
730630	其他（鐵或非合金鋼圓橫斷面焊接管）	Other, welded, of circular cross-section, of iron or non-alloy steel		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
73063000	其他（鐵或非合金鋼圓橫斷面焊接管）	Other (welded pipe, of circular cross-section, of iron or non-alloy steel)	Free	A
730640	其他（不銹鋼圓橫斷面焊接管）	Other, welded, of circular cross-section, of stainless steel		
73064000	其他管及空心型，不銹鋼圓橫斷面焊接者	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of stainless steel	Free	A
730650	其他，其他合金鋼圓橫斷面焊接管	Other, welded, of circular cross-section, of other alloy steel		
73065000	其他管及空心型，其他合金鋼圓橫斷面焊接管	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of other alloy steel	Free	A
730660	其他，非圓橫斷面焊接管	Other, welded, of non-circular cross-section		
73066000	其他鋼鐵製管及空心型，非圓橫斷面焊接管	Other tubes, pipes and hollow profiles, welded, of non-circular cross-section, of other alloy steel	Free	A
730690	其他	Other		
73069010	鉬鉻合金鋼鐵管	Tubes and pipes of alloy molybdenum chromium steel	Free	A
73069090	其他鋼鐵製之其他管及空心型	Other tubes, pipes and hollow profiles, of iron or steel	Free	A
7307	鋼鐵製管子配件（如：接頭、肘管、套筒）	Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel		
73071	—鑄造配件：	-Cast fittings:		
730711	非展性鑄鐵者	Of non-malleable cast iron		
73071100	鑄造配件，非展性鑄鐵製者	Tube or pipe cast fittings, of non-malleable cast iron	7.50%	B
730719	其他	Other		
73071900	其他鑄鐵製管配件	Other tube or pipe cast fitting	7.50%	B
73072	—其他，不銹鋼製者：	-Other, of stainless steel:		
730721	凸緣	Flanges		
73072100	凸緣，不銹鋼製	Flanges, of stainless steel	10.00%	B
730722	螺紋肘管、彎管及套筒	Threaded elbows, bends and sleeves		
73072210	螺紋套筒（僅含接頭），不銹鋼製	Threaded sleeves (couplings only), of stainless steel	Free	A
73072220	螺紋肘管、彎管及其他套筒，不銹鋼製	Threaded elbows, bends and other sleeves, of stainless steel	10.00%	B
730723	對焊接配件	Butt welding fittings		
73072300	對焊管配件，不銹鋼製	Butt welding fittings, of stainless steel	10.00%	B
730729	其他	Other		
73072900	其他管配件，不銹鋼製	Other tube or pipe fittings, of stainless steel	7.50%	B
73079	—其他：	-Other:		
730791	凸緣	Flanges		
73079100	凸緣，其他鋼鐵製	Flanges, of other iron or steel	10.00%	B
730792	螺紋肘管、彎管及套筒	Threaded elbows, bends and sleeves		
73079210	其他鋼鐵製螺紋套筒（僅含接頭）	Other threaded sleeves (couplings only), of iron or steel	Free	A
73079220	其他鋼鐵製螺紋肘管、彎管及其他套筒	Other threaded elbows, bends and sleeves, of iron or steel	7.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
730793	對焊配件	Butt welding fittings		
73079300	對焊管配件，其他鋼鐵製	Butt welding fittings, of other iron or steel	10.00%	B
730799	其他	Other		
73079900	其他鋼鐵製管配件	Other tube and pipe fittings, of iron or steel	7.50%	B
7308	鋼鐵結構物（第9406節組合式建築物除外）及其零件（如：橋及橋體段、水閘、塔、格狀桅桿、屋頂、屋頂架、門窗及其框架及門檻、百葉窗、欄杆、柱）；鋼鐵製板、桿、角形、型、管及類似品，已製作備結構物用者	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel plates, rods, angles, shapes, sections, tubes and the like, prepared for use		
730810	橋及橋體段	Bridges and bridge-sections		
73081000	鋼鐵製橋及橋體段	Bridges and bridge-sections, of iron or steel	Free	A
730820	塔及格狀桅桿	Towers and lattice masts		
73082000	鋼鐵製塔及格狀桅桿	Towers and lattice masts, of iron or steel	10.00%	B
730830	門、窗及其框架及門檻	Doors, windows and their frames and thresholds for doors		
73083000	鋼鐵製門、窗及其框架及門檻	Doors, windows and their frames and thresholds for doors, of iron or steel	7.50%	B
730840	供鷹架、窗套、支柱或坑道支持用設備	Equipment for scaffolding, shuttering, propping or pitpropping		
73084000	鋼鐵製供鷹架、窗套、支柱或坑道支持用設備	Equipment for scaffolding, shuttering, propping or pitpropping, of iron or steel	10.00%	B
730890	其他	Other		
73089010	鋼鐵製船用欄杆、船零件及其他桅桿	Ship's masts, ship's rails and parts of hulls, of iron steel	Free	A
73089020	鋼鐵製水壓鐵柱	Hydraulic props, of iron or steel	Free	A
73089090	其他屬第7308節之貨品	Other articles of heading No. 7308	Free	A
7309	貯藏任何材料（壓縮或液化氣體除外）用之鋼鐵製貯器、容槽、大桶及類似容器，其容量超過300公升，不論是否經襯裏或隔熱，但無機械或熱力設備者	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
730900	貯藏任何材料（壓縮或液化氣體除外）用之鋼鐵製容器，其容量超過300公升，不論是否經襯裏或隔熱，但無機械或熱力設備者	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted		
73090000	貯藏任何材料（壓縮或液化氣體除外）用之鋼鐵製貯器、容槽、大桶及類似容器，其容量超過300公升，不論是否經襯裏或隔熱，但無機械或熱力設備者	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10.00%	B



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
7310	貯藏任何材料（壓縮或液化氣體除外） 用之鋼鐵製容槽、箱、圓桶、罐、盒及 類似容器，其容量不超過300公升， 不論是否經襯裏或隔熱，但無機械及熱 力設備者	Tank, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal		
731010	容量50公升及以上者	Of a capacity of 50 l or more		
73101000	貯藏任何材料（壓縮或液化氣體除外） 用之鋼鐵製容槽、箱、圓桶、罐、盒及 類似容器，其容量50公升及以上但不 超過300公升，不論是否經襯裏或隔 熱，但無機械及熱力設備者	Tank, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity of less than 50 l but not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10.00%	B
73102	—容量小於50公升者：	-Of a capacity of less than 50 l:		
731021	經軟焊或摺邊密封之罐	Cans which are to be closed by soldering or crimping		
73102100	經軟焊或摺邊密封之罐，容量小於50 公升者	Cans which are to be closed by soldering or crimping, of a capacity of less than 50 l	10.00%	B
731029	其他	Other		
73102910	其他馬口鐵製容器，容量小於50公升 者	Other tinned containers, of a capacity of less than 50 l of a capacity of less than 50 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal	10.00%	B
73102990	其他鋼鐵製容器，容量小於50公升者	Other containers, of a capacity of less than 50 l of iron or steel	10.00%	B
7311	供貯存壓縮或液化氣體用之鋼鐵製容器	Containers for compressed or liquefied gas, of iron or steel		
731100	供貯存壓縮或液化氣體用之鋼鐵製容器	Containers for compressed or liquefied gas, of iron or steel		
73110000	供貯存壓縮或液化氣體用之鋼鐵製容器	Containers for compressed or liquefied gas, of iron or steel	10.00%	B
7312	鋼鐵製絞股線、索、纜、編帶、吊索及 類似品，非電氣絕緣者	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated		
731210	絞股線、索及纜	Stranded wire, ropes and cables		
73121010	用於傳動裝置之編帶及絞股線	Belting, transmission, of plaited bands or stranded wire	Free	A
73121090	其他鋼鐵製絞股線、索及纜、非電氣絕 緣者	Stranded wire, ropes and cables, of iron or steel, not electrically insulated	Free	A
731290	其他	Other		
73129000	鋼鐵製編帶、吊索及類似品，非電氣絕 緣者	Plaited band shings and the like, of iron or steel, not electrically insulated	Free	A
7313	有刺鋼鐵線；鋼鐵製圍籬用之有刺或無 刺之旋絞箍或扁平單線及鬆絞之雙線	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel		
731300	有刺鋼鐵線；鋼鐵製圍籬用之有刺或無 刺之旋絞箍或扁平單線及鬆絞之雙線	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
73130000	有刺鋼鐵線；鋼鐵製圍籬用之有刺或無刺之旋絞箍或扁平單線及鬆絞之雙線	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	Free	A
7314	鋼鐵線製布（包括環狀帶）、柵格、網及籬網；鋼鐵製拉孔片	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel		
73141	— 織布：	-Woven cloth:		
731412	不銹鋼製機械用環帶	Endless bands for machinery, of stainless		
73141200	不銹鋼製機械用環帶	Endless bands for machinery, of stainless steel	Free	A
731413	其他機械用環帶	Other endless bands for machinery		
73141310	無接頭機械用環形輸送及傳動用帶	Belting and bands for conveyance and transmission, endless, without connecting head, for machinery	Free	A
73141320	其他機械用輸送及傳動用帶	Other belting and bands for conveyance and transmission, for machinery	Free	A
73141390	其他機械用經緯交錯織成品	Other woven products, for machinery	Free	A
731414	其他不銹鋼製織布	Other woven cloth, of stainless steel		
73141400	其他不銹鋼製織布	Other woven cloth, of stainless steel	Free	A
731419	其他	Other		
73141910	環形（無接頭）輸送及傳動用帶	Belting and bands for conveyance and transmission, endless	Free	A
73141920	其他輸送及傳動用帶	Other belting and bands for conveyance and transmission	Free	A
73141990	其他經緯交錯織成品	Other woven products	Free	A
731420	柵格、網及籬網，交叉點經焊接，線之最大橫斷面尺寸3公厘及以上，網眼尺寸100平方公分及以上者	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more		
73142000	鋼鐵線製柵格、網及籬網，交叉點經焊接，線之最大橫斷面尺寸3公厘及以上，網眼尺寸100平方公分及以上者	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more, of iron or steel wire	Free	A
73143	— 其他柵格、網及籬網，交叉點經焊接者：	Other grill, netting and fencing, welded at the intersection:		
731431	鍍或塗鋅者	Plated or coated with zinc		
73143100	鋼鐵線製柵格、網及籬網，交叉點經焊接，鍍或塗鋅者	Grill, netting and fencing, of iron or steel wire, welded at the intersection plated or coated with zinc	Free	A
731439	其他	Other		
73143900	其他鋼鐵線製柵格、網及籬網，交叉點經焊接者	Other grill, netting and fencing, of iron or steel wire, welded at the intersection	Free	A
73144	— 其他布、柵格、網及籬網：	_Other cloth, grill, netting and fencing:		
731441	鍍或塗鋅者	Plated or coated with zinc		
73144100	鋼鐵線製布、柵格、網及籬網，鍍或塗鋅者	Cloth, grill, netting and fencing, of iron or steel wire, plated or coated with zinc	Free	A
731442	塗塑膠者	Coated with plastics		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
73144200	鋼鐵線製布、柵格、網及籬網，塗塑膠者	Cloth, grill, netting and fencing, of iron or steel wire, coated with plastics	Free	A
731449	其他	Other		
73144900	其他鋼鐵線製布、柵格、網及籬網	Other cloth, grill, netting and fencing, of iron or steel wire	Free	A
731450	拉孔片	Expanded metal		
73145000	鋼鐵製拉孔片	Expanded metal, of iron or steel	Free	A
7315	鋼鐵鏈及其零件	Chain and parts thereof, of iron or steel		
73151	－活節環鏈及其零件：	-Articulated link chain and parts thereof:		
731511	滾子鏈	Roller chain		
73151100	滾子鏈	Roller chains, of iron or steel	10.00%	B
731512	其他鏈	Other chain		
73151200	鋼鐵製其他活節環鏈	Other articulated link chain, of iron or steel	10.00%	B
731519	零件	Parts		
73151900	鋼鐵製活節環鏈零件	Parts of articulated link chain, of iron or	10.00%	B
731520	制滑鏈	Skid chain		
73152000	鋼鐵製制滑鏈	Skid chain, of iron or steel	10.00%	B
73158	－其他鏈：	-Other chain:		
731581	日字形鏈	Stud-link		
73158100	鋼鐵製日字形鏈	Stud-link, of iron or steel	10.00%	B
731582	其他，焊接環鏈	Other, welded link		
73158200	其他鋼鐵製焊接環鏈	Other welded link, of iron or steel	10.00%	B
731589	其他	Other		
73158900	其他鋼鐵製鏈	Chain, of iron or steel	10.00%	B
731590	其他零件	Other parts		
73159000	其他鋼鐵製鏈零件	Other parts of chain, of iron or steel	10.00%	B
7316	鋼鐵製錨、四爪錨及其零件	Anchors, grapnels and parts thereof, of iron or steel		
731600	鋼鐵製錨、四爪錨及其零件	Anchors, grapnels and parts thereof, of iron or steel		
73160000	鋼鐵製錨、四爪錨及其零件	Anchors, grapnels and parts thereof, of iron or steel	10.00%	B
7317	鋼鐵製釘、平頭釘、圖釘、波紋釘、肘釘（第8305節者除外）及類似製品，不論有無其他材料製之釘頭者均在內，但不包括銅質釘頭者	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No.83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with		
731700	鋼鐵製釘、平頭釘、圖釘、波紋釘、肘釘（第8305節者除外）及類似品，不論有無其他材料製之釘頭者均在內，但不包括銅質釘頭者	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No.83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with		
73170010	鋼鐵製軌道用釘	Spikes for rail, of iron or steel	Free	A
73170020	圖釘	Drawing pins	Free	A
73170030	梳理機用平頭釘	Carding tacks for carding machine	Free	A
73170090	其他屬第7317節之貨品	Other articles of heading No.73.17	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
7318	鋼鐵製螺釘、螺栓、螺帽、車用螺釘、螺旋鉤、鉚釘、橫梢、開口梢、墊圈（包括彈簧墊圈）及類似製品	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel		
73181	— 螺紋製品：	-Threaded articles:		
731811	車用螺釘	Coach screws		
73181100	鋼鐵製車用螺釘	Coach screws, of iron or steel	5.00%	A
731812	其他木用螺釘	Other wood screws		
73181200	其他木用螺釘，鋼鐵製	Other wood screws, of iron or steel	5.00%	A
731813	螺旋鉤及螺旋圈	Screw hooks and screw rings		
73181300	鋼鐵製螺旋鉤及螺旋圈	Screw hooks and screw rings, of iron or	5.00%	A
731814	自攻螺釘	Self-tapping screws		
73181400	自攻螺釘，鋼鐵製	Self-tapping screws, of iron or steel	5.00%	A
731815	其他螺釘及螺栓，有否附螺帽及墊圈均在內	Other screws and bolts, whether or not with their nuts or washers		
73181510	鋼鐵製鐵軌用螺釘及螺栓，有否附螺帽及墊圈均在內	Screws and bolts for rail, whether or not with their nuts or washers, of iron or steel	5.00%	A
73181590	其他鋼鐵製螺釘及螺栓，有否附螺帽及墊圈均在內	Other screws and bolts, whether or not with their nuts or washers, of iron or steel	5.00%	A
731816	螺帽	Nuts		
73181600	鋼鐵螺絲帽	Nuts, of iron or steel	5.00%	A
731819	其他	Other		
73181900	其他鋼鐵螺紋製品	Other treaded articles, of iron or steel	5.00%	A
73182	— 無螺紋製品：	-Non-threaded articles:		
731821	彈簧墊圈及其他鎖緊墊圈	Spring washers and other lock washers		
73182100	鋼鐵製彈簧墊圈及其他鎖緊墊圈	Spring washers and other lock washers, of iron or steel	5.00%	A
731822	其他墊圈	Other washers		
73182200	鋼鐵製其他墊圈	Other washers, of iron or steel	5.00%	A
731823	鉚釘	Rivets		
73182300	鉚釘，鋼鐵製	Rivets, of iron or steel	5.00%	A
731824	橫梢及開口梢	Cotters and cotter-pins		
73182400	橫梢及開口梢，鋼鐵製	Cotters and cotter pins, of iron or steel	5.00%	A
731829	其他	Other		
73182900	其他鋼鐵製無螺紋製品	Other non-treaded articles, of iron or steel	5.00%	A
7319	鋼鐵製供用手用縫針、編織針、引針、鉤針、刺繡穿孔錐及類似品；未列名鋼鐵製安全別針及其他別針	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pin and other pin of iron or steel not elsewhere specified or included		
731910	縫針、補綴針或刺繡針	Sewing, darning or embroidery needles		
73191000	鋼鐵製縫針、補綴針或刺繡針	Sewing, darning or embroidery needles, of iron or steel	9.60%	B
731920	安全別針	Safety pins		
73192000	鋼鐵製安全別針	Safety pins, of iron or steel	10.00%	B
731930	其他別針	Other pins		
73193000	其他鋼鐵製別針	Other pins, of iron or steel	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
731990	其他	Other		
73199000	其他第 7 3 1 9 節之類似品	Other similar articles of heading No.73.19	10.00%	B
7320	鋼鐵製彈簧及彈簧片	Springs and leaves for springs, of iron or		
732010	片狀彈簧及其葉片	Leaf-springs and leaves therefor		
73201011	鋼鐵製片狀彈簧及其葉片，鐵道機車及柴油車用	Leaf-springs and leaves therefor, of iron or steel, for locomotive and diesel rail car use	7.50%	B
73201019	鋼鐵製片狀彈簧及其葉片，其他車輛用	Leaf-springs and leaves therefor, of iron or steel, for other car use	10.00%	B
73201020	鋼鐵製片狀彈簧及其葉片，工業或農業用	Leaf-springs and leaves therefor, of iron or steel, for industrial or agricultural machinery use	10.00%	B
73201090	其他鋼鐵製片狀彈簧及其葉片	Other leaf-springs and leaves therefor, of iron or steel	10.00%	B
732020	螺旋彈簧	Helical springs		
73202011	鋼鐵製螺旋彈簧，鐵道機車及柴油車用	Helical springs, of iron or steel, for locomotive and diesel rail car use.	7.50%	B
73202019	鋼鐵製螺旋彈簧，其他車輛用	Helical springs, of iron or steel, for other car use	10.00%	B
73202020	自行車汽門嘴心用不銹鋼彈簧	Stainless steel spring for bicycle valve inside core use	5.00%	A
73202030	鋼鐵製螺旋彈簧，自行車汽門嘴心用	Helical springs, of iron or steel, for bicycle valve inside core use	5.00%	A
73202090	其他鋼鐵製螺旋彈簧	Other helical springs, of iron or steel	10.00%	B
732090	其他	Other		
73209000	其他鋼鐵製彈簧及彈簧片	Other springs and leaves for spring, of iron or steel	10.00%	B
7321	鋼鐵製暖爐、灶、爐格、烹飪鍋（包括附有中央暖氣用之輔助汽鍋者）、烤肉爐、火盆、氣圈、加熱板及類似非電力家用器具及其零件	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel		
73211	— 烹飪器具及加熱板：	-Cooking appliances and plate warmers:		
732111	氣體燃料或氣體與其他燃料兩用者	For gas fuel or for both gas and other fuels		
73211100	鋼鐵製烹飪器具及加熱板，氣體燃料或氣體與其他燃料兩用者	Cooking appliances and plate warmers, of iron or steel, for gas fuel or for both gas and other fuels	8.40%	B
732112	液體燃料用者	For liquid fuel		
73211200	鋼鐵製烹飪器具及加熱板，液體燃料用者	Cooking appliances and plate warmers, of iron or steel, for liquid fuel	8.40%	B
732113	固體燃料用者	For solid fuel		
73211300	鋼鐵製烹飪器具及加熱板，固體燃料用者	Cooking appliances and plate warmers, of iron or steel, for solid fuel	9.00%	B
73218	— 其他器具：	-Other appliances:		
732181	氣體燃料或氣體與其他燃料兩用者	For gas fuel or for both gas and other fuels		
73218100	其他鋼鐵製家用器具，氣體燃料或氣體與其他燃料兩用者	Other domestic apparatus, of iron or steel, for gas fuel or for both gas and other fuels	8.40%	B
732182	液體燃料用者	For liquid fuel		
73218200	其他鋼鐵製家用器具，液體燃料用者	Other domestic apparatus, of iron or steel, for liquid fuel	8.40%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
732183	固體燃料用者	For solid fuel		
73218300	其他鋼鐵製家用器具，固體燃料用者	Other domestic apparatus, of iron or steel	8.50%	B
732190	零件	Parts		
73219000	屬第7 3 2 1 節貨品之零件	Parts for the goods of heading No.73.21	8.40%	B
7322	鋼鐵製非電熱之中央暖氣散熱器及其零件；鋼鐵製非電熱之空氣加熱器及熱空氣分佈器（包括可分佈新鮮空氣或調節空氣者），附有馬達風扇或吹風機者及其零件	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel		
73221	—散熱器及其零件：	-Radiators and parts thereof:		
732211	鑄鐵者	Of cast iron		
73221100	散熱器（中央系統）及其零件，鑄鐵製	Radiators, central heating, and parts thereof, of cast iron	9.00%	B
732219	其他	Other		
73221900	其他鋼鐵製散熱器及其零件	Other radiators and parts thereof, of iron or steel	5.00%	A
732290	其他	Other		
73229000	其他屬第7 3 2 2 節之貨品及其零件	Other the goods of heading No.73.22 and parts thereof	5.00%	A
7323	鋼鐵製餐桌、廚房或其他家用物品及其零件；鋼鐵絲絨；鋼鐵製洗鍋物、洗濯擦亮片、手套及類似品	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron		
732310	鋼鐵絲絨；洗鍋物及洗濯擦亮片、手套及類似品	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like		
73231010	鋼鐵絲絨	Iron or steel wool	10.00%	B
73231090	洗鍋物及洗濯擦亮片、手套及類似品	Pot scourers and scouring or polishing pads, gloves and the like	10.00%	B
73239	—其他：	-Other:		
732391	非搪瓷鑄鐵者	Of cast iron, not enamelled		
73239100	非搪瓷鑄鐵製餐桌、廚房或其他家用物品及其零件	Table, kitchen or other household articles and parts thereof, of cast iron, not enamelled	8.40%	B
732392	搪瓷鑄鐵者	Of cast iron, enamelled		
73239200	搪瓷鑄鐵製餐桌、廚房或其他家用物品及其零件	Table, kitchen or other household articles and parts thereof, of cast iron, enamelled	8.40%	B
732393	不銹鋼者	Of stainless steel		
73239300	不銹鋼製餐桌、廚房或其他家用物品及其零件	Table, kitchen or other household articles and parts thereof, of stainless steel	8.40%	B
732394	搪瓷鋼鐵者（鑄鐵者除外）	Of iron (other than cast iron) or steel,		
73239400	搪瓷鋼鐵製餐桌、廚房或其他家用物品及其零件	Table, kitchen or other household articles and parts thereof, of iron (other than cast iron) or steel, enamelled	8.40%	B
732399	其他	Other		
73239900	其他鋼鐵製餐桌、廚房或其他家用物品及其零件	Other table, kitchen or other household articles and parts thereof, of iron or steel	8.40%	B
7324	鋼鐵製衛生設備及其零件	Sanitary ware and parts thereof, of iron or		
732410	不銹鋼製污水槽及洗面盆	Sinks and wash basins, of stainless steel		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
73241000	不銹鋼製污水槽及洗面盆	Sinks and wash basins, of stainless steel	8.40%	B
73242	—浴盆：	-Baths:		
732421	不論是否搪瓷之鑄鐵製者	Of cast iron, whether or not enamelled		
73242100	浴盆，不論是否搪瓷之鑄鐵製者	Baths, of cast iron, whether or not enamelled	8.70%	B
732429	其他	Other		
73242900	其他鋼鐵製浴盆	Other baths, of iron or steel	8.70%	B
732490	其他，包括零件	Other, including parts		
73249000	其他鋼鐵製衛生設備及其零件	Other sanitary ware and parts thereof, of iron or steel	5.00%	A
7325	其他鋼鐵鑄造製品	Other cast articles of iron or steel		
732510	非展性鑄鐵者	Of non-malleable cast iron		
73251000	非展性鑄鐵製品	Articles of non-malleable cast iron	10.00%	B
73259	—其他：	-Other:		
732591	滾磨機用研磨球及類似製品	Grinding balls and similar articles for mills		
73259100	滾磨機用研磨球及類似製品	Grinding balls and similar articles for mills	7.50%	B
732599	其他	Other		
73259910	鋼鐵鑄件毛坯	Iron or steel castings in the rough state	10.00%	B
73259990	其他鋼鐵鑄造製品	Other cast articles of iron or steel	10.00%	B
7326	其他鋼鐵製品	Other articles of iron or steel		
73261	—鍛造或衝製，但未進一步加工者：	-Forged or stamped, but not further worked:		
732611	滾磨機用研磨球及類似製品	Grinding balls and similar articles for mills		
73261100	供滾磨機用研磨球及類似製品	Grinding balls and similar articles for mills	7.50%	B
732619	其他	Other		
73261900	其他鋼鐵鍛造品或衝製品，但未進一步加工者	Other forged or stamped articles of iron or steel, but not further worked	10.00%	B
732620	鋼鐵線製品	Articles of iron or steel wire		
73262000	其他鋼鐵線製品	Other articles of iron or steel wire	10.00%	B
732690	其他	Other		
73269010	鋼鐵製菸具及化粧用具	Tobacconists' sundries and toilet equipments, of iron or steel	9.00%	B
73269020	鋼鐵製辦公室用品	Office equisites, of iron or steel	9.00%	B
73269030	鋼鐵製船舵	Rudders, ships', of iron or steel	Free	A
73269051	鋼鐵製冶金用坩堝	Crucibles, metallurgical, of iron or steel	7.90%	B
73269052	鋼鐵製紡織機用紗管	Bobbins and the like for textile machinery use, of iron or steel	Free	A
73269059	其他工業用鋼鐵製品	Manufactures solely for industrial use, of iron or steel	7.90%	B
73269060	搪瓷鐵器	Enemelled ironware	9.00%	B
73269070	實驗室及醫療用鋼鐵製品	Articles of iron or steel solely for laboratory or medical use	9.00%	B
73269080	不銹鋼、合金鋼或以重量計含碳量0.6%及以上之非合金鋼條及桿切成之小片段，其長度不超過其最大橫斷面尺寸，未進一步加工者	Pieces cut from bars and rods with a length not exceeding the greatest cross-sectional dimension, of stainless steel, alloy steel or of non-alloy steel containing by weight 0.6% or more of carbon, not further worked	7.50%	B
73269090	其他鋼鐵製品	Other articles of iron or steel	7.90%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
74	第七十四章 銅及其製品	Chapter 74 Copper and articles thereof		
7401	鑛(冰)銅; 銅泥(沈澱銅)	Copper mattes; cement copper (precipitated copper)		
740110	鑛(冰)銅	Copper mattes		
74011000	鑛(冰)銅	Copper mattes	Free	A
740120	銅泥(沈澱銅)	Cement copper (precipitated copper)		
74012000	銅泥(沈澱銅)	Cement copper (precipitated copper)	Free	A
7402	未精煉銅; 供電解法精煉用之陽極銅	Unrefined copper; copper anodes for electrolytic refining		
740200	未精煉銅; 供電解法精煉用之陽極銅	Unrefined copper; copper anodes for electrolytic refining		
74020000	未精煉銅; 供電解法精煉用之陽極銅	Unrefined copper; copper anodes for electrolytic refining	Free	A
7403	精煉銅及銅合金, 未經塑性加工者	Refined copper and copper alloys,		
74031	— 精煉銅:	- Refined copper:		
740311	陰極及陰極型	Cathodes and sections of cathodes		
74031100	陰極及陰極型精煉銅, 未經塑性加工者	Refined copper, cathodes and sections of cathodes, unwrought	Free	A
740312	拉線條料(條錠)	Wire-bars		
74031200	精煉銅拉線條料(條錠), 未經塑性加工者	Refined copper wire-bars, unwrought	Free	A
740313	小坯	Billets		
74031300	精煉小銅坯, 未經塑性加工者	Refined copper billets, unwrought	Free	A
740319	其他	Other		
74031900	其他精煉銅, 未經塑性加工者	Other refined copper, unwrought	Free	A
74032	— 銅合金:	- Copper alloys:		
740321	銅鋅基之合金(黃銅)	Copper-zinc base alloys (brass)		
74032100	銅鋅基之合金(黃銅), 未經塑性加工者	Copper-zinc base alloys (brass), unwrought	Free	A
740322	銅錫基之合金(青銅)	Copper-tin base alloys (bronze)		
74032200	銅錫基之合金(青銅), 未經塑性加工者	Copper-tin base alloys (bronze), unwrought	Free	A
740323	銅鎳基之合金(鎳銅)或銅鎳鋅基之合金(白銅、鎳銀)	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		
74032300	銅鎳基之合金(鎳銅)或銅鎳鋅基之合金(白銅、鎳銀), 未經塑性加工者	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), unwrought	Free	A
740329	其他銅合金(第7405節銅母合金除外)	Other copper alloys (other than master alloys of heading No.74.05)		
74032900	其他銅合金(第7405節銅母合金除外), 未經塑性加工者	Other copper alloys (other than master alloys of heading No. 74.05), unwrought	Free	A
7404	銅廢料及碎屑	Copper waste and scrap		
740400	銅廢料及碎屑	Copper waste and scrap		
74040010	銅及黃銅廢料及碎屑	Waste and scrap, of copper and brass	Free	A
74040090	其他銅廢料及碎屑	Other copper waste and scrap	Free	A
7405	銅母合金	Master alloys of copper		
740500	銅母合金	Master alloys of copper		
74050000	銅母合金	Master alloys of copper	Free	A
7406	銅粉及鱗片	Copper powders and flakes		
740610	非層狀結構之粉	Powders of non-lamellar structure		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
74061000	非層狀結構之銅粉	Copper powders of non-lamellar structure	Free	A
740620	層狀結構之粉；鱗片	Powders of lamellar structure; flakes		
74062000	層狀結構之銅粉；鱗片	Copper powders of lamellar structure; flakes	Free	A
7407	銅條、桿及型材	Copper bars, rods and profiles		
740710	精煉銅製者	Of refined copper		
74071010	精煉銅條及桿	Refined copper, bars and rods	1.50%	A
74071020	精煉銅型材	Refined copper profiles	3.50%	A
74072	—銅合金製者：	-Of copper alloys:		
740721	銅鋅基之合金（黃銅）製者	Of copper-zinc base alloys (brass)		
74072110	銅鋅基之合金（黃銅）條及桿	Bars and rods, of copper-zinc base alloys (brass)	3.50%	A
74072120	銅鋅基之合金（黃銅）型材	Profiles, of copper-zinc base alloys (brass)	3.50%	A
740722	銅鎳基之合金（鎳銅）或銅鎳鋅基之合金（白銅、鎳銀）製者	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel		
74072210	銅鎳基之合金（鎳銅）或銅鎳鋅基之合金（白銅、鎳銀）條及桿	Bars and rods, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.50%	A
74072220	銅鎳基之合金（鎳銅）或銅鎳鋅基之合金（白銅、鎳銀）型材	Profiles, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.50%	A
740729	其他	Other		
74072911	銅錫基之合金（青銅）條及桿	Bars and rods, of copper-tin base alloys (bronze)	3.50%	A
74072912	銅錫基之合金（青銅）型材	Profiles, of copper-tin base alloys (bronze)	3.50%	A
74072991	其他銅合金條及桿	Bars and rods, other copper alloys	3.50%	A
74072992	其他銅合金型材	Profiles, other copper alloys	3.50%	A
7408	銅線	Copper wire		
74081	—精煉銅製者：	-Of refined copper:		
740811	最大橫斷面直徑超過6公厘者	Of which the maximum cross-sectional dimension exceeds 6 mm		
74081100	精煉銅線，最大橫斷面直徑超過6公厘者	Refined copper wire, of which the maximum cross-sectional dimension exceeding 6 mm	1.50%	A
740819	其他	Other		
74081900	精煉銅線，最大橫斷面直徑不超過6公厘者	Refined copper wire, of which the maximum cross-sectional dimension not exceeding 6 mm	1.50%	A
74082	—銅合金製者：	-Of copper alloys:		
740821	銅鋅基之合金（黃銅）製者	Of copper-zinc base alloys (brass)		
74082100	銅鋅基之合金（黃銅）線	Wire, of copper-zinc base alloys (brass)	3.50%	A
740822	銅鎳基之合金（鎳銅）或銅鎳鋅基之合金（白銅、鎳銀）製者	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel		
74082200	銅鎳基之合金（鎳銅）或銅鎳鋅基之合金（白銅、鎳銀）線	Wire, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.50%	A
740829	其他	Other		
74082910	銅錫基之合金（青銅）線	Wire, of copper-tin base alloys (bronze)	3.50%	A
74082990	其他銅合金線	Wire, other copper alloys	3.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
7409	銅板、片及扁條，其厚度超過0·15公厘者	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm		
74091	—精煉銅製者：	-Of refined copper:		
740911	成捲者	In coils		
74091110	成捲精煉銅板及片，其厚度超過0·15公厘者	Refined copper plates and sheets, in coils, of a thickness exceeding 0.15 mm	3.50%	A
74091120	成捲精煉銅扁條，其厚度超過0·15公厘者	Refined copper strip, in coils, of a thickness exceeding 0.15 mm	3.50%	A
740919	其他	Other		
74091910	精煉銅板及片，其厚度超過0·15公厘者	Refined copper plates and sheets, of a thickness exceeding 0.15 mm	3.50%	A
74091920	精煉銅扁條，其厚度超過0·15公厘者	Refined copper strip, of a thickness exceeding 0.15 mm	3.50%	A
74092	—銅鋅基之合金（黃銅）製者：	-Of copper-zinc base alloys (brass):		
740921	成捲者	In coils		
74092100	成捲銅鋅基之合金（黃銅）板、片及扁條，其厚度超過0·15公厘者	Plates, sheets and strip, of copper-zinc base alloys (brass), in coils, of a thickness exceeding 0.15 mm	3.50%	A
740929	其他	Other		
74092900	其他銅鋅基之合金（黃銅）板、片及扁條，其厚度超過0·15公厘者	Other plates, sheets and strip, of copper-zinc base alloys (brass), of a thickness exceeding 0.15 mm	3.50%	A
74093	—銅錫基之合金（青銅）製者：	-Of copper-tin base alloys (bronze):		
740931	成捲者	In coils		
74093100	成捲銅錫基之合金（青銅）板、片及扁條，其厚度超過0·15公厘者	Plates, sheets and strip, in coil, of copper-tin base alloys (bronze), of a thickness exceeding 0.15 mm	3.50%	A
740939	其他	Other		
74093900	其他銅錫基之合金（青銅）板、片及扁條，其厚度超過0·15公厘者	Other plates, sheets and strip, of copper-tin base alloys (bronze), of a thickness exceeding 0.15 mm	3.50%	A
740940	銅鎳基之合金（鎳銅）或銅鎳鋅基之合金（白銅、鎳銀）製者	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel		
74094000	銅鎳基之合金（鎳銅）或銅鎳鋅基之合金（白銅、鎳銀）板、片及扁條，其厚度超過0·15公厘者	Plates, sheets and strip, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), of a thickness exceeding 0.15 mm	3.50%	A
740990	其他銅合金製者	Of other copper alloys		
74099000	其他銅合金板、片及扁條，其厚度超過0·15公厘者	Plates, sheets and strip, of other copper alloys, of a thickness exceeding 0.15 mm	3.50%	A
7410	銅箔（不論是否印花或以紙、紙板、塑膠或類似襯料襯墊者），其厚度（不包括襯物）不超過0·15公厘者	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15		
74101	—未襯者：	-Not backed:		
741011	精煉銅製者	Of refined copper		
74101110	精煉銅箔，未襯，其厚度在0·07公厘以下者，不論是否有樹脂塗佈	Refined copper foil, not backed, in thickness less than 0.07 mm, whether or not coated with resin	4.00%	A

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74101190	其他精煉銅箔，未襯，其厚度不超過0·15公厘者	Other refined copper foil, not backed, of a thickness not exceeding 0.15 mm	5.00%	A
741012	銅合金製者	Of copper alloys		
74101200	銅合金箔，未襯，其厚度不超過0·15公厘者	Foil, of copper alloys, not backed, of a thickness not exceeding 0.15 mm	5.00%	A
74102	—有襯者：	-Backed:		
741021	精煉銅製者	Of refined copper		
74102110	精煉銅箔，有襯，其厚度在0·07公厘以下者	Refined copper foil, backed, of a thickness less not exceeding than 0.07 mm	5.00%	A
74102190	其他精煉銅箔，有襯，其厚度不超過0·15公厘者	Other refined copper foil, backed, of a thickness not exceeding 0.15 mm	5.00%	A
741022	銅合金製者	Of copper alloys		
74102200	銅合金箔，有襯，其厚度不超過0·15公厘者	Foil of copper alloys, backed, of a thickness not exceeding 0.15 mm	5.00%	A
7411	銅管	Copper tubes and pipes		
741110	精煉銅製者	Of refined copper		
74111000	精煉銅管	Refined copper tubes and pipes	3.50%	A
74112	—銅合金製者：	-Of copper alloys:		
741121	銅鋅基之合金（黃銅）製者	Of copper-zinc base alloys (brass)		
74112100	銅鋅基之合金（黃銅）管	Tubes and pipes, of copper-zinc base alloys (brass)	3.50%	A
741122	銅鎳基之合金（鎳銅）或銅鎳鋅基之合金（白銅、鎳銀）製者	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel		
74112200	銅鎳基之合金（鎳銅）或銅鎳鋅基之合金（白銅、鎳銀）製管	Tubes and pipes, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.50%	A
741129	其他	Other		
74112900	其他銅合金管	Tubes and pipes, of other copper alloys	3.50%	A
7412	銅管配件（例如：接頭、肘管、套管）	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)		
741210	精煉銅製者	Of refined copper		
74121000	精煉銅管配件	Refined copper tube or pipe fittings	3.50%	A
741220	銅合金製者	Of copper alloys		
74122010	銅合金管配件（例如：接頭、肘管、套管），黃銅製	Tube or pipe fittings (for example, couplings, elbows, sleeves), of brass	3.50%	A
74122090	銅合金管配件（例如：接頭、肘管、套管），其他銅合金製	Tube or pipe fittings (for example, couplings, elbows, sleeves), of other copper	3.50%	A
7413	銅製絞股線、纜、編帶及類似品，非電氣絕緣者	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated		
741300	銅製絞股線、纜、編帶及類似品，非電氣絕緣者	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated		
74130010	用於傳動裝置之銅製編帶及絞股線	Belting, transmission, of plaited bands and stranded wire, of copper	4.00%	A
74130090	其他銅製絞股線、纜、編帶及類似品，非電氣絕緣者	Other stranded wire, cables, plaited bands and the like, of copper, not electrically	4.00%	A
7414	銅線製布（包括環帶）、柵格及網；銅製拉孔片	Cloth (including endless bands), grill and netting, of copper wire; expanded metal, of		
741420	布	Cloth		
74142000	銅線製布	Cloth, of copper wire	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
741490	其他	Other		
74149010	銅線製柵格及網	Grill and netting, of copper wire	4.00%	A
74149020	銅製拉孔片	Expanded metal, of copper	4.00%	A
7415	銅製或附有銅質釘頭之鋼鐵製釘、平頭釘、圖釘、肘釘（第8305節者除外）及類似製品；銅製螺釘、螺栓、螺帽、螺旋鉤、鉚釘、橫梢、開口梢、墊圈（包括彈簧墊圈）及類似品	Nails, tacks, drawing pins, staples (other than those of heading No.83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar		
741510	釘及平頭釘、圖釘、肘釘及類似品	Nails and tacks, drawing pins, staples and similar articles		
74151000	銅製或附有銅質釘頭之鋼鐵製釘、平頭釘、圖釘、肘釘及類似品	Nails and tacks, drawing pins, staples and similar articles, of copper or of iron or steel with heads of copper	4.00%	A
74152	—其他製品，無螺紋者：	-Other articles, not threaded:		
741521	墊圈（包括彈簧墊圈）	Washers (including spring washers)		
74152100	銅墊圈（包括彈簧墊圈），無螺紋者	Washers (including spring washers), of copper	4.00%	A
741529	其他	Other		
74152910	銅開口梢	Cotter-pins, of copper	4.00%	A
74152990	其他無螺紋銅製品	Other copper articles, not threaded	4.00%	A
74153	—其他螺紋製品：	-Other threaded articles:		
741533	螺釘；螺栓及螺帽	Screws; bolts and nuts		
74153300	銅製螺釘；銅製螺栓及螺帽	Screws; bolts and nuts, of copper	4.00%	A
741539	其他	Other		
74153900	銅製其他螺紋製品	Other threaded articles, of copper	4.00%	A
7416	銅彈簧	Copper springs		
741600	銅彈簧	Copper springs		
74160000	銅彈簧	Copper springs	4.00%	A
7417	銅製家用烹飪器具、取暖器具，非電力者，及其零件	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper		
741700	銅製家用烹飪器具、取暖器具，非電力者，及其零件	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper		
74170010	銅製家用烹飪器具，非電力者，及其零件	Cooking apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	5.00%	A
74170020	銅製家用取暖器具，非電力者，及其零件	Heating apparatus of a kind used for domestic purposes, and parts thereof, non-electric, of copper	5.00%	A
7418	銅製餐桌、廚房或其他家用品及其零件；銅製洗鍋物及洗濯擦亮片、手套及類似品；銅製衛生設備及其零件	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper		
74181	—餐桌、廚房或其他家用品及其零件；洗鍋物及洗濯擦亮片、手套及類似品：	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
741811	洗鍋物及洗濯擦亮片 手套及類似品	Pot scourers and scouring or polishing pads, gloves and the like		
74181100	銅製洗鍋物及洗濯擦亮片、手套及類似品	Pot scourers and scouring or polishing pads, gloves and the like, of copper	5.00%	A
741819	其他	Other		
74181900	銅製餐桌、廚房或其他家用品及其零件	Table, kitchen or other household articles and parts thereof, of copper	5.00%	A
741820	衛生設備及其零件	Sanitary ware and parts thereof		
74182000	銅製衛生設備及其零件	Sanitary ware and parts thereof, of copper	5.00%	A
7419	其他銅製品	Other articles of copper		
741910	鏈及其零件	Chain and parts thereof		
74191000	銅鏈及其零件	Chain and parts thereof, of copper	5.00%	A
74199	—其他：	-Other:		
741991	鑄、模、衝或鍛製，但未進一步加工者	Cast, moulded, stamped or forged, but not further worked		
74199100	其他銅製品，經鑄、模、衝或鍛製，但未進一步加工者	Other articles of copper, cast, moulded, stamped or forged, but not further worked	5.00%	A
741999	其他	Other		
74199911	銅製貯藏壓縮或液化氣體之容器	Containers for compressed or liquefied gas, of copper	5.00%	A
74199919	其他銅製貯器、容槽、桶及類似容器	Other reservoirs, tanks, vats and similar containers, of copper	5.00%	A
74199920	銅製菸具、化粧用具及辦事室用具	Tobacconists' sundries, toilet equipments and office requisites, of copper	5.00%	A
74199930	電鍍用陽極銅	Electroplating anodes of copper	Free	A
74199990	其他銅製品	Other articles of copper	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
75	第七十五章 鎳及其製品	Chapter 75 Nickel and articles thereof		
7501	鎳、氧化鎳燒結物及冶煉鎳時所得之其他中間產品	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy		
750110	鎳	Nickel mattes		
75011000	鎳	Nickel mattes	Free	A
750120	氧化鎳燒結物及冶煉鎳時所得之其他中間產品	Nickel oxide sinters and other intermediate products of nickel metallurgy		
75012000	氧化鎳燒結物及冶煉鎳時所得之其他中間產品	Nickel oxide sinters and other intermediate products of nickel metallurgy	Free	A
7502	未經塑性加工鎳	Unwrought nickel		
750210	鎳，非合金者	Nickel, not alloyed		
75021000	鎳，未經塑性加工者	Nickel, unwrought	Free	A
750220	鎳合金	Nickel alloys		
75022000	鎳合金，未經塑性加工者	Nickel alloys, unwrought	Free	A
7503	鎳廢料及碎屑	Nickel waste and scrap		
750300	鎳廢料及碎屑	Nickel waste and scrap		
75030000	鎳廢料及碎屑	Nickel waste and scrap	Free	A
7504	鎳粉及鱗片	Nickel powders and flakes		
750400	鎳粉及鱗片	Nickel powders and flakes		
75040000	鎳粉及鱗片	Nickel powders and flakes	Free	A
7505	鎳條、桿、型材及線	Nickel bars, rods, profiles and wire		
75051	一條、桿及型材：	-Bars, rods and profiles:		
750511	鎳，非合金者	Of nickel, not alloyed		
75051110	鎳條及桿	Nickel bars and rods	Free	A
75051120	鎳型材	Nickel profiles	Free	A
750512	鎳合金者	Of nickel alloys		
75051210	鎳合金條及桿	Bars and rods, nickel alloys	Free	A
75051220	鎳合金型材	Profiles, nickel alloys	Free	A
75052	一線：	-Wire:		
750521	鎳，非合金者	Of nickel, not alloyed		
75052100	鎳線，非合金者	Wire, nickel, not alloyed	Free	A
750522	鎳合金者	Of nickel alloys		
75052200	鎳合金線	Wire, nickel alloys	Free	A
7506	鎳板、片、扁條及箔	Nickel plates, sheets, strip and foil		
750610	鎳，非合金者	Of nickel, not alloyed		
75061010	鎳板及片	Sheets and plates, nickel	Free	A
75061020	鎳扁條	Strip, nickel	Free	A
75061030	鎳箔	Foil, nickel	Free	A
750620	鎳合金者	Of nickel alloys		
75062010	鎳合金板及片	Sheets and plates, nickel alloys	Free	A
75062020	鎳合金扁條	Strip, nickel alloys	Free	A
75062030	鎳合金箔	Foil, nickel alloys	Free	A
7507	鎳管及管配件（例如：接頭、肘管、套管）	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		
75071	一管：	-Tubes and pipes:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
750711	鎳，非合金者	Of nickel, not alloyed		
75071100	鎳管，非合金者	Nickel tubes and pipes, not alloyed	Free	A
750712	鎳合金者	Of nickel alloys		
75071200	鎳合金管	Tubes and pipes, of nickel alloys	Free	A
750720	管配件	Tube or pipe fittings		
75072000	鎳製管配件	Tube or pipe fittings, nickel	Free	A
7508	其他鎳製品	Other articles of nickel		
750810	鎳線製布 柵格及網	Cloth, grill and netting, of nickel wire		
75081000	鎳線製布、柵格及網	Cloth, grill and netting, of nickel wire	1.50%	A
750890	其他	Other		
75089010	鍛造或未鍛造之鎳電鍍陽極，包括電解產品	Electroplating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	Free	A
75089090	其他鎳製品	Other articles of nickel	1.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
76	第七十六章 鋁及其製品	Chapter 76 Aluminium and articles thereof		
7601	未經塑性加工鋁	Unwrought aluminium		
760110	鋁，非合金	Aluminium, not alloyed		
76011000	鋁，非合金，未經塑性加工者	Aluminium, not alloyed, unwrought	Free	A
760120	鋁合金	Aluminium alloys		
76012010	鋁合金，直徑四吋及以上圓鋁擠錠，未經塑性加工者	Aluminium alloys, extruded circular ingots of a diameter of 4 in. or more, unwrought.	Free	A
76012090	其他鋁合金，未經塑性加工者	Other aluminium alloys, unwrought	1.00%	A
7602	鋁廢料及碎屑	Aluminium waste or scrap		
760200	鋁廢料及碎屑	Aluminium waste or scrap		
76020000	鋁廢料及碎屑	Aluminium waste or scrap	Free	A
7603	鋁粉及鱗片	Aluminium powders and flakes		
760310	非薄層結構之粉	Powders of non-lamellar structure		
76031000	非薄層結構之鋁粉	Aluminium powders of non-lamellar structure	Free	A
760320	薄層結構之粉；鱗片	Powders of lamellar structure; flakes		
76032000	薄層結構之鋁粉；鱗片	Aluminium powders of lamellar structure; flakes	Free	A
7604	鋁條、桿及型材	Aluminium bars, rods and profiles		
760410	鋁，非合金	Of aluminium, not alloyed		
76041010	鋁條及桿	Aluminium bars and rods	5.00%	A
76041020	鋁型材	Aluminium profiles	5.00%	A
76042	— 鋁合金者：	-Of aluminium alloys:		
760421	空心型材	Hollow profiles		
76042100	鋁合金空心型材	Hollow profiles, of aluminium alloys	5.00%	A
760429	其他	Other		
76042910	鋁合金條及桿	Bars and rods, of aluminium alloys	5.00%	A
76042920	鋁合金型材	Profiles, of aluminium alloys	5.00%	A
7605	鋁線	Aluminium wire:		
76051	— 鋁，非合金：	-Of aluminium, not alloyed:		
760511	其最大橫斷面尺寸超過七公厘者	Of which the maximum cross-sectional dimension exceeds 7 mm		
76051110	鋁拉絲條	Aluminium wire for drawing	Free	A
76051190	其他鋁線，其最大橫斷面尺寸超過七公厘者	Other aluminium wire, of which the maximum cross-sectional dimension exceeds 7 mm	5.00%	A
760519	其他	Other		
76051900	鋁線，其最大橫斷面尺寸七公厘及以下者	Aluminium wire, of which the maximum cross-sectional dimension, 7 mm or under	Free	A
76052	— 鋁合金者：	-Of aluminium alloys:		
760521	其最大橫斷面尺寸超過七公厘者	Of which the maximum cross-sectional dimension exceeds 7 mm		
76052110	鋁合金拉絲條	Aluminium alloys wire for drawing	Free	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
76052190	其他鋁合金線，其最大橫斷面尺寸超過7公厘者	Other wire, of aluminium alloys, of which the maximum cross-sectional dimension exceeds 7 mm	5.00%	A
760529	其他	Other		
76052900	鋁合金線，其最大橫斷面尺寸7公厘及以下者	Wire, of aluminium alloys of which the maximum cross-sectional dimension 7 mm or under	Free	A
7606	鋁板、片及扁條，厚度超過0.2公厘者	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm		
76061	—長方形（包括正方形）：	-Rectangular (including square):		
760611	鋁，非合金	Of aluminium, not alloyed		
76061111	長方形（包括正方形）鋁板及片，厚度超過0.2公厘者，經鍍面、塗面或護面者	Rectangular (including square) aluminium plates and sheets, plated, coated or clad, of a thickness exceeding 0.2 mm	6.50%	B
76061119	其他長方形（包括正方形）鋁板及片，厚度超過0.2公厘者	Other rectangular (including square) aluminium plates and sheets, of a thickness exceeding 0.2 mm	6.50%	B
76061120	長方形（包括正方形）鋁扁條，厚度超過0.2公厘者	Rectangular (including square) aluminium strip, of a thickness exceeding 0.2 mm	6.50%	B
760612	鋁合金者	Of aluminium alloys		
76061211	鋁合金長方形板及片（包括正方形），厚度超過0.2公厘者，經鍍面、塗面或護面者	Sheets and plates, of aluminium alloys, rectangular (including square), plated, coated or clad, of a thickness exceeding 0.2	6.50%	B
76061219	其他鋁合金長方形板及片（包括正方形），厚度超過0.2公厘者	Other sheets and plates, of aluminium alloys, rectangular (including square), of a thickness exceeding 0.2 mm	6.50%	B
76061220	鋁合金長方形扁條（包括正方形），厚度超過0.2公厘者	Strip, of aluminium alloys, rectangular, (including square), of a thickness exceeding 0.2 mm	6.50%	B
76069	—其他：	-Other:		
760691	鋁，非合金	Of aluminium, not alloyed		
76069111	其他鋁板及片，厚度超過0.2公厘者，經鍍面、塗面或護面者	Other plates and sheets, aluminium, plated, coated or clad, of a thickness exceeding 0.2	6.50%	B
76069119	其他鋁板及片，厚度超過0.2公厘者	Other plates and sheets, aluminium, of a thickness exceeding 0.2 mm	6.50%	B
76069120	其他鋁扁條，厚度超過0.2公厘者	Other strip, aluminium, of a thickness exceeding 0.2 mm	6.50%	B
760692	鋁合金者	Of aluminium alloys		
76069211	其他鋁合金板及片，厚度超過0.2公厘，經鍍面、塗面或護面者	Other plates and sheets, of aluminium alloys, plated, coated, or clad, of a thickness exceeding 0.2 mm	6.50%	B
76069219	其他鋁合金板及片，厚度超過0.2公厘者	Other plates and sheets, of aluminium alloys, of a thickness exceeding 0.2 mm	6.50%	B
76069220	其他鋁合金扁條，厚度超過0.2公厘者	Other strip, of aluminium alloys, of a thickness exceeding 0.2 mm	6.50%	B
7607	鋁箔（不論是否印花或以紙、紙板、塑膠或類似襯料襯墊者），其厚度（不包括襯物）不超過0.2公厘者	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2		
76071	—未襯者：	-Not backed:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
760711	經軋製但未進一步加工者	Rolled but not further worked		
76071110	鋁箔純度超過99.9%	Aluminium foil, plain, purity over 99.9%	Free	A
76071120	鋁箔純度在99.9% (含) 以下, 但超過99.3%, 且其厚度低於0.006公厘者	Aluminium foil, plain, purity 99.9% or less but exceeding 99.3%, and of a thickness less than 0.006 mm	Free	A
76071190	其他鋁箔, 經軋製但未進一步加工者, 其厚度不超過0.2公厘者	Other aluminium foil, rolled but not further worked, of a thickness not exceeding 0.2	6.50%	B
760719	其他	Other		
76071910	鋁色箔、鋁花箔, 其厚度不超過0.2公厘者	Aluminium foil, colored, embossed, of a thickness not exceeding 0.2 mm	6.50%	B
76071920	鋁浸蝕箔, 其厚度不超過0.2公厘者	Aluminium foil, etched, of a thickness not exceeding 0.2 mm	Free	A
76071990	其他未襯鋁箔, 其厚度不超過0.2公厘者	Other aluminium foil not backed, of a thickness not exceeding 0.2 mm	6.50%	B
760720	有襯者	Backed		
76072000	有襯鋁箔, 其厚度 (不包括襯物) 不超過0.2公厘者	Aluminium foil, backed, of a thickness (excluding any backing) not exceeding 0.2 mm	6.50%	B
7608	鋁管	Aluminium tubes and pipes		
760810	鋁, 非合金	Of aluminium, not alloyed		
76081010	鋁管	Aluminium tubes and pipes	4.00%	A
76081020	鋁管毛坯	Blanks for aluminium tubes and pipes	4.00%	A
760820	鋁合金者	Of aluminium alloys		
76082010	鋁合金管	Aluminium alloys tubes and pipes	4.00%	A
76082020	鋁合金管毛坯	Blanks for aluminium alloys tubes and pipes	4.00%	A
7609	鋁製管配件 (如: 接頭、肘管、套管)	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)		
760900	鋁製管配件 (如: 接頭、肘管、套管)	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)		
76090000	鋁製管配件 (如: 接頭、肘管、套管)	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	4.00%	A
7610	鋁製結構物 (第9406節之組合式建築物除外) 及其零件 (例如: 橋及橋體段、塔、格狀桅桿、屋頂、屋頂架、門、窗、及其框架及門檻、欄杆、柱); 鋁板、桿、型材、管及類似品, 已製作備結構物用者	Aluminium structures (excluding prefabricated buildings of heading No.94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures		
761010	門、窗及其框架及門檻	Doors, windows and their frames and thresholds for doors		
76101000	鋁製門、窗及其框架及門檻	Doors, windows and their frames and thresholds for doors, of aluminium	7.00%	B
761090	其他	Other		
76109000	其他已完成之鋁製構架及其零件	Other aluminium structures and parts thereof, finished	7.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
7611	鋁製貯器、容槽、桶及類似容器供貯存任何材料（不包括壓縮或液化氣），其容量超過300公升，不論是否經襯裏或隔熱，但無機械或熱力設備者	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
761100	鋁製貯器、容槽、桶及類似容器供貯存任何材料（不包括壓縮或液化氣），其容量超過300公升，不論是否經襯裏或隔熱，但無機械或熱力設備者	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
76110000	鋁製貯器、容槽、桶及類似容器供貯存任何材料（不包括壓縮或液化氣），其容量超過300公升，不論是否經襯裏或隔熱，但無機械或熱力設備者	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	7.00%	B
7612	鋁製箱、桶、罐、盒、及類似容器（包括堅固或可壓扁之管狀容器），供盛裝任何材料（不包括壓縮或液化氣）用者，其容量不超過300公升，不論是否經襯裏或隔熱，但無機械或熱力設備者	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal		
761210	軟管容器	Collapsible tubular containers		
76121000	鋁製軟管容器	Aluminium collapsible tubular containers	10.00%	B
761290	其他	Other		
76129000	其他鋁製容器	Other containers of aluminium	9.70%	B
7613	供貯存壓縮或液化氣體用之鋁製容器	Aluminium containers for compressed or liquefied gas		
761300	供貯存壓縮或液化氣體用之鋁製容器	Aluminium containers for compressed or liquefied gas		
76130000	供貯存壓縮或液化氣體用之鋁製容器	Aluminium containers for compressed or liquefied gas	9.70%	B
7614	鋁製絞股線、纜、編帶及類似品，非電絕緣者	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated		
761410	有鋼芯者	With steel core		
76141000	鋁製鋼芯絞股線、纜、編帶及類似品，非電絕緣者	Aluminium stranded wire, cables, plaited bands and the like, with steel core, not electrically insulated	5.00%	A
761490	其他	Other		
76149000	其他鋁製絞股線、纜、編帶及類似品，非電絕緣者	Other aluminium stranded wire, cables, plaited bands and the like, not electrically insulated	5.00%	A
7615	鋁製餐桌用品、廚房用品或其他家用品及其零件；鋁製洗鍋物及洗濯或擦亮片、手套及類似品；鋁製衛生設備及其零件	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
76151	— 餐桌、廚房或其他家用品及其零件； 洗鍋物及洗濯擦亮片、手套及類似品：	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :		
761511	洗鍋物及洗濯擦亮片 手套及類似品	Pot scourers and scouring or polishing pads, gloves and the like		
76151100	鋁製洗鍋物及洗濯擦亮片、手套及類似 品	Pot scourers and scouring or polishing pads, gloves and the like, of aluminium	Free	A
761519	其他	Other		
76151900	鋁製餐桌、廚房或其他家用品及其零件	Table, kitchen or other household articles and parts thereof, of aluminium	5.00%	A
761520	衛生設備及其零件	Sanitary ware and parts thereof		
76152000	鋁製衛生設備及其零件	Aluminium sanitary ware and parts thereof	Free	A
7616	其他鋁製品	Other articles of aluminium		
761610	釘、平頭釘、肘釘（第 8 3 0 5 節者除 外）、螺釘、螺栓、螺帽、螺旋鉤、鉚 釘、橫梢、開口梢、墊圈及類似品	Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles		
76161000	鋁製釘、平頭釘、肘釘（第 8 3 0 5 節 者除外）、螺釘、螺栓、螺帽、螺旋 鉤、鉚釘、開口梢、墊圈及類似品	Aluminium nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter- pins, washers and similar articles	5.00%	A
76169	— 其他：	-Other :		
761691	鋁線製布、柵格、網及籬網	Cloth, grill, netting and fencing, of aluminium wire		
76169100	鋁線製布、柵格、網及籬網	Cloth, grill, netting and fencing, of aluminium wire	5.00%	A
761699	其他	Other		
76169910	鋁線製紗、加強編織物及類似品	Gauze, reinforcing fabric and similar materials, of aluminium wire	5.00%	A
76169920	鋁梯	Aluminium ladders	7.00%	B
76169930	鋁製紗管	Aluminium bobbins	Free	A
76169941	錄、放影機磁鼓用鋁鑄件及鍛件毛坯	Castings and forgings of aluminium, in the rough state, for use in head drum of video tape recorders	Free	A
76169949	其他鋁製鑄件及鍛件毛坯	Other castings and forgings of aluminium, in the rough state	5.00%	A
76169950	其他工業用鋁製品	Other articles of aluminium, manufactured solely for industrial use	7.00%	B
76169990	其他鋁製品	Other articles of aluminium	7.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
78	第七十八章 鉛及其製品	Chapter 78 Lead and articles thereof		
7801	未經塑性加工鉛	Unwrought lead		
780110	精煉鉛	Refined lead		
78011000	精煉鉛，未經塑性加工者	Refined lead, unwrought	Free	A
78019	—其他：	-Other:		
780191	所含其他元素以銻（以重量計）為主者	Containing by weight antimony as the principal other element		
78019100	未經塑性加工鉛，所含其他元素以銻（以重量計）為主者	Unwrought lead, containing by weight antimony as the principal other element	Free	A
780199	其他	Other		
78019900	其他未經塑性加工鉛	Other unwrought lead	Free	A
7802	鉛廢料及碎屑	Lead waste and scrap		
780200	鉛廢料及碎屑	Lead waste and scrap		
78020000	鉛廢料及碎屑	Lead waste and scrap	Free	A
7803	鉛條、桿、型材及線	Lead bars, rods, profiles and wire		
780300	鉛條、桿、型材及線	Lead bars, rods, profiles and wire		
78030010	鉛條及桿	Lead bars and rods	1.20%	A
78030020	鉛型材	Lead profiles	1.20%	A
78030030	鉛線	Lead wire	1.20%	A
7804	鉛板、片、扁條及箔；鉛粉及鱗片	Lead plates, sheets, strip and foil; lead powders and flakes		
78041	—板、片、扁條及箔：	-Plates, sheets, strip and foil:		
780411	片、扁條及箔其厚度（不包括任何襯物）未超過0.2公厘者	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2		
78041100	鉛片、扁條及箔，其厚度（不包括任何襯物）未超過0.2公厘者	Lead sheets, strip and foil, of a thickness (excluding any backing) not exceeding 0.2 mm	1.20%	A
780419	其他	Other		
78041900	鉛板及其他鉛片、扁條及箔	Lead plates and other lead sheets, strip and foil	1.20%	A
780420	粉及鱗片	Powders and flakes		
78042000	鉛粉及鱗片	Powders and flakes, lead	Free	A
7805	鉛管及鉛製管配件（例如：接頭、肘管、套管）	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		
780500	鉛管及鉛製管配件（例如：接頭、肘管、套管）	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		
78050010	鉛管	Lead tubes and pipes	1.20%	A
78050020	鉛製管配件	Tube or pipe fittings, lead	1.20%	A
7806	其他鉛製品	Other articles of lead		
780600	其他鉛製品	Other articles of lead		
78060010	鉛製容器	Containers, lead	2.50%	A
78060090	其他鉛製品	Other articles of lead	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
79	第七十九章 鋅及其製品	Chapter 79 Zinc and articles thereof		
7901	未經塑性加工鋅	Unwrought zinc		
79011	— 鋅，非合金者：	-Zinc, not alloyed:		
790111	含鋅重量在 99.99% 及以上者	Containing by weight 99.99% or more of		
79011100	鋅，非合金，含鋅重量在 99.99% 及以上者	Containing by weight 99.99% or more of zinc, not alloyed	Free	A
790112	含鋅重量小於 99.99% 者	Containing by weight less than 99.99% of		
79011200	鋅，非合金，含鋅重量小於 99.99% 者	Containing by weight less than 99.99% of zinc, not alloyed	Free	A
790120	鋅合金	Zinc alloys		
79012000	鋅合金	Zinc alloys	1.00%	A
7902	鋅廢料及碎屑	Zinc waste and scrap		
790200	鋅廢料及碎屑	Zinc waste and scrap		
79020000	鋅廢料及碎屑	Zinc waste and scrap	Free	A
7903	鋅末、粉及鱗片	Zinc dust, powders and flakes		
790310	鋅末	Zinc dust		
79031000	鋅末（藍粉）	Zinc dust (blue powder)	Free	A
790390	其他	Other		
79039000	鋅粉及鱗片	Powders and flakes, zinc	Free	A
7904	鋅條、桿、型材及線	Zinc bars, rods, profiles and wire		
790400	鋅條、桿、型材及線	Zinc bars, rods, profiles and wire		
79040010	鋅條及桿	Zinc bars and rods	2.50%	A
79040020	鋅型材	Zinc profiles	2.50%	A
79040030	鋅線	Zinc wire	2.50%	A
7905	鋅板、片、扁條及箔	Zinc plates, sheets, strip and foil		
790500	鋅板、片、扁條及箔	Zinc plates, sheets strip and foil		
79050010	鋅板及片	Zinc plates and sheets	2.50%	A
79050020	鋅扁條	Zinc strip	2.50%	A
79050030	鋅箔	Zinc foil	2.50%	A
7906	鋅管及鋅製管配件（如：接頭、肘管、套管）	Zinc tubes, pipes and tube or pipe fittings (for example, coupling, elbows, sleeves)		
790600	鋅管及鋅製管配件（如：接頭、肘管、套管）	Zinc tubes, pipes and tube or pipe fittings (for example, coupling, elbows, sleeves)		
79060010	鋅管	Zinc tubes and pipes	2.50%	A
79060020	鋅製管配件	Tube or pipe fittings, zinc	2.50%	A
7907	其他鋅製品	Other articles of zinc		
790700	其他鋅製品	Other articles of zinc		
79070010	鋅製天溝、屋頂蓋、天窗框及其他已製之建築用構造物	Gutters, roof capping, skylight frames and other fabricated building components, of	2.50%	A
79070020	鋅製螺栓、螺帽、墊圈、釘、鉚釘、螺釘、狗頭釘、平頭釘及類似品	Bolts, nuts, washers, nails, rivets, screws, spikes, tacks, and the like, of zinc	2.50%	A
79070030	鋅製網、布、紗、柵格、籬網	Netting, cloth, gauze, grill and fencing, of	2.50%	A
79070040	印刷鋅製模板	Stencil plate, of zinc	2.50%	A
79070090	其他鋅製品	Other articles of zinc	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
80	第八十章 錫及其製品	Chapter 80 Tin and articles thereof		
8001	未經塑性加工錫	Unwrought tin		
800110	錫，非合金者	Tin, not alloyed		
80011000	錫，非合金者，未經塑性加工者	Tin, not alloyed, unwrought	Free	A
800120	錫合金	Tin alloys		
80012000	錫合金，未經塑性加工者	Tin alloys, unwrought	Free	A
8002	錫廢料及碎屑	Tin waste and scrap		
800200	錫廢料及碎屑	Tin waste and scrap		
80020000	錫廢料及碎屑	Tin waste and scrap	Free	A
8003	錫條、桿、型材及線	Tin bars, rods, profiles and wire		
800300	錫條、桿、型材及線	Tin bars, rods, profiles and wire		
80030010	錫條及桿	Tin bars and rods	Free	A
80030020	錫型材	Tin profiles	Free	A
80030030	錫線	Tin wire	Free	A
8004	錫板、片及扁條，厚度超過0.2公厘者	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm		
800400	錫板、片及扁條，厚度超過0.2公厘者	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm		
80040010	錫板、片，厚度超過0.2公厘者	Tin plates and sheets, of a thickness exceeding 0.2 mm	Free	A
80040020	錫扁條，厚度超過0.2公厘者	Tin strip, of a thickness exceeding 0.2 mm	Free	A
8005	錫箔（不論是否印刷或以紙、紙板、塑膠或類似襯料襯墊者），其厚度（不包括襯物）不超過0.2公厘者；錫粉及鱗片	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm		
800500	錫箔（不論是否印刷或以紙、紙板、塑膠或類似襯料襯墊者），其厚度（不包括任何襯物）不超過0.2公厘者；錫粉及鱗片	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes		
80050010	錫箔（不論是否印刷或以紙、紙板、塑膠或類似襯料襯墊者），其厚度（不包括任何襯物）不超過0.2公厘者	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm	Free	A
80050020	錫粉及鱗片	Powders and flakes, of tin	Free	A
8006	錫管及錫製管配件（如：接頭、肘管、套管）	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		
800600	錫管及錫製管配件（如：接頭、肘管、套管）	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		
80060010	錫管	Tin tubes and pipes	Free	A
80060020	錫製管配件（如：接頭、肘管、套管）	Tube or pipe fittings, of tin (for example, couplings, elbows, sleeves)	Free	A
8007	其他錫製品	Other articles of tin		
800700	其他錫製品	Other articles of tin		
80070010	錫製容器	Containers, tin	2.00%	A
80070090	其他錫製品	Other articles of tin	2.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
81	第八十一章 其他卑金屬；瓷金；及其製品	Chapter 81 Other base metals; cermets; articles thereof		
8101	鎢及其製品，包括廢料及碎屑	Tungsten (wolfram) and articles thereof, including waste and scrap		
810110	粉	Powders		
81011000	鎢粉	Powders, tungsten	Free	A
81019	—其他：	-Other:		
810194	未經塑性加工之鎢，包括僅經燒結而成之條及桿	Unwrought tungsten, including bars and rods obtained simply by sintering		
81019400	未經塑性加工之鎢，包括僅經燒結而成之條及桿	Unwrought tungsten, including bars and rods obtained simply by sintering	Free	A
810195	條及桿，不包括僅經燒結而成者，型材、板、片、扁條及箔	Bars and rods, other than those obtained simply by		
81019500	條及桿，不包括僅經燒結而成者，型材、板、片、扁條及箔	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Free	A
810196	線	Wire		
81019600	鎢線	Wire, of tungsten	Free	A
810197	廢料及碎屑	Waste and scrap		
81019700	鎢廢料及碎屑	Waste and scrap, of tungsten	Free	A
810199	其他	Other		
81019900	其他鎢製品	Other articles of tungsten	Free	A
8102	鉬及其製品，包括廢料及碎屑	Molybdenum and articles thereof, including waste and scrap		
810210	粉	Powders		
81021000	鉬粉	Powders, molybdenum	Free	A
81029	—其他：	-Other:		
810294	未經塑性加工之鉬，包括僅經燒結而成之條及桿	Unwrought molybdenum, including bars and rods obtained simply by sintering		
81029400	未經塑性加工之鉬，包括僅經燒結而成之條及桿	Unwrought molybdenum, including bars and rods obtained simply by sintering	Free	A
810295	條及桿，不包括僅經燒結而成者，型材、板、片、扁條及箔	Bars and rods, other than those obtained simply by		
81029500	條及桿，不包括僅經燒結而成者，型材、板、片、扁條及箔	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Free	A
810296	線	Wire		
81029600	鉬線	Wire, of molybdenum	Free	A
810297	廢料及碎屑	Waste and scrap		
81029700	鉬廢料及碎屑	Waste and scrap, of molybdenum	Free	A
810299	其他	Other		
81029900	其他鉬製品	Other articles of molybdenum	Free	A
8103	鉭及其製品，包括廢料及碎屑	Tantalum and articles thereof, including waste and scrap		
810320	未經塑性加工之鉭，包括僅經燒結而成之條及桿；粉	Unwrought tantalum, including bars and rods obtained simply by sintering		
81032010	未經塑性加工之鉭，包括僅經燒結而成之條及桿	Unwrought tantalum, including bars and rods obtained simply by sintering	Free	A
81032020	鉭粉	Powders, of tantalum	Free	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
810330	廢料及碎屑	Waste and scrap		
81033000	鉬廢料及碎屑	Waste and scrap, of tantalum	Free	A
810390	其他	Other		
81039000	其他鉬製品	Other articles of tantalum	Free	A
8104	鎂及其製品，包括廢料及碎屑	Magnesium and articles thereof, including waste and scrap		
81041	—鎂，未經塑性加工者：	-Unwrought magnesium:		
810411	以重量計至少含有99.8%之鎂	Containing at least 99.8% by weight of magnesium		
81041100	鎂，以重量計至少含有99.8%之鎂，未經塑性加工者	Magnesium, containing at least 99.8% by weight of magnesium, unwrought	Free	A
810419	其他	Other		
81041900	其他鎂，未經塑性加工者	Other magnesium, unwrought	Free	A
810420	廢料及碎屑	Waste and scrap		
81042000	鎂廢料及碎屑	Waste and scrap, magnesium	Free	A
810430	銼片、車屑及粒，依大小分級者；粉	Raspings, turnings and granules, graded according to size; powders		
81043010	鎂銼片、車屑及粒，依大小分級者	Raspings, turnings and granules, graded according to size, magnesium	Free	A
81043020	鎂粉	Powders, magnesium	Free	A
810490	其他	Other		
81049000	其他鎂製品	Other articles of magnesium	Free	A
8105	鑛鈷及其他煉鈷之中間產品；鈷及其製品，包括廢料及碎屑	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap		
810520	鑛鈷及其他煉鈷之中間產品；未經塑性加工之鈷；粉	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought		
81052010	鑛鈷及其他煉鈷之中間產品；未經塑性加工之鈷	products of cobalt metallurgy; unwrought	Free	A
81052020	鈷粉	Powders, of cobalt	Free	A
810530	廢料及碎屑	Waste and scrap		
81053000	鈷廢料及碎屑	Waste and scrap, of cobalt	Free	A
810590	其他	Other		
81059010	鈷絲	Cobalt wire	Free	A
81059090	其他鈷製品	Other articles of cobalt	Free	A
8106	鉍及其製品，包括廢料及碎屑	Bismuth and articles thereof, including waste and scrap		
810600	鉍及其製品，包括廢料及碎屑	Bismuth and articles thereof, including waste and scrap		
81060010	未經塑性加工之鉍	Unwrought bismuth	Free	A
81060020	鉍廢料及碎屑	Waste and scrap, bismuth	Free	A
81060030	鉍製品	Articles of bismuth	Free	A
8107	鎘及其製品，包括廢料及碎屑	Cadmium and articles thereof, including waste and scrap		
810720	未經塑性加工之鎘；粉	Unwrought cadmium; powders		
81072010	未經塑性加工之鎘	Unwrought cadmium	Free	A
81072020	鎘粉	Powders, of cadmium	Free	A
810730	廢料及碎屑	Waste and scrap		

