

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		
01.01	馬、驢、騾及馱驢	Live horses, asses, mules and hinnies:		
0101.10	-純種繁殖用	-Pure-bred breeding animals		
0101.10.10.00	--馬	-- Horses	0	A
0101.10.90.00	--其他	--Other	10	A
0101.90.00.00	-其他	-Other	10	A
01.02	牛	Live bovine animals		
0102.10.00.00	-純種繁殖用	-Pure-bred breeding animals	0	A
0102.90.00.00	-其他	-Other	10	A
01.03	豬	Live swine		
0103.10.00.00	-純種繁殖用	-Pure-bred breeding animals	0	A
0103.9	--其他：	-Other:		
0103.91.00.00	--重量少於5 0 公斤者	--Weighing less than 50 kg	10	B
0103.92.00.00	--重量5 0 公斤及以上者	--Weighing 50 kg or more	10	B
01.04	綿羊及山羊	Live sheep and goats		
0104.10	-綿羊	-Sheep		
0104.10.10.00	--純種繁殖用	-- Pure-bred breeding animals	0	A
0104.10.90.00	--其他	--Other	5	A
0104.20	-山羊	-Goats		
0104.20.10.00	--純種繁殖用	-- Pure-bred breeding animals	0	A
0104.20.90.00	--其他	--Other	10	A
01.05	家禽，係指雞、鴨、鵝、火雞及珍珠雞	Live poultry, that is to say, fowls of the species Gallus domestics, ducks, geese, turkeys and guinea fowls		
0105.1	--重量1 8 5 公克及以下者：	-Weighing not more than 185 g:		
0105.11.00.00	飼養之雞	--Fowls of the species Gallus domestics	0	A
0105.12.00.00	--火雞	--Turkeys	0	A
0105.19.00.00	--其他	--Other	10	C
0105.9	--其他：	-Other:		
0105.92.00.00	--飼養之雞，重量2 0 0 0 公克及以下者	-- Fowls of the species Gallus domestics, weighing not more than 2000 g	10	C
0105.93.00.00	--飼養之雞，重量2 0 0 0 公克以上者	-- Fowls of the species Gallus domestics, weighing more than 2000 g	10	C
0105.99.00.00	--其他	--Other	10	C
01.06	其他活動物	Other live animals		
0106.1	--哺乳類動物：	-Mammals:		
0106.11.00.00	--靈長目	--Primates	10	A
0106.12.00.00	--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)	10	A
0106.19.00.00	--其他	--Other	10	A
0106.20.00.00	-爬蟲類（包括蛇及龜）	-Reptiles (including snakes and turtles)	10	A
0106.3	--鳥類：	--Birds:		
0106.31.00.00	--猛禽	--Birds of prey	10	A
0106.32.00.00	--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)	10	A
0106.39.00.00	--其他	--Other	10	A
0106.90	-其他	-Other		

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0106.90.10.00	--蜜蜂(包括在蜂箱盒或其他類似 容器內)	---Bees, whether or not in swarms, hives or the like	0	A
0106.90.90.00	---其他	---Others	10	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
02	第二章 肉及食用雜碎	Chapter 2 Meat and edible meat offal		
02.01	牛肉，生鮮或冷藏	Meat of bovine animals, fresh or chilled		
0201.10.00.00	-屠體及半片屠體	-Carcasses and half-carcasses	30	D
0201.20.00	-其他帶骨切割肉	-Other cuts with bone in		
0201.20.00.10	----背脊肉及腰內肉	----Loins and fillets	30	D
0201.20.00.90	----其他	----other	30	D
0201.30.00	-去骨者	-Boneless		
0201.30.00.10	----背脊肉及腰內肉	----Loins and fillets	30	D
0201.30.00.90	----其他	----Other	30	D
02.02	冷凍牛肉	Meat of bovine animals, frozen		
0202.10.00.00	-屠體及半片屠體	-Carcasses and half-carcasses	30	D
0202.20.00	-其他帶骨切割肉	-Other cuts with bone in		
0202.20.00.10	----背脊肉及腰內肉	----Loins and fillets	30	D
0202.20.00.90	----其他	----other	30	D
0202.30.00	-去骨者	-Boneless		
0202.30.00.10	----背脊肉及腰內肉	----Loins and fillets	30	D
0202.30.00.90	----其他	----other	30	D
02.03	豬肉，生鮮、冷藏或冷凍	Meat of swine, fresh, chilled or frozen		
0203.1	--生鮮或冷藏：	--Fresh or chilled:		
0203.11.00.00	--屠體及半片屠體	--Carcasses and half-carcasses	15	E
0203.12.00.00	--帶骨之腿肉、肩肉及其切割肉	--Hams, shoulders and cuts thereof, with bone in	15	E
0203.19.00	--其他	--Other		
0203.19.00.10	----背脊肉及腰內肉	----Loins and fillets	15	E
0203.19.00.90	----其他	----other	15	E
0203.2	--冷凍：	--Frozen:		
0203.21.00.00	--屠體及半片屠體	--Carcasses and half-carcasses	15	E
0203.22.00.00	--帶骨之腿肉、肩肉及其切割肉	--Hams, shoulders and cuts thereof, with bone in	15	E
0203.29.00	--其他	--Other		
0203.29.00.10	----背脊肉及腰內肉	----Loins and fillets	15	E
0203.29.00.90	----其他	---- other	15	E
02.04	綿羊或山羊肉，生鮮、冷藏或冷凍	Meat of sheep or goats, fresh, chilled or frozen		
0204.10.00.00	-屠體及半片屠體小羊肉，生鮮或冷藏	-Carcasses and half-carcasses of lamb, fresh or chilled	15	B
0204.2	--綿羊肉，生鮮或冷藏：	--Other meat of sheep, fresh or chilled:		
0204.21.00.00	--屠體及半片屠體	--Carcasses and half-carcasses	15	B
0204.22.00.00	--其他帶骨切割肉	--Other cuts with bone in	15	B
0204.23.00.00	--去骨者	--Boneless	15	B
0204.30.00.00	-冷凍屠體及半片屠體小羊肉	-Carcasses and half-carcasses of lamb, frozen	15	B
0204.4	--冷凍綿羊肉：	--Other meat of sheep, frozen:		
0204.41.00.00	--屠體及半片屠體	--Carcasses and half-carcasses	15	B
0204.42.00.00	--其他帶骨切割肉	--Other cuts with bone in	15	B
0204.43.00.00	--去骨者	--Boneless	5	B
0204.50.00.00	-山羊肉	-Meat of goats	15	B
0205.00.00.00	肉類（馬、騾、驢及馱驢），生鮮、冷藏或冷凍	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	5	B

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02.06	食用雜碎(牛、豬、綿羊、山羊、馬、騾、驢或馱驢), 生鮮、冷藏或冷凍	Edible offals of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen		
0206.10.00.00	-牛雜碎, 生鮮或冷藏	-Of bovine animals, fresh or chilled	15	B
0206.2	--冷凍牛雜碎:	-Of bovine animals, frozen:		
0206.21.00.00	--舌	--Tongues	10	B
0206.22.00.00	--肝	--Livers	10	B
0206.29.00.00	--其他	--Other	10	B
0206.30	-豬雜碎, 生鮮或冷藏	-Of swine, fresh or chilled		
0206.30.10.00	---豬皮	---Skin	5	C
0206.30.90.00	---其他	---Other	5	C
0206.4	--冷凍豬雜碎:	-Of swine, frozen:		
0206.41.00.00	--肝	--Livers	5	A
0206.49	--其他	--Other		
0206.49.10.00	---豬皮	---Skin	5	C
0206.49.90.00	---其他	---Other	5	A
0206.80.00.00	-其他雜碎, 生鮮或冷藏	-Other, fresh or chilled	5	A
0206.90.00.00	-冷凍其他雜碎	-Other, frozen	5	B
02.07	屬第 0 1 0 5 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		
0207.1	--飼養之雞:	-Of fowls of the species Gallus domesticus:		
0207.11.00.00	--未切成塊者, 生鮮或冷藏	--Not cut in pieces, fresh or chilled	30	E
0207.12.00.00	--冷凍未切成塊者	--Not cut in pieces, frozen	30	E
0207.13	--肉塊及雜碎, 生鮮或冷藏	--Cuts and offal, fresh or chilled		
0207.13.10.00	---肉醬, 以機器去骨者	---In paste form, mechanically boned	5	E
0207.13.9	---其他	---Other:		
0207.13.91.00	---胸肉	----Breasts	30	E
0207.13.99	----其他	----Other		
0207.13.99.10	-----切割完全	-----Complete cuts	30	E
0207.13.99.20	-----大腿與小腿	-----Thigh and legs	170	E
0207.13.99.90	-----其他	-----Other	15	E
0207.14	--冷凍肉塊及雜碎	--Cuts and offal, frozen		
0207.14.10.00	--肉醬, 以機器去骨者	---In paste form, mechanically boned	5	E
0207.14.9	---其他	---Other:		
0207.14.91.00	---胸肉	----Breasts	30	E
0207.14.99	---其他	----Other		
0207.14.99.10	-----切割完全	-----Complete cuts	30	E
0207.14.99.20	-----大腿與小腿	-----Thigh and legs	170	E
0207.14.99.90	-----其他	-----Other	15	E
0207.2	--火雞:	--Of turkeys:		
0207.24.00.00	--未切成塊者, 生鮮或冷藏	--Not cut in pieces, fresh or chilled	15	C
0207.25.00.00	--冷凍未切成塊者	--Not cut in pieces, frozen	15	C
0207.26	--肉塊及雜碎, 生鮮或冷藏	--Cuts and offal, fresh or chilled		
0207.26.10.00	---肉醬, 以機器去骨者	---In paste form, mechanically boned	5	A
0207.26.90.00	---其他	---Other	15	A
0207.27	--冷凍肉塊及雜碎	--Cuts and offal, frozen		
0207.27.10.00	---肉醬, 以機器去骨者	---In paste form, mechanically boned	5	A
0207.27.90.00	---其他	---Other	15	A
0207.3	--鴨、鵝及珍珠雞:	-Of ducks, geese or guinea fowls:		
0207.32.00.00	--未切成塊者, 生鮮或冷藏	--Not cut in pieces, fresh or chilled	15	A

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0207.33.00.00	--冷凍未切成塊者	--Not cut in pieces, frozen	15	A
0207.34.00.00	--脂肝，生鮮或冷藏	--Fatty livers, fresh or chilled	15	B
0207.35	--其他，生鮮或冷藏	--Other, fresh or chilled		
0207.35.10.00	---肉醬，以機器去骨者	---In paste form, mechanically boned	15	A
0207.35.90.00	---其他	---Other	15	B
0207.36	--冷凍其他	--Other, frozen		
0207.36.10.00	---肉醬，以機器去骨者	---In paste form, mechanically boned	15	A
0207.36.90.00	---其他	---Other	15	B
02.08	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		
0208.10.00.00	-家兔或野兔	-Of rabbits or hares	15	B
0208.20.00.00	-蛙腿	-Frogs' legs	15	B
0208.30.00.00	-靈長目	-Of primates	15	A
0208.40.00.00	-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 order Sirenia)	15	A
0208.50.00.00	-爬蟲類（包括蛇及龜）	-Of reptiles (including snakes and turtles)	15	A
0208.90.00.00	-其他	-Other	15	A
02.09	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 smoked		
0209.00.10.00	---鹹豬脂	---salt pork	15	D
0209.00.20.00	---豬脂	---Pig fat	5	C
0209.00.30.00	---禽脂	---Poultry fat	15	C
02.10	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		
0210.1	--豬肉：	--Meat of swine:		
0210.11.00.00	--帶骨之豬腿肉、肩肉及其切割肉	--Hams, shoulders and cuts thereof, with bone in	15	D
0210.12.00.00	--腹脇肉及其切割肉	--Bellies (streaky) and cuts thereof	15	D
0210.19.00.00	--其他	--Other	15	C
0210.20.00.00	-牛肉	-Meat of bovine animals	15	D
0210.9	--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 :		
0210.91.00.00	--靈長目	--Of primates	15	A
0210.92.00.00	--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 order Sirenia)	15	A
0210.93.00.00	--爬蟲類（包括蛇及龜）	--Of reptiles (including snakes and turtles)	15	A
0210.99	--其他	--Other		
0210.99.10.00	---鹹或浸鹹之家禽肝	--- Poultry livers, salted or in brine	15	A
0210.99.20.00	---乾或燻製之家禽肝	---Poultry livers, dried or smoked	15	A
0210.99.30.00	---肉類或雜碎肉製成之肉粉或粗	---Flours and meals of meat or meat offal	10	C
0210.99.90.00	---其他	---Other	15	C

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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		
03.01	活魚	Live fish		
0301.10.00.00	-觀賞用魚	-Ornamental fish	15	D
0301.9	--其他活魚：	--Other live fish:		
0301.91	-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 (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		
0301.91.10.00	繁殖用魚苗	---Fry for re-stocking	0	A
0301.91.90.00	---其他	---Other	10	C
0301.92	--鰻魚	--Eels (<i>Anguilla</i> spp.)		
0301.92.10.00	---繁殖用魚苗	---Fry for re-stocking	0	A
0301.92.90.00	---其他	---Other	10	C
0301.93	--鯉魚	--Carp		
0301.93.10.00	---繁殖用魚苗	---Fry for re-stocking	5	B
0301.93.90.00	---其他	---Other	10	C
0301.99	--其他	--Other		
0301.99.10.00	繁殖用魚苗	---Fry for re-stocking	0	A
0301.99.9	---其他	---Other		
0301.99.91.00	--鮪魚、鰹魚、沙丁魚及鯖魚	----Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) and mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0	A
0301.99.99.00	----其他	----Other	10	C
03.02	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		
0302.1	--鮭鱒科（肝及卵除外）：	-Salmonidae, excluding livers and roes:		
0302.11.00.00	--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 (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	D
0302.12.00.00	--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>)	10	C
0302.19.00.00	--其他	--Other	10	C
0302.2	--扁魚類（右鰈科、左鰈科、左鰈科、右鰈科、澳洲鰈科、苔鰈科）肝及卵除外：	--Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		

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0302.21.00.00	--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)	10	C
0302.22.00.00	--鱈魚（大西洋有棘鱈魚）	--Plaice (Pleuronectes platessa)	10	C
0302.23.00.00	--鰽魚（牛舌魚）	--Sole (Solea spp.)	10	C
0302.29.00.00	--其他	--Other	10	C
0302.3	--鮪魚（鮪屬），正鯷、肝及卵除外：	--Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes :		
0302.31.00.00	--長鰭鮪	--Albacore or longfinned tunas (Thunnus alalunga)	0	A
0302.32.00.00	--黃鰭鮪	--Yellowfin tunas (Thunnus albacares)	0	A
0302.33.00.00	--正鯷	--Skipjack or stripe-bellied bonito	0	A
0302.34.00.00	--大目鮪	--Bigeye tunas (Thunnus obesus)	0	A
0302.35.00.00	--黑鮪	--Bluefin tunas (Thunnus thynnus)	0	A
0302.36.00.00	--南方黑鮪	--Southern bluefin tunas (Thunnus maccoyii)	0	A
0302.39.00.00	--其他	--Other	0	A
0302.40.00.00	--鱈魚（大西洋鱈、正鱈），肝及卵除外	--Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	10	C
0302.50.00.00	--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	10	C
0302.6	--其他魚類，肝及卵除外：	--Other fish, excluding livers and roes:		
0302.61.00.00	--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)	0	A
0302.62.00.00	--黑絲 （黑條鰯）	--Haddock (Melanogrammus aeglefinus)	10	C
0302.63.00.00	--黑鱈（維納斯黑鱈）	--Coalfish (Pollachius virens)	10	C
0302.64.00.00	--鯖魚（正鯖、花腹鯖、白腹鯖）	Mackerel (Scomber scombrus, Scomber australasicus, Scomber Japonicus)	10	C
0302.65.00.00	--鯊魚	--Dogfish and other sharks	10	C
0302.66.00.00	--鰻魚	--Eels (Anguilla spp.)	10	C
0302.69	--其他	--Other		
0302.69.20.00	---龍占魚	---Snappers (Lutjanus spp.)	15	C
0302.69.30.00	---鬼頭刀魚	---Dolphinfish (Coryphaena hippurus)	15	C
0302.69.40.00	---鱸魚	---Groupers (Epinephelus spp., Paralabrax spp.)	15	C
0302.69.50.00	---石首魚	---Croakers (Sciaena spp.)	15	C
0302.69.60.00	---旗魚	---Spearfishes (Makaria spp., Tetrapturus	15	C
0302.69.70.00	---吳郭魚	---Tilapias (Tilapia spp.)	15	C
0302.69.80.00	---石斑魚	---Dusky sea-perch (Epinephelus guaza)	15	C
0302.69.90.00	---其他	---Other	15	C
0302.70.00.00	-肝及卵	-Livers and roes	5	B
03.03	冷凍魚（第 0 3 0 4 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		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
0303.1	--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 (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes :		
0303.11.00.00	--紅鉤吻鮭	--Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10	C
0303.19.00.00	--其他	--Other	10	C
0303.2	--其他鮭鱒類（肝及卵除外）：	--Other salamonidae, excluding livers and roes:		
0303.21.00.00	--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 (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15	D
0303.22.00.00	--大西洋鮭及多瑙河鮭	--Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	C
0303.29.00.00	--其他	--Other	10	C
0303.3	-扁魚類(右鰈科、左鰈科、左鰈科、右鰈科、澳洲鰈科、苔鰈科), 肝及卵除外：	-Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :		
0303.31.00.00	--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 (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	C
0303.32.00.00	--鰈魚（大西洋有棘鰈魚）	--Plaice (<i>Pleuronectes platessa</i>)	10	C
0303.33.00.00	--鰻魚（牛舌魚）	--Sole (<i>Solea</i> spp.)	10	C
0303.39.00.00	--其他	--Other	10	C
0303.4	--鮪魚（鮪屬），正鯷、肝及卵除外：	--Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :		
0303.41.00.00	--長鰭鮪	--Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0	A
0303.42.00.00	--黃鰭鮪	--Yellowfin tunas (<i>Thunnus albacares</i>)	0	A
0303.43.00.00	--正鯷	--Skipjack or stripe-bellied bonito	0	A
0303.44.00.00	--大目鮪	--Bigeye tunas (<i>Thunnus obesus</i>)	0	A
0303.45.00.00	--黑鮪	--Bluefin tunas (<i>Thunnus thynnus</i>)	0	A
0303.46.00.00	--南方黑鮪	--Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0	A
0303.49.00.00	--其他	--Other	0	A
0303.50.00.00	- 魚（大西洋、正），肝及卵除外	-Herrings (<i>Clupea harengus</i> , <i>Clupea Pallasii</i>), excluding livers and roes	10	C
0303.60.00.00	-鱈魚（大西洋鱈、格陵蘭鱈、正鱈），肝及卵除外	-Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	10	C
0303.7	--其他魚類，肝及卵除外：	--Other fish, excluding livers and roes:		
0303.71.00.00	--沙丁魚（磯沙丁、正沙丁）、鰵沙丁魚、鯷魚或魚（正）	--Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	0	A
0303.72.00.00	--冷凍黑絲（黑條鰻）	--Haddock (<i>Melanogrammus aeglefinus</i>)	10	C
0303.73.00.00	--黑鱈（維納斯黑鱈）	--Coalfish (<i>Pollachius virens</i>)	10	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
0303.74.00.00	--鯖魚（正鯖、花腹鯖、白腹鯖）	--Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	0	A
0303.75.00.00	--鯊魚	--Dogfish and other sharks	10	C
0303.76.00.00	--鰻魚	--Eels (Anguilla spp.)	10	C
0303.77.00.00	--鱸魚	--Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)	15	D
0303.78.00.00	--鰵魚（詹星魚）	--Hake (Merluccius spp., Urophycis spp.)	10	C
0303.79.00.00	--其他	--Other	10	C
0303.80.00.00	-肝及卵	-Livers and roes	5	B
03.04	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		
0304.10.00.00	-生鮮或冷藏	-Fresh or chilled	15	C
0304.20	-冷凍切片	-Frozen fillets		
0304.20.20.00	---龍占魚	---Of snappers	15	C
0304.20.30.00	---鬼頭刀魚	---Of dolphinfish	15	C
0304.20.40.00	---鱸魚	---Of groupers	15	C
0304.20.50.00	---石首魚	---Of croakers	15	C
0304.20.60.00	---旗魚	---Of spearfishes	15	C
0304.20.70.00	---吳郭魚	---Of tilapias	15	C
0304.20.80.00	---石斑魚	---Of dusky sea-perch	15	C
0304.20.90.00	---其他	---Other	15	C
0304.90.00.00	-其他	-Other	15	D
03.05	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		
0305.10.00.00	-適於人類食用之魚粉、細粒及團粒	-Flours, meals and pellets of fish, fit for human consumption	0	A
0305.20.00.00	-乾、燻、鹹或浸鹹之魚肝及魚卵	-Livers and roes, dried, smoked, salted or in brine	10	C
0305.30.00.00	-乾、鹹或浸鹹魚之切片，但未燻製	-Fish fillets, dried, salted or in brine, but not smoked	15	C
0305.4	--燻魚，包括切片：	--Smoked fish, including fillets:		
0305.41.00.00	--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)	15	C
0305.42.00.00	--魚（太平洋、正）	--Herrings (Clupea harengus, Clupea pallasii)	15	C
0305.49.00.00	--其他	--Other	15	C
0305.5	--乾魚，不論是否為鹹者（但未燻製）：	--Dried fish, whether or not salted but not smoked:		
0305.51.00.00	--鱈魚（大西洋鱈、格陵蘭鱈、正鱈）	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15	C
0305.59.00.00	--其他	--Other	15	C
0305.6	--鹹魚（乾及燻製者除外），浸鹹魚：	--Fish, salted but not dried or smoked and fish in brine:		
0305.61.00.00	--魚（太平洋、正）	--Herrings (Clupea harengus, Clupea pallasii)	15	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
0305.62.00.00	--鱈魚（大西洋鱈、格陵蘭鱈、正鱈）	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15	C
0305.63.00.00	--鯷魚（鯷魚）	--Anchovies (Engraulis spp.)	15	C
0305.69.00.00	--其他	--Other	15	C
03.06	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 crusta		
0306.1	--冷凍者：	--Frozen:		
0306.11	--岩龍蝦及海螯蝦	--Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)		
0306.11.1	---未去殼	---Unshelled:		
0306.11.11.00	----整體	----Whole	10	C
0306.11.12.00	----頭部	----Heads	10	C
0306.11.13.00	----尾部	----Tails	10	C
0306.11.20.00	---去殼	---Shelled	10	C
0306.12.00.00	--龍蝦（蟹祖）	--Lobsters (Homarus spp.)	10	C
0306.13	--小蝦及對蝦	--Shrimps and prawns		
0306.13.1	----小蝦	---Shrimps:		
0306.13.11.00	----養殖蝦	----Cultivated	10	C
0306.13.19.00	----其他	----Other	10	C
0306.13.90.00	---其他	---Other	10	C
0306.14.00.00	--蟹類	--Crabs	10	C
0306.19.00.00	--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	10	C
0306.2	--未冷凍者：	--Not frozen:		
0306.21.00.00	--岩龍蝦及海螯蝦（刺蝟）	--Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	10	C
0306.22.00.00	--龍蝦（蟹祖）	--Lobsters (Homarus spp.)	10	C
0306.23	--小蝦及對蝦	--Shrimps and prawns		
0306.23.10.00	--繁殖用蝦苗	---Fry for re-stocking	0	A
0306.23.90.00	---其他	---Other	10	C
0306.24.00.00	--蟹類	--Crabs	10	C
0306.29	--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		
0306.29.10.00	---粉、細粉及團粒	---Flours, meals and pellets	5	B
0306.29.90.00	---其他	---Other	10	C
03.07	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 invertebra other than crutaceans, fit for human consumption		
0307.10.00.00	-牡蠣（蠔、蚶）	-Oysters	10	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
0307.2	--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 :		
0307.21.00.00	--活、生鮮或冷藏	--Live, fresh or chilled	10	C
0307.29.00.00	--其他	--Other	10	C
0307.3	--貽貝（淡菜）：	--Mussels (Mytilus spp., Perna spp.):		
0307.31.00.00	--活、生鮮或冷藏	--Live, fresh or chilled	10	C
0307.39.00.00	--其他	--Other	10	C
0307.4	--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., Nototodarus spp., Sepioteuthis spp.):		
0307.41.00.00	--活、生鮮或冷藏	--Live, fresh or chilled	10	C
0307.49	--其他	--Other		
0307.49.10.00	---冷凍魷魚，以3公斤以上之容器包裝者	---Frozen squid, in containers holding more than 3 kg	0	A
0307.49.90.00	---其他	---Other	10	C
0307.5	--章魚：	--Octopus (Octopus spp.):		
0307.51.00.00	--活、生鮮或冷藏	--Live, fresh or chilled	10	C
0307.59.00.00	--其他	--Other	10	C
0307.60.00.00	-螺，（海螺除外）	-Snails, other than sea snails	10	C
0307.9	--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:		
0307.91.00.00	--活、生鮮或冷藏	--Live, fresh or chilled	10	C
0307.99.00.00	--其他	--Other	10	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		
04.01	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		
0401.10.00	-含脂重量不超過1%者	-Of a fat content, by weight, not exceeding 1%		
0401.10.00.1	--牛奶:	--Milk:		
0401.10.00.11	---鮮奶	---Fresh milk	15	D
0401.10.00.19	---其他	---other	15	D
0401.10.00.20	--奶油	---Cream	15	D
0401.20.00	-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%		
0401.20.00.1	--牛奶:	--Milk:		
0401.20.00.11	---鮮奶	---Fresh milk	15	D
0401.20.00.19	---其他	---other	15	D
0401.20.00.20	--奶油	---Cream	15	D
0401.30.00	-含脂重量超過6%者	-Of a fat content, by weight, exceeding 6%		
0401.30.00.1	--牛奶:	--Milk:		
0401.30.00.11	---鮮奶	---Fresh milk	15	D
0401.30.00.19	---其他	---other	15	D
0401.30.00.20	--奶油	---Cream	15	D
04.02	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		
0402.10.00.00	-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%	60	D
0402.2	--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%:		
0402.21	--未加糖或未含其他甜味料者	--Not containing added sugar or other sweetening matter		
0402.21.1	---脫脂奶粉(含脂重量低於26%)	---Semi-skimmed milk, of a fat content, by weight, of less than 26%		
0402.21.11.00	----以容器包裝，其淨重低於3公斤	----In containers of a net content of less than 3 kg	60	D
0402.21.12.00	----以容器包裝，其淨重3公斤及以上	----In containers of a net content of 3 kg or more	60	D
0402.21.2	----全脂奶粉(含脂重量26%及以上)	---Full-cream milk, of a fat content, by weight, of 26% or more:		
0402.21.21.00	----以容器包裝，其淨重低於5公斤	----In containers of a net content of less than 5 kg	60	D
0402.21.22.00	----以容器包裝，其淨重5公斤及以上	----In containers of a net content of 5 kg or more	60	D
0402.29.00.00	--其他	--Other	60	D
0402.9	--其他：	-Other:		
0402.91	--未加糖或未含其他甜味料者	--Not containing added sugar or other sweetening matter		
0402.91.10.00	---煉乳	---Evaporated milk	10	A
0402.91.20.00	---乳水	---Cream	40	D

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
0402.91.90	---其他	---Other		
0402.91.90.10	----牛奶	----Milk	15	D
0402.91.90.90	----其他	----other	15	D
0402.99	--其他	--Other		
0402.99.10.00	--煉乳	---Condensed milk	10	D
0402.99.90	---其他	---Other		
0402.99.90.10	----牛奶	----Milk	15	D
0402.99.90.20	----奶油	----Milk Cream	15	D
04.03	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		
0403.10.00.00	-酸酪乳	-Yogurt	40	D
0403.90	-其他	-Other		
0403.90.10.00	---酪乳粉	---Buttermilk	15	D
0403.90.90.00	---其他	---Other	15	D
04.04	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		
0404.10.00.00	-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	0	A
0404.90.00.00	-其他	-Other	10	D
04.05	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		
0405.10.00.00	-乳酪	-Butter	40	D
0405.20.00.00	-乳製品塗醬	-Dairy spreads	15	D
0405.90	-其他	-Other		
0405.90.10.00	---乳酪油	---Butter oil	5	A
0405.90.90.00	---其他	---Other	15	D
04.06	乾酪及凝乳	Cheese and curd		
0406.10.00.00	-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	40	D
0406.20	-磨碎或粉狀之各類乾酪	-Grated or powdered cheese, of all kinds		
0406.20.10.00	---脫水乳酪	---Cheddar type, dried	0	A
0406.20.90	---其他	---Other		
0406.20.90.10	----粉狀	----Powdered	35	D
0406.20.90.90	----其他	---- other	35	D
0406.30.00.00	-加工乾酪，非磨碎或非粉狀者	-Processed cheese, not grated or powdered	40	D
0406.40.00.00	-藍黴乾酪	-Blue-veined cheese	15	D
0406.90	-其他乾酪	-Other cheese		
0406.90.10.00	---義大利白乾酪	---Mozerella type	40	D
0406.90.20.00	---塊狀或條狀乾酪	---Cheddar type, in blocks or slabs	5	D
0406.90.90.00	---其他	---Other	40	D

