

附表三

中華民國進出口貨品分類表
菸酒類產品修訂項目表

異動別	商品分類號列	貨名	輸入規定	輸出規定
刪除	2103.90.90.00-4	其他第 2 1 0 3 節所屬之貨品 Other articles of heading No. 2103	C01 MP1	
增列	2103.90.90.11-1	料理酒，以基酒加入 0.5 % 以上之鹽，添加或不添加其他調味料，調製而成供烹調用，裝在 5 公升或以下之容器內且非供分裝用者 Cooking wine, a base liquor which has at least 0.5% salt or other seasonings blended into its contents and end-product is used for cooking purposes, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2103.90.90.12-0	料理酒，以基酒加入 0.5 % 以上之鹽，添加或不添加其他調味料，調製而成供烹調用，裝在超過 5 公升之容器內或供分裝用（不論容器容量是否超過 5 公升）者 Cooking wine, a base liquor which has at least 0.5% salt or other seasonings blended into its contents and end-product is used for cooking purposes, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
增列	2103.90.90.90-5	其他第 2 1 0 3 節所屬之貨品 Other articles of heading No. 2103	C01 MP1	
刪除	2203.00.00.00-1	啤酒，麥芽釀造 Beer made from malt	461 MW0	475
增列	2203.00.00.11-8	啤酒，麥芽釀造，非供分裝用者 Beer made from malt, not for repackage	463 MW0	
增列	2203.00.00.12-7	啤酒，麥芽釀造，供分裝用者 Beer made from malt, for repackage	464 MW0	
刪除	2204.10.10.00-6	香檳 Champagne	461 MW0	475

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異動別	商品分類號列	貨名	輸入規定	輸出規定
增列	2204.10.10.11-3	香檳，裝在 5 公升或以下之容器內且非供分裝用者 Champagne, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2204.10.10.12-2	香檳，裝在超過 5 公升之容器內或供分裝用（不論容器容量是否超過 5 公升）者 Champagne, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
刪除	2204.10.90.00-9	其他汽泡酒 Other sparkling wine	461 MW0	475
增列	2204.10.90.11-6	其他汽泡酒，裝在 5 公升或以下之容器內且非供分裝用者 Other sparkling wine, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2204.10.90.12-5	其他汽泡酒，裝在超過 5 公升之容器內或供分裝用（不論容器容量是否超過 5 公升）者 Other sparkling wine, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
刪除	2204.29.00.00-7	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	461 MW0	475
增列	2204.29.00.11-4	其他鮮葡萄酒，裝在超過 2 公升，但在 5 公升或以下之容器內且非供分裝用者 Other wine of fresh grapes, in containers holding over 2 liter but 5 liter or less, and not for repackage	463 MW0	
增列	2204.29.00.12-3	其他鮮葡萄酒，裝在超過 5 公升之容器內或供分裝用（不論容器容量是否超過 5 公升）者 Other wine of fresh grapes, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	

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異動別	商品分類號列	貨名	輸入規定	輸出規定
刪除	2204.30.00.00-4	其他葡萄醪 Other grape must	461 MW0	475
增列	2204.30.00.11-1	其他葡萄醪，裝在 5 公升或以下之容器內且非供分裝用者 Other grape must, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2204.30.00.12-0	其他葡萄醪，裝在超過 5 公升之容器內或供分裝用（不論容器容量是否超過 5 公升）者 Other grape must, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
刪除	2205.10.00.00-7	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 less	461 MW0	475
增列	2205.10.00.10-5	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，酒精強度（以容積計）在 20 % 及以下，裝在 2 公升或以下之容器內 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of an alcoholic strength by volume of 20% vol or less, in containers holding 2 liter or less	463 MW0	
增列	2205.10.00.20-3	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，酒精強度（以容積計）超過 20 %，裝在 2 公升或以下之容器內 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of an alcoholic strength by volume of exceeding 20% vol, in containers holding 2 liter or less	463 MW0	
刪除	2205.90.00.00-0	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	461 MW0	475