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81073000	鎘廢料及碎屑	Waste and scrap, of cadmium	Free	A
810790	其他	Other		
81079010	鎘絲	Cadmium wire	Free	A
81079090	其他鎘製品	Other articles of cadmium	Free	A
8108	鈦及其製品，包括廢料及碎屑	Titanium and articles thereof, including waste and scrap		
810820	未經塑性加工之鈦；粉	Unwrought titanium; powders		
81082000	未經塑性加工之鈦；粉	Unwrought titanium; powders	Free	A
810830	廢料及碎屑	Waste and scrap		
81083000	鈦廢料及碎屑	Waste and scrap, of titanium	Free	A
810890	其他	Other		
81089010	鈦金屬陽極	Anodes of titanium metal	Free	A
81089090	其他鈦製品	Other articles of titanium	Free	A
8109	銩及其製品，包括廢料及碎屑	Zirconium and articles thereof, including waste and scrap		
810920	未經塑性加工之銩；粉	Unwrought zirconium; powders		
81092000	未經塑性加工之銩；粉	Unwrought zirconium; powders	Free	A
810930	廢料及碎屑	Waste and scrap		
81093000	銩廢料及碎屑	Waste and scrap, of zirconium	Free	A
810990	其他	Other		
81099000	其他銩製品	Other articles of zirconium	Free	A
8110	銻及其製品，包括廢料及碎屑	Antimony and articles thereof, including waste and scrap		
811010	未經塑性加工之銻；粉	Unwrought antimony; powders		
81101000	未經塑性加工之銻；粉	Unwrought antimony; powders	Free	A
811020	廢料及碎屑	Waste and scrap		
81102000	銻廢料及碎屑	Waste and scrap, of antimony	Free	A
811090	其他	Other		
81109000	其他銻製品	Other articles of antimony	Free	A
8111	錳及其製品，包括廢料及碎屑	Manganese and articles thereof, including waste and scrap		
811100	錳及其製品，包括廢料及碎屑	Manganese and articles thereof, including waste and scrap		
81110010	未經塑性加工之錳	Unwrought manganese	Free	A
81110020	錳廢料及碎屑	Waste and scrap, manganese	Free	A
81110030	錳製品	Articles of manganese	Free	A
8112	鈹、鉻、鎳、釩、鎳、鉛、銻、銻（鈳）、銻、銻及其製品，包括廢料及碎屑	Beryllium chromium, germanium, vanadium, gallium, hafnium, indium, niobium (colombium), rhenium and thallium, and articles of these metals,		
81121	—鈹：	-Beryllium:		
811212	未經塑性加工者；粉	Unwrought ; powders		
81121200	未經塑性加工之鈹；粉	Unwrought beryllium; powders	Free	A
811213	廢料及碎屑	Waste and scrap		
81121300	鈹廢料及碎屑	Waste and scrap, of beryllium	Free	A
811219	其他	Other		

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81121900	其他鉍製品	Other articles of beryllium	Free	A
81122	—鉻：	-Chromium		
811221	未經塑性加工者；粉	Unwrought ; powders		
81122100	未經塑性加工之鉻；粉	Unwrought chromium; powders	Free	A
811222	廢料及碎屑	Waste and scrap		
81122200	鉻廢料及碎屑	Waste and scrap, of chromium	Free	A
811229	其他	Other		
81122900	其他鉻製品	Other articles of chromium	Free	A
811230	鍺	Germanium		
81123011	未經塑性加工之鍺	Unwrought germanium	Free	A
81123012	鍺絲	Wire, germanium	Free	A
81123020	鍺廢料及碎屑	Waste and scrap, germanium	Free	A
81123030	鍺製品	Articles of germanium	Free	A
811240	釩	Vanadium		
81124010	未經塑性加工之釩	Unwrought vanadium	Free	A
81124020	釩廢料及碎屑	Waste and scrap, vanadium	Free	A
81124030	釩製品	Articles of vanadium	Free	A
81125	—鉈：	-Thallium		
811251	未經塑性加工者；粉	Unwrought ; powders		
81125100	未經塑性加工之鉈；粉	Unwrought thallium ; powders	Free	A
811252	廢料及碎屑	Waste and scrap		
81125200	鉈廢料及碎屑	Waste and scrap, of thallium	Free	A
811259	其他	Other		
81125900	其他鉈製品	Other articles of thallium	Free	A
81129	—其他：	-Other:		
811292	未經塑性加工者；廢料及碎屑；粉	Unwrought; Waste and scrap ; powders		
81129210	未經塑性加工之其他卑金屬；粉	Other unwrought base metal; powders	Free	A
81129221	廢絕緣被覆銅、鋁線	Mixed metal scrap	Free	A
81129222	其他混合五金廢料	Other Mixed metal scrap	NT\$ 1050/TNE or 7% whichever is higher	B
81129229	其他卑金屬廢料及碎屑	Waste and scrap, of other base metal	Free	A
811299	其他	Other		
81129910	其他卑金屬絲	Wire, other base metal	Free	A
81129920	其他卑金屬製品	Other articles of base metal	Free	A
8113	瓷金及其製品，包括廢料及碎屑	Cermets and articles thereof, including waste and scrap		
811300	瓷金及其製品，包括廢料及碎屑	Cermets and articles thereof, including waste and scrap		
81130010	瓷金	Cermets	Free	A
81130020	瓷金廢料及碎屑	Waste and scrap, cermets	Free	A
81130030	瓷金製品	Articles of cermets	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
82	第八十二章 卑金屬製工具、器具、利器、匙、叉及其零件	Chapter 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal		
8201	手工具：鍬、鏟、鶴嘴鋤、鎬、鋤、叉及耙；斧、鉤刀及類似砍伐工具；各種修樹剪刀及修枝剪；大鐮刀、鐮刀、秣刀、樹籬剪、伐木用尖劈及其他農業、園藝、林業用手工具	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture of forestry		
820110	鍬及鏟	Spades and shovels		
82011000	鍬及鏟	Spades and shovels	7.50%	B
820120	叉	Forks		
82012000	叉	Forks	7.50%	B
820130	鶴嘴鋤、鎬、鋤及耙	Mattocks, picks, hoes and rakes		
82013000	鶴嘴鋤、鎬、鋤及耙	Mattocks, picks, hoes and rakes	7.50%	B
820140	斧、鉤刀及類似砍伐工具	Axes, bill hooks and similar hewing tools		
82014000	斧、鉤刀及類似砍伐工具	Axes, bill hooks and similar hewing tools	7.50%	B
820150	修樹剪刀及類似單手修枝剪及剪切刀（包括家禽剪）	Secateurs and similar one-handed pruners and shears (including poultry shears)		
82015000	修樹剪刀及類似單手修枝剪及剪切刀（包括家禽剪）	Secateurs and similar one-handed pruners and shears (including poultry shears)	7.50%	B
820160	樹籬剪、雙手修枝剪及類似雙手剪	Hedge shears, two-handed pruning shears and similar two-handed shears		
82016000	樹籬剪、雙手修枝剪及類似雙手剪	Hedge shears, two-handed pruning shears and similar two-handed shears	7.50%	B
820190	其他農業、園藝或林業用手工具	Other hand tools of a kind used in agriculture, horticulture or forestry		
82019000	其他農業、園藝或林業用手工具	Other hand tools of a kind used in agriculture, horticulture or forestry	7.50%	B
8202	手鋸；各種鋸片（包括開縫、鑽孔或無齒鋸片）	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)		
820210	手鋸	Hand saws		
82021000	手鋸	Hand saws	6.00%	B
820220	帶鋸片	Band saw blades		
82022000	帶鋸片	Band saw blades	5.00%	A
82023	—圓鋸片（包括開縫或鑽孔鋸片）：	-Circular saw blades (including slitting or slotting saw blades):		
820231	鋼工作面者	With working part of steel		
82023100	圓鋸片（包括開縫或鑽孔鋸片），工作面為鋼質者	Circular saw blades (including slitting or slotting saw blades), with working part of steel	5.00%	A
820239	其他，包括零件	Other, including parts		
82023910	圓鋸片（包括開縫或鑽孔鋸片），工作面為其他材質者	Circular saw blades (including slitting or slotting saw blades), with working part of other materials	7.50%	B

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82023981	圓鋸片（包括開縫或鑽孔鋸片）之零件，工作面為鋼質者	Parts of circular saw blades (including slitting or slotting saw blades), with working part of steel	5.00%	A
82023982	圓鋸片（包括開縫或鑽孔鋸片）之零件，工作面為其他材質者	Parts of circular saw blades (including slitting or slotting saw blades), with working part of other materials	5.00%	A
820240	鏈鋸片	Chain saw blades		
82024000	鏈鋸片	Chain saw blades	5.00%	A
82029	—其他鋸片：	-Other saw blades:		
820291	鋸金屬之直鋸片	Straight saw blades, for working metal		
82029110	鋸金屬之直鋸片，手鋸用	Straight saw blades, for working metal, hand saw use	4.80%	A
82029190	其他鋸金屬之直鋸片	Other straight saw blades, for working metal	5.00%	A
820299	其他	Other		
82029910	其他鋸片，手鋸用	Other saw blades, hand saw use	3.50%	A
82029920	切割石材用鋸片，規格長350至550公分、寬6至13公分之長方形金屬片（無鋸齒），兩端有圓孔，厚度0.4至0.45公分；在長度方向每間隔10至12公分有一貫穿鋸片寬度方向之溝槽，溝槽寬1至1.7公分、深0.03至0.04公分	Rectangular toothless metal saw blades, for stone cutting purpose, of a length from 350 cm to 550 cm and width from 6 cm to 13 cm, with extremities perforated and of thickness from 0.4 cm to 0.45 cm; having flutes or grooves of a width from 1 cm to 1.7 cm and depth from 0.03 cm to 0.04 cm, which are along the length at intervals between 10 cm to 12 cm, and across the	5.00%	A
82029990	其他未列名鋸片	Other saw blades, not elsewhere specified or include	6.50%	B
8203	銼、木銼、鉗（包括剪鉗）、手鉗、鑷子、金屬剪刀、截管器、螺栓截除器、穿孔衝及類似手工工具	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools		
820310	銼、木銼及類似工具	Files, rasps and similar tools		
82031000	銼、木銼及類似工具	Files, rasps and similar tools	5.00%	A
820320	鉗（包括剪鉗）、手鉗、鑷子及類似工具	Pliers (including cutting pliers), pincers, tweezers and similar tools		
82032000	鉗（包括剪鉗）、手鉗、鑷子及類似工具	Pliers (including cutting pliers), pincers, tweezers and similar tools	6.00%	B
820330	剪金屬用剪刀及類似工具	Metal cutting shears and similar tools		
82033000	剪金屬用剪刀及類似工具	Metal cutting shears and similar tools	10.00%	B
820340	截管器、螺栓截除器、穿孔衝及類似工具	Pipe-cutters, bolt croppers, perforating punches and similar tools		
82034000	截管器、螺栓截除器、穿孔衝及類似工具	Pipe-cutters, bolt croppers, perforating punches and similar tools	10.00%	B
8204	手用扳手及扳鉗（包括轉矩表扳鉗，但不包括螺絲攻扳鉗）；有無把手之可互換扳手套筒	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles		
82041	—手操作扳手及扳鉗：	-Hand-operated spanners and wrenches:		
820411	不可調整者	Non-adjustable		

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82041100	手操作扳手及扳鉗，不可調整者	Hand-operated spanners and wrenches, non-adjustable	10.00%	B
820412	可調整者	Adjustable		
82041200	手操作扳手及扳鉗，可調整者	Hand-operated spanners and wrenches, adjustable	10.00%	B
820420	有或無把手之可互換板手套筒	Interchangeable spanner sockets, with or without handles		
82042000	有或無把手之可互換套筒扳手	Interchangeable spanner sockets, with or without handles	10.00%	B
8205	未列名之手工具（包括割玻璃之鑽石刀）；噴燈；老虎鉗、夾子及類似工具，但不包括工具機之附件及零件；砧；手提鍛爐；手搖或腳踏式之附有架構之磨輪	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks		
820510	鑽孔、切螺紋或攻螺紋工具	Drilling, threading or tapping tools		
82051000	鑽孔、切螺紋或攻螺紋工具	Drilling, threading or tapping tools	10.00%	B
820520	鎚及長柄大鎚	Hammers and sledge hammers		
82052000	鎚及長柄大鎚	Hammers and sledge hammers	8.00%	B
820530	木工用刨、鑿、半圓鑿及類似切割工具	Planes, chisels, gouges and similar cutting tools for working wood		
82053000	木工用刨、鑿、半圓鑿及類似切割工具	Planes, chisels, gouges and similar cutting tools for working wood	10.00%	B
820540	螺絲起子	Screwdrivers		
82054000	螺絲起子	Screwdrivers	10.00%	B
82055	-其他手工具（包括割玻璃之鑽石刀）	-Other hand tools (including glaziers'		
820551	家用工具	Household tools		
82055110	攪拌器，非機械式	Whisks, non-mechanical	10.00%	B
82055120	開罐器及開瓶器，非機械式	Openers, bottle, non-mechanical	8.40%	B
82055190	其他家用手工具	Other household hand tools	10.00%	B
820559	其他	Other		
82055910	金屬製磨刀器	Knife sharpeners of metal	10.00%	B
82055920	辦公室用打眼器、起釘器及類似品	Punches, staple removers and the like for office use	10.00%	B
82055990	其他手工具	Other hand tools	10.00%	B
820560	噴燈	Blow lamps		
82056000	噴燈	Blow lamps	10.00%	B
820570	老虎鉗、夾子及類似品	Vices, clamps and the like		
82057000	老虎鉗、夾子及類似品	Vices, clamps and the like	10.00%	B
820580	砧；手提鍛爐及手搖或腳踏式之附有架構之磨輪	Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks		
82058010	砧	Anvils	10.00%	B
82058020	手提鍛爐	Portable forges	10.00%	B
82058030	手搖或腳踏式之附有架構之磨輪	Hand- or pedal-operated grinding wheels with frameworks	10.00%	B
820590	由前列各目物品兩件或以上組合成套之工具	Sets of articles of two or more of the foregoing subheadings		

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82059000	由前列各目物品兩件或以上組成套之工具	Sets of articles of two or more of the foregoing subheadings	10.00%	B
8206	第8202節至8205節之工具由兩件或以上配合成套供零售者	Tools of two or more of the headings Nos.82.02 to 82.05, put up in sets for retail		
820600	第8202節至8205節之工具由兩件或以上配合成套供零售者	Tools of two or more of the headings Nos.82.02 to 82.05, put up in sets for retail		
82060000	第8202節至8205節之工具由兩件或以上配合成套供零售者	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale	10.00%	B
8207	不論是否動力操作之手工具或工具機之可互換工具（如：用於壓、衝、撞打、攻螺紋、切螺紋、鑽孔、搪孔、拉孔、銑、車或旋螺絲），包括抽線模、金屬擠壓模及鑽岩石或搪土孔工具	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth		
82071	—鑽岩石或搪土孔工具：	-Rock drilling or earth boring tools:		
820713	工作面為瓷金者	With working parts of cermets		
82071300	鑽岩石或搪土孔工具，工作面為瓷金者	Rock drilling or earth boring tools, with working part of cermets	5.00%	A
820719	其他，包括零件	Rock drilling or earth boring tools, with working part of other material		
82071910	鑽岩石或搪土孔工具，工作面為其他材質者	Rock drilling or earth boring tools, with working part of other material	5.00%	A
82071980	鑽岩石或搪土孔工具之零件	Parts of rock drilling or earth boring tools	5.00%	A
820720	抽或擠壓金屬用模	Dies for drawing or extruding metal		
82072010	抽金屬用模	Dies for drawing metal	4.00%	A
82072020	擠壓金屬用模	Dies for extruding metal	4.00%	A
820730	壓、衝、撞打工具	Tools for pressing, stamping or punching		
82073010	冷壓及衝壓金屬片機器用衝頭及模；落鏈鍛模	Punches and dies for cold pressing and stamping of sheet metal; drop forging	10.00%	B
82073090	其他壓、衝、撞打工具之可互換工具	Other interchangeable tools for pressing, stamping or punching	5.00%	A
820740	攻螺紋或切螺紋工具	Tools for tapping or threading		
82074000	攻螺紋或切螺紋工具	Tools for tapping or threading	10.00%	B
820750	鑽孔工具，不包括鑽岩石用者	Tools for drilling, other than for rock		
82075010	可互換之鑽孔工具，手工具用	Interchangeable tools for drilling, hand tools use	4.40%	A
82075020	可互換之鑽孔工具，工具機用	Interchangeable tools for drilling, machines use	5.00%	A
820760	搪孔或拉孔工具	Tools for boring or broaching		
82076010	可互換之搪孔或拉孔工具，手工具用	Interchangeable tools for boring or broaching, hand tools use	5.00%	A
82076020	可互換之搪孔或拉孔工具，工具機用	Interchangeable tools for boring or broaching, machines use	5.00%	A
820770	銑工具	Tools for milling		
82077000	銑工具	Tools for milling	5.00%	A
820780	車削工具	Tools for turning		
82078000	車削工具	Tools for turning	5.00%	A
820790	其他可互換工具	Other interchangeable tools		