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
04.07	帶殼禽蛋，鮮、調製或煮熟	Birds' eggs, in shell, fresh, preserved or cooked		
0407.00.10.00	---種蛋	---Fertilized eggs for breeding	0	A
0407.00.20.00	---駝鳥蛋	---Ostrich eggs	10	A
0407.00.90.00	---其他	---Other	15	D
04.08	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		
0408.1	--蛋黃：	-Egg yolks:		
0408.11.00.00	--乾燥	--Dried	10	D
0408.19.00.00	--其他	--Other	10	B
0408.9	--其他：	-Other:		
0408.91.00.00	--乾燥	--Dried	10	B
0408.99.00.00	--其他	--Other	10	B
0409.00.00.00	天然蜜	Natural honey	15	D
0410.00.00.00	未列名食用動物產品	Edible products of animal origin, not elsewhere specified or included	15	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		
0501.00.00.00	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	5	A
05.02	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		
0502.10.00.00	-豬鬃、豬毛及其廢鬃、廢毛	-Pigs', hogs' or boars' bristles and hair and waste thereof	0	A
0502.90.00.00	-其他	-Other	5	A
0503.00.00.00	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	5	A
05.04	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.		
0504.00.10.00	---牛	---Of bovine animals	5	A
0504.00.20.00	---豬或羊	-Of swine or of sheep	5	A
0504.00.90.00	---其他	---Other	5	A
05.05	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		
0505.10.00.00	-填充用之羽毛及羽絨	-Feathers of a kind used for stuffing; down	5	A
0505.90.00.00	-其他	-Other	5	A
05.06	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		
0506.10.00.00	-經用酸處理之軟骨及骨	-Ossein and bones treated with acid	5	A
0506.90.00.00	-其他	-Other	5	A
05.07	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		
0507.10.00.00	-象牙；象牙粉末及廢料	-Ivory; ivory powder and waste	5	A
0507.90.00.00	-其他	-Other	5	A
0508.00.00.00	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, powder and waste thereof	5	A
0509.00.00.00	動物性天然海棉	Natural sponges of animal origin	5	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
0510.00.00.00	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	0	A
05.11	未列名動物產品；第一章或第三章所列不適用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		
0511.10.00.00	-牛精液	-Bovine semen	0	A
0511.9	--其他：	-Other:		
0511.91	--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 Chapter 3		
0511.91.10.00	---孵化用魚卵及魚精	---Roes and milt	0	A
0511.91.90.00	---其他	---Other	5	A
0511.99	--其他	--Other		
0511.99.10.00	---受精卵	---Fertilized eggs	0	A
0511.99.90.00	---其他	---Other	5	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		
06.01	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1 2 1 2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		
0601.10.00.00	-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	0	A
0601.20.00.00	-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	0	A
06.02	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		
0602.10.00.00	-未長根插穗及裔芽	-Unrooted cuttings and slips	0	A
0602.20	-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		
0602.20.10.00	---苗	---Saplings	10	D
0602.20.90.00	---其他	---Other	0	A
0602.30.00.00	-山杜鵑及杜鵑，已否接枝均在內	-Rhododendrons and azaleas, grafted or not	0	A
0602.40.00.00	-玫瑰，已否接枝均在內	-Rose, grafted or not	0	A
0602.90	-其他	-Other		
0602.90.10.00	---植物或菸苗	---Young vegetable or tobacco plants	10	D
0602.90.90.00	---其他	---Other	0	A
06.03	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		
0603.10	-鮮	-Fresh		
0603.10.10.00	--玫瑰	--Roses	15	C
0603.10.20.00	--康乃馨	--Carnations	15	C
0603.10.30.00	--菊花	--Chrysanthemums	15	C
0603.10.40.00	--薑	--Ginger	15	C
0603.10.50.00	--天堂鳥	--Bird-of-paradise flowers	15	C
0603.10.60.00	--海芋	--Calla lillies	15	C
0603.10.70.00	--百合花	--lillies	15	C
0603.10.80.00	--花或花蕾，新鮮，乾燥，漂白等形式	---Sysofilia	15	C
0603.10.9	--其他	--Other:		
0603.10.91.00	---大丁草	---Gerberas	15	C
0603.10.92.00	---情人草	---Statice	15	C
0603.10.93.00	---星辰花	---Astromerias	15	C
0603.10.94.00	---百子蓮	---Agapanthus	15	C
0603.10.95.00	---蘭花	---Orchids	15	C
0603.10.96.00	---唐菖蒲	---Galdioli	15	C
0603.10.97.00	---火鶴	---Anturio flowers	15	C
0603.10.98.00	---火鳥花	---Heliconias	15	C
0603.10.99.00	---其他	---Other	15	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
0603.90	-其他	-Other		
0603.90.10.00	---經整理花卉	---Flower arrangements	15	C
0603.90.90.00	---其他	---Other	15	C
06.04	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		
0604.10.00.00	-苔藻蘚及地衣	-Mosses and lichens	15	C
0604.9	--其他：	-Other:		
0604.91	--鮮	--Fresh		
0604.91.10.00	---經整理者	---Arrangements	15	C
0604.91.90.00	---其他	---Other	15	C
0604.99	--其他	--Other		
0604.99.10.00	---經整理者	---Arrangements	15	C
0604.99.90.00	---其他	---Other	15	C

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		
07.01	馬鈴薯，生鮮或冷藏	Potatoes, fresh or chilled		
0701.10.00.00	-種薯	-Seed	0	A
0701.90.00.00	-其他	-Other	15	D
0702.00.00.00	番茄，生鮮或冷藏	Tomatoes, fresh or chilled	15	D
07.03	洋蔥、分蔥、大蒜、韭蔥及其他蔥屬蔬菜，生鮮或冷藏	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled		
0703.10	-洋蔥及分蔥	-Onions and shallots		
0703.10.1	--洋蔥	--Onions:		
0703.10.11.00	---黃洋蔥	---Yellow	15	D
0703.10.12.00	---白洋蔥	---White	15	D
0703.10.13.00	---紅洋蔥	---Red	15	D
0703.10.19.00	---其他	---Other	15	D
0703.10.20.00	---分蔥	---Shallots	15	C
0703.20.00.00	-大蒜	-Garlic	15	D
0703.90.00.00	-韭蔥及其他蔥屬蔬菜	-Leeks and other alliaceous vegetables	15	C
07.04	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		
0704.10.00.00	-花椰菜及青花菜	-Cauliflowers and headed broccoli	15	D
0704.20.00.00	-抱子甘藍	-Brussels sprouts	15	C
0704.90.00	-其他	-Other		
0704.90.00.10	--甘藍菜	--Cabbages	15	D
0704.90.00.90	--其他	--Other	15	D
07.05	萵苣及菊苣，生鮮或冷藏	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled		
0705.1	--萵苣：	-Lettuce:		
0705.11.00.00	--結球萵苣	--Cabbage lettuce (head lettuce)	15	C
0705.19.00.00	--其他	--Other	15	C
0705.2	--野苦苣：	-Chicory:		
0705.21.00.00	--野苦苣	--Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	15	A
0705.29.00.00	--其他	--Other	15	C
07.06	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		
0706.10.00	-胡蘿蔔及蕪菁	-Carrots and turnips		
0706.10.00.10	--胡蘿蔔	--Carrots	15	C
0706.10.00.20	--蕪菁甘藍	--turnips	15	C
0706.90.00	-其他	-Other		
0706.90.00.10	--甜菜的根與小蘿蔔	--Beetroot and radish	15	D
0706.90.00.90	--其他	--Other	15	D
0707.00.00	胡瓜及小胡瓜，生鮮或冷藏	Cucumbers and gherkins, fresh or chilled		
0707.00.00.10	-胡瓜	-Cucumber	15	D
0707.00.00.20	-小胡瓜	-Gherkins	15	D
07.08	豆類蔬菜，去殼或帶殼，生鮮或冷藏	Leguminous vegetables, shelled or unshelled, fresh or chilled		
0708.10.00.00	-豌豆	-Peas (<i>Pisum sativum</i>)	15	C
0708.20.00.00	-豇豆、菜豆	-Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	15	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
0708.90.00.00	-其他豆類蔬菜	-Other leguminous vegetables	15	D
07.09	其他蔬菜，生鮮或冷藏	Other vegetables, fresh or chilled		
0709.10.00.00	-朝鮮薊（球狀）	-Globe artichokes	15	C
0709.20.00.00	-蘆筍	-Asparagus	15	D
0709.30.00.00	-茄子	-Aubergines (egg-plants)	15	C
0709.40.00.00	-芹菜（根芹菜除外）	-Celery other than celeriac	15	D
0709.5	--菇類及麥蕈：	-Mushrooms and truffles:		
0709.51.00.00	--蘑菇屬之菇類	--Mushrooms of the genus Agaricus	5	A
0709.52.00.00	--麥蕈	--Truffles	5	A
0709.59.00.00	--其他	--Other	5	A
0709.60	-辣椒及甜椒類果實	-Fruits of the genus Capsicum or of the genus Pimenta		
0709.60.10.00	--甜椒	--Sweet pimientos	15	D
0709.60.20.00	--智利辣椒	--Chilies (Capsicum frutescens L.)	15	C
0709.60.90.00	--其他	--Other	15	C
0709.70.00.00	-菠菜、番杏（毛菠菜）及山菠菜	-Spinach, New Zealand spinach and orache spinach (garden spinach)	15	D
0709.90	-其他	-Other		
0709.90.10.00	--甜玉米	--Sweet corn	15	C
0709.90.20.00	--佛手瓜	--Chayotes	15	C
0709.90.30.00	--南瓜	--Ayotes	15	C
0709.90.40.00	--其他	--Other	15	C
0709.90.90	--其他	--Other		
0709.90.90.10	---青蔥	---Shallot (Allipuum cepa)	15	C
0709.90.90.90	---其他	---Other	15	C
07.10	冷凍蔬菜（未煮或蒸煮或水煮）	Vegetables (uncooked or cooked by steaming or boiling in water), frozen		
0710.10.00.00	-馬鈴薯	-Potatoes	15	D
0710.2	--豆類蔬菜，帶殼或去殼：	-Leguminous vegetables, shelled or unshelled:		
0710.21.00.00	--豌豆	--Peas (Pisum sativum)	15	C
0710.22.00.00	--菜豆、豇豆	--Beans (Vigna spp., Phaseolus spp.)	15	D
0710.29.00.00	--其他	--Other	15	D
0710.30.00.00	-菠菜、番杏（毛菠菜）及山菠菜	-Spinach, New Zealand spinach and orache spinach (garden spinach)	15	D
0710.40.00.00	-甜玉米	-Sweet corn	15	A
0710.80.00.00	-其他蔬菜	-Other vegetables	15	D
0710.90.00.00	-混合蔬菜	-Mixtures of vegetables	15	C
07.11	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		
0711.20.00.00	-橄欖	-Olives	0	A
0711.30.00.00	-續隨子	-Capers	0	A
0711.40.00.00	-胡瓜及小黃瓜	-Cucumbers and gherkins	15	D
0711.5	--菇類及麥蕈：	-Mushrooms and truffles:		
0711.51.00.00	--蘑菇屬之菇類	--Mushrooms of the genus Agaricus	0	A
0711.59.00.00	--其他	--Other	0	A
0711.90	-其他蔬菜；混合蔬菜	-Other vegetables; mixtures of vegetables		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
0711.90.20.00	--洋蔥	--Onion	15	D
0711.90.90.00	--其他；包括混合蔬菜	--The others include mixture of vegetables	15	D
07.12	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		
0712.20	-洋蔥	-Onions		
0712.20.10.00	--洋蔥粉(以容器包裝，淨重5公斤及以上)	--Powdered, in containers of a net content of 5 kg or more	5	C
0712.20.90.00	--其他	--Other	15	D
0712.3	--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 :		
0712.31.00.00	--蘑菇屬之菇類	--Mushrooms of the genus Agaricus	5	A
0712.32.00.00	--木耳（木耳屬）	--Wood ears (Auricularia spp.)	5	A
0712.33.00.00	--銀耳（銀耳屬）	--Jelly fungi (Tremella spp.)	5	A
0712.39.00.00	--其他	--Other	5	A
0712.90	-其他蔬菜；混合蔬菜	-Other vegetables; mixtures of vegetables		
0712.90.10.00	--番茄、歐芹、大蒜粉(以容器裝，淨重5公斤及以上)	--Tomatoes, parsley, majoram or garlic, powdered, in containers of a net content 5 kg or more	5	C
0712.90.90.00	--其他；含混合蔬菜	--Other, including mixtures of vegetables	15	D
07.13	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		
0713.10.00.00	-豌豆	-Peas (Pisum sativum)	15	C
0713.20.00.00	-雞豆（回回豆）	-Chickpeas (garbanzos)	10	C
0713.3	-菜豆、豇豆類：	-Beans (Vigna spp., Phaseolus spp.):		
0713.31	--豇豆	--Beans of the species Vigna mungo (L.)Hepper or Vigna radiata (L.) Wilczek		
0713.31.10.00	---豇豆（Vigna mungo (L.) Hepper）	---Of the species Vigna mungo (L.) Hepper	15	D
0713.31.90.00	---其他	---Other	15	D
0713.32.00.00	--小紅豆（紅豆）	--Small red (Adzuki) beans (Phaseolus or Vigna angularis)	30	D
0713.33	--菜豆（四季豆、敏豆），包括白豆	--Kidney beans, including white pea beans (Phaseolus vulgaris)		
0713.33.10.00	---黑	---Black	30	D
0713.33.20.00	---白	---White	10	D
0713.33.90.00	---其他	---Other	10	D
0713.39	--其他	--Other		
0713.39.10.00	---乾綠豆	---Phaseolus coccinius	15	D
0713.39.20.00	---其他菜豆、豇豆種子	---Lima beans (Phaseolus lunatus)	15	D
0713.39.90.00	---其他	---Other	15	D
0713.40.00.00	-洋扁豆	-Lentils	15	C
0713.50.00.00	-蠶豆（大種蠶豆）及馬豆（中及小種蠶豆）	-Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	15	C
0713.90	-其他	-Other		
0713.90.10.00	---鴿豆	---Pigeon peas (Cajanus cajan)	15	C
0713.90.90.00	---其他	---Other	15	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
07.14	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		
0714.10.00	-樹薯	-Manioc (Cassava)		
0714.10.00.10	--鮮	--Fresh	15	C
0714.10.00.90	--其他	--Other	15	C
0714.20.00	-甘藷	-Sweet potatoes		
0714.20.00.10	--鮮	--Fresh	15	C
0714.20.00.90	--其他	--Other	15	C
0714.90	-其他	-Other		
0714.90.10	--芋(Colocasia esculenta)	--Dasheens (Colocasia esculenta)		
0714.90.10.10	---鮮	---Fresh	15	C
0714.90.10.90	---其他	---Other	15	C
0714.90.20.00	--白山藥 (Dioscorea alata)	--White yams (Dioscorea alata)	15	C
0714.90.30	--箭葉黃體芋	--Yautia (Xanthosoma saggitifolium)		
0714.90.30.10	---鮮	---Fresh	15	C
0714.90.30.90	----其他	----Other	15	C
0714.90.40.00	---山藥	Yam (Dioscorea spp.),	15	C
0714.90.90.00	---其他	---Other	15	D

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 citrus fruit or melons		
08.01	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		
0801.1	--椰子：	-Coconuts:		
0801.11.00.00	--脫水者	--Desiccated	10	C
0801.19.00.00	--其他	--Other	15	C
0801.2	--巴西栗：	-Brazil nuts:		
0801.21.00.00	--帶殼者	--In shell	15	C
0801.22.00.00	--去殼者	--Shelled	15	C
0801.3	--腰果：	-Cashew nuts:		
0801.31.00	--帶殼者	--In shell		
0801.31.00.10	--鮮	---Fresh	15	A
0801.31.00.90	--其他	---Other	15	A
0801.32.00	--去殼者	--Shelled		
0801.32.00.10	--鮮	---Fresh	15	A
0801.32.00.90	--其他	---Other	15	A
08.02	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		
0802.1	-杏仁：	-Almonds:		
0802.11.00.00	--帶殼者	--In shell	0	A
0802.12.00.00	--去殼者	--Shelled	0	A
0802.2	--榛實或榛子（榛屬）：	-Hazelnuts or filberts (Corylus spp.):		
0802.21.00.00	--帶殼者	--In shell	0	A
0802.22.00.00	--去殼者	--Shelled	0	A
0802.3	--胡桃：	-Walnuts:		
0802.31.00.00	--帶殼者	--In shell	15	A
0802.32.00.00	--去殼者	--Shelled	15	A
0802.40.00.00	-栗子	-Chestnuts (Castanea spp.)	15	A
0802.50.00.00	-阿月渾子（胡榛子）	-Pistachios	0	A
0802.90	-其他	-Other		
0802.90.10.00	--澳洲胡桃 (Macadamia integrifolia)	--Macadamia nuts (Macadamia integrifolia)	15	A
0802.90.90.00	--其他	--Other	15	A
08.03	鮮或乾香蕉，包括芭蕉	Bananas, including plantains, fresh or dried		
0803.00.1	-香蕉	- Bananas (Musa balbisiana acuminata, Musa paradisiana, Musa sapientum)		
0803.00.11.00	--鮮	--Fresh	15	E
0803.00.12.00	--乾	--Dried	15	E
0803.00.20	-大蕉(烹飪用)	- Plantains (Musa acuminata var. Plantain)		
0803.00.20.10	--鮮	--Fresh	15	E
0803.00.20.90	--乾	--Dried	15	E
0803.00.90.00	-其他	-Other	15	E
08.04	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		
0804.10.00.00	-棗	-Dates	15	A
0804.20.00.00	-無花果	-Figs	15	A
0804.30.00	-鳳梨	-Pineapples		
0804.30.00.10	--鮮	--Fresh	15	B

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
0804.30.00.90	--乾	--Dried	15	B
0804.40.00.00	-酪梨	-Avocados	15	C
0804.50	-番石榴、芒果及山竹果	-Guavas, mangoes and mangosteens		
0804.50.10.00	--芒果	--Mangoes	15	C
0804.50.20	--番石榴及山竹果	--Guavas and mangosteens		
0804.50.20.10	---鮮番石榴	---Fresh Guavas	15	C
0804.50.20.90	---其他	---Other	15	B
08.05	鮮或乾之柑橘類果實	Citrus fruit, fresh or dried		
0805.10.00	-橙	-Oranges		
0805.10.00.10	--鮮	--Fresh	15	D
0805.10.00.90	--其他	--Other	15	D
0805.20.00	-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 citrus hybrids		
0805.20.00.10	--鮮	--Fresh	15	D
0805.20.00.90	--其他	--Other	15	D
0805.40.00	-葡萄柚	-Grapefruit		
0805.40.00.10	--鮮	--Fresh	15	D
0805.40.00.90	--其他	--Other	15	D
0805.50.00	檸檬及萊姆	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)		
0805.50.00.10	--鮮	--Fresh	15	D
0805.50.00.90	--其他	--Other	15	D
0805.90.00.00	-其他	-Other	15	D
08.06	鮮或乾葡萄	Grapes, fresh or dried		
0806.10.00.00	-鮮	-Fresh	15	A
0806.20.00.00	-乾	-Dried	0	A
08.07	鮮瓜（包括西瓜）及木瓜	Melons (including watermelons) and papaws (papayas), fresh		
0807.1	--瓜（包括西瓜）：	-Melon (including watermelons):		
0807.11.00.00	-西瓜	-Watermelons	15	B
0807.19.00.00	-其他	-Other	15	C
0807.20.00.00	-木瓜	-Papaws (papayas)	15	C
08.08	鮮蘋果，梨及榲桲	Apples, pears and quinces, fresh		
0808.10.00.00	-蘋果	-Apples	15	A
0808.20	-梨及榲桲	-Pears and quinces		
0808.20.10.00	--梨	--Pears	15	A
0808.20.20.00	--榲桲	--Quinces	15	A
08.09	-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		
0809.10.00.00	-杏	-Apricots	15	A
0809.20.00.00	-櫻桃	-Cherries	15	A
0809.30.00.00	-桃（包括油桃）	-Peaches, including nectarines	15	A
0809.40.00.00	-李子及黑刺李	-Plums and sloes	15	A
08.10	其他鮮果實	Other fruit, fresh		
0810.10.00.00	-草莓	-Strawberries	15	D
0810.20.00.00	-紅刺莓，黑刺莓，桑椹及洛干莓	-Raspberries, blackberries, mulberries and loganberries	15	D
0810.30.00	-黑醋栗、白醋栗、紅醋栗及醋栗	-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
0810.30.00.10	--醋栗	--Gooseberries	15	D
0810.30.00.90	--其他	--Other	15	D
0810.40.00.00	-越橘，烏嘴莓及其他越橘屬果實	-Cranberries, bilberries and other fruits of the genus Vaccinium	15	A
0810.50.00.00	-奇異果	-Kiwifruit	15	A
0810.60.00.00	-榴槤	-Durians	15	A
0810.90	-其他	-Other		
0810.90.10.00	--荔枝	--Soursops (Annona muricata)	15	B
0810.90.20.00	--釋迦	--Sweetsops (Annona squamosa)	15	B
0810.90.30.00	--百香果	--Passion fruit (Passiflora edulis	15	B
0810.90.40.00	--楊桃	--Granadillas (Passiflora edulis var.Sims)	15	B
0810.90.5	--火龍果	--Pitahayas:		
0810.90.51.00	---紅色，帶皮者	---Red, unshelled	15	B
0810.90.52.00	---黃色，帶皮者	---Yellow, unshelled	15	B
0810.90.53.00	---其他，帶皮者	---Other, unshelled	15	B
0810.90.54.00	---去皮者	---Shelled	15	A
0810.90.90.00	--其他	--Other	15	A
08.11	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		
0811.10.00.00	-草莓	-Strawberries	15	D
0811.20.00.00	-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	15	D
0811.90.00.00	-其他	-Other	15	A
08.12	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		
0812.10	-櫻桃	-Cherries		
0812.10.10.00	--酸櫻桃	--Morello cherries	0	A
0812.10.90.00	--其他	--Other	10	A
0812.90	-其他	-Other		
0812.90.10.00	--草莓	--Strawberries	15	D
0812.90.90.00	--其他	--Other	15	D
08.13	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		
0813.10.00.00	-杏	-Apricots	15	A
0813.20.00.00	-梅	-Prunes	15	A
0813.30.00.00	-蘋果	-Apples	15	A
0813.40.00.00	-其他水果	-Other fruit	15	A
0813.50.00.00	-本章內堅果或乾果實之混合物	-Mixtures of nuts or dried fruits of this Chapter	15	D
0814.00.00.00	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	5	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；咖啡豆殼與豆皮；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 proportion		
0901.1	--未焙製咖啡：	-Coffee, not roasted:		
0901.11	--未抽除咖啡鹼者	--Not decaffeinated		
0901.11.10.00	---帶殼咖啡豆	---Raw, in berries	10	B
0901.11.20.00	---高級咖啡	---Parchment coffee	15	B
0901.11.30.00	---頂級咖啡	---Cafe oro	5	B
0901.11.90.00	---其他	---Other	15	B
0901.12.00.00	--已抽除咖啡鹼者	--Decaffeinated	15	B
0901.2	--已焙製咖啡：	-Coffee, roasted:		
0901.21.00	--未抽除咖啡鹼者	--Not decaffeinated		
0901.21.00.10	---經過磨坊或工廠製造或加工而成的咖啡	---Ground Coffee	15	B
0901.21.00.90	---其他	---Other	15	B
0901.22.00.00	--已抽除咖啡鹼者	--Decaffeinated	15	B
0901.90.00.00	-其他	-Other	15	B
0902	茶葉，不論是否添加香料	Tea, whether or not flavoured		
0902.10.00.00	-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	15	D
0902.20.00.00	-其他綠茶（未發酵）	-Other green tea (not fermented)	15	D
0902.30.00.00	-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	15	D
0902.40.00.00	-其他紅茶（發酵）及部分發酵茶	-Other black tea (fermented) and other partly fermented tea	15	D
0903.00.00.00	馬黛茶類	Mate	15	D
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		
0904.1	--胡椒：	-Pepper:		
0904.11.00.00	--未壓碎或研磨者	--Neither crushed nor ground	5	A
0904.12.00.00	--已壓碎或研磨者	--Crushed or ground	5	C
0904.20	-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		
0904.20.10.00	--未壓碎或研磨者	--Neither crushed nor ground	5	C
0904.20.20.00	--已壓碎或研磨者	--Crushed or ground	5	C
0905.00.00.00	香草	Vanilla	5	C
0906	肉桂及肉桂花	Cinnamon and cinnamon-tree flowers		
0906.10.00.00	未壓碎或研磨者	--Neither crushed nor ground	5	C
0906.20.00.00	--已壓碎或研磨者	--Crushed or ground	10	C
0907.00.00.00	丁香（全果、花苞及果柄）	Cloves (whole fruit, cloves and stems)	10	C
0908	肉豆蔻、豆蔻乾皮、豆蔻	Nutmeg, mace and cardamoms		
0908.10.00.00	-肉豆蔻	-Nutmeg	5	C
0908.20.00.00	-豆蔻乾皮	-Mace	5	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
0908.30	-荳蔻	-Cardamoms		
0908.30.10.00	--草荳蔻	--Grape cardamoms	5	C
0908.30.20.00	--其他豆蔻	--Other cardamomos	15	C
09.09	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		
0909.10.00.00	-大茴香子或胡荽子	-Seeds of anise or badian	10	C
0909.20.00.00	-芫荽子（胡荽子）	-Seeds of coriander	10	C
0909.30.00.00	-小茴香子	-Seeds of cumin	5	C
0909.40.00.00	-葛縷子	-Seeds of caraway	10	C
0909.50.00.00	-茴香子；杜松子	-Seeds of fennel; juniper berries	10	C
09.10	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		
0910.10	-薑	-Ginger		
0910.10.1	--乾	--Dried:		
0910.10.11.00	---未壓碎或研磨者	---Neither crushed nor ground	10	C
0910.10.12.00	---已壓碎或研磨者	---Crushed or ground	5	C
0910.10.90.00	--其他	--Other	10	C
0910.20.00.00	-番紅花	-Saffron	10	C
0910.30.00.00	-薑黃（鬱金）	-Turmeric (curcuma)	10	C
0910.40	-麝香草；月桂葉	-Thyme; bay leaves		
0910.40.10.00	--麝香草	--Thyme	10	C
0910.40.20.00	--月桂葉	--Bay leaves	10	C
0910.50.00.00	-咖哩	-Curry	10	C
0910.9	--其他香辛料：	-Other spices:		
0910.91.00.00	--本章註一（乙）所提及之混合物	--Mixtures referred to in Note 1 (b) to this Chapter	10	C
0910.99.00.00	--其他	--Other	10	C

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		
10.01	小麥與雜穀（混合穀類）	Wheat and meslin		
1001.10.00.00	-硬粒小麥	-Durum wheat	0	A
1001.90.00.00	-其他	-Other	0	A
1002.00.00.00	裸麥	Rye	0	A
1003.00.00.00	大麥	Barley	0	A
1004.00.00.00	燕麥	Oats	0	A
10.05	玉蜀黍	Maize (corn)		
1005.10.00.00	-種子	-Seed	0	A
1005.90	-其他	-Other		
1005.90.10.00	--爆米花	--Popcorn (Zea mays everta)	10	C
1005.90.20.00	--黃玉米	--Yellow maize (corn)	15	D
1005.90.30.00	--白玉米	--White maize (corn)	10	E
1005.90.90.00	--其他	--Other	15	D
10.06	稻米	Rice		
1006.10	-稻穀	-Rice in the husk (paddy or rough)		
1006.10.10.00	--種子	--Seed	0	A
1006.10.90.00	--其他	--Other	45	E
1006.20.00.00	-糙米	-Husked (brown) rice	61	E
1006.30	-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		
1006.30.10.00	--中等穀粒之米，一端裂開，脂肪含量為0.6%至0.75%，供製作鬆餅用，50公斤袋裝，貼上正式標籤者	--Medium grain rice, broken at one end, of a fat content from 0.60% to 0.75% for puffing, in sacks holding 50 kg, duly labelled	61	E
1006.30.90.00	--其他	--Other	61	E
1006.40.00.00	-碎米	-Broken rice	61	E
10.07	高粱（蜀黍）	Grain sorghum		
1007.00.10.00	-種子	-Seed	0	A
1007.00.90.00	-其他	-Other	20	D
10.08	蕎麥、小米及雀粟；其他穀類	Buckwheat, millet and canary seed; other cereals		
1008.10.00.00	-蕎麥	-Buckwheat	5	A
1008.20	-小米	-Millet		
1008.20.10.00	--種子	--Seed	0	A
1008.20.90.00	--其他	--Other	5	A
1008.30.00.00	-雀粟	-Canary seed	0	A
1008.90.00.00	-其他穀類	-Other cereals	15	C