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異動別	商品分類號列	貨名	輸入規定	輸出規定
增列	2205.90.00.11-7	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，酒精強度（以容積計）在20%及以下，裝在超過2公升，但在5公升或以下之容器內且非供分裝用者 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of an alcoholic strength by volume of 20% vol or less, in containers holding over 2 liter but 5 liter or less, and not for repackage	463 MW0	
增列	2205.90.00.12-6	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，酒精強度（以容積計）在20%及以下，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of an alcoholic strength by volume of 20% vol or less, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
增列	2205.90.00.21-5	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，酒精強度（以容積計）超過20%，裝在超過2公升，但在5公升或以下之容器內且非供分裝用者 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of an alcoholic strength by volume of exceeding 20% vol, in containers holding over 2 liter but 5 liter or less, and not for repackage	463 MW0	

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異動別	商品分類號列	貨名	輸入規定	輸出規定
增列	2205.90.00.22-4	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，酒精強度（以容積計）超過20%，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of an alcoholic strength by volume of exceeding 20% vol, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
刪除	2206.00.10.00-6	穀類酒 Fermented cereal beverages	461 MW0	475
增列	2206.00.10.11-3	穀類酒，裝在5公升或以下之容器內且非供分裝用者 Fermented cereal beverages, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2206.00.10.12-2	穀類酒，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Fermented cereal beverages, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
刪除	2206.00.20.00-4	果類酒 Fermented fruit beverages	461 MW0	475
增列	2206.00.20.11-1	果類酒，裝在5公升或以下之容器內且非供分裝用者 Fermented fruit beverages, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2206.00.20.12-0	果類酒，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Fermented fruit beverages, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
刪除	2206.00.30.00-2	蜂蜜酒 Mead	461 MW0	475

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異動別	商品分類號列	貨名	輸入規定	輸出規定
增列	2206.00.30.11-9	蜂蜜酒，裝在5公升或以下之容器內且非供分裝用者 Mead in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2206.00.30.12-8	蜂蜜酒，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Mead in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
刪除	2206.00.90.00-9	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 included	461 MW0	475
增列	2206.00.90.11-6	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，裝在5公升或以下之容器內且非供分裝用者 Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2206.00.90.12-5	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，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	

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異動別	商品分類號列	貨名	輸入規定	輸出規定
刪除	2207.10.00.00-5	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	461	
增列	2207.10.10.10-1	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）為80% Industrial ethyl alcohol, undenatured, of an alcoholic strength by volume of 80% vol, used for manufacture of chemical products through chemical synthetic reaction	251	
增列	2207.10.10.20-9	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）超過80% Industrial ethyl alcohol, undenatured, of an alcoholic strength by volume of exceeding 80% vol, used for manufacture of chemical products through chemical synthetic reaction	251	
增列	2207.10.90.11-3	其他未變性之乙醇（酒精），酒精強度（以容積計）為80%，裝在5公升或以下之容器內且非供分裝用者 Other undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol, in containers holding 5 liter or less, and not for repackaging	463	
增列	2207.10.90.12-2	其他未變性之乙醇（酒精），酒精強度（以容積計）為80%，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Other undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol, in containers holding over 5 liter, or for repackaging (no matter the container is over 5 liter or not)	464	

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異動別	商品分類號列	貨名	輸入規定	輸出規定
增列	2207.10.90.21-1	其他未變性之乙醇（酒精），酒精強度（以容積計）超過80%，供製酒以外之工業使用或軍事機關、軍事學校及軍醫院使用者 Other undenatured ethyl alcohol of an alcoholic strength by volume exceeding 80% vol, used by industry except alcoholic beverage manufactory, or used by military authority, military school and military hospital	467	
增列	2207.10.90.25-7	其他未變性之乙醇（酒精），酒精強度（以容積計）超過80%，裝在5公升或以下之容器內且非供分裝用者 Other undenatured ethyl alcohol of an alcoholic strength by volume exceeding 80% vol, in containers holding 5 liter or less, and not for repackaging	463	
增列	2207.10.90.26-6	其他未變性之乙醇（酒精），酒精強度（以容積計）超過80%，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Other undenatured ethyl alcohol of an alcoholic strength by volume exceeding 80% vol, in containers holding over 5 liter, or for repackaging (no matter the container is over 5 liter or not)	464	
刪除	2207.20.00.00-3	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	461	
增列	2207.20.10.00-1	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		