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82079010	其他可互換工具，手工具用	Other interchangeable tools, hand tools use	4.40%	A
82079020	其他可互換工具，工具機用	Other interchangeable tools, machines use	5.00%	A
8208	機器或機械工具用刀及刀片	Knives and cutting blades, for machines or for mechanical appliances		
820810	金屬加工用	For metal working		
82081010	車刀片	Lathe cutters	5.00%	A
82081090	其他機器或機械工具用刀及刀片，金屬加工用	Other knives and cutting blades, for machines or for mechanical appliances, for metal working	5.00%	A
820820	木加工用	For wood working		
82082000	機器或機械工具用刀及刀片，木加工用	Knives and cutting blades, for machines or for mechanical appliances, for wood	5.00%	A
820830	供廚房器具或食品工業機器用	For kitchen appliances or for machines used by the food industry		
82083010	刀及刀片，供廚房器具用	Knives and cutting blades, for kitchen appliances used	5.00%	A
82083020	刀及刀片，供食品工業機器用	Knives and cutting blades, for machines used by the food industry	5.00%	A
820840	農業、園藝或林業機器用者	For agricultural, horticultural or forestry		
82084010	刀及刀片，供收割機或割草機用者	Knives and cutting blades, for harvesting machines and grass mowers	Free	A
82084090	其他刀及刀片，供農業、園藝或林業機器用者	Other knives and cutting blades, for agricultural, horticultural or forestry	5.00%	A
820890	其他	Other		
82089010	刀及刀片，供切布機用	Knives and cutting blades, for cloth cutting machines	5.00%	A
82089090	其他機器或機械工具用刀及刀片	Other knives and cutting blades, for machines or for mechanical appliances	5.00%	A
8209	未裝配工具用之板、桿、刀尖及類似品，瓷金製者	Plates, sticks, tips and the like for tools, unmounted, of cermets		
820900	未裝配工具用之板 桿 刀尖及類似品，瓷金製者	Plates, sticks, tips and the like for tools, unmounted, of cermets		
82090000	未裝配工具用之板、桿、刀尖及類似品，瓷金製者	Plates, sticks, tips and the like for tools, unmounted, of cermets	5.00%	A
8210	供調理食品或飲料用之手操作機械用具，其重量在十公斤及以下者	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food		
821000	供調理食品或飲料用之手操作機械用具，其重量在十公斤及以下者	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food		
82100000	供調理食品或飲料用之手操作機械用具，其重量在十公斤及以下者	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	10.00%	B
8211	附有刀片之刀，不論是否帶齒者（包括修樹刀），但不包括第8208節之刀及其刀片	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No.82.08, and blades therefor		
821110	各種刀，配成套者	Sets of assorted articles		
82111000	各種刀，配成套者	Sets of assorted articles	6.00%	B
82119	—其他：	-Other:		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
821191	餐刀，其刀片固定	Table knives having fixed blades		
82119100	餐刀，其刀片固定者	Table knives having fixed blades	10.00%	B
821192	其他刀，其刀片固定者	Other knives having fixed blades		
82119210	修樹用刀	Knives, pruning	10.00%	B
82119220	彫刻刀	Carving knives	10.00%	B
82119230	水果刀	Fruit knives	10.00%	B
82119290	其他刀，其刀片固定者	Other knives having fixed blades	6.00%	B
821193	刀，其刀片未固定者	Knives having other than fixed blades		
82119310	訂書用刀	Knives, book-binders	10.00%	B
82119390	其他刀，其刀片未固定者	Other knives having other than fixed blades	6.00%	B
821194	刀片	Blades		
82119410	刀片毛坯	Blanks, knife blade	10.00%	B
82119490	其他刀片	Other knife blades	10.00%	B
821195	卑金屬柄	Handles of base metal		
82119510	修樹用刀之卑金屬柄	Base metal handles of pruning knives	10.00%	B
82119520	餐刀，彫刻刀，及訂書用刀之卑金屬柄	Handles of base metal for table knives, carving knives, and book-binders knives	10.00%	B
82119530	其他鋼鐵製刀柄	Other handles of iron or steel	9.00%	B
82119590	其他用刀之卑金屬柄	Other handles of base metal	6.00%	B
8212	刮鬚刀及其刀片（包括扁條狀之刀片毛坯）	Razors and razor blades (including razor blade blanks in strips)		
821210	刮鬚刀	Razors		
82121000	刮鬚刀	Razors	8.00%	B
821220	安全刮鬚刀片，包括其扁條狀毛坯	Safety razor blades, including razor blade blanks in strips		
82122010	刮鬚刀毛坯（不論是否扁條狀）	Blanks, razor blade (whether or not in strips)	8.40%	B
82122020	安全刮鬚刀片	Safety razor blades	8.00%	B
821290	其他零件	Other parts		
82129000	刮鬚刀之其他零件	Other parts of razor blades	8.40%	B
8213	剪刀、裁縫剪刀及類似之剪刀及其刀片	Scissors, tailors' shears and similar shears, and blades therefor		
821300	剪刀、裁縫剪刀及類似之剪刀及其刀片	Scissors, tailors' shears and similar shears, and blades therefor		
82130010	裁縫用剪刀及類似之剪刀及其刀片	Tailors' shears and similar shears, and blades therefor	10.00%	B
82130020	修指甲剪刀及其刀片	Manicure scissors and blades therefor	10.00%	B
82130030	剪刀毛坯	Blanks of scissors	10.00%	B
82130090	其他剪刀及其刀片	Other scissors and blades therefor	10.00%	B
8214	其他利口器（如：髮剪、屠刀、或廚用刀、剝碎刀、切紙刀）；修指甲用具（包括指甲銼）	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments		
821410	切紙刀、拆信刀、括擦刀、削鉛筆器及其刀片	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor		
82141010	削鉛筆器（包括袖珍型）及其刀片	Pencil sharpeners (including pocket type) and blades therefor	8.40%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
82141020	切紙刀、拆信刀、括擦刀及其刀片	Paper knives, letter openers, erasing knives, and blades therefor	10.00%	B
821420	修指甲用具（包括指甲銼）	Manicure or pedicure sets and instruments (including nail files)		
82142000	修指甲用具（包括指甲銼）	Manicure or pedicure sets and instruments (including nail files)	10.00%	B
821490	其他	Other		
82149010	髮剪	Hair clippers	10.00%	B
82149020	廚用刀	Kitchen cleavers	10.00%	B
82149090	其他利器	Other cutlery	10.00%	B
8215	匙、叉、杓、網杓、蛋糕盆、魚刀、牛油刀、糖夾及類似廚房或餐桌用具	Spoons, forks, ladles, skimmers, cake-servers, fish knives, butter-knives, sugar tongs and similar kitchen or tableware		
821510	各種物品配成套而其中至少有一種物品係鍍貴金屬者	Sets of assorted articles containing at least one article plated with precious metal		
82151000	第 8 2 1 5 節之各種物品配成套而其中至少有 1 種物品係鍍貴金屬者	Sets of assorted articles of heading No.8215, containing at least one articles plated with precious metal	10.00%	B
821520	其他由各種物品配成套者	Other sets of assorted articles		
82152000	第 8 2 1 5 節之各種物品配成套均未鍍貴金屬者	Sets of assorted articles of heading No.8215, not plated with precious metal	10.00%	B
82159	—其他：	-Other:		
821591	鍍貴金屬者	Plated with precious metal		
82159100	第 8 2 1 5 節之各種物品，未配成套，鍍貴金屬者	Non-set of assorted articles of heading No.8215, plated with precious metal	10.00%	B
821599	其他	Other		
82159900	第 8 2 1 5 節之各種物品，未配成套，未鍍貴金屬者	Non-set of assorted articles of heading No.82.15, not plated with precious metal	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
83	第八十三章 雜項卑金屬製品	Chapter 83 Miscellaneous articles of base metal		
8301	卑金屬掛鎖及鎖（鑰匙、對號或電動開啓者）；附有鎖之卑金屬釦及帶釦之框；上述物品用之卑金屬鑰匙	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal		
830110	掛鎖	Padlocks		
83011000	掛鎖，卑金屬製	Padlocks, of base metal	8.00%	B
830120	機動車輛用鎖	Locks of a kind used for motor vehicles		
83012000	機動車輛用鎖，卑金屬製	Locks of a kind used for motor vehicles, of base metal	Free	A
830130	家具用鎖	Locks of a kind used for furniture		
83013000	家具用鎖，卑金屬製	Locks of a kind used for furniture, of base metal	8.10%	B
830140	其他鎖	Other locks		
83014000	其他鎖，卑金屬製	Other locks, of base metal	5.00%	A
830150	附有鎖之釦及帶釦之框	Clasps and frames with clasps, incorporating locks		
83015000	附有鎖之釦及帶釦之框，卑金屬製	Clasps and frames with clasps, incorporating locks, of base metal	8.40%	B
830160	零件	Parts		
83016000	鎖之零件及其類似品，卑金屬製	Parts of lock and similar articles, of base metal	5.00%	A
830170	分開申報之鑰匙	Keys presented separately		
83017000	分開申報之鑰匙，卑金屬製	Keys, presented separately, of base metal	5.00%	A
8302	家具、門、窗、樓梯、百葉窗、車具、鞍具、衣箱、首飾箱及類似品之卑金屬架座、配件及類似品；卑金屬製帽架、帽掛鉤、托架及類似品；附有卑金屬架座之腳輪；卑金屬製自動關門器	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal, automatic door closers of base		
830210	鉸鏈	Hinges		
83021000	鉸鏈，卑金屬製	Hinges, of base metal	5.00%	A
830220	腳輪	Castors		
83022000	腳輪，卑金屬製	Castors, of base metal	6.20%	B
830230	其他適合機動車輛用之架座、配件及類似品	Other mountings, fittings and similar articles suitable for motor vehicles		
83023000	其他適合機動車輛用之架座、配件及類似品，卑金屬製	Other mountings, fittings and similar articles suitable for motor vehicles, of base metal	Free	A
83024	—其他架座、配件及類似品：	-Other mountings, fittings and similar		
830241	適合建築物用者	Suitable for buildings		
83024100	其他架座、配件及類似品，適合建築物用者，卑金屬製	Other mountings, fittings and similar articles, suitable for buildings, of base metal	5.00%	A
830242	其他，適合用於家具者	Other, suitable for furniture		
83024200	其他架座、配件及類似品，適合用於家具者，卑金屬製	Other mountings, fittings and similar articles, suitable for furniture, of base metal	6.20%	B
830249	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
83024900	其他架座、配件及類似品，卑金屬製	Other mountings, fittings and similar articles, of base metal	7.50%	B
830250	帽架、帽掛鉤、托架及類似品	Hat-racks, hat-pegs, brackets and similar		
83025000	帽架、帽掛鉤、托架及類似品，卑金屬製	Hat-racks, hat-pegs, brackets and similar fixtures, of base metal	6.20%	B
830260	自動關門器	Automatic door closers		
83026000	自動關門器，卑金屬製	Automatic door closers, of base metal	5.00%	A
8303	裝甲或加強之卑金屬製保險櫃、保險箱、門、保險庫之存儲櫃、錢箱、契據箱及類似品	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal		
830300	裝甲或加強之卑金屬製保險櫃、保險箱、門、保險庫之存儲櫃、錢箱、契據箱及類似品	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal		
83030000	裝甲或加強之卑金屬製保險櫃、保險箱、門、保險庫之存儲櫃、錢箱、契據箱及類似品	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	8.40%	B
8304	卑金屬檔案櫃、卡片櫃、紙盤、紙籃、筆盤、印臺及類似辦公室或書桌上用具，第9 4 0 3節之辦公室家具除外	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No.94.03		
830400	卑金屬檔案櫃、卡片櫃、紙盤、紙籃、筆盤、印臺及類似辦公室或書桌上用具，第9 4 0 3節之辦公室家具除外	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No.94.03		
83040000	卑金屬檔案櫃、卡片櫃、紙盤、紙籃、筆盤、印臺及類似辦公室或書桌上用具，第9 4 0 3節之辦公室家具除外	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No.94.03	8.40%	B
8305	用於活頁簿夾或卷宗夾、信夾、信箱、紙夾、目錄標籤及類似辦公室用品之卑金屬製配件；卑金屬製扁條狀裝訂釘（如：辦公室用、裝璜用、包裝用）	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base		
830510	活頁簿夾或卷宗夾用配件	Fittings for loose-leaf binders or files		
83051000	活頁簿夾或卷宗夾用配件，卑金屬製	Fittings for loose-leaf binders or files, of base metal	5.00%	A
830520	扁條狀裝訂釘	Staples in strips		
83052000	扁條狀裝訂釘，卑金屬製	Staples in strips, of base metal	10.00%	B
830590	其他，包括零件	Other, including parts		
83059010	目錄標籤，卑金屬製	Indexing tags, of base metal	8.40%	B
83059090	其他第8 3 0 5節所屬之貨品	Other articles of heading No.83.05	8.40%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8306	卑金屬非電動鈴、鑼及類似品；卑金屬雕像及其他裝飾品；卑金屬相框、書框或類似之框；卑金屬鏡	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal		
830610	鈴、鑼及類似品	Bells, gongs and the like		
83061000	非電動鈴、鑼及類似品，卑金屬製	Bells, gongs and the like, non-electric, of base metal	8.00%	B
83062	—雕像及其他裝飾品：	-Statuettes and other ornaments：		
830621	鍍貴金屬者	Plated with precious metal		
83062100	卑金屬製雕像及其他裝飾品，鍍貴金屬者	Statuettes and other ornaments, of base metal, plated with precious metal	10.00%	B
830629	其他	Other		
83062900	卑金屬製其他雕像及裝飾品	Other statuettes and ornaments, of base metal	10.00%	B
830630	相框、畫框及類似之框；鏡	Photograph, picture or similar frames;		
83063010	相框、畫框及類似之框，卑金屬製	Photograph, picture or similar frames, of base metal	10.00%	B
83063021	道路安全用鏡，卑金屬製	Mirrors, for road traffic guide use, of base metal	8.40%	B
83063029	其他鏡，卑金屬製	Other mirrors, of base metal	10.00%	B
8307	卑金屬製撓性管，有無配件均在內	Flexible tubing of base metal, with or without fittings		
830710	鋼鐵製	Of iron or steel		
83071000	鋼鐵製撓性管，有無配件均在內	Flexible tubing of iron or steel, with or without fittings	8.40%	B
830790	其他卑金屬製	Of other base metal		
83079010	恆溫控制器之伸縮囊	Thermostatic bellows	2.50%	A
83079090	其他卑金屬製撓性管，有無配件均在內	Flexible tubing of other base metal, with or without fittings	8.40%	B
8308	用於衣服、靴鞋、帳篷、手提包、旅行用品或其他已製作品之卑金屬搭鈕、帶搭鈕之框架、帶扣、帶扣搭鈕、鉤、眼、環眼及其類似品；卑金屬管形鉚釘及開口鉚釘；卑金屬珠及亮片	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles of base metal		
830810	鉤、眼及環眼	Hooks, eyes and eyelets		
83081000	鉤、眼及環眼，卑金屬製	Hooks, eyes and eyelets, of base metal	10.00%	B
830820	管形鉚釘或開口鉚釘	Tubular or bifurcated rivets		
83082000	管形鉚釘或開口鉚釘，卑金屬製	Tubular or bifurcated rivets, of base metal	10.00%	B
830890	其他，包括零件	Other, including parts		
83089010	卑金屬搭鈕、帶搭鈕之框架、帶扣、帶扣搭鈕	Clasps, frames with clasps, buckles, buckle-clasps, of base metal	8.40%	B
83089020	卑金屬製珠及亮片	Beads and spangles, of base metal	8.40%	B
83089090	其他第8308節所屬之貨品	Other articles of heading No.83.08	8.40%	B
8309	卑金屬製瓶塞、瓶帽、瓶蓋（包括鑲軟木塞、旋轉瓶帽及自動倒出瓶塞）、瓶橡皮帽、螺紋桶塞、桶蓋、封條及其他包裝物附件	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories,		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
830910	鑲軟木塞者	Crown corks		
83091000	鑲軟木塞之卑金屬製瓶蓋	Crown corks, of base metal	10.00%	B
830990	其他	Other		
83099010	其他卑金屬製瓶塞、瓶帽、瓶蓋（包括旋轉瓶帽及自動倒出瓶塞）、瓶橡皮帽、螺紋桶塞、桶蓋、封條	Other stoppers, caps and lids (including screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals, of base metal	10.00%	B
83099020	其他卑金屬製包裝物附件	Other packing accessories, of base metal	10.00%	B
8310	卑金屬製標示牌、名牌、地址牌及類似牌、數字、字母及其他符號，屬第9 4 0 5 節者除外	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No.94.05		
831000	卑金屬製標示牌、名牌、地址牌及類似牌、數字、字母及其他符號，屬第9 4 0 5 節者除外	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No.94.05		
83100000	卑金屬製標示牌、名牌、地址牌及類似牌、數字、字母及其他符號，屬第9 4 0 5 節者除外	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05	10.00%	B
8311	卑金屬或金屬碳化物所製之線、條、管、板、電極及其類似品，於其表面塗有焊劑或中心裝有焊劑，用作軟焊、硬焊、焊接或積聚金屬或金屬碳化物者；卑金屬粉凝聚之線及條，供金屬噴敷之用者	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying		
831110	卑金屬製塗面電極，用於電弧焊接者	Coated electrodes of base metal, for electric arc-welding		
83111000	卑金屬製塗面電極，用於電弧焊接者	Coated electrodes of base metal, for electric arc-welding	10.00%	B
831120	卑金屬製有芯線，用於電弧焊接者	Cored wire of base metal, for electric arc-		
83112000	卑金屬製有芯線，用於電弧焊接者	Cored wire of base metal, for electric arc-welding	10.00%	B
831130	卑金屬製塗面條或有芯線，用於以火焰軟焊、硬焊或焊接者	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame		
83113010	碳鋼製塗面條或有芯線，用於以火焰軟焊、硬焊或焊接者	Coated rods and cored wire, of carbon steel, for soldering, brazing or welding by flame	10.00%	B
83113090	其他卑金屬製塗面條或有芯線，用於以火焰軟焊、硬焊或焊接者	Coated rods and cored wire, of other base metal, for soldering, brazing or welding by flame	10.00%	B
831190	其他，包括零件	Other, including parts		
83119000	其他第8 3 1 1 節所屬之貨品，包括零件	Other articles of heading No.83.11, including parts	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84	第八十四章 核子反應器、鍋爐、機器及機械用具；及其零件	Chapter 84 Nuclear reactors, boilers machinery and mechanical appliances; parts thereof		
8401	核子反應器；核子反應器用之非輻射性燃料元件（匣式）；同位素分離機及設備	Nuclear reactors; fuel elements (cartridges), non-irradiated for nuclear reactors; machinery and apparatus for isotopic		
840110	核子反應器	Nuclear reactors		
84011000	核子反應器	Nuclear reactors	Free	A
840120	同位素分離機與設備及其零件	Machinery and apparatus for isotopic separation, and parts thereof		
84012000	同位素分離機與設備及其零件	Machinery and apparatus for isotopic separation, and parts thereof	Free	A
840130	非輻射性燃料元件（匣式）	Fuel elements (cartridges), non-irradiated		
84013000	核子反應器用之非輻射性燃料元件（匣式）	Fuel elements (cartridges), non-irradiated for nuclear reactors	Free	A
840140	核子反應器之零件	Parts of nuclear reactors		
84014000	核子反應器之零件	Parts of nuclear reactors	Free	A
8402	水蒸汽或其他蒸汽發生鍋爐（不包括同時能產生低壓蒸汽者之中央系統熱水爐）；過熱水鍋爐	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers		
84021	—水蒸汽或其他蒸汽發生鍋爐：	-Steam or other vapour generating boilers:		
840211	水蒸汽產生量每小時超過4.5噸之水管式鍋爐	Watertube boilers with a steam production exceeding 4.5 t per hour		
84021100	水蒸汽產生量每小時超過四五噸之水管式鍋爐	Watertube boilers with a steam production exceeding 4.5 t per hour	3.00%	A
840212	水蒸汽產生量每小時不超過4.5噸之水管式鍋爐	Watertube boilers with a steam production not exceeding 4.5 t per hour		
84021200	水蒸汽產生量每小時不超過四五噸之水管式鍋爐	Watertube boilers with a steam production not exceeding 4.5 t per hour	4.00%	A
840219	其他蒸汽發生鍋爐，包括混體鍋爐	Other vapour generating boilers, including hybrid boilers		
84021910	鐵道機車鍋爐	Boilers, locomotive	5.00%	A
84021990	其他蒸汽發生鍋爐，包括混體鍋爐	Other vapour generating boilers, including hybrid boilers	3.00%	A
840220	過熱水鍋爐	Super-heated water boilers		
84022000	過熱水鍋爐	Super-heated water boilers	4.00%	A
840290	零件	Parts		
84029000	水蒸汽或其他蒸汽發生鍋爐及過熱水鍋爐之零件	Parts of steam or other vapour generating boilers and super-heated water boilers	3.00%	A
8403	中央暖氣鍋爐，第8402節除外	Central heating boilers other than those of heading No.84.02		
840310	鍋爐	Boilers		
84031000	中央暖氣鍋爐	Central heating boilers	4.00%	A
840390	零件	Parts		
84039000	中央暖氣鍋爐之零件	Parts of central heating boilers	3.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8404	第 8 4 0 2 或 8 4 0 3 節鍋爐之輔助設備 (例如: 節熱器、過熱器、除煙灰器及氣體回收器); 水蒸汽或其他蒸汽動力組用之冷凝器	Auxiliary plant for use with boilers of heading No.84.02 or 84.03 (for example, economisers, super-heaters, soot re movers, and gas recoverers); condensers for steam or other vapour power units		
840410	第 8 4 0 2 或 8 4 0 3 節用之鍋爐輔助設備	Auxiliary plant for use with boilers of heading No.84.02 or 84.03		
84041010	節熱器	Economizers	3.00%	A
84041020	水蒸汽過熱器	Super-heaters, steam	3.00%	A
84041030	除煙灰器	Soot removers	3.00%	A
84041041	氣體回收器	Gas recoverers	3.00%	A
84041042	空氣預熱器	Air pre-heaters	3.00%	A
84041050	水蒸汽蓄壓器	Steam accumulator	3.00%	A
84041060	阻煙器	Smoke arresters	3.00%	A
84041070	給水加熱器	Heaters, feed water	3.00%	A
84041080	鍋爐射水器	Injector for boilers	3.00%	A
84041090	第 8 4 0 2 或 8 4 0 3 節鍋爐之其他輔助設備	Other auxiliary plant for use with boilers of heading No.84.02 or 84.03	3.00%	A
840420	水蒸汽或其他蒸汽動力組用之冷凝器	Condensers for steam or other vapour power		
84042000	水蒸汽或其他蒸汽動力組用之冷凝器	Condensers for steam or other vapour power units	3.00%	A
840490	零件	Parts		
84049000	第 8 4 0 4 節所屬輔助設備及冷凝器之零件	Parts of the auxiliary plant and condensers of heading No.84.04	3.00%	A
8405	發生爐煤氣或水煤氣之發生器, 不論是否附有潔淨器者均在內; 乙炔發生器及類似水化氣體發生器, 不論是否附有潔淨器者均在內	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers		
840510	發生爐煤氣或水煤氣發生器, 不論是否附有潔淨器者均在內; 乙炔發生器及類似水化氣體發生器, 不論是否附有潔淨器者均在內	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers		
84051000	發生爐煤氣或水煤氣發生器, 不論是否附有潔淨器者均在內; 乙炔發生器及類似水化氣體發生器, 不論是否附有潔淨器者均在內	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	4.00%	A
840590	零件	Parts		
84059000	氣體發生器之零件	Parts of gas generators	3.00%	A
8406	水蒸汽渦輪機及其他蒸汽渦輪機	Steam turbines and other vapour turbines		
840610	供船推進用渦輪機	Turbines for marine propulsion		
84061010	連鍋爐之水蒸汽渦輪機及其他蒸汽渦輪機, 供船推進用	Steam turbines and other vapour turbines incorporating boilers for marine propulsion	5.00%	A
84061090	其他水蒸汽渦輪機及其他蒸汽渦輪機, 供船推進用	Other steam turbines and other vapour turbines for marine propulsion	4.20%	A
84068	— 其他渦輪機:	Other turbines:		
840681	出力超過 4 0 百萬瓦特者	Of an output exceeding 40 mw		
84068110	連鍋爐之其他蒸汽渦輪機	Other steam turbines incorporating boilers and other vapour turbines	4.00%	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84068190	其他蒸汽渦輪機	Other steam turbines and other vapour turbines	4.00%	A
840682	出力不超過40百萬瓦特者	Of an output not exceeding 40 mw		
84068210	連鍋爐之其他蒸汽渦輪機	Other steam turbines incorporating boilers and other vapour turbines	4.00%	A
84068290	其他蒸汽渦輪機	Other steam turbines and other vapour turbines	4.00%	A
840690	零件	Parts		
84069000	蒸汽渦輪機之零件	Parts of steam turbines and other vapour turbines	3.00%	A
8407	往復式或旋轉式火花點火內燃活塞引擎	Spark-ignition reciprocating or rotary internal combustion piston engines		
840710	航空用引擎	Aircraft engines		
84071000	航空用引擎，火花點火內燃活塞式	Aircraft engines, spark-ignition internal combustion piston type	Free	A
84072	—船推進用引擎：	-Marine propulsion engines:		
840721	舷外引擎	Outboard motors		
84072100	舷外引擎，火花點火內燃活塞式	Outboard motors, spark-ignition internal combustion piston type	7.50%	B
840729	其他	Other		
84072900	其他船推進用引擎，火花點火內燃活塞式	Other marine propulsion engines, spark-ignition internal combustion piston type	5.00%	A
84073	—第八十七章機動車輛推動用之往復式活塞引擎：	-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
840731	汽缸容量不超過50CC者	Of a cylinder capacity not exceeding 50 cc		
84073100	機動車輛用往復式火花點火內燃活塞引擎，汽缸容量不超過50CC者	Reciprocating spark-ignition internal combustion piston engines for motor vehicles, of a cylinder capacity not exceeding 50 cc	13.00%	C
840732	汽缸容量超過50CC但不超過250CC者	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		
84073200	機動車輛用往復式火花點火內燃活塞引擎，汽缸容量超過50CC但不超過250CC者	Reciprocating spark-ignition internal combustion piston engines for motor vehicles, of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	13.00%	C
840733	汽缸容超過250CC但不超過1000CC者	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc		
84073310	機器腳踏車用往復式火花點火內燃活塞引擎，汽缸容量超過250CC但不超過1000CC	Reciprocating spark-ignition internal combustion piston engines for motorcycles, of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	12.00%	C
84073390	其他機動車輛用往復式火花點火內燃活塞引擎，汽缸容量超過250CC但不超過1000CC	Reciprocating spark-ignition internal combustion piston engines for other motor vehicles, of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	16.00%	C
840734	汽缸容量超過1000CC	Of a cylinder capacity exceeding 1,000 cc		
84073410	機器腳踏車用往復式火花點火內燃活塞引擎，汽缸容量超過1000CC	Reciprocating spark-ignition internal combustion piston engines for motorcycles, of a cylinder capacity exceeding 1,000 cc	12.00%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84073490	其他機動車輛用往復式火花點火內燃活 塞引擎，汽缸容量超過1 0 0 0 C C	Reciprocating spark-ignition internal combustion piston engines for other motor vehicles, of a cylinder capacity exceeding 1,000 cc	20.00%	C
840790	其他引擎	Other engines		
84079010	工業用及農業用往復式火花點火內燃活 塞引擎	Reciprocating spark-ignition internal combustion piston engines for industrial and agricultural use	5.00%	A
84079020	發電機用往復式火花點火內燃活塞引擎	Reciprocating spark-ignition internal combustion piston engines for generators	5.00%	A
84079030	堆高機或跨載機用往復式火花點火內燃 活塞引擎	Reciprocating spark-ignition internal combustion piston engines for fork-lift trucks and straddle lorries	2.50%	A
84079090	其他火花點火內燃活塞引擎	Other spark-ignition internal combustion piston engines	5.00%	A
8408	壓縮點火內燃活塞引擎（柴油或半柴油 引擎）	Compression-ignition internal combustion piston engines (diesel or semi-diesel		
840810	船推進用引擎	Marine propulsion engines		
84081000	船推進用壓縮點火內燃活塞引擎	Compression-ignition internal combustion piston engines, marine propulsion	5.00%	A
840820	第八十七章機動車輛推動用引擎	Engines of a kind used for the propulsion of vehicles of Chapter 87		
84082010	機器腳踏車用壓縮點火內燃活塞引擎	Compression-ignition internal combustion piston engines for motorcycles	12.50%	C
84082091	柴油車用壓縮點火內燃活塞引擎汽缸容 量超過3 0 0 0 C C者	Compression-ignition internal combustion piston engines, of a cylinder capacity exceeding 3,000 cc, for diesel vehicles	2.50%	A
84082099	其他機動車輛用壓縮點火內燃活塞引擎	Compression-ignition internal combustion piston engines, for other motor vehicle	5.00%	A
840890	其他引擎	Other engines		
84089010	二〇馬力及以上發電機用柴油引擎	Diesel engines of 20 h.p. and over for generator use	2.50%	A
84089020	堆高機或跨載機用壓縮點火內燃活塞引 擎	Compression-ignition internal combustion piston engines, for fork-liet trucks and straddle lorries	2.50%	A
84089090	其他壓縮點火內燃活塞引擎（柴油或半 柴油引擎）	Other compression-ignition internal combustion piston engines, diesel or semi- diesel engines	5.00%	A
8409	專用或主要用於第8 4 0 7或8 4 0 8 節引擎用零件	Parts suitable for use solely or principally with the engines of heading No.84.07 or		
840910	航空引擎用	For aircraft engines		
84091000	航空內燃活塞引擎之零件	Parts for aircraft internal combustion piston engines	Free	A
84099	—其他：	-Other:		
840991	專用或主要用於火花點火內燃活塞引擎 者	Suitable for use solely or principally with spark-ignition internal combustion piston		
84099110	連桿	Connecting-rods	17.00%	C
84099120	汽缸體、汽門導管、汽門座	Cylinder head, cylinder body, valve conduit, valve blocks	17.50%	C
84099130	化油器及其零件	Carburettors, and parts thereof	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84099140	噴油嘴	Fuel nozzles	5.00%	A
84099150	車輛(總重超過3·5公噸)引擎零件 毛坯	Engine parts in the rough state of vehicles (G.V.W.over 3.5 tonnes)	5.00%	A
84099160	汽門搖臂總成	Valve rocker arm assembly	12.50%	C
84099170	汽缸頭	Cylinder head	3.00%	A
84099190	其他專用或主要用於火花點火內燃活塞 引擎之零件	Other parts suitable for use solely or principally with spark-ignition internal combustion piston engines	15.00%	C
840999	其他	Other		
84099910	連桿	Connecting-rods	5.00%	A
84099920	汽缸頭、汽缸體、汽門導管、汽門座	Cylinder head, cylinder body, valve conduit, valve blocks	5.00%	A
84099930	噴油嘴	Fuel nozzles	5.00%	A
84099940	車輛(總重超過3·5公噸)引擎零件 毛坯	Engine parts in the rough state of vehicles (G.V.W.over 3.5 tonnes)	5.00%	A
84099950	汽門搖臂總成	Valve rocker arm assembly	5.00%	A
84099990	其他專用或主要用於壓縮點火內燃活塞 引擎之零件	Other parts suitable for use solely or principally with compression-ignition internal combustion piston engines	5.00%	A
8410	水力渦輪機、水輪及其調整器	Hydraulic turbines, water wheels, and regulators therefor		
84101	—水力渦輪機及水輪：	-Hydraulic turbines and water wheels:		
841011	功率不超過1 0 0 0 瓩者	Of a power not exceeding 1,000 kW		
84101100	水力渦輪機及水輪，功率不超過1 0 0 0 瓩者	Hydraulic turbines and water wheels, of a power not exceeding 1,000 kw	6.00%	B
841012	功率超過1 0 0 0 瓩，但不超過1 0 0 0 0 瓩者	Of a power exceeding 1,000 kW but not exceeding 10,000 kW		
84101200	水力渦輪機及水輪，功率超過1 0 0 0 瓩但不超過1 0 0 0 0 瓩者	Hydraulic turbines and water wheels, of a power exceeding 1,000 kw but not exceeding 10,000 kw	6.00%	B
841013	功率超過1 0 0 0 0 瓩者	Of a power exceeding 10,000 kW		
84101300	水力渦輪機及水輪，功率超過1 0 0 0 0 瓩者	Hydraulic turbines and water wheels, of a power exceeding 10,000 kw	6.00%	B
841090	零件，包括調整器	Parts, including regulators		
84109000	水力渦輪機及水輪之零件，包括調整器	Parts of hydraulic turbines and water wheels, including regulators	3.00%	A
8411	渦輪噴射引擎、螺旋槳推動用渦輪機及 其他燃氣渦輪機	Turbo-jets, turbo-propellers and other gas turbines		
84111	—渦輪噴射引擎：	-Turbo-jets:		
841111	推進力不超過2 5 仟牛頓者	Of a thrust not exceeding 25 kN		
84111100	渦輪噴射引擎，推進力不超過二五仟牛 頓者	Turbo-jets of a thrust not exceeding 25 kN	Free	A
841112	推進力超過2 5 仟牛頓	Of a thrust exceeding 25 kN		
84111200	渦輪噴射引擎，推進力超過二五仟牛頓	Turbo-jets of a thrust exceeding 25 kN	Free	A
84112	—螺旋槳推動用渦輪機：	-Turbo-propellers:		
841121	功率不超過1 1 0 0 瓩者	Of a power not exceeding 1,100 kW		
84112100	螺旋槳推動用渦輪機，功率不超過1 1 0 0 瓩者	Turbo-propellers of a power not exceeding 1,100 kw	Free	A
841122	功率超過1 1 0 0 瓩者	Of a power exceeding 1,100 kW		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84112200	螺旋槳推動用渦輪機，功率超過1 1 0 0 瓩者	Turbo-propellers of a power exceeding 1,100 kw	Free	A
84118	－其他燃氣渦輪機：	-Other gas turbines:		
841181	功率不超過5 0 0 0 瓩者	Of a power not exceeding 5,000 kW		
84118100	其他燃氣渦輪機，功率不超過5 0 0 0 瓩者	Other gas turbines of a power not exceeding 5,000 kw	7.50%	B
841182	功率超過5 0 0 0 瓩者	Of a power exceeding 5,000 kW		
84118200	其他燃氣渦輪機，功率超過5 0 0 0 瓩者	Other gas turbines of a power exceeding 5,000 kw	4.00%	A
84119	－零件：	-Parts:		
841191	渦輪噴射引擎或螺旋槳推動渦輪機用者	Of turbo-jets or turbo-propellers		
84119100	渦輪噴射引擎或螺旋槳推動渦輪機之零件	Parts of turbo-jets or turbo-propellers	Free	A
841199	其他	Other		
84119900	其他燃氣渦輪機之零件	Parts of other gas turbines	2.00%	A
8412	其他引擎及發動機	Other engines and motors		
841210	反作用式引擎，渦輪噴射引擎除外	Reaction engines other than turbo-jets		
84121000	反作用式引擎，渦輪噴射引擎除外	Reaction engines other than turbo-jets	10.00%	B
84122	－液壓引擎及發動機：	-Hydraulic power engines and motors:		
841221	線性作用（缸式）	Linear acting (cylinders)		
84122110	液壓缸	Hydraulic cylinders	5.00%	A
84122190	其他線性作用（缸式）液壓引擎及發動機	Other hydraulic power engines and motors, linear acting (cylinders)	5.00%	A
841229	其他	Other		
84122900	其他液壓引擎及發動機	Other hydraulic power engines and motors	5.00%	A
84123	－氣動引擎及發動機：	-Pneumatic power engines and motors:		
841231	線性作用（缸式）	Linear acting (cylinders)		
84123110	氣壓缸	Pneumatic cylinders	5.00%	A
84123190	其他線性作用（缸式）氣動引擎及發動機	Other pneumatic power engines and motors, linear acting (cylinders)	5.00%	A
841239	其他	Other		
84123900	其他氣動引擎及發動機	Other pneumatic power engines and motors	5.00%	A
841280	其他	Other		
84128000	其他引擎及發動機	Other engines and motors	8.40%	B
841290	零件	Parts		
84129000	其他引擎及發動機之零件	Parts of other engines and motors	8.40%	B
8413	液體泵，無論是否裝有計量裝置；液體昇送器	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators		
84131	－泵，裝有或經設計可裝計量裝置者：	-Pumps fitted or designed to be fitted with a measuring device:		
841311	加油站或修車廠用之配送燃料或潤滑油用泵	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages		
84131100	加油站或修車廠用之配送燃料或潤滑油用泵	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	4.40%	A
841319	其他	Other		
84131900	其他液體泵，裝有或經設計可裝計量裝置者	Other pumps for liquids, fitted or designed to be fitted with a measuring device	5.00%	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
841320	手泵，第8 4 1 3 · 1 1或8 4 1 3 · 1 9目所列者除外	Hand pumps, other than those of subheading No.8413.11 or 8413.19		
84132000	手泵，第8 4 1 3 1 1或8 4 1 3 1 9目所列者除外	Hand pumps, other than those of subheading No.8413.11 or 8413.19	5.00%	A
841330	用於內燃活塞引擎之燃料泵、潤滑泵或冷卻泵	Fuel, lubricating or cooling medium pumps for internal combustion piston engines		
84133011	柴油引擎用噴油泵	Injection pumps for diesel engines	5.00%	A
84133012	機動車輛內燃活塞引擎用之燃料泵	Fuel pumps for internal combustion piston engines, for motor vehicles	12.50%	C
84133013	機器腳踏車內燃活塞引擎用之燃料泵	Fuel pumps for internal combustion piston engines, for motorcycles	10.00%	B
84133019	其他內燃活塞引擎用之燃料泵	Other fuel pumps for internal combustion piston engines	5.00%	A
84133021	機動車輛內燃活塞引擎用之潤滑泵	Lubricating pumps for internal combustion piston engines, for motor vehicles	7.50%	B
84133022	機器腳踏車內燃活塞引擎用之潤滑泵	Lubricating pumps for internal combustion piston engines, for motorcycles	10.00%	B
84133029	其他內燃活塞引擎用之潤滑泵	Other lubricating pumps for internal combustion piston engines	5.00%	A
84133031	機動車輛內燃活塞引擎用之冷卻泵	Cooling medium pumps for internal combustion piston engines, for motor vehicles	15.00%	C
84133039	其他內燃活塞引擎用之冷卻泵	Other cooling medium pumps for internal combustion piston engines	5.00%	A
841340	混凝土泵	Concrete pumps		
84134000	混凝土泵	Concrete pumps	3.00%	A
841350	其他往復排量式泵	Other reciprocating positive displacement		
84135000	其他往復排量式液體泵	Other reciprocating positive displacement pumps for liquids	3.00%	A
841360	其他旋轉排量式泵	Other rotary positive displacement pumps		
84136000	其他旋轉排量式液體泵	Other rotary positive displacement pumps for liquids	3.00%	A
841370	其他離心式泵	Other centrifugal pumps		
84137000	其他離心式液體泵	Other centrifugal pumps for liquids	3.00%	A
84138	—其他泵；液體昇送器：	-Other pumps; liquid elevators:		
841381	泵	Pumps		
84138110	汽車用動力轉向油幫浦	Power steering oil pumps, for cars	5.00%	A
84138190	其他液體泵	Other pumps for liquids	3.00%	A
841382	液體昇送器	Liquid elevators		
84138200	液體昇送器	Liquid elevators	3.00%	A
84139	—零件：	-Parts:		
841391	泵之零件	Of pumps		
84139100	液體泵之零件	Parts of pumps for liquids	3.00%	A
841392	液體昇送器之零件	Of liquid elevators		
84139200	液體昇送器之零件	Parts of liquid elevators	3.00%	A
8414	空氣泵或真空泵、空氣壓縮機或其他氣體壓縮機及風扇；含有風扇之通風罩或再循環罩，不論是否具有過濾器均在內	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filter		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
841410	真空泵	Vacuum pumps		
84141000	真空泵	Vacuum pumps	3.00%	A
841420	手或腳操作之空氣泵	Hand- or foot-operated air pumps		
84142000	手或腳操作之空氣泵	Hand- or foot-operated air pumps	4.50%	A
841430	冷藏設備用之壓縮機	Compressors of a kind used in refrigerating equipment		
84143010	輸出功率600瓦特及以上但未達2000瓦特之冷藏設備用壓縮機	Compressors, output 600 W and over, but less than 2,000 W, of a kind used in refrigerating equipment	5.00%	A
84143020	其他冷藏設備用之壓縮機	Other compressors of a kind used in refrigerating equipment	5.00%	A
841440	裝於輪架上便於拖動之空氣壓縮機	Air compressors mounted on a wheeled chassis for towing		
84144010	裝於輪架上便於拖動之離心式空氣壓縮機	Centrifugal air compressors mounted on a wheeled chassis for towing	2.50%	A
84144090	其他裝於輪架上便於拖動之空氣壓縮機	Other air compressors mounted on a wheeled chassis for towing	4.00%	A
84145	—風扇：	-Fans:		
841451	桌扇、立扇、壁扇、窗扇、吊扇或屋頂通風扇，本身裝有輸出功率不超過125瓦之電動機者	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W		
84145100	桌扇、立扇、壁扇、窗扇、吊扇或屋頂通風扇，本身裝有輸出功率不超過125瓦之電動機者	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 150 W	5.00%	A
841459	其他	Other		
84145900	其他風扇	Other fans	5.80%	B
841460	罩，其最大水平邊長不超過120公分者	Hoods having a maximum horizontal side not exceeding 120 cm		
84146000	含有風扇之通風罩或再循環罩（包括排油煙機），其最大水平邊長為不超過120公分者	Ventilating or recycling hoods incorporating a fan, having a maximum horizontal side not exceeding 120 cm	5.00%	A
841480	其他	Other		
84148011	離心式空氣壓縮機	Centrifugal air compressors	2.50%	A
84148019	其他壓縮機	Other compressors	4.00%	A
84148020	鼓風機	Blowers	4.00%	A
84148090	其他第8414節所屬之貨品	Other articles of heading No.84.14	4.00%	A
841490	零件	Parts		
84149010	空氣泵及真空泵之零件	Parts of air pumps and vacuum pumps	3.00%	A
84149020	壓縮機之零件	Parts of compressors	4.00%	A
84149030	風扇及鼓風機之零件	Parts of fans and blowers	4.00%	A
84149090	其他第8414節所屬貨品之零件	Other parts of articles of heading No.84.14	4.00%	A
8415	空氣調節器，具有電動風扇及變換溫度及濕度元件，其不能單獨調節濕度者亦在內	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated		
841510	窗型或壁型，自足式或分離式系統	Window or wall types, self contained		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84151010	具有冷藏機組之窗型或壁型空氣調節器，自足式或分離式系統	Air conditioning machines of window or wall types, incorporating a refrigerating unit, self-contained or split-system	10.00%	B
84151090	其他窗型或壁型空氣調節器，自足式或分離式系統	Other air conditioning machines of window or wall types, self-contained or split-system	8.00%	B
841520	置於機動車輛上供人使用者	Of a kind used for person, in motor vehicles		
84152000	置於機動車輛上供人使用之空氣調節器	Air conditioning machines, of a kind used for persons, in motor vehicles	10.00%	B
84158	-其他：	-Other:		
841581	具有冷藏機組及冷熱可逆循環閥者（可逆熱泵）	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)		
84158100	具有冷藏機組及冷熱可逆循環閥（可逆熱泵）之空氣調節器	Air conditioning machines, incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8.00%	B
841582	其他，具有冷藏機組者	Other, incorporating a refrigerating unit		
84158200	具有冷藏機組之空氣調節器	Air conditioning machines, incorporating a refrigerating unit	10.00%	B
841583	未具冷藏機組者	Not incorporating a refrigerating unit		
84158300	未具冷藏機組之空氣調節器	Air conditioning machines, not incorporating a refrigerating unit	5.00%	A
841590	零件	Parts		
84159000	空氣調節器零件	Parts of air conditioning machines	1.50%	A
8416	使用液體燃料、粉狀固體燃料或氣體燃料之爐用燃燒器；機械加煤機，包括其機械式爐篋、機械除灰器及類似用具	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar		
841610	使用液體燃料之爐用燃燒器	Furnace burners for liquid fuel		
84161000	使用液體燃料之爐用燃燒器	Furnace burners for liquid fuel	4.00%	A
841620	其他爐用燃燒器，包括混合燃燒器	Other furnace burners, including combination burners		
84162000	其他爐用燃燒器，包括混合燃燒器	Other furnace burners, including combination burners	4.00%	A
841630	機械加煤機，包括其機械式爐篋、機械除灰器及類似用具	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		
84163000	機械加煤機，包括其機械式爐篋、機械除灰器及類似用具	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	3.00%	A
841690	零件	Parts		
84169010	鍋爐用燃燒器零件	Parts of burners for boilers	3.00%	A
84169090	其他第8416節所屬貨品之零件	Other parts of articles of heading No.84.16	3.00%	A
8417	非電熱式工業或實驗室用爐及烘烤箱，包括焚化爐	Industrial or laboratory furnaces and ovens, including incinerators, non-electric		
841710	礦石、黃鐵礦或金屬烘烤、熔化或其他熱處理用爐或烘烤箱	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of		
84171000	礦石、黃鐵礦或金屬烘烤、熔化或其他熱處理用爐或烘烤箱	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	3.00%	A
841720	糕餅烤箱，包括餅乾烤箱	Bakery ovens, including biscuit ovens		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84172000	糕餅烤箱，包含餅乾烤箱	Bakery ovens, including biscuit ovens	3.00%	A
841780	其他	Other		
84178010	焚化爐及其零件	Incinerators and parts thereof	Free	A
84178090	其他非電熱式工業或實驗室用爐及烘烤箱	Other industrial or laboratory furnaces and ovens, non-electric	4.00%	A
841790	零件	Parts		
84179000	第 8 4 1 7 節所屬貨品之零件	Parts of articles of heading No.84.17	2.50%	A
8418	冷藏機、冷凍機及其他冷藏或冷凍設備，使用電力或其他能源者；熱力泵，第 8 4 1 5 節之空氣調節器除外	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No.84.15		
841810	使用分門之聯合冷凍冷藏箱	Combined refrigerator-freezers, fitted with separate external doors		
84181000	使用分門之聯合冷凍冷藏箱	Combined refrigerator-freezers, fitted with separate external doors	3.50%	A
84182	—家用冰箱：	-Refrigerators, household type:		
841821	壓縮式	Compression-type		
84182110	壓縮式家用冰箱容量在 8 0 0 公升及以上者	Refrigerators, household type, compression type with capacity of 800 l and over	4.50%	A
84182120	壓縮式家用冰箱容量在 5 0 0 公升及以上，但小於 8 0 0 公升者	Refrigerators, household type, compression type with capacity of 500 L or more, but less than 800 L	4.20%	A
84182190	其他壓縮式家用冰箱	Other refrigerators, household type, compression-type	8.00%	B
841822	電動吸收式	Absorption-type, electrical		
84182210	電動吸收式家用冰箱容量在 8 0 0 公升及以上者	Refrigerators, household type, absorption-type, electrical, with capacity of 800 l and over	Free	A
84182290	其他電動吸收式家用冰箱	Other refrigerators, household type, absorption-type, electrical	Free	A
841829	其他	Other		
84182910	其他形式家用冰箱，容量在 8 0 0 公升及以上者	Other refrigerators, household type, with capacity of 800 l and over	6.50%	B
84182990	其他形式家用冰箱	Other refrigerators, household type	8.00%	B
841830	臥式冷凍櫃，容量不超過 8 0 0 公升者	Freezers of the chest type, not exceeding 800 l capacity		
84183000	臥式冷凍櫃，容量不超過 8 0 0 公升者	Freezers of the chest type, not exceeding 800 l capacity	3.50%	A
841840	直立式冷凍櫃，容量不超過 9 0 0 公升者	Freezers of the upright type, not exceeding 900 l capacity		
84184000	直立式冷凍櫃，容量不超過 9 0 0 公升者	Freezers of the upright type, not exceeding 900 l capacity	3.50%	A
841850	其他冷藏或冷凍櫃、櫥、展示臺、展示箱及類似冷藏或冷凍配備	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture		
84185000	其他冷藏或冷凍櫃、櫥、展示臺、展示箱及類似冷藏或冷凍配備	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	3.50%	A
84186	—其他冷藏或冷凍設備；熱力泵：	-Other refrigerating or freezing equipment; heat pumps:		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
841861	壓縮式機組，其冷凝器為熱交換器者	Compression type units whose condensers are heat exchangers		
84186100	壓縮式冷藏或冷凍設備，其冷凝器為熱交換器者	Refrigerating or freezing equipment, compression type units whose condensers are heat exchangers	3.50%	A
841869	其他	Other		
84186911	超低溫（攝氏零下70度及以下）冷凍箱	Refrigerating box of exceeding low temperature (-70 degree c and under)	Free	A
84186919	其他電動冷凍機，中央系統	Other refrigerating machines of electricity, for central system	2.50%	A
84186920	造冰機	Ice making machines	2.50%	A
84186930	冷卻器	Coolers, refrigerating	2.50%	A
84186941	冷飲機	Cold drink machinery	3.00%	A
84186942	冰淇淋製造機	Ice cream machinery	3.00%	A
84186950	血液或精液之冷藏、冷凍設備	Refrigerating equipment for blood or sperm storage	Free	A
84186960	冷凍培養箱	Culture box or apparatus fitted with refrigerator	Free	A
84186990	其他冷藏或冷凍設備；熱力泵	Other refrigerating or freezing equipment; heat pumps	2.50%	A
84189	—零件：	-Parts:		
841891	設計供容納冷藏或冷凍設備之配備	Furniture designed to receive refrigerating or freezing equipment		
84189110	設計供容納家用冷藏或冷凍設備之配備	Furniture designed to receive refrigerating or freezing equipment, household type	3.50%	A
84189190	其他設計供容納冷藏或冷凍設備之配備	Other furniture designed to receive refrigerating or freezing equipment	3.50%	A
841899	其他	Other		
84189910	其他家用冷藏或冷凍設備之零件	Other parts of refrigerating or freezing equipment	3.50%	A
84189990	其他第8418節所屬貨品之零件	Other parts of articles of heading No.84.18	2.50%	A
8419	機器、工廠或實驗室設備，不論是否用電熱方法（第8514節之電爐、烘箱及其他設備除外），利用溫度變化如加熱、烹煮、烘烤、蒸餾、精餾、消毒、低溫殺菌、蒸餾、乾燥、蒸發、汽化、凝聚或冷卻等方法處理材料，但不包括家庭用者；非電熱式即熱型或儲存型熱水器	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-		
84191	—非電熱式即熱型或儲存型熱水器：	-Instantaneous or storage water heaters, non-electric:		
841911	即熱型燃氣熱水器	Instantaneous gas water heaters		
84191100	即熱型燃氣熱水器	Instantaneous gas water heater, non-electric	2.50%	A
841919	其他	Other		
84191910	太陽能熱水器	Water heaters powered by solar energy	2.50%	A
84191990	其他非電熱式即熱型或儲存型熱水器	Other instantaneous or storage water heaters, non-electric	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
841920	內、外科或實驗室用消毒器	Medical, surgical or laboratory sterilisers		
84192000	內、外科或實驗室用消毒器	Medical, surgical or laboratory sterilisers	Free	A
84193	—乾燥機：	-Dryers:		
841931	農產品用	For agricultural products		
84193100	農產品用乾燥機	Dryers for agricultural products	4.00%	A
841932	木材、紙漿、紙或紙板用	For wood, paper pulp, paper or paperboard		
84193200	木材、紙漿、紙或紙板用乾燥機	Dryers for wood, paper pulp, paper or paperboard	4.00%	A
841939	其他	Other		
84193900	其他乾燥機	Other dryers	4.00%	A
841940	蒸餾或精餾廠設備	Distilling or rectifying plant		
84194010	實驗室用蒸餾器具	Distillation apparatus, laboratory	Free	A
84194020	煤焦油蒸餾塔設備	Coal tar distillation facilities	Free	A
84194090	其他蒸餾或精餾廠設備	Other distilling or rectifying plant	3.00%	A
841950	熱交換器	Heat exchange units		
84195000	熱交換器	Heat exchange units	3.00%	A
841960	空氣或其他氣體液化機器	Machinery for liquefying air or other gases		
84196000	空氣或其他氣體液化機器	Machinery for liquefying air or other gases	4.00%	A
84198	—其他機器、工廠及設備：	-Other machinery, plant and equipment:		
841981	製造熱飲、熱食或烹調用者	For making hot drinks or for cooking or heating food		
84198100	製造熱飲、熱食或烹調用之機器、工廠或設備	Machinery, plant and equipment, for making hot drinks or for cooking or heating food	3.00%	A
841989	其他	Other		
84198910	釀酒用蒸鍋	Decoction vessels, brewing	3.00%	A
84198920	電動空氣消毒器	Electronic air sterilizers	3.80%	A
84198930	恆溫培養箱（器）	Thermostatic culture box	Free	A
84198940	加氯器	Chlorinator	4.00%	A
84198950	結晶槽設備	Naphthalene crystallization facilities	Free	A
84198960	生產半導體用化學蒸著沈積器具	Chemical vapor deposition apparatus for semiconductor production	Free	A
84198990	其他機器，工廠及實驗室設備	Other machinery, plant or laboratory equipment.	3.00%	A
841990	零件	Parts		
84199010	生產半導體用化學蒸著沈積器具之零件	Parts of chemical vapor deposition apparatus for semiconductor production	Free	A
84199020	內、外科及實驗室用消毒器零件	Parts of medical, surgical and laboratory sterilisers	Free	A
84199090	其他第8419節所屬貨品之零件	Other parts of articles of heading No.84.19	1.00%	A
8420	研光機或其他滾軋機，金屬或玻璃加工用者除外，及其滾筒	Calendering or other rolling machines, other than for metals or glass, and cylinders		
842010	研光機或其他滾軋機	Calendering or other rolling machines		
84201010	造紙用研光機或其他滾軋機	Calendering or other rolling machines, for paper-making	4.00%	A
84201090	其他研光機或滾軋機	Other calendering or rolling machines	4.00%	A
84209	—零件：	-Parts:		
842091	滾筒	Cylinders		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84209110	造紙用研光機及滾軋機之滾筒	Cylinders of calendering and rolling machines, for paper-making	4.00%	A
84209190	其他研光機及滾軋機用滾筒	Cylinders of other calendering and rolling machines	4.00%	A
842099	其他	Other		
84209910	造紙用研光機及滾軋機之其他零件	Other parts of calendering and rolling machines, for paper-making	4.00%	A
84209990	研光機及滾軋機之其他零件	Other parts of calendering and rolling machines	4.00%	A
8421	離心分離機，包括離心式脫水機；液體或氣體過濾及淨化機具	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases		
84211	—離心分離機，包括離心式脫水機：	-Centrifuges, including centrifugal dryers:		
842111	乳酪分離機	Cream separators		
84211100	乳酪分離機	Cream separators	3.00%	A
842112	布料脫水機	Clothes-dryers		
84211200	布料脫水機	Clothes-dryers	2.50%	A
842119	其他	Other		
84211910	半導體晶圓加工用旋轉乾燥機	Spin dryers for semiconductor wafer processing	Free	A
84211990	其他離心分離機	Other centrifuges	4.00%	A
84212	—液體過濾或淨化機具：	-Filtering or purifying machinery and apparatus for liquids:		
842121	水過濾或淨化用者	For filtering or purifying water		
84212110	電動家用濾水器	Electric water filters, household	4.20%	A
84212190	其他水過濾或淨化機具	Other filtering or purifying machinery and apparatus for water	4.00%	A
842122	飲料（水除外）過濾或淨化用者	For filtering or purifying beverages other than water		
84212200	飲料（水除外）過濾或淨化機具	Filtering or purifying machinery and apparatus for beverages other than water	4.00%	A
842123	內燃機用油或汽油過濾器	Oil or petrol-filters for internal combustion engines		
84212310	機器腳踏車內燃機用機油或汽油過濾器	Oil or petrol-filters for internal combustion engines, for motorcycles	5.00%	A
84212320	機動車輛內燃機用機油或汽油過濾器	Oil or petrol-filters for internal combustion engines, for motor vehicles	5.00%	A
84212390	其他內燃機用機油或汽油過濾器	Oil or petrol-filters for other internal combustion engines	5.00%	A
842129	其他	Other		
84212900	其他液體過濾或淨化機具	Other filtering or purifying machinery and apparatus for liquids	3.00%	A
84213	—氣體過濾或淨化機具：	-Filtering or purifying machinery and apparatus for gases:		
842131	內燃機用進氣過濾器	Intake air filters for internal combustion		
84213110	機動車輛內燃機用進氣過濾器	Intake air filters for internal combustion engines, for motor vehicle	10.00%	B
84213120	工業內燃機用進氣過濾器	Intake air filters for industrial internal combustion engines	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84213130	機器腳踏車內燃機用進氣過濾器	Intake air filters for internal combustion engines, for motor-cycles	5.00%	A
84213190	其他內燃機用進氣過濾器	Other intake air filters for internal combustion engines	5.00%	A
842139	其他	Other		
84213910	電動空氣過濾器及電動空氣清潔器	Electric air filters and purifiers	4.20%	A
84213990	其他氣體過濾或淨化機具	Other filtering or purifying machinery and apparatus for gases	4.00%	A
84219	—零件：	-Parts:		
842191	離心分離機，包括離心式脫水機用者	Of centrifuges, including centrifugal dryers		
84219110	半導體晶圓加工用旋轉乾燥機之零件	Parts of spin dryers for semiconductor wafer processing	Free	A
84219190	其他離心分離機之零件	Other parts of centrifuges	3.00%	A
842199	其他	Other		
84219910	過濾芯子（供立即使用者）	Filter elements (for instant use)	3.00%	A
84219990	其他液體或氣體過濾及淨化機具之零件	Other parts of filtering or purifying machinery and apparatus for liquids or gases	3.00%	A
8422	洗碗碟機；瓶及其他容器洗滌及乾燥機器；瓶、罐、箱、袋或其他容器之盛裝、封口、封緘或貼標籤機器；瓶、大口瓶、管及類似容器之封蓋機器；其他包裝或包紮機器（包括熱縮包紮機器）；飲料充氣機	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or rapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.		
84221	—洗碗碟機：	-Dish washing machines:		
842211	家庭用	Of the household type		
84221100	家用洗碗碟機	Dish washing machine of the household type	6.50%	B
842219	其他	Other		
84221900	其他洗碗碟機	Other dish washing machines	5.00%	A
842220	瓶及其他容器洗滌或乾燥機	Machinery for cleaning or drying bottles or other containers		
84222000	瓶及其他容器洗滌或乾燥機	Machinery for cleaning or drying bottles or other containers	4.00%	A
842230	瓶、罐、箱、袋或其他容器之盛裝、封口、封緘、或貼標籤機器；瓶、大口瓶、管及類似容器之封蓋機器；飲料充氣機	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for-capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages		
84223000	瓶、罐、箱、袋或其他容器之盛裝、封口、封緘、或貼標籤機器；瓶、大口瓶、管及類似容器之封蓋機器；飲料充氣機	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for-capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	3.00%	A
842240	其他包裝或包紮機器（包括熱縮包紮機器）	Other packing or wrapping machinery		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84224000	其他包裝或包裝機器（包括熱縮包裝機器）	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	3.00%	A
842290	零件	Parts		
84229000	第 8 4 2 2 節所屬貨品之零件	Parts of articles of heading No. 84.22	2.50%	A
8423	衡器（不包括感量 5 公毫或更精密之天平），包括重錘操作計數及校對機器在內；各種衡器用法碼	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all		
842310	體重計，包括嬰兒秤；家用秤	Personal weighing machines, including baby scales; household scales		
84231000	體重計，包括嬰兒秤；家用秤	Personal weighing machines, including baby scales; household scales	4.20%	A
842320	輸送帶上貨品連續衡重用秤	Scales for continuous weighing of goods on conveyors		
84232000	輸送帶上貨品連續衡重用秤	Scales for continuous weighing of goods on conveyors	4.20%	A
842330	固定重量秤及將重量預先訂定之物料注入袋或容器用之秤，包括漏斗秤	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including		
84233000	固定重量秤及將重量預先訂定之物料注入袋或容器用之秤，包括漏斗秤	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	4.20%	A
84238	—其他衡器：	-Other weighing machinery:		
842381	衡重最大重量不超過 3 0 公斤者	Having a maximum weighing capacity not exceeding 30 kg		
84238100	衡器，衡重最大重量不超過 3 0 公斤	Weighing machinery, having a maximum weighing capacity not exceeding 30 kg	4.20%	A
842382	衡重最大重量超過 3 0 公斤，但不超過 5 0 0 0 公斤者	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg		
84238200	衡器，衡重最大重量超過 3 0 公斤，但不超過 5 0 0 0 公斤者	Weighing machinery, having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	4.20%	A
842389	其他	Other		
84238900	其他衡器，衡重最大重量超過 5 0 0 0 公斤者	Other weighing machinery, having a maximum weighing capacity exceeding 5,000 kg	4.20%	A
842390	各種衡器之法碼；衡器零件	Weighing machine weights of all kinds; parts of weighing machinery		
84239000	各種衡器之法碼；衡器零件	Weighing machine weights of all kinds; parts of weighing	4.20%	A
8424	液體或粉末之發射、散播或噴霧用機具，不論是否用手操作者；滅火器，不論是否裝藥劑者；噴槍及類似用具；噴水蒸汽機或噴砂機及類似噴射機器	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; sprayguns and similar appliances; steam or sand blasting machines and similar jet		
842410	滅火器，不論是否裝藥劑者	Fire extinguishers, whether or not charged		
84241000	滅火器，不論是否裝藥劑者	Fire extinguishers, whether or not charged	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
842420	噴槍及類似品	Spray guns and similar appliances		
84242000	噴槍及類似品	Spray guns and similar appliances	5.00%	A
842430	噴水蒸汽機或噴砂機及類似噴射機器	Steam or sand blasting machines and similar jet projecting machines		
84243000	噴水蒸汽機或噴砂機及類似噴射機器	Steam or sand blasting machines and similar jet projecting machines	4.00%	A
84248	—其他用具：	-Other appliances:		
842481	農業或園藝用	Agricultural or horticultural		
84248100	農業或園藝用液體或粉末發射、散播或噴霧用機具	Mechanical appliances for projecting, dispersing or spraying liquids or powders, agricultural or horticultural	3.50%	A
842489	其他	Other		
84248910	整套消防設備	Fire extinguishing equipment system	1.00%	A
84248921	供半導體包裝進行電鍍處理前，清除金屬接線腳上雜質之雜質清除機	Detlash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process	Free	A
84248922	供蝕刻、去除光阻物或清洗半導體晶圓之噴灑機具	Spraying appliances for etching, stripping or cleaning semiconductor wafers	Free	A
84248929	其他液體或粉末發射、散播或噴霧用機具	Other mechanical appliances for projecting, dispersing or spraying liquids or powders	3.00%	A
842490	零件	Parts		
84249010	滅火器零件	Parts of fire extinguishers	2.50%	A
84249020	噴水蒸汽機或噴砂機及類似噴射機之零件	Parts of steam or sand blasting machines and similar jet projecting machines	2.50%	A
84249030	供蝕刻、去除光阻物或清洗半導體晶圓之噴灑機具之零件	Parts of spraying appliances for etching, stripping or cleaning semiconductor wafers	Free	A
84249090	其他第8424節所屬貨品之零件	Other parts of articles of heading No.84.24	2.50%	A
8425	滑車及吊重機，不包括吊斗式吊重機；絞車和絞盤；千斤頂	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks		
84251	—滑車及吊重機，不包括吊斗式吊重機或昇高機動車輛用吊重機：	-Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising		
842511	電動	Powered by electric motor		
84251100	電動滑車及吊重機	Pully tackle and hoists, powered by electric motor	Free	A
842519	其他	Other		
84251900	非電動之滑車及吊重機	Pully tackle and hoists, non-electric	Free	A
842520	坑頂絞升裝置；特殊設計用於地下之絞車	Pit-head winding gear; winches specially designed for use underground		
84252000	坑頂絞升裝置；特殊設計用於地下之絞車	Pit-head winding gear; winches specially designed for use underground	Free	A
84253	—其他絞車；絞盤：	-Other winches; capstans:		
842531	電動	Powered by electric motor		
84253100	其他電動絞車；電動絞盤	Other winches; capstans, powered by electric motor	Free	A
842539	其他	Other		
84253900	其他非電動絞車；非電動絞盤	Other winches; capstans, non-electric	Free	A
84254	—千斤頂；昇高機動車輛用之吊重機：	-Jacks; hoists of a kind used for raising		
842541	修車廠內使用之固定升高系統	Built-in jacking systems of a type used in		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84254100	修車廠內使用之固定升高系統	Built-in jacking system of a type used in garages	Free	A
842542	其他液壓千斤頂及吊重機	Other jacks and hoists, hydraulic		
84254200	其他液壓千斤頂及吊重機	Other jacks and hoists of hydraulic type	Free	A
842549	其他	Other		
84254900	其他千斤頂；昇高機動車輛用之吊重機	Other jacks; hoists of a kind used for raising vehicles	Free	A
8426	船用人字起重桿；起重機，包括巨纜起重機；移動式升降架、跨載機及裝有起重機之工作車	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane		
84261	— 架空移動起重機、運輸起重機、高架起重機、橋式起重機、移動式升降架及跨載機：	-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
842611	具有固定支架之架空移動起重機	Overhead travelling cranes on fixed support		
84261100	具有固定支架之架空移動起重機	Overhead travelling cranes on fixed support	Free	A
842612	具有輪胎之移動式升降架及跨載機	Mobile lifting frames on tyres and straddle carriers		
84261210	具有輪胎之移動式升降架	Mobile lifting frames on tyres	Free	A
84261220	跨載機	Straddle carriers	Free	A
842619	其他	Other		
84261900	其他架空移動起重機、運輸起重機、高架起重機、橋式起重機及移動式升降架	Other overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes and mobile lifting frames	Free	A
842620	塔式起重機	Tower cranes		
84262000	塔式起重機	Tower cranes	Free	A
842630	龍門型或托架型伸臂起重機	Portal or pedestal jib cranes		
84263000	龍門型或托架型伸臂起重機	Portal or pedestal jib cranes	Free	A
84264	— 其他自力推動機械：	-Other machinery, self-propelled:		
842641	具輪胎者	On tyres		
84264100	其他自力推動機械，具輪胎者	Other machinery, self-propelled, on tyres	Free	A
842649	其他	Other		
84264900	其他自力推動機械	Other machinery, self-propelled	Free	A
84269	— 其他機械：	-Other machinery:		
842691	設計安裝於機動車輛者	Designed for mounting on road vehicles		
84269100	設計安裝於機動車輛之其他機械	Other machinery designed for mounting on road vehicles	Free	A
842699	其他	Other		
84269900	其他第 8 4 2 6 節所屬之貨品	Other articles of heading No.84.26	Free	A
8427	叉舉車；裝有昇降或搬運物品設備之其他工作車	Fork-lift trucks; other works trucks fitted with lifting or handling equipment		
842710	電動工作車	Self-propelled trucks powered by an electric motor		
84271011	電動叉舉車，不超過 3 · 5 公噸者	Fork-lift trucks, powered by an electric motor, not exceeding 3.5 tonnes	10.00%	B
84271012	電動叉舉車，超過 3 · 5 公噸者	Fork-lift trucks, powered by an electric motor, exceeding 3.5 tonnes	8.00%	B
84271090	其他電動工作車	Other self-propelled trucks powered by an electric motor	8.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
842720	其他機動工作車	Other self-propelled trucks		
84272011	其他叉舉車，不超過3·5公噸者	Other fork lift truck, not exceeding 3.5	10.00%	B
84272012	其他叉舉車，超過3·5公噸者	Other fork lift truck, exceeding 3.5 tonnes	8.00%	B
84272090	其他機動工作車	Other self-propelled trucks	5.00%	A
842790	其他工作車	Other trucks		
84279000	其他第8427節所屬之貨品	Other articles of heading No.84.27	5.00%	A
8428	其他升降、搬運、裝卸機器（如：升降機、升降梯、輸送機及高架纜車）	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors and teleferics)		
842810	升降機和吊斗式吊重機	Lifts and skip hoists		
84281011	升降機（載客用）	Elevators for passenger	Free	A
84281019	其他升降機	Other elevators	Free	A
84281020	吊斗式吊重機	Skip hoists	Free	A
842820	氣壓式升降機及輸送機	Pneumatic elevators and conveyors		
84282010	氣壓式升降機	Pneumatic elevators	Free	A
84282020	氣壓式輸送機	Pneumatic conveyors	Free	A
84283	—其他連續動作輸送貨品或材料之升降機及輸送機：	-Other continuous-action elevators and conveyors, for goods or materials:		
842831	特殊設計用於地下者	Specially designed for underground use		
84283100	連續動作輸送貨品或材料之升降機及輸送機，特殊設計用於地下者	Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use	Free	A
842832	其他，吊斗型	Other, bucket type		
84283200	連續動作輸送貨品或材料之升降機及輸送機，吊斗型	Continuous-action elevators and conveyors, for goods or materials, bucket type	Free	A
842833	其他，帶型	Other, belt type		
84283300	連續動作輸送貨品或材料之升降機及輸送機，帶型	Continuous-action elevators and conveyors, for goods or materials, belt type	Free	A
842839	其他	Other		
84283900	其他連續動作輸送貨品或材料之升降機及輸送機，其他型式	Other continuous-action elevators and conveyors, for goods or materials, other type	Free	A
842840	升降梯及移動通道	Escalators and moving walkways		
84284010	升降梯（移動樓梯）	Escalators (moving stairs)	Free	A
84284020	移動通道	Moving walkways	Free	A
842850	礦坑運煤車之推動器，火車頭或車廂用之移車台，車廂之傾卸裝置及類似鐵路車廂搬運設備	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment		
84285010	火車頭或車廂用之移車台	Locomotive or wagon traversers	Free	A
84285090	其他第842850目所屬之貨品	Other articles of subheading No.8428.50	Free	A
842860	高架纜車、升降椅、滑雪履拖索；纜車牽引機械	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars		
84286000	高架纜車、升降椅、滑雪履拖索；纜車牽引機械	Teleferics, chairlifts, ski draglines; traction mechanisms for funiculars	Free	A
842890	其他機器	Other machinery		
84289000	其他升降、搬運、裝卸機器	Other lifting, handling, loading or unloading machinery	Free	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8429	自力推動推土機、斜鏟推土機、平土機、整平機、刮土機、鏟土機、挖掘機、鏟斗機、砸道機和壓路機	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers		
84291	— 推土機和斜鏟推土機：	-Bulldozers and angledozers:		
842911	履帶式	Track laying		
84291100	履帶式推土機和斜鏟推土機	Track laying bulldozers and angledozers	Free	A
842919	其他	Other		
84291900	其他推土機及斜鏟推土機	Other bulldozers and angledozers	Free	A
842920	平土機及整平機	Graders and levellers		
84292000	平土機及整平機	Graders and levellers	Free	A
842930	刮土機	Scrapers		
84293000	刮土機	Scrapers	Free	A
842940	砸道機及壓路機	Tamping machines and road rollers		
84294000	砸道機及壓路機	Tamping machines and road rollers	Free	A
84295	— 機動鏟土機，挖掘機及鏟斗機：	-Mechanical shovels, excavators and shovel loaders:		
842951	前端鏟斗機	Front-end shovel loaders		
84295100	前端鏟斗機	Front-end shovel loaders	Free	A
842952	上層機構可作360度旋轉之機械	Machinery with a 360 revolving		
84295200	上層機構可作三六〇度旋轉之機動鏟土機、挖掘機及鏟斗機	Mechanical shovels, excavators and shovel loaders with a 360 revolving superstructure	Free	A
842959	其他	Other		
84295900	其他機動鏟土機、挖掘機及鏟斗機	Other mechanical shovels, excavators and shovel loaders	Free	A
8430	土壤、礦物、礦砂用之其他搬動、平土、整平、刮土、挖掘、搗緊、緊壓、抽取或鑽孔機械；打樁機及起樁機；鏟雪及吹雪機	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and show-blowers		
843010	打樁機及起樁機	Pile-drivers and pile-extractors		
84301000	打樁機及起樁機	Pile-drivers and pile-extractors	Free	A
843020	鏟雪機及吹雪機	Snow-ploughs and snow-blowers		
84302000	鏟雪機及吹雪機	Snow-ploughs and snow-blowers	Free	A
84303	— 煤或岩石開採機及隧道機：	-Coal or rock cutters and tunnelling		
843031	自力推動者	Self-propelled		
84303100	自力推動之煤或岩石開採機及隧道機	Coal or rock cutters and tunnelling machinery, self-propelled	Free	A
843039	其他	Other		
84303900	其他煤或岩石開採機及隧道機	Other coal or rock cutters and tunnelling machinery	Free	A
84304	— 其他鑽孔或掘孔機：	-Other boring or sinking machinery:		
843041	自力推動者	Self-propelled		
84304110	自力推動掘井機	Oil well drilling machines, self-propelled	Free	A
84304190	其他自力推動鑽孔或掘孔機	Other boring or sinking machinery, self-propelled	Free	A
843049	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84304900	其他鑽孔或掘孔機	Other boring or sinking machinery	Free	A
843050	其他自力推動機械	Other machinery, self-propelled		
84305000	土壤、礦物、礦砂用之其他搬動、平土、整平、刮土、挖掘、搗緊、緊壓、抽取機械，自力推動者	Other moving, grading, levelling, scraping, excavating, tamping, compacting, or extracting machinery, for earth, minerals or ores, self-propelled	Free	A
84306	—其他非自力推動機械：	-Other machinery, not self-propelled:		
843061	搗緊或緊壓機	Tamping or compacting machinery		
84306100	非自力推動搗緊或緊壓機	Tamping or compacting machinery, not self-propelled	Free	A
843069	其他	Other		
84306900	其他土壤、礦物、礦砂用之其他搬動、平土、整平、刮土、挖掘、抽取機械，非自力推動者	Other moving, grading, scraping, levelling, excavating or extracting machinery, for earth, minerals or ores, not self-propelled	Free	A
8431	專用或主要用於第8425至8430節機械之零件	Parts suitable for use solely or principally with the machinery of headings No.84.25 to		
843110	第8425節機械用者	Of machinery of heading No.84.25		
84311000	第8425節機械用零件	Parts of machinery of heading No. 84.25	Free	A
843120	第8427節機械用者	Of machinery of heading No.84.27		
84312000	第8427節機械用零件	Parts of machinery of heading No.84.27	3.50%	A
84313	—第8428節機械用者：	-Of machinery of heading No.84.28:		
843131	升降機、吊斗式吊重機或升降梯用者	Of lifts, skip hoists or escalators		
84313110	電梯或扶梯用零件	Parts of passenger elevators or escalators	Free	A
84313190	其他升降機、吊斗式吊重機或升降梯用零件	Other parts of lifts, skip hoists or escalators	Free	A
843139	其他	Other		
84313900	其他8428節機器用零件	Other parts of machinery of heading No. 8428	Free	A
84314	—第8426、8429或8430節機械用者：	-Of machinery of heading No.84.26, 84.29 or 84.30:		
843141	吊斗、鏟、抓及夾	Buckets, shovels, grabs and grips		
84314100	吊斗、鏟、抓及夾	Buckets, shovels, grabs and grips	Free	A
843142	推土機或斜鏟推土機之刀片	Bulldozer or angledozer blades		
84314200	推土機或斜鏟推土機之刀片	Bulldozer or angledozer blades	Free	A
843143	第8430·41或8430·49目之鑽孔或掘孔機械之零件	Parts for boring or sinking machinery of subheading No. 8430.41 or 8430.49		
84314300	第843041或843049目之鑽孔或掘孔機械之零件	Parts for boring or sinking machinery of subheading No. 8430.41 or 8430.49	Free	A
843149	其他	Other		
84314900	其他第8426、8429或8430節機械用零件	Other parts of machinery of heading No. 84.26, 84.29 or 84.30	Free	A
8432	農業、園藝或造林用土壤整理及耕作機器；草地或運動場地滾壓機	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers		
843210		Ploughs		
84321010	迴轉	Rotary ploughs	Free	A
84321090	其他	Other ploughs	Free	A
84322	—耙、鬆土機、中耕機、除草機和耙草機：	-Harrows, scarifiers, cultivators, weeders and hoes:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
843221	圓盤耙	Disk harrows		
84322100	圓盤耙	Disk harrows	Free	A
843229	其他	Other		
84322910	中耕機	Cultivators	Free	A
84322990	其他耙、鬆土機、除草機和耙草機	Other harrows, scarifiers, weeders and hoes	Free	A
843230	播種機、種植機及移植機	Seeders, planters and transplanters		
84323010	插秧機	Planters	Free	A
84323090	其他播種機、種植機及移植機	Other seeders planters and transplanters	Free	A
843240	堆肥散佈機及施肥機	Manure spreaders and fertiliser distributors		
84324000	堆肥散佈機及施肥機	Manure spreaders and fertiliser distributors	Free	A
843280	其他機械	Other machinery		
84328010	耕耘機	Tiller	Free	A
84328090	其他機械	Other machinery	Free	A
843290	零件	Parts		
84329010	中耕機及耕耘機之零件	Parts for cultivators, tillers	Free	A
84329020	插秧機零件	Parts for planters	Free	A
84329030	迴轉 零件	Parts for rotary ploughs	Free	A
84329090	其他第 8 4 3 2 節所屬貨品之零件	Other parts of articles of heading No.84.32	Free	A
8433	收割機或脫穀機，包括 草或飼料之打包機；割草機；蛋類、水果或其他農產品，清潔分類或分級用機器，第 8 4 3 7 節之機械除外	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, cleaning, sorting or grading eggs, fruit or other agricultural produce, other than		
84331	— 草坪、公園或運動場用割草機：	-Mowers for lawns, parks or sports-grounds:		
843311	動力水平旋轉割切者	Powered, with the cutting device rotating in a horizontal plane		
84331100	割草機，動力水平旋轉割切者	Mowers, powered, with the cutting device rotating in a horizontal plane	Free	A
843319	其他	Other		
84331900	草坪、公園或運動場用其他割草機	Other mowers for lawns, parks or sports-grounds	Free	A
843320	其他割草機，包括牽引車裝置之切割棒	Other mowers, including cutter bars for tractor mounting		
84332000	其他割草機，包括牽引車裝置之切割棒	Other mowers, including cutter bars for tractor mounting	Free	A
843330	其他乾草製造機	Other hay-making machinery		
84333000	其他乾草製造機	Other hay-making machinery	Free	A
843340	草或飼料打包機，包括收集打包機	Straw or fodder balers, including pick-up		
84334000	草或飼料打包機，包括收集打包機	Straw or fodder balers, including pick-up balers	Free	A
84335	— 其他收割機；脫粒機：	-Other harvesting machinery; threshing machinery:		
843351	收割、脫粒聯合機	Combine harvester-threshers		
84335100	收割、脫粒聯合機	Combine harvester-threshers	Free	A
843352	其他脫粒機	Other threshing machinery		
84335200	其他脫粒機	Other threshing machines	Free	A
843353	根或莖收割機	Root or tuber harvesting machines		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84335310	甘蔗青採機	Green sugar cane harvesting machines	Free	A
84335390	其他根或莖收割機	Other root or tuber harvesting machines	Free	A
843359	其他	Other		
84335900	其他收割機	Other harvesting machinery	Free	A
843360	蛋類、水果或其他農產品用清潔、分類或分級機器	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce		
84336000	蛋類、水果或其他農產品用清潔、分類或分級機器	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	A
843390	零件	Parts		
84339000	第 8 4 3 3 節所屬貨品之零件	Parts of articles of heading No.84.33	Free	A
8434	擠乳機及乳品機械	Milking machines and dairy machinery		
843410	擠乳機	Milking machines		
84341000	擠乳機	Milking machines	Free	A
843420	乳品機械	Dairy machinery		
84342000	乳品機械	Dairy machinery	Free	A
843490	零件	Parts		
84349000	擠乳機及乳品機械之零件	Parts of milking machines and dairy machinery	Free	A
8435	製酒、製飲料、製果汁及類似飲料之壓榨機、軋碎機或類似機械	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages		
843510	機械	Machinery		
84351010	製酒用壓榨機、軋碎機或類似機械	Presses, crushers and similar machinery for wine-making	3.00%	A
84351090	其他壓榨機、軋碎機或類似機械	Other presses, crushers and similar machinery	4.00%	A
843590	零件	Parts		
84359010	製酒機械之零件	Parts of wine-making machinery	2.50%	A
84359090	其他第 8 4 3 5 節所屬貨品之零件	Other parts of articles of heading No.84.35	3.00%	A
8436	其他農業、園藝、造林、家禽飼養或養蜂用機械，包括裝有機械加溫裝置之發芽設備；家禽孵卵器及育雛器	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders		
843610	動物飼料調配機械	Machinery for preparing animal feeding		
84361000	動物飼料調配機械	Machinery for preparing animal feeding	2.50%	A
84362	一家禽飼養機；家禽孵卵器及育雛器：	-Poultry-keeping machinery; poultry incubators and brooders :		
843621	家禽孵卵器及育雛器	Poultry incubators and brooders		
84362100	家禽孵卵器及育雛器	Poultry incubators and brooders	2.50%	A
843629	其他	Other		
84362900	家禽飼養機	Poultry-keeping machinery	2.50%	A
843680	其他機械	Other machinery		
84368010	水果與蔬菜清洗機	Cleaning machines for fruit and vegetables	4.20%	A
84368020	水果上臘與打光機	Fruit-waxing and polishing machines	5.00%	A
84368030	蜂蜜用壓榨機	Press, honey extracting	4.00%	A
84368040	油餅、根及種子軋碎機	Crushers for oil cake, root and seed, etc.	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84368050	秣草及飼料等切碎機	Cutters for ensilage, fodder, etc.	4.00%	A
84368090	其他第 8 4 3 6 節所屬之機械	Other machinery of heading No.84.36	4.00%	A
84369	—零件：	-Parts:		
843691	家禽飼養機械或家禽孵卵器及育雛器用	Of poultry-keeping machinery or poultry incubators and brooders		
84369100	家禽飼養機械或家禽孵卵器及育雛器用之零件	Parts of poultry-keeping machinery or poultry incubators and brooders	2.50%	A
843699	其他	Other		
84369900	其他第 8 4 3 6 節所屬機械之零件	Other parts of machinery of heading No.84.36	2.50%	A
8437	種子、稻穀或乾豆類植物用清潔、分類或分級用機器；磨粉工業機械或用於穀類或乾豆類植物之作業機械，不包括農田用機械	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery		
843710	種子、稻穀或乾豆類植物清潔、分類或分級用機器	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables		
84371000	種子、稻穀或乾豆類植物清潔、分類或分級用機器	Machines for cleaning sorting or grading seed, grain or dried leguminous vegetables	4.00%	A
843780	其他機器	Other machinery		
84378000	其他第 8 4 3 7 節所屬之機械	Other machinery of heading No.84.37	4.00%	A
843790	零件	Parts		
84379000	第 8 4 3 7 節所屬機械之零件	Parts of machinery of heading No.84.37	2.50%	A
8438	本章未列名用於食品、飲料工業之加工或製造機器，不包括動植物油脂或油之萃取機	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats		
843810	糕餅機及製造通心粉、麵條或類似品之機械	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products		
84381010	糕餅機	Bakery machinery	3.00%	A
84381020	通心粉、麵條或類似品之製造機	Machinery for the manufacture of macaroni, spaghetti or similar products	3.00%	A
843820	製造甜食、可可、巧克力之機械	Machinery for the manufacture of confectionery, cocoa or chocolate		
84382000	製造甜食、可可、巧克力之機械	Machinery for the manufacture of confectionery, cocoa or chocolate	3.00%	A
843830	製糖機械	Machinery for sugar manufacture		
84383000	製糖機械	Machinery for sugar manufacture	3.00%	A
843840	釀酒機械	Brewery machinery		
84384000	釀酒機械	Brewery machinery	3.00%	A
843850	肉或家禽加工機械	Machinery for the preparation of meat or poultry		
84385000	肉或家禽加工機械	Machinery for the preparation of meat or poultry	3.00%	A
843860	水果、堅果或蔬菜加工機械	Machinery for the preparation of fruits, nuts or vegetables		
84386000	水果、堅果或蔬菜加工機械	Machinery for the preparation of fruits, nuts or vegetables	3.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
843880	其他機器	Other machinery		
84388000	其他第 8 4 3 8 節所屬之機械	Other machinery of heading No.84.38	4.00%	A
843890	零件	Parts		
84389000	第 8 4 3 8 節所屬機械之零件	Parts of machinery of heading No.84.38	2.50%	A
8439	纖維素紙漿、紙或紙板之製造或整理之機械	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard		
843910	纖維素紙漿製造機械	Machinery for making pulp of fibrous cellulosic material		
84391000	纖維素紙漿製造機械	Machinery for making pulp of fibrous cellulosic material	3.00%	A
843920	紙或紙板製造機械	Machinery for making paper or paperboard		
84392000	紙或紙板製造機械	Machinery for making paper or paperboard	4.00%	A
843930	紙或紙板整理機械	Machinery for finishing paper or paperboard		
84393000	紙或紙板整理機械	Machinery for finishing paper or paperboard	4.00%	A
84399	- 零件 :	-Parts:		
843991	纖維素紙漿製造機用	Of machinery for making pulp of fibrous cellulosic material		
84399100	纖維素紙漿製造機用零件	Parts of machinery for making pulp of fibrous cellulosic material	2.50%	A
843999	其他	Other		
84399900	紙或紙板之製造或整理機械之零件	Parts of machinery for making or finishing paper or paperboard	2.50%	A
8440	簿籍裝釘機，包括穿線釘書機	Book-binding machinery, including book-sewing machines		
844010	機械	Machinery		
84401000	簿籍裝釘機，包括穿線釘書機	Book-binding machinery, including book-sewing machines	3.00%	A
844090	零件	Parts		
84409000	第 8 4 4 0 節所屬機械之零件	Parts of machinery of heading No.84.40	2.50%	A
8441	其他紙漿、紙或紙板製品製造機，包括各種切紙機	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds		
844110	切紙機	Cutting machines		
84411000	切紙機	Paper cutting machines	3.00%	A
844120	紙袋或信封製造機	Machines for making bags, sacks or envelopes		
84412000	紙袋或信封製造機	Machines for making bags, sacks or envelopes	4.00%	A
844130	紙箱、紙盒、紙匣、紙管、紙桶或類似容器之製造機器，不包括模型製造	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding		
84413000	紙箱、紙盒、紙匣、紙管、紙桶或類似容器之製造機器，不包括模型製造	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	4.00%	A
844140	以紙漿、紙或紙板模造製品之機器	Machines for moulding articles in paper pulp, paper or paperboard		
84414000	以紙漿、紙或紙板模造製品之機器	Machines for moulding articles in paper pulp, paper or paperboard	4.00%	A
844180	其他機器	Other machinery		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84418010	釘匣機及類似品	Machines for stapling boxes and similar articles	4.00%	A
84418090	其他第8 4 4 1節所屬之機械	Other machinery of heading No. 84.41	4.00%	A
844190	零件	Parts		
84419000	第8 4 4 1節所屬機械之零件	Parts of machinery of heading No.84.41	2.50%	A
8442	鑄字或排字、製造印刷版、筒或其他印刷組件之機械（不包括第8 4 5 6至8 4 6 5節之工具機）；鉛字、銅鋅版、印刷版、滾筒及其他印刷組件；已製作印刷用之版、筒及石印版（如：削平、製紋或拋光者）	Machinery, apparatus and equipment (other than the machine-tools of headings Nos.84.56 to 84.65), for type- founding or type-setting for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for		
844210	照相排版機及排字機	Phototype-setting and composing machines		
84421000	照相排版機及排字機	Phototype-setting and composing machines	4.00%	A
844220	利用其他方法排版或排字機械、器具及設備，不論是否具有鑄字裝置	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device		
84422000	利用其他方法排版或排字機械、器具及設備，不論是否具有鑄字裝置	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	4.00%	A
844230	其他機械、器具及設備	Other machinery, apparatus and equipment		
84423010	盲人用點字製版機	Braille tablet-making machine	Free	A
84423020	鑄字機，製造印刷版、筒或其他印刷組件之機械、器具及設備	Machinery, apparatus and equipment for type-founding, preparing or making printing blocks, plates, cylinders or other printing components	3.00%	A
844240	前述機械、器具或設備之零件	Parts of the foregoing machinery, apparatus or equipment		
84424010	盲人用點字製版機零件	Parts of braille tablet-making machine	Free	A
84424090	其他前述機械、器具或設備之零件	Other parts of the foregoing machinery, apparatus or equipment	2.50%	A
844250	鉛字、銅鋅版、印刷版、滾筒和其他印刷組件；已製作之供印刷用版、滾筒及石印版（如：削平、製紋或拋光者）	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, planed, grained or polished)		
84425010	鉛字、壓印紙模、印刷版、筒，已製作之版、筒及石印版	Printing type, impressed flongs, printing blocks, plates, cylinders and lithographic stones, prepared	3.50%	A
84425020	鑄字模	Matrices	Free	A
84425030	印製鈔票及郵票用母版	Plates for printing bank Notes and postage stamps	Free	A
84425090	其他第8 4 4 2 5 0目所屬之貨品	Other articles of subheading No. 8442.50	Free	A
8443	利用第8 4 4 2節之鉛字、銅鋅版、印刷版、滾筒及其他印刷組件的印刷機；噴墨式印刷機，第8 4 7 1節除外；印刷用之排字機器	Printing machinery; including ink-jet printing machines, other than those of heading no. 84.71; machines for uses		
84431	—平版印刷機：	-Offset printing machinery:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
844311	捲筒式	Reel fed		
84431100	捲筒式平版印刷機	Offset printing machinery, reel fed	3.00%	A
844312	平版式，辦公室用型（版面大小不超過 22×36公分）	Sheet fed, office type (sheet size not exceeding 22 x 36 cm)		
84431200	平版式平版印刷機，辦公室用型（版面 大小不超過22×36公分）	Offset printing machinery, sheet fed office type (sheet size not exceeding 22 x 36 cm)	3.00%	A
844319	其他	Other		
84431900	其他平版印刷機	Other offset printing machinery	3.00%	A
84432	—文字印刷機，不包括橡皮版印刷：	-Letterpress printing machinery, excluding flexographic printing:		
844321	捲筒式	Reel fed		
84432100	捲筒式文字印刷機	Letterpress printing machinery, reel fed	3.00%	A
844329	其他	Other		
84432900	文字印刷機，非捲筒式	Letterpress printing machinery, not reel fed	3.00%	A
844330	橡皮版印刷機	Flexographic printing machinery		
84433000	橡皮版印刷機	Flexographic printing machinery	3.00%	A
844340	照相版印刷機	Gravure printing machinery		
84434000	照相版印刷機	Gravure printing machinery	3.00%	A
84435	—其他印刷機器：	-Other printing machinery:		
844351	噴墨式印刷機	Ink-jet printing machinery		
84435100	噴墨式印刷機	Ink-jet printing machines	3.00%	A
844359	其他	Other		
84435910	石印版印刷機	Lithographic printing presses	3.00%	A
84435920	盲人用點字印刷機	Braille printing machine	Free	A
84435990	其他印刷機	Other printing machines	3.00%	A
844360	印刷用之輔助機器	Machines for uses ancillary to printing		
84436000	印刷用之輔助機器	Machines for uses ancillary to printing	3.00%	A
844390	零件	Parts		
84439000	印刷機械及印刷用之輔助機器之零件	Parts of printing machinery, machines for uses ancillary to printing	2.50%	A
8444	人造纖維材料射絲、延伸、撚絲或切割 機器	Machines for extruding, drawing, texturing or cutting man-made textile materials		
844400	人造纖維材料射絲、延伸、撚絲或切割 機器	Machines for extruding drawing, texturing or cutting man-made textile materials		
84440000	人造纖維材料射絲、延伸、撚絲或切割 機器	Machines for extruding drawing, texturing or cutting man-made textile materials	3.00%	A
8445	紡織纖維處理機：精紡機、併紗機、撚 紗機及其他紡紗機；搖紗機或繞紗機（ 包括繞緯機）及其適用於第8446或 8447節機器之紡紗處理機	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft- winding) machines and machines for preparing textile yarns for use on the machines of heading No.84.46 or 84.47		
84451	—紡織纖維處理機：	-Machines for preparing textile fibres:		
844511	梳棉機	Carding machines		
84451100	梳棉機	Carding machines	2.00%	A
844512	精梳機	Combing machines		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84451200	精梳機	Combing machines	2.00%	A
844513	併條機或粗紡機	Drawing or roving machines		
84451310	併條機	Drawing machines	2.00%	A
84451321	自動落紗粗紡機	Roving machines with auto doffers	2.00%	A
84451329	其他粗紡機	Other roving machines	2.00%	A
844519	其他	Other		
84451910	拆包機	Bale breakers, textile	2.00%	A
84451920	繅絲機器	Machines for reeling off silk	2.00%	A
84451930	具勻條或自動落卷裝置條帶卷機	Lap formers with autolevellers or auto	2.00%	A
84451990	其他紡織纖維處理機	Other machines for preparing textile fibres	2.00%	A
844520	精紡機	Textile spinning machines		
84452010	自動接紗或與筒子機連結成套之精紡機	Textile spinning machines with yarn splicers or combined with winding machines	2.00%	A
84452090	其他精紡機	Other textile spinning machines	2.00%	A
844530	併紗機或撚紗機	Textile doubling or twisting machines		
84453010	併紗機	Textile doubling machines	2.00%	A
84453020	撚紗機	Twisting machines	2.00%	A
844540	繞紗機（包括繞緯機）或搖紗機	Textile winding (including weft-winding) or reeling machines		
84454010	自動接紗筒子機	Textile winding machines with yarn splicers	2.00%	A
84454090	其他繞紗機（包括繞緯機）或搖紗機	Other textile winding (including weft-winding) or reeling machines	2.00%	A
844590	其他	Other		
84459010	將紙條撚成紙紗之機器	Machines for twisting paper strips into yarn	2.00%	A
84459090	其他使用於第8 4 4 6或8 4 4 7節機器之紡紗處理機	Other machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47	2.00%	A
8446	織機（織布機）	Weaving machines (looms)		
844610	織物寬度不超過30公分者	For weaving fabrics of a width not exceeding 30 cm		
84461000	織機（織布機），織物寬度不超過30公分者	Weaving machine (looms), for weaving fabrics of a width not exceeding 30 cm	2.00%	A
84462	—織物寬度超過30公分者，梭型：	-For weaving fabrics of a width exceeding 30 cm, shuttle type:		
844621	動力織機	Power looms		
84462100	梭型動力織機，織物寬度超過30公分者	Power looms, for weaving fabrics of a width exceeding 30 cm, shuttle type	2.00%	A
844629	其他	Other		
84462900	其他梭型織機	Other shuttle type weaving machine (looms)	2.00%	A
844630	織物寬度超過30公分者，無梭型	For weaving fabrics of a width exceeding 30 cm, shuttleless type		
84463011	劍梳式無梭織機，織物寬度超過30公分者，硬式	Rapier shuttleless weaving machines (looms), for weaving fabrics of a width exceeding 30 cm, hard type	2.00%	A
84463019	其他劍梳式無梭織機，織物寬度超過30公分者	Other rapier shuttleless weaving machines (looms), for weaving fabrics of a width exceeding 30 cm	2.00%	A
84463020	小鋼梭無梭織機	Gripper shuttleless weaving machines	2.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84463030	多項式無梭織機	Multi-phase shuttleless weaving machines	2.00%	A
84463040	噴氣式無梭織機	Jet shuttleless weaving machines	2.00%	A
84463090	其他無梭織機，織物寬度超過30公分者	Other shuttleless type weaving machines (looms), for weaving fabrics of a width exceeding 30 cm	3.00%	A
8447	針織機、合縫機及製造硬心軟花線、薄紗、花邊、刺繡品、緣飾、編帶或網狀織物之機器及簇絨機	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting		
84471	一環型針織機（圓編機）：	-Circular knitting machines:		
844711	針筒直徑不超過165公厘者	With cylinder diameter not exceeding 165		
84471100	環型針織機（圓編機），針筒直徑不超過165公厘者	Circular knitting machines, with cylinder diameter not exceeding 165 mm	3.00%	A
844712	針筒直徑超過165公厘者	With cylinder diameter exceeding 165 mm		
84471200	環型針織機（圓編機），針筒直徑超過165公厘者	Circular knitting machines, with cylinder diameter exceeding 165 mm	3.00%	A
844720	編織針織機；合縫機	Flat knitting machines; stitch-bonding		
84472000	編織針織機；合縫機	Flat knitting machines; stitch-bonding machines	3.00%	A
844790	其他	Other		
84479000	製造硬心軟花線、薄紗、花邊、刺繡品、緣飾、編帶或網狀織物之機器及簇絨機	Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	3.00%	A
8448	第8444、8445、8446或8447節機器之輔助機械（如：多臂織機、提花機、自動停止裝置及換梭機）；專用或主要用於本節或第8444、8445、8446、8447節機器之零件及附件（如：錠子、錠翼、針布、棉梳、紡絲嘴、梭子、綜絲、綜框及針織用針）	Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, jacquard s, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No.84.44, 84.45, 84.46 or 84.47 (for exampls, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and		
84481	一第8444、8445、8446或8447節機器之輔助機械：	-Auxiliary machinery for machines of heading No.84.44, 84.45, 84.46 or 84.47:		
844811	多臂織機及提花機；紋板減縮、複製、打孔或附加裝置機器	Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith		
84481100	多臂織機及提花機；紋板減縮、複製、打孔或附加裝置機器	Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	3.00%	A
844819	其他	Other		
84481910	自動穿綜、筘機或自動接經機	Automatic drawing-in machines or tying machines	3.00%	A
84481990	其他第8444、8445、8446或8447節機械輔助機械	Other auxiliary machinery for machines of heading no. 84.44, 84.45, 84.46, 84.47.	4.00%	A
844820	第8444節機器或其輔助機械之零件及附件	Parts and accessories of machines of heading No. 84.44 or of their auxiliary		
84482000	第8444節機器或其輔助機械之零件及附件	Parts and accessories of machines of heading No. 84.44 or of their auxiliary	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84483	—第8 4 4 5 節機器或其輔助機械之零件及附件：	-Parts and accessories of machines of heading No. 84.45 or of their auxiliary		
844831	針布	Card clothing		
84483100	針布	Card clothing	3.50%	A
844832	紡織纖維處理機用者，針布除外	Of machines for preparing textile fibres, other than card clothing		
84483200	紡織纖維處理機之零件及附件，針布除外	Parts and accessories of machines for preparing textile fibres, other than card clothing	2.50%	A
844833	錠子、錠翼、精紡機用鋼領及鋼絲圈	Spindles, spindle flyers, spinning rings and ring travellers		
84483310	錠子	Spindles	2.90%	A
84483320	錠翼、精紡機用鋼領及鋼絲圈	Spindle flyers, spinning rings and ring travellers	2.90%	A
844839	其他	Other		
84483900	其他第8 4 4 5 節機器或其輔助機械之零件及附件	Other parts and accessories of machines of heading no.84.45 or of their auxiliary machinery	2.50%	A
84484	—織機或其輔助機械之零件及附件：	-Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
844841	梭子	Shuttles		
84484100	梭子	Shuttles	4.20%	A
844842	織機用鋼筊，綜絲及綜框	Reeds for looms, healds and heald-frames		
84484200	織機用鋼筊，綜絲及綜框	Reeds for looms, healds and heald-frames	4.10%	A
844849	其他	Other		
84484900	其他織機或其輔助機械之零件及附件	Other parts and accessories of weaving machines or of their auxiliary machinery	2.50%	A
84485	—第8 4 4 7 節機器或其輔助機械之零件及附件：	-Parts and accessories of machines of heading No.84.47 or of their auxiliary		
844851	壓片、針及其他針縫用品	Sinkers, needles, and other articles used in forming stitches		
84485100	壓片、針及其他針縫用品	Sinkers, needles, and other articles used in forming stitches	4.20%	A
844859	其他	Other		
84485900	其他第8 4 4 7 節機器或其輔助機械之零件及附件	Other parts and accessories of machines of heading No.84.47 or of their auxiliary machinery	2.50%	A
8449	成匹或一定形狀之氈呢或不織布之製造或整理機械，包括製氈呢帽機；製帽模子	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats		
844900	成匹或一定形狀之氈呢或不織布之製造或整理機械，包括製氈呢帽機；製帽模子	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats		
84490010	成匹或一定形狀之氈呢或不織布之製造或整理機械，包括製氈呢帽機	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt	3.00%	A
84490020	製帽模子	Blocks for making hats	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8450	家庭或洗衣店之洗衣機，包括洗衣脫水兩用機	Household or laundry-type washing machines, including machines which both		
84501	— 洗衣機，其容量為乾衣不超過 1 0 公斤者：	-Machines, each of a dry linen capacity not exceeding 10 kg:		
845011	全自動機器	Fully-automatic machines		
84501110	全自動洗衣機，包括洗衣脫水兩用機，其容量為乾衣 8 公斤至 1 0 公斤者	Fully automatic washing machines, including machines which both wash and dry, each of a dry linen capacity of more	3.00%	A
84501120	全自動洗衣機，包括洗衣脫水兩用機，其容量為乾衣 6 公斤及以上，但未達 8 公斤者	Fully-automatic washing machines, including machines which both wash and dry, each of a dry linen capacity of 6 kg and over, but less than 8 kg	8.00%	B
84501130	全自動洗衣機，包括洗衣脫水兩用機，其容量為乾衣未達 6 公斤者	Fully-automatic washing machines, including machines which both wash and dry, each of a dry linen capacity less than 6	8.00%	B
845012	其他附有離心脫水槽之洗衣機	Other machines, with built-in centrifugal		
84501210	其他附有離心脫水槽之洗衣機，其容量為乾衣 8 公斤至 1 0 公斤者	Other washing machines, with built-in centrifugal drier, each of a dry linen capacity of 8 kg to 10 kg	3.70%	A
84501220	其他附有離心脫水槽之洗衣機，其容量為乾衣 6 公斤及以上，但未達 8 公斤者	Other washing machines, with built-in centrifugal drier, each of a dry linen capacity of 6 kg and over. but less than 8 kg	10.00%	B
84501230	其他附有離心脫水槽之洗衣機，其容量為乾衣 6 公斤者	Other washing machines, with built-in centrifugal drier, each of a dry linen capacity less than 6 kg	10.00%	B
845019	其他	Other		
84501910	其他洗衣機，其容量為乾衣 8 公斤至 1 0 公斤者	Other washing machines, each of a dry linen capacity of 8 kg to 10 kg	3.70%	A
84501920	其他洗衣機，其容量為乾衣 6 公斤以上，但未達 8 公斤者	Other washing machines, each of a dry linen capacity of 6 kg and over but less than 8 kg	10.00%	B
84501930	其他洗衣機，其容量為乾衣 6 公斤者	Other washing machines, each of a dry linen capacity less than 6 kg	10.00%	B
845020	洗衣機，其容量為乾衣超過 1 0 公斤者	Machines, each of a dry linen capacity exceeding 10 kg		
84502000	洗衣機，包括洗衣、脫水兩用機，其容量為乾衣超過 1 0 公斤者	Washing machines, including machines which both wash and dry, each of a dry linen capacity exceeding 10 kg	5.00%	A
845090	零件	Parts		
84509000	第 8 4 5 0 節所屬機器之零件	Parts of machines of heading No.84.50	4.20%	A
8451	紗線織物或紡織纖維成品之洗滌、清洗、扭絞、乾燥、熨燙、熨平（包括融熨機）、漂白、染色、浸漬、整理、上膠機械（第 8 4 5 0 節之機器除外）及製造覆地物品，例如油布，並為其基層織物上漿之機器；織物捲取、鬆捲、摺疊、切斷或剪邊機器	Machinery (other than machines of heading No.84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or		
845110	乾洗機	Dry-cleaning machines		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84511000	乾洗機	Dry-cleaning machines	5.00%	A
84512	—乾衣機：	-Drying machines:		
845121	其容量為乾衣不超過10公斤者	Each of a dry linen capacity not exceeding		
84512110	乾燥機，其容量為乾衣在8公斤至10公斤者	Drying machines, each of a dry linen capacity of 8 kg to 10 kg	3.70%	A
84512120	乾燥機，其容量為乾衣在6公斤及以上，但未達8公斤者	Drying machines, each of a dry linen capacity of 6 kg (dry weight) and over, but less than 8 kg	10.00%	B
84512130	乾燥機，其容量為乾衣未達6公斤者	Drying machines, each of a dry linen capacity less than 6 kg	10.00%	B
845129	其他	Other		
84512900	乾衣機，其容量為乾衣超過10公斤者	Drying machines, each of a dry linen capacity exceeding 10 kg	6.20%	B
845130	熨燙機及熨平機（包括融熨機）	Ironing machines and presses (including fusing presses)		
84513000	熨燙機及熨平機（包括融熨機）	Ironing machines and presses (including fusing presses)	4.00%	A
845140	洗滌、漂白或染色機器	Washing, bleaching or dyeing machines		
84514000	洗滌、漂白或染色機器	Washing, bleaching or dyeing machines	3.00%	A
845150	織物之捲取、鬆捲、摺疊、切斷或剪邊機器	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics		
84515010	自動織物裁剪系統機	Computer controlled automatic cutters	3.00%	A
84515090	其他織物之捲取、鬆捲、摺疊、切斷或剪邊機器	Other machines for reeling, unreeling, folding, cutting or dinking textile fabrics	4.00%	A
845180	其他機械	Other machinery		
84518010	紡織品印花機	Textile printing machines	4.00%	A
84518090	其他第8451節所屬之機械	Other machinery of heading No.84.51	4.00%	A
845190	零件	Parts		
84519000	第8451節所屬機械之零件	Parts of machinery of heading No.84.51	2.50%	A
8452	縫紉機，第8440節之穿線訂書機除外；縫紉機專用之特製配備、底架及蓋；縫紉機車針	Sewing machines, other than book sewing machines of heading No.84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles		
845210	家用縫紉機	Sewing machines of the household type		
84521010	家用電動縫紉機	Sewing machines of the household type, complete set, electrical	3.10%	A
84521020	家用腳踏式縫紉機	Sewing machines of the household type, complete set, treadle type	3.50%	A
84521030	家用縫紉機機頭	Sewing machines head, of the household	3.10%	A
84521090	其他家用縫紉機	Other sewing machines of the household	3.10%	A
84522	—其他縫紉機：	-Other sewing machines:		
845221	自動組件	Automatic units		
84522110	鎖邊縫紉機（拷克車）	Over-lock sewing machines (cock sewing machines)	2.00%	A
84522120	自動開袋機	Automatic lockstitch pocket welting	2.00%	A
84522130	自動鈕門車	Button holing machines	2.00%	A
84522140	自動考夫機	Cuff topstitchers or runstitchers	3.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84522150	自動鎖眼機	Single lockstitch automatic buttonholding machines	3.00%	A
84522190	其他縫紉機，自動組件	Other sewing machines, automatic units	3.00%	A
845229	其他	Other		
84522900	其他縫紉機	Other sewing machines	3.00%	A
845230	縫紉機車針	Sewing machine needles		
84523000	縫紉機車針	Sewing machine needles	3.50%	A
845240	縫紉機之配備、底架、蓋及其零件	Furniture, bases and covers for sewing machines and parts thereof		
84524010	縫紉機之配備、底架、蓋	Furniture, bases and covers, for sewing machines	5.00%	A
84524020	縫紉機之配備、底架、蓋之零件	Parts of furniture bases and covers, for sewing machines	2.50%	A
845290	縫紉機之其他零件	Other parts of sewing machines		
84529000	縫紉機之其他零件	Other parts of sewing machines	2.50%	A
8453	毛皮或皮革之處理、鞣造或加工機械，或鞋、靴或其他毛皮或皮革物品之製造或修理機器，縫紉機除外	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines		
845310	毛皮或皮革之處理、鞣造或加工機械	Machinery for preparing, tanning or working hides, skins or leather		
84531000	毛皮或皮革之處理、鞣造或加工機械	Machinery for preparing, tanning or working hides, skins or leather	3.50%	A
845320	鞋、靴之製造或修理機械	Machinery for making or repairing footwear		
84532000	鞋、靴之製造或修理機械	Machinery for making or repairing footwear	4.00%	A
845380	其他機械	Other machinery		
84538000	其他第8 4 5 3節所屬之機械	Other machinery of heading No.84.53	4.00%	A
845390	零件	Parts		
84539000	第8 4 5 3節所屬機械之零件	Parts of machinery of heading No.84.53	2.50%	A
8454	冶金及鑄造金屬用之轉爐、澆桶、鑄錠模及鑄造機	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries		
845410	轉爐	Converters		
84541000	轉爐	Converters	3.00%	A
845420	鑄錠模及澆桶	Ingot moulds and ladles		
84542010	鑄錠模	Ingot moulds	4.00%	A
84542020	澆桶	Ladles	4.00%	A
845430	鑄造機	Casting machines		
84543000	鑄造機	Casting machines	4.00%	A
845490	零件	Parts		
84549000	第8 4 5 4節所屬機械之零件	Parts of machines of heading No.84.54	2.50%	A
8455	金屬軋軋機及其軋軋	Metal-rolling mills and rolls therefor		
845510	軋管機	Tube mills		
84551000	軋管機	Tube mills	4.00%	A
84552	—其他軋軋機：	-Other rolling mills:		
845521	熱作或冷熱作聯合者	Hot or combination hot and cold		
84552100	熱作或冷熱作聯合軋軋機	Rolling mills, hot or combination hot and	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
845522	冷作者	Cold		
84552200	冷作軋軋機	Cold rolling mills	4.00%	A
845530	軋軋機軋軋	Rolls for rolling mills		
84553000	軋軋機軋軋	Rolls for rolling mills	4.00%	A
845590	其他零件	Other parts		
84559000	其他第 8 4 5 5 節所屬金屬軋軋機零件	Other parts of metal-rolling mills of heading No. 84.55	2.50%	A
8456	以雷射、其他光、光子束、超音波、放電、電化學、電子束、離子束或電漿弧切削任何材料加工之工具機	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes		
845610	以雷射、其他光或光子束加工者	Operated by laser or other light or photon beam processes		
84561010	供半導體晶圓生產使用，以雷射、其他光或光子束切削任何材料加工之機器	Machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers	Free	A
84561020	半導體製程中，以雷射光束切割連接軌跡之雷射切割機	Lasercutters for cutting contacting tracks in semiconductor production by laser beam	Free	A
84561090	其他以雷射、其他光或光子束加工之工具機	Other machine-tools operated by laser or other light or photo beam processes	4.00%	A
845620	以超音波加工者	Operated by ultrasonic processes		
84562000	以超音波加工之工具機	Machine-tools operated by ultrasonic processes	4.00%	A
845630	以放電加工者	Operated by electro-discharge processes		
84563000	以放電加工之工具機	Machine-tools operated by electric-discharge process	6.00%	B
84569	—其他	Other		
845691	供半導體材料乾式蝕刻圖形用者	For dry-etching patterns on semiconductor materials		
84569100	供半導體材料乾式蝕刻圖形用工具機	Machine-tools for dry-etching patterns on semiconductor materials	Free	A
845699	其他	Other		
84569910	放電線切割機	Electro-discharge wire-cutting machines	6.00%	B
84569920	半導體製程中，供製造或修護光罩及網線之聚離子光束移除機	Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	Free	A
84569930	去除光阻物或清洗半導體晶圓之器具	Apparatus for stripping or cleaning semiconductor wafers	Free	A
84569940	半導體製程中，以雷射光束切割連接軌跡之雷射切割機，非屬 8 4 5 6 1 0 目者	Lasercutters for cutting contacting tracks in semiconductor production by laser beam other than articles of subheading No.8456.10	Free	A
84569990	其他第 8 4 5 6 節所屬之工具機	Other machine-tools of heading No.84.56	3.00%	A
8457	金屬加工用綜合加工機，單體結構機（單站機）及多站聯製機	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal		
845710	綜合加工機	Machining centres		
84571000	綜合加工機	Machining centres	6.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
845720	單體結構機（單站機）	Unit construction machines (single station)		
84572000	單體結構機（單站機）	Unit construction machines (single station)	4.00%	A
845730	多站聯製機	Multi-station transfer machines		
84573000	多站聯製機	Multi-station transfer machines	4.00%	A
8458	切削金屬用車床（包括車削綜合加工機）	Lathes )including turning centres) for removing metal		
84581	－臥式車床：	-Horizontal lathes:		
845811	數值控制者	Numerically controlled		
84581100	數值控制臥式車床	Numerically controlled horizontal lathes	6.00%	B
845819	其他	Other		
84581900	其他臥式車床	Other horizontal lathes	4.00%	A
84589	－其他車床：	-Other lathes :		
845891	數值控制者	Numerically controlled		
84589100	其他數值控制車床	Other numerically controlled lathes	6.00%	B
845899	其他	Other		
84589900	其他車床	Other lathes	4.00%	A
8459	鑽、鏜、銑、車螺紋或攻螺紋金屬加工用工具機（包括槽式單體機頭工具機），第8458節車床（包括車削綜合加工機）除外	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres)		
845910	槽式單體機頭工具機	Way-type unit head machines		
84591000	槽式單體機頭工具機	Way-type unit head machines	4.00%	A
84592	－其他鑽床：	-Other drilling machines :		
845921	數值控制者	Numerically controlled		
84592110	四鑽頭及以上數值控制鑽床	Four or more spindles numerically controlled drilling machines	4.00%	A
84592190	其他數值控制鑽床	Other numerically controlled drilling machines	4.00%	A
845929	其他	Other		
84592900	其他鑽床	Other drilling machines	4.00%	A
84593	－其他鏜銑床：	-Other boring-milling machines:		
845931	數值控制者	Numerically controlled		
84593100	數值控制鏜銑床	Numerically controlled boring-milling machines	6.00%	B
845939	其他	Other		
84593900	其他鏜銑床	Other boring-milling machines	4.00%	A
845940	其他鏜床	Other boring machines		
84594010	數值控制鏜床	Numerically controlled boring machines	4.00%	A
84594090	其他鏜床	Other boring machines	4.00%	A
84595	－膝式銑床：	-Milling machines, knee-type:		
845951	數值控制者	Numerically controlled		
84595100	數值控制膝式銑床	Numerically controlled milling machines, knee-type	6.00%	B
845959	其他	Other		
84595900	其他膝式銑床	Other milling machine, knee-type	4.00%	A
84596	－其他銑床：	-Other milling machines:		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
845961	數值控制者	Numerically controlled		
84596100	其他數值控制銑床	Other numerically controlled milling machines	6.00%	B
845969	其他	Other		
84596910	倣形或雕模銑床	Profile or die-sinking milling machines	4.00%	A
84596990	其他銑床	Other milling machines	4.00%	A
845970	其他車螺紋或攻螺紋機	Other threading or tapping machines		
84597000	其他車螺紋或攻螺紋機	Other threading or tapping machines	4.00%	A
8460	金屬或瓷金用磨石、研磨料及拋光物以去粗邊、銳磨、輪磨、搪磨、研磨、拋光方式達成磨光作用之工具機，第8461節齒輪切削、齒輪研磨或齒輪精製機除外	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of		
84601	—平面磨床，其任一軸之定位精確度至少可設定至0.01公厘者：	-Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
846011	數值控制者	Numerically controlled		
84601100	數值控制平面磨床，其任一軸之定位精確度至少可設定至0.01公厘者	Numerically controlled flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm	6.00%	B
846019	其他	Other		
84601900	其他平面磨床，其任一軸之定位精確度至少可設定至0.01公厘者	Other flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm	4.00%	A
84602	—其他磨床，其任一軸之定位精確度至少可設定至0.01公厘者：	-Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
846021	數值控制者	Numerically controlled		
84602100	其他數值控制磨床，其任一軸之定位精確度至少可設定至0.01公厘者	Other numerically controlled grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm	6.00%	B
846029	其他	Other		
84602900	其他磨床，其任一軸之定位精確度至少可設定至0.01公厘者	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm	4.00%	A
84603	—磨銳機（磨工具或刀具用者）：	-Sharpening (tool or cutter grinding)		
846031	數值控制者	Numerically controlled		
84603100	數值控制磨銳機	Numerically controlled sharpening machines	5.00%	A
846039	其他	Other		
84603900	其他磨銳機	Other sharpening machines	4.00%	A
846040	搪磨或研磨機	Honing or lapping machines		
84604000	搪磨或研磨機	Honing or lapping machines	4.00%	A
846090	其他	Other		
84609010	刻模機	Engraving machines	4.00%	A
84609090	其他第8460節所屬之工具機	Other machine-tools of heading No.84.60	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8461	刨製、插削、拉製、齒輪切削、齒輪研磨、齒輪精製、鋸切或切斷用之工具機及其他未列名切削金屬或瓷金之工具機	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, or cermets, not elsewhere specified or		
846120	牛頭刨床或插床	Shaping or slotting machines		
84612010	牛頭刨床	Shaping machines	3.00%	A
84612020	插床	Slotting machines	3.00%	A
846130	拉床	Broaching machines		
84613000	拉床	Broaching machines	3.00%	A
846140	齒輪切削、齒輪研磨或齒輪精製機	Gear cutting, gear grinding or gear finishing machines		
84614000	齒輪切削、齒輪研磨或齒輪精製機	Gear cutting, gear grinding or gear finishing machines	3.00%	A
846150	鋸床或切斷機	Sawing or cutting-off machines		
84615000	鋸床或切斷機	Sawing or cutting-off machines	4.00%	A
846190	其他	Other		
84619010	龍門刨床	planing machines	3.00%	A
84619090	其他第8 4 6 1節所屬之工具機	Other machine-tools of heading 84.61	4.00%	A
8462	鍛造、鑄造或模壓衝製之金屬加工工具機（包括壓床）；彎曲、摺疊、矯直、矯平、剪切、衝孔或衝口之金屬工具機（包括壓床）；上述未列名金屬或金屬碳化物加工用壓床	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above		
846210	鍛造機或模壓衝製機（包括壓床）及鑄造機	Forging or die-stamping machines (including presses) and hammers		
84621010	鍛造機（包括壓床）	Forging machines (including presses)	4.00%	A
84621020	模壓衝製機（包括壓床）	Die-stamping machines (including presses)	3.00%	A
84621030	鑄造機	Hammers	3.00%	A
84622	—彎曲、摺疊、矯直或矯平之機器（包括壓床）：	-Bending, folding, straightening or flattening machines (including presses):		
846221	數值控制者	Numerically controlled		
84622100	數值控制彎曲、摺疊、矯直或矯平之機器（包括壓床）	Numerically controlled bending, folding, straightening or flattening machines (including presses)	5.00%	A
846229	其他	Other		
84622900	其他彎曲、摺疊、矯直或矯平之機器（包括壓床）	Other bending, folding, straightening or flattening machines for metal (including presses)	3.00%	A
84623	—剪機（包括壓床），衝剪複合機除外：	-Shearing machines (including presses), other than combined punching and shearing		
846231	數值控制者	Numerically controlled		
84623100	數值控制剪機（包括壓床）	Numerically controlled shearing machines (including presses)	5.00%	A
846239	其他	Other		
84623900	其他剪機（包括壓床）	Other shearing machines (including presses)	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84624	—衝孔或衝口工具機（包括壓床），包括衝剪複合機：	-Punching or notching machines (including presses), including combined punching and shearing machines:		
846241	數值控制者	Numerically controlled		
84624100	數值控制衝孔或衝口工具機（包括壓床），包括衝剪複合機	Numerically controlled punching or notching machines (including presses), including combined punching and shearing machines	5.00%	A
846249	其他	Other		
84624900	其他衝孔或衝口工具機（包括壓床），包括衝剪複合機	Other punching or notching machines (including presses), including combined punching and shearing machines	4.00%	A
84629	—其他：	-Other:		
846291	液壓機	Hydraulic presses		
84629100	液壓機	Hydraulic presses	4.00%	A
846299	其他	Other		
84629900	其他第8462節所屬之工具機	Other machine-tools of heading No.84.62	4.00%	A
8463	其他加工金屬或瓷金而不切削材料之工具機	Other machine-tools for working metal, or cermets, without removing material		
846310	條、管、型、線或其他類似品抽製機	Draw-benches for bars, tubes, profiles, wire or the like		
84631010	多軸式銅線抽製機	Copper multiwire drawing machines	3.50%	A
84631020	單軸式入線直徑2·6公厘及以上之銅線抽製機	Single-spooler copper drawing machines, input wire diameter of 2.6 mm or more	3.50%	A
84631090	其他條、管、型、線或其他類似品抽製機	Other draw-benches for bars, tubes, profiles, wire or the like	3.50%	A
846320	螺紋滾製機	Thread rolling machines		
84632000	螺紋滾製機	Thread rolling machines	4.00%	A
846330	線材加工機	Machines for working wire		
84633000	線材加工機	Machines for working wire	4.00%	A
846390	其他	Other		
84639000	其他第8463節所屬之工具機	Other machine-tools of heading No.84.63	4.00%	A
8464	石、陶器、混凝土、石棉水泥或類似礦物材料加工工具機或玻璃冷作工具機	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass		
846410	鋸床	Sawing machines		
84641010	供單晶半導體晶柱切割成片，或晶圓切割成晶粒之切割機	Machines for sawing monocrystal semiconductor boules into slices, or wafers into chips	Free	A
84641090	其他石、陶器、混凝土、石棉水泥或類似礦物材料加工或玻璃冷作鋸床	Other sawing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass	3.00%	A
846420	磨床或拋光機	Grinding or polishing machines		
84642010	供半導體晶圓製程用之磨光、拋光及研磨機器	Grinding, polishing and lapping machines for processing of semiconductor wafers	Free	A
84642090	其他石、陶器、混凝土、石棉水泥或類似礦物材料加工或玻璃冷作磨床或拋光機	Other grinding or polishing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass	3.00%	A
846490	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84649010	石、陶器、混凝土、石棉水泥或類似礦物材料加工或玻璃冷作彫刻機	Engrave machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass	4.00%	A
84649020	供半導體晶圓標記或刻痕之畫線機器	Dicing machines for scribing or scoring semiconductor wafers	Free	A
84649090	其他第8 4 6 4 節所屬之工具機	Other machine-tools of heading No.84.64	4.00%	A
8465	木材、軟木、骨材、硬質橡膠、硬質塑膠或類似硬質材料加工工具機（包括釘製、訂製、膠合或其他裝配工具機在內）	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard		
846510	工具機，在加工操作過程中，毋須更換刀具而能完成不同操作者	Machines which can carry out different types of machining operations without tool change between such operations		
84651000	工具機，在加工操作過程中，毋須更換刀具而能完成不同操作者	Machines which can carry out different types of machining operations without tool change between such operations	3.00%	A
84659	—其他：	-Other:		
846591	鋸床	Sawing machines		
84659100	鋸床	Sawing machines	3.00%	A
846592	刨床、銑床或模製（切削製作）機	Planing, milling or moulding (by cutting) machines		
84659200	刨床、銑床或模製（切削製作）機	Planing, milling or moulding (by cutting) machines	3.00%	A
846593	磨光機、砂光機或拋光機	Grinding, sanding or polishing machines		
84659300	磨光機、砂光機或拋光機	Grinding, sanding or polishing machines	3.00%	A
846594	彎撓機或裝配機	Bending or assembling machines		
84659400	彎撓機或裝配機	Bending or assembling machines	3.50%	A
846595	鑽孔機或榫眼機	Drilling or morticing machines		
84659500	鑽孔機或榫眼機	Drilling or morticing machines	3.00%	A
846596	開縫機、切片機或剝切機	Splitting, slicing or paring machines		
84659600	開縫機、切片機或剝切機	Splitting, slicing or paring machines	4.00%	A
846599	其他	Other		
84659910	木工車床	Lathes, wood-working	3.00%	A
84659990	其他第8 4 6 5 節所屬之工具機	Other machine-tools of heading No.84.65	4.00%	A
8466	專用或主要用於第8 4 5 6 至8 4 6 5 節工具機之零件及附件，包括工作物或工具夾持器、自開螺模頭、分度頭及其他工具機用特殊配件；各種手提工具之工具把手	Parts and accessories suitable for use solely or principally with the machines of headings Nos.84.56 to 84.65, including work or tool holder, self-opening dieheads, dividing heads and other special attachments for machine- tools; tool holders for any type of tool for working in the hand		
846610	工具把手或自開螺模頭	Tool holders and self-opening dieheads		
84661000	工具把手或自開螺模頭	Tool holders and self-opening dieheads	2.50%	A
846620	工作物夾持器	Work holders		
84662000	工作物夾持器	Work holders	2.50%	A
846630	分度頭或其他工具機用特殊配件	Dividing heads and other special attachments for machine tools		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84663000	分度頭或其他工具機用特殊配件	Dividing heads and other special attachments for machine-tools	2.50%	A
84669	—其他：	-Other:		
846691	第8 4 6 4節工具機用者	For machines of heading No. 84.64		
84669110	供單晶半導體晶柱切割成片，或晶圓切割成晶粒之切割機之零件	Parts for machines for sawing monocrystal semiconductor boules into slices, or wafers into chips	Free	A
84669120	供半導體晶圓標記或刻痕之畫線機器之零件	Parts of dicing machines for scribing or scoring semiconductor wafers	Free	A
84669130	供半導體晶圓製程用之磨光、拋光及研磨機器之零件	Parts of grinding, polishing and lapping machines for processing of semiconductor wafers	Free	A
84669190	其他第8 4 6 4節工具機之零件與附件	Other parts and accessories of machines of heading No.84.64	2.50%	A
846692	第8 4 6 5節工具機用者	For machines of heading No.84.65		
84669200	第8 4 6 5節工具機之零件及附件	Parts and accessories of machines of heading No.84.65	2.50%	A
846693	第8 4 5 6至8 4 6 1節工具機用者	For machines of heading Nos.84.56 to 84.61		
84669310	半導體製程中，供製造或修護光罩及網線之聚離子光束移除機之零件	Parts of focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	Free	A
84669320	半導體製程中，以雷射光束切割連接軌跡之雷射切割機之零件	Parts of lasercutters for cutting contacting tracks in semiconductor production by laser beam	Free	A
84669330	供半導體晶圓生產使用，以雷射、其他光或光子束切削任何材料加工之機器之零件	Parts of machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers	Free	A
84669340	去除光阻物或清洗半導體晶圓之器具之零件	Parts of apparatus for stripping or cleaning semiconductor wafer	Free	A
84669350	供半導體材料乾式蝕刻圖形用機器之零件	Parts of machines for dry-etching patterns on semiconductor materials	Free	A
84669390	其他第8 4 5 6至8 4 6 1節工具機之零件及附件	Other parts and accessories of machines of heading Nos.84.56 to 84.61	2.50%	A
846694	第8 4 6 2或8 4 6 3節工具機用者	For machines of heading No.84.62 or 84.63		
84669400	第8 4 6 2或8 4 6 3節工具機之零件及附件	Parts and accessories of machines of heading No. 84.62 or 84.63	2.50%	A
8467	手提工具，氣動、液壓或裝有電力或非電力之原動機者	Tools for working in the hand, pneumatic hydraulic or with self-contained non-electric motor		
84671	—氣動：	-Pneumatic:		
846711	旋轉式（包括旋轉衝擊複合式）	Rotary type (including combined rotary percussion)		
84671110	手提氣動鑽孔機	Pneumatic drill machines, for working in the hand	5.00%	A
84671120	手提氣動起子	Pneumatic screw drivers, for working in the hand	5.00%	A
84671130	手提氣動板鉗	Pneumatic impact wrenches, for working in the hand	5.00%	A
84671190	其他旋轉式手提氣動工具	Other pneumatic tools, rotary type, for working in the hand	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
846719	其他	Other		
84671910	手提氣動鎚	Pneumatic hammers, for working in the	5.00%	A
84671920	手提氣動混凝土振動機	Pneumatic concrete vibrators, for working in the hand	5.00%	A
84671990	其他非旋轉式手提氣動工具	Other pneumatic tools, non-rotary type, for working in the hand	5.00%	A
84672	—裝有電力原動機者：	-with self-contained electric motor		
846721	所有種類之鑽孔機	Drills of all kinds		
84672100	所有種類之鑽孔機	Drills of all kinds	5.00%	A
846722	鋸子	Saws		
84672200	鋸子	Saws	5.00%	A
846729	其他	Other		
84672910	手提電磨機	Electric grinders , hand-held	5.00%	A
84672920	電剪	Electric scissors	5.00%	A
84672930	電動套筒扳手	Impact wrench, electric	5.00%	A
84672940	成衣工業切紡織品用之裁割機	Cutters for cutting textiles in the ready-made clothing industry	5.00%	A
84672990	其他電動手工具	Other electro-mechanical tools for working in the hand	5.00%	A
84678	—其他工具：	-Other tools:		
846781	鏈鋸	Chain saws		
84678100	手提鏈鋸，裝有非電力之原動機者	Chain saws for working in the hand, with self-contained non-electric motor	5.00%	A
846789	其他	Other		
84678900	其他手提工具，裝有非電力之原動機者	Other tools for working in the hand, with self-contained non-electric motor	5.00%	A
84679	—零件：	-Parts:		
846791	鏈鋸用	Of chain saws		
84679100	鏈鋸用零件	Parts of chain saws	2.50%	A
846792	氣動工具用	Of pneumatic tools		
84679200	氣動工具用零件	Parts of pneumatic tools	2.50%	A
846799	其他	Other		
84679900	其他第8 4 6 7節所屬手提工具之零件	Other parts of tools for working in the hand of heading No.84.67	2.50%	A
8468	軟焊、硬焊或熔接用機械及器具，不論是否具有切割能力，第8 5 1 5節所列者除外；燃氣表面回火機及用具	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering		
846810	手持吹管	Hand-held blow pipes		
84681000	手持吹管	Hand-held blow pipes	5.00%	A
846820	其他燃氣工作機械及器具	Other gas-operated machinery and apparatus		
84682000	其他燃氣工作機械及器具	Other gas-operated machinery and apparatus	5.00%	A
846880	其他機械及器具	Other machinery and apparatus		
84688000	其他第8 4 6 8節所屬之機械及器具	Other machinery and apparatus of heading No.84.68	5.00%	A
846890	零件	Parts		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84689000	第 8 4 6 8 節所屬機械及器具之零件	Parts of machinery and appliances of heading No.84.68	2.50%	A
8469	第 8 4 7 1 節之列表機除外之打字機；文字處理機	Typewriters other than printers kof heading No. 84.71; word-processing machines		
84691	－自動打字機及文字處理機：	Automatic typewriters and word-processing machines		
846911	文字處理機	Word-processing machines		
84691100	文字處理機	Word-processing machines	Free	A
846912	自動打字機	Automatic typewriters		
84691200	自動打字機	Automatic typewriters	Free	A
846920	其他電動打字機	Other typewriters, electric		
84692010	電動打字機，重量（不包括外箱）不超過 1 2 公斤者	Typewriters, electric, weighing not more than 12 kg, excluding case	Free	A
84692090	其他電動打字機	Other typewriters, electric	Free	A
846930	其他非電動打字機	Other typewriters, non-electric		
84693011	盲人點字打字機，重量（不包括外箱）不超過 1 2 公斤者	Braille typewriters, weighing not more than 12 kg, excluding case	Free	A
84693019	盲人點字打字機，重量（不包括外箱）超過 1 2 公斤者	Braille typewriters, of a weight exceeding 12 kg, excluding case.	Free	A
84693020	非電動打字機，重量（不包括外箱）不超過 1 2 公斤者	Typewriters, non-electric, weighing not more than 12 kg, excluding case	Free	A
84693090	其他非電動打字機	Other typewriters, non-electric	Free	A
8470	計算器及有計算功能之袖珍型資料記錄、重現及顯示之機器；附有計算裝置之會計機、郵資機、售票機及類似機器；收銀機	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions accounting machines , postage-franking machines ticket-issuing machines and similar machines, incorporating a calculating		
847010	電子計算器，不藉外接電源操作者及有計算功能之袖珍型資料記錄 重現及顯示之機器	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating		
84701010	具有計算功能之袖珍型資料記錄、重現及顯示之機器	Pocket -size data recording, reproducing and displaying machines with calculating functions	Free	A
84701020	電子計算器，不藉外接電源操作者	Electronic calculators capable of operation without an external source of electric power	Free	A
84702	－其他電子計算器：	-Other electronic calculating machines:		
847021	附有列表裝置者	Incorporating a printing device		
84702100	附有列表裝置之電子計算器	Electronic calculating machines, incorporating a printing device	Free	A
847029	其他	Other		
84702900	其他電子計算器	Other electronic calculating machines	Free	A
847030	其他計算器	Other calculating machines		
84703000	其他計算器	Other calculating machines	Free	A
847040	會計機	Accounting machines		
84704000	會計機	Accounting machines	Free	A
847050	收銀機	Cash registers		
84705000	收銀機	Cash registers	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
847090	其他	Other		
84709010	郵資機	Postage-franking machines	Free	A
84709090	其他第8 4 7 0節所屬之機器	Other machines of heading No.84.70	Free	A
8471	自動資料處理機及其附屬單元；磁性或光學閱讀機，以符號方式將資料轉錄於資料媒體之機器及處理此類資料之未列名機器	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere		
847110	類比或混合自動資料處理機	Analogue or hybrid automatic data processing machines		
84711000	類比或混合自動資料處理機	Analogue or hybrid automatic data processing machines	Free	A
847130	攜帶式數位自動資料處理機，其重量不超過1 0公斤並至少包含有一中央處理單元，一鍵盤及一顯示器者	Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display		
84713000	攜帶式數位自動資料處理機，其重量不超過1 0公斤並至少包含有一中央處理單元，一鍵盤及一顯示器者	Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	Free	A
84714	—其他數位式自動資料處理機：	Other digital automatic data processing		
847141	同一機殼內至少包含有一中央處理單元及一輸入、輸出單元，不論是否組合者	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined		
84714100	其他數位式自動資料處理機同一機殼內至少包含有一中央處理單元及一輸入、輸出單元，不論是否組合者	Other digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free	A
847149	其他，具系統形式者	Other, presented in the form of systems		
84714900	其他數位式自動資料處理機，具系統形式者	Other digital automatic data processing machines, presented in the form of systems	Free	A
847150	第8 4 7 1 · 4 1或8 4 7 1 · 4 9等目除外之數位式處理單元，在同一機殼內不論其是否含有一個或兩個下列形式之單元：儲存單元、輸入單元、輸出單元	Digital processing units other than those of subheadings 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of unit; storage units, input units, output units		
84715000	第8 4 7 1 · 4 1或8 4 7 1 · 4 9等目除外之數位式處理單元，在同一機殼內不論其是否含有一個或兩個下列形式之單元：儲存單元、輸入單元、輸出單元	Digital processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units .	Free	A
847160	輸入或輸出單元，在同一機殼內不論其是否含有儲存單元者	Input or output units, whether or not containing storage units in the same housing		
84716010	終端機	Terminals	Free	A
84716020	列表機	Printers	Free	A
84716030	鍵盤	Keyboard	Free	A
84716090	其他輸入或輸出單元，在同一機殼內不論其是否含有儲存單元者	Other input or output units, whether or not containing storage units in the same housing	Free	A
847170	儲存單元	Storage units		
84717010	磁碟機	Magnetic disc devices	Free	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84717090	其他儲存單元	Other storage units	Free	A
847180	其他自動資料處理機單元	Other units of automatic data processing		
84718000	其他自動資料處理機單元	Other units of automatic data processing machines	Free	A
847190	其他	Other		
84719010	具有特殊程式控制計算機或具有記憶能量之文字處理機	Computers controlled by special programs and word processing machines with memory storages	Free	A
84719020	卡片打孔機、卡片分類機、卡片校對機	Punching sorting or verifying machines used in conjunction with punched card	Free	A
84719030	磁性或光學閱讀機	Magnetic or optical readers	Free	A
84719040	輸入資料處理機之資料登錄設備，如打卡機、驗卡機、磁帶登錄機等	Data transcribing machines for inputting into data processing machines, such as card punch machines, verifying machines, magnetic tape encoders, etc.	Free	A
84719090	其他第 8 4 7 1 節所屬之自動資料處理機	Other automatic data processing machines of heading No. 84.71	Free	A
8472	其他辦公室用機器（例如：膠版複印機或蠟紙複印機、地址機、自動鈔票支付機、鑄幣分類機、鑄幣計數或包裝機、削鉛筆機、打孔或裝訂機）	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic ban knot dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)		
847210	複印機	Duplicating machines		
84721000	複印機	Duplicating machines	Free	A
847220	地址印製機及門牌浮印機	Addressing machines and address plate embossing machines		
84722000	地址印製機及門牌浮印機	Addressing machines, and address plate embossing machine	Free	A
847230	信件分類、摺疊或裝袋、捆綁用機器，信件拆開、封口、密封用機器及黏貼或註銷郵票用機器	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps		
84723010	信件分類或註銷郵票用機器	Machines for sorting mail or cancelling postage stamps	Free	A
84723020	信件摺疊或裝袋、捆綁用機器，信件拆開、封口、密封用機器及黏貼郵票用機器	Machines for folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing postage stamps	3.50%	A
847290	其他	Other		
84729010	鑄幣分類機或計數機	Coin-sorting or coin-counting machines	3.50%	A
84729020	打孔機或裝訂機	Perforating (punching) or stapling machines	3.50%	A
84729030	削鉛筆機	Pencil-sharpening machines	3.50%	A
84729040	支票繕寫機及支票簽字機	Cheque-writing machines and cheque signing machines	3.50%	A
84729050	自動櫃員機	Automatic teller machines	Free	A
84729090	其他第 8 4 7 2 節所屬辦公室用機器	Other office machines of heading No.84.72	3.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8473	專用或主要用於第8 4 6 9至8 4 7 2節機器之零件及附件（蓋套、提箱及類似品除外）	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings Nos.84.69 to 84.72		
847310	第8 4 6 9節機器之零件及附件	Parts and accessories of the machines of heading No.84.69		
84731000	第8 4 6 9節機器之零件及附件	Parts and accessories of the machines of heading No. 84.69	Free	A
84732	—第8 4 7 0節機器之零件及附件：	-Parts and accessories of the machines of heading No.84.70：		
847321	8 4 7 0 · 1 0、8 4 7 0 · 2 1或8 4 7 0 · 2 9目所列電子計算器用者	Of the electronic calculating machines of subheading No.8470.10, 8470.21 or 8470.29		
84732100	電子計算器之零件及附件	Parts and accessories for electronic calculating machines	Free	A
847329	其他	Other		
84732900	其他第8 4 7 0節所屬機器之零件及附件	Other parts and accessories of the machines of heading No.84.70	Free	A
847330	第8 4 7 1節機器之零件及附件	Parts and accessories of the machines of heading No.84.71		
84733010	第8 4 7 1 · 1 0、8 4 7 1 · 3 0、8 4 7 1 · 4 1、8 4 7 1 · 4 9、8 4 7 1 · 5 0、8 4 7 1 · 6 0、8 4 7 1 · 7 0目機器之零件及附件	Parts and accessories of the machines of subheading Nos. 8471.10, 8471.30, 8471.41, 8471.49, 8471.50, 8471.60 and 8471.70	Free	A
84733021	第8 4 7 1 9 0 1 0款下機械之零件及附件	Parts and accessories of the machines of division No.8471.90.10	Free	A
84733029	第8 4 7 1 8 0、第8 4 7 1 9 0目下機械之零件及附件	Parts and accessories of the machines of subheading Nos. 8471.80 and 8471.90	Free	A
847340	第8 4 7 2節機器之零件及附件	Parts and accessories of the machines of heading No.84.72		
84734010	打孔機、裝訂機及削鉛筆機之零件及附件	Parts and accessories of perforating (punching), stapling, and pencil-sharpening machines	Free	A
84734090	其他第8 4 7 2節機器之零件及附件	Other parts and accessories of the machines of heading No.84.72	2.50%	A
847350	同時適用第8 4 6 9至8 4 7 2之二種或二種以上節之機器零件及附件	Parts and accessories of equally suitable for use with machines of two or more of the headings Nos. 84.69 to 84.72		
84735010	同時適用於第8 4 7 1 8 0、8 4 7 1 9 0目下機械之零件及附件	Parts and accessories equally suitable for use with machines of subheading Nos.8471.80 and 8471.90	Free	A
84735020	同時適用於第8 4 7 1 1 0、8 4 7 1 3 0、8 4 7 1 4 1、8 4 7 1 4 9、8 4 7 1 5 0、8 4 7 1 6 0、8 4 7 1 7 0目下機械之零件及附件	Parts and accessories equally suitable for use with machines of subheading Nos.8471.10, 8471.30, 8471.41, 8471.49, 8471.50, 8471.60 and 8471.70	Free	A
84735090	其他同時適用第8 4 6 9至8 4 7 2之二種或二種以上節之機器零件及附件	Other parts and accessories equally suitable for use with machines of two or more of the headings Nos.84.69 to 84.72	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8474	固態（包括粉狀及糊狀在內）泥土、石料、礦砂或其他礦物用之選別、篩分、分離、洗滌、軋碎、磨粉、混合或揉合機械；固體礦物燃料、陶土漿、濕水泥、粉刷材料或其他粉狀、糊狀礦產品用之混凝、造模或造形機械；鑄造用砂模製造機器	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand		
847410	選別、篩分、分離或洗滌機器	Sorting, screening, separating or washing machines		
84741000	選別、篩分、分離或洗滌機器	Sorting, screening, separating or washing machines	Free	A
847420	軋碎或磨粉機器	Crushing or grinding machines		
84742000	軋碎或磨粉機器	Crushing or grinding machines	Free	A
84743	—混合或揉合機器：	-Mixing or kneading machines:		
847431	混凝土或泥漿攪拌機器	Concrete or mortar mixers		
84743100	混凝土或泥漿攪拌機器	Concrete or mortar mixers	Free	A
847432	礦物、瀝青攪拌機器	Machines for mixing mineral substances with bitumen		
84743200	礦物、瀝青攪拌機器	Machines for mixing mineral substances with bitumen	Free	A
847439	其他	Other		
84743900	其他混合或揉合機器	Other mixing or kneading machines	Free	A
847480	其他機械	Other machinery		
84748000	固體礦物燃料、陶土漿、濕水泥、粉刷材料或其他粉狀、糊狀礦產品用之混凝、造模或造型機器及鑄造用砂模製造機器	Machinery for agglomerating, moulding of shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form, and machines for forming foundry moulds of sand	Free	A
847490	零件	Parts		
84749000	第 8 4 7 4 節所屬機械之零件	Parts of machinery of heading No.84.74	Free	A
8475	電燈泡、電子燈泡、燈管、真空管或閃光燈泡之玻璃封裝機器；玻璃或玻璃器皿製造或熱作機器	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or got working glass or		
847510	電燈泡、電子燈泡、燈管、真空管或閃光燈泡之玻璃封裝機器	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes		
84751000	電燈泡、電子燈泡、燈管、真空管或閃光燈泡之玻璃封裝機器	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes	4.00%	A
84752	—玻璃或玻璃器皿製造或熱作機器：	-Machines for manufacturing or hot working glass or glassware:		
847521	製造光纖及其預形品之機器	Machines for making optical fibres and preforms thereof		
84752100	製造光纖及其預形品之機器	Machines for making optical fibres and preforms thereof	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
847529	其他	Other		
84752900	其他玻璃或玻璃器皿製造或熱作機器	Other machines for manufacturing or hot working glass or glassware	3.00%	A
847590	零件	Parts		
84759000	第 8 4 7 5 節所屬機器之零件	Parts of machines of heading No.84.75	3.00%	A
8476	自動販賣機（如販售郵票、香菸、食物或飲料機器），包括自動換幣機	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-		
84762	—自動飲料販賣機：	Automatic beverage-vending machines:		
847621	附有加熱或冷藏裝置者	Incorporating heating or refrigerating		
84762100	附有加熱或冷藏裝置之自動飲料販賣機	Automatic beverage-vending machines incorporating heating or refrigerating	10.00%	B
847629	其他	Other		
84762900	其他自動飲料販賣機	Other automatic beverage-vending machines	10.00%	B
84768	—其他機器：	Other machines:		
847681	附有加熱或冷藏裝置者	Incorporating heating or refrigerating		
84768100	其他附有加熱或冷藏裝置之機器	Other machines incorporating heating or refrigerating devices	10.00%	B
847689	其他	Other		
84768910	自動換幣機	Automatic money-changing machines	10.00%	B
84768920	郵票出售機	Stamp-issuing machines	Free	A
84768990	其他自動販賣機	Other automatic goods-vending machines	10.00%	B
847690	零件	Parts		
84769010	郵票出售機零件	Parts of stamp-issuing machines	Free	A
84769090	其他自動販賣機零件	Other parts of automatic goods-vending machines	5.00%	A
8477	本章未列名之橡膠或塑膠加工機或以此類原料製造產品之機械	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included		
847710	射出成型機	Injection-moulding machines		
84771010	半導體構裝用之封裝設備	Encapsulation equipment for assembly of semiconductors	Free	A
84771090	其他射出成型機	Other injection-moulding machines	3.00%	A
847720	押出機	Extruders		
84772010	多層押出機	Multi-layer extruders	3.00%	A
84772090	其他押出機	Other extruders	3.00%	A
847730	吹製成型機	Blow moulding machines		
84773000	吹製成型機	Blow moulding machines	3.00%	A
847740	真空成型機及其他熱定型機	Vacuum moulding machines and other thermoforming machines		
84774000	真空成型機及其他熱定型機	Vacuum moulding machines and other thermoforming machines	3.00%	A
84775	—其他模製或造形用機械：	-Other machinery for moulding or otherwise forming:		
847751	輪胎新製或翻修或內胎製造者	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84775100	輪胎新製或翻修用機械或內胎製造機械	Machinery, for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	3.00%	A
847759	其他	Other		
84775900	其他模製或造形用機械	Other machinery for moulding or otherwise forming	3.00%	A
847780	其他機械	Other machinery		
84778000	其他第 8 4 7 7 節所屬之機械	Other machinery of heading No.84.77	3.00%	A
847790	零件	Parts		
84779010	封裝設備之零件	Parts of encapsulation equipment	Free	A
84779090	其他第 8 4 7 7 節所屬機械之零件	Other parts of machinery of heading No.84.77	5.00%	A
8478	本章未列名之菸草調製或製造機械	Machinery for preparing or making up tobacco, not specified or included elsewhere		
847810	機械	Machinery		
84781000	菸草調製或製造機械	Machinery for preparing or making up tobacco	4.00%	A
847890	零件	Parts		
84789000	菸草調製或製造機械之零件	Parts of machinery for preparing or making up tobacco	4.00%	A
8479	本章未列名而具有特殊功能之機器及機械用具	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter		
847910	公共工程、建築或類似之機械	Machinery for public works, building or the		
84791010	泥漿或混凝土鋪佈機器	Machines for spreading mortar or concrete	Free	A
84791020	道路噴沙石機器或鋪佈瀝青類路面材料機器	Machines for spraying gravel on road or spreading bituminous road-surfacing materials	Free	A
84791090	其他公共工程、建築或類似之機械	Other machinery for public works, building or the like	Free	A
847920	動物或植物油脂之萃取或調製用機械	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils		
84792000	動物或植物油脂之萃取或調製用機械	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	4.00%	A
847930	以木材或其他木質材料製造粒片板建築纖維板用壓床及處理木材或軟木之其他機械	Presses for the manufacture of particle board of fibre building board of wood or other ligneous materials and other machinery for treating wood or cork		
84793000	以木材或其他木質材料製造粒片板建築纖維板用壓床及處理木材或軟木之其他機械	Presses for the manufacture of particle board of fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	3.00%	A
847940	製繩或製索機	Rope or cable-making machines		
84794000	製繩或製索機	Rope or cable-making machines	4.00%	A
847950	未在其他部份載明或包括之工業用機器人	Industrial robots, not elsewhere specified or included		
84795010	多用途工業機器人	Industrial robots for multiple uses	2.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84795020	供運送、上下料及儲存半導體晶圓、晶圓卡匣、晶圓盒及其他半導體裝置材料之自動機器	Automated machines for transports, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other material for semiconductor devices	Free	A
84795090	未在其他部份載明或包括之工業用機器人	Industrial robots, not elsewhere specified or included	3.00%	A
847960	蒸發式空氣冷卻器	Evaporative air coolers		
84796000	蒸發式空氣冷卻器	Evaporative air coolers	4.00%	A
84798	—其他機器：	-Other machinery:		
847981	處理金屬用者，包括電線捲繞機	For treating metal, including electric wire coil-winders		
84798100	處理金屬用機械，包括電線捲繞機	Machinery for treating metal, including electric wire coil-winders	3.00%	A
847982	混合、揉合、軋碎、磨粉、篩分、精選、均質、乳化或攪拌機器	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines		
84798200	混合、揉合、軋碎、磨粉、篩分、精選、均質、乳化或攪拌機器	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	2.50%	A
847989	其他	Other		
84798910	空氣增濕機、除濕機	Air humidifiers, de-humidifiers	8.00%	B
84798920	浸鍍機械	Machines for plating by dipping	2.50%	A
84798930	船舶駕駛設備及舵具	Steering and rudder equipment for ships	Free	A
84798950	空氣污染防治設備、噪音防制設備、振動防制設備、環境監測設備、水污染防治設備及廢棄物清理設備	Equipment for prevention of air pollution, noise treatment, vibration prevention, water contamination prevention and treatment of materials caused by factory wastage	Free	A
84798960	自動插件機	Automatic inserting machines	2.00%	A
84798970	電子零件表面粘著機	Surface mount machines for electronic parts	2.00%	A
84798981	長單晶或拉單晶半導體晶柱之器具	Apparatus for growing or pulling monocrystal semiconductor boules	Free	A
84798982	供濺鍍半導體晶圓產生物理氣相沈積之器具	Apparatus for physical deposition by sputtering on semiconductor wafers	Free	A
84798983	供濕蝕刻、顯影、去除光阻物或清洗半導體晶圓及平板顯示器之器具	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays	Free	A
84798984	半導體構裝用之黏晶機、全自動捲帶式構裝機及鉀線機	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	Free	A
84798985	半導體構裝用之封裝設備	Encapsulation equipment for assembly of semiconductors	Free	A
84798986	半導體晶圓疊晶沈積機	Epitaxial deposition machines for semiconductor wafers	Free	A
84798987	彎曲、摺疊及矯直半導體導線架腳之機器	Machines for bending, folding and straightening semiconductor leads	Free	A
84798988	製造半導體用之物理氣相沈積器具	Physical deposition apparatus for semiconductor production	Free	A
84798989	供感光乳劑塗附在半導體晶圓上之旋轉器	Spinners for coating photographic emulsions on semiconductor wafers	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84798991	生產半導體用化學蒸著沈積器具，非屬第841989目者	Chemical vapor deposition apparatus for semiconductor production other than articles of subheading No.8419.89	Free	A
84798999	其他第8479節所屬之機械	Other machinery of heading No.84.79	4.00%	A
847990	零件	Parts		
84799010	船舶駕駛設備及舵具之零件	Parts of steering and rudder equipment for ships	Free	A
84799020	空氣污染防治設備、噪音防制設備、振動防制設備、環境監測設備、水污染防治設備及廢棄物清理設備之零件	Parts of equipment for prevention of air pollution, noise treatment, vibration prevention, water contamination prevention and treatment of materials caused by factory wastage	Free	A
84799031	供濺鍍半導體晶圓產生物理氣相沈積之器具之零件	Part of apparatus for physical deposition by sputtering on semiconductor wafers	Free	A
84799032	半導體構裝用之黏晶機、全自動捲帶式構裝機及鐳線機之零件	Parts for die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	Free	A
84799033	供感光乳劑塗附在半導體晶圓上之旋轉器之零件	Parts for spinners for coating photographic emulsions on semiconductor wafers	Free	A
84799034	長單晶或拉單晶半導體晶柱之器具之零件	Parts of apparatus for growing or pulling monocrystal semiconductor boules	Free	A
84799035	供濕蝕刻、顯影、去除光阻物或清洗半導體晶圓及平板顯示器之器具之零件	Parts of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays	Free	A
84799036	供運送、上下料及儲存半導體晶圓、晶圓卡匣、晶圓盒及其他半導體裝置材料之自動機器之零件	Parts of automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other material for semiconductor devices	Free	A
84799037	半導體構裝用之封裝設備之零件	Parts of encapsulation equipment for assembly of semiconductors	Free	A
84799038	半導體晶圓疊晶沈積機之零件	Parts of epitaxial deposition machines for semiconductor wafers	Free	A
84799039	彎曲、摺疊及矯直半導體導線架腳之機器之零件	Parts of machines for bending, folding and straightening semiconductor leads	Free	A
84799041	製造半導體用之物理氣相沈積器之零件	Parts of physical deposition apparatus for semiconductor production	Free	A
84799042	非屬第841989目之生產半導體用化學蒸著沈積器具之零件	Parts of chemical vapor deposition apparatus for semiconductor production other than articles of subheading No.8419.89	Free	A
84799090	其他第8479節所屬機械之零件	Other parts of machinery of heading No.84.79	2.50%	A
8480	金屬鑄造用模箱；模座；模型；金屬、金屬碳化物、玻璃、礦物材料、橡膠或塑膠用模子（鑄錠模除外）	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics		
848010	金屬鑄造用模箱	Moulding boxes for metal foundry		
84801000	金屬鑄造用模箱	Moulding boxes for metal foundry	4.00%	A
848020	模座	Mould bases		
84802000	模座	Mould bases	4.00%	A
848030	模型	Moulding patterns		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84803000	模型	Moulding patterns	4.00%	A
84804	—金屬或金屬碳化物用模：	-Moulds for metal or metal carbides:		
848041	射出型或壓縮型者	Injection or compression types		
84804100	金屬或金屬碳化物用射出模或壓縮模	Injection or compression moulds for metal or metal carbides	4.00%	A
848049	其他	Other		
84804900	其他金屬或金屬碳化物用模	Other moulds for metal or metal carbides	4.00%	A
848050	玻璃用模	Moulds for glass		
84805000	玻璃用模	Moulds for glass	4.00%	A
848060	礦物材料用模	Moulds for mineral materials		
84806000	礦物材料用模	Moulds for mineral materials	4.00%	A
84807	—橡膠或塑膠用模：	-Moulds for rubber or plastics:		
848071	射出型或壓縮型者	Injection or compression types		
84807110	供製造半導體裝置之射出和壓鑄模	Injection and compression moulds for the manufacture of semiconductor devices	Free	A
84807190	其他橡膠或塑膠用射出模或壓縮模	Other injection or compression moulds for rubber or plastics	2.50%	A
848079	其他	Other		
84807900	其他橡膠或塑膠用模	Other moulds for rubber or plastics	2.50%	A
8481	管子、鍋爐外殼、槽、桶或其類似物品用栓塞、旋塞、閥及類似用具，包括減壓閥及恆溫控制閥	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves		
848110	減壓閥	Pressure-reducing valves		
84811000	減壓閥	Pressure-reducing valves	3.00%	A
848120	油壓或氣壓傳動閥	Valves for oleohydraulic or pneumatic transmissions		
84812000	油壓或氣壓傳動閥	Valves for oleohydraulic or pneumatic transmissions	3.00%	A
848130	止回（不回流）閥	Check (nonreturn) valves		
84813000	止回（不回流）閥	Check (nonreturn) valves	3.00%	A
848140	安全閥或放洩閥	Safety or relief valves		
84814000	安全閥或放洩閥	Safety or relief valves	3.00%	A
848180	其他用具	Other appliances		
84818010	水龍頭	Faucet	4.40%	A
84818020	消防栓及消防撒水頭	Fire-hydrants and fire-sprinkler heads	2.50%	A
84818030	木栓	Taps, wooden	5.00%	A
84818041	腳踏車車胎用閥	Valves, inner-tube, for bicycles	2.50%	A
84818042	機器腳踏車車胎用閥	Valves, inner-tube, for motor-cycles	2.50%	A
84818049	其他機動車輛車胎用閥	Valves, inner-tube, for other motor vehicles	2.50%	A
84818050	電壓3 0 0 0 伏特及以上斷路器用真空閥	Vacuum valves, of a kind used on the breakers for a voltage of 3,000 V or over	Free	A
84818060	天然氣管線緊急自動遮斷器（閥）	Automatic emergency breaker(valves) (for gas supply)	Free	A
84818090	其他第8 4 8 1 節所屬之貨品	Other articles of heading No.84.81	4.40%	A
848190	零件	Parts		
84819010	內胎閥之零件	Parts of valves, inner-tube	Free	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84819020	消防栓之零件	Parts of fire-hydrants	2.50%	A
84819090	其他第 8 4 8 1 節所屬貨品之零件	Other parts of articles of heading No.84.81	5.00%	A
8482	滾珠或滾子軸承	Ball or roller bearings		
848210	滾珠軸承	Ball bearings		
84821010	滾珠軸承，紡織機專用	Ball bearings, for textile machines	3.00%	A
84821020	滾珠軸承，內徑未達 3 5 厘米	Ball bearings, of internal diameter less than 35 mm	9.00%	B
84821030	滾珠軸承，內徑 3 5 厘米以上	Ball bearings, of internal diameter 35 mm or more	5.50%	B
84821090	其他滾珠軸承	Other ball bearings	9.00%	B
848220	推拔滾子軸承，包括錐形與推拔滾子組合者	Tapered roller bearings, including cone and tapered roller assemblies		
84822010	推拔滾子軸承，包括錐形與推拔滾子組合者，紡織機專用	Tapered roller bearings, including cone and tapered roller assemblies, for textile	2.50%	A
84822090	其他推拔滾子軸承，包括錐形與推拔滾子組合者	Other tapered roller bearings, including cone and tapered roller assemblies	2.50%	A
848230	球面滾子軸承	Spherical roller bearings		
84823010	球面滾子軸承，紡織機專用	Other spherical roller bearings, for textile machines	1.00%	A
84823090	其他球面滾子軸承	Other spherical roller bearings	2.50%	A
848240	滾針軸承	Needle roller bearings		
84824010	滾針軸承，紡織機專用	Needle roller bearings, for textile machines	3.00%	A
84824090	其他滾針軸承	Other needle roller bearings	10.00%	B
848250	其他圓筒滾子軸承	Other cylindrical roller bearings		
84825010	其他圓筒滾子軸承，紡織機專用	Other cylindrical roller bearings, for textile machines	2.50%	A
84825090	其他圓筒滾子軸承	Other cylindrical roller bearings	2.50%	A
848280	其他，包括滾珠及滾子組合之軸承	Other, including combined ball/roller		
84828000	其他軸承，包括滾珠及滾子組合之軸承	Other bearings, including combined ball/roller bearings	2.50%	A
84829	— 零件：	-Parts:		
848291	滾珠、滾針及滾子	Balls, needles and rollers		
84829110	軸承用滾珠	Bearing balls	2.50%	A
84829120	軸承用滾針、滾子	Needles or rollers for bearings	2.50%	A
848299	其他	Other		
84829910	軸承用鋼圈（未經研磨）	Steel race for bearings (unfinished)	2.50%	A
84829920	軸承用保持器	Holder for bearings	2.50%	A
84829990	其他滾珠或滾子軸承之零件	Parts of other ball or roller bearings	2.50%	A
8483	傳動軸（包括凸輪軸及曲柄軸）及曲柄；軸承殼及平軸承；齒輪及齒輪裝置；滾珠或滾子螺桿；齒輪箱及其他變速器，包括扭矩轉換器；飛輪及滑輪，包括滑輪組；離合器及聯軸器（包括萬向接頭）	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screw; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings		
848310	傳動軸（包括凸輪軸及曲柄軸）及曲柄	Transmission shafts (including cam shafts and crank shafts) and cranks		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
84831010	機動車輛引擎用傳動軸及曲柄	Transmission shafts and cranks for motor vehicle engines	15.00%	C
84831020	機器腳踏車引擎用傳動軸及曲柄	Transmission shafts and cranks for motor-cycle engines	10.00%	B
84831030	手提電動工具之傳動軸	Transmission shaft, for motor driven hand tools	4.20%	A
84831090	其他傳動軸及曲柄	Other transmission shafts and cranks	5.00%	A
848320	軸承殼，附有滾珠或滾子軸承	Bearing housings, incorporating ball or roller bearings		
84832000	軸承殼，附有滾珠或滾子軸承	Bearing housings, incorporating ball or roller bearings	7.50%	B
848330	軸承殼，未附有滾珠或滾子軸承；平軸承	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings		
84833010	軸承殼，未附有滾珠或滾子軸承	Bearing housings, not incorporating ball or roller bearings	7.50%	B
84833020	平軸承	Plain shaft bearings	5.00%	A
848340	齒輪及齒輪裝置（帶齒輪、鏈輪及其他傳動元件，單獨呈現者除外）；滾珠或滾子螺桿；齒輪箱及其他變速器，包括扭矩轉換器	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters		
84834010	引擎內部用齒輪及齒輪裝置，機動車輛及機器腳踏車用者除外	Gears and gearing (except those for motor vehicles and motor-cycles) for inside of engines	5.00%	A
84834020	滾珠螺桿	Ball screws	10.00%	B
84834030	滾子螺桿	Roller screws	2.50%	A
84834040	滾珠或滾柱式線性滑軌	Ball or roller linear side guides	7.00%	B
84834090	其他第848340目所屬之貨品	Other articles of subheading No.8483.40	5.00%	A
848350	飛輪及滑輪，包括滑輪組	Flywheels and pulleys, including pulley blocks		
84835000	飛輪及滑輪，包括滑輪組	Flywheels and pulleys, including pulley blocks	5.00%	A
848360	離合器及聯軸器（包括萬向接頭）	Clutches and shaft couplings (including universal joints)		
84836010	離合器	Clutches	5.00%	A
84836020	聯軸器（包括萬向接頭）	Shaft couplings (including universal joint)	5.00%	A
848390	齒輪、鏈輪及其他傳動元件，單獨呈現者；零件	Toothed wheels, chain sprockets and other transmission elements presented separately;		
84839010	機動車輛用之齒輪、鏈輪及其他傳動元件，單獨呈現者；及第8483節所屬之機動車輛零件	Toothed wheels, chain sprockets and other transmission elements presented separately for motor vehicle ; and parts for motor vehicles of heading 84.83	15.00%	C
84839020	機器腳踏車用之齒輪、鏈輪及其他傳動元件，單獨呈現者；及第8483節所屬之機器腳踏車零件	Toothed wheels, chain sprockets and other transmission elements presented separately for motorcycle ; and parts for motorcycle of heading 84.83	13.50%	C
84839090	其他齒輪、鏈輪及其他傳動元件，單獨呈現者；及第8483節所屬貨品之零件	Other toothed wheels, chain sprockets and other transmission elements presented separately ; and parts for articles of heading 84.83	5.00%	A