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		
1101.00.00.00	小麥粉或雜穀粉	Wheat or meslin flour	10	E
11.02	其他穀粉（小麥粉及雜穀粉除	Cereal flours other than of wheat or meslin		
1102.10.00.00	-黑麥粉	-Rye flour	5	B
1102.20.00.00	-玉米粉	-Maize (corn) flour	5	D
1102.30.00.00	-稻米粉	-Rice flour	5	E
1102.90	-其他	-Other		
1102.90.10.00	--大麥粉	--Barley flour	5	B
1102.90.20.00	--燕麥粉	--Oat flour	5	B
1102.90.90.00	--其他	--Other	5	B
11.03	穀類之細粒及團粒	Cereal groats, meal and pellets		
1103.1	--粗碾去殼之穀類及細粒：	-Groats and meal:		
1103.11.00.00	--小麥製	--Of wheat	5	C
1103.13	--玉米製	--Of maize (corn)		
1103.13.10.00	--預糊化之粗粉（如釀酒工業所用之添加物）	---Pregelatinized meal (for example: meal used as an additive in the brewing industry)	0	A
1103.13.90.00	---其他	---Other	5	C
1103.19	--其他穀類製	--Of other cereals		
1103.19.10.00	---燕麥製	--- Of oats	5	A
1103.19.20.00	---稻米製	--- Of rice	5	E
1103.19.90.00	---其他	--- Other	5	C
1103.20	-團粒	-Pellets		
1103.20.10.00	--小麥製	--Of wheat	5	C
1103.20.90.00	--其他	--Other	5	B
11.04	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, flaked or ground		
1104.1	--滾壓或製成細片之穀粒：	-Rolled or flaked grains:		
1104.12.00.00	--燕麥製	--Of oats	5	C
1104.19	--其他穀類製	--Of other cereals		
1104.19.10.00	---大麥製	---Of barley	5	C
1104.19.90.00	---其他	---Other	5	C
1104.2	--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):		
1104.22	--燕麥製	--Of oats		
1104.22.10	---去殼的	---Hulled		
1104.22.10.10	----烘或煮的	----Toasted or baked	0	A
1104.22.10.90	----其他	----Other	0	A
1104.22.90.00	---其他	---Other	5	B
1104.23.00.00	--玉米製	--Of maize (corn)	5	C
1104.29	--其他穀類製	--Of other cereals		
1104.29.10.00	---大麥製	---Of barley	5	B
1104.29.90.00	---其他	---Other	5	B
1104.30.00.00	-整粒、滾壓、製成片或磨粉之穀類胚芽	-Germ of cereals, whole, rolled, flaked or ground	5	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
11.05	馬鈴薯粉、細粒、細粉、細片、顆粒及團粒	Flour, meal, powder, flakes, granules and pellets of potatoes		
1105.10.00.00	-粉、細粒及細粉	-Flour, meal and powder	0	A
1105.20	-細片、顆粒及團粒	-Flakes, granules and pellets		
1105.20.10.00	--細片、細粒	--Flakes and granules	0	A
1105.20.20.00	--團粒	--Pellets	10	A
11.06	第0713節之各種乾豆類蔬菜、西穀米或第0714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		
1106.10.00.00	-第0713節之各種乾豆類蔬菜製成者	-Of the dried leguminous vegetables of heading No.07.13	5	C
1106.20.00.00	-西穀米或第0714節之根莖或塊莖製成者	-Of sago or of roots or tubers of heading No.07.14	5	B
1106.30.00.00	-第八章產品製成者	-Of the products of Chapter 8	5	B
11.07	麥芽，已否烘製者均在內	Malt, whether or not roasted		
1107.10.00.00	-未烘製者	-Not roasted	0	A
1107.20.00.00	-已烘製者	-Roasted	0	A
11.08	澱粉；菊糖	Starches; inulin		
1108.1	--澱粉：	--Starches:		
1108.11.00.00	-小麥澱粉	-Wheat starch	5	B
1108.12.00.00	-玉米澱粉	-Maize (corn) starch	0	A
1108.13.00.00	-馬鈴薯澱粉	-Potato starch	0	A
1108.14.00.00	-樹薯澱粉	-Manioc (cassava) starch	5	C
1108.19.00.00	-其他澱粉	-Other starches	5	C
1108.20.00.00	-菊糖	-Inulin	5	B
1109.00.00.00	麵筋，不論是否乾燥	Wheat gluten, whether or not dried	0	A

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		
12.01	黃豆，不論是否破碎	Soya beans, whether or not broken		
1201.00.10.00	-種子	-Seed	0	A
1201.00.90.00	-其他	-Other	0	A
12.02	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		
1202.10	-帶殼	-In shell		
1202.10.10.00	--種子	--Seed	0	A
1202.10.90.00	--其他	--Other	5	C
1202.20	-去殼，不論是否破碎	-Shelled, whether or not broken		
1202.20.10.00	--種子	--Seed	0	A
1202.20.90.00	--其他	--Other	5	C
1203.00.00.00	乾椰子肉	Copra	5	A
1204.00.00.00	亞麻子（仁），不論是否破碎	Linseed, whether or not broken	5	A
12.05	油菜子，不論是否破碎	Rape or colza seeds, whether or not broken		
1205.10	-低芥子酸之油菜子	-Low erucic acid rape or colza seeds		
1205.10.10.00	--供種植用	--For sowing	0	A
1205.10.90.00	--其他	--Other	5	A
1205.90	-其他	-Other		
1205.90.10.00	--供種植用	--For sowing	0	A
1205.90.90.00	--其他	--Other	5	A
1206.00.00.00	葵花子，不論是否破碎	Sunflower seeds, whether or not broken	0	A
12.07	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		
1207.10	-棕櫚類核果與子仁	-Palm nuts and kernels		
1207.10.10.00	--供種植用	--For sowing	0	A
1207.10.90.00	--其他	--Other	5	A
1207.20	-棉子	-Cotton seeds		
1207.20.10.00	--供種植用	--For sowing	0	A
1207.20.90.00	--其他	--Other	0	A
1207.30.00	-蓖麻子	-Castor oil seeds		
1207.30.00.10	--供種植用	--For sowing	0	A
1207.30.00.90	--其他	--Other	0	A
1207.40	-芝麻	-Sesamum seeds		
1207.40.10.00	--帶殼	--In shell	0	A
1207.40.20.00	--去殼	--Shelled	0	A
1207.50.00.00	-芥子	-Mustard seeds	0	A
1207.60.00.00	-紅花子	-Safflower seeds	5	A
1207.9	--其他：	-Other:		
1207.91.00.00	--罌粟子	--Poppy seeds	5	A
1207.99.00.00	--其他	--Other	5	A
12.08	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		
1208.10.00.00	-大豆（黃豆）	-Of soya beans	5	C
1208.90.00.00	-其他	-Other	5	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
12.09	種植用種子、果實及孢子	Seeds, fruit and spores, of a kind used for		
1209.10.00.00	--甜菜子	--Sugar beet seed	0	A
1209.2	--糧秣植物之種子：	--Seeds of forage plants		
1209.21.00.00	--紫苜蓿種子	--Lucerne (alfalfa) seed	0	A
1209.22.00.00	--苜蓿（三葉草）種子	--Clover (Trifolium spp.) seed	0	A
1209.23.00.00	--羊茅屬種子	--Fescue seed	0	A
1209.24.00.00	--肯塔基藍草種子	--Kentucky blue grass (Poa pratensis L.) seed	0	A
1209.25.00.00	--黑麥草種子	--Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	0	A
1209.26.00.00	--梯牧草種子	--Timothy grass seed	0	A
1209.29	--其他	--Other		
1209.29.10.00	---甜菜子(製糖用者除外)	---Beet seeds, other than sugar beet seed	0	A
1209.29.90.00	---其他	---Other	0	A
1209.30	-草本花卉植物之種子	-Seeds of herbaceous plants cultivated principally for their flowers		
1209.30.10.00	--矮牽牛種子	--Petunia seeds	0	A
1209.30.90.00	--其他	--Other	0	A
1209.9	--其他：	-Other :		
1209.91.00.00	--蔬菜種子	--Vegetable seeds	0	A
1209.99.00.00	--其他	--Other	0	A
12.10	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；啤酒花精	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets ; lupulin		
1210.10.00.00	-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	0	A
1210.20.00.00	-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	0	A
12.11	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 powdered		
1211.10.00.00	-甘草根	-Liquorice roots	0	A
1211.20.00.00	-人參根	-Ginseng roots	0	A
1211.30.00.00	-古柯葉	-Coca leaf	0	A
1211.40.00.00	-罌粟草	-Poppy straw	0	A
1211.90	-其他	-Other		
1211.90.10.00	--吐根植物	--Ipecac	0	A
1211.90.90.00	--其他	--Others	0	A
12.12	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 dried, 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 included		
1212.10.00.00	-刺槐豆，包括刺槐豆種子	-Locust beans, including locust bean seeds	5	A
1212.20.00.00	-海草及其他藻類	-Seaweeds and other algae	5	A
1212.30.00.00	-杏、桃（包括油桃）或李之核及	-Apricot, peach or plum stones and kernels	5	A
1212.9	--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
1212.91.00.00	--甜菜	--Sugar beet	5	B
1212.99	--其他	--Other		
1212.99.10.00	---甘蔗	---Sugar cane	10	C
1212.99.90.00	---其他	---Other	5	C
1213.00.00.00	穀類之蒿及外殼，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	5	A
12.14	瑞典蕪菁、飼料藜菜，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 pellets		
1214.10.00	-紫花苜蓿細粒及團粒	-Lucerne (Alfalfa) meal and pellets		
1214.10.00.10	--提供農莊之家畜禽食物	Food for catlles and birds of farm yard	5	A
1214.10.00.90	--其他	--Other	5	A
1214.90.00	-其他	-Other		
1214.90.00.10	--提供農莊之家畜禽食物	Food for catlles and birds of farm yard	5	A
1214.90.00.90	--其他	--Other	5	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		
13.01	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)		
1301.10.00.00	- 蟲漆	- Lac	0	A
1301.20.00.00	- 阿拉伯膠	- Gum Arabic	0	A
1301.90.00.00	- 其他	- Other	0	A
13.02	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; agaragar and other mucilages and thickeners, whether or not modified, derived from vegetable products		
1302.1	- 植物汁液及萃取物：	- Vegetable saps and extracts:		
1302.11.00.00	-- 鴉片	-- Opium	0	A
1302.12.00.00	-- 甘草	-- Of liquorice	0	A
1302.13.00.00	-- 霍布花（蛇麻花）	--Of hops	0	A
1302.14.00.00	-- 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	0	A
1302.19	-- 其他	--Other		
1302.19.10.00	--- 醫藥用	--- For medicinal use	0	A
1302.19.20.00	--- 殺蟲用，殺菌用及類似用途	--- For insecticidal, fungicidal or similar uses	0	A
1302.19.90.00	--- 其他	--- Other	0	A
1302.20.00.00	-果膠質、果膠脂、果膠酸鹽類	-Pectic substances, pectinates and pectates	0	A
1302.3	-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 :		
1302.31.00.00	--洋菜（石菜花）	--Agar-agar	0	A
1302.32.00.00	--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	0	A
1302.39.00.00	--其他	--Other	0	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		
14.01	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)		
1401.10.00.00	竹	-Bamboos	5	A
1401.20.00.00	籐	-Rattans	0	A
1401.90	其他	-Other		
1401.90.10.00	--柳條	-- Osier	0	A
1401.90.20.00	--籐	--Cane	0	A
1401.90.90.00	--其他	--Other	0	A
1402.00.00.00	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	0	A
1403.00.00.00	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	5	A
14.04	未列名植物產品	Vegetable products not elsewhere specified or included:		
1404.10	-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		
1404.10.10.00	--胭脂樹種子	--Anatto (Bija)	5	C
1404.10.90.00	--其他	--Other	5	C
1404.20.00.00	-棉籽絨	-Cotton linters	0	A
1404.90.00.00	-其他	-Other	5	C

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		
1501.00.00.00	第0209或1503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	15	C
1502.00.00.00	第1503節除外之牛、羊脂	Fats of bovine animals, sheep or goats, other than those of heading No.15.03	0	A
15.03	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		
1503.00.10.00	- 豬硬脂及脂油	- Lard stearin and lard oil	15	C
1503.00.90.00	- 其他	- Other	0	A
15.04	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 re- refined, but not chemically modified:		
1504.10.00.00	-魚肝油及其餾分物	-Fish-liver oils and their fractions	0	A
1504.20.00.00	-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	0	A
1504.30.00.00	-水產哺乳動物之油脂及其餾分物	-Fats and oils and their fractions, of marine mammals	0	A
1505.00.00.00	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)	0	A
1506.00.00.00	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	5	C
15.07	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		
1507.10.00.00	-粗製油，不論是否去膠質者	-Crude oil, whether or not degummed	0	A
1507.90.00	-其他	-Other		
1507.90.00.10	--可食用油	--Edible oils	15	D
1507.90.00.90	--其他	--Other	15	D
15.08	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:		
1508.10.00.00	-粗製油	-Crude oil	5	D
1508.90.00	-其他	-Other		
1508.90.00.10	--可食用油	--Edible oil	15	D
1508.90.00.90	--其他	--Other	15	D
15.09	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:		
1509.10.00.00	-原油	-Virgin	5	A
1509.90.00	-其他	-Other		
1509.90.00.10	--可食用油	--Edible oils	5	C
1509.90.00.90	--其他	--Other	5	C
1510.00.00	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1509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		
1510.00.00.10	-可食用油	-Edible oil	15	D
1510.00.00.90	-其他	-Other	15	D

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
15.11	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:		
1511.10.00.00	-粗製油	-Crude oil	0	A
1511.90	-其他	-Other		
1511.90.10.00	-- 棕櫚油，其含碘指數低於48	-- Palm stearin, with an iodine index not exceeding 48	5	D
1511.90.90	-- 其他	-- Other		
1511.90.90.10	---可食用油	---Edible oil	15	D
1511.90.90.90	---其他	---Other	15	D
15.12	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:		
1512.1	- 葵花子或紅花子油及其餾分物：	- Sunflower-seed or safflower oil and fractions thereof:		
1512.11.00.00	--粗製油	--Crude oil	5	C
1512.19.00	--其他	--Other		
1512.19.00.10	---可食用油	---Edible oil	15	C
1512.19.00.90	---其他	---Other	15	C
1512.2	- 棉子油及其餾分物：	- Cotton-seed oil and its fractions:		
1512.21.00.00	--粗製油，不論是否去除棉子醇者	--Crude oil, whether or not gossypol has been removed	0	A
1512.29.00	--其他	--Other		
1512.29.00.10	---可食用油	---Edible oil	15	C
1512.29.00.90	---其他	---Other	15	C
15.13	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:		
1513.1	- 椰子（乾椰子肉）油及其餾分物：	- Coconut (copra) oil and its fractions:		
1513.11.00.00	--粗製油	--Crude oil	5	C
1513.19.00	--其他	--Other		
1513.19.00.10	---可食用油	---Edible oil	15	C
1513.19.00.90	---其他	--- Other	15	C
1513.2	- 棕櫚仁或巴巴樹油及其餾分物：	-Palm kernel or babassu oil and fractions		
1513.21.00.00	--粗製油	--Crude oil	5	C
1513.29.00	--其他	--Other		
1513.29.00.10	---可食用油	---Edible oil	15	C
1513.29.00.90	---其他	---Other	15	C
15.14	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		
1514.1	- 低芥子酸之油菜子油及其餾分物	- Low erucic acid rape or colza oil and its fractions		
1514.11.00.00	--粗製油	--Crude oil	5	C
1514.19.00	--其他	--Other		
1514.19.00.10	---可食用油	---Edible oil	15	C
1514.19.00.90	---其他	---Other	15	C
1514.9	-其他	-Other		
1514.91.00.00	--粗製油	--Crude oil	5	C
1514.99.00	--其他	--Other		
1514.99.00.10	---可食用油	---Edible oil	15	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
1514.99.00.90	---其他	---Other	15	C
15.15	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 modified:		
1515.1	-亞麻仁油及其餾分物：	-Linseed oil and its fractions:		
1515.11.00.00	--粗製油	--Crude oil	5	C
1515.19.00	--其他	--Other		
1515.19.00.10	---可食用油	---Edible oil	5	C
1515.19.00.90	---其他	---Other	5	C
1515.2	-玉米油及其餾分物：	-Maize (corn) oil and its fractions:		
1515.21.00.00	--粗製油	--Crude oil	5	C
1515.29.00	--其他	--Other		
1515.29.00.10	---可食用油	---Edible oil	15	C
1515.29.00.90	---其他	---Other	15	C
1515.30.00	-蓖麻油及其餾分物	-Castor oil and its fractions		
1515.30.00.10	--可食用油	--Edible oil	5	C
1515.30.00.90	--其他	--Other	5	C
1515.40.00	-桐油及其餾分物	-Tung oil and its fractions		
1515.40.00.10	--可食用油	--Edible oil	5	C
1515.40.00.90	--其他	--Other	5	C
1515.50.00	-芝麻油及其餾分物	-Sesame oil and its fractions		
1515.50.00.10	--可食用油	--Edible oil	15	C
1515.50.00.90	--其他	--Other	15	C
1515.90	-其他	-Other		
1515.90.10.00	--其他乾燥油	--Other drying oils	5	C
1515.90.20	--荷荷巴油及其餾分物	--Jojoba oil and its fractions		
1515.90.20.10	---可食用油	---Edible oil	5	C
1515.90.20.90	---其他	---Other	5	C
1515.90.90	--其他	--Other		
1515.90.90.10	---可食用油	---Edible oils	15	C
1515.90.90.90	---其他	---Other	15	C
15.16	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 hydrogen-ated, inter-esterified, re-esterified or elaidinized, whether or not fined, but not further prepared:		
1516.10.00	-動物油脂及其餾分物	-Animal fats and oils and their fractions		
1516.10.00.10	--可食用油	--Edible oils	15	C
1516.10.00.90	--其他	--Other	5	C
1516.20	-植物油脂及其餾分物	-Vegetable fats and oils and their fractions		
1516.20.10.00	--植物油脂，月桂油脂除外，於攝氏32至41度之軟化點部分氫化及轉酯化者	--Vegetable fats, other than lauric fats, partly hydrogenated and trans-esterified with a softening point of 32°C or more but not more than 41°C	5	C
1516.20.90	--其他	--Other		
1516.20.90.10	---可食用油	---Edible oil	15	C
1516.20.90.20	---植物油脂，於攝氏32至41度之軟化點完全氫化者	---Vegetable fat totally hydrogenated with a softening point of 32°C or more and not more than 41°C.	5	C
1516.20.90.90	---其他	---Other	15	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
15.17	人造奶油；可食用動植物油脂混合物或調製品，第 1 5 1 6 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 1516		
1517.10.00.00	-人造奶油，液態人造奶油除外	-Margarine, excluding liquid margarine	15	D
1517.90	-其他	-Other		
1517.90.10.00	--調製油，含添加香料及色素供製造食品用者	--Preparations with a basis of mixed fats with added flavouring substances, for use in the preparation of foodstuffs	5	C
1517.90.20.00	--氫(硬)化植物油，添加碳酸鎂，供烘焙用者	--Preparations with a basis of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for bakers' wares	0	A
1517.90.90	--其他	--Other		
1517.90.90.10	---可食用油之混合物	---Mixtures of edible oil	5	C
1517.90.90.90	---其他	---Other	5	C
1518.00.00.00	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 1 5 1 6 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 included	5	A
1520.00.00.00	粗製甘油；甘油水溶液及甘油鹼液	Glycerol, crude; glycerol waters and glycerol lyes	5	A
15.21	植物蠟（三甘油酯除外）、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:		
1521.10.00.00	-植物蠟	-Vegetable waxes	5	A
1521.90.00.00	-其他	-Other	5	A
1522.00.00.00	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 vegetable	5	C

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		
1601.00.10.00	-牛製品	-Of bovine animals	15	D
1601.00.20.00	-第0105節之家禽製品：	- Of poultry of heading No. 01.05:	15	D
1601.00.30.00	- 豬肉製品	- Of swine	15	D
1601.00.80.00	- 其他	- Other	15	D
1601.00.90.00	- 混合物	- Mixtures	15	D
16.02	其他已調製或保藏之肉、雜碎或血	Other prepared or preserved meat, meat offal or blood:		
1602.10	-均質調製品	-Homogenised preparations		
1602.10.10.00	--牛肉或牛雜碎製品	--Of meat or meat offal of bovine animals	15	D
1602.10.20.00	--第0105節之家禽肉或雜碎製品	--Of meat or meat offal of poultry of heading 0105	15	D
1602.10.30.00	--豬肉或豬雜碎製品	--Of meat or meat offal of swine	15	D
1602.10.80.00	--其他	--Other	15	D
1602.10.90.00	--混合物	--Mixtures	15	D
1602.20.00.00	-任何動物之肝調製品	-Of liver of any animal	15	E
1602.3	-第0105節之家禽製品：	-Of poultry of heading No. 01.05:		
1602.31.00.00	--火雞	--Of turkeys	15	E
1602.32.00.00	--飼養之雞	--Of fowls of the species gallus domesticus	15	E
1602.39.00.00	--其他	--Other	15	E
1602.4	-豬：	-Of swine:		
1602.41.00.00	--火腿及已切割者	--Hams and cuts thereof	15	D
1602.42.00.00	--肩及已切割之肩	--Shoulders and cuts thereof	15	D
1602.49	--其他，包括混合者	--Other, including mixtures		
1602.49.10.00	---乾、烹飪或壓製豬皮	---Pigskin, dried, cooked and pressed	5	D
1602.49.90.00	---其他	---Other	15	A
1602.50.00.00	-牛	-Of bovine animals	15	E
1602.90.00.00	-其他，包括已調製任何動物之血	-Other, including preparations of blood of any animal	15	D
1603.00.00.00	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	5	A
16.04	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:		
1604.1	-整條或片塊之魚（剁碎者除外）	-Fish, whole or in pieces, but not minced:		
1604.11.00.00	--鮭類	--Salmon	15	A
1604.12.00.00	--鯡類	--Herrings	15	D
1604.13.00.00	--沙丁魚、錦沙丁魚，及棘魚或魚	--Sardines, sardinella and brisling or sprats	15	E
1604.14	--鮪類、鰹類	--Tunas, skipjack and bonito (Sarda spp.)		
1604.14.10.00	---烹飪或冷凍之鮪魚背脊肉	---Cooked loins of tuna, frozen	15	B
1604.14.90.00	---其他	---Other	15	B
1604.15.00.00	--鯖類	--Mackerel	15	A
1604.16.00.00	--鰵魚	--Anchovies	15	B
1604.19.00.00	其他	Other	15	D
1604.20.00.00	-其他已調製或保藏之魚	-Other prepared or preserved fish	15	D
1604.30.00.00	-魚子醬及魚子醬代替品	-Caviar and caviar substitutes	15	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
16.05	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:		
1605.10.00.00	-螃蟹	-Crab	15	D
1605.20.00.00	-蝦及對蝦	-Shrimps and prawns	15	D
1605.30.00.00	-龍蝦	-Lobster	15	A
1605.40	-其他甲殼動物	-Other crustaceans		
1605.40.10.00	--對蝦	--Prawns	15	A
1605.40.90.00	--其他	--Other	15	B
1605.90.00.00	-其他	-Other	15	A

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		
17.01	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:		
1701.1	-不含添加香料或色素之粗製糖：	-Raw sugar not containing added flavouring or colouring matter:		
1701.11.00.00	--甘蔗糖	--Cane sugar	55	E
1701.12.00.00	--甜菜糖	--Beet sugar	55	E
1701.9	-其他：	-Other:		
1701.91.00.00	--含有添加香料或色素者	--Containing added flavouring or colouring	55	E
1701.99.00	--其他	--Other		
1701.99.00.10	---甘蔗	---Sugar cane	55	E
1701.99.00.90	---其他	---Other	55	E
17.02	其他糖類，包括固態之化學級純乳糖、麥芽糖、葡萄糖及果糖；不含添加香料或色素之糖漿；不論是否攪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		
1702.1	-乳糖及乳糖漿：	-Lactose and lactose syrup:		
1702.11.00.00	--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	0	A
1702.19.00.00	--其他	--Other	0	A
1702.20.00.00	-楓糖及楓糖漿	-Maple sugar and maple syrup	10	D
1702.30	-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		
1702.30.1	--未含果糖者	--Not containing fructose		
1702.30.11.00	---化學級純葡萄糖	---Chemically pure glucose	0	A
1702.30.12.00	---葡萄糖漿	---Glucose syrup	0	A
1702.30.20.00	--在乾燥狀態下含果糖重量不超過20%	--Containing, in the dry state less than 20% by weight of fructose	40	D
1702.40.00.00	-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, excluding invert sugar	40	D
1702.50.00.00	-化學級純果糖	-Chemically pure fructose	40	D
1702.60.00.00	-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, excluding invert sugar	40	D
1702.90	-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% by weight of fructose		
1702.90.10.00	--化學級純麥芽糖	--Chemically pure maltose	40	D
1702.90.20.00	--其他果糖及果糖漿，蔗糖漿或焦糖除外	--Other sugars and other sugar syrups, other than sucrose syrup or caramel	40	D
1702.90.90.00	--其他	--Other	40	D
17.03	由提煉或精製糖而取得之糖蜜	Molasses resulting from the extraction or refining of sugar		
1703.10.00.00	-甘蔗糖蜜	-Cane molasses	15	D
1703.90.00.00	-其他	-Other	15	D

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
17.04	糖食（包括白色巧克力），不含 可可者	Sugar confectionery (including white chocolate), not containing cocoa:		
1704.10.00.00	-口香糖，不論是否外包糖衣	-Chewing gum, whether or not sugar-coated	15	B
1704.90.00.00	-其他	-Other	15	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		
1801.00.00	生或焙製之全粒或碎粒可可豆	Cocoa beans, whole or broken, raw or roasted		
1801.00.00.10	-整粒且生的	-Whole and raw	5	C
1801.00.00.90	-其他	-Other	5	C
1802.00.00.00	可可外殼、莢皮及其他可可廢料	Cocoa shells, husks, skins and other cocoa	5	A
18.03	可可膏，不論是否脫脂	Cocoa paste, whether or not defatted:		
1803.10.00.00	-未脫脂	-Not defatted	5	D
1803.20.00.00	-全部或部分脫脂	-Wholly or partly defatted	5	D
1804.00.00.00	可可脂，脂及油	Cocoa butter, fat and oil	5	D
1805.00.00.00	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	5	D
18.06	巧克力及其他含有可可之食品	Chocolate and other food preparations containing cocoa:		
1806.10.00.00	-可可粉，加糖或其他甜味料者	-Cocoa powder, containing added sugar or other sweetening matter	15	D
1806.20	-其他調製品，呈塊狀、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		
1806.20.10.00	--液狀調製品，以玉米糖漿及部分氫化棕櫚油為基礎，供糕點之裝飾及餡料用	Liquid preparations with a basis of maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastrycooks' products	0	A
1806.20.90.00	--其他	---Other	15	B
1806.3	-其他，呈塊狀、板狀或棒狀者：	-Other, in blocks, slabs or bars:		
1806.31.00.00	--有填塞物者	--Filled	15	D
1806.32.00.00	--無填塞物者	--Not filled	15	D
1806.90.00.00	-其他	-Other	15	B