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異動別	商品分類號列	貨名	輸入規定	輸出規定
增列	2207.20.90.00-4	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		
刪除	2208.20.10.00-0	葡萄白蘭地 Grape brandy	461 MW0	475
增列	2208.20.10.11-7	葡萄白蘭地，裝在5公升或以下之容器內且非供分裝用者 Grape brandy, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2208.20.10.12-6	葡萄白蘭地，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Grape brandy, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
刪除	2208.20.90.00-3	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	461 MW0	475
增列	2208.20.90.11-0	蒸餾葡萄酒或葡萄渣而得之其他酒，裝在5公升或以下之容器內且非供分裝用者 Other spirits obtained by distilling grape wine or grape marc, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2208.20.90.12-9	蒸餾葡萄酒或葡萄渣而得之其他酒，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Other spirits obtained by distilling grape wine or grape marc, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
刪除	2208.30.00.00-0	威士忌酒 Whiskies	461 462 MW0	475

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異動別	商品分類號列	貨名	輸入規定	輸出規定
增列	2208.30.00.11-7	威士忌酒，裝在5公升或以下之容器內且非供分裝用者 Whiskies, in containers holding 5 liter or less, and not for repackage	462 463 MW0	
增列	2208.30.00.12-6	威士忌酒，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Whiskies, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	462 464 MW0	
刪除	2208.40.00.00-8	蘭姆酒及塔非亞酒 Rum and tafia	461 MW0	
增列	2208.40.00.11-5	蘭姆酒及塔非亞酒，裝在5公升或以下之容器內且非供分裝用者 Rum and tafia, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2208.40.00.12-4	蘭姆酒及塔非亞酒，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Rum and tafia, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
刪除	2208.50.00.00-5	琴酒及荷蘭杜松子酒 Gin and Geneva	461 MW0	475
增列	2208.50.00.11-2	琴酒及荷蘭杜松子酒，裝在5公升或以下之容器內且非供分裝用者 Gin and Geneva, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2208.50.00.12-1	琴酒及荷蘭杜松子酒，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Gin and Geneva, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	

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刪除	2208.60.00.00-3	伏特加酒 Vodka	461 MW0	475
增列	2208.60.00.11-0	伏特加酒，裝在5公升或以下之容器內且非供分裝用者 Vodka, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2208.60.00.12-9	伏特加酒，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Vodka, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
刪除	2208.70.00.00-1	再製酒（利口酒）及甘露酒 Liqueurs and cordials	461 MW0	475
增列	2208.70.00.11-8	利口酒及甘露酒，裝在5公升或以下之容器內且非供分裝用者 Liqueurs and cordials, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2208.70.00.12-7	利口酒及甘露酒，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Liqueurs and cordials, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
刪除	2208.90.10.00-5	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	461	
增列	2208.90.10.11-2	未變性之乙醇，其酒精強度以容積計低於80%，裝在5公升或以下之容器內且非供分裝用者 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, in containers holding 5 liter or less, and not for repackage	463	

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異動別	商品分類號列	貨名	輸入規定	輸出規定
增列	2208.90.10.12-1	未變性之乙醇，其酒精強度以容積計低於80%者，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464	
增列	2208.90.20.11-0	水果白蘭地，裝在5公升或以下之容器內且非供分裝用者 Fruit brandy, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2208.90.20.12-9	水果白蘭地，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Fruit brandy, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
增列	2208.90.30.11-8	米酒（以米類為原料，採用阿米諾法製造，經蒸煮、糖化、發酵、蒸餾、調合酒精而製得之酒，其成品酒之酒精成分以容量計算不超過20%，在包裝上標示專供烹調用酒字樣者），裝在5公升或以下之容器內且非供分裝用者 Mijui (an alcoholic substance made with rice as ingredient utilizing the Amylo Process, by cooking, saccharification, fermentation, and distillation, blended with ethyl alcohol, of an alcoholic strength by volume of 20% vol or less), in containers holding 5 liter or less, and not for repackage	463 MW0	