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8484	密合墊及金屬片與其他材料或兩層或多層金屬片合成之類似接合墊；成分不同之密合墊及類似接合墊成組或多種裝於袋、封套或類似填充內者；機械軸封	Gaskets and similar joints of metal sheeting combined with Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical		
848410	密合墊及金屬片與其他材料或兩層或多層金屬片合成之類似接合墊	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal		
84841000	密合墊及金屬片與其他材料或兩層或多層金屬片合成之類似接合墊	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5.00%	A
848420	機械軸封	Mechanical seals		
84842000	機械軸封	Mechanical seals	5.00%	A
848490	其他	Other		
84849010	密合墊組或類似接合墊組，引擎及機械用	Set or assortments of gaskets and similar joints for engine and mechanism	4.40%	A
84849020	密合墊組或類似接合墊組，機器腳踏車用	Set or assortments of gaskets and similar joints for motor-cycles	5.00%	A
84849030	密合墊組或類似接合墊組，機動車輛用	Set or assortments of gaskets and similar joints for motor vehicles	5.00%	A
84849090	其他密合墊組或類似接合墊組	Other set or assortments of gaskets and similar joints	5.00%	A
8485	本章未列名之機械零件，不包括電插接器、絕緣子、線圈、接觸器或其他電料	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter		
848510	船舶推進器及其葉片	Ships' or boats' propellers and blades		
84851000	船舶推進器及其葉片	Ships' or boat's propellers and blades	Free	A
848590	其他	Other		
84859011	機動車輛及機器腳踏車用油封圈	Oil seal rings for motor vehicles and motor-cycle	15.00%	C
84859019	其他油封圈	Other oil seal rings	5.00%	A
84859020	非自動之加油罐	Lubricating pots, non-automatic	5.00%	A
84859030	加脂乳頭	Grease nipples	5.00%	A
84859090	其他第8485節所屬之機械零件	Other machinery parts of heading No.84.85	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85	第八十五章 電機與設備及其零件；錄音機及聲音重放機；電視影像、聲音記錄機及重放機；以及上述各物之零件及附件	Chapter 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		
8501	電動機及發電機（發電機組除外）	Electric motors and generators (excluding generating sets)		
850110	電動機輸出未超過 3 7 · 5 瓦者	Motors of an output not exceeding 37.5 W		
85011010	防爆型電動機，輸出未超過 3 7 · 5 瓦者	Explosion proof motors, of an output not exceeding 37.5 w	5.00%	A
85011090	其他電動機，輸出未超過 3 7 · 5 瓦者	Other motors of an output not exceeding 37.5 w	6.20%	B
850120	輸出超過 3 7 · 5 瓦之交直流兩用電動機	Universal AC/DC motors of an output exceeding 37.5 W		
85012010	交直流兩用防爆型電動機，輸出超過 3 7 · 5 瓦者	Universal ac/dc explosion proof motors, of an output exceeding 37.5 w	5.00%	A
85012090	其他交直流兩用電動機，輸出超過 3 7 · 5 瓦者	Other universal ac/dc motors of an output exceeding 37.5 w	7.50%	B
85013	—其他直流電動機；直流發電機：	-Other DC motors; DC generators:		
850131	輸出未超過 7 5 0 瓦者	Of an output not exceeding 750 W		
85013111	防爆型直流電動機，輸出超過 3 7 · 5 瓦，但未超過 7 5 0 瓦者	Explosion proof dc motors of an output exceeding 37.5 w but not exceeding 750 w	5.00%	A
85013119	其他直流電動機，輸出超過 3 7 · 5 瓦，但未超過 7 5 0 瓦者	Other dc motors, of an output exceeding 37.5 w but not exceeding 750 w	6.20%	B
85013121	電動發電機，輸出未超過 7 5 0 瓦者	Dynamotors of an output not exceeding 750 w	8.40%	B
85013129	其他直流發電機，輸出未超過 7 5 0 瓦者	Other dc generators of an output not exceeding 750 w	9.10%	B
850132	輸出超過 7 5 0 瓦，但未超過 7 5 瓩者	Of an output exceeding 750 W but not exceeding 75 kW		
85013211	防爆型直流電動機，輸出超過 7 5 0 瓦，但未超過 7 5 瓦者	Explosion proof dc motors, of an output exceeding 750 w but not exceeding 75 kW	7.50%	B
85013212	直流伺服電動機，輸出超過 7 5 0 瓦，但未超過 7 5 瓦者	Dc servo motors, of an output exceeding 750 w but not exceeding 75 kW	1.00%	A
85013219	其他直流電動機，輸出超過 7 5 0 瓦，但未超過 7 5 瓦者	Other dc motors, of an output exceeding 750 w but not exceeding 75 kW	7.50%	B
85013221	電動發電機，輸出超過 7 5 0 瓦，但未超過 7 5 瓦者	Dynamotors, of an output exceeding 750 w but not exceeding 75 kW	7.50%	B
85013229	其他直流發電機，輸出超過 7 5 0 瓦，但未超過 7 5 瓦者	Other dc generators of an output exceeding 750 w but not exceeding 75 kW	10.00%	B
850133	輸出超過 7 5 瓩，但未超過 3 7 5 瓩者	Of an output exceeding 75 kW but not exceeding 375 kW		
85013311	防爆型直流電動機，輸出超過 7 5 瓦，但未超過 3 7 5 瓦者	Explosion proof dc motors, of an output exceeding 75 kW but not exceeding 375 kW	5.00%	A
85013312	直流伺服電動機，輸出超過 7 5 瓦，但未超過 3 7 5 瓦者	Dc servo motors, of an output exceeding 75 kW but not exceeding 375 kW	1.00%	A
85013319	其他直流電動機，輸出超過 7 5 瓦，但未超過 3 7 5 瓦者	Other dc motors, of an output exceeding 75 kW but not exceeding 375 kW	10.00%	B
85013321	電動發電機，輸出超過 7 5 瓦，但未超過 3 7 5 瓦者	Dynamotors, of an output exceeding 75 kW but not exceeding 375 kW	10.00%	B