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		
19.01	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		
1901.10	-嬰幼兒調製品，供零售用	-Preparations for infant use, put up for retail sale		
1901.10.10.00	--第0401至0404節所屬商品之調製品，以其他成分完全或部分代替特定成分	--Preparations of goods of headings 0401 to 0404, certain ingredients of which have been wholly or partly substituted by other ingredients	0	A
1901.10.90	--其他	--Other		
1901.10.90.10	---嬰幼兒調製品(類似母乳者)	---Preparations for nursing alimentation. (Similar to maternal milk)	0	A
1901.10.90.90	---其他	---Other	10	C
1901.20.00.00	-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	15	C
1901.90	-其他	-Other		
1901.90.10.00	--麥芽精	--Malt extracts	0	A
1901.90.20.00	--改質奶粉，第1901.10.10款所屬貨品除外	--Modified milk powder other than goods of subdivision 1901.10.10	0	A
1901.90.40.00	--第30章註一（甲）所提及之調製物，第2202.90.10款所屬商品除外	--Preparations of a kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10	10	C
1901.90.90	--其他	--Other		
1901.90.90.10	---傳統飲料，用烘焙之玉米粉與水及香料混合調製，常添加可可	---traditional drink made with powdered roast corn mixed with water, spices, and often	15	C
1901.90.90.9	---其他	---Other		
1901.90.90.91	----類似母乳者	----Similar to maternal milk	15	D
1901.90.90.99	----其他	----Other	15	C
19.02	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, nocchi, ravioli, cannelloni; couscous, whether or not prepared:		
1902.1	-未烹飪、未夾餡或調製之粉條：	-Uncooked pasta, not stuffed or otherwise prepared:		
1902.11.00.00	--含蛋者	--Containing eggs	15	C
1902.19.00.00	--其他	--Other	15	C
1902.20.00.00	-夾餡粉條，不論是否烹飪或調製者	-Stuffed pasta, whether or not cooked or otherwise prepared	15	C
1902.30.00.00	-其他粉條	-Other pasta	15	D
1902.40.00.00	-北非粉條	-Couscous	15	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
1903.00.00.00	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	15	C
19.04	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 included		
1904.10	-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		
1904.10.10.00	-- 米粉製丸	-- Rice flour pellets	0	A
1904.10.90	-- 其他	-- Other		
1904.10.90.10	---膨潤稻米及玉米片	---Puffed riced and corn flakes	15	D
1904.10.90.90	---其他	---other	15	D
1904.20.00.00	-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 swelled cereals	15	C
1904.30.00.00	-布格麥食	-Bulgur wheat	15	B
1904.90	-其他	-Other		
1904.90.10.00	--預煮之米食製品	--Pre-cooked rice	15	E
1904.90.90.00	--其他	-- Other	15	D
19.05	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 products:		
1905.10.00.00	-脆麵包	-Crispbread	15	C
1905.20.00.00	薑餅及其類似品	-Gingerbread and the like	15	C
1905.3	-甜餅乾；鬆餅及薄餅：	-Sweet biscuits ; waffles and wafers :		
1905.31	--甜餅乾	--Sweet biscuits		
1905.31.10.00	---含添加之可可，冰淇淋薄餅用	--- Containing added cocoa, for ice cream	15	A
1905.31.90.00	---其他	--- Other	15	C
1905.32.00.00	--鬆餅及薄餅	--Waffles and wafers	15	C
1905.40.00.00	-乾麵包，烘焙麵包及類似烘焙製品	-Rusks, toasted bread and similar toasted products	15	B
1905.90.00	-其他	-Other		
1905.90.00.10	--薄餅、醫藥製劑密封物、膠囊、脫水麵粉團，以片狀之澱粉及類似貨品所製者	--Wafer, seals for medicaments, capsule, desiccated pastas of flour, of starch in sheet and simillar products.	15	B
1905.90.00.20	--白麵包	--Plain Bread	15	B
1905.90.00.30	--一般烘焙之傳統麵包	--Traditional bread from ordinary Bakeries	15	B
1905.90.00.90	--其他	--Other	15	B

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		
20.01	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:		
2001.10.00	-黃(胡)瓜及小黃瓜	-Cucumbers and gherkins		
2001.10.00.10	--切割, 甜味(佐料類)	--Cut, sweet (Relish type)	15	B
2001.10.00.90	--其他	--Other	15	B
2001.90	-其他	-Other		
2001.90.10.00	--玉米皮	--Elotitos (young maize (corn) kernels)	15	C
2001.90.20.00	--洋蔥	--Onions	15	C
2001.90.90.00	--其他	--Other	15	C
20.02	酸漬除外之調製或保藏番茄	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid		
2002.10.00.00	-番茄, 整粒或片塊	-Tomatoes, whole or in pieces	15	C
2002.90	-其他	-Other		
2002.90.10.00	--濃縮番茄	--Tomato concentrate	5	C
2002.90.90.00	--其他	--Other	15	C
20.03	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		
2003.10.00.00	-蘑菇屬之菇類	-Mushrooms	10	C
2003.20.00.00	-麥覃	-Truffles	15	C
2003.90.00.00	-其他	-Other	10	C
20.04	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 2006:		
2004.10.00.00	-馬鈴薯	-Potatoes	15	C
2004.90.00.00	-其他蔬菜及蔬菜混合品	-Other vegetables and mixtures of vegetables	15	C
20.05	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 2006:		
2005.10.00.00	-均質蔬菜	-Homogenised vegetables	15	C
2005.20.00.00	-馬鈴薯	-Potatoes	15	C
2005.40.00.00	-豌豆(黑花紋蠶豆)	-Peas (Pisum sativum)	15	C
2005.5	-豆類:	-Beans (Vigna spp., Phaseolus spp.):		
2005.51.00.00	--去殼豆類	--Beans, shelled	15	C
2005.59.00.00	--其他	--Other	15	C
2005.60.00.00	-蘆筍	-Asparagus	15	C
2005.70.00.00	-橄欖	-Olives	15	C
2005.80.00.00	-甜玉米	-Sweet corn (Zea mays var. saccharata)	15	D
2005.90.00.00	-其他蔬菜及蔬菜混合品	-Other vegetables and mixtures of vegetables	15	C
2006.00.00.00	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)	15	D
20.07	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, obtained by cooking, whether or not containing added sugar or other sweetening matter:		
2007.10.00.00	-均質調製品	-Homogenised preparations	15	C
2007.9	-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
2007.91.00.00	-柑橘屬水果	-Citrus fruit	15	C
2007.99	--其他	--Other		
2007.99.10.00	---供加工用之梨、蘋果或杏仁果泥，以5公斤或以上之容器包裝者	---Pear, apple, apricot or peach paste for industrial transformation, in containers of a net content of 5 kg or more	0	A
2007.99.90.00	---其他	---Other	15	D
20.08	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		
2008.1	-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:		
2008.11	--花生	--Ground-nuts		
2008.11.10.00	---花生醬	---Butter	15	D
2008.11.90.00	---其他	---Other	15	D
2008.19	--其他，包括混合者	--Other, including mixtures		
2008.19.10.00	---其他方式調製或保藏不含糖之杏仁、榛樹、胡桃子醬	--- Almond, hazelnut or other nut pastes, not containing added sugar	5	A
2008.19.90.00	--- 其他	---Other	15	A
2008.20.00.00	-鳳梨	-Pineapples	15	D
2008.30.00.00	-柑橘屬水果	-Citrus fruit	15	D
2008.40.00.00	-梨	-Pears	15	A
2008.50.00.00	-杏子	-Apricots	15	C
2008.60.00.00	-櫻桃	-Cherries	15	C
2008.70.00.00	-桃子（包括油桃）	-Peaches	15	A
2008.80.00.00	-草莓	-Strawberries	15	C
2008.9	-其他，包括混合者，第2008.19目除外：	-Other, including mixtures other than those of subheading No.2008.19:		
2008.91.00.00	--棕櫚樹心	--Palm hearts	15	C
2008.92.00.00	--混合品	--Mixtures	15	A
2008.99.00.00	--其他	--Other	15	D
20.09	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 matter		
2009.1	-柑橘汁：	-Orange juice:		
2009.11.00.00	--冷凍者	--Frozen	15	D
2009.12.00.00	--未冷凍者，糖度值不超過20	--Not frozen , of a Brix value not exceeding	15	D
2009.19	--其他	--Other		
2009.19.10.00	---濃縮果汁	---Concentrated juice	0	A
2009.19.90.00	---其他	---Other	15	C
2009.2	-葡萄柚汁：	-Grapefruit juice :		
2009.21.00.00	--糖度值不超過20	--Of a Brix value not exceeding 20	15	C
2009.29	--其他	--Other		
2009.29.10.00	---濃縮果汁	---Concentrated juice	0	A
2009.29.90.00	---其他	---Other	15	A
2009.3	-其他任何單一柑橘類果汁：	-Juice of any other single citrus fruit :		
2009.31.00.00	--糖度值不超過20	--Of a Brix value not exceeding 20	15	D
2009.39.00.00	--其他	--Other	15	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2009.4	-鳳梨汁：	-Pineapple juice：		
2009.41.00.00	--糖度值不超過 2 0	--Of a Brix value not exceeding 20	15	C
2009.49.00.00	--其他	--Other	15	C
2009.50.00.00	-番茄汁	-Tomato juice	15	C
2009.6	-葡萄汁（包括未發酵之葡萄	-Grape juice (including grape must)：		
2009.61.00.00	--糖度值不超過 3 0	--Of a Brix value not exceeding 30	15	A
2009.69	--其他	--Other		
2009.69.10.00	---濃縮果汁(不論是否冷凍)	---Concentrated juice, whether or not frozen	0	A
2009.69.20.00	---葡萄汁	---Grape must	0	A
2009.69.90.00	---其他	---Other	15	A
2009.7	-蘋果汁：	- Apple juice:		
2009.71.00.00	--糖度值不超過 2 0	--Of a Brix value not exceeding 20	15	A
2009.79	--其他	--Other		
2009.79.10.00	---濃縮果汁(不論是否冷凍)	---Concentrated juice, Frozen included	0	A
2009.79.90.00	---其他	---Other	15	D
2009.80	-其他任何單一之果汁或蔬菜汁	-Juice of any other single fruit or vegetable		
2009.80.10.00	--濃縮果汁(包括梨、杏、梅子、桃及櫻桃)，不論是否冷凍	--Concentrated, pear, quince, apricot, cherry, peach, damson or sloe juice, whether or not frozen	0	A
2009.80.20.00	--百香果汁	-- Passion fruit (Passiflora spp.) juice	15	C
2009.80.30.00	--刺番荔枝果汁	--Soursop (Annona muricata) juice	15	C
2009.80.40.00	--濃縮羅望子果汁	--Concentrated tamarind juice	15	C
2009.80.90.00	--其他	--Other	15	A
2009.90.00.00	-混合汁	-Mixtures of juices	15	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		
21.01	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.		
2101.1	-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 with a basis of coffee:		
2101.11.00	--咖啡之萃取物、精、濃縮物	--Extracts, essences and concentrates		
2101.11.00.10	---即溶咖啡	---Instant coffee	15	D
2101.11.00.90	---其他	---Other	15	C
2101.12.00.00	--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 coffee	15	C
2101.20.00.00	-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	15	C
2101.30.00.00	-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	15	C
21.02	酵母（活性或非活性）；其他已死單細胞微生物（但不包括第3002節之疫苗）；發粉	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:		
2102.10	-活性酵母	-Active yeasts		
2102.10.10.00	-- 繁殖用酵母	-- Culture yeast	0	A
2102.10.90.00	-- 其他	--Other	0	A
2102.20.00.00	-非活性酵母；其他已死單細胞微生物	-Inactive yeasts; other single-cell micro-organisms, dead	0	A
2102.30.00.00	-發粉	-Prepared baking powders	10	B
21.03	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:		
2103.10.00.00	-醬油	-Soya sauce	15	C
2103.20.00.00	-醬油,番茄醬及其他番茄調味醬	-Soy sauce, Tomato ketchup and other tomato sauces	15	D
2103.30	-芥末粉、細粒及其調製品	-Mustard flour and meal and prepared mustard		
2103.30.10.00	-- 芥末粉及粗粉	-- Mustard flour and meal	5	B
2103.30.20.00	-- 芥末調製品	-- Prepared mustard	15	C
2103.90.00.00	-其他	-Other	15	B
21.04	湯類及其調製品；均質混合調製品	Soups and broths and preparations therefor; homogenized composite food preparations:		
2104.10.00.00	-湯類及其調製品	-Soups and broths and preparations therefor	15	C
2104.20.00.00	-均質混合調製食品	-Homogenised composite food preparations	15	C
2105.00.00.00	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	40	D

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
21.06	未列名食物調製品	Food preparations not elsewhere specified or included:		
2106.10.00.00	-濃縮蛋白質及組織化蛋白質	-Protein concentrates and textured protein substances	5	A
2106.90	-其他	-Other		
2106.90.10.00	--水解植物蛋白	-- Vegetable protein hydrolysates	5	A
2106.90.20.00	-- 布丁、冰淇淋調製粉，不論是否含糖	-- Powders for table creams, jellies, ice creams and similar preparations, whether or not sweetened	15	C
2106.90.30	-- 飲料工業調製品第 3 3 0 2 · 1 0 · 2 0 除外	-- Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20		
2106.90.30.10	--- 含香料水及含甜味料汽水濃縮物	---Concentrated for producing flavored and sweetened aerated waters	5	A
2106.90.30.90	---其他	---Other	5	A
2106.90.40.00	-- 做麵包促進粉	-- Improvers for bread-making	5	B
2106.90.50.00	-- 自溶性酵母(萃取)	-- Autolysed yeasts	5	A
2106.90.70.00	-- 第30章註1a)之調製品，第2202.90.10貨品除外	-- Preparations of a kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10	10	C
2106.90.80.00	-- 玉米糖漿及部分氫化之棕櫚油所調製之液體，用於烘焙、填充，以 2 公斤以上之容器包裝者	-- Liquid preparations with a basis of maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastrycooks' products, in containers holding	0	A
2106.90.90	-- 其他	--Other		
2106.90.90.10	---乳化劑	---Emulsifiers	5	A
2106.90.90.20	---玉米塊	---Corn mass	15	A
2106.90.90.30	玉米粉薄烙餅	---Corn tortilla	15	A
2106.90.90.90	---其他	---Other	15	A

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		
22.01	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		
2201.10	-礦泉水及汽水（碳酸水）	-Mineral waters and aerated waters		
2201.10.00.10	--礦泉水	--Mineral water	15	C
2201.10.00.20	--汽水（碳酸水）	--aerated waters	15	C
2201.90.00	-其他	-Other		
2201.90.00.10	--飲水，非碳酸水且非合成	--Neither aerated waters, nor compound	15	C
2201.90.00.90	--其他	--Other	15	C
22.02	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. 20.09		
2202.10.00	-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		
2202.10.00.10	--汽水，含香料	--aerated flavoured waters	15	C
2202.10.00.11	---裝於塑膠容器者	---In plastic containers	15	C
2202.10.00.12	---裝於金屬容器者	---In metal containers	15	C
2202.10.00.19	---裝於其他容器者	---In other containers	15	C
2202.10.00.90	--其他	--other	15	C
2202.90	-其他	-Other		
2202.90.10.00	-- 第30章註1a)之調製品，供飲料用者	-- Preparations of a kind referred to in Note 1 a) to Chapter 30, for use as beverages	10	D
2202.90.90	-- 其他	--Other		
2202.90.90.10	---由水、甜味劑、及糖以任何形式所組成之飲料，以蔬菜、水果及天然果汁之人工濃縮物調味；乳製品，以水果或可可調味	---Beverages made by water, sweetened, or sugary in any other way, flavoured, produced with artificial concentrations of vegetables and fruits, including natural diluted juices, beverages with milk, flavoured or with fruit or cocoa.	15	C
2202.90.90.30	---以乳製品為基礎之汽水（碳酸水）飲料	---Beverages with milk base, aerated.	15	C
2202.90.90.90	---其他	---Other	15	C
2203.00.00	啤酒，麥芽釀造	Beer made from malt		
2203.00.00.10	-罐裝啤酒	-In cans	15	E
2203.00.00.90	-其他	-Other	15	E
22.04	鮮葡萄酒（包括加強酒）；葡萄膠，第2009節所指之葡萄汁	Wine of fresh grapes, including fortified wines; grape must other than that of heading		
2204.10.00.00	-汽泡酒	-Sparkling wine	10	B
2204.2	-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		
2204.21.00.00	--裝在2公升或以下之容器內者	--In containers holding 2 liter or less	10	A
2204.29.00.00	--其他	--Other	10	C
2204.30.00.00	-其他葡萄膠	-Other grape must	10	C
22.05	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		
2205.10.00.00	-裝在2公升或以下之容器內者	-In containers holding 2 liter or less	10	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2205.90.00.00	-其他	-Other	10	C
2206.00.00.00	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	10	C
22.07	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		
2207.10	-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		
2207.10.10.00	-- 完全已變性之乙醇（酒精）	-- Absolute ethyl alcohol	40	D
2207.10.90	-- 其他	--Other		
2207.10.90.10	--- 醫療用酒精	---For clinical use.	40	D
2207.10.90.90	---其他	---Other	40	D
2207.20.00	-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		
2207.20.00.10	--已變性之精餾乙醇（酒精）及其他酒精	--Ethylic alcohol bi-rectified and denatured	40	D
2207.20.00.90	--其他	--Other	40	D
22.08	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 beverages		
2208.20	-蒸餾葡萄酒或葡萄渣而得之酒	-Spirits obtained by distilling grape wine or grape marc		
2208.20.10.00	--其酒精強度以容積計在60%或以上者	--Of an alcoholic strength by volume of 60% vol or more	10	D
2208.20.90.00	--其他	--Other	10	D
2208.30	-威士忌酒	-Whiskies		
2208.30.10.00	--其酒精強度以容積計在60%或以上者	--Of an alcoholic strength by volume of 60% vol or more	10	A
2208.30.90.00	--其他	--Other	5	A
2208.40	-蘭姆酒及塔非亞酒	-Rum and tafia		
2208.40.10.00	--蘭姆酒	--Rum	40	D
2208.40.90	--其他	--Other		
2208.40.90.10	---未包裝者	---No packing	15	D
2208.40.90.90	---其他	---Other	15	D
2208.50.00.00	-琴酒及荷蘭杜松子酒	-Gin and Geneva	5	A
2208.60	-伏特加酒	-Vodka		
2208.60.10.00	--其酒精強度以容積計低於60%者	--Of an alcoholic strength by volume exceeding 60% vol	10	C
2208.60.90.00	--其他	--Other	15	C
2208.70.00.00	-再製酒（利口酒）及甘露酒	-Liqueurs and cordials	10	B
2208.90	-其他	-Other		
2208.90.10.00	--未變性之乙醇	--Undenatured ethyl alcohol	40	D
2208.90.20.00	--發酵、蒸餾穀物汁液而得之列酒，其酒精強度以容積計等於或高於60%者	--Spirits obtained from fermentation and distillation of cereal must, with an alcoholic strength by volume equal or exceeding 60%	10	C
2208.90.90	--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
2208.90.90.10	---龍舌蘭酒	---Tequila or Mezcal	10	C
2208.90.90.90	---其他	---Other	10	C
2209.00.00.00	醋及以醋酸製成之醋代用品	Vinegar and substitutes for vinegar obtained from acetic acid	15	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		
23.01	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		
2301.10.00.00	肉或雜碎之粉、粗粉及團粒；油渣	-Flours, meals and pellets, of meat or meat offal; greaves	5	C
2301.20	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		
2301.20.10.00	--無脊椎的	-- invertebrates:	0	A
2301.20.90.00	--其他	--Other	5	A
23.02	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		
2302.10.00.00	玉蜀黍（玉米）	-Of maize (corn)	5	A
2302.20.00.00	稻米	-Of rice	5	A
2302.30.00.00	小麥	-Of wheat	5	A
2302.40.00.00	其他穀類	-Of other cereals	5	A
2302.50.00.00	豆莢植物	-Of leguminous plants	5	A
23.03	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 of "		
2303.10	澱粉製品之殘渣及類似殘渣	-Residues of starch manufacture and similar residues		
2303.10.10	--玉蜀黍之殘渣包含玉蜀黍之麩質物	--Of maize (corn) including maize gluten		
2303.10.10.10	---家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	0	A
2303.10.10.90	---其他	---Other	0	A
2303.10.90	--其他	--Other		
2303.10.90.10	---家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	C
2303.10.90.90	---其他	---Other	5	A
2303.20.00	-甜菜渣、甘蔗渣及製糖之其他殘渣	-Beet-pulp, bagasse and other waste of sugar manufacture		
2303.20.00.10	--家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2303.20.00.90	--其他	--Other	5	A
2303.30.00	-釀造或蒸餾之糟粕	-Brewing or distilling dregs and waste		
2303.30.00.10	--家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2303.30.00.90	--其他	--Other	5	A
23.04	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 oil		
2304.00.10	-黃豆粉狀殘渣	- Flours		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2304.00.10.10	--家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2304.00.10.90	--其他	--Other	5	A
2304.00.90	-其他	-Other		
2304.00.90.10	--家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2304.00.90.90	--其他	--Other	5	A
2305.00.00	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 oil		
2305.00.00.10	-家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2305.00.00.90	-其他	-Other	5	A
23.06	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. 23.04 or 23.05		
2306.10.00	-棉子	-Of cotton seeds		
2306.10.00.10	--家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2306.10.00.90	--其他	--Other	5	A
2306.20.00	-亞麻仁	-Of linseed		
2306.20.00.10	--家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2306.20.00.90	--其他	--Other	5	A
2306.30.00	-向日葵種子	-Of sunflower seeds		
2306.30.00.10	--家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2306.30.00.90	--其他	--Other	5	A
2306.4	-油菜子：	- Of rape or colza seeds:		
2306.41.00	--低芥子酸之油菜子	--Of low erucic acid rape or colza seeds		
2306.41.00.10	--家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2306.41.00.90	---其他	---Other	5	A
2306.49.00	--其他	--Other		
2306.49.00.10	---家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2306.49.00.90	---其他	---Other	5	A
2306.50.00	-椰子及乾椰子肉	-Of coconut or copra		
2306.50.00.10	--家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2306.50.00.90	--其他	--Other	5	A
2306.60.00	-棕櫚類核果及子仁	-Of palm nuts or kernels		
2306.60.00.10	--家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2306.60.00.90	--其他	--Other	5	A
2306.70.00	-玉蜀黍（玉米）胚芽	-Of maize (corn) germ		
2306.70.00.10	--家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2306.70.00.90	--其他	--Other	5	A
2306.90.00	-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
2306.90.00.10	--家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2306.90.00.90	--其他	--Other	5	A
2307.00.00	酒糟、酒石	Wine lees; argol		
2307.00.00.10	-家畜、家禽及水生動物飼料	---Food for cattle, birds of corral, and animals of aquaculture.	5	A
2307.00.00.90	-其他	-Other	5	A
23.08	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		
2308.00.10	- 橡子及印度栗子	Indian acorn and chestnut		
2308.00.10.10	--家畜、家禽及水生動物飼料	--Food for cattle, birds of corral, and animals of aquaculture.	5	A
2308.00.10.90	--其他	--Other	5	A
2308.00.90	-其他	-Other		
2308.00.90.10	--家畜、家禽及水生動物飼料	--Food for cattle, birds of corral, and animals of aquaculture.	5	A
2308.00.90.90	--其他	--Other	5	A
23.09	調製動物飼料	Preparations of a kind used in animal feeding		
2309.10.00.00	-供零售用之貓狗食品	-Dog or cat food, put up for retail sale	15	D
2309.90	-其他	-Other		
2309.90.1	--魚飼料	--Preparations for fish feeding		
2309.90.11.00	--- 水族館、養魚池使用飼料	--- For aquarium fish	15	D
2309.90.19.00	--- 其他	---Other	15	C
2309.90.20	--鳥飼料	--Feeding preparations for birds		
2309.90.20.10	--- 家禽飼料	---For bird of corral	5	C
2309.90.20.90	--- 其他	---Other	5	C
2309.90.30	--添加糖或糖蜜之飼料	--Preparations of green fodder with addition of molasses or sugar		
2309.90.30.10	---家畜、家禽及水生動物飼料	----Food for cattle, birds of corral, and animals of aquaculture.	10	C
2309.90.30.90	---其他	---Other	10	C
2309.90.4	--飼料完成前混合之補充調製品	--Premixes (preparations for use in making complete feeds or supplementary feeds):		
2309.90.41	---添加抗生素或維生素之飼料，不論是否混合	---Containing antibiotics or vitamins, whether or not intermixed		
2309.90.41.10	----家畜、家禽及水生動物飼料	----Food for cattle, birds of corral, and animals of aquaculture.	0	A
2309.90.41.90	----其他	----Other	0	A
2309.90.49	---其他	---Other		
2309.90.49.10	----家畜、家禽及水生動物飼料	----Food for cattle, birds of corral, and animals of aquaculture.	5	A
2309.90.49.90	----其他	----Other	5	A
2309.90.90	--其他	--Other		
2309.90.90.10	----家畜、家禽及水生動物飼料	----Food for cattle, birds of corral, and animals of aquaculture.	5	A
2309.90.90.90	--其他	---Other	15	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
24	第廿十四章 菸（包括菸葉及菸類）及菸葉代用品	Chapter 24 Tobacco and manufactured tobacco substitutes		
24.01	原料菸葉；菸葉下腳	Unmanufactured tobacco; tobacco refuse		
2401.10	-菸葉，未除骨者	-Tobacco, not stemmed/stripped		
2401.10.10.00	--黃色種（維吉尼亞）	--Virginia	5	E
2401.10.20.00	--美國肯塔基州產的纖細煙草	--Burley	5	E
2401.10.30.00	--土耳其產的菸草	--Turco (oriental)	0	E
2401.10.90.00	--其他	--Other	5	E
2401.20	-菸葉，部分或全部除骨者	-Tobacco, partly or wholly stemmed/stripped		
2401.20.10.00	--黃色種（維吉尼亞）	--Virginia	5	E
2401.20.20.00	--美國肯塔基州產的纖細煙草	--Burley	5	E
2401.20.30.00	--土耳其產的菸草	--Turco (oriental)	0	E
2401.20.90.00	--其他	--Other	5	E
2401.30	-菸葉下腳	-Tobacco refuse		
2401.30.10.00	--黃色種（維吉尼亞）	--Virginia	5	E
2401.30.20.00	--美國肯塔基州產的纖細煙草	--Burley	5	E
2401.30.30.00	--土耳其產的菸草	--Turco (oriental)	0	E
2401.30.90.00	--其他	--Other	5	E
24.02	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		
2402.10.00.00	-含菸葉之雪茄菸、呂宋菸及小雪茄菸	-Cigars, cheroots and cigarillos, containing tobacco	15	E
2402.20.00.00	-含菸葉之紙菸	-Cigarettes containing tobacco	15	E
2402.90.00.00	-其他	-Other	15	E
24.03	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		
2403.10	-吸烟菸，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		
2403.10.10.00	--製捲煙用之菸葉	--For making cigarettes	15	E
2403.10.90.00	--其他	--Other	5	E
2403.9	-其他：	-Other:		
2403.91.00.00	--「均質」或「複合」菸葉	--Homogenised or "reconstituted" tobacco	0	A
2403.99.00.00	--其他	--Other	5	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		
25.01	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		
2501.00.10.00	- 純氯化鈉(純度99.9%及以上)	- Sodium chloride of a purity of 99.9% or	0	A
2501.00.20.00	- 精鹽	- Refined salt	15	C
2501.00.90	- 其他	- Other		
2501.00.90.10	-- 鹽	-- Salt	15	C
2501.00.90.90	-- 其他	-- Other	15	C
2502.00.00.00	未焙燒硫化鐵礦	Unroasted iron pyrites	0	A
2503.00.00.00	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	0	A
25.04	天然石墨	Natural graphite		
2504.10.00.00	- 粉狀或細片狀	- In powder or in flakes	0	A
2504.90.00.00	- 其他	- Other	0	A
25.05	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		
2505.10.00.00	- 矽砂及石英砂	- Silica sands and quartz sands	0	A
2505.90.00.00	- 其他	- Other	0	A
25.06	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) shape		
2506.10.00.00	- 石英	- Quartz	0	A
2506.2	- 石英岩：	- Quartzite:		
2506.21.00.00	原石或略加修整者	-- Crude or roughly trimmed	0	A
2506.29.00.00	其他	-- Other	0	A
2507.00.00.00	高嶺土及其他高嶺土質黏土，不論已否煨燒	Kaolin and other kaolinic clays, whether or not calcined	0	A
25.08	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	Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths		
2508.10.00.00	- 膨土	- Bentonite	5	B
2508.20.00.00	- 脫色土及漂白土	- Decolouring earths and fuller's earth	0	A
2508.30.00.00	- 火黏土（耐火泥）	- Fire-clay	0	A
2508.40.00.00	- 其他黏土	- Other clays	0	A
2508.50.00.00	- 紅柱石、藍晶石及矽線石	- Andalusite, kyanite and sillimanite	0	A
2508.60.00.00	- 富鋁紅柱石	- Mullite	0	A
2508.70.00.00	- 燒磨土（燒粉）或第納斯土	- Chamotte or dinas earths	0	A
2509.00.00.00	白堊	Chalk	0	A
25.10	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		
2510.10.00.00	- 未磨碎者	- Unground	0	A
2510.20.00.00	- 已磨碎者	- Ground	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
25.11	天然硫酸鋇（重晶石），天然碳酸鋇（毒重石），不論是否 燒，但第 2 8 1 6 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 28 16		
2511.10.00.00	- 天然硫酸鋇（重晶石）	- Natural barium sulphate (Barytes)	0	A
2511.20.00.00	- 天然碳酸鋇（毒重石）	- Natural barium carbonate (Witherite)	0	A
2512.00.00.00	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 or less	0	A
25.13	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		
2513.1	-浮石：	- Pumice stone:		
2513.11.00.00	-- 原石或不規則塊，包括壓碎之浮石	-- Crude or in irregular pieces, including crushed pumice ("Bimskies")	0	A
2513.19.00.00	-- 其他	-- Other	0	A
2513.20.00.00	- 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:	0	A
2514.00.00.00	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	0	A
25.15	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 rectangular (including square) shape		
2515.1	-大理石及石灰華：	- Marble and travertine:		
2515.11.00.00	-- 原石或略加修整	-- Crude or roughly trimmed	5	A
2515.12.00.00	-- 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 square) shape.	5	A
2515.20.00.00	- 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	5	A
25.16	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		
2516.1	-花崗岩：	- Granite:		
2516.11.00.00	-- 原石或略加修整	-- Crude or roughly trimmed	5	A
2516.12.00.00	-- 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	5	A
2516.2	-砂岩：	- Sandstone:		
2516.21.00.00	-- 原石或略加修整	-- Crude or roughly trimmed	5	A
2516.22.00.00	-- 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	5	A
2516.90.00.00	- 其他紀念碑或建築用石	- Other monumental or building stone	5	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
25.17	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 2 5 1 5 或 2 5 1 6 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 simialr 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 25.15 or 25.16, whether or not heat-treated.		
2517.10.00.00	- 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	5	A
2517.20.00.00	- 舖路碎石、熔渣或類似工業廢料，不論是否與第 2 5 1 7.1 0 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	5	A
2517.30.00.00	- 加瀝青舖路碎石	- Tarred macadam	5	A
2517.4	- 列入第 2 5 1 5 或 2 5 1 6 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:		
2517.41.00.00	-- 大理石	-- Of marble	5	A
2517.49.00.00	-- 其他	-- Other	5	A
25.18	白雲石，不論其是否煨燒或燒結，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；白雲石搗爐混合料	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix:		
2518.10.00.00	- 未煨燒或未燒結之白雲石	- Dolomite not calcined	5	A
2518.20.00.00	- 已煨燒或已燒結之白雲石	- Calcined dolomite	5	A
2518.30.00.00	- 白雲石搗爐混合料	- Dolomite ramming mix	5	A
25.19	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		
2519.10.00.00	天然碳酸鎂（菱鎂礦）	- Natural magnesium carbonate (Magnesite)	0	A
2519.90.00.00	其他	- Other	0	A
25.20	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		
2520.10.00.00	- 石膏；無水石膏（硬石膏）	- Gypsum; anhydrite	5	B
2520.20.00.00	- 熟石膏	- Plasters	5	B
2521.00.00.00	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	5	B
25.22	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 28.25		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2522.10.00.00	- 生石灰	- Quicklime	5	B
2522.20.00.00	- 熟石灰	- Slaked lime	5	B
2522.30.00.00	- 水硬性石灰	- Hydraulic lime	5	B
25.23	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 similar hydraulic cements, whether or not coloured or in the form of clinkers		
2523.10.00.00	- 水泥熟料	- Cement clinkers	5	B
2523.2	- 卜特蘭水泥：	- Portland cement:		
2523.21.00.00	-- 白水泥，不論是否人工著色	-- White cement, whether or not artificially coloured	0	A
2523.29.00	-- 其他	-- Other		
2523.29.00.10	--- 灰水泥	--- Gray cement	10	D
2523.29.00.90	--- 其他	--- Other	10	C
2523.30.00.00	- 鋁質水泥	- Aluminous cement	10	C
2523.90.00.00	- 其他水硬性水泥	- Other hydraulic cements	10	C
2524.00.00.00	石棉	Asbestos	0	A
25.25	雲母，包括劈開片；廢雲母	Mica, including splittings; mica waste		
2525.10.00.00	- 未加工雲母及割開成薄片或劈開片	- Crude mica and mica rifted into sheets or splittings	0	A
2525.20.00.00	- 雲母粉	- Mica powder	0	A
2525.30.00.00	- 廢雲母	- Mica waste	0	A
25.26	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.		
2526.10.00.00	- 未壓碎，未磨粉	- Not crushed, not powdered	0	A
2526.20.00.00	- 已壓碎或磨成粉者	- Crushed or powdered	0	A
25.28	天然硼酸鹽及其精砂（不論是否煨燒），但自其鹽滷中析離之硼酸鹽除外；以乾重量計算其硼酸（H ₃ BO ₃ ）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 ₃ BO ₃ calculated on the dry weight		
2528.10.00.00	- 天然硼砂及其精砂（不論是否煨燒）	- Natural sodium borates and concentrates thereof (whether or not calcined).	0	A
2528.90.00.00	- 其他	- Other	0	A
25.29	長石；白榴石；霞石及霞石正長巖；螢石	Felspar; leucite; nepheline and nepheline syenite; fluorspar		
2529.10.00.00	- 長石	- Felspar	0	A
2529.2	- 螢石：	- Fluorspar:		
2529.21.00.00	-- 含重量百分比97%及以下之氟化鈣	-- Containing by weight 97% or less of calcium fluoride	0	A
2529.22.00.00	-- 含重量百分比超過97%之氟化鈣	-- Containing by weight more than 97% of calcium fluoride	0	A
2529.30.00.00	- 白榴石；霞石及霞石正長巖	- Leucite; nepheline and nepheline syenite	0	A
25.30	未列名礦物質	Mineral substances not elsewhere specified or included		
2530.10.00.00	- 未膨脹之蛭石、珍珠岩及綠泥石	- Vermiculite, perlite and chlorites,	0	A
2530.20.00.00	- 硫鎂礬、瀉利鹽（天然硫酸鎂）	- Kieserite, epsomite (natural magnesium sulphates)	0	A
2530.90	- 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
2530.90.10.00	-- 天然冰晶石及天然錐冰晶石	-- Natural cryolite and natural chiolite	0	A
2530.90.20.00	-- 天然雲母狀氧化鐵	-- Natural micaceous iron oxides	0	A
2530.90.90.00	-- 其他	-- Other	0	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		
26.01	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		
2601.1	-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:		
2601.11.00.00	-- 未凝聚	-- Non-agglomerated	0	A
2601.12.00.00	-- 已凝聚	-- Agglomerated	0	A
2601.20.00.00	- 已焙燒之硫化鐵礦石	- Roasted iron pyrites	0	A
2602.00.00.00	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	0	A
2603.00.00.00	銅礦石及其精砂	Copper ores and concentrates	0	A
2604.00.00.00	鎳礦石及其精砂	Nickel ores and concentrates	0	A
2605.00.00.00	鈷礦石及其精砂	Cobalt ores and concentrates	0	A
2606.00.00.00	鋁礦石及其精砂	Aluminium ores and concentrates	0	A
2607.00.00.00	鉛礦石及其精砂	Lead ores and concentrates	0	A
2608.00.00.00	鋅礦石及其精砂	Zinc ores and concentrates	0	A
2609.00.00.00	錫礦石及其精砂	Tin ores and concentrates	0	A
2610.00.00.00	鉻礦石及其精砂	Chromium ores and concentrates	0	A
2611.00.00.00	鎢礦石及其精砂	Tungsten ores and concentrates	0	A
26.12	鈾或釷礦石及其精砂	Uranium or thorium ores and concentrates		
2612.10.00.00	- 鈾礦石及其精砂	- Uranium ores and concentrates	0	A
2612.20.00.00	- 釷礦石及其精砂	- Thorium ores and concentrates	0	A
26.13	鉬礦石及其精砂	Molybdenum ores and concentrates		
2613.10.00.00	- 已焙燒	- Roasted	0	A
2613.90.00.00	- 其他	- Other	0	A
2614.00.00.00	鈦礦石及其精砂	Titanium ores and concentrates	0	A
26.15	鈮、鉭、釩或鈷礦石及其精砂	Niobium, tantalum, vanadium or zirconium ores and concentrates		
2615.10.00.00	- 鈷礦石及其精砂	- Zirconium ores and concentrates	0	A
2615.90.00.00	- 其他	- Other	0	A
26.16	貴金屬礦石及其精砂	Precious metal ores and concentrates		
2616.10.00.00	- 銀礦石及其精砂	- Silver ores and concentrates	5	A
2616.90	- 其他	- Other		
2616.90.10.00	-- 金類	-- Of gold	5	A
2616.90.90.00	-- 其他	-- Other	5	A
26.17	其他礦石及其精砂	Other ores and concentrates		
2617.10.00.00	- 銻礦石及其精砂	- Antimony ores and concentrates	0	A
2617.90.00.00	- 其他	- Other	0	A
2618.00.00.00	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	0	A
2619.00.00.00	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	0	A
26.20	含有砷、金屬或其化合物之灰未及渣滓（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 arsenic, metals or their compounds.		
2620.1	-含鋅為主：	- Containing mainly zinc:		
2620.11.00.00	-- 粗鋅	-- Hard zinc spelter	0	A
2620.19.00.00	-- 其他	-- Other	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2620.2	-含鉛為主：	- Containing mainly lead :		
2620.21.00.00	-- 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	0	A
2620.29.00.00	-- 其他	-- Other	0	A
2620.30.00.00	- 含銅為主：	- Containing mainly copper	0	A
2620.40.00.00	- 含鋁為主：	- Containing mainly aluminium	0	A
2620.60.00.00	- 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 compounds	0	A
2620.9	-其他	- Other		
2620.91.00.00	-- 含銻、鈹、鎘、鉻或其混合物	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A
2620.99.00.00	-- 其他	-- Other	0	A
2621.10.00.00	- 都市廢棄物焚化後之灰末及渣滓	- Ash and residues from the incineration of municipal waste	0	A
2621.90.00.00	- 其他	- Other	0	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		
27.01	煤；煤磚；煤球及煤製類似固體燃料	Coal; briquettes, ovoids and similar solid fuels manufactured from coal		
2701.1	—煤，不論是否粉碎，但未經結塊：	-Coal, whether or not pulverised, but not agglomerated:		
2701.11.00.00	無煙煤	--Anthracite	5	A
2701.12.00.00	煙煤	--Bituminous coal	5	A
2701.19.00.00	其他煤	--Other coal	5	A
2701.20.00.00	煤磚、煤球及煤製類似固體燃料	-Briquettes, ovoids and similar solid fuels manufactured from coal	5	A
27.02	褐煤（不論是否經結塊），煤玉礦除外	Lignite, whether or not agglomerated, excluding jet		
2702.10.00.00	褐煤，不論已否磨成粉狀，但未經結塊	-Lignite, whether or not pulverised, but not agglomerated	5	A
2702.20.00.00	經結塊褐煤	-Agglomerated lignite	5	A
2703.00.00.00	泥煤（包括泥煤屑），不論是否經結塊	Peat (including peat litter), whether or not agglomerated	5	A
2704.00	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		
2704.00.10.00	焦炭煤	-Coke of coal	0	A
2704.00.90.00	其他	-Other	5	A
2705.00.00.00	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	5	A
2706.00.00.00	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	5	A
27.07	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-aromatic constituents		
2707.10.00.00	苯	-Benzole	10	B
2707.20.00.00	甲苯	-Toluole	10	B
2707.30.00.00	二甲苯	-Xylole	10	B
2707.40.00.00	萘；石腦油精	-Naphthalene	10	B
2707.50.00.00	其他芳香烴混合物依 A S T M D 8 6 方法蒸餾時，於 2 5 0 °C 時所得蒸餾量以容積計達 6 5 % 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	10	B
2707.60.00.00	酚類	-Phenols	10	B
2707.9	—其他：	-Other :		
2707.91.00.00	雜酚油	--Creosote oils	10	B
2707.99.00.00	其他	--Other	10	B
27.08	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		
2708.10.00.00	瀝青	-Pitch	10	B
2708.20.00.00	瀝青焦	-Pitch coke	10	B
2709.00	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		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2709.00.10.00	石油原油	- Crude petroleum oils	0	A
2709.00.90.00	其他	-Other	0	A
27.10	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 basic constituents of the preparations; waste oils:		
2710.1	—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 the basic constituents of the preparations; waste oils:		
2710.11	輕油及其配製品	--Light oils and preparations		
2710.11.10.00	石油醚	--- Petroleum ether	5	C
2710.11.20	航空用油	--- Aviation spirit		
2710.11.20.10	渦輪引擎用油	----Turbo	5	A
2710.11.20.20	飛機燃油	---- Av Gas	5	A
2710.11.30	其他馬達用油	--- Other motor spirit		
2710.11.30.10	抗震用	----With anti-knock	5	A
2710.11.30.20	非抗震用	----No anti-knock	5	A
2710.11.30.90	其他	----Other	5	A
2710.11.40	無鉛汽油	---White spirit		
2710.11.40.10	--無機溶劑	---Mineral Solvents	5	B
2710.11.40.20	溶劑	----H.H.A. Solvent	5	B
2710.11.40.90	其他	----Other	5	B
2710.11.50.00	其他	other oil for industrial use.	5	B
2710.11.90.00	其他	---Other	5	B
2710.19	其他	--Other		
2710.19.1	輕油及其配製品	---Medium oils and preparations		
2710.19.11.00	噴射機用煤油型燃油	----Kerosene type jet fuel	10	B
2710.19.12	其他煤油	----other kerosine		
2710.19.12.10	噴射機用	----Keroturbo	10	B
2710.19.12.90	其他	----Other	10	B
2710.19.13.00	其他工業用油	--- Other oils for industrial use	10	B
2710.19.19.00	其他	----Other	10	B
2710.19.2	重油及其配製品	--- heavy Oils and preparations:		
2710.19.21.00	柴油	----diesel oil (gas oil)	10	B
2710.19.22.00	6號燃料油	---- Bunker C or oil Fuel no. 6	10	B
2710.19.23.00	燃料油	---- Fuel oil	10	B
2710.19.24.00	精煉石臘基礎油	----Paraffinic or naphthenic base oils, refined	0	A
2710.19.29	其他	----Other		
2710.19.29.10	自石油提出之礦物油，無添加物	----Mineral oil from petroleum, without additives.	5	A
2710.19.29.90	其他	----Other	10	B
2710.19.9	其他	--- Other		
2710.19.91.00	潤滑用油	---- Lubricating oils and greases	10	B
2710.19.92.00	水壓系統液體	---- Liquids for hydraulic brakes	10	B