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中華民國進出口貨品分類表
菸酒類產品修訂項目表

異動別	商品分類號列	貨名	輸入規定	輸出規定
增列	2208.90.30.12-7	米酒（以米類為原料，採用阿米諾法製造，經蒸煮、糖化、發酵、蒸餾、調合酒精而製得之酒，其成品酒之酒精成分以容量計算不超過20%，在包裝上標示專供烹調用酒字樣者），裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Mijui (an alcoholic substance made with rice as ingredient utilizing the Amylo Process, by cooking, saccharification, fermentation, and distillation, blended with ethyl alcohol, of an alcoholic strength by volume of 20% vol or less), in containers holding over 5 liter, or for repackaging (no matter the container is over 5 liter or not)	464 MW0	
增列	2208.90.40.11-6	龍舌蘭酒（Tequila, Mezcal），裝在5公升或以下之容器內且非供分裝用者 Tequila, Mezcal, in containers holding 5 liter or less, and not for repackaging	463 MW0	
增列	2208.90.40.12-5	龍舌蘭酒（Tequila, Mezcal），裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Tequila, Mezcal, in containers holding over 5 liter, or for repackaging (no matter the container is over 5 liter or not)	464 MW0	
增列	2208.90.50.11-3	茴香烈酒（Ouzo），裝在5公升或以下之容器內且非供分裝用者 Ouzo, in containers holding 5 liter or less, and not for repackaging	463 MW0	
增列	2208.90.50.12-2	茴香烈酒（Ouzo），裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Ouzo, in containers holding over 5 liter, or for repackaging (no matter the container is over 5 liter or not)	464 MW0	

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中華民國進出口貨品分類表
菸酒類產品修訂項目表

異動別	商品分類號列	貨名	輸入規定	輸出規定
增列	2208.90.60.11-1	穀類蒸餾酒 (K o r n) , 裝在 5 公升或以下之容器內且非供分裝用者 Korn, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2208.90.60.12-0	穀類蒸餾酒 (K o r n) , 裝在超過 5 公升之容器內或供分裝用 (不論容器容量是否超過 5 公升) 者 Korn, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	
刪除	2208.90.90.10-6	其他穀類酒 Other distilled cereal beverages	461 MP1	475
增列	2208.90.90.11-5	其他穀類酒, 裝在 5 公升或以下之容器內且非供分裝用者 Other distilled cereal beverages, in containers holding 5 liter or less, and not for repackage	463 MP1	
增列	2208.90.90.12-4	其他穀類酒, 裝在超過 5 公升之容器內或供分裝用 (不論容器容量是否超過 5 公升) 者 Other distilled cereal beverages, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MP1	
刪除	2208.90.90.20-4	其他果類酒 Other distilled fruit beverages	461 MW0	475
增列	2208.90.90.21-3	其他果類酒, 裝在 5 公升或以下之容器內且非供分裝用者 Other distilled fruit beverages, in containers holding 5 liter or less, and not for repackage	463 MW0	
增列	2208.90.90.22-2	其他果類酒, 裝在超過 5 公升之容器內或供分裝用 (不論容器容量是否超過 5 公升) 者 Other distilled fruit beverages, in containers holding over 5 liter, or for repackage (no matter the container is over 5 liter or not)	464 MW0	

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菸酒類產品修訂項目表

異動別	商品分類號列	貨名	輸入規定	輸出規定
增列	2208.90.90.31-1	其他再製酒，酒精強度（以容積計）在20%及以下，裝在5公升或以下之容器內且非供分裝用者 Other re-processed alcoholic beverages, of an alcoholic strength by volume of 20% vol or less, in containers holding 5 liter or less, and not for repackaging	463 MW0	
增列	2208.90.90.32-0	其他再製酒，酒精強度（以容積計）在20%及以下，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Other re-processed alcoholic beverages, of an alcoholic strength by volume of 20% vol or less, in containers holding over 5 liter, or for repackaging (no matter the container is over 5 liter or not)	464 MW0	
增列	2208.90.90.33-9	其他再製酒，酒精強度（以容積計）超過20%，裝在5公升或以下之容器內且非供分裝用者 Other re-processed alcoholic beverages, of an alcoholic strength by volume of exceeding 20% vol, in containers holding 5 liter or less, and not for repackaging	463 MW0	
增列	2208.90.90.34-8	其他再製酒，酒精強度（以容積計）超過20%，裝在超過5公升之容器內或供分裝用（不論容器容量是否超過5公升）者 Other re-processed alcoholic beverages, of an alcoholic strength by volume of exceeding 20% vol, in containers holding over 5 liter, or for repackaging (no matter the container is over 5 liter or not)	464 MW0	
刪除	2208.90.90.90-9	其他烈酒及其他含有酒精成分之飲料 Other spirits and other spirituous beverages	461 MW0	475