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85013329	其他直流發電機，輸出超過7.5瓦，但未超過3.75瓦者	Other dc generators, of an output exceeding 75 kW but not exceeding 375 kW	10.00%	B
850134	輸出超過3.75瓦者	Of an output exceeding 375 kW		
85013411	防爆型直流電動機，輸出超過3.75瓦者	Explosion proof dc motors, of an output exceeding 375 kW	5.00%	A
85013412	直流伺服電動機，輸出超過3.75瓦者	Dc servo motors, of an output exceeding 375 kW	1.00%	A
85013419	其他直流電動機，輸出超過3.75瓦者	Other dc motors, of an output exceeding 375 kW	8.40%	B
85013421	電動發電機，輸出超過3.75瓦者	Dynamotors, of an output exceeding 375	10.00%	B
85013429	其他直流發電機，輸出超過3.75瓦者	Other dc generators, of an output exceeding 375 kW	10.00%	B
850140	其他單相交流電動機	Other AC motors, single-phase		
85014010	其他防爆型單相交流電動機	Other explosion proof ac motors, single-phase	10.00%	B
85014020	單相交流伺服電動機，輸出不超過3.75瓦者	Ac servo motors, single-phase, of an output not exceeding 3.75 kW	6.20%	B
85014090	其他單相交流電動機	Other ac motors, single-phase	7.00%	B
85015	—其他多相交流電動機：	-Other AC motors, multi-phase:		
850151	輸出未超過750瓦者	Of an output not exceeding 750 W		
85015110	防爆型多相交流電動機，輸出超過3.75瓦，但未超過750瓦者	Explosion proof ac motors, multi-phase, of an output exceeding 375 w but not exceeding 750 w	10.00%	B
85015190	其他多相交流電動機，輸出超過3.75瓦，但未超過750瓦者	Other ac motors, multi-phase, of an output exceeding 375 w but not exceeding 750 w	7.50%	B
850152	輸出超過750瓦，但未超過7.5瓦者	Of an output exceeding 750 W but not exceeding 75 kW		
85015210	防爆型多相交流電動機，輸出超過750瓦，但未超過7.5瓦者	Explosion proof ac motors, multi-phase, of an output exceeding 750w but not exceeding 75 kW	7.50%	B
85015220	多相交流伺服電動機，輸出超過3.75瓦，但未超過7.5瓦者	Ac servo motors, multi-phase, of an output exceeding 3.75 kW but not exceeding 75	1.00%	A
85015290	其他多相交流電動機，輸出超過750瓦，但未超過7.5瓦者	Other ac motors, multi-phase, of an output exceeding 750 w but not exceeding 75 kW	7.50%	B
850153	輸出超過7.5瓦者	Of an output exceeding 75 kW		
85015310	防爆型多相交流電動機，輸出超過7.5瓦者	Explosion proof ac motors, multi-phase, of an output exceeding 75 kW	5.00%	A
85015320	多相交流伺服電動機，輸出超過7.5瓦者	Ac servo motors, multi-phase, of an output exceeding 75 kW	1.00%	A
85015391	其他多相交流電動機輸出超過7.5瓦，但未超過3.75瓦者	Other ac motors, multi-phase, of an output exceeding 75 kW, but not exceeding 375	8.40%	B
85015392	其他多相交流電動機輸出超過3.75瓦者	Other ac motors, multi-phase, of an output, exceeding 375 kW	10.00%	B
85016	—交流發電機：	-AC generators (alternators):		
850161	輸出未超過7.5千伏安者	Of an output not exceeding 75 kVA		
85016110	輪機發電機，輸出未超過7.5千伏安者	Turbine generators, of an output not exceeding 75 kVA	8.50%	B
85016120	汽油或柴油發電機，輸出未超過7.5千伏安者	Gasoline or diesel generators, of an output not exceeding 75 kVA	8.50%	B

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85016190	其他交流發電機，輸出未超過7.5千伏安者	Other ac generators (alternators), of an output not exceeding 75 kVA	8.50%	B
850162	輸出超過7.5千伏安，但未超過3.75千伏安者	Of an output exceeding 75 kVA but not exceeding 375 kVA		
85016210	輪機發電機，輸出超過7.5千伏安，但未超過3.75千伏安者	Turbine generators, of an output exceeding 75 kVA but not exceeding 375 kVA	10.00%	B
85016220	汽油或柴油發電機，輸出超過7.5千伏安，但未超過3.75千伏安者	Gasoline or diesel generators, of an output exceeding 75 kVA but not exceeding 375 kVA	8.50%	B
85016290	其他交流發電機，輸出超過7.5千伏安，但未超過3.75千伏安者	Other ac generators (alternators), of an output exceeding 75 kVA but not exceeding 375 kVA	8.50%	B
850163	輸出超過3.75千伏安，但未超過7.5千伏安者	Of an output exceeding 375 kVA but not exceeding 750 kVA		
85016310	輪機發電機，輸出超過3.75千伏安，但未超過7.5千伏安者	Turbine generators, of an output exceeding 375 kVA but not exceeding 750 kVA	8.50%	B
85016320	汽油或柴油發電機，輸出超過3.75千伏安，但未超過7.5千伏安者	Gasoline or diesel generators, of an output exceeding 375 kVA but not exceeding 750 kVA	8.50%	B
85016390	其他交流發電機，輸出超過3.75千伏安，但未超過7.5千伏安者	Other ac generators (alternators), of an output exceeding 375 kVA but not exceeding 750 kVA	8.50%	B
850164	輸出超過7.5千伏安者	Of an output exceeding 750 kVA		
85016410	輪機發電機，輸出超過7.5千伏安者	Turbine generators, of an output exceeding 750 kVA	8.50%	B
85016421	汽油或柴油發電機，輸出超過7.5千伏安，但未超過9.3千伏安者	Gasoline or diesel generators, of an output exceeding 750 kVA but not exceeding 930 kVA	10.00%	B
85016429	汽油或柴油發電機，輸出超過9.3千伏安者	Gasoline or diesel generators, of an output exceeding 930 kVA	10.00%	B
85016490	其他交流發電機，輸出超過7.5千伏安者	Other ac generators (alternators), of an output exceeding 750 kVA	10.00%	B
8502	發電機組及旋轉變流機	Electric generating sets and rotary		
85021	—發電機組，以壓縮點火活塞內燃機（柴油或半柴油引擎）組成者：	-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
850211	輸出未超過7.5千伏安者	Of an output not exceeding 75 kVA		
85021100	發電機組，以壓縮點火活塞內燃機（柴油或半柴油引擎）組成，輸出未超過7.5千伏安者	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output not exceeding 75 kVA	10.00%	B
850212	輸出超過7.5千伏安，但未超過3.75千伏安者	Of an output exceeding 75 kVA but not exceeding 375 kVA		
85021200	發電機組，以壓縮點火活塞內燃機（柴油或半柴油引擎）組成，輸出超過7.5千伏安，但未超過3.75千伏安者	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 75 kVA but not exceeding 375 kVA	10.00%	B
850213	輸出超過3.75千伏安者	Of an output exceeding 375 kVA		

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85021310	發電機組，以壓縮點火活塞內燃機（柴油或半柴油引擎）組成，輸出超過375千伏安，但未超過930千伏安者	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 375 kVA but not exceeding 930 kVA	10.00%	B
85021390	其他發電機組，以壓縮點火活塞內燃機（柴油或半柴油引擎）組成，輸出超過930千伏安者	Other generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 930 kVA	10.00%	B
850220	發電機組以火花點火活塞內燃機組成者	Generating sets with spark-ignition internal combustion piston engines		
85022010	發電機組以火花點火活塞內燃機組成，輸出未超過930千伏安者	Generating sets with spark-ignition internal combustion piston engines, of an output not exceeding 930 kVA	10.00%	B
85022020	發電機組以火花點火活塞內燃機組成，輸出超過930千伏安者	Generating sets with spark-ignition internal combustion piston engines, of an output exceeding 930 kVA	10.00%	B
85023	—其他發電機組：	-Other generating sets:		
850231	風力者	Wind -powered		
85023100	風力發電機組	Wind-powered generating sets	10.00%	B
850239	其他	Other		
85023910	輪機發電機組	Turbine generating sets	10.00%	B
85023990	其他發電機組	Other generating sets	10.00%	B
850240	電動旋轉變流機	Electric rotary converters		
85024000	電動旋轉變流機	Electric rotary converters	10.00%	B
8503	專用或主要用於第8501或8502節所列機器之零件	Parts suitable for use solely or principally with the machines of heading No.85.01 or		
850300	專用或主要用於第8501或8502節所列機器之零件	Parts suitable for use solely or principally with the machines of heading No.85.01 or		
85030010	輸出超過3.75瓦伺服電動機之零件	Parts of servo motors, of an output exceeding 3.75 kW	1.00%	A
85030090	其他專用或主要用於第8501或8502節所列機器之零件	Other parts suitable for use solely or principally with the machines of heading No.85.01 or 85.02	1.00%	A
8504	變壓器、靜電式變流器（例如：整流器）及感應器	Electrical transformers, static converters (for example, rectifiers) and inductors		
850410	放電式燈泡或燈管之安定器	Ballasts for discharge lamps or tubes		
85041000	放電式燈泡或燈管之安定器	Ballasts for discharge lamps or tubes	7.50%	B
85042	—液體介質變壓器：	-Liquid dielectric transformers:		
850421	容量未超過650千伏安者	Having a power handling capacity not exceeding 650 kVA		
85042110	液體介質變壓器，容量未超過650千伏安，電壓未達3千伏特者	Liquid dielectric transformers, having a power handling capacity not exceeding 650 kVA, voltage under 3 kV	8.80%	B
85042120	液體介質變壓器，容量未超過650千伏安，電壓3千伏特以上，未達33千伏特者	Liquid dielectric transformers, having a power handling capacity not exceeding 650 kVA, voltage over 3 kV but under 33 kV	8.80%	B
85042130	液體介質變壓器，容量未超過650千伏安，電壓33千伏特以上，未達69千伏特者	Liquid dielectric transformers, having a power handling capacity not exceeding 650 kVA, voltage over 33 kV but under 69 kV	10.00%	B

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85042190	其他液體介質變壓器，容量未超過650千伏安者	Other liquid dielectric transformers, having a power handling capacity not exceeding 650 kVA	10.00%	B
850422	容量超過650千伏安，但未超過10000千伏安者	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA		
85042210	液體介質變壓器，容量超過650千伏安，但未超過10000千伏安，電壓未達3千伏特者	Liquid dielectric transformers, having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA, voltage	8.80%	B
85042220	液體介質變壓器，容量超過650千伏安，但未超過10000千伏安，電壓3千伏特以上，未達33千伏特者	Liquid dielectric transformers, having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA, voltage over 3 kV but under 33 kV	8.80%	B
85042230	液體介質變壓器，容量超過650千伏安，但未超過10000千伏安，電壓33千伏特以上，未達69千伏特者	Liquid dielectric transformers, having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA, voltage over 33 kV but under 69 kV	10.00%	B
85042290	其他液體介質變壓器，容量超過650千伏安，但未超過10000千伏安者	Other liquid dielectric transformers, having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	10.00%	B
850423	容量超過10000千伏安者	Having a power handling capacity exceeding 10,000 kVA		
85042310	液體介質變壓器，容量超過10000千伏安，電壓未達3千伏特者	Liquid dielectric transformers, having a power handling capacity exceeding 10,000 kVA, voltage under 3 kV	8.80%	B
85042320	液體介質變壓器，容量超過10000千伏安，電壓3千伏特以上，未達33千伏特者	Liquid dielectric transformers, having a power handling capacity exceeding 10,000 kVA, voltage over 3 kV but under 33 kV	8.80%	B
85042330	液體介質變壓器，容量超過10000千伏安，電壓33千伏特以上，未達69千伏特者	Liquid dielectric transformers, having a power handling capacity exceeding 10,000 kVA, voltage over 33 kV but under 69 kV	10.00%	B
85042390	其他液體介質變壓器，容量超過10000千伏安者	Other liquid dielectric transformers, having a power handling capacity exceeding 10,000 kVA	10.00%	B
85043	—其他變壓器：	-Other transformers:		
850431	容量未超過1千伏安者	Having a power handling capacity not exceeding 1 kVA		
85043100	其他變壓器，容量未超過1千伏安者	Other transformers, having a power handling capacity not exceeding 1 kVA	6.10%	B
850432	容量超過1千伏安，但未超過16千伏安者	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA		
85043210	其他變壓器，容量超過1千伏安，但未超過16千伏安，電壓未達3千伏特者	Other transformers, having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA, voltage under 3 kV	8.80%	B
85043290	其他變壓器，容量超過1千伏安，但未超過16千伏安者	Other transformers, having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	8.80%	B
850433	容量超過16千伏安，但未超過500千伏安者	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA		
85043310	其他變壓器，容量超過16千伏安，但未超過500千伏安，電壓未達3千伏特者	Other transformers, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA, voltage under 3 kV	8.80%	B



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85043320	其他變壓器，容量超過1 6 仟伏安，但未超過5 0 0 仟伏安，電壓3 仟伏特以上，未達3 3 仟伏特者	Other transformers, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA, voltage over 3 kV but	8.80%	B
85043330	其他變壓器，容量超過1 6 仟伏安，但未超過5 0 0 仟伏安，電壓3 3 仟伏特以上，未達6 9 仟伏特者	Other transformers, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA, voltage over 33 kV but under 69 kV	10.00%	B
85043390	其他變壓器，容量超過1 6 仟伏安，但未超過5 0 0 仟伏安者	Other transformers, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	10.00%	B
850434	容量超過5 0 0 仟伏安者	Having a power handling capacity exceeding 500 kVA		
85043410	其他變壓器，容量超過5 0 0 仟伏安，電壓未達3 仟伏特者	Other transformers, having a power handling capacity exceeding 500 kVA, voltage under 3 kV	9.40%	B
85043420	其他變壓器，容量超過5 0 0 仟伏安，電壓3 仟伏特以上，未達3 3 仟伏特者	Other transformers, having a power handling capacity exceeding 500 kVA, voltage over 3 kV but under 33 kV	9.40%	B
85043430	其他變壓器，容量超過5 0 0 仟伏安，電壓3 3 仟伏特以上，未達6 9 仟伏特者	Other transformers, having a power handling capacity exceeding 500 kVA, voltage over 33 kV but under 69 kV	10.00%	B
85043490	其他變壓器，容量超過5 0 0 仟伏安者	Other transformers, having a power handling capacity exceeding 500 kVA	10.00%	B
850440	靜電式變流器	Static converters		
85044020	供自動資料處理機及其附屬單元與通訊器具用之靜電式變流器	Static converters for automatic data processing machine and units thereof, and telecommunication apparatus	Free	A
85044091	其他交換式電源供應器	Other power supply, exchangeable type	5.00%	A
85044092	其他不斷電式電源供應器，容量未超過1 0 仟伏安者	Other uninterruptible power supply, having a power handling capacity not exceeding 10 KVA	5.00%	A
85044093	其他不斷電式電源供應器	Other uninterruptible power supply	8.00%	B
85044094	其他電源供應器	Other power supply	5.00%	A
85044099	其他靜電式變流器	Other static converters	5.00%	A
850450	其他感應器	Other inductors		
85045011	供自動資料處理機及其附屬單元與通訊器具用之電源供應器之其他感應器	Other inductors for power supplies for automatic data processing machines and units thereof, and telecommunication	Free	A
85045019	其他感應器，容量未超過1 0 0 伏安	Other inductors, not exceeding 100VA	2.70%	A
85045090	其他感應器	Other inductors	5.00%	A
850490	零件	Parts		
85049000	第8 5 0 4 節所屬貨品之零件	Parts of the articles of heading No.85.04	2.10%	A
8505	電磁鐵；永久磁鐵及經磁化可成永久磁鐵之貨品；電磁鐵或永久磁鐵夾頭、夾子及類似夾持器具；電磁式連結器、離合器及煞車器；電磁式起重頭	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes;		
85051	—永久磁鐵及經磁化可成永久磁鐵之貨品：	-Permanent magnets and articles intended to become permanent magnets after		

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850511	金屬製	Of metal		
85051100	金屬製永久磁鐵及經磁化可成永久磁鐵之貨品	Permanent magnets and articles intended to become permanent magnets after magnetisation, of metal	2.50%	A
850519	其他	Other		
85051900	其他材料製永久磁鐵及經磁化可成永久磁鐵之貨品	Permanent magnets and articles intended to become permanent magnets after magnetisation, of other material	2.10%	A
850520	電磁式連結器、離合器及煞車器	Electro-magnetic couplings, clutches and		
85052000	電磁式連結器、離合器及煞車器	Electro-magnetic couplings, clutches and brakes	5.00%	A
850530	電磁式起重頭	Electro-magnetic lifting heads		
85053000	電磁式起重頭	Electro-magnetic lifting heads	5.00%	A
850590	其他，包括零件	Other, including parts		
85059010	電磁鐵	Electro-magnets	Free	A
85059020	電磁鐵或永久磁鐵式夾頭、夾子、老虎鉗及類似工作件支持器	Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders	3.00%	A
85059030	導磁體	Flux conductor	Free	A
85059040	軟鐵心及軛鐵	Ferrite core and yoke	Free	A
85059080	第 8 5 0 5 節所屬貨品之零件	Parts of articles of heading No.85.05	Free	A
85059090	其他第 8 5 0 5 節所屬之貨品	Other articles of heading No. 85.05	Free	A
8506	原電池及原電池組	Primary cells and primary batteries		
850610	二氧化錳者	Manganese dioxide		
85061010	礦工安全帽燈用二氧化錳原電池及原電池組	Manganese dioxide primary cells and primary batteries, for the lights of miner's	Free	A
85061021	二氧化錳乾電池（中性），外體積未超過 3 0 0 毫升者	Manganese dioxide dry cells (neutral), of an external volume not exceeding 300 cm <sup>3</sup>	8.60%	B
85061022	二氧化錳乾電池（中性），外體積超過 3 0 0 毫升者	Manganese dioxide dry cells (neutral), of an external volume exceeding 300 cm <sup>3</sup>	5.00%	A
85061090	其他二氧化錳原電池及原電池組	Other manganese dioxide primary cells and primary batteries	2.50%	A
850630	氧化汞者	Mercuric oxide		
85063000	氧化汞原電池及原電池組	Mercuric oxide primary cells and primary batteries	2.50%	A
850640	氧化銀者	Silver oxide		
85064000	氧化銀原電池及原電池組	Silver oxide primary cells and primary batteries	2.50%	A
850650	鋰者	Lithium		
85065000	鋰原電池及原電池組	Lithium primary cells and primary batteries	2.50%	A
850660	空氣－鋅者	Air-zinc		
85066000	空氣－鋅原電池及原電池組	Air-zinc primary cells and primary batteries	2.50%	A
850680	其他原電池及原電池組	Other primary cells and primary batteries		
85068010	礦工安全帽燈用其他原電池及原電池組	Other primary cells and primary batteries for the lights of miner's safety caps	Free	A
85068090	其他原電池及原電池組	Other primary cells and primary batteries	2.50%	A
850690	零件	Parts		
85069000	原電池及原電池組用之零件	Parts of primary cells and primary batteries	2.50%	A

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8507	蓄電池，包括其隔離板，不論是否長方形均在內（包括正方形）	Electric accumulators, including separators therefor, whether or not rectangular (including square)		
850710	發動活塞引擎用之鉛酸蓄電池	Lead-acid, of a kind used for starting piston engines		
85071000	發動活塞引擎用之鉛酸蓄電池	Lead-acid accumulators, of a kind used for starting piston engines	6.00%	B
850720	其他鉛酸蓄電池	Other lead-acid accumulators		
85072000	其他鉛酸蓄電池	Other lead-acid accumulator	6.00%	B
850730	鎳鎘蓄電池	Nickel-cadmium		
85073000	鎳鎘蓄電池	Nickel-cadmium accumulators	2.50%	A
850740	鎳鐵蓄電池	Nickel-iron		
85074000	鎳鐵蓄電池	Nickel-iron accumulators	2.50%	A
850780	其他蓄電池	Other accumulators		
85078000	其他蓄電池	Other accumulators	2.50%	A
850790	零件	Parts		
85079000	蓄電池零件	Parts for accumulators	5.00%	A
8509	家用電動用具，附裝電動機者	Electro-mechanical domestic appliances, with self-contained electric motor		
850910	真空吸塵器，包括乾式型或濕式型真空吸塵器	Vacuum cleaners		
85091000	家用真空吸塵器，包括乾式型或濕式型真空吸塵器	Vacuum cleaners, including dry and wet vacuum cleaners, for domestic use	5.00%	A
850920	地板擦光器	Floor polishers		
85092000	家用電動地板擦光器	Electric floor polishers for domestic use	7.50%	B
850930	廚房廢物處理器	Kitchen waste disposers		
85093000	家用廚房廢物處理器	Kitchen waste disposers for domestic use	6.20%	B
850940	食品碾磨器及混合器；水果或蔬菜榨汁器	Food grinders and mixers; fruit or vegetable juice extractors		
85094000	食品碾磨器及混合器；水果或蔬菜榨汁器	Food grinders and mixers; fruit or vegetable juice extractors	6.20%	B
850980	其他家用電動用具	Other appliances		
85098010	電動切肉器	Electric meat-slicer	6.20%	B
85098020	電動牙刷	Electric tooth brush	7.50%	B
85098090	其他家用電動用具	Other electro-mechanical domestic	6.20%	B
850990	零件	Parts		
85099000	家用電動用具之零件	Parts for electro-mechanical domestic appliances	1.00%	A
8510	刮鬍刀、剪髮器及除毛髮用具，裝有電動機者	Shavers and hair clippers and hair removing appliances with self-contained electric motor		
851010	電鬍刀	Shavers		
85101000	電鬍刀	Electric shavers	6.20%	B
851020	電剪髮器	Hair clippers		
85102000	電剪髮器	Electric hair clippers	6.20%	B
851030	除毛髮用具	Hair-removing appliances		
85103000	除毛髮用具	Hair-removing appliances	6.20%	B
851090	零件	Parts		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85109011	電鬚刀頭及刀片	Cutter heads or knife blades of electric shavers	1.00%	A
85109019	其他電鬚刀零件	Other parts of electric shavers	1.00%	A
85109020	電剪髮器之零件	Parts of electric hair clippers	1.00%	A
85109030	除毛髮用具之零件	Parts of hair-removing appliances	1.00%	A
8511	火花點火或壓縮點火內燃機用電點火或起動設備（如：點火磁電機、磁發電機、點火線圈、火星塞、預熱塞及起動馬達）；與此類內燃機連接使用之發電機（如：直流、交流發電機）與斷流器	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines		
851110	火星塞	Sparking plugs		
85111000	火星塞	Sparking plugs	9.50%	B
851120	點火磁電機；磁發電機；磁性飛輪	Ignition magnetos; magneto-dynamos; magnetic flywheels		
85112000	點火磁電機；磁發電機；磁性飛輪	Ignition magnetos; magneto-dynamos; magnetic flywheels	10.00%	B
851130	分電盤；點火線圈	Distributors; ignition coils		
85113000	分電盤；點火線圈	Distributors; ignition coils	15.00%	C
851140	起動電動機及起動發電兩用機	Starter motors and dual purpose starter-		
85114010	機動車輛用起動電動機及起動發電兩用機	generators, for motor vehicles	12.50%	C
85114090	其他起動電動機及起動發電兩用機	Other starter motors and dual purpose starter-generators	10.00%	B
851150	其他發電機	Other generators		
85115000	其他與內燃機連接使用之發電機	Other generators in conjunction with such engines	12.50%	C
851180	其他設備	Other equipment		
85118000	其他第8 5 1 1 節所屬之設備	Other equipment of heading No. 85.11	15.00%	C
851190	零件	Parts		
85119011	火星塞零件，未裝接線端子之中心電極	Parts of spark plugs, center electrode, unconnected with terminals	5.00%	A
85119019	其他火星塞零件	Parts of other spark plugs	5.00%	A
85119020	電點火或起動設備之零件	Parts of electrical ignition or starting equipment	7.50%	B
85119090	其他第8 5 1 1 節所屬貨品之零件	Other parts of articles of heading No. 85.11	7.50%	B
8512	腳踏車或機動車輛用之電氣照明或信號設備（第8 5 3 9 節所列者除外）、擋風板刮刷器、去霜器及去霧器	Electrical lighting or signalling equipment (excluding articles of heading No.85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles		
851210	腳踏車用照明或視覺信號設備	Lighting or visual signalling equipment of a kind used on bicycles		
85121010	腳踏車用電氣照明設備	Electrical lighting equipment of a kind used on bicycles	10.00%	B
85121020	腳踏車用視覺信號設備	Electrical visual signalling equipment of a kind use on bicycles	5.00%	A
851220	其他照明或視覺信號設備	Other lighting or visual signalling equipment		

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85122011	機動車輛及機器腳踏車用車頭大燈及尾燈	Electrical head-lighting and tail-lighting for motor vehicles and motorcycles	12.50%	C
85122012	機動車輛內照明燈	Lights, interior, for motor vehicles	7.50%	B
85122013	連接機動車輛電池之手提應急照明燈	Portable emergency lamps for connection to motor vehicles battery	5.00%	A
85122019	其他機動車輛及機器腳踏車用照明設備	Other electrical lighting equipment for motor vehicles and motorcycles	7.50%	B
85122020	機動車輛及機器腳踏車用電氣信號設備	Electrical signalling equipment for motor vehicles and motorcycles	8.00%	B
851230	音響信號設備	Sound signalling equipment		
85123000	音響信號設備	Sound signalling equipment	5.00%	A
851240	擋風板刮刷器、去霜器及去霧器	Windscreen wipers, defrosters and demisters		
85124000	擋風板刮刷器、去霜器及去霧器	Windscreen wipers, defrosters and demisters	7.50%	B
851290	零件	Parts		
85129010	腳踏車用照明或視覺信號設備之零件	Parts of lighting or visual signalling equipment of a kind used on bicycles	5.00%	A
85129020	機動車輛及機器腳踏車用照明或視覺信號設備之零件	Parts of electrical lighting or visual signalling equipment for motor vehicles and motorcycles	5.00%	A
85129030	機動車輛及機器腳踏車用音響信號設備之零件	Parts of sound signalling equipment for motor vehicles and motorcycles	5.00%	A
85129040	擋風板刮刷器、去霜器及去霧器之零件	Parts of windscreen wipers, defrosters and demisters	5.00%	A
8513	自備能源（如：乾電池、蓄電池、磁電機）之手提電燈，第8512節照明設備除外	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No.		
851310	電燈	Lamps		
85131010	手電筒	Torches, portable	6.00%	B
85131020	礦工安全電燈	Safety lamps, miner's, electric	5.00%	A
85131090	其他手提電燈	Other portable electric lamps	6.00%	B
851390	零件	Parts		
85139000	手提電燈之零件	Parts of portable electric lamps	1.00%	A
8514	工業或實驗室用電爐及烘箱（包括利用電感應或電介質損失作用者）；其他工業或實驗室利用電感應或電介質損失作用，供熱處理材料用之設備	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or		
851410	電阻加熱電爐及烘箱	Resistance heated furnaces and ovens		
85141010	製造半導體晶圓上之半導體裝置所用之電阻加熱電爐及烘箱	Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	Free	A
85141090	其他電阻加熱電爐及烘箱	Other resistance heated furnaces and ovens	1.50%	A
851420	利用電感應或電介質損失作用之電爐及烘箱	Induction or dielectric furnaces and ovens		
85142010	製造半導體晶圓上之半導體裝置所用之利用電感應或電介質損失作用之電爐及烘箱	Furnaces and ovens functioning by induction or dielectric loss, for the manufacture of devices on semiconductor wafers	Free	A
85142090	其他利用電感應或電介質損失作用之電爐及烘箱	Other furnaces and ovens functioning by induction or dielectric loss	1.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
851430	其他電爐及烘箱	Other furnaces and ovens		
85143010	半導體晶圓快速加熱器具	Apparatus for rapid heating of semiconductor wafers	Free	A
85143090	其他電爐及烘箱	other furnaces and ovens	Free	A
851440	其他利用電感應或電介質損失作用，供熱處理材料用之設備	Other induction or dielectric heating equipment		
85144000	其他利用電感應或電介質損失作用，供熱處理材料用之設備	Other equipment for the heat treatment of materials by induction or dielectric loss	1.50%	A
851490	零件	Parts		
85149010	第851410至851430目所屬電爐及烘箱之零件	Parts of furnaces and ovens of subheadings Nos.8514.10 to 8514.30	Free	A
85149020	製造半導體晶圓上之半導體裝置所用之電阻加熱電爐及烘箱之零件	Parts of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	Free	A
85149030	半導體晶圓快速加熱器具之零件	Parts of apparatus for rapid heating of	Free	A
85149090	其他第8514節所屬貨品之零件	Other parts of articles of heading No.8514	1.00%	A
8515	電力（包括電熱氣體）、雷射或其他光或光子束、超音波、電子束、磁脈波或電漿弧軟焊、硬焊或熔接機及器具、不論是否能割切；金屬熱噴或鎢金熱噴用電機及器具	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or		
85151	—硬焊或軟焊機及器具：	-Brazing or soldering machines and		
851511	電烙鐵及焊槍	Soldering irons and guns		
85151100	電烙鐵及焊槍	Soldering irons and guns	3.00%	A
851519	其他	Other		
85151900	其他硬焊或軟焊機及器具	Other brazing or soldering machines and apparatus	3.00%	A
85152	—電阻式金屬熔接機及器具：	-Machines and apparatus for resistance welding of metal:		
851521	自動或部分自動者	Fully or partly automatic		
85152100	電阻式金屬熔接機及器具，自動或部分自動者	Machines and apparatus for resistance welding of metal, fully or partly automatic	3.00%	A
851529	其他	Other		
85152900	電阻式金屬熔接機及器具，非自動者	Machine and apparatus for resistance welding of metals, not automatic	3.00%	A
85153	—電弧（包括電漿弧）金屬熔接機及器具：	-Machines and apparatus for arc (including plasma arc) welding of metals:		
851531	自動或部分自動者	Fully or partly automatic		
85153110	半導體晶片打線機	Wire bonder machines for semiconductor chips	Free	A
85153190	其他電弧（包括電漿弧）金屬熔接機及器具，自動或部分自動者	Other machines and apparatus for arc (including plasma arc) welding of metals, fully or partly automatic	3.00%	A
851539	其他	Other		
85153900	電弧（包括電漿弧）金屬熔接機及器具，非自動者	Machines and apparatus for arc (including plasma arc) welding of metals, not	3.00%	A
851580	其他機器及器具	Other machines and apparatus		
85158010	超音波熔接機	Ultrasonic welding machines	3.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85158020	雷射熔接機	Laser beam welding machines	3.00%	A
85158090	其他第 8 5 1 5 節所屬之貨品	Other articles of heading No. 85.15	3.00%	A
851590	零件	Parts		
85159000	第 8 5 1 5 節所屬貨品之零件	Parts of articles of heading No.85.15	2.50%	A
8516	即熱式或儲存式之電熱水器及浸入式電熱水器；空間電加熱器及土壤電加熱器；電熱美髮器（如：乾髮器、捲髮器、捲髮夾加熱器）及烘手機；電熨斗；其他家用電熱器具；電熱電阻器，第 8 5 4 5 節所列者除外	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors,		
851610	即熱式或儲存式之電熱水器及浸入式電熱水器	Electric instantaneous or storage water heaters and immersion heaters		
85161000	即熱式或儲存式之電熱水器及浸入式電熱水器	Electric instantaneous or storage water heaters and immersion heaters	2.50%	A
85162	—空間電加熱器及土壤電加熱器：	-Electric space heating apparatus and electric soil heating apparatus:		
851621	儲熱式電暖器	Storage heating radiators		
85162100	儲熱式電暖器	Storage heating radiators	7.50%	B
851629	其他	Other		
85162910	土壤電加熱器	Electric soil heating apparatus	6.20%	B
85162990	其他空間電加熱器	Other electric space heating apparatus	6.20%	B
85163	—電熱美髮器或烘手機：	-Electro-thermic hair-dressing or hand-drying apparatus:		
851631	乾髮器	Hair dryers		
85163100	乾髮器	Hair dryers	6.00%	B
851632	其他美髮器具	Other hair-dressing apparatus		
85163200	其他美髮器具	Other hair-dressing apparatus	6.20%	B
851633	烘手機	Hand-drying apparatus		
85163300	烘手機	Hand-drying apparatus	7.50%	B
851640	電熨斗	Electric smoothing irons		
85164000	電熨斗	Electric smoothing irons	6.10%	B
851650	微波爐	Microwave ovens		
85165000	微波爐	Microwave ovens	10.00%	B
851660	其他烤箱；炊具、炊盤、煮環、烤器、烘焙器	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters		
85166010	電烤箱	Electric ovens	5.60%	B
85166020	電鍋（包括炒鍋、燉鍋及電碗）	Electric cookers	6.20%	B
85166030	電磁爐	Electric magnetic cooker	10.00%	B
85166090	其他烤箱；炊具、炊盤、煮環、烤器、烘焙器	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	6.20%	B
85167	—其他電熱器具：	-Other electro-thermic appliances:		
851671	咖啡壺或茶壺	Coffee or tea makers		
85167100	電咖啡壺或茶壺（包括電濾煮器）	Electric coffee or tea electro-makers (including electric percolators)	6.20%	B
851672	烤麵包器	Toaster		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85167200	烤麵包器	Toaster	5.30%	B
851679	其他	Other		
85167900	其他電熱器具	Other electro-thermic appliances	5.60%	B
851680	電熱電阻器	Electric heating resistors		
85168000	電熱電阻器	Electric heating resistors	4.20%	A
851690	零件	Parts		
85169010	電熱水器之零件	Parts of electric water heaters	1.00%	A
85169020	空間加熱電器及土壤加熱電器之零件	Parts of electric space heating apparatus and electric soil heating apparatus	1.00%	A
85169030	電熱美髮器及烘手機之零件	Parts of electro-thermic hair-dressing and hand dryers	1.00%	A
85169090	其他第 8 5 1 6 節所屬貨品之零件	Other parts of articles of heading No. 85.16	1.00%	A
8517	有線電話或電報器具，包括附無線手機之有線電話機及載波電流線路系統用或數位線路系統用之通訊器具；影像電話機	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line		
85171	—電話機；影像電話機	-Telephone sets; videophones :		
851711	附無線手機之有線電話機	Line telephone sets with cordless handsets		
85171100	附無線手機之有線電話機	Line telephone sets with cordless handsets	Free	A
851719	其他	Other		
85171910	影像電話機	Videophone	Free	A
85171990	其他電話機	Other telephone sets	Free	A
85172	—傳真機及電傳印表機	-Facsimile machine and teleprinters:		
851721	傳真機	Facsimile machine		
85172100	傳真機	Facsimile machine	Free	A
851722	電傳印表機	Teleprinters		
85172200	電傳印表機	Teleprinters	Free	A
851730	電話或電報交換器具	Telephonic or telegraphic switching		
85173011	局用電話交換機	Public launch exchangers	Free	A
85173019	其他電話交換機	Other telephone exchangers	Free	A
85173020	電報交換機	Telegraphic switching apparatus	Free	A
851750	其他載波電流線路系統用或數位線路系統用器具	Other apparatus, for carrier-current line systems or for digital line systems		
85175010	數據機	Modem	Free	A
85175090	其他載波電流線路系統用或數位線路系統用器具	Other apparatus, for carrier-current line systems or for digital line systems	Free	A
851780	其他器具	Other apparatus		
85178010	電話用器具	Telephonic apparatus	Free	A
85178021	收發電報機	Telegraphic transmitters and receiver	Free	A
85178029	其他電報用器具	Other telegraphic apparatus	Free	A
851790	零件	Parts		
85179010	電話機零件	Parts of telephone sets	Free	A
85179020	電傳打字機零件	Parts of teleprinters	Free	A
85179030	局用交換機零件	Parts of public branch exchangers	Free	A
85179040	濾波器	Filter	Free	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85179091	其他有線電話器具零件	Other parts of line telephonic apparatus	Free	A
85179092	其他有線電報器具零件	Other parts of line telegraphic apparatus	Free	A
85179099	其他第8517節所屬貨品之零件	Other parts of articles of heading No.8517	Free	A
8518	微音器及其座；揚聲器不論是否裝入音箱；頭戴耳機及耳機，不論是否併裝有微音器，或含有微音器及一個或多個揚聲器之組件；聲頻擴大器；音響擴大機組	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier		
851810	微音器及其座	Microphones and stands therefor		
85181010	供通訊用微音器，頻率範圍在300赫芝至3.4千赫芝，直徑不超過10公厘，高度不超過3公厘	Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	Free	A
85181090	其他有線微音器及其座	Other line microphones and stands therefor	7.50%	B
85182	—揚聲器，不論是否裝入音箱：	-Loudspeakers, whether or not mounted in their enclosures:		
851821	裝入音箱之單一揚聲器	Single loudspeakers, mounted in their enclosures		
85182100	裝入音箱之單一揚聲器	Single loudspeakers, mounted in their enclosures	7.50%	B
851822	裝入同一音箱之多個揚聲器	Multiple loudspeakers, mounted in their enclosures		
85182200	裝入同一音箱之多個揚聲器	Multiple loudspeakers, mounted in their enclosures	6.20%	B
851829	其他	Other		
85182910	喊話筒	Megaphone	4.00%	A
85182921	電報用增音器及轉發器，無音箱，頻率範圍在300赫芝至3.4千赫芝，直徑不超過50公厘	Repeaters, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 50 mm, for telegraph use	Free	A
85182929	其他電報增音器及轉發器	Other repeaters, telegraph	3.00%	A
85182931	電話用增音器及轉發器，無音箱，頻率範圍在300赫芝至3.4千赫芝，直徑不超過50公厘	Repeaters, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 50 mm, for telephone use	Free	A
85182939	其他電話增音器及轉發器	Other repeaters, voice, telephone	4.20%	A
85182940	其他通訊用揚聲器，無音箱，頻率範圍在300赫芝至3.4千赫芝，直徑不超過50公厘	Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of 50 mm, for telecommunication use	Free	A
85182990	其他揚聲器	Other loudspeakers	6.60%	B
851830	頭戴耳機及耳機，不論是否併裝有微音器，或含有微音器及一個或多個揚聲器之組件	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more		
85183010	頭戴耳機（包括兩耳用耳機），未含微音器者	Headphones( including those for two-ear use ), not combined with a microphone	4.20%	A
85183020	耳機，未含微音器者	Earphones, not combined with a microphone	2.70%	A
85183031	有線電話手持聽筒	Line telephone handsets	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85183032	頭戴耳機及耳機，併裝有微音器	Headphones and earphones, combined with a microphone	6.20%	B
85183039	其他含有微音器及一個或多個揚聲器之組件	Other sets consisting of a microphone and one or more loudspeakers	6.20%	B
851840	聲頻擴大器	Audio-frequency electric amplifiers		
85184010	供有線電話產品增音器用之擴大器	Amplifiers for line telephone repeaters use	Free	A
85184090	其他聲頻擴大器	Other audio-frequency electric amplifiers	10.00%	B
851850	音響擴大機組	Electric sound amplifier sets		
85185000	音響擴大機組	Electric sound amplifier sets	10.00%	B
851890	零件	Parts		
85189010	有線電話手持聽筒及增音器用之擴大器之零件	Parts of line telephone handsets and amplifiers for repeaters use	Free	A
85189090	其他第 8 5 1 8 節所屬貨品之零件	Other parts of articles of heading No.8518	1.00%	A
8519	唱盤（唱片座）、電唱機、卡式收音機及其他聲音重放器具，未裝有錄音裝置者	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device		
851910	硬幣或卡片操作電唱機	Coin- or disc-operated record-players		
85191000	硬幣或卡片操作電唱機	Coin- or disc-operated record-players	10.00%	B
85192	—其他電唱機：	-Other record-players:		
851921	無揚聲器者	Without loudspeaker		
85192100	其他電唱機，無揚聲器者	Other record-players, without loudspeaker	10.00%	B
851929	其他	Other		
85192900	附揚聲器之其他電唱機	Other record-player, with loudspeaker	10.00%	B
85193	—唱盤（唱片座）：	-Turntables (record-decks):		
851931	附有自動換唱片機構者	With automatic record-changing mechanism		
85193100	唱盤（唱片座），附有自動換唱片機構者	Turntables (record-decks), with automatic record-changing mechanism	10.00%	B
851939	其他	Other		
85193900	其他唱盤（唱片座）	Other turntables (record-decks)	10.00%	B
851940	轉錄機	Transcribing machines		
85194000	轉錄機	Transcribing machines	10.00%	B
85199	—其他聲音重放器具：	-Other sound reproducing apparatus:		
851992	袖珍型卡式收音機	Pocket-size cassette-players		
85199200	袖珍型卡式收音機	Pocket-size cassette-players	10.00%	B
851993	其他，卡式	Other, cassette-type		
85199300	其他卡式收音機	Other cassette players	10.00%	B
851999	其他	Other		
85199910	磁碟收音機	Audio disc player	10.00%	B
85199990	其他聲音重放器具	Other sound reproducing apparatus	10.00%	B
8520	磁帶錄音機及其他錄音器具，不論是否裝有聲音重放裝置者均在內	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device		
852010	口授錄音機，需外接電源者	Dictating machines not capable of operating without an external source of power		
85201000	口授錄音機，需外接電源者	Dictating machines not capable of operating without an external source of power	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
852020	電話答錄機	Telephone answering machines		
85202000	電話答錄機	Telephone answering machines	Free	A
85203	—其他磁帶錄放音機：	-Other magnetic tape recorders incorporating sound reproducing apparatus:		
852032	數位音響型	Digital audio type		
85203210	數位錄放音帶機或數位卡帶錄放音機	Digital audio type recorder or digital compact cassette recorder	10.00%	B
85203290	其他數位錄放音器具	Other digital audio recording apparatus	10.00%	B
852033	其他，卡式	Other, cassette-type		
85203300	其他卡式錄放音器具	Other cassette type recording apparatus	10.00%	B
852039	其他	Other		
85203910	盤式錄放音機	Open-reel tape recorder	10.00%	B
85203920	匣式錄放音機	Cartridge tape recorder	10.00%	B
85203990	其他磁帶錄放音機	Other magnetic tape recorders incorporating sound reproducing apparatus	10.00%	B
852090	其他	Other		
85209000	其他錄放音器具	Other sound recording or reproducing apparatus	10.00%	B
8521	錄放影器具，不論是否裝有影像調諧器者均在內	Video recording or reproducing apparatus, whether or not incorporating a video tuner		
852110	磁帶式	Magnetic tape-type		
85211011	數位記錄磁帶式錄放影機，具B N C 接頭，可外接R S 二三二或R S 四二二或G P I 介面者	Digital record magnetic tape-type video recorder/player, with BNC connector which can connect out with RS232, RS422 or GPI interface	Free	A
85211012	非屬第8 5 2 1 1 0 1 1 款之磁帶式錄放影機，使用磁帶寬度在三／四吋及以上者	Magnetic tape-type video recorder/players, other than the articles of tariff No. 85211011, for magnetic tapes of a width of 3/4 inch and over	10.00%	B
85211019	其他之磁帶式錄放影機	Other magnetic tape-type video recorder/player	19.20%	C
85211021	數位記錄磁帶式放影機，具B N C 接頭，可外接R S 二三二或R S 四二二或G P I 介面者	Digital record magnetic tape-type video player, with BNC connector which can connect out with RS232,RS422 or GPI interface	Free	A
85211022	非屬第8 5 2 1 1 0 2 1 款之磁帶式放影機，使用磁帶寬度在三／四吋及以上者	Magnetic tape-type video players, other than the articles of tariff No. 85211021, for magnetic tapes of a width of 3/4 inch and	10.00%	B
85211029	其他之磁帶式放影機	Other magnetic tape-type video tape players	19.20%	C
852190	其他	Other		
85219010	雷射光學系統碟式放影機	Laser-optical video disc players	19.20%	C
85219020	電容量電子系統碟式放影機	CED (capacitance electronic disc) video disc players	19.20%	C
85219030	數位記錄硬碟式錄放影機或放影機，具B N C 接頭，可外接R S 二三二或R S 四二二或G P I 介面者	Digital record hard disk type video recorder/palyer or video player, with BNC connetcor which can connect out with RS232, RS422 or GPI interface	Free	A
85219090	其他錄放影機	Other video recording or reproducing apparatus	19.20%	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8522	專用或主要用於第8519至8521節所屬器具之零件及附件	Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 to 85.21		
852210	拾音頭	Pick up cartridges		
85221000	拾音頭	Pick up cartridges	7.50%	B
852290	其他	Other		
85229010	唱盤及電唱機之零件及附件	Parts and accessories of turntables and record-players	7.50%	B
85229021	電話答錄機用印刷電路組件	Printed circuits assemblies for telephone answering machines use	Free	A
85229029	其他錄放音機之零件及附件	Other parts and accessories of sound recording or reproducing apparatus	6.00%	B
85229030	錄放影機零件及附件	Parts and accessories of video tape recorders	1.00%	A
8523	錄音或錄製其他類似現象用之空白媒體，第三十七章產品除外	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter		
85231	—磁帶：	-Magnetic tapes:		
852311	寬度未超過4毫米者	Of a width not exceeding 4 mm		
85231111	未分裝之空白錄音帶，寬度未超過4毫米者	Pancake of unrecorded audio tapes, not cut, of a width not exceeding 4 mm	Free	A
85231119	其他空白錄音帶，寬度未超過4毫米者	Other unrecorded audio tapes, of a width not exceeding 4 mm	Free	A
85231121	未分裝之空白錄影帶，寬度未超過4毫米者	Pancake of unrecorded video tapes, not cut, of a width not exceeding 4 mm	Free	A
85231129	其他空白錄影帶，寬度未超過4毫米者	Other unrecorded video tapes, of a width not exceeding 4 mm	Free	A
85231130	自動資料處理系統之空白磁帶，寬度未超過4毫米者	Unrecorded data processing system magnetic tapes, of a width not exceeding 4	Free	A
85231190	其他空白磁帶，寬度未超過4毫米者	Other unrecorded magnetic tapes, of a width not exceeding 4 mm	Free	A
852312	寬度超過4毫米，但未超過6.5毫米者	Of a width exceeding 4 mm but not exceeding 6.5 mm		
85231211	未分裝之空白錄音帶，寬度超過4毫米，但未超過6.5毫米者	Pancake of unrecorded audio tapes, not cut, of a width exceeding 4 mm but not exceeding 6.5 mm	Free	A
85231219	其他空白錄音帶，寬度超過4毫米，但未超過6.5毫米者	Other unrecorded audio tapes, of a width exceeding 4 mm but not exceeding 6.5 mm	Free	A
85231221	未分裝之空白錄影帶，寬度超過4毫米，但未超過6.5毫米者	Pancake of unrecorded video tapes, not cut, of a width exceeding 4 mm but not exceeding 6.5 mm	Free	A
85231229	其他空白錄影帶，寬度超過4毫米，但未超過6.5毫米者	Other unrecorded video tapes, of a width exceeding 4 mm but not exceeding 6.5 mm	Free	A
85231230	自動資料處理系統之空白磁帶，寬度超過4毫米，但未超過6.5毫米者	Unrecorded data processing system magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm	Free	A
85231290	其他空白磁帶，寬度超過4毫米，但未超過6.5毫米者	Other unrecorded magnetic tapes of a width exceeding 4 mm but not exceeding 6.5 mm	Free	A
852313	寬度超過6.5毫米者	Of a width exceeding 6.5 mm		
85231311	未分裝之空白錄音帶，寬度超過6.5毫米者	Pancake of unrecorded audio tapes, not cut, of a width exceeding 6.5 mm	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85231319	其他空白錄音帶，寬度超過6·5毫米者	Other unrecorded audio tapes, of a width exceeding 6.5 mm	Free	A
85231321	未分裝之空白錄影帶，寬度超過6·5毫米者	Pancake of unrecorded video tapes, not cut, of a width exceeding 6.5 mm	Free	A
85231329	其他空白錄影帶，寬度超過6·5毫米者	Other unrecorded video tapes, of a width exceeding 6.5 mm	Free	A
85231330	自動資料處理系統之空白磁帶，寬度超過6·5毫米者	Unrecorded data processing system magnetic tapes, of a width exceeding 6.5	Free	A
85231390	其他空白磁帶，寬度超過6·5毫米者	Other unrecorded magnetic tapes of a width exceeding 6.5 mm	Free	A
852320	磁碟	Magnetic discs		
85232030	自動資料處理系統之空白磁碟	Unrecorded data processing system magnetic discs	Free	A
85232090	其他空白磁碟	Other unrecorded magnetic discs	Free	A
852330	裝有磁條之卡片	Cards incorporating a magnetic stripe		
85233000	裝有磁條之卡片	Cards incorporating a magnetic stripe	Free	A
852390	其他	Other		
85239010	空白錄音用盤	Record blanks (plain discs for recording sound)	Free	A
85239020	空白光碟或磁光碟	Unrecorded compact discs or magneto optical discs	Free	A
85239090	其他錄音或錄製其他類似現象用之空白媒體	Other unrecorded media for sound recording or similar recording of other phenomena	Free	A
8524	唱片、磁帶及其他已錄音或已錄製其他類似現象之媒體，包括製造唱片之原模及母片，第三十七章產品除外	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding		
852410	留聲機唱片	Gramophone records		
85241010	語言教學唱片	Records for educational language	Free	A
85241020	音樂唱片	Records, music	Free	A
85241090	其他唱片	Other records	Free	A
85243	—供雷射閱讀系統用之碟片：	-Discs for laser reading system:		
852431	供重放聲音或影像以外現象者	For reproducing phenomena other than sound or image		
85243100	已錄製供重放聲音或影像以外現象之碟片	Recorded discs for reproducing phenomena other than sound or image	Free	A
852432	僅供放音者	For reproducing sound only		
85243211	教育性、新聞性音碟	Educational or newsreel of audio discs	Free	A
85243219	其他已錄製音碟	Other recorded audio discs	Free	A
852439	其他	Other		
85243910	教育性、新聞性影碟	Educational or newsreel of video discs	Free	A
85243920	藉自動資料處理機，提供給使用者處理或與機器互動，可以讀取之二位元方式複製儲存於機器之指令、資料、聲音、影像者	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	Free	A
85243990	其他已錄製供雷射閱讀系統用碟片	Other recorded discs for laser reading systems	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
852440	供重放聲音或影像以外現象之磁帶	Magnetic tapes for reproducing phenomena other than sound or image		
85244010	已錄製供重放聲音或影像以外現象之磁帶，寬度未超過4毫米者	Recorded magnetic tapes for reproducing phenomena other than sound or image, of a width not exceeding 4 mm	Free	A
85244020	已錄製供重放聲音或影像以外現象之磁帶，寬度超過4毫米，但未超過6.5毫米者	Recorded magnetic tapes for reproducing phenomena other than sound or image, of a width exceeding 4 mm, but not exceeding 6.5 mm	Free	A
85244030	已錄製供重放聲音或影像以外現象之磁帶，寬度超過6.5毫米者	Recorded magnetic tapes for reproducing phenomena other than sound or image, of a width exceeding 6.5 mm	Free	A
85245	—其他磁帶：	-Other magnetic tapes:		
852451	寬度未超過4毫米者	Of a width not exceeding 4 mm		
85245111	教育性、新聞性錄音帶，寬度未超過4毫米者	Educational or newsreel of audio tapes, of a width not exceeding 4 mm	Free	A
85245119	其他已錄製錄音帶，寬度未超過4毫米者	Other recorded audio tapes, of a width not exceeding 4 mm	Free	A
85245121	教育性、新聞性錄影帶，寬度未超過4毫米者	Educational or newsreel of video tapes, of a width not exceeding 4 mm	Free	A
85245129	其他已錄製錄影帶，寬度未超過4毫米者	Other recorded video tapes, of a width not exceeding 4 mm	Free	A
85245190	其他已錄製磁帶，寬度未超過4毫米者	Other recorded magnetic tapes, of a width not exceeding 4 mm	Free	A
852452	寬度超過4毫米，但未超過6.5毫米者	Of a width exceeding 4 mm, but not exceeding 6.5 mm		
85245211	教育性、新聞性錄音帶，寬度超過4毫米，但未超過6.5毫米者	Educational or newsreel of audio tapes, of a width exceeding 4 mm, but not exceeding 6.5 mm	Free	A
85245219	其他已錄製錄音帶，寬度超過4毫米，但未超過6.5毫米者	Other recorded audio tapes, of a width exceeding 4 mm, but not exceeding 6.5 mm	Free	A
85245221	教育性、新聞性錄影帶，寬度超過4毫米，但未超過6.5毫米者	Educational or newsreel of video tapes, of a width exceeding 4 mm but not exceeding 6.5 mm	Free	A
85245229	其他已錄製錄影帶，寬度超過4毫米，但未超過6.5毫米者	Other recorded video tapes, of a width exceeding 4 mm, but not exceeding 6.5 mm	Free	A
85245290	其他已錄製磁帶，寬度超過4毫米，但未超過6.5毫米者	Other recorded magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm	Free	A
852453	寬度超過6.5毫米者	Of a width exceeding 6.5 mm		
85245311	教育性、新聞性錄音帶，寬度超過6.5毫米者	Educational or newsreel of audio tapes, of a width exceeding 6.5 mm	Free	A
85245319	其他已錄製錄音帶，寬度超過6.5毫米者	Other recorded audio tapes, of a width exceeding 6.5 mm	Free	A
85245321	教育性、新聞性錄影帶，寬度超過6.5毫米者	Educational or newsreel of video tapes, of a width exceeding 6.5 mm	Free	A
85245329	其他已錄製錄影帶，寬度超過6.5毫米者	Other recorded video tapes, of a width exceeding 6.5 mm	Free	A
85245390	其他已錄製磁帶，寬度超過6.5毫米者	Other recorded magnetic tapes, of a width exceeding 6.5 mm	Free	A
852460	裝有磁條之卡片	Cards incorporating a magnetic stripe		