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2710.19.93.00	控制農業疫病用油	--- Oils for use in agriculture, of a kind used for pest control	10	B
2710.19.99.00	其他	---Other	10	B
2710.9	—廢油	-Waste oils:		
2710.91.00.00	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)	15	C
2710.99.00.00	其他	--Other	15	C
27.11	石油氣及其他氣態碳氫化合物	Petroleum gases and other gaseous		
2711.1	—液化：	-Liquefied:		
2711.11.00.00	天然氣	--Natural gas	10	B
2711.12.00.00	丙烷	--Propane	10	B
2711.13.00	丁烷	--Butanes		
2711.13.00.10	以容器呈現者，未超過25磅者	---Presented in containers not more than 25 pounds.	10	B
2711.13.00.90	其他	---Other	10	B
2711.14.00.00	乙烯、丙烯、丁烯及丁二烯	--Ethylene, propylene, butylene and butadiene	10	B
2711.19.00.00	其他	--Other	10	E
2711.2	—氣態：	-In gaseous state:		
2711.21.00.00	天然氣	--Natural gas	10	B
2711.29.00.00	其他	--Other	10	B
27.12	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, whether or not coloured		
2712.10.00.00	石油膠	-Petroleum jelly	0	A
2712.20.00.00	含油重量少於0·75%之石蠟	-Paraffin wax containint by weight less than 0.75% of oil	0	A
2712.90.00.00	其他	-Other	0	A
27.13	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		
2713.1	—石油焦：	-Petroleum coke :		
2713.11.00.00	未 燒	--Not calcined	5	B
2713.12.00.00	已 燒	--Calcined	5	B
2713.20.00.00	石油瀝青（柏油）	-Petroleum bitumen	5	C
2713.90.00.00	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	5	B
27.14	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 asphaltic rocks		
2714.10.00.00	瀝青或油頁岩及瀝青砂	-Bituminous or oil shale and tar sands	5	B
2714.90.00.00	其他	-Other	5	B
2715.00.00.00	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-backs)	5	B
2716.00.00.00	電力（選擇性之稅則號別）	Electrical energy (optional heading)	0	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		
28.01	氟、氯、溴、碘	Fluorine, chlorine, bromine and iodine		
2801.10.00.00	- 氯	- Chlorine	0	A
2801.20.00.00	- 碘	- Iodine	0	A
2801.30.00.00	- 氟；溴	- Fluorine; bromine	0	A
2802.00.00.00	硫（昇華或沉澱者均在內）；膠狀硫	Sulphur, sublimed or precipitated; colloidal sulphur	0	A
2803.00.00.00	碳（碳烟及未列名其他形態碳）	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	0	A
28.04	氫，稀有氣體及其他非金屬元素	Hydrogen, rare gases and other non-metals		
2804.10.00.00	- 氫	- Hydrogen	5	C
2804.2	- 稀有氣體：	- Rare gases:		
2804.21.00.00	-- 氬	-- Argon	0	A
2804.29.00.00	-- 其他	-- Other	0	A
2804.30.00.00	- 氮	- Nitrogen	0	A
2804.40.00.00	- 氧	- Oxygen	5	C
2804.50.00.00	- 硼；碲	- Boron; tellurium	0	A
2804.6	- 矽：	- Silicon:		
2804.61.00.00	-- 含矽重量在99.99%及以上者	-- Containing by weight not less than 99.99% of silicon	0	A
2804.69.00.00	-- 其他	-- Other	0	A
2804.70.00.00	- 磷	- Phosphorus	0	A
2804.80.00.00	- 砷	- Arsenic	0	A
2804.90.00.00	- 硒	- Selenium	0	A
28.05	鹼金屬或鹼土金屬；稀土金屬，鈦及釷，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		
2805.1	- 鹼金屬或鹼土金屬	- Alkali metals:		
2805.11.00.00	-- 鈉	-- Sodium	0	A
2805.12.00.00	-- 鈣	-- Calcium	0	A
2805.19.00.00	-- 其他	-- Other	0	A
2805.30.00.00	- 稀土金屬，鈦及釷，不論是否互相混合或合金	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	0	A
2805.40.00.00	- 汞（水銀）	- Mercury	0	A
28.06	氯化氫（鹽酸）；氯磺酸	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid		
2806.10.00.00	- 氯化氫（鹽酸）	- Hydrogen chloride (hydrochloric acid)	0	A
2806.20.00.00	- 氯磺酸	- Chlorosulphuric acid	0	A
28.07	硫酸；發烟硫酸	Sulphuric acid; oleum		
2807.00.10.00	- 試劑級硫酸	- Reagent grade sulphuric acid	0	A
2807.00.90.00	- 其他	- Other	5	B
2808.00.00.00	硝酸；磺硝酸	Nitric acid; sulphonitric acids	0	A
28.09	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; polyphosphoric acids, whether or not chemically defined		
2809.10.00.00	五氧化二磷	Diphosphorus pentoxide	0	A
2809.20.00.00	磷酸及聚磷酸	Phosphoric acid and polyphosphoric acids	0	A
2810.00.00.00	硼之氧化物；硼酸	Oxides of boron; boric acids	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
28.11	其他無機酸類及非金屬元素之其他無機氧化合物	Other inorganic acids and other inorganic oxygen compounds of non-metals		
2811.1	— 其他無機酸類：	- Other inorganic acids:		
2811.11.00.00	-- 氟化氫（氫氟酸）	-- Hydrogen fluoride (hydrofluoric acid)	0	A
2811.19.00.00	-- 其他	-- Other	0	A
2811.2	— 非金屬元素之其他無機氧化合物：	- Other inorganic oxygen compounds of non-metals:		
2811.21.00.00	-- 二氧化碳	-- Carbon dioxide	0	A
2811.22.00.00	-- 二氧化矽	-- Silicon dioxide	0	A
2811.23.00.00	-- 二氧化硫	-- Sulphur dioxide	0	A
2811.29.00.00	-- 其他	-- Other	0	A
28.12	非金屬之鹵化物及氧鹵化物	Halides and halide oxides of non-metals		
2812.10	- 氯化物及氧氯化物	- Chlorides and chloride oxides		
2812.10.10.00	-- 三氯化磷	-- Phosphorus trichloride	0	A
2812.10.90.00	-- 其他	-- Other	0	A
2812.90.00.00	- 其他	- Other	0	A
28.13	非金屬硫化物；工業用三硫化磷	Sulphides of non-metals; commercial phosphorus trisulphide		
2813.10.00.00	- 二硫化碳	- Carbon disulphide	0	A
2813.90.00.00	- 其他	- Other	0	A
28.14	無水氨或氨水溶液	Ammonia, anhydrous or in aqueous solution		
2814.10.00.00	- 無水氨（無水阿摩尼亞）	- Anhydrous ammonia	0	A
2814.20.00.00	- 氨水溶液（阿摩尼亞溶液）	- Ammonia in aqueous solution	0	A
28.15	氫氧化鈉（燒鹼）；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		
2815.1	— 氫氧化鈉（燒鹼）	- Sodium hydroxide (caustic soda):		
2815.11.00.00	-- 固體	-- Solid	0	A
2815.12.00.00	-- 水溶液（鹼水或液鹼）	-- In aqueous solution (soda lye or liquid)	0	A
2815.20.00.00	- 氫氧化鉀（苛性鉀）	- Potassium hydroxide (caustic potash)	0	A
2815.30.00.00	- 過氧化鈉或鉀	- Peroxides of sodium or potassium	0	A
28.16	鎂之氫氧化物及過氧化物；銦或銦之氧化物、氫氧化物及過氧化物	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of		
2816.10.00.00	- 鎂之氫氧化物及過氧化物	- Hydroxide and peroxide of magnesium	0	A
2816.40.00.00	- 銦或銦之氧化物、氫氧化物及過氧化物	- Oxides, hydroxides and peroxides, of strontium or barium	0	A
2817.00.00.00	氧化鋅；過氧化鋅	Zinc oxide; zinc peroxide	0	A
28.18	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 defined; aluminium oxide; alumin		
2818.10.00.00	- 人造鋼玉，不論是否符合化學定義	- Artificial corundum, whether or not chemically defined.	0	A
2818.20.00.00	- 氧化鋁，人造鋼玉除外	- Aluminium oxide, other than artificial	0	A
2818.30.00.00	- 氫氧化鋁	- Aluminium hydroxide	0	A
28.19	氧化鉻及氫氧化鉻	Chromium oxides and hydroxides		
2819.10.00.00	- 三氧化鉻	- Chromium trioxide	0	A
2819.90.00.00	- 其他	- Other	0	A
28.20	氧化錳	Manganese oxides		
2820.10.00.00	- 二氧化錳	- Manganese dioxide	0	A
2820.90.00.00	- 其他	- Other	0	A

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28.21	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 ₂ O ₃		
2821.10.00.00	- 氧化鐵及氫氧化鐵	- Iron oxides and hydroxides	0	A
2821.20.00.00	- 土色料	- Earth colours	0	A
2822.00.00.00	氧化鈷及氫氧化鈷；工業用氧化鈷	Cobalt oxides and hydroxides; commercial cobalt oxides	0	A
2823.00.00.00	氧化鈦	Titanium oxides	0	A
28.24	氧化鉛；紅丹及黃丹	Lead oxides; red lead and orange lead		
2824.10.00.00	- 一氧化鉛（密陀僧，鉛黃）	- Lead monoxide (litharge, massicot)	0	A
2824.20.00.00	- 紅丹及黃丹	- Red lead and orange lead	0	A
2824.90.00.00	- 其他	- Other	0	A
28.25	（聯氨）及胥（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:		
2825.10.00.00	- （聯氨）及胥（脛胺）及其無機鹽	- Hydrazine and hydroxylamine and their inorganic salts	0	A
2825.20.00.00	- 氧化鋰及氫氧化鋰	- Lithium oxide and hydroxide	0	A
2825.30.00.00	- 氧化釩及氫氧化釩	- Vanadium oxides and hydroxides	0	A
2825.40.00.00	- 氧化鎳及氫氧化鎳	- Nickel oxides and hydroxides	0	A
2825.50.00.00	- 氧化銅及氫氧化銅	- Copper oxides and hydroxides	0	A
2825.60.00.00	- 氧化鍺及二氧化鍺	- Germanium oxides and zirconium dioxide	0	A
2825.70.00.00	- 氧化鉬及氫氧化鉬	- Molybdenum oxides and hydroxides	0	A
2825.80.00.00	- 氧化銻	- Antimony oxides	0	A
2825.90.00.00	- 其他	- Other	0	A
28.26	氟化物；氟矽酸鹽，氟鋁酸鹽及其他氟錯鹽類	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts		
2826.1	- 氟化物：	- Fluorides:		
2826.11.00.00	-- 銨或鈉之氟化物	-- Of ammonium or of sodium	0	A
2826.12.00.00	-- 鋁之氟化物	-- Of aluminium	0	A
2826.19.00.00	-- 其他	-- Other	0	A
2826.20.00.00	- 鈉或鉀之氟矽酸鹽類	- Fluorosilicates of sodium or of potassium	0	A
2826.30.00.00	- 六氟鋁酸鈉（合成冰晶石）	- Sodium hexafluoroaluminate (synthetic	0	A
2826.90.00.00	- 其他	- Other	0	A
28.27	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		
2827.10.00.00	- 氯化銨	- Ammonium chloride	0	A
2827.20.00.00	- 氯化鈣	- Calcium chloride	0	A
2827.3	- 其他氯化物	- Other chlorides:		
2827.31.00.00	-- 鎂之氯化物	-- Of magnesium	0	A
2827.32.00.00	-- 鋁之氯化物	-- Of aluminium	0	A
2827.33.00.00	-- 鐵之氯化物	-- Of iron	0	A
2827.34.00.00	-- 鈷之氯化物	-- Of cobalt	0	A
2827.35.00.00	-- 鎳之氯化物	-- Of nickel	0	A
2827.36.00.00	-- 鋅之氯化物	-- Of zinc	0	A
2827.39.00.00	-- 其他	-- Other	0	A
2827.4	- 氧氯化物及氫氧氯化物：	- Chloride oxides and chloride hydroxides:		
2827.41.00.00	-- 銅之氧氯化物及氫氧氯化物	-- Of copper	0	A