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中華民國進出口貨品分類表
菸酒類產品修訂項目表

異動別	商品分類號列	貨名	輸入規定	輸出規定
增列	2208.90.90.91-8	其他烈酒及其他含有酒精成分之飲料，裝在5公升或以下之容器內且非供分裝用者 Other spirits and other spirituous beverages, in containers holding 5 liter or less, and not for repackaging	463 MW0	
增列	2208.90.90.92-7	其他烈酒及其他含有酒精成分之飲料，裝在超過5公升之容器內或供分裝用（不論裝在5公升以上或以下之容器內）者 Other spirits and other spirituous beverages, in containers holding over 5 liter, or for repackaging (no matter the container is over 5 liter or not)	464 MW0	
刪除	2402.10.00.00-8	含菸葉之雪茄菸、呂宋菸及小雪茄菸 Cigars, cheroots and cigarillos, containing tobacco	461 MW0	475
增列	2402.10.00.11-5	含菸葉之雪茄菸、呂宋菸及小雪茄菸，非供分裝用者 Cigars, cheroots and cigarillos, containing tobacco, and not for repackaging	463 MW0	
增列	2402.10.00.12-4	含菸葉之雪茄菸、呂宋菸及小雪茄菸，供分裝用者 Cigars, cheroots and cigarillos, containing tobacco, and for repackaging	464 MW0	
刪除	2402.20.00.00-6	含菸葉之紙菸 Cigarettes containing tobacco	461 MW0	475
增列	2402.20.00.11-3	含菸葉之紙菸，非供分裝用者 Cigarettes containing tobacco, and not for repackaging	463 MW0	
增列	2402.20.00.12-2	含菸葉之紙菸，供分裝用者 Cigarettes containing tobacco, and for repackaging	464 MW0	
刪除	2402.90.10.00-9	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	461 MW0	475

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中華民國進出口貨品分類表
菸酒類產品修訂項目表

異動別	商品分類號列	貨名	輸入規定	輸出規定
增列	2402.90.10.11-6	含菸葉代用品之雪茄菸、呂宋菸及小雪茄菸， 非供分裝用者 Cigars, cheroots and cigarillos, containing tobacco substitutes, and not for repackage	463 MW0	
增列	2402.90.10.12-5	含菸葉代用品之雪茄菸、呂宋菸及小雪茄菸， 供分裝用者 Cigars, cheroots and cigarillos, containing tobacco substitutes, and for repackage	464 MW0	
刪除	2402.90.20.00-7	含菸葉代用品之紙菸 Cigarettes containing tobacco substitutes	461 MW0	475
增列	2402.90.20.11-4	含菸葉代用品之紙菸，非供分裝用者 Cigarettes containing tobacco substitutes, and not for repackage	463 MW0	
增列	2402.90.20.12-3	含菸葉代用品之紙菸，供分裝用者 Cigarettes containing tobacco substitutes, and for repackage	464 MW0	
刪除	2403.10.00.00-7	吸煙菸，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	461 MW0	475
增列	2403.10.00.11-4	吸煙菸，不論是否含有任何比例之菸葉代用品， 非供分裝用者 Smoking tobacco, whether or not containing tobacco substitutes in any proportion, and not for repackage	463 MW0	
增列	2403.10.00.12-3	吸煙菸，不論是否含有任何比例之菸葉代用品， 供分裝用者 Smoking tobacco, whether or not containing tobacco substitutes in any proportion, and for repackage	464 MW0	
刪除	2403.99.90.00-2	其他加工菸葉及菸葉代用製品 Other manufactured tobacco and manufactured tobacco substitutes	461 MW0	