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85246000	裝有已錄製磁條之卡片	Cards incorporating a recorded magnetic stripe	Free	A
85249	—其他：	-other :		
852491	供重放聲音或影像以外現象者	For reproducing phenomena other than sound or image		
85249100	已錄製供重放聲音或影像以外現象之媒體	Recorded media for reproducing phenomena other than sound or image	Free	A
852499	其他	Other		
85249910	藉自動資料處理機，提供給使用者處理或與機器互動，可以讀取之二位元方式複製儲存於機器之指令、資料、聲音、影像者	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	Free	A
85249990	其他已錄音或已錄製其他類似現象之媒體	Other recorded media for sound or other similarly recorded phenomena	Free	A
8525	無線電話、無線電報、無線電廣播或電視之傳輸器具，不論是否裝有接收或錄或放音器具者；電視攝影機；靜相攝影機及其他影像攝錄機；數位相機	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video		
852510	傳輸器具	Transmission apparatus		
85251011	無線電廣播或電視用以外之發射機	Transmitters other than apparatus for radio-broadcasting or television	Free	A
85251019	其他無線電發射機	Other radio transmitters	5.00%	A
85251020	無線電廣播傳輸器具	Radio-broadcasting transmission apparatus	Free	A
85251030	電視傳輸器具	Television transmission apparatus	Free	A
85251040	無線電廣播或電視播放器具以外之傳輸器具	Transmission apparatus other than apparatus for radio-broadcasting or television	Free	A
85251090	其他無線電傳輸器具	Other radio transmission apparatus	5.00%	A
852520	具有接收器具之傳輸器具	Transmission apparatus incorporating reception apparatus		
85252010	無線電話機	Radio-telephony apparatus	Free	A
85252020	無線電對講機	Walkie-talkies	Free	A
85252030	無線電發射／接收兩用機	Radio transmitters/receivers	Free	A
85252040	無線電傳真機	Radio facsimile apparatus	Free	A
85252090	其他具有接收器具之無線電傳輸器具	Other radio transmission apparatus incorporating reception apparatus	Free	A
852530	電視攝影機	Television cameras		
85253000	電視攝影機	Television cameras	5.00%	A
852540	靜相攝影機及其他影像攝錄機；數位相機	Still image video cameras and other video camera recorders; digital cameras		
85254021	數位靜相攝影機及數位相機	Digital still image video cameras and digital cameras	Free	A
85254029	其他靜相攝影機	Other still image video cameras	4.10%	A
85254090	其他影像攝錄機	Other video camera recorders	5.00%	A
8526	雷達器具、無線電導航器具及無線電遙控器具	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
852610	雷達器具	Radar apparatus		
85261000	雷達器具	Radar apparatus	Free	A
85269	—其他：	-Other:		
852691	無線電航行輔助器具	Radio navigational aid apparatus		
85269110	無線電導航台	Radio beacons	Free	A
85269120	電波測深器、定向儀及其他船用無線電航行輔助器具	Electric wave depth sounders, direction finders and other radio navigational aid apparatus	Free	A
85269190	其他無線電航行輔助器具	Other radio navigational aid apparatus	Free	A
852692	無線電遙控器具	Radio remote control apparatus		
85269210	供雷達設備用無線電遙控器具	Radio remote control apparatus, for radar apparatus	Free	A
85269290	其他無線電遙控器具	Other radio remote control apparatus	6.10%	B
8527	無線電話、無線電報或無線電廣播接收器具，不論是否併裝錄或放音器具或計時器者	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or		
85271	—不需外接電源之無線電廣播接收機，包括能接收無線電話或無線電報者：	-Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-		
852712	袖珍型卡式收放音機	Pocket-size radio cassette-players		
85271200	袖珍型卡式收放音機	Pocket-size radio cassette-players	10.00%	B
852713	其他器具併裝有錄或放音器具者	Other apparatus combined with sound recording or reproducing apparatus		
85271300	其他不需外接電源之無線電廣播接收機，併裝有錄或放音器具者	Other radio-broadcast receivers capable of operating without an external source of power, combines with sound recording or reproducing apparatus	10.00%	B
852719	其他	Other		
85271900	不需外接電源之無線電廣播接收機，未併裝有錄或放音器具者	Radio-broadcast receivers capable of operating without an external source of power, not combined with sound recording or reproducing apparatus	10.00%	B
85272	—需外接電源之機動車輛用無線電廣播接收機，包括能接收無線電話或無線電報者：	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
852721	併裝有錄或放音器具者	Combined with sound recording or reproducing apparatus		
85272100	需外接電源之機動車輛用無線電廣播接收機，併裝有錄或放音器具者	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus	5.00%	A
852729	其他	Other		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85272900	需外接電源之機動車輛用無線電廣播接收機，未併裝錄或放音器具者	Radio-broadcast receivers not capable of operating without an external sources of power, of a kind used in motor vehicles, not combined with sound recording or reproducing apparatus	5.00%	A
85273	—其他無線電廣播接收機，包括能接收無線電話或無線電報者：	-Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio- telegraphy:		
852731	併裝有錄或放音器具者	Combined with sound recording or reproducing apparatus		
85273100	其他無線電廣播接收機，併裝有錄或放音器具者	Other radio-broadcast receivers, combined with sound recording or reproducing apparatus	10.00%	B
852732	併裝有計時器而無錄或放音器具者	Not combined with sound recording or reproducing apparatus but combined with a		
85273200	其他無線電廣播接收機，併裝有計時器，但無錄或放音器具者	Other radio-broadcast receivers, not combined with sound recording or reproducing apparatus but combined with a	10.00%	B
852739	其他	Other		
85273900	其他無線電廣播接收機	Other radio-broadcast receivers	10.00%	B
852790	其他器具	Other apparatus		
85279010	供通話、警示或呼叫用之攜帶式接收器	Portable receivers for calling, alerting or paging	Free	A
85279090	其他無線電話或無線電報接收器具	Other reception apparatus for radio-telephony or radio-telegraphy	6.20%	B
8528	電視接收器具，不論是否裝有無線電廣播接收機或音、影錄或放器具者；影像監視器及影像投射機	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and		
85281	—電視接收器具，不論是否裝有無線電廣播接收機或音、影錄或放器具者：	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or		
852812	彩色者	Colour		
85281210	影像調諧器	Video tuners	7.50%	B
85281220	具有通訊功能之機上盒，以微處理器為基礎，含有可上網際網路之數據機及互動資訊交換及接收電視信號功能者	Set top boxes which have a communication function , with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange and which also have a function to receive television signals	Free	A
85281290	其他彩色電視接收器具，不論是否裝有無線電廣播接收機或音、影錄或放器具者	Other colour reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	10.00%	B
852813	黑白或其他單色者	Black and white or other monochrome		
85281300	黑白或其他單色電視接收器具，不論是否裝有無線電廣播接收機或音、影錄或放器具者	Black and white or other monochrome reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	7.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85282	—影像監視器：	-video monitors :		
852821	彩色者	Colour		
85282110	彩色閉路電視系統	Colour closed circuit television systems	10.00%	B
85282190	其他彩色影像監視器	Other colour video monitors	10.00%	B
852822	黑白或其他單色者	Black and white or other monochrome		
85282210	黑白或其他單色閉路電視系統	Black and white or other monochrome closed circuit television systems	7.50%	B
85282290	其他黑白或其他單色影像監視器	Other black and white or other monochrome video monitors	7.50%	B
852830	影像投射機	Video projectors		
85283010	彩色影像投射機	Colour video projector	5.00%	A
85283020	黑白或其他單色影像投射機	Black and white or other monochrome projector	5.00%	A
8529	專用或主要用於第 8 5 2 5 至 8 5 2 8 節所屬器具之零件	Parts suitable for use solely or principally with the apparatus of headings Nos.85.25 to		
852910	天線及各種天線反射器及其適用之零件	Aerials and aerial reflectors of all kinds; parts suitable for use therewith		
85291011	供無線電話及無線電報器具用之天線	Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	Free	A
85291019	其他天線	Other antenna	Free	A
85291020	各種天線反射器	Aerial reflectors of all kinds	Free	A
85291030	天線及各種天線反射器之零件	Parts of aerials and aerial reflectors of all kinds	Free	A
852990	其他	Other		
85299011	彩色電視機基座或基板組合件	Color television chassis or pc board	10.00%	B
85299012	黑白電視機基座或基板組合件	Black and white television chassis or pc board assembly	Free	A
85299030	馳返變壓器	Fly back transformer	5.00%	A
85299040	調諧器	Tuners	5.00%	A
85299050	信號延遲體（器）	Signal delay line	3.00%	A
85299060	下列所屬貨品之零件：無線電廣播或電視播放器具以外之傳輸器具、具有接收器具之傳輸器具、數位靜相攝影機及供通話、警示或呼叫用之攜帶式接收器	Parts of: transmission apparatus other than apparatus for radio-broadcasting or television, transmission apparatus incorporating reception apparatus, digital still image video cameras, portable receivers for calling, alerting or paging	Free	A
85299090	其他專用或主要用於第 8 5 2 5 至 8 5 2 8 節所屬器具之零件	Other parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28	Free	A
8530	鐵路、電車道、公路、內河航道、停車場、港口或機場用之電信號、安全或交通管制設備，第 8 6 0 8 節所屬者除外	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No.86.08)		
853010	鐵路及電車道設備	Equipment for railways or tramways		
85301000	鐵路及電車道設備	Equipment for railways or tramways	7.50%	B
853080	其他設備	Other equipment		
85308000	其他第 8 5 3 0 節所屬之設備	Other equipment of heading No.85.30	6.20%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
853090	零件	Parts		
85309000	電信號、安全或交通管制設備之零件	Parts of electrical signalling, safety or traffic control equipment	6.20%	B
8531	電音響或視覺信號器具(如:電鈴、電警報器、指示面板、防盜器或火災警報器),第8512或8530節所列者除外	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No.85.12 or 85.30		
853110	防盜器或火災警報器及類似器具	Burglar or fire alarms and similar apparatus		
85311010	電防盜器	Electric burglar alarms	Free	A
85311020	電火災警報器	Electric fire alarms	Free	A
85311090	其他第853110目所屬之貨品	Other articles of subheading No.8531.10	Free	A
853120	液晶或發光二極體顯示之指示面板	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes		
85312000	液晶或發光二極體顯示之指示面板	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes	Free	A
853180	其他器具	Other apparatus		
85318010	電鈴	Electric bells	Free	A
85318020	蜂鳴器	Buzzer	Free	A
85318030	船舶機艙用電傳器具	Ships engine room telegraph apparatus	Free	A
85318091	其他電氣信號器具,航空器用	Other electric signalling apparatus, for	Free	A
85318092	其他電氣信號器具,船舶用	Other electric signalling apparatus, for ships	Free	A
85318093	其他電氣信號器具,火車用	Other electric signalling apparatus, for trains	5.00%	A
85318094	其他電氣信號器具,工業用或實驗室用	Other electric signalling apparatus, for industry or laboratory use	Free	A
85318099	其他電音響或視覺信號器具	Other electric sound or visual signalling apparatus	Free	A
853190	零件	Parts		
85319010	第853120目所屬器具之零件	Parts of apparatus of subheading No.8531.20	Free	A
85319090	其他第8531節所屬貨品之零件	Other parts of articles of heading No.85.31	Free	A
8532	固定、可變或可預先調整之電容器	Electrical capacitors, fixed, variable or adjustable (pre-set)		
853210	適用於頻率50/60赫芝電路之固定電容器,其操作功率不低於0.5仟乏者(功率電容器)	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handing capacity of not less than 0.5 kvar (power capacitors)		
85321000	適用於頻率50/60赫芝電路之固定電容器,其操作功率不低於0.5仟乏者(功率電容器)	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handing capacity of not less than 0.5 kvar (power capacitors)	Free	A
85322	—其他固定電容器:	-Other fixed capacitors:		
853221	鉭質電容器	Tantalum		
85322100	鉭質電容器	Capacitors, tantalum	Free	A
853222	鋁質電解電容器	Aluminium electrolytic		
85322200	鋁質電解電容器	Capacitors, aluminium electrolytic	Free	A
853223	單層陶瓷介質電容器	Ceramic dielectric, single layer		
85322300	單層陶瓷介質電容器	Capacitors, ceramic dielectric, single layer	Free	A
853224	多層陶瓷介質電容器	Ceramic dielectric, multilayer		
85322400	多層陶瓷介質電容器	Capacitors, ceramic dielectric, multilayer	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
853225	紙或塑膠介質電容器	Dielectric of paper or plastics		
85322510	紙介質電容器	Capacitors, dielectric of paper	Free	A
85322520	塑膠介質電容器	Capacitors, dielectric of plastics	Free	A
853229	其他	Other		
85322900	其他固定電容器	Other fixed capacitors	Free	A
853230	可變或可預先調整之電容器	Variable or adjustable (pre-set) capacitors		
85323000	可變或可預先調整之電容器	Variable or adjustable (pre-set) capacitors	Free	A
853290	零件	Parts		
85329000	電容器零件	Parts of capacitors	Free	A
8533	電阻器（包括變阻器及電位計），電阻電熱器除外	Electrical resistors (including rheostats and potentiometers), other than heating resistors		
853310	固定碳質電阻器，複合型或膜型	Fixed carbon resistors, composition or film		
85331010	固定碳質電阻器，複合型	Fixed carbon resistors, composition types	Free	A
85331020	固定碳質電阻器，膜型	Fixed carbon resistors, film types	Free	A
85332	—其他固定電阻器：	-Other fixed resistors:		
853321	操作功率未超過20瓦者	For a power handling capacity not exceeding 20 W		
85332100	其他固定電阻器，操作功率未超過20瓦者	Other fixed resistors, for a power handling capacity not exceeding 20 W	Free	A
853329	其他	Other		
85332900	其他固定電阻器	Other fixed resistors	Free	A
85333	—繞線式可變電阻器，包括變阻器及電位計：	-Wirewound variable resistors, including rheostats and potentiometers:		
853331	操作功率未超過20瓦者	For a power handling capacity not exceeding 20 W		
85333100	繞線式可變電阻器，包括變阻器及電位計，操作功率未超過20瓦者	Wirewound variable resistors, including rheostats and potentiometers, for a power handling capacity not exceeding 20 w	Free	A
853339	其他	Other		
85333900	其他繞線式可變電阻器，包括變阻器及電位計	Other wirewound variable resistors, including rheostats and potentiometers	Free	A
853340	其他可變電阻器，包括變阻器及電位計	Other variable resistors, including rheostats and potentiometers		
85334000	其他可變電阻器，包括變阻器及電位計	Other variable resistors, including rheostats and potentiometers	Free	A
853390	零件	Parts		
85339000	第8533節所屬貨品之零件	Parts of articles of heading No.85.33	Free	A
8534	印刷電路	Printed circuit		
853400	印刷電路	Printed circuit		
85340000	印刷電路板	Printed circuit board (PCB)	Free	A
8535	電路開關、保護電路或聯接電路用之電器具（如：開關、熔絲裝置、避雷器、限壓器、突波遏止器、插頭、接線盒），其電壓超過1000伏特者	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding		
853510	熔絲裝置	Fuses		
85351000	熔絲裝置，其電壓超過1000伏特者	Fuses, for a voltage exceeding 1,000 volts	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85352	—自動斷路器：	-Automatic circuit breakers:		
853521	電壓低於72·5仟伏特者	For a voltage of less than 72.5 kV		
85352110	油斷路器，電壓超過1000伏特，但低於72·5仟伏特者	Oil circuit breakers, for a voltage exceeding 1,000 V but less than 72.5 kv	8.50%	B
85352120	氣衝斷路器，電壓超過1000伏特，但低於72·5仟伏特者	Air blast circuit breakers, for a voltage exceeding 1,000 V but less than 72.5 kv	8.50%	B
85352130	真空斷路器，電壓超過1000伏特，但低於72·5仟伏特者	Vacuum circuit breakers, for a voltage exceeding 1,000 V but less than 72.5 kv	10.00%	B
85352190	其他自動斷路器，電壓超過1000伏特，但低於72·5仟伏特者	Other automatic circuit breakers, for a voltage exceeding 1,000 V but less than 72.5 kv	10.00%	B
853529	其他	Other		
85352910	油斷路器，電壓不低於72·5仟伏特者	Oil circuit breakers, for a voltage of not less than 72.5 kv	10.00%	B
85352920	氣衝斷路器，電壓不低於72·5仟伏特者	Air blast circuit breakers, for a voltage of not less than 72.5 kv	8.50%	B
85352930	真空斷路器，電壓不低於72·5仟伏特者	Vacuum circuit breakers, for a voltage of not less than 72.5 kv	8.50%	B
85352990	其他自動斷路器，電壓不低於72·5仟伏特者	Other automatic circuit breakers, for a voltage of not less than 72.5 kv	8.50%	B
853530	隔離開關及接通與斷路開關	Isolating switches and make-and-break		
85353011	電磁開關、接觸器及起動開關，電壓超過1000伏特，電流超過600安培者	Electro-magnetic switches, contacts and star-delta starters, for a voltage exceeding 1,000 V and for a current exceeding 600	10.00%	B
85353019	其他電磁開關、接觸器及起動開關，電壓超過1000伏特者	Other electro-magnetic switches, contacts and star-delta starters, for a voltage exceeding 1,000 V	10.00%	B
85353020	防爆型開關，電壓超過1000伏特者	Explosion proof switches, for a voltage exceeding 1,000 V	4.20%	A
85353090	其他隔離開關及接通與斷路開關，電壓超過1000伏特者	Other isolating switch and make-and-break switches, for a voltage exceeding 1,000 V	10.00%	B
853540	避雷器、限壓器及突波遏止器	Lightning arresters, voltage limiters and surge suppressors		
85354011	避雷器，電壓超過24仟伏特者	Lightning arresters, for a voltage exceeding 24 kv	5.00%	A
85354019	其他避雷器	Other lightning arresters	10.00%	B
85354020	限壓器及突波遏止器，電壓超過1000伏特者	Voltage limiters and surge suppressors, for a voltage exceeding 1,000 V	10.00%	B
853590	其他	Other		
85359010	插頭，電壓超過1000伏特者	Plugs, for a voltage exceeding 1,000 V	10.00%	B
85359020	接線盒，電壓超過1000伏特者	Junction boxes, for a voltage exceeding 1,000 V	10.00%	B
85359030	接頭帶，電壓超過1000伏特者	Terminals strips, for a voltage exceeding 1,000 V	10.00%	B
85359090	其他電路開關、保護電路或聯接電路用之電器具，電壓超過1000伏特者	Other electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage exceeding 1,000 V	10.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8536	電路開關、保護電路或聯接電路用之電氣用具（如：開關、繼電器、熔絲裝置、突波遏止器、插頭、插座、燈頭、接線盒），其電壓未超過1 0 0 0伏特者	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not		
853610	熔絲裝置	Fuses		
85361000	熔絲裝置，電壓未超過1 0 0 0伏特者	Fuses, for a voltage not exceeding 1,000 volt	6.00%	B
853620	自動斷路器	Automatic circuit breakers		
85362010	油斷路器，電壓未超過1 0 0 0伏特者	Oil circuit breakers, for a voltage not exceeding 1,000 V	10.00%	B
85362020	氣衝斷路器，電壓未超過1 0 0 0伏特者	Air blast circuit breakers, for a voltage not exceeding 1,000 V	10.00%	B
85362030	真空斷路器，電壓未超過1 0 0 0伏特者	Vacuum circuit breakers, for a voltage not exceeding 1,000 V	10.00%	B
85362041	無熔絲開關，電壓未超過1 0 0 0伏特，電流超過6 0 0安培者	No fuse breakers, for a voltage not exceeding 1,000 V and for a current exceeding 600 ampere	10.00%	B
85362049	其他無熔絲開關，電壓未超過1 0 0 0伏特者	Other no fuse breakers, for a voltage not exceeding 1,000 V	7.50%	B
85362090	其他自動斷路器，電壓未超過1 0 0 0伏特者	Other automatic circuit breakers, for a voltage not exceeding 1,000 V	8.00%	B
853630	其他電路保護器具	Other apparatus for protecting electrical		
85363000	其他電路保護器具，電壓未超過1 0 0 0伏特者	Other apparatus for protecting electrical circuits, for a voltage not exceeding 1,000 V	7.50%	B
85364	—電驛（繼電器）：	-Relays:		
853641	電壓未超過6 0伏特者	For a voltage not exceeding 60 V		
85364100	電驛（繼電器），電壓未超過6 0伏特	Relays, for a voltage not exceeding 60 V	2.50%	A
853649	其他	Other		
85364910	保護用電驛（繼電器），電壓超過6 0伏特，但未超過1 0 0 0伏特者	Protective relays, for a voltage exceeding 60 V, but not exceeding 1,000 V	3.70%	A
85364990	其他電驛（繼電器），電壓超過6 0伏特，但未超過1 0 0 0伏特者	Other relays, for a voltage exceeding 60 V, but not exceeding 1,000 V	5.00%	A
853650	其他開關	Other switches		
85365011	電磁開關、接觸器及起動開關，電壓未超過1 0 0 0伏特，電流超過6 0 0安培者	Electro-magnetic switches, contacts and star-delta starters, for a voltage not exceeding 1,000 V and for a current exceeding 600 ampere	10.00%	B
85365019	其他電磁開關、接觸器及起動開關，電壓未超過1 0 0 0伏特者	Other electro-magnetic switches, contacts and star-delta starters, for a voltage not exceeding 1,000 V	8.00%	B
85365020	微動開關，電壓未超過1 0 0 0伏特者	Micro-switches, for a voltage not exceeding 1,000 V	2.50%	A
85365030	防爆型開關，電壓未超過1 0 0 0伏特者	Explosion proof switches, for a voltage not exceeding 1,000 V	Free	A
85365040	車輛用開關，電壓未超過1 0 0 0伏特者	Switches for motor vehicles, for a voltage not exceeding 1,000 V	15.00%	C
85365050	壓力開關，電壓未超過1 0 0 0伏特者	Pressure switch, for a voltage not exceeding 1,000 V	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85365060	電子式交流開關，內含光耦合輸出入電路（絕緣閘流體交流開關）	Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)	Free	A
85365070	電子開關，包括設有溫度保護裝置之電子開關，內含一個電晶體與一個邏輯晶片（晶片堆疊技術），電壓不超過1 0 0 0伏特	Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 V	Free	A
85365080	電流不超過1 1安培之電子機械式壓扣開關	Electromechanical snap-action switches for a current not exceeding 11 amps	Free	A
85365090	其他開關，電壓未超過1 0 0 0伏特者	Other switches, for a voltage not exceeding 1,000 V	2.50%	A
85366	—燈頭、插頭、插座：	-Lamp-holders, plugs and sockets:		
853661	燈頭	Lamp-holders		
85366100	燈頭，電壓未超過1 0 0 0伏特者	Lamp-holders, for a voltage not exceeding 1,000 V	Free	A
853669	其他	Other		
85366910	供同軸電纜及印刷電路用之插頭及插座	Plugs and sockets for co-axial cables and printed circuits	Free	A
85366990	其他插頭及插座，電壓未超過1 0 0 0伏特者	Other plugs and sockets, for a voltage not exceeding 1000 V	3.50%	A
853690	其他器具	Other apparatus		
85369010	導電玻璃	Conductive glass	Free	A
85369020	電線及電纜連接器與接頭	Connection and contact elements for wires and cables	Free	A
85369030	晶圓探測器	Wafer probers	Free	A
85369090	其他第8 5 3 6節所屬之貨品	Other articles of heading No.85.36	3.00%	A
8537	控電或配電用板、面板、機櫃、檯、箱及其他基板，裝配有第8 5 3 5或8 5 3 6節所列二種或以上之器具，包括裝有第九十章所列之儀器或器具，及數值控制器具者，第8 5 1 7節所列之電訊交換器具除外	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No.85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than		
853710	電壓未超過1 0 0 0伏特者	For a voltage not exceeding 1,000 V		
85371010	專供配合機器使用之電子控制設備（包括數值、程式、電腦及其他類似控制設備），電壓未超過1 0 0 0伏特者	Electronics control devices (including digital controllers, programmed controllers, microprocessors and other similar control devices) exclusively for use with machineries, for a voltage not exceeding	1.00%	A
85371090	其他控電或配電用器具，電壓未超過1 0 0 0伏特者	Other apparatus for electric control or the distribution of electricity, for a voltage not exceeding 1,000 V	6.50%	B
853720	電壓超過1 0 0 0伏特者	For a voltage exceeding 1,000 V		
85372011	專供配合機器使用之電子控制設備（包括數值、程式、電腦及其他類似控制設備），電壓超過1 0 0 0伏特，但未達3 0 0 0伏特者	Electronics control devices (including digital controllers, programmed controllers, microprocessors and other similar control devices) exclusively for use with machineries, for a voltage exceeding 1,000 V but less than 3,000 V	1.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85372019	其他控電或配電用器具，電壓超過 1 0 0 0 伏特，但未達 3 0 0 0 伏特者	Other apparatus for electric control or the distribution of electricity, for a voltage exceeding 1,000 V less than 3,000 V	6.50%	B
85372021	專供配合機器使用之電子控制設備（包括數值、程式、電腦及其他類似控制設備），電壓 3 0 0 0 伏特以上者	Electronics control devices (including digital controllers, programmed controllers, microprocessors and other similar control devices) exclusively for use with machineries for a voltage 3,000 V and over	1.00%	A
85372029	其他控電或配電用器具，電壓 3 0 0 0 伏特以上者	Other apparatus for electric control or the distribution of electricity, for a voltage 3,000 V and over	8.50%	B
8538	專用或主要用於第 8 5 3 5、8 5 3 6 或 8 5 3 7 節所列器具之零件	Parts suitable for use solely or principally with the apparatus of heading No.85.35,		
853810	第 8 5 3 7 節所列貨品之板、面板、機櫃、檯、箱及其他基板，未裝有原器具者	Boards, panels, consoles, desks, cabinets, and other bases for the goods of heading No.85.37, not equipped with their apparatus		
85381000	第 8 5 3 7 節所列貨品之板、面板、機櫃、檯、箱及其他基板，未裝有原器具者	Boards, panels, consoles, desks, cabinets, and other bases for the goods of heading No.85.37, not equipped with their apparatus	5.00%	A
853890	其他	Other		
85389010	開關及斷路器之零件及配件	Parts and fittings of switches and breakers	2.00%	A
85389020	其他專用或主要用於第 8 5 3 7 節所列器具之零件	Other parts suitable for use solely or principally with the apparatus of heading No.8537	5.00%	A
85389090	其他專用或主要用於第 8 5 3 5 或 8 5 3 6 節所列器具之零件	Other parts suitable for use solely or principally with the apparatus of heading No.85.35 or 85.36	3.00%	A
8539	燈絲電燈泡或放電式燈泡，包括密封式光束燈泡組、紫外線或紅外線燈泡；弧光燈	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps		
853910	密封式光束燈泡組	Sealed beam lamp units		
85391000	密封式光束燈泡組	Sealed beam lamp units	5.00%	A
85392	—其他燈絲電燈泡，不包括紫外線燈泡或紅外線燈泡：	-Other filament lamps, excluding ultra-violet or infra-red lamps:		
853921	鹵素鎢絲燈泡	Tungsten halogen		
85392100	鹵素鎢絲燈泡	Tungsten halogen lamps	5.00%	A
853922	其他燈泡，功率未超過 2 2 0 瓦及電壓超過 1 0 0 伏特者	Other, of a power not exceeding 220 W and for a voltage exceeding 100 V		
85392210	普通照明用燈絲電燈泡，功率未超過 2 2 0 瓦及電壓超過 1 0 0 伏特者	Electric filament lamps for general lighting, of a power not exceeding 220 w and for a voltage exceeding 100 v	5.00%	A
85392220	裝飾用彩燈泡，功率未超過 2 2 0 瓦及電壓超過 1 0 0 伏特者	Coloured lamps, for decoration, of a power not exceeding 220 w and for a voltage exceeding 100 v	5.00%	A
85392290	其他燈絲電燈泡，功率未超過 2 2 0 瓦及電壓超過 1 0 0 伏特者	Other electric filament lamps, of a power not exceeding 220 w and for a voltage exceeding 100 v	4.00%	A
853929	其他	Other		
85392910	其他普通照明用燈絲電燈泡	Other electric filament lamps for general lighting	5.00%	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85392920	其他裝飾用彩燈泡	Other coloured lamps, for decoration	5.00%	A
85392990	其他燈絲電燈泡	Other electric filament lamps	4.20%	A
85393	—放電式燈泡，紫外線燈泡除外：	-Discharge lamps, other than ultra-violet		
853931	熱陰極螢光燈管（泡）	Fluorescent, hot cathode		
85393100	熱陰極螢光燈管（泡）	Fluorescent lamps, hot cathode	5.00%	A
853932	水銀或鈉氣燈泡；金屬鹵化物燈泡	Mercury or sodium vapour lamp; metal halide lamps		
85393210	水銀電燈泡	Electric mercury vapour lamps	7.50%	B
85393220	鈉氣燈泡	Sodium vapour lamps	7.50%	B
85393230	金屬鹵化物燈泡	Metal halide lamps	5.00%	A
853939	其他	Other		
85393910	集魚用燈泡	Bulbs, electric, for fishing	5.00%	A
85393920	冷陰極燈管	Cool cathode lamp	1.00%	A
85393990	其他放電式燈泡	Other discharge lamps	5.00%	A
85394	—紫外線或紅外線燈泡；弧光燈：	-Ultra-violet or infra-red lamps; arc-lamps		
853941	弧光燈	Arc-lamps		
85394100	弧光燈	Arc-lamps	5.00%	A
853949	其他	Other		
85394910	紫外線燈泡	Ultra-violet lamps	4.20%	A
85394920	紅外線燈泡	Infra-red lamps	4.20%	A
853990	零件	Parts		
85399000	第 8 5 3 9 節所屬貨品之零件	Parts of articles of heading No.85.39	2.10%	A
8540	熱離子管、冷陰極管及光陰極管（如：真空、蒸氣或充氣管、汞弧整流管、陰極射線管、電視攝影管）	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas-filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)		
85401	—陰極射線電視影像管，包括影像監視器陰極射線管：	-Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
854011	彩色者	Colour		
85401100	彩色陰極射線電視影像管，包括影像監視器陰極射線管	Colour cathode-ray television picture tubes, including video monitor cathode-ray tubes	1.00%	A
854012	黑白或其他單色者	Black and white or other monochrome		
85401200	黑白或其他單色陰極射線電視影像管，包括影像監視器陰極射線管	Black and white or other monochrome cathode-ray television picture tubes, including video monitor cathode-ray tubes	1.00%	A
854020	電視攝影管；影像轉換器及影像強化管；其他光陰極管	Television camera tubes; image converters and intensifiers; other photo-cathode tubes		
85402000	電視攝影管；影像轉換器及影像強化管；其他光陰極管	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	1.00%	A
854040	資料／圖形顯示管，彩色者，附有孔距小於 0.4 公厘之磷光點螢幕者	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm		
85404000	彩色資料／圖形顯示管，附有孔距小於 0.4 公厘之磷光點螢幕者	Colour data/graphic display tubes, with a phosphor dot screen pitch smaller than 0.4 mm	Free	A
854050	資料／圖形顯示管，黑白或其他單色者	Data/graphic display tubes, black and white or other monochrome		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85405000	黑白或其他單色資料／圖形顯示管	Black and white or other monochrome data/graphic display tubes	Free	A
854060	其他陰極射線管	Other cathode-ray tubes		
85406000	其他陰極射線管	Other cathode-ray tubes	Free	A
85407	－微波管（如：磁控管 調速管 行波管 返波管），不包括柵控管：	-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled		
854071	磁控管	Magnetrons		
85407100	磁控管	Magnetrons	1.00%	A
854072	調速管	Klystrons		
85407200	調速管	Klystrons	1.00%	A
854079	其他	Other		
85407900	其他微波管	Other microwave tubes	1.00%	A
85408	－其他電子管：	-Other valves and tubes:		
854081	接收或放大管	Receiver or amplifier valves and tubes		
85408100	接收或放大管	Receiver or amplifier valves and tubes	1.00%	A
854089	其他	Other		
85408910	螢光式數目字燈管	Numerical indicator tubes, fluorescent type	1.00%	A
85408990	其他電子管	Other valves and tubes	1.00%	A
85409	－零件：	-Parts:		
854091	陰極射線管用	Of cathode-ray tubes		
85409110	偏向軛	Fly back transformer	5.00%	A
85409190	陰極射線管用其他零件	Other parts of cathode-ray tubes	1.00%	A
854099	其他	Other		
85409900	其他第 8 5 4 0 節所列物品之零件	Other parts of articles of heading No.85,40	1.00%	A
8541	二極體、電晶體及類似半導體裝置；光敏半導體裝置，包括是否為各體之集合或製成組件之光伏打電池；發光二極體；已裝妥之壓電晶體	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric		
854110	二極體，光敏二極體或發光二極體除外	Diodes, other than photosensitive or light emitting diodes		
85411010	二極體晶粒及晶圓，光敏二極體或發光二極體除外	Chips and wafers of diodes, other than photosensitive or light emitting diodes	Free	A
85411090	其他二極體，光敏二極體或發光二極體除外	Other diodes, other than photosensitive or light emitting diodes	Free	A
85412	－電晶體，光敏電晶體除外：	-Transistors, other than photosensitive		
854121	損耗功率低於 1 瓦者	With a dissipation rate of less than 1 W		
85412100	電晶體，損耗功率低於 1 瓦者	Transistors, with a dissipation rate of less than 1 w	Free	A
854129	其他	Other		
85412910	電晶體晶粒及晶圓	Chips and wafers of transistors	Free	A
85412990	其他電晶體	Other transistors	Free	A
854130	閘流體、兩端子閘流體、三端子閘流體，光敏裝置除外	Thyristors, diacs and triacs, other than photosensitive devices		
85413000	閘流體、兩端子閘流體、三端子閘流體，光敏裝置除外	Thyristors, diacs and triacs, other than photosensitive devices	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
854140	光敏半導體裝置，包括是否為各體之集合或製造成組件之光伏打電池；發光二極體	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes		
85414011	光電二極體及光電晶體之晶粒及晶圓	Chips and wafers of photo-diodes and photo-transistors	Free	A
85414019	其他光電二極體及光電晶體	Other photo-diodes and photo-transistors	Free	A
85414021	發光二極體晶粒及晶圓	Chips and wafers of light emitting diodes	Free	A
85414029	其他發光二極體	Other light emitting diodes	Free	A
85414030	太陽電池	Solar cell	Free	A
85414040	光伏打電池，不論是否為各體之集合或製造成組件者	Photovoltaic cells whether or not assembled in modules or made up into panels	Free	A
85414090	其他光敏半導體裝置	Other photosensitive semiconductor devices	Free	A
854150	其他半導體裝置	Other semiconductor devices		
85415010	石英振盪晶體	Quartz crystals oscillators	Free	A
85415090	其他半導體裝置	Other semiconductor devices	Free	A
854160	已裝置壓電晶體	Mounted piezo-electric crystals		
85416000	已裝置壓電晶體	Mounted piezo-electric crystals	Free	A
854190	零件	Parts		
85419010	模板	Mold	Free	A
85419020	電晶體、二極體用引線架	Lead frames for transistors, diodes	Free	A
85419030	石英晶體震盪器零組件	Parts and fittings of quartz crystal oscillators	Free	A
85419090	其他第 8 5 4 1 節所屬貨品之零件	Other parts of articles of heading No.85.41	Free	A
8542	積體電路及微組件	Electronic integrated circuits and		
854210	裝有一顆電子積體電路之卡片（智慧卡）	Cards incorporating an electronic integrated circuit (smart cards)		
85421000	裝有一顆電子積體電路之卡片（智慧卡）	Cards incorporating an electronic integrated circuit (smart cards)	Free	A
85422	— 單石積體電路：	-Monolithic integrated circuits		
854221	數位的	Digital		
85422110	單石數位積體電路晶粒及晶圓	Chips and wafers of monolithic digital integrated circuits	Free	A
85422190	其他單石數位積體電路	Other monolithic integrated circuits	Free	A
854229	其他	Other		
85422910	其他單石積體電路晶粒及晶圓	Chips and wafers of other monolithic integrated circuits	Free	A
85422990	其他單石積體電路	Other monolithic integrated circuits	Free	A
854260	混合積體電路	Hybrid integrated circuits		
85426010	混合積體電路晶粒及晶圓	Chips and wafers of hybrid integrated	Free	A
85426090	其他混合積體電路	Other hybrid integrated circuits	Free	A
854270	電子微組件	Electronic microassemblies		
85427000	電子微組件	Electronic microassemblies	Free	A
854290	零件	Parts		
85429010	積體電路用引線架	Lead frames for integrated circuits	Free	A
85429090	其他第 8 5 4 2 節所屬貨品之零件	Other parts of articles of heading No.85.42	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8543	本章未列名但具有獨立功能之電機及器具	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter		
85431	—質點加速器：	-Particle accelerators		
854311	供摻雜半導體材料之離子植入器	Ion implanters for doping semiconductor materials		
85431100	供摻雜半導體材料之離子植入器	Ion implanters for doping semiconductor materials	Free	A
854319	其他	Other		
85431900	其他質點加速器	Other particle accelerators	Free	A
854320	信號產生器	Signal generators		
85432000	信號產生器	Signal generators	4.00%	A
854330	電鍍、電解或電泳用機器及器具	Machines and apparatus for electroplating, electrolysis or electrophoresis		
85433010	供濕蝕刻、顯影、去除光阻物或清洗半導體晶圓及平板顯示器之器具	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays	Free	A
85433090	其他電鍍、電解或電泳機器及器具	Other machines and apparatus for electroplating, electrolysis or electrophoresis	4.20%	A
854340	電子欄柵能源機	Electric fence energisers		
85434000	電子欄柵能源機	Electric fence energisers	4.50%	A
85438	—其他電機及器具：	-Other machines and apparatus：		
854381	近接感應卡及牌	Proximity cards and tags		
85438100	近接感應卡及牌	Proximity cards and tags	Free	A
854389	其他	Other		
85438910	礦用探查器	Detectors, for mines	Free	A
85438920	電氣金屬探測器	Electrical detectors, for metal objects	Free	A
85438930	臭氧產生器	Ozone generators	Free	A
85438940	電氣爆炸設備（包括安全發爆器在內）	Blasting and dynamiting sets, electrical (including safety detonators)	Free	A
85438951	錄音用混波組	Mixing units for use in sound recording	2.50%	A
85438952	錄音用減音組	Noise reduction units for use in sound recording	2.50%	A
85438960	檢驗冶金用顯微鏡或標本之電氣拋光設備	Electrolytic polishing apparatus for polishing specimens for microscopic or metallurgical examination	Free	A
85438970	畜牧業用電氣放牧器	Electric fence chargers for pasturage	Free	A
85438981	發電機用電氣同步器	Synchronisers, electrical, for synchronising electrical generators	Free	A
85438982	電氣擋風刮刷器、去霜器及去霧器（機動車輛用者除外）	Electrical windscreen wipers, defrosters and demisters (except those for motor vehicles)	Free	A
85438991	具有翻譯或字典功能之電氣機器	Electrical machines with translation or dictionary functions	Free	A
85438992	經皮神經電刺激器	Electrical nerve stimulator	Free	A
85438999	其他電機及器具	Other electrical machines and apparatus	4.50%	A
854390	零件	Parts		
85439010	供濕蝕刻、顯影、去除光阻物或清洗半導體晶圓及平板顯示器之器具之零件	Parts of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers and flat panel displays	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85439020	供摻雜半導體材料之離子植入器之零件	Parts of ion implanters for doping semiconductor materials	Free	A
85439030	非屬第8 4 7 9 8 9 目之供濺鍍半導體晶圓產生物理氣相沈積之器具之零件	Parts of apparatus for physical deposition by sputtering on semiconductor wafers, other than subheading No.8479.89	Free	A
85439090	其他第8 5 4 3 節所屬貨品之零件	Other parts of articles of heading No.85.43	2.50%	A
8544	絕緣（包括磁漆或陽極處理）電線、電纜（包括同軸電纜）及其他絕緣電導體，不論是否裝有插接器；光纖電纜，由個別被覆之纖維製成，不論是否與電導體組合或裝有插接器	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors		
85441	—繞線：	-Winding wire:		
854411	銅製者	Of copper		
85441100	漆包銅線	Enameled copper wires	3.50%	A
854419	其他	Other		
85441900	其他繞線	Other winding wires	3.50%	A
854420	同軸電纜及其他同軸電導體	Co-axial cable and other co-axial electric conductors		
85442010	同軸電纜	Co-axial cable	6.20%	B
85442090	其他同軸電導體	Other co-axial electric conductors	6.20%	B
854430	點火線組及其他車輛、飛機或船用線組	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships		
85443000	點火線組及其他車輛、飛機或船用線組	Ignition wiring sets and other wiring sets of kind used in vehicles, aircraft or ships	3.50%	A
85444	—其他電導體，電壓未超過8 0 伏特者：	-Other electric conductors, for a voltage not exceeding 80 V:		
854441	裝有插接器者	Fitted with connectors		
85444110	供通訊用電導體，裝有插接器，電壓未超過8 0 伏特者	Electric conductors, for a voltage not exceeding 80V, fitted with connectors, of a kind used for telecommunications	Free	A
85444190	其他電源線及線組，裝有插接器，電壓未超過8 0 伏特者	Other power supply wire and wire sets, fitted with connectors, for a voltage not exceeding 80 V	5.00%	A
854449	其他	Other		
85444910	供通訊用電導體，未裝有插接器，電壓未超過8 0 伏特者	Electric conductors, for a voltage not exceeding 80 V, not fitted with connectors, of a kind used for telecommunications	Free	A
85444990	其他電導體，電壓未超過8 0 伏特者	Other electric conductors, for a voltage not exceeding 80 V	6.20%	B
85445	—其他電導體，電壓超過8 0 伏特，但未超過1 0 0 0 伏特者：	-Other electric conductors, for a voltage exceeding 80 V, but not exceeding 1,000 V:		
854451	裝有插接器者	Fitted with connectors		
85445110	供通訊用電導體，裝有插接器，電壓超過8 0 伏特，但未超過1 0 0 0 伏特者	Electric conductors, for a voltage exceeding 80 V but not exceeding 1000 V, fitted with connectors, of a kind used for telecommunications	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
85445190	其他電源線及線組，裝有插接器，電壓超過80伏特，但未超過1000伏特者	Other power supply wire and wire sets, fitted with connectors, for a voltage exceeding 80 V but not exceeding 1000 V	5.00%	A
854459	其他	Other		
85445910	匯流排	Busway system	6.20%	B
85445990	其他電線及電纜，未裝有插接器，電壓超過80伏特，但未超過1000伏特	Other wires and cables, not fitted with connectors, for a voltage exceeding 80 v but not exceeding 1,000 V	6.20%	B
854460	其他電導體，電壓超過1000伏特者	Other electric conductors, for a voltage exceeding 1,000 V		
85446010	絕緣電纜，電壓在69仟伏特及以上者	Insulated cables for a voltage exceeding 69 kv and over	10.00%	B
85446020	絕緣電纜，電壓在3仟伏特以上，69仟伏特（不含）以下者	Insulated cables for a voltage exceeding 3 kv and over, but less than 69 kv	7.50%	B
85446090	其他電導體，電壓超過1000伏特者	Other electric conductors, for a voltage exceeding 1,000 V	7.50%	B
854470	光纖電纜	Optical fibre cables		
85447000	光纖電纜	Optical fibre cables	Free	A
8545	碳電極、碳刷、燈碳極、電池碳極及其他電氣用石墨或碳製品，不論是否附有金屬者	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes		
85451	—電極：	-Electrodes:		
854511	電爐用	Of a kind use for furnaces		
85451100	電爐用電極	Carbon electrodes of a kind used for furnaces	1.00%	A
854519	其他	Other		
85451910	電解用碳電極	Carbon electrodes of a kind use for electrolysis	5.00%	A
85451990	其他碳電極	Other carbon electrodes	5.00%	A
854520	碳刷	Brushes		
85452000	碳刷	Carbon brushes	4.20%	A
854590	其他	Other		
85459010	弧光燈用碳棒	Arc-lamp carbons	5.00%	A
85459020	電池用碳棒	Battery carbons	2.50%	A
85459090	其他電氣用碳製品	Other articles of carbon for electrical	4.20%	A
8546	各種材料製電絕緣體	Electrical insulators of any material		
854610	玻璃製	Of glass		
85461000	玻璃製電絕緣體	Electrical insulators of glass	6.20%	B
854620	陶瓷製電絕緣體	Electrical insulators of ceramics		
85462000	陶瓷製電絕緣體	Electrical insulators of ceramics	6.20%	B
854690	其他	Other		
85469000	其他電絕緣體	Other electrical insulators	6.20%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8547	電氣機器、用具或設備用之絕緣配件，此種配件全部係絕緣材料製成，包括絕緣配件在模造過程中使用少許金屬（例如：螺紋插座）以供裝配之用者，第8546節電絕緣體除外；具有絕緣材料襯裏之卑金屬導管及接頭	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No.85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material		
854710	陶瓷製絕緣配件	Insulating fittings of ceramics		
85471000	陶瓷製絕緣配件	Insulating fittings of ceramics	6.20%	B
854720	塑膠製絕緣配件	Insulating fitting of plastics		
85472000	塑膠製絕緣配件	Insulating fitting of plastics	4.20%	A
854790	其他	Other		
85479010	具有絕緣材料襯裏之卑金屬導管	Electrical conduit tubing, of base metal lined with insulating material	6.60%	B
85479020	具有絕緣材料襯裏之卑金屬導管接頭	Electrical conduit joints, of base metal lined with insulating material	5.40%	B
85479030	未裝金屬件之火星塞用絕緣子	Insulator for spark plugs, unconnected with metal fittings	5.00%	A
85479090	其他電氣機器、用具或設備用之絕緣配件	Other insulating fittings for electrical machines, appliances or equipment	4.20%	A
8548	原電池、原電池組及蓄電池之廢料及碎屑；耗損原電池、耗損原電池組及耗損蓄電池；本章未列名之機器及器具之電氣零件	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter		
854810	原電池、原電池組及蓄電池之廢料及碎屑；耗損原電池、耗損原電池組及耗損蓄電池	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators		
85481010	廢鉛酸蓄電池及耗損鉛酸蓄電池	Waste lead-acid accumulators and spent lead-acid accumulators	Free	A
85481090	原電池、原電池組及其他蓄電池之廢料及碎屑；耗損原電池、耗損原電池組及其他耗損蓄電池	Waste and scrap of primary cells, primary batteries and other electric accumulators; spent primary cells, spent primary batteries and other spent electric accumulators	2.50%	A
854890	其他	Other		
85489000	其他本章未列名之機器或器具之電氣零件	Other electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
86	第八十六章鐵路或電車道機車、車輛及其零件；鐵路或電車道軌道固定設備及配件與零件；各種機械式（包括電動—機械）交通信號設備	Chapter 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		
8601	鐵路機車，外來電源或蓄電池供電者均在內	Rail locomotives, powered from an external source of electricity or by electric		
860110	外來電源供電者	Powered from an external source of		
86011000	鐵路機車，外來電源供電者	Rail locomotives, powered from an external source of electricity	5.00%	A
860120	蓄電池供電者	Powered by electric accumulators		
86012000	鐵路機車，蓄電池供電者	Rail locomotives, powered by electric accumulators	5.00%	A
8602	其他鐵路機車；煤水車	Other rail locomotives; locomotive tenders		
860210	柴電機車	Diesel-electric locomotives		
86021000	柴電機車	Diesel-electric locomotives	5.00%	A
860290	其他	Other		
86029010	煤水車	Tenders	5.00%	A
86029090	其他鐵路機車	Other rail locomotives	5.00%	A
8603	自力推進之鐵路或電車道用客車、貨車及敞車，第8604節所列者除外	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading		
860310	外來電源供電者	Powered from an external source of		
86031000	自力推進之鐵路或電車道用客車、貨車及敞車，第8604節所列者除外，外來電源供電者	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No.86.04, powered from an external source of electricity	3.70%	A
860390	其他	Other		
86039000	其他自力推進之鐵路或電車道用客車、貨車及敞車，第8604節所列者除外	Other self-propelled railway or tramway coaches, vans and trucks, other than those of heading No.86.04	5.00%	A
8604	鐵路或電車道之維護或工務用車，不論是否自力推進者（如：工場車、吊車、碎石搗春車、舖軌車、試驗車及查道車）	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)		
860400	鐵路或電車道之維護或工務用車，不論是否自力推進者（如：工場車、吊車、碎石搗春車、舖軌車、試驗車及查道車）	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)		
86040010	鐵路或電車道之維護或工務用車，自力推進者	Railway or tramway maintenance or service vehicles, self-propelled	2.50%	A
86040090	其他鐵路或電車道之維護或工務用車	Other railway or tramway maintenance or service vehicles	5.00%	A
8605	鐵路或電車道用客車，非自力推進者；行李車、郵務車及其他特種目的之鐵路或電車道用客車，非自力推進者（第8604節所列者除外）	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No.86.04)		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
860500	鐵路或電車道用客車，非自力推進者；行李車、郵務車及其他特種目的之鐵路或電車道用客車，非自力推進者（第8604節所列者除外）	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No.86.04)		
86050000	鐵路或電車道用客車，非自力推進者；行李車、郵務車及其他特種目的之鐵路或電車道用客車，非自力推進者（第8604節所列者除外）	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading no.86.04)	2.50%	A
8606	鐵路或電車道用各種貨車，非自力推進者	Railway or tramway goods vans and wagons, not self-propelled		
860610	罐體車及類似品	Tank wagons and the like		
86061000	罐體車及其類似品，非自力推進者	Tank wagons and the like, not self-propelled	2.50%	A
860620	絕緣或冷藏車，第8606·10目者除外	Insulated or refrigerated vans and wagons, other than those of subheading No.8606.10		
86062000	絕緣或冷藏車，非自力推進者，第860610目者除外	Insulated or refrigerated vans and wagons, not self-propelled, other than those of subheading No. 8606.10	2.50%	A
860630	自力卸貨車，第8606·10目或8606·20目者除外	Self-discharging vans and wagons, other than those of subheading No.8606.10 or		
86063000	自力卸貨車，非自力推進者	Self-discharging vans and wagons, not self-propelled	2.50%	A
86069	—其他：	-Other:		
860691	覆蓋式及密閉式	Covered and closed		
86069100	其他覆蓋式及密閉式鐵路或電車道用各種貨車，非自力推進者	Other railway or tramway goods vans and wagons, covered and closed, not self-propelled	2.50%	A
860692	敞車，其固定車邊高度超過60公分以上者	Open, with non-removable sides of a height exceeding 60 cm		
86069200	敞車，其固定車邊高度超過60公分以上，非自力推進者	Open, with non-removable sides of a height exceeding 60 cm, not self-propelled	2.50%	A
860699	其他	Other		
86069900	其他鐵路及電車道用貨車，非自力推進者	Other railway and tramway freight cars, not self-propelled	2.50%	A
8607	鐵路或電車道機車或車輛之零件	Parts of railway or tramway locomotives or rolling-stock		
86071	—轉向架、雙轉向架、軸與輪及其零件：	-Bogies, bissel-bogies, axles and wheels, and parts thereof:		
860711	驅動轉向架及雙轉向架	Driving bogies and bissel-bogies		
86071100	驅動轉向架及雙轉向架	Driving bogies and bissel-bogies.	5.00%	A
860712	其他轉向架及雙轉向架	Other bogies and bissel-bogies		
86071200	其他轉向架及雙轉向架	Other bogies and bissel-bogies	5.00%	A
860719	其他，包括零件	Other, including parts		
86071900	其他，包括零件	Other, including parts	5.00%	A
86072	—煞車器及其零件：	-Brakes and parts thereof:		
860721	氣動煞車器及其零件	Air brakes and parts thereof		
86072100	氣動煞車器及其零件	Air brakes and parts thereof	5.00%	A
860729	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
86072900	其他煞車器及其零件	Other brakes and parts thereof	5.00%	A
860730	掛鉤及其他聯結裝置、緩衝器及其零件	Hooks and other coupling devices, buffers, and parts thereof		
86073000	掛鉤及其他聯結裝置、緩衝器及其零件	Hooks and other coupling devices, buffers, and parts thereof	5.00%	A
86079	—其他：	-Other:		
860791	機車用	Of locomotives		
86079110	柴油機車零件	Parts of diesel locomotives	2.50%	A
86079190	其他鐵路機車零件	Parts of other locomotives	5.00%	A
860799	其他	Other		
86079900	其他鐵路車輛零件	Parts of other railway cars	5.00%	A
8608	鐵路或電車道軌道固定裝置及配件；機械式（包括電機式）信號、安全或交通控制設備，供鐵路、電車道、公路、內陸水道、停車場、港埠機場用者；前述各項之零件	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the		
860800	鐵路或電車道軌道固定裝置及配件；機械式（包括電機式）信號、安全或交通控制設備，供鐵路、電車道、公路、內陸水道、停車場、港埠或機場用者；前述各項之零件	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the		
86080011	鐵路轉車臺裝置及其零配件	Turntables, assembled railway and parts thereof	2.50%	A
86080019	其他鐵路或電車道軌道固定裝置及其零配件	Other railway and tramway track fixtures and fittings and parts thereof	2.50%	A
86080021	號誌機及其零配件	Semaphores and parts thereof	2.50%	A
86080029	其他機械式信號、安全或交通控制設備及其零配件，供鐵路、電車道、公路、內陸水道、停車場、港埠或機場用者	Other signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields, and parts thereof	5.00%	A
8609	貨櫃（包括運送液體用貨櫃），具有特別設計及裝備，可供一種或多種運輸方式運送者	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport		
860900	貨櫃（包括運送液體用貨櫃），具有特別設計及裝備，可供一種或多種運輸方式運送者	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport		
86090000	貨櫃（包括運送液體用貨櫃），具有特別設計及裝備，可供一種或多種運輸方式運送者	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
87	第八十七章 鐵路及電車道車輛以外之車輛及其零件與附件	Chapter 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		
8701	曳引車（不包括第8709節所列者）	Tractors (other than tractors of heading		
870110	步行操縱曳引車	Pedestrian controlled tractors		
87011000	步行操縱曳引車	Pedestrian controlled tractors	5.00%	A
870120	半拖車用之道路曳引車	Road tractors for semi-trailers		
87012000	半拖車用之道路曳引車	Road tractors for semi-trailers	34.70%	C
870130	履帶式曳引車	Track-laying tractors		
87013010	履帶式絞盤曳引車	Tractors, winch, track-laying type	Free	A
87013090	其他履帶式曳引車	Other track-laying tractors	Free	A
870190	其他	Other		
87019010	輪式絞盤曳引車	Tractors, winch, wheel type	5.00%	A
87019020	農業用曳引車	Tractors, for agricultural use	Free	A
87019090	其他曳引車	Other tractors	5.00%	A
8702	供載客十人及以上（包括駕駛人）之機動車輛	Motor vehicles for the transport of ten or more persons, including the driver		
870210	具有壓縮點火式內燃活塞引擎（柴油引擎或半柴油引擎）者	With compression-ignition internal combustion piston engine (diesel or semi-		
87021010	機場接駁車	Airfield passenger bus	Free	A
87021090	其他具有壓縮點火式內燃活塞引擎（柴油引擎或半柴油引擎）者	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	34.70%	C
870290	其他	Other		
87029010	天然氣公車	Gas bus	15.00%	C
87029090	其他供載客十人及以上（包括駕駛人）之機動車輛	Other motor vehicles for the transport of ten or more persons, including the driver	34.70%	C
8703	小客車及其他主要設計供載客之機動車輛（第8702節所列者除外），包括旅行車及賽車	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No.87.02), including station wagons and		
870310	特別設計之雪地旅行車；高爾夫球車及類似車輛	Vehicles specially designed for travelling on snow; golf cars and similar vehicles		
87031000	特別設計之雪地旅行車；高爾夫球車及類似車輛	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	15.00%	C
87032	—其他車輛，具有火花點火式內燃往復式活塞引擎者：	-Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
870321	汽缸容量不超過1 0 0 0立方公分者	Of a cylinder capacity not exceeding 1,000		
87032110	轎式小客車（包括蓬車、跑車）及旅行車，汽缸容量不超過1 0 0 0立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity not exceeding 1,000 cc	60.00%	E
87032190	其他小客車，汽缸容量不超過1 0 0 0立方公分者	Other passenger cars, of a cylinder capacity not exceeding 1,000 cc	60.00%	E
870322	汽缸容量超過1 0 0 0立方公分，但不超過1 5 0 0立方公分者	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		
87032210	轎式小客車（包括蓬車、跑車）及旅行車，汽缸容量超過1 0 0 0立方公分，但不超過1 5 0 0立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500	60.00%	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
87032290	其他小客車，汽缸容量超過1 0 0 0 立方公分，但不超過1 5 0 0 立方公分者	Other passenger cars, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500	60.00%	E
870323	汽缸容量超過1 5 0 0 立方公分，但不超過3 0 0 0 立方公分者	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc		
87032310	轎式小客車（包括蓬車、跑車）及旅行車，汽缸容量超過1 5 0 0 立方公分，但不超過3 0 0 0 立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000	60.00%	E
87032390	其他小客車，汽缸容量超過1 5 0 0 立方公分，但不超過3 0 0 0 立方公分者	Other passenger cars, of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000	60.00%	E
870324	汽缸容量超過3 0 0 0 立方公分者	Of a cylinder capacity exceeding 3,000 cc		
87032410	轎式小客車（包括蓬車、跑車）及旅行車，汽缸容量超過3 0 0 0 立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 3,000 cc	60.00%	E
87032490	其他小客車，汽缸容量超過3 0 0 0 立方公分者	Other passenger cars, of a cylinder capacity exceeding 3,000 cc	60.00%	E
87033	—其他機動車輛，具有壓縮點火式內燃活塞引擎（柴油引擎或半柴油引擎）者：	-Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
870331	汽缸容量1 5 0 0 立方公分及以下者	Of a cylinder capacity not exceeding 1,500		
87033110	轎式小客車（包括蓬車、跑車）及旅行車，汽缸容量不超過1 5 0 0 立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity not exceeding 1,500 cc	60.00%	E
87033190	其他小客車，汽缸容量不超過1 5 0 0 立方公分者	Other passenger cars, of a cylinder capacity not exceeding 1,500 cc	60.00%	E
870332	汽缸容量超過1 5 0 0 立方公分，但不超過2 5 0 0 立方公分者	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc		
87033210	轎式小客車（包括蓬車、跑車）及旅行車，汽缸容量超過1 5 0 0 立方公分，但不超過2 5 0 0 立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500	60.00%	E
87033290	其他小客車，汽缸容量超過1 5 0 0 立方公分，但不超過2 5 0 0 立方公分者	Other passenger cars, of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500	60.00%	E
870333	汽缸容量超過2 5 0 0 立方公分者	Of a cylinder capacity exceeding 2,500 cc		
87033311	轎式小客車（包括蓬車、跑車）及旅行車，汽缸容量超過2 5 0 0 立方公分，但不超過3 0 0 0 立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 2,500 cc, but not exceeding 3,000 cc	60.00%	E
87033312	轎式小客車（包括蓬車、跑車）及旅行車，汽缸容量超過3 0 0 0 立方公分者	Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 3,000 cc	60.00%	E
87033391	其他小客車，汽缸容量超過2 5 0 0 立方公分，但不超過3 0 0 0 立方公分者	Other passenger cars, of a cylinder capacity exceeding 2,500 cc, but not exceeding 3,000 cc	60.00%	E
87033392	其他小客車，汽缸容量超過3 0 0 0 立方公分者	Other passenger cars, of a cylinder capacity exceeding 3,000 cc	60.00%	E
870390	其他	Other		
87039010	其他轎式小客車（包括蓬車、跑車）及旅行車	Other sedan (including convertible, sports) and station wagons	60.00%	E
87039020	救護車	Ambulance	Free	A
87039090	其他小客車及其他主要設計供載客之機動車輛	Other passenger cars and other motor vehicles principally designed for the transport of persons	60.00%	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8704	載貨用機動車輛	Motor vehicles for the transport of goods		
870410	設計供非公路用之傾卸車	Dumpers designed for off-highway use		
87041010	設計供非公路用之傾卸車，總重量不超過3·5公噸者	Dumpers designed for off-highway use, g.v.w. not exceeding 3.5 tonnes	Free	A
87041090	其他設計供非公路用之傾卸車	Other dumpers designed for off-highway use	Free	A
87042	—其他具有壓縮點火式內燃活塞引擎（柴油引擎或半柴油引擎）者：	-Other, with compression-ignition internal combustion piston engine (diesel or semi-		
870421	總重量不超過5公噸者	g.v.w. not exceeding 5 tonnes		
87042111	冷凍、冷藏車，裝有冷凍設備，總重量不超過3·5公噸者	Refrigerated trucks with refrigerating equipment, g.v.w. not exceeding 3.5 tonnes	60.00%	E
87042119	其他貨車，裝有柴油或半柴油引擎，總重量不超過3·5公噸者	Other trucks with diesel or semi-diesel engine, g.v.w. not exceeding 3.5 tonnes	60.00%	E
87042121	冷凍、冷藏車，裝有冷凍設備，總重量超過3·5公噸，但不超過5公噸者	Refrigerated trucks with refrigerating equipment, g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes	28.20%	C
87042129	其他貨車，裝有柴油或半柴油引擎，總重量超過3·5公噸，但不超過5公噸者	Other trucks with diesel or semi-diesel engine, g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes	34.70%	C
870422	總重量超過5公噸，但不超過20公噸者	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		
87042210	冷凍、冷藏車，裝有冷凍設備，總重量超過5公噸，但不超過20公噸者	Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	28.20%	C
87042290	其他貨車，裝有柴油或半柴油引擎，總重量超過5公噸，但不超過20公噸者	Other trucks with diesel or semi-diesel engine, g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	34.70%	C
870423	總重量超過20公噸者	g.v.w. exceeding 20 tonnes		
87042310	冷凍、冷藏車，裝有冷凍設備，總重量超過20公噸者	Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 20 tonnes	25.00%	C
87042390	其他貨車，裝有柴油或半柴油引擎，總重量超過20公噸者	Other trucks with diesel or semi-diesel engine, g.v.w. exceeding 20 tonnes	34.70%	C
87043	—其他具有火花點火式內燃活塞引擎者：	-Other, with spark ignition internal combustion piston engine:		
870431	總重量不超過5公噸者	g.v.w. not exceeding 5 tonnes		
87043111	冷凍、冷藏車，裝有冷凍設備，總重量不超過3·5公噸者	Refrigerated or insulated trucks with refrigerated equipment, g.v.w. not exceeding 3.5 tonnes	60.00%	E
87043119	其他貨車，裝有汽油引擎，總重量不超過3·5公噸者	Other trucks with gasoline engine, g.v.w. not exceeding 3.5 tonnes	60.00%	E
87043121	冷凍、冷藏車，裝有冷凍設備，總重量超過3·5公噸，但不超過5公噸者	Refrigerated or insulated trucks with refrigerated equipment, g.v.w. more than 3.5 tonnes but not exceeding 5 tonnes	28.20%	C
87043129	其他貨車，裝有汽油引擎，總重量超過3·5公噸，但不超過5公噸者	Other trucks with gasoline engine, g.v.w. more than 3.5 tonnes but not exceeding 5 tonnes	34.70%	C
870432	總重量超過5公噸者	g.v.w. exceeding 5 tonnes		
87043200	貨車，裝有汽油引擎，總重量超過5公噸者	Trucks with gasoline engine, g.v.w. exceeding 5 tonnes	34.70%	C
870490	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
87049030	電動運動器材搬運機，無駕駛裝置者	Electric transport vehicle for sport apparatus, not drive devices	7.50%	B
87049090	其他載貨用機動車輛	Other motor vehicles for the transport of goods	28.20%	C
8705	特種機動車輛（如：修護車、起重機車、救火車、水泥攪拌車、道路清潔車、灑水車、機動工場車、放射線車），但主要設計供載客或載貨者除外	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile		
870510	起重機車	Crane lorries		
87051010	起重機車裝配起重機械專供起重用途者（無載貨容量）	Crane lorries fitted with lifting device for lifting purpose solely (without cargo space)	7.20%	B
87051090	其他起重機車	Other crane lorries	7.50%	B
870520	機動鑽探車	Mobile drilling derricks		
87052000	機動鑽探車	Mobile drilling derricks	7.50%	B
870530	救火車	Fire fighting vehicles		
87053000	救火車及救火雲梯車	Fire fighting vehicles and fire escapes	Free	A
870540	水泥攪拌車	Concrete-mixer lorries		
87054000	水泥攪拌車	Concrete-mixer lorries	7.20%	B
870590	其他	Other		
87059011	罐槽貨車，總重不超過3·5公噸者	Tank lorries, g.v.w. not exceeding 3.5	25.00%	C
87059012	罐槽貨車，總重超過3·5公噸者	Tank lorries, g.v.w. exceeding 3.5 tonnes	30.00%	C
87059021	絞車，總重不超過3·5公噸者	Winch trucks, g.v.w. not exceeding 3.5 tonnes	25.00%	C
87059022	絞車，總重超過3·5公噸者	Winch trucks, g.v.w. exceeding 3.5 tonnes	30.00%	C
87059040	放射線車	Mobile radiological units	2.50%	A
87059051	灑水車、道路清潔車、清溝車、清溝吸泥車、掃街車、沙灘清潔車	Sprinklers, road sweep lorries, sewer cleaning lorries, power sweeper lorries,	2.50%	A
87059052	垃圾車、水肥車	Garbage collector, cesspool emptiers	2.50%	A
87059060	無線電廣播車、探照燈車	Radio-broadcasting trucks, searchlight	2.50%	A
87059070	捐血車	Blood-mobiles	2.50%	A
87059080	噴霧車	Spraying lorries	2.50%	A
87059090	其他特種機動車輛，但主要設計供載客或載貨者除外	Other special purpose motor vehicles, other than those principally designed for the transport of persons or goods	7.20%	B
8706	第8701至8705節裝有引擎之機動車輛底盤	Chassis fitted with engines, for the motor vehicles of headings Nos.87.01 to 87.05		
870600	第8701至8705節裝有引擎之機動車輛底盤	Chassis fitted with engines, for the motor vehicles of heading Nos.87.01 to 87.05		
87060010	小客車底盤，裝有引擎者	Passenger car chassis with engine mounted	60.00%	E
87060021	天然氣公車底盤，裝有引擎者	Gas bus chassis with engine mounted	15.00%	C
87060029	其他大客車底盤，裝有引擎者	Other bus chassis with engine mounted	34.70%	C
87060031	貨車底盤，總重量不超過3·5公噸，裝有引擎者	Trucks chassis, g.v.w. not exceeding 3.5 tonnes, with engine mounted	60.00%	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
87060032	貨車底盤，總重量超過3.5公噸，但不超過5公噸，裝有引擎者	Trucks chassis, g.v.w. exceeding 3.5 tonnes, but not exceeding 5 tonnes, with engine mounted	34.70%	C
87060033	貨車底盤，總重量超過5公噸，但不超過20公噸，裝有引擎者	Trucks chassis, G.V.W. exceeding 5 tonnes, but not exceeding 20 tonnes, with engine mounted	34.70%	C
87060034	貨車底盤，總重量超過20公噸，裝有引擎者	Trucks chassis, g.v.w. exceeding 20 tonnes, with engine mounted	34.70%	C
87060090	其他特種車輛底盤，裝有引擎者	Other chassis for special purpose vehicles with engine mounted	30.00%	C
8707	車身（包括駕駛臺在內），適用於第8701至8705節之機動車輛	Bodies (including cabs), for the motor vehicles of headings Nos.87.01 to 87.05		
870710	用於第8703節之車輛者	For the vehicles of heading No.87.03		
87071000	車身（包括駕駛臺在內），用於第8703節之車輛者	Bodies (including cabs), for the vehicles of heading No. 87.03	15.00%	C
870790	其他	Other		
87079010	重車車頭總成含駕駛台（所稱重車指總重超過3.5公噸之車輛）	Cab assembly of heavy vehicles including cabs (g.v.w. over 3.5 tonnes is called heavy vehicle)	2.50%	A
87079090	其他車身（包括駕駛台在內）	Other bodies (including cabs), for the motor vehicles	15.00%	C
8708	第8701至8705節機動車輛所用之零件及附件	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05		
870810	保險槓及其零件	Bumpers and parts thereof		
87081000	保險槓及其零件	Bumpers and parts thereof	12.50%	C
87082	—車身（包括駕駛臺在內）之其他零件及附件：	-Other parts and accessories of bodies (including cabs):		
870821	座椅安全帶	Safety seat belts		
87082100	座椅安全帶	Safety seat belts	7.50%	B
870829	其他	Other		
87082911	重車駕駛室沖壓大件	Press bigelement of heavy vehicle drive	2.50%	A
87082919	其他沖壓車件類	Other pressed elements of vehicles	15.00%	C
87082920	安全帶零件	Parts of safety seat belts	9.50%	B
87082990	其他第8701節至8705節機動車輛車身（包括駕駛臺）之其他零件及附件	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings Nos. 87.01 to 87.05	15.00%	C
87083	—煞車器及伺服煞車器及其零件：	-Brakes and servo-brakes and parts thereof:		
870831	已裝配煞車襯裏（來令）者	Mounted brake linings		
87083100	已裝配之煞車襯裏（來令）	Mounted brake linings	15.00%	C
870839	其他	Other		
87083910	真空煞車倍力器零件	Parts of vacuum brake booster	5.00%	A
87083920	煞車器及伺服煞車器，已裝配煞車襯裏（來令）者	Brakes and servo-brakes, mounted with brake linings	15.00%	C
87083990	其他煞車器、伺服煞車器及其零件	Other brakes and servo-brakes and parts thereof	5.00%	A
870840	齒輪箱	Gear boxes		
87084010	自動變速箱	Automatic variable speed gear boxes	5.00%	A
87084090	其他齒輪箱	Other gear boxes	6.30%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
870850	驅動軸連差速器，不論有無裝配其他傳動組件	Drive axles with differential, whether or not provided with other transmission		
87085010	重車之驅動軸連差速器，不論有無裝配其他傳動組件（所稱重車指總重超過3·5公噸之車輛）	Drive axles with differential of heavy vehicles, whether or not provided with other transmission component, (g.v.w. over 3.5 tonnes is called heavy vehicles)	2.50%	A
87085090	其他驅動軸連差速器，不論有無裝配其他傳動組件	Other drive axles with differential, whether or not provided with other transmission components	12.50%	C
870860	非驅動軸及其零件	Non-driving axles and parts thereof		
87086010	重車之非驅動軸及其零件（所稱重車指總重超過3·5公噸之車輛）	Non-driving axles and parts of heavy vehicles (g.v.w. over 3.5 tonnes is called heavy vehicle)	2.50%	A
87086090	其他非驅動軸及其零件	Other non-driving axles and parts thereof	15.00%	C
870870	車輪及其零件與附件	Road wheels and parts and accessories		
87087010	鋼鐵製車輪毛坯	Road wheels, of iron or steel, in the rough state	10.00%	B
87087020	鋁製車輪毛坯	Road wheels, of aluminium, in the rough	5.00%	A
87087030	重車（所稱重車指總重量超過3·5公噸之車輛）之車輪，直徑17·5吋及以上者	Road wheels of heavy vehicle (g.v.w. over 3.5 tonnes is called heavy vehicle), with a diameter of no less than 17.5 inches	2.50%	A
87087090	其他車輪及其零件與附件	Other road wheels and parts and accessories thereof	15.00%	C
870880	懸吊避震器	Suspension shock-absorbers		
87088000	懸吊避震器	Suspension shock-absorbers	15.00%	C
87089	—其他零件及附件：	-Other parts and accessories:		
870891	散熱器	Radiators		
87089100	散熱器	Radiators	12.50%	C
870892	消音器及排氣管	Silencers and exhaust pipes		
87089200	消音器及排氣管	Silencers and exhaust pipes	15.00%	C
870893	離合器及其零件	Clutches and parts thereof		
87089300	離合器及其零件	Clutches and parts thereof	12.50%	C
870894	方向盤、轉向柱及轉向箱	Steering wheels, steering columns and steering boxes		
87089400	方向盤、轉向柱及轉向箱	Steering wheels, steering columns and steering boxes	9.50%	B
870899	其他	Other		
87089911	小客車底盤，未裝引擎者	Chassis for passenger cars, without engines	60.00%	E
87089912	大客車底盤，未裝引擎者	Chassis for buses, without engines	34.70%	C
87089921	貨車底盤，總重量不超過3·5公噸，未裝引擎者	Chassis for trucks, g.v.w. not exceeding 3.5 tonnes, without engines	60.00%	E
87089922	貨車底盤，總重量超過3·5公噸，但不超過5公噸，未裝引擎者	Chassis for trucks, g.v.w. exceeding 3.5 tonnes but not exceeding 5 tonnes, without engines	34.70%	C
87089923	貨車底盤，總重量超過5公噸，但不超過20公噸，未裝引擎者	Chassis for trucks, g.v.w. exceeding 5 tonnes, but not exceeding 20 tonnes, without engines	34.70%	C
87089924	貨車底盤，總重量超過20公噸，未裝引擎者	Chassis for trucks, g.v.w. exceeding 20 tonnes, without engines	34.70%	C
87089930	齒輪箱零件	Parts of gear boxes	10.00%	B