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2827.49.00.00	-- 其他	-- Other	0	A
2827.5	— 溴化物及氧溴化物：	- Bromides and bromide oxides:		
2827.51.00.00	-- 鈉或鉀之溴化物	-- Bromides of sodiums or of potassium	0	A
2827.59.00.00	-- 其他	-- Other	0	A
2827.60.00.00	- 碘化物及氧碘化物	- Iodides and iodide oxides	0	A
28.28	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		
2828.10.00	- 工業用次氯酸鈣及其他次氯酸鈣	- Commercial calcium hypochlorite and other calcium hypochlorites		
2828.10.00.10	-- 濃度等於或超過10%	-- In concentrations equal or exceeding to	5	C
2828.10.00.90	-- 其他	-- Other	5	C
2828.90	- 其他	- Other		
2828.90.10	-- 次溴酸鈉	-- Sodium hypochlorite		
2828.90.10.10	--- 濃度等於或超過10%	--- In concentrations equal or exceeding to	5	C
2828.90.10.90	--- 其他	--- Other	10	C
2828.90.20.00	-- 其他次溴酸鹽	-- Other hypochlorites	0	A
2828.90.90.00	-- 其他	-- Other	0	A
28.29	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		
2829.1	— 氯酸鹽：	- Chlorates:		
2829.11.00.00	-- 鈉之氯酸鹽	-- Of sodium	0	A
2829.19.00.00	-- 其他	-- Other	0	A
2829.90.00.00	- 其他	- Other	0	A
28.30	硫化物；多硫化物，不論是否符合化學定義者	Sulphides; polysulphides, whether or not chemically defined		
2830.10.00.00	- 硫化鈉	- Sodium sulphides	0	A
2830.20.00.00	- 硫化鋅	- Zinc sulphide	0	A
2830.30.00.00	- 硫化鎘	- Cadmium sulphide	0	A
2830.90.00.00	- 其他	- Other	0	A
28.31	二亞硫磺酸鹽及硫氧酸鹽	Dithionites and sulphonylates:		
2831.10.00.00	- 鈉之二亞硫磺酸鹽及硫氧酸鹽	- Of sodium	0	A
2831.90.00.00	- 其他	- Other	0	A
28.32	亞硫酸鹽；硫代硫酸鹽	Sulphites; thiosulphates:		
2832.10.00.00	- 亞硫酸鈉	- Sodium sulphite	0	A
2832.20.00.00	- 其他亞硫酸鹽	- Other sulphites	0	A
2832.30.00.00	- 硫代硫酸鹽	- Thiosulphates	0	A
28.33	硫酸鹽；礬；過氧硫酸鹽（過硫酸鹽）	Sulphates; alums; peroxosulphates (persulphates)		
2833.1	— 硫酸鈉：	- Sodium sulphates:		
2833.11.00.00	-- 硫酸二鈉	-- Disodium sulphate	0	A
2833.19.00.00	-- 其他	-- Other	0	A
2833.2	— 其他硫酸鹽：	- Other sulphates:		
2833.21.00.00	-- 鎂之硫酸鹽	-- Of maganesium	0	A
2833.22.00.00	-- 鋁之硫酸鹽	-- Of aluminium	0	A
2833.23.00.00	-- 鉻之硫酸鹽	-- Of chromium	0	A
2833.24.00.00	-- 鎳之硫酸鹽	-- Of nickel	0	A
2833.25.00.00	-- 銅之硫酸鹽	-- Of copper	0	A
2833.26.00.00	-- 鋅之硫酸鹽	-- Of zinc	0	A
2833.27.00.00	-- 鋇之硫酸鹽	-- Of barium	0	A
2833.29.00.00	-- 其他	-- Other	0	A

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2833.30.00.00	- 礬	- Alums	0	A
2833.40.00.00	- 過氧硫酸鹽（過硫酸鹽）	- Peroxosulphates (persulphates)	0	A
28.34	亞硝酸鹽；硝酸鹽	Nitrites; nitrates		
2834.10.00.00	- 亞硝酸鹽	- Nitrites	0	A
2834.2	- 硝酸鹽：	- Nitrates:		
2834.21.00.00	-- 鉀之硝酸鹽	-- Of potassium	0	A
2834.29.00.00	-- 其他	-- Other	0	A
28.35	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) and phosphates; polyphosphates, whether or not chemically defined		
2835.10.00.00	- 次磷酸鹽及亞磷酸鹽	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0	A
2835.2	- 磷酸鹽	- Phosphates:		
2835.22.00.00	-- 一或二鈉之磷酸鹽	-- Of mono- or disodium	0	A
2835.23.00.00	-- 三鈉之磷酸鹽	-- Of trisodium	0	A
2835.24.00.00	-- 鉀之磷酸鹽	-- Of potassium	0	A
2835.25.00.00	-- 磷酸氫鈣（磷酸二鈣）	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	0	A
2835.26.00.00	-- 其他鈣之磷酸鹽	-- Other phosphates of calcium	0	A
2835.29.00.00	-- 其他	-- Other	0	A
2835.3	- 聚磷酸鹽：	- Polyphosphates:		
2835.31.00.00	-- 三磷酸鈉（三聚磷酸鈉）	-- Sodium triphosphate (sodium	0	A
2835.39.00.00	-- 其他	-- Other	0	A
28.36	碳酸鹽；過氧碳酸鹽（過碳酸 鹽）；含氨基甲酸鈹之工業用碳 酸鈹	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate		
2836.10.00.00	- 工業用碳酸鈹及其他碳酸鈹	- Commercial ammonium carbonate and other ammonium carbonates	0	A
2836.20.00.00	- 碳酸鈉（純鹼）	- Disodium carbonate	0	A
2836.30.00.00	- 碳酸氫鈉	- Sodium hydrogencarbonate (sodium bicarbonate)	0	A
2836.40.00.00	- 碳酸鉀	- Potassium carbonates	0	A
2836.50.00.00	- 碳酸鈣	- Calcium carbonate	0	A
2836.60.00.00	- 碳酸鋇	- Barium carbonate	0	A
2836.70.00.00	- 碳酸鉛	- Lead carbonate	0	A
2836.9	- 其他：	- Other:		
2836.91.00.00	-- 碳酸鋰	-- Lithium carbonates	0	A
2836.92.00.00	-- 碳酸鋇	-- Strontium carbonate	0	A
2836.99.00.00	-- 其他	-- Other	0	A
28.37	氰化物，氧氰化物及氰錯離子化 合物	Cyanides, cyanide oxides and complex cyanides		
2837.1	- 氰化物及氧氰化物：	- Cyanides and cyanide oxides:		
2837.11.00.00	-- 鈉之氰化物及氧氰化物	-- Of sodium	0	A
2837.19.00.00	-- 其他	-- Other	0	A
2837.20.00.00	-- 氰錯離子化合物	-- Complex cyanides	0	A
2838.00.00.00	雷酸鹽，氰酸鹽及硫氰酸鹽	Fulminates, cyanates and thiocyanates	0	A
28.39	矽酸鹽；工業用 金屬矽酸鹽	Silicates; commercial alkali metal silicates		
2839.1	- 鈉之矽酸鹽：	- Of sodium:		
2839.11.00.00	-- 偏矽酸鈉	-- Sodium metasilicates	0	A
2839.19.00.00	-- 其他	-- Other	0	A

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2839.20.00.00	- 鉀之矽酸鹽	- Of potassium	0	A
2839.90.00.00	- 其他	- Other	0	A
28.40	硼酸鹽；過氧硼酸鹽（過硼酸	Borates; peroxoborates (perborates):		
2840.1	— 四硼酸二鈉（精製硼砂）：	- Disodium tetraborate (refined borax):		
2840.11.00.00	-- 無水	-- Anhydrous	0	A
2840.19.00.00	-- 其他	-- Other	0	A
2840.20.00.00	- 其他硼酸鹽	- Other borates	0	A
2840.30.00.00	- 過硼酸鹽	- Peroxoborates (perborates)	0	A
28.41	氧金屬或過氧金屬酸鹽	Salts of oxometallic or peroxometallic acids		
2841.10.00.00	- 鋁酸鹽	- Aluminates	0	A
2841.20.00.00	- 鋅或鉛之鉻酸鹽	- Chromates of zinc or of lead	0	A
2841.30.00.00	- 二鉻酸鈉	- Sodium dichromate	0	A
2841.50.00.00	- 其他鉻酸鹽及重鉻酸鹽；過氧鉻酸鹽	- Other chromates and dichromates; peroxochromates	0	A
2841.6	— 亞錳酸鹽、錳酸鹽及過錳酸鹽	- Manganites, manganates and permanganates:		
2841.61.00.00	-- 過錳酸鉀	-- Potassium permanganate	0	A
2841.69.00.00	-- 其他	-- Other	0	A
2841.70.00.00	- 鉬酸鹽	- Molybdates	0	A
2841.80.00.00	- 鎢酸鹽	- Tungstates (wolframates)	0	A
2841.90.00.00	- 其他	- Other	0	A
28.42	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	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides		
2842.10.00.00	- 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	0	A
2842.90.00.00	- 其他	- Other	0	A
28.43	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; amalgams		
2843.10.00.00	- 貴金屬之膠狀物	- Colloidal precious metals	0	A
2843.2	— 銀之化合物：	- Silver compounds:		
2843.21.00.00	-- 硝酸銀	-- Silver nitrate	0	A
2843.29.00.00	-- 其他	-- Other	0	A
2843.30.00.00	-- 金之化合物	-- Gold compounds	0	A
2843.90.00.00	-- 其他化合物；汞合金（汞齊）	-- Other compounds; amalgams	0	A
28.44	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		
2844.10.00.00	- 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 cermetes), ceramic products and mixtures containing natural uranium or natural uranium compounds	0	A
2844.20.00.00	- 濃縮鈾 ²³⁵ 及其化合物；鈾 ²³⁵ 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 cermetes), ceramic products and mixtures containing uranium enriched in U 235, plutonium or	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2844.30.00.00	- 已耗乏鈾 2 3 5 及其化合物；鈾及其化合物；含有已耗乏 2 3 5，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	0	A
2844.40.00.00	- 第 2 8 4 4.1 0 2 8 4 4.2 0 2 8 4 4.3 0 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 residue	0	A
2844.50.00.00	- 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	0	A
28.45	第 2 8 4 4 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 those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined		
2845.10.00.00	- 重水（氧化氘）	- Heavy water (deuterium oxide)	0	A
2845.90.00.00	- 其他	- Other	0	A
28.46	稀土金屬，鈮或鈦，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		
2846.10.00.00	- 鈾之化合物	- Cerium compounds	0	A
2846.90.00.00	- 其他	- Other	0	A
2847.00.00.00	過氧化氫，不論是否經尿素固定者	Hydrogen peroxide, whether or not solidified with urea	0	A
2848.00.00.00	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	0	A
28.49	不論是否符合化學定義之碳化物	Carbides, whether or not chemically defined		
2849.10.00.00	- 鈣之碳化物	- Of calcium	0	A
2849.20.00.00	- 矽之碳化物	- Of silicon	0	A
2849.90.00.00	- 其他	- Other	0	A
2850.00.00.00	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 2 8 4 9 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.	0	A
2851.00.00.00	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	0	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		
29.01	非環烴（碳氫化合物）	Acyclic hydrocarbons		
2901.10.00.00	- 飽和	- Saturated	0	A
2901.2	- 不飽和：	- Unsaturated:		
2901.21.00.00	-- 乙烯	-- Ethylene	0	A
2901.22.00.00	-- 丙烯	-- Propene (propylene)	0	A
2901.23.00.00	-- 丁烯及其異構物	-- Butene (butylene) and isomers thereof	0	A
2901.24.00.00	-- 1, 3 - 丁二烯及異戊二烯	-- Buta-1, 3-diene and isoprene	0	A
2901.29	-- 其他	-- Other		
2901.29.10.00	--- 乙炔	--- Acetylene	5	B
2901.29.90.00	--- 其他	--- Other	0	A
29.02	環烴	Cyclic hydrocarbons		
2902.1	- 環烷烴、環烯屬及環萜烯：	- Cyclanes, cyclenes and cycloterpenes:		
2902.11.00.00	-- 環己烷	-- Cyclohexane	0	A
2902.19	-- 其他	-- Other		
2902.19.10.00	--- 坎芬（3, 3 二甲基磷硫醯胺）	--- Canfeno (3,3 dimetil□2□metilenor	0	A
2902.19.90.00	--- 其他	--- Other	0	A
2902.20.00.00	- 苯	- Benzene	0	A
2902.30.00.00	- 甲苯	- Toluene	0	A
2902.4	- 二甲苯：	- Xylenes :		
2902.41.00.00	-- 鄰-二甲苯	-- O-xylene	5	B
2902.42.00.00	-- 間-二甲苯	-- M-xylene	5	A
2902.43.00.00	-- 對-二甲苯	-- P-xylene	5	A
2902.44.00.00	-- 混合二甲苯異構物	-- Mixed xylene isomers	5	A
2902.50.00.00	- 苯乙烯	- Styrene	0	A
2902.60.00.00	- 乙苯	- Ethylbenzene	0	A
2902.70.00.00	- 異丙苯	- Cumene	0	A
2902.90.00.00	- 其他	- Other	0	A
29.03	烴之鹵化衍生物	Halogenated derivatives of hydrocarbons		
2903.1	- 非環烴之飽和鹵化衍生物：	- Saturated chlorinated derivatives of acyclic hydrocarbons :		
2903.11.00.00	-- 氯甲烷及氯乙烷	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0	A
2903.12.00.00	-- 二氯甲烷	-- Dichloromethane (methylene chloride)	0	A
2903.13.00.00	-- 氯仿（三氯甲烷）	-- Chloroform (trichloromethane)	0	A
2903.14.00.00	-- 四氯化碳	-- Carbon tetrachloride	0	A
2903.15.00.00	-- 1, 2 - 二氯乙烷（二氯化乙	-- 1,2-Dichloroethane (ethylene dichloride)	0	A
2903.19.00.00	-- 其他	-- Other	0	A
2903.2	- 非環烴之不飽和鹵化衍生物：	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21.00.00	-- 氯乙烯	-- Vinyl chloride (chloroethylene)	0	A
2903.22.00.00	-- 三氯乙烯	-- Trichloroethylene	0	A
2903.23.00.00	-- 四氯乙烯（過氯乙烯）	-- Tetrachloroethylene (perchloroethylene)	0	A
2903.29.00.00	-- 其他	-- Other	0	A
2903.30.00.00	- 非環烴之氟化、溴化或碘化衍生物	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	0	A
2903.4	- 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 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
2903.41.00.00	-- 一氟三氯甲烷	-- Trichlorofluoromethane	0	A
2903.42.00.00	-- 二氟二氯甲烷	-- Dichlorodifluoromethane	0	A
2903.43.00.00	-- 三氟三氯乙烷	-- Trichlorotrifluoroethane	0	A
2903.44.00.00	-- 四氟二氯乙烷及五氟一氯乙烷	-- Dichlorotetrafluoroethane and Chloropentafluoroethane	0	A
2903.45.00.00	-- 僅與氟及氯全鹵化之其他衍生物	-- Other derivatives perhalogenated only with fluorine and chlorine	0	A
2903.46.00.00	-- 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	0	A
2903.47.00.00	-- 其他全鹵化衍生物	-- Other perhalogenated derivatives	0	A
2903.49.00.00	-- 其他	-- Other	0	A
2903.5	— 環烷、環烯或環萜烯之鹵化衍 生物：	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.51.00.00	-- 1,2,3,4,5,6 - 六氯環己烷	-- 1, 2, 3, 4, 5, 6-Hexachlorocyclohexane	0	A
2903.59.00.00	-- 其他	-- Other	0	A
2903.6	— 芳香族烴之鹵化衍生物：	- Halogenated derivatives of aromatic hydrocarbons:		
2903.61.00.00	-- 氯苯、鄰-二氯苯及對-二氯 苯	-- Chlorobenzene, o-dichlorobenzene and p- dichlorobenzene	0	A
2903.62.00.00	-- 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]	0	A
2903.69.00.00	-- 其他	-- Other	0	A
29.04	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 halogenated		
2904.10.00.00	- 僅含磺基衍生物，其鹽類及乙酯	- Derivatives containing only sulpho groups, their salts and ethyl esters	0	A
2904.20.00.00	- 僅含硝基或僅含亞硝基之衍生物	- Derivatives containing only nitro or only nitroso groups	0	A
2904.90.00.00	- 其他	- Other	0	A
29.05	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 derivatives		
2905.1	— 飽和一元醇：	- Saturated monohydric alcohols:		
2905.11.00.00	-- 甲醇	-- Methanol (methyl alcohol)	0	A
2905.12.00.00	-- 丙醇及異丙醇	-- Propan-1-ol (propyl alcohol) and propan-2- ol (isopropyl alcohol)	0	A
2905.13.00.00	-- 正丁醇	-- Butan-1-ol (n-butyl alcohol)	0	A
2905.14.00.00	-- 其他丁醇	-- Other butanols	0	A
2905.15.00.00	-- 戊醇及其異構物	-- Pentanol (amyl alcohol) and isomers	0	A
2905.16.00.00	-- 辛醇及其異構物	-- Octanol (octyl alcohol) and isomers thereof	0	A
2905.17.00.00	-- 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)	0	A
2905.19.00.00	-- 其他	-- Other	0	A
2905.2	— 不飽和一元醇：	- Unsaturated monohydric alcohols:		
2905.22.00.00	-- 非環萜烯醇	-- Acyclic terpene alcohols	0	A
2905.29.00.00	-- 其他	-- Other	0	A
2905.3	— 二元醇：	- Diols:		
2905.31.00.00	-- 乙二醇	-- Ethylene glycol (ethanediol)	0	A
2905.32.00.00	-- 1,2 - 丙二醇	-- Propylene glycol (propane-1,2-diol)	0	A
2905.39.00.00	-- 其他	-- Other	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2905.4	— 其他多元醇：	- Other polyhydric alcohols:		
2905.41.00.00	-- 2 - 乙基 - 2 - 羥甲基 - 1 , 3 - 丙二醇	-- 2-Ethyl-2- (hydroxymethyl) propane-1,3- diol (trimethylolpropane)	0	A
2905.42.00.00	-- 異戊四醇	-- Pentaerythritol	0	A
2905.43.00.00	-- 甘露醇	-- Mannitol	0	A
2905.44.00.00	-- 山梨醇	-- D-glucitol (sorbitol)	0	A
2905.45.00.00	-- 丙三醇 (甘油)	-- Glycerol	5	B
2905.49.00.00	-- 其他	-- Other	0	A
2905.5	— 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:		
2905.51.00.00	-- 乙氯維諾 (乙氯烯醇)	-- Ethchlorvynol (INN)	0	A
2905.59.00.00	-- 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	0	A
29.06	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		
2906.1	— 環烷、環烯或環萜烯：	- Cyclanic, cyclenic or cycloterpenic:		
2906.11.00.00	-- 薄荷腦	-- Menthol	0	A
2906.12.00.00	-- 環己醇、甲環己醇及二甲環己 醇	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	A
2906.13.00.00	-- 固醇及肌醇	-- Sterols and inositols	0	A
2906.14.00.00	-- 1 - 萜烯 - 8 - 醇	-- Terpeneols	0	A
2906.19.00.00	-- 其他	-- Other	0	A
2906.2	— 芳香族：	- Aromatic:		
2906.21.00.00	-- 苯甲醇	-- Benzyl alcohol	0	A
2906.29.00.00	-- 其他	-- Other	0	A
29.07	酚；酚醇	Phenols; phenol-alcohols		
2907.1	— 一元酚：	- Monophenols:		
2907.11.00.00	-- 酚 (羥苯) 及其鹽類	-- Phenol (hydroxybenzene) and its salts	0	A
2907.12.00.00	-- 甲酚及其鹽類	-- Cresols and their salts	0	A
2907.13.00.00	-- 辛酚、壬酚及其異構物；其鹽 類	-- Octylphenol, nonylphenol and their isomers; salts thereof	0	A
2907.14.00.00	-- 二甲酚及其鹽類	-- Xylenols and their salts	0	A
2907.15.00.00	-- 萘酚及其鹽類	-- Naphthols and their salts	0	A
2907.19.00.00	-- 其他	-- Other	0	A
2907.2	— 多元酚；酚醇：	- Polyphenols:		
2907.21.00.00	-- 間苯二酚 (樹脂酚) 及其鹽類	-- Resorcinol and its salts	0	A
2907.22.00.00	-- 對苯二酚及其鹽類	-- Hydroquinone (quinol) and its salts	0	A
2907.23.00.00	-- 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	0	A
2907.29	-- 其他	-- Other		
2907.29.10.00	--- 酚醇	--- Phenol-alcohols	0	A
2907.29.90.00	--- 其他	--- Other	0	A
29.08	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 phe- nol-		
2908.10.00.00	- 僅含鹵素取代基之衍生物及其鹽 類	- Derivatives containing only halogen substituents and their salts	0	A
2908.20.00.00	- 僅含磺基之衍生物，其鹽類及酯 類	- Derivatives containing only sulpho groups, their salts and esters	0	A
2908.90.00.00	- 其他	- Other	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
29.09	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 derivatives		
2909.1	－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 derivatives:		
2909.11.00.00	-- 二乙醚	-- Diethyl ether	0	A
2909.19.00.00	-- 其他	-- Other	0	A
2909.20.00.00	- 環烷、環烯、或環萜烯醚及其鹵化、磺化、硝化或亞硝化衍生物	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	A
2909.30.00.00	- 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 derivatives	0	A
2909.4	－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 derivatives:		
2909.41.00.00	-- 2,2'－氧二乙醇（二乙二	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	0	A
2909.42.00.00	-- 乙二醇或二乙二醇之單甲基醚	-- Monomethyl ethers of ethylene glycol or of diethylene glycol	0	A
2909.43.00.00	-- 乙二醇或二乙二醇之單丁基醚	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	0	A
2909.44.00.00	-- 乙二醇或二乙二醇之其他單烷基醚	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	0	A
2909.49.00.00	-- 其他	-- Other	0	A
2909.50.00.00	- 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	0	A
2909.60.00.00	- 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 derivatives	0	A
29.10	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		
2910.10.00.00	- 環氧乙烷	- Oxirane (ethylene oxide)	0	A
2910.20.00.00	- 環氧丙烷	- Methyloxirane (propylene oxide)	0	A
2910.30.00.00	- 1－氯－2,3－環氧丙烷	- 1-Chloro-2,3-epoxypropane	0	A
2910.90.00.00	- 其他	- Other	0	A
2911.00.00.00	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 nitrosated derivatives	0	A
29.12	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.		
2912.1	－無其他氧官能之非環醛：	- Acyclic aldehydes without other oxygen function:		
2912.11.00.00	-- 甲醛（蟻醛）	-- Methanal (formaldehyde)	0	A
2912.12.00.00	-- 乙醛（醋醛）	-- Ethanal (acetaldehyde)	0	A
2912.13.00.00	-- 丁醛	-- Butanal (butyraldehyde, normal isomer)	0	A
2912.19.00.00	-- 其他	-- Other	0	A
2912.2	－無其他氧官能基之環狀醛：	- Cyclic aldehydes without other oxygen		
2912.21.00.00	-- 苯甲醛	-- Benzaldehyde	0	A

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2912.29.00.00	-- 其他	-- Other	0	A
2912.30.00.00	- 醛醇	- Aldehyde-alcohols	0	A
2912.4	- 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:		
2912.41.00.00	-- 香草精（4-羥-3-甲氧苯甲醛）	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0	A
2912.42.00.00	-- 乙基香草精（3-乙氧-4-羥苯甲醛）	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0	A
2912.49.00.00	-- 其他	-- Other	0	A
2912.50.00.00	- 醛之環狀聚合物	- Cyclic polymers of aldehydes	0	A
2912.60.00.00	- 聚甲醛	- Paraformaldehyde	0	A
2913.00.00.00	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 No.29.12.	0	A
29.14	不論是否具有其他氧官能基之酮及醌及其鹵化、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 nitrosated derivatives		
2914.1	- 無其他氧官能基之非環酮：	- Acyclic ketones without other oxygen		
2914.11.00.00	-- 丙酮	-- Acetone	0	A
2914.12.00.00	-- 丁酮（甲基乙基酮）	-- Butanone (methyl ethyl ketone)	0	A
2914.13.00.00	-- 4-甲-2-戊酮（甲基異丁基酮）	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	0	A
2914.19.00.00	-- 其他	-- Other	0	A
2914.2	- 環烷、環烯或無其他氧官能之環萜烯酮：	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :		
2914.21.00.00	-- 樟腦	-- Camphor	0	A
2914.22.00.00	-- 環己酮及甲基環己酮	-- Cyclohexanone and methylcyclohexanones	0	A
2914.23.00.00	-- 紫羅蘭酮及甲基紫羅蘭酮	-- Ionones and methylionones	0	A
2914.29.00.00	-- 其他	-- Other	0	A
2914.3	- 無其他氧官能基之芳香族酮：	- Aromatic ketones without other oxygen function:		
2914.31.00.00	-- 苯基丙酮（1-苯基-2-丙	-- Phenylacetone (1-phenylpropan-2-one)	0	A
2914.39.00.00	-- 其他	-- Other	0	A
2914.40.00.00	- 酮醇及酮醛	- Ketone-alcohols and ketone-aldehydes	0	A
2914.50.00.00	- 酮酚及具有其他氧官能基之酮	- Ketone-phenols and ketones with other oxygen function	0	A
2914.6	- 醌：	-Quinones:		
2914.61.00.00	-- 蒽醌	-- Anthraquinone	0	A
2914.69.00.00	-- 其他	-- Other	0	A
2914.70.00.00	- 鹵化、磺化、硝化或亞硝化衍生物	- Halogenated, sulphonated, nitrated or nitrosated derivatives	0	A
29.15	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		
2915.1	- 蟻酸、其鹽類及酯類：	- Formic acid, its salts and esters:		
2915.11.00.00	-- 蟻酸（甲酸）	-- Formic acid	0	A
2915.12.00.00	-- 蟻酸之鹽類	-- Salts of formic acid	0	A
2915.13.00.00	-- 蟻酸之酯類	-- Esters of formic acid	0	A
2915.2	- 醋酸及其鹽類；醋酸酐：	- Acetic acid and its salts; acetic anhydride:		
2915.21.00.00	-- 醋酸（乙酸）	-- Acetic acid	0	A

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2915.22.00.00	-- 醋酸鈉 (乙酸鈉)	-- Sodium acetate	0	A
2915.23.00.00	-- 醋酸鈷 (乙酸鈷)	-- Cobalt acetates	0	A
2915.24.00.00	-- 醋酸酐 (乙酐)	-- Acetic anhydride	0	A
2915.29.00.00	-- 其他	-- Other	0	A
2915.3	— 醋酸之酯類：	- Esters of acetic acid:		
2915.31.00.00	-- 醋酸乙酯	-- Ethyl acetate	0	A
2915.32.00.00	-- 醋酸乙烯酯	-- Vinyl acetate	0	A
2915.33.00.00	-- 醋酸正丁酯	-- N-butyl acetate	0	A
2915.34.00.00	-- 醋酸異丁酯	-- Isobutyl acetate	0	A
2915.35.00.00	-- 醋酸—2—乙氧乙酯	-- 2-Ethoxyethyl acetate	0	A
2915.39.00.00	-- 其他	-- Other	0	A
2915.40.00.00	- 一氯、二氯或三氯醋酸、其鹽類及酯類	- Mono-, di- or trichloroacetic acids, their salts and esters	0	A
2915.50.00.00	- 丙酸、其鹽類及酯類	- Propionic acid, its salts and esters	0	A
2915.60.00.00	- 丁酸、戊酸、其鹽類及酯類	- Butyric acids, valeric acids, their salts and esters	0	A
2915.70.00.00	- 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	0	A
2915.90.00.00	- 其他	- Other	0	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,		
2916.1	— 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:		
2916.11.00.00	-- 丙烯酸及其鹽類	-- Acrylic acid and its salts	0	A
2916.12.00.00	-- 丙烯酸之酯類	-- Esters of acrylic acid	0	A
2916.13.00.00	-- 甲基丙烯酸及其鹽類	-- Methacrylic acid and its salts	0	A
2916.14.00.00	-- 甲基丙烯酸之酯類	-- Esters of methacrylic acid	0	A
2916.15.00.00	-- 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	0	A
2916.19.00.00	-- 其他	-- Other	0	A
2916.20.00.00	- 環烷、環烯或環萜烯一元羧酸、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	0	A
2916.3	— 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:		
2916.31.00.00	-- 苯甲酸 (安息香酸)、其鹽類及酯類	-- Benzoic acid, its salts and esters	0	A
2916.32.00.00	-- 過氧化苯甲醯及氯化苯甲醯	-- Benzoyl peroxide and benzoyl chloride	0	A
2916.34.00.00	-- 苯醋酸及其鹽類	-- Phenylacetic acid and its salts	0	A
2916.35.00.00	-- 苯醋酸之酯類	-- Esters of phenylacetic acid	0	A
2916.39.00.00	-- 其他	-- Other	0	A
29.17	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		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2917.1	—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:		
2917.11.00.00	-- 草酸、其鹽類及酯類	-- Oxalic acid, its salts and esters	0	A
2917.12	-- 己二酸、其鹽類及酯類	-- Adipic acid, its salts and esters		
2917.12.10.00	己二酸二辛酯、己二酸二異丁酯、己二酸二癸酯及二異癸基	--- Dioctyl adipate, di-isobutyl adipate, didecyl adipate and di-isodecyl adipate	0	A
2917.12.90.00	--- 其他	--- Other	0	A
2917.13.00.00	-- 壬二酸、癸二酸、其鹽類及酯類	-- Azelaic acid, sebacic acid, their salts and esters	0	A
2917.14.00.00	-- 順丁烯二酐（馬來酐）	-- Maleic anhydride	0	A
2917.19.00.00	-- 其他	-- Other	0	A
2917.20.00.00	- 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	0	A
2917.3	—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:		
2917.31.00.00	-- 鄰苯二甲酸二丁酯	-- Dibutyl orthophthalates	0	A
2917.32	-- 鄰苯二甲酸二辛酯	-- Dioctyl orthophthalates		
2917.32.10.00	--- 純度99%或以上	--- Of a purity of 99% or more	0	A
2917.32.90.00	--- 其他	--- Other	5	B
2917.33.00.00	-- 鄰苯二甲酸二壬酯或二癸酯	-- Dinonyl or didecyl orthophthalates	0	A
2917.34.00.00	-- 鄰苯二甲酸之其他酯類	-- Other esters of orthophthalic acid	0	A
2917.35.00.00	-- 鄰苯二甲酸酐	-- Phthalic anhydride	0	A
2917.36.00.00	-- 對苯二甲酸及其鹽類	-- Terephthalic acid and its salts	0	A
2917.37.00.00	-- 對苯二甲酸二甲酯	-- Dimethyl terephthalate	0	A
2917.39.00.00	-- 其他	-- Other	0	A
29.18	附加有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 nitrosated derivatives		
2918.1	—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 :		
2918.11.00.00	-- 乳酸、其鹽類及酯類	-- Lactic acid, its salts and esters	0	A
2918.12.00.00	-- 酒石酸	-- Tartaric acid	0	A
2918.13.00.00	-- 酒石酸之鹽類及酯類	-- Salts and esters of tartaric acid	0	A
2918.14.00.00	-- 檸檬酸	-- Citric acid	0	A
2918.15.00.00	-- 檸檬酸之鹽類及酯類	-- Salts and esters of citric acid	0	A
2918.16.00.00	-- 葡萄糖酸、其鹽類及酯類	-- Gluconic acid, its salts and esters	0	A
2918.19.00.00	-- 其他	-- Other	0	A
2918.2	—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 :		
2918.21.00.00	-- 柳酸及其鹽類	-- Salicylic acid and its salts	0	A
2918.22.00.00	-- 鄰-乙酰柳酸、其鹽類及酯類	-- O-acetylsalicylic acid, its salts and esters	0	A
2918.23.00.00	-- 柳酸之其他酯類及其鹽類	-- Other esters of salicylic acid and their salts	0	A
2918.29.00.00	-- 其他	-- Other	0	A