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菸酒類產品修訂項目表

異動別	商品分類號列	貨名	輸入規定	輸出規定
增列	2403.99.90.11-9	其他加工菸葉及菸葉代用製品，非供分裝用者 Other manufactured tobacco and manufactured tobacco substitutes, and not for repackage	463 MW0	
增列	2403.99.90.12-8	其他加工菸葉及菸葉代用製品，供分裝用者 Other manufactured tobacco and manufactured tobacco substitutes, and for repackage	464 MW0	

輸入規定代號內容：

- (空白) 准許(免除簽發許可證)
Permitted (free of licensing)
- 251 應檢附經濟部工業局同意文件。
Approval from the Industrial Development Bureau, Ministry of Economic Affairs is required.
- 461 限由菸酒公賣機關申請或應檢附菸酒公賣機關同意文件。
Import application can be made only by the Taiwan Tobacco and Wine Board, or an approval from the said Board is required.
- 463 應檢附財政部核發之菸酒進口業許可執照影本或財政部同意文件。
(增列) A photocopy of the tobacco and/or alcohol importer business license or an approval issued by Ministry of Finance is required.
- 464 (一) 應檢附財政部核發之菸酒進口業許可執照影本。(二) 進口供分裝之酒、未變性酒精或菸，業者於報關時應報明其用途，並檢附生產國政府或政府授權之商會所出具之原產地證明；酒或未變性酒精之容器容量超過五公升者，應另檢附財政部核准文件。
(增列) 1. A photocopy of the tobacco and/or alcohol importer business license issued by Ministry of Finance is required. 2. For importation of alcohol products, undenatured ethyl alcohol or tobacco products to repackage, the usage should be specified, and the certificate of origin issued by the government or chambers of commerce authorized by the government where the imported products are manufactured is required. If the alcohol products or undenatured ethyl alcohol in containers holding over 5 liter, the approval from Ministry of Finance is required also.
- 467 供製酒及製藥以外工業使用之自用未變性酒精，應檢附經濟部工業局之同意文件；
(增列) 供製藥使用之自用未變性酒精，應檢附財政部核發之同意文件；供軍事機關、軍事學校及軍醫院使用之自用未變性酒精，應檢附國防部之同意文件。
For importation of undenatured ethyl alcohol used by industry except alcoholic beverage

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and medical manufactory, approval from the Industrial Development Bureau, Ministry of Economic Affairs is required. For importation of undenatured ethyl alcohol used by medical manufactory, approval from Ministry of Finance is required. For importation of undenatured ethyl alcohol used by military authority, military school and military hospital, approval from the Ministry of National Defense is required.

MP1 (一)大陸物品有條件准許間接輸入，應符合「大陸物品有條件准許輸入項目、輸入管理法規彙總表」之規定。(二)「大陸物品有條件准許輸入項目、輸入管理法規彙總表」內列有特別規定「MXX」代號者，應向國際貿易局辦理輸入許可證；未列有特別規定「MXX」代號者，依一般簽證規定辦理。

1. Importation of Mainland China products in this category from a third area is conditionally permitted. The importation should conform to the regulations of "Consolidated List of Conditional Import Items of Mainland China Origin and Regulations Governing Import of Mainland China Origin Commodities". 2. Importation of items on the "Consolidated List of Conditional Import Items of Mainland China Origin and Regulations Governing Import of Mainland China Origin Commodities" with "MXX" code requires Import Permit issued by the BOFT; Importation of items without "MXX" code shall be subject to the general code of import permit issuance.

MW0 大陸物品不准輸入。

Importation of Mainland China products is prohibited.

C01 經濟部標準檢驗局公告應施進口檢驗商品。

Items subject to legal import inspection announced by the Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs.

輸出規定代號內容：

(空白) 准許(免除簽發許可證)

Permitted (free of licensing)

475 應檢附台灣省菸酒公賣局同意文件

Approval from the Taiwan Tobacco & Wine Monopoly Bureau is required.