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
87089940	轉向機用齒輪及齒條	Gears and racks for steering	4.40%	A
87089951	十字接頭式傳動軸、等速接頭式傳動軸	Transmission shafts, journal cross type and constant velocity type	15.00%	C
87089952	十字接頭、三叉式等速接頭	Journal cross joint, tripod type constant velocity joint	5.00%	A
87089953	重車之驅動軸零件（所稱重車指總重超過3·5公噸之車輛）	Parts of drive axles of heavy vehicles (g.v.w. over 3.5 tonnes is called heavy	2.50%	A
87089954	鋼鐵製傳動軸及其零件毛坯	Transmission shafts and parts thereof, of iron or steel, in the rough state	10.00%	B
87089959	其他傳動軸及其零件	Other transmission shafts and parts thereof	12.50%	C
87089960	限速器	Speed limit indicators	7.50%	B
87089970	農地搬運車零件與附件	Parts and accessories for farm transport vehicle	2.50%	A
87089990	其他機動車輛之零件及附件	Parts and accessories for other motor	15.00%	C
8709	自力推動工作車輛，供工廠、倉庫、碼頭或機場短距離運輸貨物未裝有叉舉或搬運設備者，拖拉車供火車月台使用者；上述車輛之零件	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing		
87091	—車輛：	-Vehicles:		
870911	電動者	Electrical		
87091110	電動工作車輛，供工廠、倉庫、碼頭或機場短距離運輸貨物，未裝有叉舉或搬運設備者	Electrical works trucks, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods	10.00%	B
87091120	拖拉車，供火車月台使用者	Electrical tractors of the type used on railway station platforms	10.00%	B
87091190	其他拖拉車	Other tractors	10.00%	B
870919	其他	Other		
87091910	其他自力推動工作車輛，供工廠、倉庫、碼頭或機場短距離運輸貨物未裝有叉舉或搬運設備者	Other works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport	15.00%	C
87091920	拖拉車，供火車月台使用者	Tractors of the type used on railway station platforms	10.00%	B
87091990	其他拖拉車	Other tractors	10.00%	B
870990	零件	Parts		
87099000	第8709節所屬車輛之零件	Parts of vehicles of heading No. 87.09	10.00%	B
8710	坦克車與其他裝甲機動作戰用車輛及其零件，不論是否裝有武器	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles		
871000	坦克車與其他裝甲機動作戰用車輛及其零件，不論是否裝有武器	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles		
87100000	坦克車與其他裝甲機動作戰用車輛及其零件，不論是否裝有武器	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8711	機器腳踏車（包括機器腳踏兩用車）及腳踏車裝有輔助動力者（有無邊車者均在內）；邊車	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars		
871110	裝有往復式內燃活塞引擎，其汽缸容量不超過50立方公分者	With reciprocating internal combustion piston engine of a cylinder capacity not		
87111011	專供殘障用特製機器腳踏車，裝有往復式內燃活塞引擎，其汽缸容量不超過50立方公分者	Motorcycle, specially constructed, equipped with reciprocating internal combustion piston engine, of a cylinder capacity not exceeding 50 cc, for cripples	Free	A
87111019	其他機器腳踏車，裝有往復式內燃活塞引擎，其汽缸容量不超過50立方公分者	Other motorcycles, with reciprocating internal combustion piston engine, of a cylinder capacity not exceeding 50 cc	20.00%	C
87111020	腳踏車裝有輔助動力，其汽缸容量不超過50立方公分者	Cycles fitted with an auxiliary motor, of a cylinder capacity not exceeding 50 cc	20.00%	C
871120	裝有往復式內燃活塞引擎，其汽缸容量超過50立方公分，但不超過250立方公分者	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		
87112010	專供殘障用特製機器腳踏車，裝有往復式內燃活塞引擎，其汽缸容量超過50立方公分，但不超過150立方公分者	Motorcycles, specially constructed, equipped with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding	Free	A
87112090	其他機器腳踏車，腳踏車，裝有往復式內燃活塞引擎，其汽缸容量超過50立方公分，但不超過250立方公分者	Other motorcycles, cycles, equipped with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	20.00%	C
871130	裝有往復式內燃活塞引擎，其汽缸容量超過250立方公分，但未超過500立方公分者	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc		
87113000	機器腳踏車，腳踏車，裝有往復式內燃活塞引擎，其汽缸容量超過250立方公分，但不超過500立方公分者	Motorcycles, cycles, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	20.00%	C
871140	裝有往復式內燃活塞引擎，其汽缸容量超過500立方公分，但不超過800立方公分者	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc		
87114000	機器腳踏車，腳踏車，裝有往復式內燃活塞引擎，其汽缸容量超過500立方公分，但不超過800立方公分者	Motorcycles, cycles, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	20.00%	C
871150	裝有往復式內燃活塞引擎，其汽缸容量超過800立方公分者	With reciprocating internal combustion piston engine of a cylinder capacity		
87115000	機器腳踏車，腳踏車，裝有往復式內燃活塞引擎，其汽缸容量超過800立方公分者	Motorcycles, cycles, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	20.00%	C
871190	其他	Other		
87119010	邊車	Side cars	4.20%	A
87119020	其他機器腳踏車	Other motorcycles	21.00%	C
87119030	其他腳踏車，裝有輔助動力者	Other cycles fitted with an auxiliary motor	20.00%	C
8712	非動力之二輪腳踏車及其他腳踏車（包括載貨三輪腳踏車）	Bicycles and other cycles (including delivery tricycles), not motorised		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
871200	非動力之二輪腳踏車及其他腳踏車（包括載貨三輪腳踏車）	Bicycles and other cycles (including delivery tricycles), not motorised		
87120010	二輪腳踏車	Bicycles	8.00%	B
87120090	其他腳踏車	Other cycles	5.00%	A
8713	失能人士用車，不論是否裝有動力或用其他機械推動者	Carriages for disabled persons, whether or not motorised or otherwise mechanically		
871310	非機械推動者	Not mechanically propelled		
87131000	失能人士用車，非機械推動者	Carriages for disabled persons, not mechanically propelled	Free	A
871390	其他	Other		
87139000	失能人士用車，機動者	Carriages for disabled persons, motorized	Free	A
8714	第 8 7 1 1 至 8 7 1 3 節所列車輛之零件及附件	Parts and accessories of vehicles of headings Nos.87.11 to 87.13		
87141	— 機器腳踏車用（包括機器腳踏兩用車用）：	-Of motorcycles (including mopeds):		
871411	車座	Saddles		
87141100	機器腳踏車用車座	Saddles of motorcycles	10.00%	B
871419	其他	Other		
87141910	機器腳踏車輪及其零件	Wheels of motorcycles and parts thereof	10.00%	B
87141920	機器腳踏車用離合器、齒輪箱、傳動設備及其零件	Clutches, gear boxes, transmission equipment and parts thereof	15.00%	C
87141990	其他機器腳踏車之零件及附件	Other parts and accessories of motorcycles	10.00%	B
871420	失能人士用車用者	Of carriages for disabled persons		
87142000	失能人士用車之零件及附件	Parts and accessories of carriages for disabled persons	Free	A
87149	— 其他：	-Other:		
871491	車架及叉及其零件	Frames and forks, and parts thereof		
87149110	粗製車架接頭	Cycle frame lugs, rough	5.00%	A
87149120	其他車架及叉及其零件	Other frames and forks, and parts thereof	5.00%	A
871492	輪圈及輪幅	Wheel rims and spokes		
87149200	輪圈及輪幅	Wheel rims and spokes	5.00%	A
871493	輪轂及飛輪之鏈輪，但倒煞車輪轂及輪轂煞車除外	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels		
87149310	輪轂，但倒煞車輪轂及輪轂煞車除外	Hubs, other than coaster braking hubs and hub brakes	5.00%	A
87149320	飛輪之鏈輪	Free-wheel sprocket-wheels	5.00%	A
871494	煞車器，包括倒煞車輪轂及輪轂煞車及其零件	Brakes, including coaster braking hubs and hub brakes, and parts thereof		
87149410	鋼線煞車器及其零件	Caliper brake and parts thereof	5.00%	A
87149420	倒煞車輪轂及其零件	Coaster braking hub and parts thereof	5.00%	A
87149490	其他煞車器及其零件	Other brakes and parts thereof	5.00%	A
871495	車座	Saddles		
87149500	腳踏車車座	Saddles of cycles	5.00%	A
871496	踏板與曲柄齒輪及其零件	Pedals and crank-gear, and parts thereof		
87149610	踏板及其零件	Pedals and parts thereof	5.00%	A
87149620	曲柄齒輪及其零件	Crank-gear and parts thereof	5.00%	A
871499	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
87149910	邊車零件	Parts for side cars	5.00%	A
87149920	車輛用反光片、帶	Reflective sheets and bands, suitable for vehicles use	5.00%	A
87149990	其他第8711至8713節所屬車輛之零件及附件	Other parts and accessories of vehicles of headings Nos. 87.11 to 87.13	5.00%	A
8715	嬰兒用車及其零件	Baby carriages and parts thereof		
871500	嬰兒用車及其零件	Baby carriages and parts thereof		
87150000	嬰兒用車及其零件	Baby carriages and parts thereof	5.00%	A
8716	全拖車與半拖車；其他無機械推動裝置之車輛；上述車輛之零件	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof		
871610	頂篷式全拖車及半拖車，供居家或露營者	Trailers and semi-trailers of the caravan type, for housing or camping		
87161000	頂篷式全拖車及半拖車，供居家或露營者	Trailers and semi-trailers of the caravan type, for housing or camping	5.00%	A
871620	自力裝卸貨物之全拖車及半拖車，供農業用者	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		
87162000	農業用自力裝卸貨物之全拖車及半拖車	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	3.50%	A
87163	—其他全拖車及半拖車，供貨物運輸者：	-Other trailers and semi-trailers for the transport of goods:		
871631	罐體全拖車及半拖車	Tanker trailers and tanker semi-trailers		
87163100	罐體全拖車及半拖車	Tanker trailers and tanker semi-trailers	7.50%	B
871639	其他	Other		
87163910	救火拖車	Trailers, fire fighting equipment	7.50%	B
87163990	其他全拖車及半拖車，供貨物運輸者	Other trailers and semi-trailers for the transport of goods	7.50%	B
871640	其他全拖車及半拖車	Other trailers and semi-trailers		
87164000	其他全拖車及半拖車	Other trailers and semi-trailers	7.50%	B
871680	其他車輛	Other vehicles		
87168000	其他無機械推動裝置車輛	Other vehicles, not mechanically propelled	7.50%	B
871690	零件	Parts		
87169000	第8716節所屬車輛之零件	Parts of vehicles of heading No.87.16	7.50%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
88	第八十八章 航空器、太空船及其零件	Chapter 88 Aircraft, spacecraft and parts thereof		
8801	氣球及飛艇；滑翔機、滑翔翼及其他無動力之航空器	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		
880110	滑翔機及滑翔翼	Gliders and hang gliders		
88011000	滑翔機及滑翔翼	Gliders and hang gliders	Free	A
880190	其他	Other		
88019011	航空學及氣象學用氣球	Balloons used in aeronautics and	5.00%	A
88019012	自由氣球及繫留氣球	Balloons, free or captive	5.00%	A
88019020	飛艇	Dirigibles	Free	A
88019090	其他無動力之航空器	Other non-powered aircraft	Free	A
8802	其他航空器（例如：直升機、飛機）；太空船（包括人造衛星）及次軌道飛行物與太空船發射載具	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch		
88021	—直升機：	-Helicopters:		
880211	空重量不超過2 0 0 0公斤者	Of an unladen weight not exceeding 2,000kg		
88021100	直升機，空重量不超過2 0 0 0公斤者	Helicopters, of an unladen weight not exceeding 2,000 kg	Free	A
880212	空重量超過2 0 0 0公斤者	Of an unladen weight exceeding 2,000kg		
88021200	直升機，空重量超過2 0 0 0公斤者	Helicopters, of an unladen weight exceeding 2,000 kg	Free	A
880220	飛機及其他航空器，空重量不超過2 0 0 0公斤者	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg		
88022000	飛機及其他航空器，空重量不超過2 0 0 0公斤者	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Free	A
880230	飛機及其他航空器，空重量超過2 0 0 0公斤，但不超過1 5 0 0 0公斤者	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg		
88023000	飛機及其他航空器，空重量超過2 0 0 0公斤，但不超過1 5 0 0 0公斤者	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	Free	A
880240	飛機及其他航空器，空重量超過1 5 0 0 0公斤者	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg		
88024000	飛機及其他航空器，空重量超過1 5 0 0 0公斤者	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Free	A
880260	太空船（包括人造衛星）及次軌道飛行物與太空船發射載具	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		
88026000	太空船（包括人造衛星）及次軌道飛行物與太空船發射載具	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Free	A
8803	第8 8 0 1至8 8 0 2節貨品之零件	Parts of goods of heading No. 88.01 or		
880310	螺旋槳與旋翼及其零件	Propellers and rotors and parts thereof		
88031000	螺旋槳與旋翼及其零件	Propellers and rotors and parts thereof	Free	A
880320	起落架及其零件	Under-carriages and parts thereof		
88032000	起落架及其零件	Under-carriages and parts thereof	Free	A
880330	飛機或直升機之其他零件	Other parts of aeroplanes or helicopters		
88033000	飛機或直升機之其他零件	Other parts of aeroplanes or helicopters	Free	A
880390	其他	Other		
88039000	第8 8 0 1或8 8 0 2節貨品之其他零件	Parts of other goods of heading No. 88.01 or 88.02	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8804	降落傘（包括可操縱之降落傘及附傘滑翔器）及迴旋降落器；前述降落傘及降落器之零件及附件	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto		
880400	降落傘（包括可操縱之降落傘及附傘滑翔器）及迴旋降落器；前述降落傘及降落器之零件及附件	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto		
88040010	降落傘（包括可操縱之降落傘及附傘滑翔器）及其零件與附件	Parachutes (including dirigible parachutes and paragliders); parts thereof and accessories thereto	Free	A
88040020	迴旋降落器及其零件與附件	Rotochutes; parts thereof and accessories thereto	Free	A
8805	航空器起飛裝置；艙面攔截鉤或類似裝置；地面飛行訓練器；上述貨品之零件	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles		
880510	航空器起飛裝置及其零件；艙面攔截鉤或類似裝置及其零件	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof		
88051000	航空器起飛裝置及其零件；艙面攔截鉤或類似裝置及其零件	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	Free	A
88052	—地面用飛行訓練器及其零件	-Ground flying trainers and parts thereof		
880521	空中戰鬥模擬機及其零件	Air combat simulators and parts thereof		
88052100	空中戰鬥模擬機及其零件	Air combat simulators and parts thereof	Free	A
880529	其他	Other		
88052900	其他地面用飛行訓練器及其零件	Other ground flying trainers and parts thereof	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
89	第八十九章 船舶及浮動構造體	Chapter 89 Ships, boats and floating structures		
8901	遊覽船、旅行船、渡船、貨船、駁船及類似船舶供載客或載貨者	Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods		
890110	遊覽船、旅行船及類似之主要設計供載客之船舶；各種渡船	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		
89011000	遊覽船、旅行船及類似之主要設計供載客之船舶；各種渡船	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	Free	A
890120	油輪	Tankers		
89012000	油輪	Tankers	Free	A
890130	冷凍船，不包括第8901·20目所列者	Refrigerated vessels, other than those of subheading No.8901.20		
89013000	冷凍船（包括冷藏船）	Refrigerated vessels	Free	A
890190	其他載貨船舶及其他客貨兩用船舶	Other vessels for the transport of goods and other vessels for the transport of both persons and goods		
89019010	雜貨船	Ships, general cargo	Free	A
89019020	散裝貨船	Bulk carriers	Free	A
89019030	貨櫃船	Container ships	Free	A
89019090	其他載貨船舶及其他客貨兩用船舶	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	Free	A
8902	漁船；漁獲加工船及其他供漁產品加工或調製儲存之船舶	Fishing vessels; factory ships and other vessels for processing or preserving fishery		
890200	漁船；漁獲加工船及其他供漁產品加工或調製儲存之船舶	Fishing vessels; factory ships and other vessels for processing or preserving fishery		
89020010	漁船	Fishing vessels	Free	A
89020020	漁獲加工船及其他供漁產品加工或調製儲存之船舶	Factory ships and other vessels for processing or preserving fishery products	Free	A
8903	遊艇及其他遊樂或運動用船；划槳船及獨木舟	Yachts and other vessels for pleasure or sports; rowing boats and canoes		
890310	充氣者	Inflatable		
89031010	充氣式遊艇及其他遊樂或運動用船	Inflatable yachts and other vessels for pleasure or sports	7.00%	B
89031021	充氣式划槳船及獨木舟，供遊樂或運動用者	Inflatable rowing boats and canoes, for pleasure or sports	5.00%	A
89031029	其他充氣式划槳船及獨木舟	Other inflatable rowing boats and canoes	Free	A
89039	—其他：	-Other:		
890391	帆船，有無輔助發動機均在內	Sailboats, with or without auxiliary motor		
89039100	帆船，已裝配或未裝配者，有無輔助發動機均在內	Sailboats, assembled or unassembled, with or without auxiliary motor	7.00%	B
890392	機動船，但不包括舷外機動力船	Motorboats, other than outboard motorboats		
89039200	機動船，已裝配或未裝配者，但不包括舷外機動力船	Motor boats, assembled or unassembled, other than outboard motorboats	7.00%	B
890399	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
89039910	其他遊艇及遊樂或運動用船	Other yachts and vessels for pleasure or sports	6.00%	B
89039921	其他划槳船及獨木舟，供遊樂或運動用者	Other rowing boats and canoes, for pleasure or sports	5.00%	A
89039929	其他划槳船及獨木舟	Other rowing boats and canoes	Free	A
8904	拖船及推船	Tugs and pusher craft		
890400	拖船及推船	Tugs and pusher craft		
89040000	拖船及推船	Tugs and pusher craft	Free	A
8905	燈船、消防船、挖泥船、起重船及其他非以航行為主要任務之船舶；浮塢；浮在水面或潛入水中之鑽探或生產平台	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms		
890510	挖泥船	Dredgers		
89051000	挖泥船	Dredgers	Free	A
890520	浮在水面或潛入水中之鑽探或生產平台	Floating submersible drilling or production platforms		
89052000	浮在水面或潛入水中之鑽探或生產平台	Floating submersible drilling or production platforms	Free	A
890590	其他	Other		
89059010	浮塢	Floating docks	10.00%	B
89059020	燈船、消防船、起重船及其他非以航行為主要任務之船舶	Light-vessels, fire-floats, floating cranes, and other vessels the navigability of which is subsidiary to their main function	Free	A
8906	其他船隻，包括軍用艦艇及救生艇，但不包括划槳船	Other vessels, including warships and lifeboats other than rowing boats		
890610	軍用艦艇	Warships		
89061000	軍用艦艇	Warships	Free	A
890690	其他	Other		
89069010	救生艇	Lifeboats	Free	A
89069020	修造船艇用器材	Supplies required for repairing and building of vessels	Free	A
89069090	其他船隻，但不包括划槳船	Other vessels other than rowing boats	Free	A
8907	其他水上浮動構造體（例如：筏、浮箱、浮力圍堰、棧橋、浮筒及浮標）	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)		
890710	充氣筏	Inflatable rafts		
89071010	救生筏	Life-saving rafts	Free	A
89071090	其他充氣筏	Other inflatable rafts	10.00%	B
890790	其他	Other		
89079000	其他水上浮動構造體（例如：筏、浮箱、浮力圍堰、棧橋、浮筒及浮標）	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)	10.00%	B



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
8908	供解體之船舶及其他浮動結構體	Vessels and other floating structures for breaking up		
890800	供解體之船舶及其他浮動結構體	Vessels and other floating structures for breaking up		
89080010	供解體之船舶	Vessels for breaking up	Free	A
89080020	供解體之其他浮動結構體	Other floating structures for breaking up	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
90	第九十章 光學、照相、電影、計量、 檢查、精密、內科 或外科儀 器及器具，上述物品之零件及附件	Chapter 90 Optical, photographic, cinematographic, measuring, cheking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		
9001	光纖及光纖束；光纖傳輸纜，第854 4節所列者除外；偏光性材料所製之片 及板；任何材料所製之光學用透鏡（含 隱形眼鏡）、稜鏡、反射鏡及其他光學 元件之未經裝配者，未經光學加工之玻 璃元件除外	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No.85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically		
900110	光纖、光纖束及光纖傳輸纜	Optical fibres, optical fibre bundles and		
90011000	光纖、光纖束及光纖傳輸纜	Optical fibres, optical fibre bundles and	Free	A
900120	偏光性材料所製之片及板	Sheets and plates of polarising material		
90012000	偏光性材料所製之片及板	Sheets and plates of polarising material	1.00%	A
900130	隱形眼鏡	Contact lenses		
90013000	隱形眼鏡	Contact lenses	5.00%	A
900140	玻璃製眼鏡用透鏡	Spectacle lenses of glass		
90014000	玻璃製眼鏡用透鏡	Spectacle lenses of glass	5.00%	A
900150	其他材料製眼鏡用透鏡	Spectacle lenses of other materials		
90015000	其他材料製眼鏡用透鏡	Spectacle lenses of other materials	3.80%	A
900190	其他	Other		
90019010	眼鏡用毛胚	Blank for glass	4.20%	A
90019020	塑膠製隱形眼鏡用毛胚	Plastic-made blanks for contact lens	4.20%	A
90019090	其他未裝配光學元件	Other optical elements, unmounted	5.00%	A
9002	任何材料所製之光學透鏡、稜鏡、反射 鏡及其他光學元件，業經裝配為儀器或 器具之零件或配件者，未經光學加工之 玻璃元件除外	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass		
90021	—物鏡：	-Objective lenses:		
900211	供照相機、投影機或照相放大器或縮影 器用者	For cameras, projectors or photographic enlargers or reducers		
90021100	物鏡，供照相機、投影機或照相放大器 或縮影器用者	Objective lenses, for cameras, projectors or photographic enlargers or reducers	5.00%	A
900219	其他	Other		
90021900	其他物鏡	Other objective lenses	4.20%	A
900220	濾光鏡	Filters		
90022000	濾光鏡	Filters	5.00%	A
900290	其他	Other		
90029010	燈塔或浮標用透鏡及稜鏡	Lenses and prisms, for light houses or beacons	5.00%	A
90029020	照相機用選景器	View finders for photographic cameras	5.00%	A
90029031	製版及文件複印用附加鏡頭	Lenses, additional mounted, for photoengraving and documentcopying	4.20%	A
90029032	電視或電影攝影機或放映機用附加鏡頭	Lenses, additional mounted, for television or cinimatographic cameras or projectors	4.20%	A
90029033	顯微鏡用附加鏡頭	Lenses, additional mounted, for microscopes	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
90029039	其他附加鏡頭	Other additional mounted lenses	5.00%	A
90029040	其他顯微鏡用已裝配光學元件	Other optical elements, mounted, for microscopes	5.00%	A
90029090	其他已裝配光學元件	Other optical elements, mounted	5.00%	A
9003	眼鏡、護目鏡或類似品用框、架及其零件	Frames and mountings for spectacles, goggles or the like, and parts thereof		
90031	一框及架：	-Frames and mountings:		
900311	塑膠製	Of plastics		
90031100	塑膠製框及架，眼鏡、護目鏡或類似品用	Frames and mountings for spectacles, goggles or the like, of plastic	10.00%	B
900319	其他材料製	Of other materials		
90031910	玳瑁製框及架，眼鏡、護目鏡或類似品用	Frames and mountings for spectacles, goggles or the like, of tortoise shell	10.00%	B
90031920	卑金屬製框及架，眼鏡、護目鏡或類似品用	Frames and mountings for spectacles, goggles or the like, of base metal	8.40%	B
90031930	貴金屬製框及架，眼鏡、護目鏡或類似品用	Frames and mountings for spectacles, goggles or the like, of precious metal	8.40%	B
90031990	其他材料製框及架，眼鏡、護目鏡或類似品用	Frames and mountings for spectacles, goggles or the like, of other materials	8.40%	B
900390	零件	Parts		
90039000	框及架之零件，眼鏡、護目鏡或類似品用	Parts of frames and mountings for spectacles, goggles or the like	8.40%	B
9004	眼鏡、護目鏡及類似品，供矯正目力、保護眼睛或其他用途者	Spectacles, goggles and the like, corrective, protective or other		
900410	太陽眼鏡	Sunglasses		
90041000	太陽眼鏡	Sunglasses	10.00%	B
900490	其他	Other		
90049011	防X光用護目鏡	Goggles, x-ray protective	5.00%	A
90049012	防雷射用護目鏡	Goggles, laser protective	5.00%	A
90049019	其他護目鏡	Other goggles, protective	5.00%	A
90049020	潛水用眼鏡	Glasses, mask for diving purpose	10.00%	B
90049090	其他眼鏡及類似品	Other spectacles and the like	10.00%	B
9005	雙眼及單眼望遠鏡、其他光學望遠鏡及其架座；其他天文儀器及其架座，但不包括無線電、天文儀器	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy		
900510	雙眼望遠鏡	Binoculars		
90051000	雙眼望遠鏡	Telescopes, binocular	5.00%	A
900580	其他儀器	Other instruments		
90058011	單眼望遠鏡	Telescopes, monocular	5.00%	A
90058019	其他光學望遠鏡	Other optical telescopes	5.00%	A
90058090	其他天文儀器	Other astronomical instruments	3.00%	A
900590	零件及附件（包括架座）	Parts and accessories (including mountings)		
90059000	第9005節所屬貨品之零件及附件（包括架座）	Parts and accessories (including mountings) of articles of heading No.90.05	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
9006	照相機（電影攝影機除外）；照相用閃光器及閃光燈泡，第8539節之放電燈泡除外	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No.85.39		
900610	照相機，印刷製版用	Cameras of a kind used for preparing printing plates or cylinders		
90061000	照相機，印刷製版用	Cameras of a kind used for preparing printing plates or cylinders	5.00%	A
900620	照相機，攝錄文件於縮影膠捲、縮影膠片或其他縮影軟片用	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms		
90062000	照相機，攝錄文件於縮影膠捲、縮影膠片或其他縮影軟片用	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	5.00%	A
900630	照相機，專供水中、航空測量或內臟器官內、外科檢查用；比較照相機，供法醫或犯罪學用者	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or		
90063010	照相機，供內臟器官內、外科檢查用	Cameras for medical or surgical examination of internal organs	5.00%	A
90063020	比較照相機，供法醫或犯罪學用者	Comparison cameras for forensic or criminological purposes	5.00%	A
90063030	照相機，供水中或航空測量用者	Cameras for underwater use or aerial survey	4.20%	A
900640	瞬間拍印照相機	Instant print cameras		
90064000	瞬間拍印照相機	Instant print cameras	Free	A
90065	—其他照相機：	-Other cameras:		
900651	裝有透過鏡頭之取景器（單鏡頭反射），供寬度不超過35公厘之膠捲使用者	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm		
90065100	其他照相機，裝有透過鏡頭之取景器（單鏡頭反射）供寬度不超過35公厘之膠捲使用者	Other cameras, with a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	4.20%	A
900652	其他，供寬度小於35公厘之膠捲使用者	Other, for roll film of a width less than 35 mm		
90065200	其他照相機，供寬度小於35公厘之膠捲使用者	Other cameras, for roll film of a width less than 35 mm	4.20%	A
900653	其他，供寬度35公厘之膠捲使用者	Other, for roll film of a width of 35 mm		
90065300	其他照相機，供寬度35公厘之膠捲使用者	Other cameras, for roll film of a width of 35 mm	4.20%	A
900659	其他	Other		
90065900	其他照相機	Other cameras	4.10%	A
90066	—照相用閃光器及閃光燈泡：	-Photographic flashlight apparatus and		
900661	放電式燈泡（電子式）閃光器	Discharge lamp ("electronic") flashlight apparatus		
90066100	照相用放電式燈泡（電子式）閃光器	Photographic discharge lamp ("electronic") flashlight apparatus	4.10%	A
900662	閃光燈泡、立體式閃光燈泡及類似品	Flashbulbs, flashcubes and the like		
90066200	照相用閃光燈泡、立體式閃光燈泡及類似品	Photographic flashbulbs, flashcubes and the like	2.50%	A
900669	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
90066900	其他照相用閃光器具	Other photographic flashlight apparatus	2.50%	A
90069	—零件及附件：	-Parts and accessories:		
900691	照相機用	For cameras		
90069110	照相機用三腳架	Tripods for still cameras	2.50%	A
90069190	照相機其他零件及附件	Other parts and accessories for cameras	1.80%	A
900699	其他	Other		
90069900	其他第9 0 0 6節所屬貨品之零件及附件	Other parts and accessories of articles of heading No. 90.06	1.80%	A
9007	電影攝影機及放映機，不論是否附有錄音或聲音重放器具	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus		
90071	—攝影機：	-Cameras:		
900711	寬度小於1 6公厘影片或8公厘複式影片用	For film of less than 16 mm width or for double-8 mm film		
90071100	電影攝影機，寬度小於1 6公厘影片或8公厘複式影片用者	Cinematographic cameras, for film of less than 16 mm width or for double-8 mm film	5.00%	A
900719	其他	Other		
90071910	1 6公厘電影攝影機	16 mm cinematographic cameras	5.00%	A
90071920	3 5公厘及以上電影攝影機	35 mm and over cinematographic cameras	5.00%	A
90071990	其他電影攝影機	Other cinematographic cameras	5.00%	A
900720	放映機	Projectors		
90072010	1 6公厘電影放映機	16 mm cinematographic projectors	5.00%	A
90072020	3 5公厘電影放映機	35 mm cinematographic projectors	5.00%	A
90072090	其他電影放映機	Other cinematographic projectors	5.00%	A
90079	—零件及附件：	-Parts and accessories:		
900791	攝影機用	For cameras		
90079100	電影攝影機用零件及附件	Parts and accessories of cinematographic cameras	2.50%	A
900792	放映機用	For projectors		
90079200	電影放映機用零件及附件	Parts and accessories of cinematographic projectors	2.50%	A
9008	影像放映機（電影用除外）；照相（電影用除外）放大器及縮影器	Image projectors, other than cinematographic; photographic ( other than cinematographic ) enlargers and reducers		
900810	幻燈機	Slide projectors		
90081000	幻燈機	Slide projectors	5.00%	A
900820	縮影膠捲、縮影膠片或其他縮影軟片之閱讀機，不論是否可複印者	Microfilm, microfiche or other microform readers, whether or not capable of producing copies		
90082000	縮影膠捲、縮影膠片或其他縮影軟片之閱讀機，不論是否可複印者	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	4.20%	A
900830	其他影像放映機	Other image projectors		
90083000	其他影像放映機	Other image projectors	5.00%	A
900840	照相（電影用除外）放大器及縮影器	Photographic (other than cinematographic) enlargers and reducers		
90084010	照相放大器及縮影器，印刷製版用	Photographic enlargers and reducers, used in preparing plates for printing	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
90084090	其他照相（電影用除外）放大器及縮影器	Other photographic (other than cinematographic) enlargers and reducers	4.20%	A
900890	零件及附件	Parts and accessories		
90089000	第9008節所屬物品之零件及附件	Parts and accessories of articles of heading No. 90.08	2.10%	A
9009	附有光學系統或接觸式之影像複印器及熱複印器	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus		
90091	—靜電式影像複印器：	-Electrostatic photo-copying apparatus:		
900911	原影像直接複印者（直接式）	Operating by reproducing the original image directly onto the copy ( direct process )		
90091100	直接式靜電影像複印器	Direct process electrostatic photo-copying apparatus	Free	A
900912	原影像經中間體複印者（間接式）	Operating by reproducing the original image via an intermediate onto the copy ( indirect		
90091200	間接式靜電影像複印器	Indirect process electrostatic photo-copying apparatus	Free	A
90092	—其他影像複印器：	-Other photo-copying apparatus:		
900921	附有光學系統者	Incorporating an optical system		
90092110	單色影像複印器，附有光學系統者	Monochrome photo-copying apparatus, incorporating an optical system	Free	A
90092120	彩色影相複印器，附有光學系統者	Color photo-copying apparatus, incorporating an optical system	Free	A
900922	接觸式	Of the contact type		
90092210	單色影像複印器，接觸式	Monochrome photo-copying apparatus, of the contact type	Free	A
90092220	彩色影像複印器，接觸式	Color photo-copying apparatus, of the contact type	Free	A
900930	熱複印器	Thermo-copying apparatus		
90093000	熱複印器	Thermo-copying apparatus.	Free	A
90099	—零件及附件	Parts and accessories		
900991	文件自動送入器	Automatic document feeders		
90099100	文件自動送入器	Automatic document feeders	Free	A
900992	紙送入器	Paper feeders		
90099200	紙送入器	Paper feeders	Free	A
900993	分頁整理器	Sorters		
90099300	分頁整理器	Sorters	Free	A
900999	其他	Other		
90099900	第9009節所屬物品之零件及附件	Parts and accessories of articles of heading No.90.09	Free	A
9010	本章未列名之照相（包括電影）印室用器具及設備（包括將電路圖投影或繪圖在感光性半導體材料上之器具）；負片顯示器；放映用銀幕	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter;		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
901010	照相（包括電影）軟片或捲裝相紙自動顯影或自動將已顯影軟片曝光於捲裝相紙之器具及設備	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper		
90101000	照相（包括電影）軟片或捲裝相紙自動顯影或自動將已顯影軟片曝光於捲裝相紙之器具及設備	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	5.60%	B
90104	—將電路圖投影或繪圖在感光性半導體材料上之器具：	-Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor		
901041	直接寫入晶圓器具	Direct write-on-wafer apparatus		
90104100	直接寫入晶圓器具	Direct write-on-wafer apparatus	Free	A
901042	逐步及重複校準器	Step and repeat aligners		
90104200	逐步及重複校準器	Step and repeat aligners	Free	A
901049	其他	Other		
90104900	其他將電路圖投影或繪圖在感光性半導體材料上之器具	Other apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials :	Free	A
901050	其他照相（包括電影）印室用器具及設備；負片顯示器	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes		
90105010	X光片處理機	X-rays film treatment machine	Free	A
90105020	電影重錄音機	Re-recorders for sound, cinematographic	Free	A
90105090	其他照相（包括電影）沖印室用器具及設備；負片顯示器	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	Free	A
901060	放映用銀幕	Projection screens		
90106000	放映用銀幕	Projection screens	6.20%	B
901090	零件及附件	Parts and accessories		
90109010	影片盤	Reels for film	2.50%	A
90109020	沖洗盤	Developing trays	2.50%	A
90109030	第901041至901049目所屬器具之零件及附件	Parts and accessories of apparatus of subheading Nos.9010.41 to 9010.49	Free	A
90109090	其他照相（包括電影）沖印室用器具及設備之零件及附件	Parts and accessories of apparatus and equipments for other photographic (including cinematographic) laboratories	2.10%	A
9011	複式光學顯微鏡，包括顯微照相、顯微攝影或顯微放映用者	Compound optical microscopes, including those for microphotography microcinematography or microprojection		
901110	立體顯微鏡	Stereoscopic microscopes		
90111010	附有專供半導體晶圓或網線上下料及傳送設備用之光學立體顯微鏡	Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	A
90111090	其他立體顯微鏡	Other stereoscopic microscopes	5.00%	A
901120	其他顯微鏡，供顯微照相、顯微攝影或顯微放映用者	Other microscopes, for microphotography, microcinematography or microprojection		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
90112010	附有專供半導體晶圓或網線上下料及傳送設備用之顯微照相顯微鏡	Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	A
90112090	其他顯微鏡，供顯微照相、顯微攝影及顯微放映用者	Other microscopes, for photomicrography microcinematography or microprojection	5.00%	A
901180	其他顯微鏡	Other microscopes		
90118000	其他顯微鏡	Other microscopes	5.00%	A
901190	零件及附件	Parts and accessories		
90119010	附有專供半導體晶圓或網線上下料及傳送設備用之光學立體顯微鏡之零件及附件	Parts and accessories of optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	A
90119020	附有專供半導體晶圓或網線上下料及傳送設備用之顯微照相顯微鏡之零件及附件	Parts and accessories of photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	A
90119090	其他第9 0 1 1 節所屬物品之零件及附件	Other parts and accessories of articles of heading No.90.11	5.00%	A
9012	光學顯微鏡以外之顯微鏡；繞射器具	Microscopes other than optical microscopes; diffraction apparatus		
901210	光學顯微鏡以外之顯微鏡；繞射器具	Microscopes other than optical microscopes and diffraction apparatus		
90121010	附有專供半導體晶圓或網線上下料及傳送設備用之電子束顯微鏡	Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	A
90121090	其他光學顯微鏡以外之顯微鏡；繞射器具	Other microscopes other than optical microscopes; diffraction apparatus	5.00%	A
901290	零件及附件	Parts and accessories		
90129010	附有專供半導體晶圓或網線上下料及傳送設備用之電子束顯微鏡之零件及附件	Parts and accessories of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	Free	A
90129090	其他第9 0 1 2 節所屬物品之零件及附件	Other parts and accessories of articles of heading No.90.12	2.50%	A
9013	液晶裝置（未構成爲其他號列所更明確說明之物品者）；雷射，雷射二極體除外；其他光學用具及儀器，本章未列名者	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included		
901310	武器用望遠瞄準器；潛望鏡；供本章或第十六類所列機器、用具、儀器或器具作爲零件之望遠鏡	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI		
90131010	武器用望遠瞄準器	Telescopic sights for fitting to arms	Free	A
90131020	潛望鏡	Periscopes	5.00%	A
90131090	其他第9 0 1 3 1 0 目所屬之貨品	Other articles of subheading No. 9013.10	5.00%	A
901320	雷射，雷射二極體除外	Lasers, other than laser diodes		
90132000	雷射，雷射二極體除外	Lasers, other than laser diodes	5.00%	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
901380	其他裝置、用具及儀器	Other devices, appliances and instruments		
90138010	門眼，具有光學元件者	Door-eyes, fitted with optical elements	5.00%	A
90138020	輕便式（攜帶式）放大鏡	Magnifier, pocket-type	5.00%	A
90138030	液晶裝置	Liquid crystal devices	Free	A
90138090	其他光學用具及儀器	Other optical appliances and instruments	5.00%	A
901390	零件及附件	Parts and accessories		
90139010	液晶裝置之零件	Parts of liquid crystal devices	Free	A
90139090	其他第9 0 1 3節所屬物品之零件及附件	Other parts and accessories of articles of heading No.90.13	2.50%	A
9014	定向羅盤；其他航行儀器及用具	Direction finding compasses; other navigational instruments and appliances		
901410	定向羅盤	Direction finding compasses		
90141000	定向羅盤	Direction finding compasses	Free	A
901420	航空或太空航行用儀器及用具（羅盤除外）	Instruments and appliances for aeronautical or space navigation (other than compasses)		
90142000	航空或太空航行用儀器及用具（羅盤除外）	Instruments and appliances for aeronautical or space navigation (other than compasses)	Free	A
901480	其他儀器及用具	Other instruments and appliances		
90148010	魚群探測器	Radio fishfinders	Free	A
90148020	潛水微音器	Hydrophones	5.00%	A
90148090	航行其他儀器及用具	Other navigational instruments and	Free	A
901490	零件及附件	Parts and accessories		
90149000	第9 0 1 4節所屬物品之零件及附件	Parts and accessories of articles of heading No. 90.14	Free	A
9015	水路、海洋、水文、氣象或地球物理測量（包括照相測量）用儀器及用具（不包括羅盤）；測距儀器	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders		
901510	測距儀器	Rangefinders		
90151000	測距儀器	Rangefinders	4.20%	A
901520	經緯儀及視距儀（含有測距儀之經緯	Theodolites and tachymeters (tacheometers)		
90152000	經緯儀及視距儀（含有測距儀之經緯	Theodolites and tachymeters (tacheometers)	4.20%	A
901530	水平儀	Levels		
90153000	水平儀	Levels	3.00%	A
901540	照相測量儀器及用具	Photogrammetrical surveying instruments and appliances		
90154000	照相測量儀器及用具	Photogrammetrical surveying instruments and appliances	4.20%	A
901580	其他儀器及用具	Other instruments and appliances		
90158010	地震計	Seismographs	Free	A
90158020	測風儀	Anemometers	Free	A
90158030	電波氣象記錄儀	Radiosondes	Free	A
90158090	其他測量儀器及用具	Other surveying instruments and appliances	4.20%	A
901590	零件及附件	Parts and accessories		
90159010	第9 0 1 5 8 0 1 0、9 0 1 5 8 0 2 0、9 0 1 5 8 0 3 0款所屬物品之零件及附件	Parts and accessories of articles of divisions No. 9015.80.10, 9015.80.20, 9015.80.30	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
90159090	其他第9 0 1 5節所屬物品之零件及附件	Parts and accessories of other articles of heading No.90.15	2.10%	A
9016	天平，感量為五公毫或更精密者，不論附有砝碼與否	Balances of a sensitivity of 5 cg or better, with or without weights		
901600	天平，感量為五公毫或更精密者，不論附有砝碼與否	Balances of a sensitivity of 5 cg or better, with or without weights		
90160010	分析天平	Analytical balances	Free	A
90160020	試金天平	Assay balances	Free	A
90160030	寶石天平	Balances for precious stones	Free	A
90160090	其他天平	Other balances	Free	A
9017	繪圖、標示或數學計算儀器（例如：製圖機、縮放機、分度器、繪圖器、計算尺、計算盤）；本章未列名之手用測長儀器（例如：量桿及捲尺、測微計、測徑器）	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing set, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter		
901710	製圖台及機器，不論是否為自動者	Drafting tables and machines, whether or not automatic		
90171010	附有資料處理系統之製圖台及機器，不論是否為自動者	Drafting tables and machines fitted with data processing system, whether or not automatic	Free	A
90171090	其他製圖台及機器，不論是否為自動者	Other drafting tables and machines, whether or not automatic	4.00%	A
901720	其他繪圖、標示或數學計算儀器	Other drawing, marking-out or mathematical calculating instruments		
90172010	資料處理系統之製圖機	Drafting machines for data processing	Free	A
90172020	算盤	Abacuses	2.50%	A
90172030	供生產塗有光阻基質之光罩或網線之圖形產生器具	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	Free	A
90172090	其他繪圖、標示或數學計算儀器	Other drawing, marking-out or mathematical calculating instruments	5.00%	A
901730	測微計、測徑器及規	Micrometers, callipers and gauges		
90173000	測微計、測徑器及規	Micrometers, callipers and gauges	Free	A
901780	其他儀器	Other instruments		
90178010	捲尺及類似品	Measuring tapes and the like	5.60%	B
90178090	其他第9 0 1 7節所屬之貨品	Other articles of heading No. 90.17	6.20%	B
901790	零件及附件	Parts and accessories		
90179010	第9 0 1 7 3 0目所屬物品之零件及附件	Parts and accessories of articles of subheading No. 9017.30	Free	A
90179020	供生產塗有光阻基質之光罩或網線之圖形產生器具使用之零件及附件	Parts and accessories for pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated	Free	A
90179030	生產塗有光阻基質之光罩或網線之圖形產生器具之零件	Parts of such pattern generating apparatus	Free	A
90179090	其他第9 0 1 7節所屬物品之零件及附件	Parts and accessories of other articles of heading No.90.17	2.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
9018	內科、外科、牙科或獸醫用儀器及用具，包括醫學插圖器、其他電氣醫療器具及測定目力儀器	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments		
90181	—電氣診斷器具（包括功能探測診斷用或生理探測用器具）：	-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
901811	心電圖計	Electro-cardiographs		
90181100	心電圖計	Electro-cardiographs	Free	A
901812	超音波掃瞄器具	Ultrasonic scanning apparatus		
90181200	超音波掃瞄器具	Ultrasonic scanning apparatus	Free	A
901813	磁性共振影像器具	Magnetic resonance imaging apparatus		
90181300	磁性共振影像器具	Magnetic resonance imaging apparatus	Free	A
901814	閃爍描繪器	Scintigraphic apparatus		
90181400	閃爍描繪器	Scintigraphic apparatus	Free	A
901819	其他	Other		
90181910	腦波計	Electroencephalograph	Free	A
90181930	心臟示波器	Cardioscope	Free	A
90181990	其他電氣診斷器具	Other electro-diagnostic apparatus	Free	A
901820	紫外線或紅外線器具	Ultra-violet or infra-red ray apparatus		
90182000	紫外線或紅外線器具	Ultra-violet or infra-red ray apparatus	Free	A
90183	—注射筒、注射針、導管、套管及類似品：	-Syringes, needles, catheters, cannulae and the like:		
901831	注射筒，不論附有針與否	Syringes, with or without needles		
90183100	注射筒，不論附有針與否	Syringes, with or without needles	Free	A
901832	管狀金屬針及縫合針	Tubular metal needles and needles for		
90183200	管狀金屬針及縫合針	Tubular metal needles and needles for	Free	A
901839	其他	Other		
90183900	其他導管、套管及類似品	Other catheters, cannulae and the like	Free	A
90184	—牙科用其他儀器及用具：	-Other instruments and appliances, used in dental sciences:		
901841	鑽牙機，不論是否單獨機座與其他牙科儀器連結者	Dental drill engines, whether or not combined on a single base with other dental		
90184100	鑽牙機，不論是否單獨機座與其他牙科儀器連結者	Dental drill engines, whether or not combined on a single base with other dental	Free	A
901849	其他	Other		
90184910	牙科用其他儀器及器具	Other instruments and appliances, used in dental sciences	Free	A
90184920	牙科用其他儀器及器具之零件及附件	Parts and accessories of other instruments and appliances, used in dental sciences	Free	A
901850	其他眼科儀器及用具	Other ophthalmic instruments and		
90185000	其他眼科儀器及用具	Other ophthalmic instruments and appliances, of ophthalmic	Free	A
901890	其他儀器及用具	Other instruments and appliances		
90189010	血壓計	Sphygmomanometer	Free	A
90189020	聽診器	Stethoscope	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
90189030	靜脈點滴注射器	Intravenous administration set	Free	A
90189040	高能粒子治療設備、雷射光凝結照射設備、高震波碎石裝置	Linear accelerators, laser photocoagulators, shock wave lithotripsy apparatus	Free	A
90189050	人工腎（透析）裝置	Artificial kidney (dialysis) apparatus	Free	A
90189060	早產兒保育器	Infant incubator	Free	A
90189080	其他第9 0 1 8節所屬之貨品	Other articles of heading No.90.18	Free	A
90189090	其他第9 0 1 8節所屬貨品之零件及附件	Parts and accessories of other articles of heading No.90.18	Free	A
9019	機械治療用具；理療按摩器具；心理性向測驗器具；臭氧治療器、氧氣治療器、噴霧治療器、人工呼吸器或其他治療用呼吸器具	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		
901910	機械治療用具；理療按摩器具；心理性向測驗器具	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus		
90191011	渦流式浴缸	Whirlpool baths	Free	A
90191019	其他理療按摩器具	Other massage apparatus	Free	A
90191020	機械治療用具及心理性向測驗器具	Mechano-therapy appliances and psychological aptitude-testing apparatus	Free	A
901920	臭氧治療器、氧氣治療器、噴霧治療器、人工呼吸器或其他治療用呼吸器具	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		
90192010	臭氧治療器	Ozone therapy apparatus	Free	A
90192020	噴霧治療器	Aerosol therapy apparatus	Free	A
90192030	人工呼吸器	Artificial respiration apparatus	Free	A
90192050	鐵肺	Iron lung	Free	A
90192060	救命器及自救器	Rescuer and self-rescuer	Free	A
90192090	其他治療用呼吸器具	Other therapeutic respiration apparatus	Free	A
9020	其他呼吸用具及防毒面具，不包括未具有機械零件或可更換過濾器之保護面具	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters		
902000	其他呼吸用具及防毒面具，不包括未具有機械零件或可更換過濾器之保護面具	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters		
90200010	防毒面具	Gas masks	3.00%	A
90200020	氧氣呼吸器	Oxygen breathing apparatus	3.00%	A
90200030	防塵口罩，具有機械零件或可更換過濾器者	Filter respirators, fitted with mechanical parts or replaceable filters	3.00%	A
90200090	其他呼吸用具	Other breathing appliances	3.00%	A
9021	整形用具，包括拐杖、外科手術帶及脫腸帶；夾護板及其他接骨用具；人造身體各部分替代品；助聽器及其他配帶用具或植入體內供彌補缺陷或殘廢用之其他用具	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or		
902110	整形或接骨用具	Orthopaedic or fracture appliances		
90211010	整形用具	Orthopaedic appliances	Free	A
90211020	接骨用具	Fracture appliances	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
90212	—人造牙齒及牙科用配件：	-Artificial teeth and dental fittings:		
902121	人造牙齒	Artificial teeth		
90212100	人造牙齒	Artificial teeth	Free	A
902129	其他	Other		
90212910	牙科用金屬齒套	Metal crowns, for dental	Free	A
90212990	其他牙科用配件	Other dental fittings	Free	A
90213	—其他人造身體各部分：	-Other artificial parts of the body:		
902131	人造關節	Artificial joints		
90213100	人造關節	Artificial joints	Free	A
902139	其他	Other		
90213911	完全人工心臟	Total artificial heart	Free	A
90213912	人工瓣膜	Artificial heart valve	Free	A
90213920	人工血管	Artificial vascular graft	Free	A
90213931	人工水晶體眼球	Artificial intraocular lens	Free	A
90213932	義眼	Artificial eye	Free	A
90213940	義肢	Artificial limbs	Free	A
90213950	人工乳房	Mammary prosthesis	Free	A
90213960	人工骨頭、骨球、骨板、骨釘、螺絲、骨水泥	Hip prosthesis, plates, nails, bone screws, bone cement	Free	A
90213990	其他人造身體各部分	Other artificial parts of the body	Free	A
902140	助聽器，不包括零件及附件	Hearing aids, excluding parts and		
90214000	助聽器，不包括零件及附件	Hearing aids, excluding parts and	Free	A
902150	心律調整器，不包括零件及附件	Pacemakers for stimulating heart muscles, excluding parts and accessories		
90215000	心律調整器，不包括零件及附件	Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	A
902190	其他	Other		
90219010	其他配帶用具或植入體內供彌補缺陷或殘廢用之其他用具	Other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	Free	A
90219090	其他第9021節所屬之貨品	Other articles of heading No. 90.21	Free	A
9022	X光或阿爾法( $\alpha$ )、貝他( $\beta$ )、伽瑪( $\gamma$ )放射線器具，不論是否供內科、外科、牙科或獸醫用，包括放射照相或放射治療器具、X光管及其他X光產生器、高壓發生器、控制面板及控制檯、銀幕、檢驗檯、椅及類似品	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs, and		
90221	—X光放射線器具，不論是否供內科、外科、牙科或獸醫用，包括放射照相或放射治療器具：	-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
902212	電腦斷層攝影器具	Computed tomography apparatus		
90221200	電腦斷層攝影器具	Computed tomography apparatus	Free	A
902213	其他，供牙科用者	Other, for dental uses		
90221300	其他牙科用X光放射線器具	Other apparatus based on the use of X-rays, for dental uses	Free	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
902214	其他供內科、外科或獸醫用者	Other, for medical, surgical or veterinary		
90221400	其他內科、外科或獸醫用 X 光射線器具	Other apparatus based on the use of X-rays, for medical surgical or veterinary uses	Free	A
902219	其他用途	For other uses		
90221900	其他用途之 X 光射線器具	Apparatus base on the use of X-ray for other uses	Free	A
90222	—阿爾法 ( $\alpha$ )、貝他 ( $\beta$ ) 或伽瑪 ( $\gamma$ ) 放射線器具、不論是否供內科、外科、牙科或獸醫用，包括放射照相或放射治療器具：	-Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy		
902221	內科、外科、牙科或獸醫用	For medical, surgical dental or veterinary		
90222110	鈷六〇治療機	Cobalt 60 teletherapy apparatus	Free	A
90222190	其他 $\alpha$ 、 $\beta$ 、 $\gamma$ 放射線器具，內科、外科、牙科或獸醫用	Other apparatus based on the use of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses	Free	A
902229	其他用途	For other uses		
90222900	其他用途之 $\alpha$ 、 $\beta$ 、 $\gamma$ 放射線器具	Apparatus base on the use of alpha, beta or gamma radiations for other uses	Free	A
902230	X 光管	X-ray tubes		
90223000	X 光管	X-ray tubes	Free	A
902290	其他，包括零件及附件	Other, including parts and accessories		
90229000	其他 X 光產生器、高壓發生器、控制面板及控制檯、銀幕、檢驗台、椅及類似品，包括零件及附件	Other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like, including parts and	Free	A
9023	供示範（如：教育或展示）用儀器、器具及模型，不適於其他用途者	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses other uses		
902300	供示範（如：教育或展示）用儀器、器具及模型，不適於其他用途者	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for		
90230010	地面維修模擬訓練裝置	Ground maintenance training simulators	Free	A
90230090	其他供示範（如：教育或展示）用儀器、器具及模型，不適於其他用途者	Other instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Free	A
9024	供試驗（或測試）材料（例如：金屬、木材、紡織物、紙張、塑膠）之硬度、強度、耐壓度、彈性或其他機械性能之機械及用具	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper,		
902410	供試驗（或測試）金屬用之機械及用具	Machines and appliances for testing metals		
90241000	供試驗（或測試）金屬用之機械及用具	Machines and appliances for testing metals	Free	A
902480	其他機器及用具	Other machines and appliances		
90248000	其他第 9 0 2 4 節所屬貨品	Other articles of heading No. 90.24	Free	A
902490	零件及附件	Parts and accessories		
90249000	第 9 0 2 4 節所屬物品之零件及附件	Parts and accessories of articles of heading No. 90.24	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
9025	液體比重計及類似浮動儀器、溫度計、高溫計、氣壓計、濕度計及雙管溫度計，有無記錄裝置者均在內，上列任何儀器之聯合裝置	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of		
90251	—溫度計及高溫計，未與其他儀器聯結者：	Thermometers and pyrometers, not combined with other instruments:		
902511	充液式直讀用	Liquid-filled, for direct reading		
90251110	體溫計，充液式直讀用	Clinical thermometers, liquid-filled, for direct reading	Free	A
90251190	其他溫度計及高溫計，充液式直讀用	Other thermometers and pyrometers, liquid-filled, for direct reading	Free	A
902519	其他	Other		
90251910	機動車輛用溫度計	Thermometer gauges for motor vehicles	10.00%	B
90251990	其他溫度計及高溫計，未與其他儀器聯結者	Other thermometers and pyrometers, not combined with other instruments	Free	A
902580	其他儀器	Other instruments		
90258010	氣壓計，未與其他儀器聯結者	Barometers, not combined with other instruments	Free	A
90258090	其他第9 0 2 5 節所屬貨品	Other articles of heading No. 90.25	Free	A
902590	零件及附件	Parts and accessories		
90259000	第9 0 2 5 節所屬物品之零件及附件	Parts and accessories of articles of heading No. 90.25	Free	A
9026	供計量或檢查液體或氣體之流量、液位、壓力或其他可變因素之儀器及器具（例如：流量計、液位計、壓力計、熱度計），不包括第9 0 1 4、9 0 1 5、9 0 2 8或9 0 3 2節之儀器及器具	Instruments and apparatus for measuring or checking the flow, level, pressure, or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No.90.14, 90.15, 90.28 or 90.32.		
902610	計量或檢查液體流量或液位用	For measuring or checking the flow or level of liquids		
90261010	供計量或檢查液體流量或液位用之儀器及器具，機動車輛或機器腳踏車用者	Instruments and apparatus for measuring or checking the flow or level of liquids for motor vehicles or motorcycles	Free	A
90261091	其他供計量液體流量或液位用之儀器及器具	Other instruments and apparatus for measuring the flow or level of liquids	Free	A
90261092	其他供檢查液體流量或液位用之儀器及器具	Other instruments and apparatus for checking the flow or level of liquids	Free	A
902620	計量或檢查壓力用	For measuring or checking pressure		
90262010	供計量或檢查壓力用之儀器及器具，機動車輛或機器腳踏車用者	Instruments and apparatus for measuring or checking pressure, for motor vehicles or motorcycles	Free	A
90262091	其他供計量壓力用之儀器及器具	Other instruments and apparatus for measuring pressure	Free	A
90262092	其他供檢查壓力用之儀器及器具	Other instruments and apparatus for checking pressure	Free	A
902680	其他儀器或器具	Other instruments or apparatus		
90268010	其他供計量氣體流量或其他可變因素之儀器及器具	Other instruments and apparatus for measuring the flow of gases or other	Free	A
90268020	其他供檢查氣體流量或其他可變因素之儀器及器具	Other instruments and apparatus for checking the flow of gases or other variables	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
90268090	其他第9 0 2 6節所屬之貨品	Other articles of heading No. 90.26	Free	A
902690	零件及附件	Parts and accessories		
90269000	第9 0 2 6節所屬物品之零件及附件	Parts and accessories of articles of heading No. 90.26	Free	A
9027	理化分析用儀器及器具（例如：偏光計、折射計、分光計、氣體或煙之分析器具）；計量或檢查粘性、多孔性、膨脹性、表面張力及類似性能之儀器及器具；計量或檢查熱量、音量或光（包括曝光計）之儀器及器具；理化分析用切片機	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including		
902710	氣體或煙之分析器具	Gas or smoke analysis apparatus		
90271000	氣體或煙之分析器具	Gas or smoke analysis apparatus	Free	A
902720	層析及電泳儀器	Chromatographs and electrophoresis		
90272000	層析及電泳儀器	Chromatographs and electrophoresis instruments	Free	A
902730	利用光學幅射線（紫外線、可見光、紅外線）之分光計、分光光譜儀及攝譜儀器	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)		
90273010	分光計	Spectrometer	Free	A
90273020	分光光譜儀	Spectrophotometers	Free	A
90273030	攝譜儀器	Spectrographs	Free	A
902740	曝光計	Exposure meters		
90274000	曝光計	Exposure meters	Free	A
902750	其他利用光學幅射線（紫外線、可見光、紅外線）之儀器及器具	Other instruments and apparatus using optical radiations (UV, visible, IR)		
90275000	其他利用光學幅射線（紫外線、可見光、紅外線）之儀器及器具	Other instruments and apparatus using optical radiations (UV, visible, IR)	Free	A
902780	其他儀器及器具	Other instruments and apparatus		
90278011	密度計	Density meters	Free	A
90278012	照度計	Luxmeters	Free	A
90278020	糖量計	Saccharimeters	Free	A
90278030	熱量計	Calorimeters	Free	A
90278040	氣體塵埃分析器	Dust analysis apparatus for gases	Free	A
90278050	測音器	Phonometers	Free	A
90278060	酸鹼度測定器（酸鹼度溫度綜合測定器）	PH meter (PH meter with temperature gauge combined)	Free	A
90278070	氨基酸分析儀	Amino acid analyzer	Free	A
90278080	血液分析儀或血球計數器	Hematology analyzer or blood cell counter	Free	A
90278090	其他第9 0 2 7節所屬貨品	Other articles of heading No.90.27	Free	A
902790	理化分析用切片機；零件及附件	Microtomes; parts and accessories		
90279010	理化分析用切片機	Microtomes	Free	A
90279090	第9 0 2 7節所屬物品之零件及附件	Parts and accessories of articles of heading No.90.27	Free	A
9028	供應或生產氣體、液體、電力用之量計，包括上列量計之校正器	Gas, liquid or electricity supply or production meters, including calibrating		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
902810	氣體計量器	Gas meters		
90281010	微電腦瓦斯表（裝有自動安檢防災裝置者）	Microprocessor-based gas meter (equipped with auto safety-checking and disaster-preventing devices)	Free	A
90281090	其他供應或生產氣體用之計量器，包括校正器	Other gas supply or production meters, including calibrating meters	Free	A
902820	液體計量器	Liquid meters		
90282000	供應或生產液體用之計量器，包括校正器	Liquid supply or production meters, including calibrating meters	Free	A
902830	電錶	Electricity meters		
90283000	電力供應錶	Electricity supply meters	2.50%	A
902890	零件及附件	Parts and accessories		
90289000	第9 0 2 8節所屬物品之零件及附件	Parts and accessories of articles of heading No.90.28	Free	A
9029	轉數計、生產計數器、出租汽車計費表、里程記錄器、步程器及類似品；速率指示器及轉速計（第9 0 1 4或9 0 1 5節所列者除外）；光測頻器	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15;		
902910	轉數計、生產計數器、出租汽車計費錶、里程記錄器、步程器及類似品	Revolution counters, production counters, taximeters, mileometers, pedometers and the		
90291021	手操作轉數計	Revolution counters, hand operated	5.00%	A
90291022	出租汽車計費錶	Taximeters	5.00%	A
90291090	其他第9 0 2 9 1 0目所屬之貨品	Other articles of subheading No.9029.10	7.50%	B
902920	速率指示器及轉速計；光測頻器	Speed indicators and tachometers;		
90292010	機動車輛用速率指示器及綜合錶計	Speed indicators and combined meters, for motor vehicles	10.00%	B
90292020	機器腳踏車用速率指示器及綜合錶計	Speed indicators and combined meters, for motorcycles	5.00%	A
90292030	其他速率指示器及綜合錶計	Other speed indicators and combined meters	7.50%	B
90292090	其他第9 0 2 9 2 0目所屬之貨品	Other articles of subheading No. 9029.20	7.50%	B
902990	零件及附件	Parts and accessories		
90299000	第9 0 2 9節所屬物品之零件及附件	Parts and accessories of the articles of heading No. 90.29	2.00%	A
9030	示波器、頻譜分析儀及其他供計量或檢查電量之儀器及器具，不包括第9 0 2 8節之計量器；供計量或偵測 $\alpha$ 、 $\beta$ 、 $\gamma$ 、X光、宇宙或其他離子輻射線用之儀器及器具	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No.90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations cosmic or other ionising		
903010	供計量或偵測離子輻射線用儀器及器具	Instruments and apparatus for measuring or detecting ionising radiations		
90301000	供計量或偵測離子輻射線用之儀器及器具	Instruments and apparatus for measuring or detecting ionising radiations	Free	A
903020	陰極射線示波器及陰極射線波形記錄器	Cathode-ray oscilloscopes and cathode-ray oscillographs		
90302000	陰極射線示波器及陰極射線波形記錄器	Cathode-ray oscilloscopes and cathode-ray oscillographs	3.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
90303	—其他供計量或檢查電壓、電流、電阻或電力之儀器及器具，無記錄裝置者：	-Other instruments and apparatus, for measuring or checking voltage ,current, resistance or power, without a recording		
903031	多用電錶	Multimeters		
90303100	多用電錶	Multimeters	3.00%	A
903039	其他	Other		
90303910	瓦特計（累計式）	Watt-meters, integrating	3.00%	A
90303920	伏特錶	Voltmeters	3.00%	A
90303930	安培錶	Ammeters	3.00%	A
90303940	歐姆錶	Ohmmeters	Free	A
90303990	其他供計量或檢查電壓、電流、電阻或電力之儀器及器具，無紀錄裝置者	Other instruments and apparatus, for measuring or checking voltage,current, resistance or power, without a recording device	3.00%	A
903040	其他專供電信用儀器及器具（例如：串音表、計量增益器、失真儀器、聲電表）	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters,		
90304000	其他專供電信用儀器及器具（例如：串音表、計量增益器、失真儀器、聲電表）	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	A
90308	—其他儀器及器具	-Other instruments and apparatus :		
903082	供計量或檢查半導體晶圓或裝置者	For measuring or checking semiconductor wafers or devices		
90308200	供計量或檢查半導體晶圓或裝置之儀器及器具	Instruments and apparatus for measuring or checking semiconductor wafers or devices	Free	A
903083	其他，有記錄裝置者	Other, with a recording device		
90308300	其他有記錄裝置之儀器及器具	Other instruments and apparatus, with a recording device	Free	A
903089	其他	Other		
90308910	光電曝光表	Exposure meters, photoelectric	Free	A
90308990	其他第9030節所屬之貨品	Other articles of heading No.90.30	Free	A
903090	零件及附件	Parts and accessories		
90309010	供計量或檢查半導體晶圓或裝置之儀器器具之零件及附件	Parts and accessories of instruments and apparatus for measuring or checking semiconductor wafers or devices	Free	A
90309020	供計量或檢查半導體晶圓或裝置之儀器用具之零件	Parts of instruments and appliances for measuring or checking semiconductor wafers or devices	Free	A
90309090	其他第9030節所屬物品之零件及附件	Other parts and accessories of articles of heading No.90.30	Free	A
9031	本章未列名之計量或檢查用儀器、用具及機器；定型投影機	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile		
903110	平衡機械零件用機器	Machines for balancing mechanical parts		
90311000	平衡機械零件用機器	Machines for balancing mechanical parts	Free	A
903120	測試台	Test benches		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
90312000	測試台	Test benches	Free	A
903130	定型投影機	Profile projectors		
90313000	定型投影機	Profile projectors	Free	A
90314	—其他光學儀器及用具：	-Other optical instruments and appliances		
903141	供檢查半導體晶圓或裝置或供檢查製造半導體裝置所使用之光罩或網線者	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing		
90314110	供檢查半導體晶圓或裝置或供檢查製造半導體裝置所使用之光罩或網線之光學儀器及用具，以電氣操作者	Optical instruments and appliances, electricity powered for inspecting photomasks or reticles used in	Free	A
90314190	其他供檢查半導體晶圓或裝置或供檢查製造半導體裝置所使用之光罩或網線之光學儀器及用具	Other optical instruments and appliances for inspecting photomasks or reticles used in manufacturing semiconductor devices	Free	A
903149	其他	Other		
90314910	其他光學儀器及用具，以電氣操作者	Other optical instruments and appliances, electricity powered	Free	A
90314991	其他供計量半導體晶圓表面微粒污染之光學儀器及用具	Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	Free	A
90314999	其他本章未列名之計量或檢查用光學儀器及用具	Other optical instruments and appliances, for measuring or checking, not specified or included elsewhere in this Chapter	Free	A
903180	其他儀器、用具及機器	Other instruments, appliances and machines		
90318000	其他本章未列名之計量或檢查用儀器、用具及機器	Other measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter	Free	A
903190	零件及附件	Parts and accessories		
90319010	供檢查半導體晶圓或裝置或供檢查製造半導體裝置所使用之光罩或網線之光學儀器及用具之零件及附件	Parts and accessories of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices	Free	A
90319020	供計量半導體晶圓表面微粒污染之光學儀器及用具之零件及附件	Parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	Free	A
90319090	其他第9031節所屬物品之零件及附件	Other parts and accessories of articles of heading No.90.31	Free	A
9032	自動調節或控制用儀器及器具	Automatic regulating or controlling instruments and apparatus		
903210	恆溫控制器	Thermostats		
90321000	恆溫控制器	Thermostats	3.00%	A
903220	流體恆流器	Manostats		
90322000	流體恆流器	Manostats	Free	A
90328	—其他儀器及器具：	-Other instruments and apparatus:		
903281	液壓或氣壓	Hydraulic or pneumatic		
90328100	液壓或氣壓自動調節或控制用儀器及器具	Hydraulic or pneumatic automatic regulating or controlling instruments and apparatus	Free	A
903289	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
90328910	自動電壓調整器，電壓超過1 0 0 0 伏特者	Automatic voltage regulators, for a voltage exceeding 1,000 V	10.00%	B
90328990	其他自動調節或控制用儀器及器具	Other automatic regulating or controlling instruments and apparatus	Free	A
903290	零件及附件	Parts and accessories		
90329000	第9 0 3 2 節所屬物品之零件及附件	Parts and accessories of instruments and apparatus of heading No. 90.32	Free	A
9033	本章未列名之機器、用具、儀器或器具之零件及附件	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90		
903300	本章未列名之機器、用具、儀器或器具之零件及附件	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90		
90330010	機動車輛溫度計及表計之零件	Parts for temperature gauges and meters, for motor vehicles	10.00%	B
90330090	其他本章未列名之機器、用具、儀器或器具之零件及附件	Other parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	2.10%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
91	第九十一章 鐘、錶及其零件	Chapter 91 Clocks and watches and parts thereof		
9101	手錶、懷錶及其他錶，包括碼錶在內，其外殼為貴金屬或被覆貴金屬之金屬製者	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with		
91011	—手錶，電動者，不論是否配有碼錶裝置：	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch		
910111	僅有機械顯時裝置者	With mechanical display only		
91011100	手錶，電動者，僅有機械顯時裝置者	Wrist-watches, electrically operated, with mechanical display only	4.00%	A
910112	僅有光電顯時裝置者	With opto-electronic display only		
91011200	手錶，電動者，僅有光電顯時裝置者	Wrist-watches, electrically operated, with opto-electronic	4.00%	A
910119	其他	Other		
91011900	其他手錶，電動者	Other wrist-watches, electrically operated	4.00%	A
91012	—其他手錶，不論是否配有碼錶裝置：	-Other wrist-watches, whether or not incorporating a stop-watch facility:		
910121	自動上發條者	With automatic winding		
91012100	手錶，自動上發條者	Wrist-watches, with automatic winding	4.00%	A
910129	其他	Other		
91012900	手錶，其他方法驅動者	Wrist-watches, other methods driven	4.00%	A
91019	—其他：	-Other:		
910191	電動者	Electrically operated		
91019100	懷錶及其他錶，包括碼錶在內，電動者	Pocket-watches and other watches, including stop-watches, electrically operated	6.20%	B
910199	其他	Other		
91019900	懷錶及其他錶，包括碼錶在內，其他方法驅動者	Pocket-watches and other watches, including stop-watches, other methods driven	6.20%	B
9102	第9101節以外之手錶、懷錶及其他錶，包括碼錶	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No.91.01		
91021	—手錶，電動者，不論是否配有碼錶裝置：	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch		
910211	僅有機械顯時裝置者	With mechanical display only		
91021100	手錶，電動者，僅有機械顯時裝置者，已列入第9101節者除外	Wrist-watches, electrically operated, with mechanical display only, other than those of heading No.91.01	6.20%	B
910212	僅有光電顯時裝置者	With opto-electronic display only		
91021200	手錶，電動者，僅有光電顯時裝置者，已列入第9101節者除外	Wrist-watches, electrically operated, with opto-electronic display only, other than those of heading No.91.01	6.00%	B
910219	其他	Other		
91021900	其他手錶，電動者，已列入第9101節者除外	Other wrist-watches, electrically operated, other than those of heading No.91.01	4.00%	A
91022	—其他手錶，不論是否配有碼錶裝置：	-Other wrist-watches, whether or not incorporating a stop-watch facility:		
910221	自動上發條者	With automatic winding		
91022100	手錶，自動上發條者，已列入第9101節者除外	Wrist-watches, with automatic winding, other than those of heading No. 91.01	4.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
910229	其他	Other		
91022900	手錶，其他方法驅動者，已列入第9 1 0 1節者除外	Wrist-watches, other methods driven, other than those of heading No. 91.01	4.00%	A
91029	—其他：	-Other:		
910291	電動者	Electrically operated		
91029100	懷錶及其他錶，包括碼錶在內，電動者，已列入第9 1 0 1節者除外	Pocket-watches and other watches, including stop-watches, electrically operated, other than those of heading No.91.01	6.00%	B
910299	其他	Other		
91029900	懷錶及其他錶，包括碼錶在內，其他方法驅動者，已列入第9 1 0 1節者除外	Pocket-watches and other watches, including stop-watches, other methods driven, other than those of heading No. 91.01	6.00%	B
9103	配有錶運轉體之鐘，不包括第9 1 0 4節之鐘	Clocks with watch movements, excluding clocks of heading No. 91.04		
910310	電動者	Electrically operated		
91031000	配有錶運轉體之鐘，電動者	Clocks with watch movements, electrically operated	6.20%	B
910390	其他	Other		
91039000	配有錶運轉體之鐘，其他方法驅動者	Clocks with watch movements, other methods driven	6.20%	B
9104	儀表盤鐘及車輛、飛機、太空船或船舶用類似型式之鐘	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft		
910400	儀表盤鐘及車輛、飛機、太空船或船舶用類似型式之鐘	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft		
91040000	儀表盤鐘及車輛、飛機、太空船或船舶用類似型式之鐘	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	6.20%	B
9105	其他鐘	Other clocks		
91051	—鬧鐘：	-Alarm clocks:		
910511	電動者	Electrically operated		
91051100	鬧鐘，電動者	Alarm clocks, electrically operated	6.20%	B
910519	其他	Other		
91051900	鬧鐘，其他方法驅動者	Alarm clock, other methods driven	6.20%	B
91052	—壁鐘：	-Wall clocks:		
910521	電動者	Electrically operated		
91052100	壁鐘，電動者	Wall clocks, electrically operated	6.20%	B
910529	其他	Other		
91052900	壁鐘，其他方法驅動者	Wall clocks, other methods driven	6.20%	B
91059	—其他：	-Other:		
910591	電動者	Electrically operated		
91059110	航海用精密測時計	Chronometers, nautical	Free	A
91059120	天文氣象用精密測時計	Chronometers, astronomical	Free	A
91059191	其他鐘，電池、蓄電池或交流電源驅動者	Other clocks, driven by battery, accumulator or A.C. power	4.00%	A
91059199	其他鐘，電動者	Other clocks, electrically operated	6.00%	B
910599	其他	Other		
91059900	其他鐘，其他方法驅動者	Other clocks, other methods driven	6.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
9106	日時記錄器及附有鐘或錶運轉體或同步馬達之計量、記錄或指示時間間隔之器具（例如：時間記錄器、工時記錄器等）	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-		
910610	時間記錄器；工時記錄器	Time-registers; time-recorders		
91061000	時間記錄器；工時記錄器	Time-registers; time recorders	6.20%	B
910620	停車計時器	Parking meters		
91062000	停車計時器	Parking meters	4.00%	A
910690	其他	Other		
91069000	其他第9 1 0 6節所屬之貨品	Other articles of heading No.91.06	5.70%	B
9107	配有鐘錶運轉體或同步馬達之定時開關	Time switches with clock or watch movement or with synchronous motor		
910700	配有鐘錶運轉體或同步馬達之定時開關	Time switches with clock or watch movement or with synchronous motor		
91070000	配有鐘錶運轉體或同步馬達之定時開關	Time switches with clock or watch movement or with synchronous motor	6.20%	B
9108	錶運轉體，整體及已裝配者	Watch movements, complete and assembled		
91081	—電動者：	-Electrically operated:		
910811	僅有機械顯時裝置或附有可結合機械顯時裝置者	With mechanical display only or with a device to which a mechanical display can be		
91081110	錶運轉體，整體及已裝配，電池或蓄電池驅動者，僅有機械顯時裝置或附有可結合機械顯時裝置者	Watch movements, complete and assembled, battery or accumulator powered, with mechanical display only or with a device to which a mechanical display can be incorporated	2.50%	A
91081190	錶運轉體，整體及已裝配，其他電動者，僅有機械顯時裝置或附有可結合機械顯時裝置者	Watch movements, complete and assembled, operated by other electrical methods, with mechanical display only or with a device to which a mechanical display can be incorporated	2.50%	A
910812	僅有光電顯時裝置者	With opto-electronic display only		
91081200	錶運轉體，整體及已裝配，電動，僅有光電顯時裝置者	Watch movements, complete and assembled, electrically operated, with opto-electronic display only	2.50%	A
910819	其他	Other		
91081900	其他錶運轉體，整體及已裝配，電動者	Other watch movements, complete and assembled, electrically operated	2.50%	A
910820	自動上發條者	With automatic winding		
91082000	錶運轉體，整體及已裝配，自動上發條者	Watch movements, complete and assembled, with automatic winding	2.50%	A
910890	其他	Other		
91089000	其他錶運轉體，整體及已裝配，其他方法驅動者	Other watch movements, complete and assembled, other methods driven	2.50%	A
9109	鐘運轉體，整體及已裝配者	Clock movements, complete and assembled		
91091	—電動者：	-Electrically operated:		
910911	用於鬧鐘者	Of alarm clocks		
91091100	鬧鐘運轉體，整體及已裝配，電動者	Movements, of alarm clocks, complete and assembled, electrically operated	6.00%	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
910919	其他	Other		
91091900	其他鐘運轉體，整體及已裝配，電動者	Other clock movements, complete and assembled, electrically operated	6.20%	B
910990	其他	Other		
91099000	鐘運轉體，整體及已裝配，其他方法驅動者	Clock movements, complete and assembled, other methods driven	6.20%	B
9110	完整錶或鐘運轉體，未裝配或部分裝配者（成組之運轉體）；不完整錶或鐘運轉體，已裝配者；粗集鐘錶運轉體	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or		
91101	—用於錶者：	-Of watches:		
911011	完整運轉體，未裝配或部分裝配者（成組之運轉體）	Complete movements, unassembled or partly assembled (movement sets)		
91101100	完整錶運轉體，未裝配或部分裝配者（成組之運轉體）	Complete watch movements, unassembled or partly assembled (movement sets)	2.00%	A
911012	不完整運轉體，已裝配者	Incomplete movements, assembled		
91101200	不完整錶運轉體，已裝配者	Incomplete watch movements, assembled	2.50%	A
911019	粗集運轉體	Rough movements		
91101900	粗集錶運轉體	Rough watch movements	2.50%	A
911090	其他	Other		
91109000	完整鐘運轉體，未裝配或部分裝配者（成組之運轉體）；不完整鐘運轉體，已裝配者；粗集鐘運轉體	Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough clock movements	4.00%	A
9111	錶殼及其零件	Watch cases and parts thereof		
911110	貴金屬或被覆貴金屬之金屬製錶殼	Cases of precious metal or of metal clad with precious metal		
91111000	貴金屬或被覆貴金屬之金屬製錶殼	Watch cases of precious metal or of metal clad with precious metal	2.50%	A
911120	卑金屬製錶殼，不論是否鍍金或鍍銀	Cases of base metal, whether or not gold- or silver-plated		
91112000	卑金屬製錶殼，不論是否鍍金或鍍銀	Watch cases of base metal, whether or not gold- or silver-plated	1.80%	A
911180	其他錶殼	Other cases		
91118000	其他材料製錶殼	Watch cases, of other materials	1.80%	A
911190	零件	Parts		
91119000	錶殼零件	Parts of watch cases	2.50%	A
9112	鐘外殼及本章其他貨品之類似型式外殼及其零件	Clock cases and cases of a similar type for other goods of this Chapter, and parts		
911220	外殼	Cases		
91122000	鐘外殼及本章其他貨品之類似形式外殼	Clock cases and cases of a similar type for other goods of this Chapter	2.50%	A
911290	零件	Parts		
91129000	鐘殼零件	Parts of clock cases	2.50%	A
9113	錶帶、錶箍及錶手鐲帶及其零件	Watch straps, watch bands and watch bracelets, and parts thereof		
911310	貴金屬或被覆貴金屬之金屬製成者	Of precious metal or of metal clad with precious metal		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
91131000	錶帶、錶箍及錶手鐲帶及其零件，貴金屬或被覆貴金屬之金屬製成者	Watch straps, watch bands and watch bracelets, and parts thereof, of precious metal or of metal clad with precious metal	2.50%	A
911320	卑金屬製者，不論是否鍍金或鍍銀	Of base metal, whether or not gold- or silver-plated		
91132000	錶帶、錶箍及錶手鐲帶及其零件，卑金屬製者，不論是否鍍金或鍍銀	Watch straps, watch bands and watch bracelets, and parts thereof, of base metal, whether or not gold- or silver- plated	1.80%	A
911390	其他	Other		
91139010	塑膠製錶帶	Watch straps of plastics	2.50%	A
91139090	錶帶、錶箍及錶手鐲帶及其零件，其他材料製者	Watch straps, watch bands and watch bracelets, and parts thereof, of other material	1.80%	A
9114	其他鐘錶零件	Other clock or watch parts		
911410	發條，包括游絲	Springs, including hair-springs		
91141000	鐘錶發條，包括游絲	Springs, including hair-springs, clock or watch	2.10%	A
911420	寶石	Jewels		
91142000	鐘錶之寶石	Jewels for clock or watch	2.10%	A
911430	鐘錶面	Dials		
91143000	鐘錶面	Dials, clock or watch	1.80%	A
911440	底盤及橋	Plates and bridges		
91144000	鐘錶底盤及橋	Plates and bridges, clock or watch	2.50%	A
911490	其他	Other		
91149000	其他鐘錶零件	Other clock or watch parts	2.10%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
92	第九十二章 樂器；與其零件及附件	Chapter 92 Musical instruments; parts and accessories of such articles		
9201	鋼琴，包括自動鋼琴；大鍵琴及其他鍵盤弦樂器	Pianos, including automatic pianos; harpsichords and other keyboard stringed		
920110	直立型鋼琴	Upright pianos		
92011000	直立型鋼琴	Upright pianos	8.00%	B
920120	平台型鋼琴	Grand pianos		
92012000	平台型鋼琴	Grand pianos	8.00%	B
920190	其他	Other		
92019010	大鍵琴	Harpsichords	10.00%	B
92019090	其他鍵盤弦樂器	Other keyboard stringed instruments	10.00%	B
9202	其他弦樂器（例如：吉他、小提琴、豎琴）	Other string musical instruments (for example, guitars, violins, harps)		
920210	用弓奏者	Played with a bow		
92021010	小提琴	Violins	10.00%	B
92021090	其他弓弦樂器	Other string musical instruments played with a bow	10.00%	B
920290	其他	Other		
92029010	豎琴	Harps	10.00%	B
92029020	吉他	Guitars	10.00%	B
92029090	其他弦樂器	Other string musical instruments	10.00%	B
9203	鍵盤管風琴；簧風琴及有金屬簧片之類似盤鍵樂器	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal		
920300	鍵盤管風琴；簧風琴及有金屬簧片之類似盤鍵樂器	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal		
92030010	鍵盤管風琴	Keyboard pipe organs	10.00%	B
92030020	簧風琴	Reed organs (harmoniums)	10.00%	B
92030090	其他有金屬簧片之類似盤鍵樂器	Other similar keyboard instruments with free metal reeds	10.00%	B
9204	手風琴及類似樂器；口風琴	Accordions and similar instruments; mouth organs		
920410	手風琴及類似樂器	Accordions and similar instruments		
92041000	手風琴及類似樂器	Accordions and similar instruments	10.00%	B
920420	口風琴	Mouth organs		
92042000	口風琴	Mouth organs	10.00%	B
9205	其他管樂器（例如：豎笛、小號、風笛）	Other wind musical instruments (for example, clarinets, trumpets, bagpipes)		
920510	黃銅製管樂器	Brass-wind instruments		
92051000	黃銅製管樂器	Brass-wind instruments	8.40%	B
920590	其他	Other		
92059000	其他管樂器	Other wind musical instruments	8.40%	B
9206	敲擊樂器（例如：鼓、木琴、鐃鈸、響板、響葫蘆）	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas)		
920600	敲擊樂器（例如：鼓、木琴、鐃鈸、響板、響葫蘆）	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas)		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
92060000	敲擊樂器（例如：鼓、木琴、鑊鈸、響板、響葫蘆）	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas)	8.40%	B
9207	樂器，其聲音須藉電力產生或必須放大者（例如：電風琴、電吉他、電手風琴）	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)		
920710	電手風琴以外之鍵盤樂器	Keyboard instruments, other than accordions		
92071010	電子琴	Organs, electronic	10.00%	B
92071020	電風琴	Organs, electric	10.00%	B
92071090	其他鍵盤樂器，其聲音須藉電力產生或必須放大者	Other keyboard instruments, the sound of which is produced, or must be amplified, electrically	10.00%	B
920790	其他	Other		
92079000	其他樂器，其聲音須藉電力產生或必須放大者	Other musical instruments, the sound of which is produced, or must be amplified, electrically	10.00%	B
9208	音樂盒、遊樂場風琴、街頭用機械風琴、機械鳥鳴器、鋸琴及其他未歸入本章其他號列之樂器；各種媒誘音響器；口哨、呼叫用號角及其他口吹信號器	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter: decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments		
920810	音樂盒	Musical boxes		
92081000	音樂盒	Musical boxes	10.00%	B
920890	其他	Other		
92089010	口吹信號器，如口哨、水手長口笛	Mouth-blown sound signalling instruments as whistles and boatswains' pipes	7.50%	B
92089090	遊樂場風琴、街頭用機械風琴、機械鳥鳴器、鋸琴及其他未歸入本章其他號列之樂器；各種媒誘音響器	Fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds	10.00%	B
9209	樂器之零件（例如：音樂盒之機械裝置）及附件（例如：機械樂器用卡片、碟片及音樂卷）；各種節拍器、音叉及簧律管（定音哨）	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds		
920910	節拍器、音叉及簧律管（定音哨）	Metronomes, tuning forks and pitch pipes		
92091010	節拍器	Metronomes	5.00%	A
92091020	音叉	Tuning forks	5.00%	A
92091030	簧律管（定音哨）	Pitch pipes	5.00%	A
920920	音樂盒之機械裝置	Mechanisms for musical boxes		
92092000	音樂盒之機械裝置	Mechanisms for musical boxes	2.50%	A
920930	樂器用弦	Musical instrument strings		
92093000	樂器用弦	Musical instrument strings	3.50%	A
92099	—其他：	-Other:		
920991	鋼琴之零件及附件	Parts and accessories for pianos		
92099100	鋼琴之零件及附件	Parts and accessories for pianos	3.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
920992	第 9 2 0 2 節樂器之零件及附件	Parts and accessories for the musical instruments of heading No.92.02		
92099200	第 9 2 0 2 節樂器之零件及附件	Parts and accessories, for the musical instruments of heading No. 92.02	3.50%	A
920993	第 9 2 0 3 節樂器之零件及附件	Parts and accessories for the musical instruments of heading No.92.03		
92099300	第 9 2 0 3 節樂器之零件及附件	Parts and accessories for the musical instruments of heading No. 92.03	3.50%	A
920994	第 9 2 0 7 節樂器之零件及附件	Parts and accessories for the musical instruments of heading No.92.07		
92099400	第 9 2 0 7 節樂器之零件及附件	Parts and accessories for the musical instruments of heading No.92.07	3.50%	A
920999	其他	Other		
92099910	音樂盒機械裝置之零件	Parts of mechanisms for musical boxes	Free	A
92099990	其他樂器之零件	Other parts and accessories	3.50%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
93	第九十三章 武器與彈藥；及其零件與附件	Chapter 93 Arms and ammunition; parts and accessories thereof		
9301	軍用武器，不包括轉輪槍、手槍及第9307節之武器	Military weapons, other than revolvers, pistols and the arms of heading No.93.07		
93010	一大砲武器（例如，槍砲、榴彈砲和迫擊砲）			
930111	自力推進者	Self-propelled		
93011100	自力推進者，大砲武器	Self-propelled, artillery weapons	Free	A
930119	其他	Other		
93011900	其他大砲武器	Other artillery weapons	Free	A
930120	火箭發射台；火焰投擲器；榴彈發射器；魚雷管及類似投射器	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar		
93012000	火箭發射台；火焰投擲器；榴彈發射器；魚雷管及類似投射器	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	Free	A
930190	其他	Other		
93019000	其他軍用武器	Other military weapons	Free	A
9302	轉輪槍及手槍，不包括第9303及9304節所列者	Revolvers and pistols, other than those of heading No.93.03 or 93.04		
930200	轉輪槍及手槍，不包括第9303及9304節所列者	Revolvers and pistols, other than those of heading No.93.03 or 93.04		
93020000	轉輪槍及手槍，不包括第9303及9304節所列者	Revolvers and pistols, other than those of heading No. 93.03 or 93.04	Free	A
9303	其他火器及類似以點燃爆炸性火藥所操作之裝置（例如：獵槍、來福槍、前膛裝填火器、信號槍及其他僅用於發射信號彈之裝置、發射空包彈之手槍、轉輪槍、獵獲用無痛捕殺器具及撇纜槍）	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)		
930310	前膛裝填火器	Muzzle-loading firearms		
93031000	前膛裝填火器	Muzzle-loading firearms	Free	A
930320	其他運動、狩獵或打靶用散彈槍，包括散彈來福組合槍	Other sporting, hunting or target-shooting shotguns, including combination shotgun-		
93032000	其他運動、狩獵或打靶用散彈槍，包括散彈來福組合槍	rifles	5.00%	A
930330	其他運動、狩獵或打靶用來福槍	Other sporting, hunting or target-shooting		
93033000	其他運動、狩獵或打靶用來福槍	rifles	5.00%	A
930390	其他	Other		
93039010	撇纜槍	Line-throwing guns	Free	A
93039090	其他第9303節所屬之貨品	Other articles of heading No. 9303	Free	A
9304	其他武器（例如：彈簧、空氣或瓦斯槍枝、警棍），不包括第9307節所列者	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No.93.07		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
930400	其他武器（例如：彈簧、空氣或瓦斯槍枝、警棍），不包括第9 3 0 7節所列者	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No.93.07		
93040000	其他武器（例如：彈簧、空氣或瓦斯槍枝、警棍），不包括第9 3 0 7節所列者	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No.93.07	5.00%	A
9305	第9 3 0 1至9 3 0 4節物品之零件及附件	Parts and accessories of articles of headings Nos.93.01 to 93.04		
930510	屬轉輪槍及手槍者	Of revolvers or pistols		
93051000	轉輪槍及手槍之零件及附件	Parts and accessories of revolvers or pistols	Free	A
93052	—屬於第9 3 0 3節之散彈槍或來福槍者：	-Of shotguns or rifles of heading No.93.03:		
930521	散彈槍之槍管	Shotgun barrels		
93052100	散彈槍之槍管	Shotgun barrels	5.00%	A
930529	其他	Other		
93052900	其他屬於第9 3 0 3節之散彈槍或來福槍之零件及附件	Other parts and accessories of shotguns or rifles of heading No. 93.03	Free	A
93059	—其他	Other		
930591	第9 3 0 1節之軍事武器用者	Of military weapons of heading No.9301		
93059100	第9 3 0 1節之軍事武器用者	Of military weapons of heading No.9301	5.00%	A
930599	其他	Other		
93059900	其他第9 3 0 2至第9 3 0 4節物品之零件及附件	Other parts and accessories of articles of heading Nos.93.02 to 93.04	5.00%	A
9306	炸彈、手（槍）榴彈、魚雷、地雷、飛彈及類似軍需品與其零件；槍彈、其他彈藥與彈頭及其零件，包括彈丸及彈殼內充填物	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads		
930610	供打鉚釘或類似工具用或捕獲用無痛捕殺器具之槍彈及其零件	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof		
93061000	供打鉚釘或類似工具用或捕獲用無痛捕殺器具之槍彈及其零件	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	5.00%	A
93062	—散彈槍子彈及其零件；空氣槍彈丸：	-Shotgun cartridges and parts thereof; air gun pellets:		
930621	槍彈	Cartridges		
93062100	散彈槍子彈	Cartridges for shotgun	Free	A
930629	其他	Other		
93062900	散彈槍子彈零件；空氣槍彈丸	Parts of shotgun cartridges; air gun pellets	Free	A
930630	其他槍彈及其零件	Other cartridges and parts thereof		
93063000	其他槍彈及其零件	Other cartridges and parts thereof	Free	A
930690	其他	Other		
93069000	其他第9 3 0 6節所屬之貨品	Other articles of heading No. 93.06	Free	A
9307	劍、短厚彎刀、刺刀、矛與類似武器及其零件與鞘	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor		
930700	劍、短厚彎刀、刺刀、矛與類似武器及其零件與鞘	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
93070000	劍、短厚彎刀、刺刀、矛與類似武器及其零件與鞘	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
94	第九十四章 家具；寢具、褥、褥支持物，軟墊及類似充填家具；未列名之燈具及照明配件；照明標誌，照明名牌及類似品；組合式建築物	Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not else where specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings		
9401	座物（第9 4 0 2節所列除外），不論是否可轉換成者；及其零件	Seats (other than those of heading No.94.02), whether or not convertible into beds, and parts thereof		
940110	飛機用之座物	Seats of a kind used for aircraft		
94011000	飛機用之座物	Seats of a kind used for aircraft	Free	A
940120	機動車輛用之座物	Seats of a kind used for motor vehicles		
94012000	機動車輛用之座物	Seats of a kind used for motor vehicles	5.00%	A
940130	高度可調整之旋轉座物	Swivel seats with variable height adjustment		
94013000	高度可調整之旋轉座物	Swivel seats with variable height adjustment	Free	A
940140	可轉換成之座物，露營設備之花園座物除外	Seats other than garden seats of camping equipment, convertible into beds		
94014000	可轉換成之座物，露營設備之花園座物除外	Seats other than garden seats of camping equipment, convertible into beds	Free	A
940150	籐、柳、竹或類似材料製座物	Seats of cane, osier, bamboo or similar		
94015010	籐、柳、竹或類似材料製座物，未經任何塗裝者	Seats of cane, osier, bamboo or similar materials, without any painted or coated	Free	A
94015090	其他籐、柳、竹或類似材料製座物	Other seats of cane, osier, bamboo or similar materials	Free	A
94016	—以木材為構架之其他座物：	-Other seats, with wooden frames:		
940161	經套襯者	Upholstered		
94016110	以木材為構架之其他座物，經套襯未經任何塗裝者	Other seats, with wooden frames, upholstered, without any painted or coated	Free	A
94016190	以木材為構架之其他座物，經套襯者	Other seats, with wooden frames,	Free	A
940169	其他	Other		
94016910	其他以木材為構架之座物，未經任何塗裝者	Other seats, with wooden frames, without any painted or coated	Free	A
94016990	其他以木材為構架之座物	Other seats, with wooden frames	Free	A
94017	—以金屬為構架之其他座物：	-Other seats, with metal frames :		
940171	經套襯者	Upholstered		
94017100	以金屬為構架之其他座物，經套襯者	Other seats, with metal frames, upholstered	Free	A
940179	其他	Other		
94017900	其他以金屬為構架之其他座物	Other seats, with metal frames	Free	A
940180	其他座物	Other seats		
94018000	其他座物	Other seats	Free	A
940190	零件	Parts		
94019011	木、籐、柳、竹或類似材料製座物之零件，未經任何塗裝者	Parts of seats, with wooden, cane, osier, bamboo or similar materials, without any painted or coated	Free	A
94019019	其他木、籐、柳、竹或類似材料製座物之零件	Other parts of seats with wooden, cane, osier, bamboo or similar materials	Free	A
94019090	其他座物之零件	Parts of other seats	Free	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
9402	內科、外科、牙科或獸醫用家具（例如：手術檯、檢查檯、有機械裝置之醫院用、牙科治療椅）；有旋轉及傾斜、升降裝置之理髮用椅及類似之椅；上述物品之零件	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating		
940210	牙科用、理髮用或類似用椅及其零件	Dentists', barbers' or similar chairs and parts thereof		
94021011	牙科治療椅	Dentists' chairs	Free	A
94021012	牙科治療椅之零件	Parts of dentists' chairs	Free	A
94021021	理髮用椅	Barbers' chairs	Free	A
94021022	理髮用椅之零件	Parts of barbers' chairs	Free	A
94021091	其他類似用椅	Other similar chairs	Free	A
94021092	其他類似用椅之零件	Parts of other similar chairs	Free	A
940290	其他	Other		
94029011	其他內科、外科、牙科或獸醫用家具	Other medical, surgical, dental or veterinary furniture	Free	A
94029012	其他內科、外科、牙科或獸醫用家具之零件	Parts of medical, surgical, dental or veterinary furniture	Free	A
94029091	其他類似品	Other similar articles	Free	A
94029092	其他類似品之零件	Parts of other similar articles	Free	A
9403	其他家具及其零件	Other furniture and parts thereof		
940310	辦公室用金屬製家具	Metal furniture of a kind used in offices		
94031000	辦公室用金屬製家具	Metal furniture of a kind used in offices	Free	A
940320	其他金屬製家具	Other metal furniture		
94032000	其他金屬製家具	Other metal furniture	Free	A
940330	辦公室用木製家具	Wooden furniture of a kind used in offices		
94033010	辦公室用木製家具，未經任何塗裝者	Wooden furniture of a kind used in offices, without any painted or coated	Free	A
94033090	其他辦公室用木製家具	Other wooden furniture of a kind used in offices	Free	A
940340	廚房用木製家具	Wooden furniture of a kind used in the		
94034010	廚房用木製家具，未經任何塗裝者	Wooden furniture of a kind used in the kitchen, without any painted or coated	Free	A
94034090	其他廚房用木製家具	Other wooden furniture of a kind used in the kitchen	4.00%	A
940350	寢室用木製家具	Wooden furniture of a kind used in the		
94035010	寢室用木製家具，未經任何塗裝者	Wooden furniture of a kind used in the bedroom, without any painted or coated	Free	A
94035090	其他寢室用木製家具	Other wooden furniture of a kind used in the bedroom	Free	A
940360	其他木製家具	Other wooden furniture		
94036010	其他木製家具，未經任何塗裝者	Other wooden furniture, without any painted or coated	Free	A
94036090	其他木製家具	Other wooden furniture	Free	A
940370	塑膠製家具	Furniture of plastics		
94037000	塑膠製家具	Furniture of plastics	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
940380	其他材料製家具，包括籐、柳、竹或類似材料製者	Furniture of other materials, including cane, osier, bamboo or similar materials		
94038011	籐、柳、竹或類似材料製家具，未經任何塗裝者	Furniture of cane, osier, bamboo or similar materials, without any painted or coated	Free	A
94038019	其他籐、柳、竹或類似材料製家具	Other furniture of cane, osier, bamboo or similar materials	Free	A
94038090	其他材料製家具	Furniture of other materials	Free	A
940390	零件	Parts		
94039011	木、籐、柳、竹或類似材料製家具之零件，未經任何塗裝者	Parts of furniture, with wooden, cane, osier, bamboo or similar materials, without any painted or coated	Free	A
94039019	其他木、籐、柳、竹或類似材料製家具之零件	Other parts of furniture with wooden, cane, osier, bamboo or similar materials	Free	A
94039090	其他家具之零件	Parts of other furniture	Free	A
9404	褥支持物；寢具及類似家具（例如：褥、被褥、鴨絨墊、軟墊、毛髮墊及枕頭），裝有彈簧或填充或內部以任何材料裝配或裝有泡沫橡膠或塑膠者，不論有無外罩者均在內	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not		
940410	褥支持物	Mattress supports		
94041000	褥支持物	Mattress supports	5.00%	A
94042	—褥：	-Mattresses:		
940421	泡沫橡膠或塑膠製，不論有無外罩者	Of cellular rubber or plastics, whether or not covered		
94042100	泡沫橡膠或塑膠製褥，不論有無外罩者	Mattresses, of cellular rubber or plastics, whether or not covered	8.40%	B
940429	其他材料製	Of other materials		
94042900	其他材料製褥	Mattresses, of other materials	8.40%	B
940430	睡袋	Sleeping bags		
94043000	睡袋	Sleeping bags	10.00%	B
940490	其他	Other		
94049010	蓋被褥	Quilts	9.50%	B
94049020	罩（單）	Bedspreads (bed covers)	9.50%	B
94049090	其他寢具及類似家具	Other articles of bedding and similar furnishing	8.10%	B
9405	未列名之燈具及照明配件，包括探照燈、聚光燈及其零件；未列名之照明標誌、照明名牌及類似品之裝有一永久固定光源者及其零件	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and part thereof not elsewhere		
940510	枝形吊燈及其他天花板或牆壁之電照明配件，不包括公共露天場所或街道照明用者	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or		
94051000	枝形吊燈及其他天花板或牆壁之電照明配件，不包括公共露天場所或街道照明用者	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	4.20%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
940520	檯、桌、邊或落地之電燈具	Electric table, desk, bedside or floor-standing lamps		
94052000	檯、桌、邊或落地之電燈具	Electric table, desk, bedside or floor standing-lamps	4.20%	A
940530	耶誕樹用燈串	Lighting sets of a kind used for Christmas		
94053000	耶誕樹用燈串	Lighting sets of a kind used for Christmas trees	4.10%	A
940540	其他電燈具及照明配件	Other electric lamps and lighting fittings		
94054011	船用探照燈	Searchlights, ship	5.00%	A
94054019	其他探照燈	Other searchlights	5.00%	A
94054020	聚光燈	Spotlights	5.00%	A
94054031	旋鏡式長短燈號通訊用訊號燈	Signal lamps, aldis, in which dots and dashes are transmitted by rotating a mirror at whose focus the light is located	5.00%	A
94054032	電氣交通控制訊號用玻璃器	Signalling glassware for traffic control	5.00%	A
94054033	鐵路訊號用玻璃器	Signalling glassware for railway use	5.00%	A
94054034	汽車或機器腳踏車訊號用玻璃器	Signalling glassware for motor vehicles or motor-cycle use	7.50%	B
94054040	防爆燈	Explosion-proof lamps	2.10%	A
94054050	礦工燈	Miner's lamps	5.00%	A
94054090	其他電燈具及照明配件	Other electric lamps and lighting fittings	10.00%	B
940550	非用電之燈具及照明配件	Non-electrical lamps and lighting fittings		
94055010	煤氣燈及配件	Gas lamps and fittings	7.50%	B
94055090	其他非用電之燈具及照明配件	Other non-electrical lamps and lighting fittings	7.50%	B
940560	照明標誌、照明名牌及類似物品	Illuminated signs, illuminated name-plates and the like		
94056000	照明標誌、照明名牌及類似物品	Illuminated signs, illuminated name-plates and the like	6.20%	B
94059	— 零件：	-Parts:		
940591	玻璃製	Of glass		
94059100	第 9 4 0 5 節所屬貨品之玻璃製零件	Parts, of glass, articles of heading No. 94.05	4.20%	A
940592	塑膠製	Of plastics		
94059200	第 9 4 0 5 節所屬貨品之塑膠製零件	Parts, of plastics, articles of heading No. 94.05	4.20%	A
940599	其他	Other		
94059900	第 9 4 0 5 節所屬貨品之其他材料製零件	Parts of other materials, articles of heading No. 94.05	4.20%	A
9406	組合式建築物	Prefabricated buildings		
940600	組合式建築物	Prefabricated buildings		
94060000	組合式建築物	Prefabricated buildings	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
95	第九十五章 玩具、遊戲品與運動用品；及其零件與附件	Chapter 95 Toys, games and sports requisites; parts and accessories thereof		
9501	設計為兒童騎乘之有輪玩具（例如：三輪腳踏車、踏板車、腳踏汽車）；玩偶車	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages		
950100	設計為兒童騎乘之有輪玩具（例如：三輪腳踏車、踏板車、腳踏汽車）；玩偶車	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages		
95010010	設計為兒童騎乘之有輪玩具（例如：三輪腳踏車、踏板車、腳踏汽車）；玩偶車	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	Free	A
95010020	設計為兒童騎乘之有輪玩具（例如：三輪腳踏車、踏板車、腳踏汽車）；玩偶車之零件	Parts of wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	Free	A
9502	人形玩偶	Dolls representing only human beings		
950210	玩偶，不論是否穿著衣服	Dolls, whether or not dressed		
95021000	玩偶，不論是否穿著衣服	Dolls, whether or not dressed	Free	A
95029	—零件及附件：	-Parts and accessories:		
950291	衣服及其附件、鞋靴及帽類	Garments and accessories therefor, footwear and headgear		
95029100	玩偶之衣服及其附件、鞋靴及帽類	Garments and accessories therefor, footwear and headgear of dolls	Free	A
950299	其他	Other		
95029910	玩偶之假髮	Wigs, dolls	Free	A
95029920	玩偶之眼睛（第7018節下未裝配之玻璃眼睛除外）	Eyes, dolls (other than those unmounted of glass, of heading No.70.18)	Free	A
95029990	其他玩偶零件及附件	Other parts and accessories of dolls	Free	A
9503	其他玩具；縮減尺寸（比例）之模型及類似遊戲用模型，無論可否活動；各種測驗智力之玩具	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds		
950310	電動火車，包括軌道、號誌及其他附件	Electric trains, including tracks, signals and other accessories therefor		
95031010	電動玩具火車	Electric trains	Free	A
95031020	電動玩具火車之零件；軌道、號誌及其他附件	Parts of electric trains; tracks, signals and other accessories therefor	Free	A
950320	縮減尺寸（比例）之模型組合套件，不論是否活動模型，第9503·10目物品除外	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No.9503.10		
95032010	縮減尺寸（比例）之模型組合套件，不論是否活動模型，第950310目物品除外	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10	Free	A
95032020	第950320目所屬玩具之零件及附件	Parts and accessories of toys of subheading No9503.20	Free	A
950330	其他建築物組件及建築玩具	Other construction sets and constructional		
95033010	其他建築物組件及建築玩具	Other construction sets and constructional toys	Free	A
95033020	第950330目所屬玩具之零件及附件	Parts and accessories of toys of subheading No9503.30	Free	A
95034	—動物或非人形玩具：	-Toys representing animals or non-human creatures:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
950341	充填者	Stuffed		
95034110	動物或非人形玩具，充填者	Toys representing animals or non-human creatures, stuffed	Free	A
95034120	第950341目所屬玩具之零件及附件	Parts and accessories of toys of subheading No9503.41	Free	A
950349	其他	Other		
95034910	其他動物或非人形玩具，非充填者	Other toys representing animals or non-human creatures, not-stuffed	Free	A
95034920	第950349目所屬玩具之零件及附件	Parts and accessories of toys of subheading No9503.49	Free	A
950350	玩具樂器及器具	Toy musical instruments and apparatus		
95035010	玩具樂器及器具	Toy musical instruments and apparatus	Free	A
95035020	第950350目所屬玩具之零件及附件	Parts and accessories of toys of subheading No9503.50	Free	A
950360	測驗智力之玩具	Puzzles		
95036010	測驗智力之玩具	Puzzles	Free	A
95036020	第950360目所屬玩具之零件及附件	Parts and accessories of toys of subheading No9503.60	Free	A
950370	其他玩具，成組或成套者	Other toys, put up in sets or outfits		
95037010	其他玩具，成組或成套者	Other toys, put up in sets or outfits	Free	A
95037020	第950370目所屬玩具之零件及附件	Parts and accessories of toys of subheading No9503.70	Free	A
950380	其他玩具及模型，裝有馬達者	Other toys and models, incorporating a		
95038010	其他玩具及模型，裝有馬達者	Other toys and models, incorporating a	Free	A
95038020	第950380目所屬玩具之零件及附件	Parts and accessories of toys of subheading No9503.80	Free	A
950390	其他	Other		
95039010	其他玩具	Other toys	Free	A
95039020	第950390目所屬玩具之零件及附件	Parts and accessories of toys of subheading No9503.90	Free	A
9504	遊樂會、桌上或室內遊戲品，包括釘板玩具、撞球、娛樂場遊戲專用桌及自動保齡球場設備	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment		
950410	電視接收顯影遊樂器	Video games of a kind used with a television receiver		
95041000	電視接收顯影遊樂器	Video games of a kind used with a television receiver	Free	A
950420	撞球用品及附件	Articles and accessories for billiards		
95042000	撞球用品及附件	Articles and accessories for billiard	Free	A
950430	其他遊戲品，以硬幣、鈔票（紙貨幣）、碟片或其他類似品操作者，保齡球場設備除外	Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment		
95043010	遊樂會、桌上或室內遊戲物品，以硬幣、鈔票（紙貨幣）、碟片或其他類似品操作者，保齡球場設備除外	Articles for funfair, table or parlour games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	Free	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
95043090	其他遊戲品，以硬幣、鈔票（紙貨幣）、碟片或其他類似品操作者，保齡球場設備除外	Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	Free	A
950440	遊戲卡片（包括撲克牌）	Playing cards		
95044000	遊戲卡片（包括撲克牌）	Playing cards (including poker)	Free	A
950490	其他	Other		
95049010	保齡球道設備（包括保齡球）	Bowling alley equipment (including bowlings)	Free	A
95049090	其他遊樂會、桌上或室內遊戲物品	Other articles for funfair, table or parlour games	Free	A
9505	慶典、狂歡節或其他遊藝用品，包括魔術道具及新奇機巧遊戲器具	Festive, carnival or other entertainment articles, including conjuring tricks and		
950510	耶誕節用品	Articles for Christmas festivities		
95051000	耶誕節用品	Articles for Christmas festivities	Free	A
950590	其他	Other		
95059000	慶典、狂歡節或其他遊藝用者（第950510目所列者除外）	Festive, carnival or other entertainment articles (other than those of subheading No.9505.10)	Free	A
9506	本章未列名之一般體能運動、體操、競技比賽、其他運動（包括乒乓球）或戶外遊戲用物品及設備；游泳池及袖珍游泳池	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling		
95061	— 滑雪履及其他滑雪設備：	- Snow-skis and other snow-ski equipment:		
950611	滑雪履	Skis		
95061100	滑雪履	Skis	5.00%	A
950612	滑雪履繫結物	Ski-fastenings (ski-bindings)		
95061200	滑雪履繫結物	Ski-fastenings (ski-bindings)	5.00%	A
950619	其他	Other		
95061900	其他滑雪設備	Other snow-ski equipment	4.20%	A
95062	— 滑水板、衝浪板、帆板及其他水中運動設備：	- Water-skis, surf-boards, sailboards and other water-sport equipment:		
950621	帆板	Sailboards		
95062100	帆板	Sailboards	5.00%	A
950629	其他	Other		
95062900	滑水板、衝浪板及其他水中運動設備	Water-skis, surf-boards and other water-sport equipment	2.50%	A
95063	— 高爾夫球桿及其他高爾夫球設備：	- Golf clubs and other golf equipment:		
950631	球桿，整套	Clubs, complete		
95063100	高爾夫球桿，整套	Golf clubs, complete	5.00%	A
950632	球	Balls		
95063200	高爾夫球	Golf balls	5.00%	A
950639	其他	Other		
95063900	其他高爾夫球設備	Other golf equipment	5.00%	A
950640	乒乓球用品及設備	Articles and equipment for table-tennis		
95064010	乒乓球桌	Tables for table-tennis	4.20%	A
95064020	乒乓球拍	Table-tennis bats (paddles)	4.20%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
95064030	乒乓球	Table-tennis balls	4.20%	A
95064090	其他乒乓球用品及設備	Other articles and equipment for table-tennis	4.20%	A
95065	— 網球、羽毛球或類似之球拍，不論是否已裝弦：	-Tennis, badminton or similar rackets, whether or not strung:		
950651	（草地）網球拍，不論是否已裝弦	Lawn-tennis rackets, whether or not strung		
95065100	（草地）網球拍，不論是否已裝弦	Lawn-tennis rackets, whether or not strung	5.00%	A
950659	其他	Other		
95065900	其他網球、羽毛球或類似之球拍，不論是否已裝線	Other tennis, badminton or similar rackets, whether or not strung	5.00%	A
95066	— 球，不包括高爾夫球及乒乓球：	-Balls, other than golf balls and table-tennis		
950661	（草地）網球	Lawn-tennis balls		
95066100	（草地）網球	Lawn-tennis balls	5.00%	A
950662	可充氣者	Inflatable		
95066210	足球	Football (soccerballs)	4.20%	A
95066220	籃球	Basketballs	5.00%	A
95066230	排球	Volleyballs	4.20%	A
95066290	其他可充氣之球	Other inflatable balls	5.00%	A
950669	其他球	Other balls		
95066910	棒球	Baseballs	4.00%	A
95066990	其他球	Other balls	4.00%	A
950670	刀式溜冰鞋及輪式溜冰鞋，包括附有溜冰用具之溜冰鞋靴	Ice skates and roller skates, including skating boots with skates attached		
95067010	溜冰鞋用冰刀	Skate for ice skates	Free	A
95067090	刀式溜冰鞋及輪式溜冰鞋，包括附有溜冰用具之溜冰鞋靴	Ice skates and roller skates, including skating boots with skates attached	2.00%	A
95069	— 其他：	-Other:		
950691	一般體能運動、體操或競技比賽用物品及設備	Articles and equipment for general physical exercise, gymnastics or athletics		
95069100	一般體能運動、體操或競技比賽用物品及設備	Articles and equipment for general physical exercise, gymnastics or athletics	3.00%	A
950699	其他	Other		
95069900	其他本章未列名之其他運動或戶外遊戲用物品及設備；游泳池及袖珍游泳池	Articles and equipment for other sports or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	2.50%	A
9507	釣魚竿、釣魚鉤及其他釣魚用具；撈魚網、捕蝶網及類似之網；鳥形引誘物（不包括第9 2 0 8或9 7 0 5節所列者）及類似狩獵或射擊用品	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No.92.08 or 97.05) and similar hunting or shooting requisites		
950710	釣魚竿	Fishing rods		
95071000	釣魚竿	Fishing rods	5.00%	A
950720	釣魚鉤，不論是否附有連接線者	Fish-hooks, whether or not snelled		
95072000	釣魚鉤，不論是否附有連接線者	Fish-hooks, whether or not snelled	5.00%	A
950730	釣魚線軸	Fishing reels		
95073000	釣魚線軸	Fishing reels	5.00%	A
950790	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
95079000	其他釣魚用具；撈魚網、捕蝶網及類似之網；鳥形引誘物（不包括第9 2 0 8或9 7 0 5節所列者）及類似狩獵或射擊用品	Other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No.92.08 or 97.05) and similar hunting or shooting requisites	5.00%	A
9508	遊樂場迴轉臺、鞦韆臺、射擊場及其他遊樂場之娛樂設備；巡迴馬戲團及巡迴動物園；巡迴劇團	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries;		
950810	巡迴馬戲團及巡迴動物園	Travelling circuses and travelling		
95081000	巡迴馬戲團及巡迴動物園	Travelling circuses and travelling	5.00%	A
950890	其他	Other		
95089000	其他遊樂場迴轉台、鞦韆台、射擊場及其他遊樂場之娛樂設備；巡迴劇團	Other roundabouts, swings, shooting galleries and other fairground amusements ; travelling theatres	5.00%	A