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2918.30.00.00	- 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	0	A
2918.90.00.00	- 其他	- Other	0	A
2919.00.00.00	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 derivatives	0	A
29.20	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 of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2920.10.00.00	- 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 derivatives	0	A
2920.90.00.00	- 其他	- Other	0	A
29.21	胺官能基化合物	Amine-function compounds:		
2921.1	- 非環一元胺及其衍生物；其鹽類：	- Acyclic monoamines and their derivatives; salts thereof:		
2921.11.00.00	-- 甲胺、二甲胺或三甲胺及其鹽類	-- Methylamine, di- or trimethylamine and their salts	0	A
2921.12.00.00	-- 二乙胺及其鹽類	-- Diethylamine and its salts	0	A
2921.19.00.00	-- 其他	-- Other	0	A
2921.2	- 非環多元胺及其衍生物；其鹽類：	- Acyclic polyamines and their derivatives; salts thereof:		
2921.21.00.00	-- 乙二胺及其鹽類	-- Ethylenediamine and its salts	0	A
2921.22.00.00	-- 己二胺（六亞甲二胺）及其鹽	-- Hexamethylenediamine and its salts	0	A
2921.29.00.00	-- 其他	-- Other	0	A
2921.30.00.00	- 環烷、環烯或環萜烯一元或多元胺、及其衍生物；其鹽類	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	A
2921.4	- 芳香族一元胺及其衍生物；其鹽類：	- Aromatic monoamines and their derivatives; salts thereof:		
2921.41.00.00	-- 苯胺及其鹽類	-- Aniline and its salts	0	A
2921.42.00.00	-- 苯胺衍生物及其鹽類	-- Aniline derivatives and their salts	0	A
2921.43	-- 甲苯胺及其衍生物；其鹽類	-- Toluidines and their derivatives; salts		
2921.43.10.00	--- 氟樂靈（ α, α, α -三氟-2,6-二硝基-N,N-二苯基-對-甲基苯胺）	--- Trifluralin (α, α, α -Trifluoro-2,6-dinitro-N,N-dipropyl-p-toluidine)	5	A
2921.43.20.00	--- 甲苯胺	--- Toluidine	0	A
2921.43.30.00	--- 苯胺無機酸	--- Chloromethylaniline	0	A
2921.43.90.00	--- 其他	--- Other	0	A
2921.44.00.00	-- 二苯胺及其衍生物；其鹽類	-- Diphenylamine and its derivatives; salts	0	A
2921.45.00.00	-- 1-萘胺（ α -萘胺）、2-萘胺（ β -萘胺）及其衍生物；其鹽類	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	A
2921.46.00.00	-- 安非他命（INN）、萘甲苯異丙胺（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）及甲基苯乙基胺（二甲苯乙胺）（INN）；其鹽類	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	0	A
2921.49.00.00	-- 其他	-- Other	0	A

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2921.5	— 芳香族多元胺及其衍生物；其鹽類：	- Aromatic polyamines and their derivatives; salts thereof:		
2921.51.00.00	-- 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	0	A
2921.59.00.00	-- 其他	-- Other	0	A
29.22	氧官能胺基化合物	Oxygen-function amino-compounds:		
2922.1	— 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:		
2922.11.00.00	-- 乙醇胺及其鹽類	-- Monoethanolamine and its salts	0	A
2922.12.00.00	-- 二乙醇胺及其鹽類	-- Diethanolamine and its salts	0	A
2922.13.00.00	-- 三乙醇胺及其鹽類	-- Triethanolamine and its salts	0	A
2922.14.00.00	-- 右旋普帕西芬及其鹽類	-- Dextropropoxyphene (INN) and its salts	0	A
2922.19.00.00	-- 其他	-- Other	0	A
2922.2	— 胺基萘酚及其他胺酚（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 function; salts thereof:		
2922.21.00.00	-- 胺基羥基萘磺酸及其鹽類	-- Aminohydroxynaphthalene- sulphonic acids and their salts	0	A
2922.22.00.00	-- 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	0	A
2922.29.00.00	-- 其他	-- Other	0	A
2922.3	— 胺醛、胺酮及胺醌（含氧官能基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		
2922.31.00.00	-- 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	0	A
2922.39.00.00	-- 其他	-- Other	0	A
2922.4	— 胺基酸（含氧官能基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:		
2922.41.00.00	-- 離胺酸（二胺基己酸）及其酯類；其鹽類	-- Lysine and its esters; salts thereof	0	A
2922.42.00.00	-- 麩胺酸及其鹽類	-- Glutamic acid and its salts	0	A
2922.43.00.00	-- 氨基酸（鄰-胺基苯甲酸）及其鹽類	-- Anthranilic acid and its salts	0	A
2922.44.00.00	-- 痛利定（INN）及其鹽類	-- Tilidine (INN) and its salts	0	A
2922.49.00.00	-- 其他	-- Other	0	A
2922.50.00.00	- 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	0	A
29.23	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 phosphoami-nolipids, whether or not chemically defined:		
2923.10.00.00	- 膽汁鹼及其鹽類	- Choline and its salts	0	A
2923.20.00.00	- 卵磷脂及其他磷胺脂	- Lecithins and other phosphoaminolipids	0	A
2923.90.00.00	- 其他	- Other	0	A
29.24	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:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2924.1	—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		
2924.11.00.00	-- 甲丙氨酯（美普巴邁）	-- Meprobamate (INN)	0	A
2924.19.00.00	-- 其他	-- Other	0	A
2924.2	—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 thereof:		
2924.21.00.00	-- 毒油及其衍生物；其鹽類	-- Ureines and their derivatives; salts thereof	0	A
2924.23.00.00	-- 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	0	A
2924.24.00.00	-- 炔己蟻胺（INN）	-- Ethinamate (INN)	0	A
2924.29.00.00	-- 其他	-- Other	0	A
29.25	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:		
2925.1	—醯亞胺及其衍生物；其鹽類：	- Imides and their derivatives; salts thereof:		
2925.11.00.00	-- 糖精（鄰磺醯苯甲醯亞胺）及其鹽類	-- Saccharin and its salts	0	A
2925.12.00.00	-- 格魯米特（INN）	-- Glutethimide (INN)	0	A
2925.19.00.00	-- 其他	-- Other	0	A
2925.20.00.00	- 亞胺及其衍生物；其鹽類	- Imines and their derivatives; salts thereof	0	A
29.26	腈官能基化合物	Nitrile-function compounds		
2926.10.00.00	- 丙烯腈	- Acrylonitrile	0	A
2926.20.00.00	- 1-氰胍（二氰醯胺）	- 1-Cyanoguanidine (dicyandiamide)	0	A
2926.30.00.00	- 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)	0	A
2926.90.00.00	- 其他	- Other	0	A
2927.00.00.00	重氮、偶氮或氧化偶氮化合物	Diazo-, azo- or azoxy-compounds	0	A
2928.00.00.00	胼或胍（脛胺）之有機衍生物	Organic derivatives of hydrazine or of hydroxylamine	0	A
29.29	其他氮官能基化合物	Compounds with other nitrogen-function:		
2929.10.00.00	- 異氰酸鹽或酯	- Isocyanates	0	A
2929.90.00.00	- 其他	- Other	0	A
29.30	有機硫化合物	Organo-sulphur compounds:		
2930.10.00.00	- 二硫代碳酸鹽或酯（黃酸鹽或	- Dithiocarbonates (xanthates)	0	A
2930.20.00.00	- 硫代胺甲酸鹽（酯）及二硫代胺甲酸鹽（酯）	- Thiocarbamates and dithiocarbamates	0	A
2930.30.00.00	- 單、二或四硫化雙甲硫羰醯胺	- Thiuram mono-, di- or tetrasulphides	0	A
2930.40.00.00	- 蛋胺酸（甲硫丁胺酸）	- Methionine	0	A
2930.90	- 其他	- Other		
2930.90.10.00	二甲基磷硫醯胺	-- Methamidophos (O,S-dimethyl phosphoramidothioate)	5	A
2930.90.90.00	-- 其他	-- Other	0	A
2931.00.00.00	其他有機-無機化合物	Other organo-inorganic compounds	0	A
29.32	僅具有氧雜原子之雜環化合物	Heterocyclic compounds with oxygen hetero-atom(s) only		
2932.1	—結構中含有一未稠合呋喃環（不論是否氫化）之化合物：	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure		
2932.11.00.00	-- 四氫呋喃	-- Tetrahydrofuran	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2932.12.00.00	-- 2-呋喃醛 (呋喃甲醛)	-- 2-Furaldehyde (furfuraldehyde)	0	A
2932.13.00.00	-- 呋喃甲醇及四氫呋喃甲醇	-- Furfuryl alcohol and tetrahydrofurfuryl	0	A
2932.19.00.00	-- 其他	-- Other	0	A
2932.2	-- 內酯：	-- Lactones:		
2932.21.00.00	-- 薰草素、甲基薰草素及乙基薰草素	-- Coumarin, methylcoumarins and ethylcoumarins	0	A
2932.29.00.00	-- 其他內酯	-- Other lactones	0	A
2932.9	-- 其他：	-- Other:		
2932.91.00.00	-- 異黃樟油素	-- Isosafrole	0	A
2932.92.00.00	-- 1-(1,3-苯並二噁茂-5-基)-2-丙酮	-- 1-(1,3-Benzodioxol-5-yl) Propan-2-one	0	A
2932.93.00.00	-- 胡椒醛 (3,4-亞甲基二氧基苯甲醛)	-- Piperonal	0	A
2932.94.00.00	-- 黃樟油素	-- Safrole	0	A
2932.95.00.00	-- 四氫大麻酚 (包括 Tetrahydrocannabinol 異構物及其立體化學變體)	-- Tetrahydrocannabinols (all isomers)	0	A
2932.99.00.00	-- 其他	-- Other	0	A
29.33	僅具有氮雜原子之雜環化合物	Heterocyclic compounds with nitrogen heteroatom(s) only		
2933.1	-- 結構中含有一未稠合吡唑環 (不論是否氫化) 之化合物：	-- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the		
2933.11.00.00	-- 啡那宗 (安替比林) 及其衍生物	-- Phenazone (antipyrin) and its derivatives	0	A
2933.19.00.00	-- 其他	-- Other	0	A
2933.2	-- 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:		
2933.21.00.00	-- 乙內醯脲及其衍生物	-- Hydantoin and its derivatives	0	A
2933.29.00.00	-- 其他	-- Other	0	A
2933.3	-- 結構中含有一未稠合吡啶環 (不論是否氫化) 之化合物：	-- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the		
2933.31.00.00	-- 吡啶及其鹽類	-- Pyridine and its salts	0	A
2933.32.00.00	-- 六氫吡啶及其鹽類	-- Piperidine and its salts	0	A
2933.33.00.00	-- 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)、潘他唑新 (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	0	A
2933.39.00.00	-- 其他	-- Other	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2933.4	— 結構式中含有喹啉環或異喹啉環（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		
2933.41.00.00	-- 左旋嗎汎（INN）及其鹽類	-- Levorphanol (INN) and its salts	0	A
2933.49.00.00	-- 其他	-- Other	0	A
2933.5	— 結構中含有一嘧啶環（不論是否氫化）或六吡井環之化合物：	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
2933.52.00.00	-- 丙二醯縮脲（巴比妥酸）及其鹽類	-- Malonylurea (barbituric acid) and its salts	0	A
2933.53.00.00	-- 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）及乙烯比妥（INN）；其鹽類	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	0	A
2933.54.00.00	-- 其他丙二醯縮脲（巴比妥酸）之衍生物；其鹽類	-- Other derivatives of malonylurea (barbituric acid); salts thereof	0	A
2933.55.00.00	-- 氯普唑他（INN）、甲氯喹酮（INN）、甲 酮（INN）及洁比普洛（INN）；其	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	A
2933.59.00.00	-- 其他	-- Other	0	A
2933.6	— 結構中含有一未稠合三口井環（不論是否氫化）之化合物：	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the		
2933.61.00.00	-- 三聚氰胺	-- Melamine	0	A
2933.69.00.00	-- 其他	-- Other	0	A
2933.7	— 內醯胺：	- Lactams:		
2933.71.00.00	-- 6-己內醯胺（己內醯胺）	-- 6-Hexanelactam (epsilon-caprolactam)	0	A
2933.72.00.00	-- 氯巴占（INN）及甲乙哌啶酮（INN）	-- Clobazam (INN) and methyprylon (INN)	0	A
2933.79.00.00	-- 其他內醯胺	-- Other lactams	0	A
2933.9	- 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
2933.91.00.00	-- 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 (伊疊唑倫) (INN)、氟氟 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 (三氯氮平) (INN)、勞拉西泮 (樂耐平) (INN)、氯甲西泮 (甲基樂耐平) (INN)、嗎口引 (咪唑口引) (INN)、美達西泮 (美達氮平) (INN)、咪達唑他 (咪氟唑倫) (INN) 硝甲西泮 (硝甲氮平) (INN)、硝西泮 (耐妥眠) (INN)、去甲西泮 (去甲氮平) (INN)、去甲羥安定 (去甲羥氮平) (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 (甲羥氮平) (INN)、四氫西泮 (四氫二氮平) (INN) 及三唑他 (三唑倫) (INN)；其鹽類	-- 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	0	A
2933.99.00.00	-- 其他	-- Other	0	A
29.34	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, whether or not chemically defined; other heterocyclic compounds		
2934.10.00.00	- 結構中含有一未稠合噻唑環（不論是否氫化）之化合物	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the	0	A
2934.20.00.00	- 結構式中含苯駢噻唑環（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	0	A
2934.30.00.00	- 結構式中含二苯噻井環（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	0	A
2934.9	- 其他	- Other		
2934.91.00.00	-- 阿米雷斯 (INN)、伯替唑他 (INN)、氯噻西泮 (氯噻氮平) (INN)、氯噁唑他 (氯罞唑倫) (INN)、右旋嗎拉密特 (INN)、鹵噁唑他 (鹵罞唑倫) (INN)、凱他唑他 (罞罞唑倫) (INN)、美舒卡 (INN)、噁唑他 (罞甲唑倫) (INN)、匹嗎罞 (苯罞唑啉) (INN)、苯雙甲嗎啉 (二苯甲嗎啉) (INN)、苯甲嗎啉 (INN) 及蘇芬坦尼 (INN)；其鹽類	-- Aminorex (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	0	A
2934.99.00.00	-- 其他	-- Other	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2935.00.00.00	磺醯胺類	Sulphonamides	0	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		
2936.10.00.00	- 未混合之維生素原	- Provitamins, unmixed	0	A
2936.2	- 未混合之維生素及其衍生物：	- Vitamins and their derivatives, unmixed:		
2936.21	-- 維生素 A 及其衍生物	-- Vitamins A and their derivatives		
2936.21.10.00	--- 三軟脂酸甘油脂	--- Retinyl palmitate	0	A
2936.21.90.00	--- 其他	--- Other	0	A
2936.22.00.00	-- 維生素 B 1 及其衍生物	-- Vitamin B1 and its derivatives	0	A
2936.23.00.00	-- 維生素 B 2 及其衍生物	-- Vitamin B2 and its derivatives	0	A
2936.24.00.00	-- 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	0	A
2936.25.00.00	-- 維生素 B 6 及其衍生物	-- Vitamin B6 and its derivatives	0	A
2936.26.00.00	-- 維生素 B 1 2 及其衍生物	-- Vitamin B12 and its derivatives	0	A
2936.27.00.00	-- 維生素 C 及其衍生物	-- Vitamin C and its derivatives	0	A
2936.28.00.00	-- 維生素 E 及其衍生物	-- Vitamin E and its derivatives	0	A
2936.29.00.00	-- 其他維生素及其衍生物	-- Other vitamins and their derivatives	0	A
2936.90.00.00	- 其他，包括天然濃縮體	- Other, including natural concentrates	0	A
2937	天然或以合成方法再製之荷爾蒙、前列腺素、前列凝素、白三烯素；及其主要用作荷爾蒙之衍生物及結構式類似物，包括鏈改質之多胜肽荷爾蒙	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones		
2937.1	- 多胜肽荷爾蒙、蛋白質荷爾蒙及醣蛋白荷爾蒙，其衍生物及結構式類似物	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11.00.00	-- 生長激素、其衍生物及結構式類似物	-- Somatotropin, its derivatives and structural analogues	0	A
2937.12.00.00	-- 胰島素及其鹽類	-- Insulin and its salts	0	A
2937.19.00.00	-- 其他	-- Other	0	A
2937.2	- 類固醇荷爾蒙，其衍生物及結構式類似物	- Steroidal hormones, their derivatives and structural analogues:		
2937.21.00.00	-- 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)	0	A
2937.22.00.00	-- 腎上腺皮質類固醇荷爾蒙之鹵化衍生物	-- Halogenated derivatives of adrenal cortical hormones	0	A
2937.23.00.00	-- 雌性激素及黃體素	-- Oestrogens and progestogens	0	A
2937.29.00.00	-- 其他	-- Other	0	A
2937.3	- 兒茶酚胺，其衍生物及結構式類似物	- Catecholamine hormones, their derivatives and structural analogues:		
2937.31.00.00	-- 腎上腺素	-- Epinephrine	0	A
2937.39.00.00	-- 其他	-- Other	0	A
2937.40.00.00	- 胺基酸衍生物	- Amino-acid derivatives	0	A
2937.50.00.00	- 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	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2937.90.00.00	- 其他	- Other	0	A
29.38	天然或以合成方法再製之苷及其鹽類、醚類、酯類及其他衍生物	Glycosides, natural or reproduced by synthesis, and their salts, ethers and esters and other derivatives		
2938.10.00.00	- 芸香苷（蘆葶）及其衍生物	- Rutoside (rutin) and its derivatives	0	A
2938.90.00.00	- 其他	- Other	0	A
29.39	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		
2939.1	- 鴉片鹼及其衍生物；其鹽類：	- Alkaloids of opium and their derivatives; salts thereof:		
2939.11.00.00	-- 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、菸鹼醯嗎啡（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	0	A
2939.19.00.00	-- 其他	-- Other	0	A
2939.2	- 金雞納鹼及其衍生物；其鹽類：	- Alkaloids of cinchona and their derivatives; salts thereof:		
2939.21.00.00	-- 奎寧及其鹽類	-- Quinine and its salts	0	A
2939.29.00.00	-- 其他	-- Other	0	A
2939.30.00.00	- 咖啡鹼及其鹽類	- Caffeine and its salts	0	A
2939.4	- 麻黃鹼類及其鹽類：	- Ephedrines and their salts:		
2939.41.00.00	-- 麻黃鹼及其鹽類	-- Ephedrine and its salts	0	A
2939.42.00.00	-- 假麻黃鹼及其鹽類	-- Pseudoephedrine (inn) and its salts	0	A
2939.43.00.00	-- 去甲假麻黃鹼（INN）及其	-- Cathine (INN) and its salts	0	A
2939.49.00.00	-- 其他	-- Other	0	A
2939.5	- 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:		
2939.51.00.00	-- 芬乃他林（INN）及其鹽類	-- Fenetylline (INN) and its salts	0	A
2939.59.00.00	-- 其他	-- Other	0	A
2939.6	- 麥角鹼類及其衍生物；其鹽類：	- Alkaloids of rye ergot and their derivatives; salts thereof:		
2939.61.00.00	-- 麥角新鹼及其鹽類	-- Ergometrine (INN) and its salts	0	A
2939.62.00.00	-- 麥角胺及其鹽類	-- Ergotamine (INN) and its salts	0	A
2939.63.00.00	-- 麥角酸及其鹽類	-- Lysergic acid and its salts	0	A
2939.69.00.00	-- 其他	-- Other	0	A
2939.9	- 其他：	- Other :		
2939.91.00.00	-- 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	0	A
2939.99.00.00	-- 其他	-- Other	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
2940.00.00.00	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2937, 2938及2939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	0	A
29.41	抗生素	Antibiotics		
2941.10.00.00	- 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	0	A
2941.20.00.00	- 鏈黴素及其衍生物；其鹽類	- Streptomycins and their derivatives; salts thereof	0	A
2941.30.00.00	- 四環素及其衍生物；其鹽類	- Tetracyclines and their derivatives; salts thereof	0	A
2941.40.00.00	- 氯絲菌素及其衍生物；其鹽類	- Chloramphenicol and its derivatives; salts thereof	0	A
2941.50.00.00	- 紅絲菌素及其衍生物；其鹽類	- Erythromycin and its derivatives; salts thereof	0	A
2941.90.00.00	- 其他	- Other	0	A
2942.00.00.00	其他有機化合物	Other organic compounds	0	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		
30.01	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 or included.		
3001.10.00.00	- 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	0	A
3001.20.00.00	- 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	0	A
3001.90	- 其他	- Other		
3001.90.10.00	-- 用以移植之骨、器官及人體組織	-- Human bones, organs and tissues, for grafts or transplants	0	A
3001.90.90.00	-- 其他	-- Other	0	A
30.02	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 microorganisms (excluding yeasts) and similar products		
3002.10	- 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		
3002.10.10.00	-- 非以生物技術方法取得者	-- not obtained by means of biotechnological processes:	0	A
3002.10.90.00	-- 其他	-- Other	0	A
3002.20.00.00	- 人類醫藥用疫苗	- Vaccines for human medicine	0	A
3002.30.00.00	- 動物用疫苗	- Vaccines for veterinary medicine	0	A
3002.90.00.00	- 其他	- Other	0	A
30.03	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，不具劑量或零售包裝式樣者	Medicaments (excluding goods of heading 3002, 3005 or 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		
3003.10	- 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		
3003.10.10.00	-- 供人用者	-- Or their derivatives	0	A
3003.10.20.00	-- 供動物用者	-- For veterinary medicine	0	A
3003.20	- 含有其他抗生素	- Containing other antibiotics		
3003.20.10.00	-- 供人用者	-- Or their derivatives	0	A
3003.20.20.00	-- 供動物用者	-- For veterinary medicine	0	A
3003.3	- 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		
3003.31.00.00	-- 含有胰島素	-- Containing insulin	0	A
3003.39	-- 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
3003.39.10.00	-- 供人用者	-- Or their derivatives	0	A
3003.39.20.00	-- 供動物用者	-- For veterinary medicine	0	A
3003.40	- 含有生物鹼或其衍生物，但不含內分泌素或第 2 9 3 7 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		
3003.40.10.00	-- 供人用者	-- Or their derivatives	0	A
3003.40.20.00	-- 供動物用者	-- For veterinary medicine	0	A
3003.90	- 其他	- Other		
3003.90.1	-- 含有磺醯胺類	-- Containing sulphonamides		
3003.90.11.00	--- 供人用者	--- Or their derivatives	0	A
3003.90.12.00	--- 供動物用者	--- For veterinary medicine	0	A
3003.90.2	-- 含有甙類	-- Containing glycosides		
3003.90.21.00	--- 供人用者	--- Or their derivatives	0	A
3003.90.22.00	--- 供動物用者	--- For veterinary medicine	0	A
3003.90.9	-- 其他	-- Other		
3003.90.91.00	--- 供人用者	--- Or their derivatives	0	A
3003.90.92.00	--- 供動物用者	--- For veterinary medicine	0	A
30.04	醫藥製劑（不包括第 3 0 0 2、3 0 0 5 或 3 0 0 6 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 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal		
3004.10	- 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		
3004.10.10.00	-- 供人用者	-- Or their derivatives	0	A
3004.10.20.00	-- 供動物用者	-- For veterinary medicine	0	A
3004.20	- 含有其他抗生素者	- Containing other antibiotics		
3004.20.10.00	-- 供人用者	-- Or their derivatives	0	A
3004.20.20.00	-- 供動物用者	-- For veterinary medicine	0	A
3004.3	— 含有內分泌素或第 2 9 3 7 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		
3004.31.00.00	-- 含有胰島素	-- Containing insulin	0	A
3004.32	-- 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		
3004.32.10.00	-- 供人用者	-- Or their derivatives	0	A
3004.32.20.00	-- 供動物用者	-- For veterinary medicine	0	A
3004.39	-- 其他	-- Other		
3004.39.10.00	--- 供人用者	--- Or their derivatives	0	A
3004.39.20.00	--- 供動物用者	--- For veterinary medicine	0	A
3004.40	- 含有生物鹼或其衍生物，但不含內分泌素，第 2 9 3 7 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		
3004.40.10.00	-- 供人用者	-- Or their derivatives	0	A
3004.40.20.00	-- 供動物用者	-- For veterinary medicine	0	A
3004.50	- 含有維他命或第 2 9 3 6 節產品之其他醫藥製劑	- Other medicaments containing vitamins or other products of heading No. 29.36		
3004.50.10.00	-- 供人用者	-- Or their derivatives	0	A
3004.50.20.00	-- 供動物用者	-- For veterinary medicine	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3004.90	- 其他	- Other		
3004.90.1	-- 含磺醯胺類	-- Containing sulphonamides:		
3004.90.11.00	--- 供人用者	--- Or their derivatives	0	A
3004.90.12.00	--- 供動物用者	--- For veterinary medicine	0	A
3004.90.2	-- 含有甙類	-- Containing glycosides		
3004.90.21.00	--- 供人用者	--- Or their derivatives	0	A
3004.90.22.00	--- 供動物用者	--- For veterinary medicine	0	A
3004.90.9	-- 其他	-- Other		
3004.90.91.00	--- 供人用者	--- Or their derivatives	0	A
3004.90.92.00	--- 供動物用者	--- For veterinary medicine	0	A
30.05	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.		
3005.10.00.00	- 粘敷料和其他具有粘層之物品	- Adhesive dressings and other articles having an adhesive layer	0	A
3005.90.00.00	- 其他	- Other	0	A
30.06	本章註四所指之醫藥用品	Pharmaceutical goods specified in Note 4 to this Chapter		
3006.10.00	- 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		
3006.10.00.10	-- 供人用者	-- Or their derivatives	0	A
3006.10.00.20	-- 供動物用者	-- For veterinary medicine	0	A
3006.20.00	- 血型分類試藥	- Blood-grouping reagents		
3006.20.00.10	-- 供人用者	-- Or their derivatives	0	A
3006.20.00.20	-- 供動物用者	-- For veterinary medicine	0	A
3006.30	- 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		
3006.30.10	-- X光檢驗用不透光製劑	-- Opacifying preparations		
3006.30.10.10	--- 供人用者	--- Or their derivatives	0	A
3006.30.10.20	--- 供動物用者	--- For veterinary medicine	0	A
3006.30.20	-- 診斷用試劑	-- Diagnostic reagents		
3006.30.20.10	--- 供人用者	--- Or their derivatives	0	A
3006.30.20.20	--- 供動物用者	--- For veterinary medicine	0	A
3006.40.00	- 牙科用粘固劑及填充物; 骨骼再 建粘固劑	- Dental cements and other dental fillings; bone reconstruction cements		
3006.40.00.10	-- 供人用者	-- Or their derivatives	0	A
3006.40.00.20	-- 供動物用者	-- For veterinary medicine	0	A
3006.50.00.00	- 急救箱及急救設備	- First-aid boxes and kits	0	A
3006.60.00	- 以荷爾蒙、第2 9 3 7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		
3006.60.00.10	-- 供人用者	-- Or their derivatives	0	A
3006.60.00.20	-- 供動物用者	-- For veterinary medicine	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3006.70.00	- 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偶合劑	- 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		
3006.70.00.10	-- 供人用者	-- Or their derivatives	0	A
3006.70.00.90	-- 供動物用者	-- For veterinary medicine	0	A
3006.80.00.00	- 報廢醫藥品	- Waste pharmaceuticals	15	C