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
96	第九十六章 雜項製品	Chapter 96 Miscellaneous manufactured articles		
9601	已加工之象牙、骨、龜殼、獸角、鹿角、珊瑚、珠母貝及其他動物雕刻材料及其製品（包括經模造之物品）	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by		
960110	已加工之象牙及象牙製品	Worked ivory and articles of ivory		
96011010	已加工之象牙材料	Worked ivory materials	5.00%	A
96011020	象牙製品	Articles of ivory	10.00%	B
960190	其他	Other		
96019011	已加工之骨類材料	Worked bone materials	5.00%	A
96019012	骨類製品	Articles of bone	10.00%	B
96019021	已加工之龜殼材料	Worked tortoise-shell materials	5.00%	A
96019022	龜殼製品	Articles of tortoise-shell	10.00%	B
96019031	已加工之獸角材料	Worked horn materials	5.00%	A
96019032	獸角製品	Articles of horn	10.00%	B
96019041	已加工之珊瑚材料	Worked coral materials	5.00%	A
96019042	珊瑚製品	Articles of coral	5.00%	A
96019051	已加工之珠母貝材料	Mother of pearl materials, worked	4.00%	A
96019052	珠母貝製品	Articles of mother of pearl	5.00%	A
96019091	其他已加工之動物雕刻材料	Other worked animal carving materials	5.00%	A
96019092	其他已加工動物雕刻材料之製品	Other articles of worked animal carving materials	10.00%	B
9602	已加工植物或礦物雕刻材料及此類材料之製品；蠟、硬脂、天然膠或天然樹脂或塑型膏製之雕塑品及其他未列名雕塑製品；已加工之未硬化明膠（列入第3503節之明膠除外）及其製品	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved article, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No.35.03) and articles of unhardened gelatin		
960200	已加工植物或礦物雕刻材料及此類材料之製品；蠟、硬脂、天然膠或天然樹脂或塑型膏製之雕塑品及其他未列名雕塑製品；已加工之未硬化明膠（列入第3503節之明膠除外）及其製品	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked unhardened gelatin (except gelatin of heading No.35.03) and articles of unhardened gelatin		
96020011	已加工植物雕刻材料	Worked vegetable carving material	5.00%	A
96020012	植物雕刻材料之製品	Articles of vegetable carving material	4.00%	A
96020021	已加工礦物雕刻材料	Worked mineral carving material	5.00%	A
96020022	礦物雕刻材料之製品	Articles of mineral carving material	5.00%	A
96020031	蠟、硬脂、天然膠或天然樹脂或塑型膏製之外科手術用T形管	T-shaped tubes for surgical operation of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
96020039	其他蠟、硬脂、天然膠或天然樹脂或塑型膏製之雕塑品及其他未列名雕塑製品	Moulded or carved articles of other wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included	5.00%	A
96020041	藥用膠囊	Capsules for pharmaceutical products	8.40%	B
96020049	其他已加工之未硬化明膠（列入第 3 5 0 3 節之明膠除外）及其製品	Other worked, unhardened gelatin (except, gelatin of heading No.3503 and articles of unhardened gelatin	10.00%	B
9603	帚、刷（包括構成機器、用具或車輛零件之刷），手操作之機械式地板刷，無動力拖把及羽毛揮帚；供製帚或刷之結及束；油漆擦及滾筒；T 型擦乾器（不包括滾筒擦乾器）	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)		
960310	帚及刷，僅以樹枝或其他植物材料紮成者，有無柄者均在內	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles		
96031000	帚及刷，僅以樹枝或其他植物材料紮成者，有無柄者均在內	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	5.00%	A
96032	—牙刷、修面刷、髮刷、指甲刷、睫毛刷及其他人用盥洗用刷，包括此類構成用具零件之刷：	-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of		
960321	牙刷，包括假牙床用刷	Tooth brushes, including dental-plate		
96032100	牙刷，包括假牙床用刷	Tooth brushes, including dental-plate	5.00%	A
960329	其他	Other		
96032900	修面刷、髮刷、指甲刷、睫毛刷及其他人用盥洗用刷，包括此類構成用具零件之刷	Shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances	5.00%	A
960330	美術用刷、寫字用刷及化粧用類似之刷	Artists' brushes, writing brushes and similar brushes for the application of cosmetics		
96033010	毛筆	Chinese brush pens	4.20%	A
96033090	其他美術用刷、寫字用刷及化粧用類似之刷	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5.00%	A
960340	油漆、色膠、粉飾用或類似之刷（不包括第 9 6 0 3 · 3 0 目之刷）；油漆擦及滾筒	Paint, distemper, varnish or similar brushes (other than brushes of subheading No.9603.30); paint pads and rollers		
96034000	油漆、色膠、粉飾用或類似之刷（不包括第 9 6 0 3 3 0 目之刷）；油漆擦及滾筒	Paint, distemper, varnish or similar brushes (other than brushes of subheading No.9603.30); paint pads and rollers	4.10%	A
960350	其他構成機器、用具或車輛零件之刷	Other brushes constituting parts of machines, appliances or vehicles		
96035000	其他構成機器、用具或車輛零件之刷	Other brushes constituting parts of machines, appliances or vehicles	5.00%	A
960390	其他	Other		
96039010	供製帚或刷之結及束	Prepared knots and tufts for brooms or brush making	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
96039090	其他帚、刷，手操作之機械式地板刷，無動力拖把及羽毛揮帚；T型擦乾器（滾筒擦乾器除外）	Other brooms, burshes, hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; squeegees (other than roller squeegees)	4.10%	A
9604	手用細眼篩及粗篩	Hand sieves and hand riddles		
960400	手用細眼篩及粗篩	Hand sieves and hand riddles		
96040010	手用細眼篩及粗篩，實驗室及工業用	Hand sieves and hand riddles, for laboratory and industrial use	5.00%	A
96040090	其他手用細眼篩及粗篩	Other hand sieves and hand riddles	5.00%	A
9605	旅行自用之成套盥洗用品、針線包、鞋或衣物清潔用品	Travel sets for personal toilet, sewing or shoe or clothes cleaning		
960500	旅行自用之成套盥洗用品、針線包、鞋或衣物清潔用品	Travel sets for personal toilet, sewing or shoe or clothes cleaning		
96050000	旅行自用之成套盥洗用品、針線包、鞋或衣物清潔用品	Travel sets for personal toilet, sewing or shoe or clothes cleaning	5.00%	A
9606	鈕釦、各種掀釦、飾釦、鈕釦模及以上物品之其他零件；鈕釦坯	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks		
960610	各種掀釦、飾釦及其零件	Press-fasteners, snap-fasteners and press-studs and parts therefor		
96061000	各種掀釦、飾釦及其零件	Press-fasteners, snap-fasteners and press-studs and parts therefor	5.00%	A
96062	—鈕釦：	-Buttons:		
960621	塑膠製，未包紡織物者	Of plastics, not covered with textile material		
96062100	塑膠製鈕釦，未包紡織物者	Buttons, of plastics not covered with textile material	4.10%	A
960622	卑金屬製，未包紡織物者	Of base metal, not covered with textile		
96062200	卑金屬製鈕釦，未包紡織物者	Buttons, of base metal, not covered with textile material	5.00%	A
960629	其他	Other		
96062900	其他材料製鈕釦	Buttons, of other materials	5.00%	A
960630	鈕釦模型及其他鈕釦零件；鈕釦坯	Button moulds and other parts of buttons; button blanks		
96063000	鈕釦模型及其他鈕釦零件；鈕釦坯	Button moulds and other parts of buttons; button blanks	5.00%	A
9607	拉鍊及其零件	Slide fasteners and parts thereof		
96071	—拉鍊：	-Slide fasteners:		
960711	裝配卑金屬鍊齒者	Fitted with chain scoops of base metal		
96071100	拉鍊，裝配卑金屬鍊齒者	Slide fasteners fitted with chain scoops of base metal	4.20%	A
960719	其他	Other		
96071910	塑膠拉鍊	Slide fasteners, of plastics	3.00%	A
96071990	其他材料製拉鍊	Slide fasteners, of other materials	3.00%	A
960720	零件	Parts		
96072000	拉鍊之零件	Parts of slide fasteners	2.70%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
9608	原子筆；氈條尖筆及其他多孔性尖筆及標記（啞克）筆；鋼筆、寫蠟紙針尖筆及其他筆；複寫用針尖筆；活動鉛筆或繪圖鉛筆；筆桿、鉛筆桿及類似筆桿；上述物品之零件（包括筆帽及夾子），但不包括第9 6 0 9節之物品	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 96 09		
960810	原子筆	Ball point pens		
96081000	原子筆	Ball point pens	4.20%	A
960820	氈條尖筆、其他多孔性尖筆及標記（啞克）筆	Felt tipped and other porous-tipped pens and markers		
96082000	氈條尖筆、其他多孔性尖筆及標記（啞克）筆	Felt tipped and other porous-tipped pens and markers	4.20%	A
96083	—鋼筆、寫蠟紙針尖筆及其他筆：	-Fountain pens, stylograph pens and other		
960831	墨水繪圖筆	Indian ink drawing pens		
96083100	墨水繪圖筆	Indian ink drawing pens	5.00%	A
960839	其他	Other		
96083910	鋼筆	Fountain pens	5.00%	A
96083920	寫蠟紙針尖筆（鐵筆）	Stylorgaph pens	4.20%	A
96083940	盲人用點字筆	Braille pens	Free	A
96083990	其他筆	Other pens	4.20%	A
960840	活動鉛筆或繪圖鉛筆	Propelling or sliding pencils		
96084000	活動鉛筆或繪圖鉛筆	Propelling or sliding pencils	4.20%	A
960850	上述兩種或以上目所屬物品組合成套者	Sets of articles from two or more of the foregoing subheadings		
96085000	上述兩種或以上目所屬物品組合成套者	Sets of articles from two or more of the foregoing subheadings	4.00%	A
960860	原子筆之交換筆芯，由筆尖鋼珠及墨水貯存管組成者	Refills for ball point pens, comprising the ball point and ink-reservoir		
96086000	原子筆之交換筆芯，由筆尖鋼珠及墨水貯存管組成者	Refills for ball point pens, comprising the ball point and ink-reservoir	4.20%	A
96089	—其他：	-Other:		
960891	筆頭及筆頭之尖（珠）	Pen nibs and nib points		
96089110	筆頭	Pen nibs	2.50%	A
96089120	筆頭之尖（珠）	Nib points	2.50%	A
960899	其他	Other		
96089900	其他第9 6 0 8節所屬貨品及其零件	Other articles of heading No.96.08 and parts thereof	2.50%	A
9609	鉛筆（不包括第9 6 0 8節所列之鉛筆）、蠟筆、鉛筆芯、粉蠟筆、繪圖木炭條、寫字或繪圖粉筆及裁縫用粉條	Pencils (other than pencils of heading No.96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing		
960910	鉛筆及蠟筆，其筆芯裝於硬質護層內者	Pencils and crayons, with leads encased in a rigid sheath		
96091000	鉛筆及蠟筆，其筆芯裝於硬質護層內者	Pencils and crayons, with leads encased in a rigid sheath	4.20%	A
960920	黑色或彩色鉛筆芯	Pencil leads, black or coloured		
96092000	黑色或彩色鉛筆芯	Pencil leads, black or coloured	2.50%	A
960990	其他	Other		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
96099010	石筆	Slate pencils	2.50%	A
96099090	其他鉛筆（不包括第9608節所列之鉛筆）、蠟筆、鉛筆芯、粉蠟筆、繪圖木炭條、寫字或繪圖粉筆及裁縫用粉條	Other pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	2.50%	A
9610	具有繪寫面之石板及黑板，不論是否裝框	Slates and boards, with writing or drawing surfaces, whether or not framed		
961000	具有繪寫面之石板及黑板，不論是否裝框	Slates and boards, with writing or drawing surfaces, whether or not framed		
96100000	具有繪寫面之石板及黑板，不論是否裝框	Slates and boards, with writing or drawing surfaces, whether or not framed	5.00%	A
9611	手操作之日期印、標封印或編號印及類似品（包括標籤印壓器）；手操作之排字號手盤及裝有排字號手盤之手操作印器	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks		
961100	手操作之日期印、標封印或編號印及類似品（包括標籤印壓器）；手操作之排字號手盤及裝有排字號手盤之手操作印器	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks		
96110010	設計以手操作之日期印、標封印或編號印及類似品（包括標籤印壓器）	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand	5.00%	A
96110020	以手操作之排字號手盤及裝有排字號手盤之手操作印器	Hand operated composing sticks and hand printing sets incorporating such composing sticks	5.00%	A
9612	已上墨或用不同方法配製使能產生蓋印效果之打字色帶或類似墨帶，不論是否裝軸或裝匣者；打印臺，不論是否上墨，有無盒裝者均在內	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes		
961210	色帶	Ribbons		
96121000	色帶	Ribbons	5.00%	A
961220	打印臺	Ink-pads		
96122000	打印臺，不論是否上墨或盒裝者	Ink-pads, whether or not inked, with or without boxes	5.00%	A
9613	抽菸用打火機及其他打火機，不論是否機械或電點火者及其零件，但不包括火石及芯	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks		
961310	袖珍型瓦斯打火機，不能再裝填瓦斯者	Pocket lighters, gas fuelled, non-refillable		
96131000	袖珍型瓦斯打火機，不能再裝填瓦斯者	Pocket lighters, gas fuelled, non-refillable	10.00%	B
961320	袖珍型瓦斯打火機，可再裝填瓦斯者	Pocket lighters, gas fuelled, refillable		
96132000	袖珍型瓦斯打火機，可再裝填瓦斯者	Pocket lighters, gas fuelled, refillable	10.00%	B
961380	其他打火機	Other lighters		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
96138010	瓦斯爐具及瓦斯熱水器自動點火所需大型點火壓電素子	Piezo electricity sparkers and piezo electricity ignition units for gas stoves and	7.50%	B
96138090	其他打火機	Other lighters	8.40%	B
961390	零件	Parts		
96139010	抽菸用打火機零件	Parts of cigarette lighters	2.50%	A
96139090	其他打火機零件	Parts of other lighters	2.50%	A
9614	菸斗（包括菸斗頭）及雪茄菸嘴或紙菸嘴及其零件	Smoking pipes ( including pipe bowls ) and cigar or cigarette holders, and parts thereof		
961420	菸斗及菸斗頭	Pipes and pipe bowls		
96142010	木塊或樹根粗製成型，供製菸斗者	Roughly shaped blocks of wood or root, for the manufacture of pipes	7.50%	B
96142090	其他菸斗及菸斗頭	Other pipes and pipe bowls	10.00%	B
961490	其他	Other		
96149000	其他第9 6 1 4 節所屬之貨品	Other articles of heading No.96.14	10.00%	B
9615	髮梳、髮夾及類似品；髮針、髮捲及類似品（第8 5 1 6 節所列者除外）及其零件	Combs, hair-slides and the like; hair pins, curling pins, curling grips, hair-curlers and the like, other than those of heading No.85.16, and parts thereof		
96151	一髮梳、髮夾及類似品：	-Combs, hair-slides and the like:		
961511	硬質橡膠或塑膠製	Of hard rubber or plastics		
96151100	髮梳、髮夾及類似品，硬質橡膠或塑膠製	Combs, hair-slides and the like, of hard rubber or plastics	5.00%	A
961519	其他	Other		
96151900	髮梳、髮夾及類似品，其他材料製	Combs, hair-slides and the like, of other materials	5.00%	A
961590	其他	Other		
96159000	髮針、髮捲及類似品，及其零件	Hair pins, curling pins, curling grips, hair-curlers, and the like and parts thereof	5.00%	A
9616	香水用噴霧器及盥洗用類似噴霧器及其瓶座與噴頭；化粧用粉撲及粉擦	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics of		
961610	香水用噴霧器及盥洗用類似噴霧器及其瓶座與噴頭	Scent sprays and similar toilet sprays, and mounts and heads therefor		
96161000	香水用噴霧器及盥洗用類似噴霧器及其瓶座與噴頭	Scent sprays and similar toilet sprays, and mounts and heads therefor	2.50%	A
961620	化粧用粉撲及粉擦	Powder-puffs and pads for the application of cosmetics or toilet preparations		
96162000	化粧用粉撲及粉擦	Powder-puffs and pads for the application of cosmetics or toilet preparations	5.00%	A
9617	具有外殼之保溫瓶及其他真空保溫器皿；上述物品之零件，不包括玻璃製瓶膽	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners		
961700	具有外殼之保溫瓶及其他真空保溫器皿；上述物品之零件，不包括玻璃製瓶膽	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners		
96170000	具有外殼之保溫瓶及其他真空保溫器皿；上述物品之零件，不包括玻璃製瓶膽	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	5.00%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
9618	裁縫用假人及其他體型；商店櫥窗用活動、生動之陳列品	Tailors' dummies and other lay figures; automata and other animated display used for shop window dressing		
961800	裁縫用假人及其他體型；商店櫥窗用活動、生動之陳列品	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing		
96180000	裁縫用假人及其他體型；商店櫥窗用活動、生動之陳列品	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	4.10%	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
97	第九十七章 藝術品、收藏品及古董	Chapter 97 Works of art, collectors' pieces and antiques		
9701	手繪之繪畫、素描及粉彩畫，第4906節之繪畫及手繪或手描製品除外；美術拼貼及類似之裝飾匾	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No.49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques		
970110	繪畫、素描及粉彩畫	Paintings, drawings and pastels		
97011000	手繪之繪畫，素描及粉彩畫	Painting, drawing and pastels, executed entirely by hand	Free	A
970190	其他	Other		
97019000	美術拼貼及類似裝飾匾	Collages and similar decorative plaques	Free	A
9702	凹版畫、版畫及石版畫原跡	Original engravings, prints and lithographs		
970200	凹版畫、版畫及石版畫原跡	Original engravings, prints and lithographs		
97020000	凹版畫、版畫及石版畫原跡	Original engravings, prints and lithographs	Free	A
9703	任何材料製之雕塑品及雕像原作	Original sculptures and statuary, in any		
970300	任何材料製之雕塑品及雕像原作	Original sculptures and statuary, in any		
97030000	任何材料製之雕塑品及雕像原作	Original sculptures and statuary, in any material	Free	A
9704	郵票、印花稅票、郵資符誌、首日封、明信片、信封、郵簡（具有郵資符誌者）及其類似品，第4907節所列者除外	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined		
970400	郵票、印花稅票、郵資符誌、首日封、明信片、信封、郵簡（具有郵資符誌者）及其類似品，已使用或未經使用者，第4907節所列者除外	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined		
97040010	已使用或未經使用之郵票及類似品	Postage and similar stamps, used or unused	Free	A
97040020	已使用或未經使用之印花稅票及類似品	Revenue and similar stamps, used or unused	Free	A
97040030	已使用或未經使用之首日封、明信片、信封、郵簡（具有郵資符誌者）及類似	First-day covers, postal stationery(stamped paper), and the like, used or unused	Free	A
97040090	其他第9704節所屬之貨品	Other articles of heading No.97.04	Free	A
9705	具有動物學、植物學、礦物學、解剖學、歷史學、考古學、古生物學、人種學或貨幣學價值之收集品及收藏品	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest		
970500	具有動物學、植物學、礦物學、解剖學、歷史學、考古學、古生物學、人種學或貨幣學價值之收集品及收藏品	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest		



稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate	降稅期程 Staging
97050000	具有動物學、植物學、礦物學、解剖學、歷史學、考古學、古生物學、人種學或貨幣學價值之收集品及珍藏品	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	Free	A
9706	年代超過100年之古董	Antiques of an age exceeding one hundred		
970600	年代超過100年之古董	Antiques of an age exceeding one hundred		
97060000	年代超過100年之古董	Antiques of an age exceeding one hundred years	Free	A