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		
3101.00.00.00	不論是否經混合或化學處理之動物肥料；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 products	0	A
31.02	礦物或化學氮肥	Mineral or chemical fertilizers, nitrogenous		
3102.10.00.00	- 尿素，不論是否為水溶液	- Urea, whether or not in aqueous solution	0	A
3102.2	- 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		
3102.21.00.00	-- 硫酸銨	-- Ammonium sulphate	0	A
3102.29.00.00	-- 其他	-- Other	0	A
3102.30.00.00	- 硝酸銨，不論是否為水溶液	- Ammonium nitrate, whether or not in aqueous solution	0	A
3102.40.00.00	- 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	0	A
3102.50.00.00	- 硝酸鈉	- Sodium nitrate	0	A
3102.60.00.00	- 硝酸鈣與硝酸銨之複鹽及混合物	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0	A
3102.70.00.00	- 氰化鈣	- Calcium cyanamide	0	A
3102.80.00.00	- 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	0	A
3102.90.00.00	- 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	0	A
31.03	礦物或化學磷肥	Mineral or chemical fertilizers, phosphatic		
3103.10.00.00	- 過磷酸鹽	- Superphosphates	0	A
3103.20.00.00	- 鹼性熔渣	- Basic slag	0	A
3103.90.00.00	- 其他	- Other	0	A
31.04	礦物或化學鉀肥	Mineral or chemical fertilizers, potassic		
3104.10.00.00	- 光鹵石、鉀鹽石及其他天然粗鉀鹽	- Carnallite, sylvite and other crude natural potassium salts	0	A
3104.20.00.00	- 氯化鉀	- Potassium chloride	0	A
3104.30.00.00	- 硫酸鉀	- Potassium sulphate	0	A
3104.90.00.00	- 其他	- Other	0	A
31.05	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 fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		
3105.10.00.00	- 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	0	A
3105.20.00.00	- 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	0	A
3105.30.00.00	- 正磷酸氫二銨（磷酸二銨）	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3105.40.00.00	- 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	0	A
3105.5	-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:		
3105.51.00.00	-- 含有硝酸鹽及磷酸鹽者	-- Containing nitrates and phosphates	0	A
3105.59.00.00	-- 其他	-- Other	0	A
3105.60.00.00	- 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	0	A
3105.90.00.00	- 其他	- Other	0	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		
32.01	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		
3201.10.00.00	- 白堅木膏	- Quebracho extract	0	A
3201.20.00.00	- 荊樹皮膏	- Wattle extract	0	A
3201.90.00.00	- 其他	- Other	0	A
32.02	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		
3202.10.00.00	- 合成有機鞣料	- Synthetic organic tanning substances	0	A
3202.90.00.00	- 其他	- Other	0	A
3203.00.00.00	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	0	A
32.04	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 defined.		
3204.1	-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 :		
3204.11.00.00	-- 分散性染料及其為基料之調製品	-- Disperse dyes and preparations based thereon	0	A
3204.12.00.00	-- 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	0	A
3204.13.00.00	-- 鹽基性染料及其為基料之調製品	-- Basic dyes and preparations based thereon	0	A
3204.14.00.00	-- 直接染料及其為基料之調製	-- Direct dyes and preparations based thereon	0	A
3204.15.00.00	-- 甕染料（包括就其狀態可如顏料使用者）及其為基料之調製	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	A
3204.16.00.00	-- 反應性染料及其為基料之調製品	-- Reactive dyes and preparations based thereon	0	A
3204.17.00.00	-- 合成有機顏料及其為基料之調製品	-- Pigments and preparations based thereon	0	A
3204.19.00.00	-- 其他，包括第3 2 0 4.1 1 至第3 2 0 4.1 9 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	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3204.20.00.00	- 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	0	A
3204.90.00.00	- 其他	- Other	0	A
3205.00.00.00	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	0	A
32.06	其他著色料；本章註三所述之調製品，但第3203、3204或3205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 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined		
3206.1	-以二氧化鈦為基料之顏料及調製品：	- Pigments and preparations based on titanium dioxide:		
3206.11.00.00	-- 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 weight	0	A
3206.19.00.00	-- 其他	-- Other	0	A
3206.20.00.00	- 以鉻化合物為基料之顏料及調製品	- Pigments and preparations based on chromium compounds	0	A
3206.30.00.00	- 以鎘化合物為基料之顏料及調製品	- Pigments and preparations based on cadmium compounds	0	A
3206.4	-其他著色料及其他調製品：	- Other colouring matter and other		
3206.41.00.00	-- 碗青及其為基料之調製品	-- Ultramarine and preparations based thereon	0	A
3206.42.00.00	-- 鋅鋅白（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	0	A
3206.43.00.00	-- 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)	0	A
3206.49.00.00	-- 其他	-- Other	0	A
3206.50.00.00	- 用作發光劑之無機產品	- Inorganic products of a kind used as luminophores	0	A
32.07	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		
3207.10.00.00	- 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	0	A
3207.20.00.00	- 琺瑯及釉，釉底料（泥釉）及類似調製品	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	0	A
3207.30.00.00	- 光澤液及類似調製品	- Liquid lustres and similar preparations	0	A
3207.40.00.00	- 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	0	A
32.08	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 this Chapter		
3208.10	- 以聚酯類為基料者	- Based on polyesters		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3208.10.10.00	-- 防腐蝕油漆或磁漆供塗覆金屬物用	-- Oven drying anti-rust enamel paints, for coating metal strips	0	A
3208.10.20.00	-- 印刷用凡立水	-- Printer's varnish	0	A
3208.10.30.00	-- 未加色彩用於修築道路	-- Colourless varnish, for curing concrete for road construction	0	A
3208.10.40.00	-- 裝於噴霧罐內	-- Put up in aerosol containers	15	C
3208.10.50.00	-- 本章註四所述之溶液	-- Solutions as defined in Note 4 to this	15	C
3208.10.90.00	-- 其他	-- Other	0	A
3208.20	- 以丙烯酸或乙烯基聚合物為基料	- Based on acrylic or vinyl polymers		
3208.20.10.00	-- 印刷用凡立水	-- Printer's varnish	0	A
3208.20.20.00	-- 未加色彩用於修築道路	-- Colourless varnish, for curing concrete for road construction	0	A
3208.20.30.00	-- 裝於噴霧罐內	-- Put up in aerosol containers	15	C
3208.20.40.00	-- 本章註四所述之溶液	-- Solutions as defined in Note 4 to this	15	C
3208.20.90	-- 其他	-- Other		
3208.20.90.10	--- 除了第87章所函蓋之罐裝者以	--- Exclusive for the vehicles in Chapter 87.	15	C
3208.20.90.90	--- 其他	--- Other	15	C
3208.90	- 其他	- Other		
3208.90.10.00	-- 本章註四所述之溶液	-- Solutions as defined in Note 4 to this	0	A
3208.90.20.00	-- 印刷用凡立水	-- Printer's varnish	0	A
3208.90.30.00	-- 未填加顏料之凡立水，供修補道路用	-- Colourless varnish, for curing concrete for road construction	0	A
3208.90.40.00	-- 環氧酚醛顏料之凡立水，供清潔廁所用	-- Epoxyphenolic varnishes or paints for sanitary use	0	A
3208.90.50.00	-- 裝於噴霧罐內	-- Put up in aerosol containers	15	C
3208.90.9	-- 其他	-- Other		
3208.90.91	--- 其他漆類	--- Other paints		
3208.90.91.10	---- 除了第87章所函蓋之罐裝者以	---- Exclusive for the vehicles in Chapter 87.	15	C
3208.90.91.20	---- 水性環氧樹脂	---- With aquatic resin	15	C
3208.90.91.90	---- 其他	---- Other	15	C
3208.90.92	--- 其他凡立水	--- Other varnishes		
3208.90.92.10	---- 水性環氧樹脂	---- With aquatic resin	15	C
3208.90.92.20	---- 聚氨酯樹脂	---- With polyurethane resin base	15	C
3208.90.92.30	---- 異量分子聚合物樹脂	---- With copolimeres of diclopentadromo	15	C
3208.90.92.90	---- 其他	---- Other	15	A
32.09	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		
3209.10.00	- 以丙烯酸或乙烯基聚合物為基料	- Based on acrylic or vinyl polymers		
3209.10.00.1	-- 丙烯酸樹脂	-- With acrylic resin		
3209.10.00.11	--- 凡立水	--- Varnishes	15	C
3209.10.00.19	--- 其他	--- Other	15	C
3209.10.00.9	-- 其他	-- Other		
3209.10.00.91	--- 凡立水	--- Varnishes	15	C
3209.10.00.99	--- 其他	--- Other	15	C
3209.90	- 其他	- Other		
3209.90.10.00	-- 其他	-- Other	15	C
3209.90.20.00	-- 其他凡立水	-- Other varnishes	15	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
32.10	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); pre-pared water pigments of a kind used for finishing leather		
3210.00.10.00	- 皮革加工用水性顏料	- Prepared water pigments of a kind used for finishing leather	0	A
3210.00.90.00	- 其他	- Other	15	C
3211.00.00.00	調製催乾劑	Prepared driers	0	A
32.12	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 in 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		
3212.10.00.00	- 燙印箔	- Stamping foils	0	A
3212.90	- 其他	- Other		
3212.90.10.00	-- 鋁粉，經分散於非水媒質者	-- Aluminium powder dispersed in non-aqueous media	5	A
3212.90.20.00	-- 其他顏料經分散於非水媒質者	-- Other pigments dispersed in non-aqueous media	0	A
3212.90.90.00	-- 其他	-- Other	5	A
32.13	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	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		
3213.10.00	- 成套色料	- Colours in sets		
3213.10.00.10	-- 水彩顏料及學校用畫框架	-- Water colour and school painting in sets.	0	A
3213.10.00.90	-- 其他	-- Other	0	A
3213.90.00	- 其他	- Other		
3213.90.00.10	-- 水彩顏料及學校用畫框架	-- Water colour and school painting in sets.	0	A
3213.90.00.90	-- 其他	-- Other	0	A
32.14	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調製品	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, in door walls, floors, ceilings and the like		
3214.10	- 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	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:		
3214.10.1	-- 玻璃匠用之油灰、接合用之油灰、樹脂黏合劑及其他灰泥	-- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings		
3214.10.11.00	--- 丙烯酸聚合物或聚酯為基料者	--- Based on acrylic polymers or polyesters	5	A
3214.10.19.00	--- 其他	--- Other	0	A
3214.10.20.00	-- 填隙料	-- Painters' fillings	5	A
3214.90.00.00	- 其他	- Other	5	A
32.15	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	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:		
3215.1	- 油墨：	- Printing ink:		
3215.11	-- 黑色	-- Black		
3215.11.10.00	--- 用於凸版印刷	--- Offset Printing ink	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3215.11.20.00	--- 供印刷修正用者	--- For retouching negatives for printing	0	A
3215.11.30.00	--- 用於絲網印刷	--- Screen printing ink	0	A
3215.11.90.00	--- 其他	--- Other	5	A
3215.19	-- 其他	-- Other		
3215.19.10.00	--- 用於凸版印刷	--- Offset Printing ink	0	A
3215.19.20.00	--- 供印刷修正用者	--- For retouching negatives for printing	0	A
3215.19.30.00	--- 用於絲網印刷	--- Screen printing ink	0	A
3215.19.90.00	--- 其他	--- Other	5	A
3215.90.00.00	-- 其他	-- Other	0	A

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		
33.01	精油（已否含萜者均在內），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；精油脫萜所得之萜副產品；精油之水餾液 馬水淡液	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 deterpe		
3301.1	-柑桔屬精油：	- Essential oils of citrus fruit :		
3301.11.00.00	-- 佛手柑製	-- Of bergamot	0	A
3301.12.00.00	-- 橙製	-- Of orange	0	A
3301.13.00.00	-- 檸檬製	-- Of lemon	0	A
3301.14.00.00	-- 白檸檬（萊姆果）製	-- Of lime	0	A
3301.19.00.00	-- 其他	-- Other	0	A
3301.2	-柑桔屬除外之精油：	- Essential oils other than those of citrus fruit:		
3301.21.00.00	-- 天竺葵製	-- Of geranium	0	A
3301.22.00.00	-- 茉莉製	-- Of jasmin	0	A
3301.23.00.00	-- 薰衣草或拉文定製	-- Of lavender or of lavandin	0	A
3301.24.00.00	-- 薄荷（唇形花科）製	-- Of peppermint (Mentha piperita)	0	A
3301.25.00.00	-- 其他薄荷製	-- Of other mints	0	A
3301.26.00.00	-- 印鬚芒草製	-- Of vetiver	0	A
3301.29.00.00	-- 其他	-- Other	0	A
3301.30.00.00	- 樹脂狀物質	- Resinoids	0	A
3301.90.00.00	- 其他	- Other	0	A
33.02	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 manufacture of beverages:		
3302.10	- 供食品或飲料工業用	- Of a kind used in the food or drink industries		
3302.10.10.00	-- 供食品工業使用	-- Of a kind used in the food industries	5	C
3302.10.20.00	-- 供飲料製造工業使用，不論是 否含酒精	-- Of a kind used in the drink industries, whether or not containing ethyl alcohol	5	C
3302.90	- 其他	- Other		
3302.90.10.00	-- 供菸草工業使用	-- Of a kind used in the tobacco industry	0	A
3302.90.20.00	-- 供口腔衛生及牙齒工業使用	-- Of a kind used in the oral hygiene or dental industries	0	A
3302.90.90.00	-- 其他	-- Other	5	B
3303.00.00.00	香水及盥洗用香水	Perfumes and toilet waters	15	C
33.04	美容或化粧品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		
3304.10.00.00	- 唇部化粧品用品	- Lip make-up preparations	15	C
3304.20.00.00	- 眼部化粧品用品	- Eye make-up preparations	15	C
3304.30.00.00	- 指甲用化粧品	- Manicure or pedicure preparations	15	C
3304.9	- 其他：	- Other:		
3304.91.00	-- 化粧品粉，不論是否壓緊	-- Powders, whether or not compressed		
3304.91.00.10	--- 防腐劑	--- Antiseptic	15	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3304.91.00.90	--- 其他	--- Other	15	C
3304.99.00.00	-- 其他	-- Other	15	C
33.05	髮用製品	Preparations for use on the hair		
3305.10.00.00	- 洗髮劑	- Shampoos	15	C
3305.20.00.00	- 燙髮劑	- Preparations for permanent waving or straightening	15	C
3305.30.00.00	- 髮膠	- Hair lacquers	15	C
3305.90.00.00	- 其他	- Other	15	C
33.06	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 packages		
3306.10.00	- 潔牙劑	- Dentifrices		
3306.10.00.10	-- 牙膏	-- Tooth paste	15	C
3306.10.00.90	-- 其他	-- Other	15	C
3306.20.00.00	- 用以清潔牙縫之紗線（牙線）	- Yarn used to clean between the teeth (dental floss)	15	C
3306.90.00.00	- 其他	- Other	15	C
33.07	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 deodorizers,		
3307.10.00.00	- 刮鬍或刮鬍前後用劑	- Pre-shave, shaving or after-shave	15	C
3307.20.00.00	- 身體除臭劑及止汗劑	- Personal deodorants and antiperspirants	15	C
3307.30.00.00	- 沐浴香鹽及其他沐浴用劑	- Perfumed bath salts and other bath	15	C
3307.4	- 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:		
3307.41.00.00	-- 亞珈倍地及其他燻香物品	-- Agarbatti and other odoriferous preparations which operate by burning	15	C
3307.49.00.00	-- 其他	-- Other	15	C
3307.90	- 其他	- Other		
3307.90.10.00	-- 隱形眼鏡或人造眼用溶液，包含人工淚液	-- Contact lens or artificial eye solutions, including artificial tears	5	B
3307.90.90.00	-- 其他	-- Other	15	C

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		
34.01	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		
3401.1	-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:		
3401.11	-- 供盥洗用（包括含藥物製品）	-- For toilet use (including medicated		
3401.11.1	--- 肥皂	--- Soap:		
3401.11.11.00	---- 除消毒外之藥劑	---- Medicated, other than disinfectant	5	A
3401.11.19.00	---- 其他	---- Other	15	C
3401.11.20.00	--- 濃縮清潔用品，如肥皂	--- Organic surface-active products and preparations for use as soap	10	B
3401.11.30.00	--- 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	--- Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	5	B
3401.19.00	-- 其他	-- Other		
3401.19.00.10	--- 肥皂，呈條、塊或壓成其他形狀者	--- Soaps presented in the form of bars, dough, moulded pieces or shapes	15	C
3401.19.00.20	--- 肥皂及作肥皂或潔膚用的有機表面活性產品	--- Organic, surface-active products and preparations for use as soap	15	C
3401.19.00.90	--- 其他	--- Other	15	C
3401.20	- 其他形狀之肥皂	- Soap in other forms		
3401.20.10.00	-- 除消毒藥用肥皂（未加消毒	-- Liquid soaps, medicated(except	5	B
3401.20.90.00	-- 其他	-- Other	15	C
3401.30.00.00	- 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	15	C
34.02	有機界面活性劑（肥皂除外）；界面活性製劑，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 those of heading 34.01		
3402.1	-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:		
3402.11	-- 陰離子性	-- Anionic		
3402.11.10.00	--- 可溶於鹽類之苯磺酸	--- Water-soluble salts of alkylaryl sulfonic	5	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3402.11.90.00	--- 其他	--- Other	0	A
3402.12.00.00	-- 陽離子性	-- Cationic	0	A
3402.13.00.00	-- 非離子性	-- Non-ionic	0	A
3402.19.00.00	-- 其他	-- Other	0	A
3402.20.00	- 零售包裝製劑	- Preparations put up for retail sale		
3402.20.00.10	-- 粉末洗潔劑	-- Powder detergents.	15	C
3402.20.00.90	-- 其他	-- Other	15	C
3402.90	- 其他	- Other		
3402.90.1	-- 除清洗外界面活性製劑	-- Surface-active preparations other than washing preparations or cleaning preparations		
3402.90.11.00	--- 可溶於鹽類之苯磺酸或磷酸	--- With a basis of water-soluble alkylaryl sulphonic acids or phosphoric esters	5	C
3402.90.19.00	--- 其他	--- Other	5	C
3402.90.20.00	-- 清潔劑與洗滌劑	-- Washing preparations and cleaning preparations	15	C
34.03	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.		
3403.1	- 含石油或得自地瀝青之油類者：	- Containing petroleum oils or oils obtained from bituminous minerals:		
3403.11.00.00	-- 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	0	A
3403.19.00.00	-- 其他	-- Other	0	A
3403.9	- 其他：	- Other:		
3403.91	-- 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		
3403.91.10.00	--- 以二乙醇胺及氧化或磺化之油為基料，供皮革用之油或油脂處理劑	--- Of a kind used for the oil or grease treatment of leather, with a basis of diethanola mines and oxidized or sulphonated oils	5	A
3403.91.90.00	--- 其他	--- Other	0	A
3403.99.00.00	-- 其他	-- Other	0	A
34.04	人造蠟及調製蠟	Artificial waxes and prepared waxes:		
3404.10.00.00	- 經化學改質之褐煤類	- Of chemically modified lignite	0	A
3404.20.00.00	- 聚（氧化乙烯）（聚乙二醇）類	- Of polyethylene glycol	0	A
3404.90.00.00	- 其他	- Other	0	A
34.05	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		
3405.10.00.00	- 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	15	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3405.20.00.00	- 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	15	C
3405.30.00.00	- 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	15	C
3405.40.00	- 去污膏或粉及其他去污劑	- Scouring pastes and powders and other scouring preparations		
3405.40.00.10	-- 軟膏	-- Pastes	15	C
3405.40.00.90	-- 其他	-- Other	15	C
3405.90	- 其他	- Other		
3405.90.10.00	-- 溶解或膠狀蠟不含其他物質	-- Waxes containing solvents or emulsified, not containing Other added substances	0	A
3405.90.20.00	-- 金屬光亮調製劑，包裝在1公斤以內者	-- Metal polishes, in containers of a net content of 1 kg or more	5	B
3405.90.90	-- 其他	-- Other		
3405.90.90.10	--- 木料防水劑	--- Mackintosh for wood	15	C
3405.90.90.20	--- 蠟	--- Waxes	15	C
3405.90.90.90	--- 其他	--- Other	15	C
3406.00.00.00	蠟燭、小蠟燭及類似品	Candles, tapers and the like	15	E
34.07	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（煨石膏或硫酸鈣）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):		
3407.00.00.10	- 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	0	A
3407.00.00.90	- 其他	- Other	5	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		
35.01	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		
3501.10.00.00	- 酪蛋白	- Casein	0	A
3501.90.00.00	- 其他	- Other	5	A
35.02	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		
3502.1	- 卵白蛋白：	- Egg albumin:		
3502.11.00.00	-- 乾者	-- Dried	0	A
3502.19.00.00	-- 其他	-- Other	0	A
3502.20.00.00	- 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	0	A
3502.90.00.00	- 其他	- Other	0	A
35.03	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；魚鱔膠（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 35.01		
3503.00.10.00	- 明膠及其衍生物	- Gelatin and its derivatives	0	A
3503.00.90.00	- 其他	- Other	5	B
3504.00.00.00	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	0	A
35.05	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, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:		
3505.10	- 糊精及其他改質澱粉	- Dextrins and other modified starches		
3505.10.10.00	-- 糊精	-- Dextrins	0	A
3505.10.20.00	-- 預糊化或酯化澱粉	-- Pregelatinized or esterified starch	0	A
3505.10.90.00	-- 其他	-- Other	5	B
3505.20.00.00	- 膠	- Glues	5	C
35.06	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 1 kg		
3506.10.00	- 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 kg		
3506.10.00.10	-- 學校用	-- For school use.	0	A
3506.10.00.90	-- 其他	-- Other	5	B
3506.9	- 其他：	- Other :		
3506.91	-- 以第3901至第3913節之聚合物或以橡膠為基料之粘著	-- Adhesives based on rubber or plastics (including artificial resins)		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3506.91.10.00	--- 經調製的熱塑性塑料的膠黏劑 根據多醯胺或聚酯, 以一個熔點在 180°C and 240°C 之間	--- Termal-plastic adhesives prepared based on poliamides or poliéster, with a fusion field between 180 °C y 240 °C.	5	B
3506.91.90.00	--- 其他	--- Other	5	A
3506.99.00.00	-- 其他	-- Other	5	B
35.07	酵素；未列名調製酵素	Enzymes; prepared enzymes not elsewhere specified or included:		
3507.10.00.00	- 粗製凝乳鹼及其濃縮物	- Rennet and concentrates thereof	0	A
3507.90.00.00	- 其他	- Other	0	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；煙火品；火柴；引火合金；可燃製品	Chapter 36 Explosives pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations		
3601.00.00.00	發射藥	Propellant powders	0	A
36.02	製成炸藥，發射藥除外	Prepared explosives, other than propellant powders		
3602.00.10.00	以硝化鉍為基料者	- based on ammonium nitrate	15	C
3602.00.90.00	- 其他	- Other	5	B
3603.00.00	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		
3603.00.00.10	擊發式底火供填火器火藥筒及散彈槍用	percussion caps for cartridge of firearm and shotgun	0	A
3603.00.00.90	- 其他	- Other	0	A
36.04	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:		
3604.10.00.00	- 煙火	- Fireworks	15	C
3604.90.00.00	- 其他	- Other	15	C
3605.00.00.00	火柴，第 3 6 0 4 節煙火製品除外	Matches, other than pyrotechnic articles of heading No.36.04	15	C
36.06	各種形狀之鈰鐵及其他引火合金；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:		
3606.10.00.00	- 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 exceeding 300 cm ³	15	C
3606.90	- 其他	- Other		
3606.90.10.00	-- 鈰鐵及其他引火合金	-- Ferro-cerium and other pyrophoric alloys	5	A
3606.90.90.00	-- 其他	-- Other	15	C

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		
37.01	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, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:		
3701.10.00.00	- 供X光用	- For X-ray	0	A
3701.20.00.00	- 立即沖印軟片	- Instant print film	5	B
3701.30	- 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		
3701.30.10.00	- 照相工藝複製品（例如影印石版畫等）	- For the reproduction of photomechanic (ex. Photolithography, heliogravure, photo-	0	A
3701.30.90.00	-- 其他	-- Other	5	A
3701.9	-其他：	- Other:		
3701.91.00.00	-- 供彩色感光用（多色）	-- For colour photography (polychrome)	5	A
3701.99.00.00	-- 其他	-- Other	5	B
37.02	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, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed:		
3702.10.00.00	- 供X光用	- For X-ray	0	A
3702.20.00.00	- 立即沖印膠捲	- Instant print film	5	B
3702.3	-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:		
3702.31.00	-- 彩色感光用（多色）	-- For colour photography (polychrome)		
3702.31.00.10	--- 平面藝術	--- For graphic arts.	5	B
3702.31.00.90	--- 其他	--- Other	5	B
3702.32.00	-- 其他，附有鹵化銀乳液者	-- Other, with silver halide emulsion		
3702.32.00.10	--- 平面藝術	--- For graphic arts.	5	B
3702.32.00.90	--- 其他	--- Other	5	B
3702.39.00	-- 其他	-- Other		
3702.39.00.10	--- 平面藝術	--- For graphic arts.	5	B
3702.39.00.90	--- 其他	--- Other	5	B
3702.4	-無孔寬度超過105公厘之其他膠捲：	- Other film, without perforations, of a width exceeding 105 mm:		
3702.41.00	-- 寬度超過610公厘及長度超過200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)		
3702.41.00.10	--- 平面藝術	--- For graphic arts.	5	B
3702.41.00.90	--- 其他	--- Other	5	B
3702.42.00	-- 寬度超過610公厘及長度超過200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		
3702.42.00.10	--- 平面藝術	--- For graphic arts.	5	B
3702.42.00.90	--- 其他	--- Other	5	B
3702.43.00	-- 寬度超過610公厘及長度不超過200公尺者	-- Of a width exceeding 610 mm and of a length not exceeding 200 m		
3702.43.00.10	--- 平面藝術	--- For graphic arts.	5	B
3702.43.00.90	--- 其他	--- Other	5	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3702.44.00	-- 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		
3702.44.00.10	--- 平面藝術	--- For graphic arts.	5	B
3702.44.00.90	--- 其他	--- Other	5	B
3702.5	-供彩色感光用之其他膠捲（多色）：	- Other film, for colour photography (polychrome):		
3702.51.00	-- 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		
3702.51.00.10	--- 平面藝術	--- For graphic arts.	5	B
3702.51.00.90	--- 其他	--- Other	5	B
3702.52.00	-- 寬度不超過 1 6 公厘及長度超過 1 4 公尺者	-- Of a width not exceeding 16 mm and of a length exceeding 14 m		
3702.52.00.10	--- 平面藝術	--- For graphic arts.	5	B
3702.52.00.90	--- 其他	--- Other	5	B
3702.53.00	-- 寬度超過 1 6 公厘但不超過 3 5 公厘及長度不超過 3 0 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		
3702.53.00.10	--- 平面藝術	--- For graphic arts.	5	B
3702.53.00.90	--- 其他	--- Other	5	B
3702.54.00	-- 寬度超過 1 6 公厘但不超過 3 5 公厘及長度不超過 3 0 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		
3702.54.00.10	--- 平面藝術	--- For graphic arts.	5	B
3702.54.00.90	--- 其他	--- Other	5	B
3702.55.00	-- 寬度超過 1 6 公厘但不超過 3 5 公厘及長度超過 3 0 公尺者	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding		
3702.55.00.10	--- 平面藝術	--- For graphic arts.	5	B
3702.55.00.90	--- 其他	--- Other	5	B
3702.56.00	-- 寬度超過 3 5 公厘者	-- Of a width exceeding 35 mm		
3702.56.00.10	--- 平面藝術	--- For graphic arts.	5	B
3702.56.00.90	--- 其他	--- Other	5	B
3702.9	-其他：	- Other:		
3702.91.00.00	-- 寬度不超過 1 6 公厘者	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	5	B
3702.93.00.00	-- 寬度超過 1 6 公厘，但不超過 3 5 公厘及長度不超過 3 0 公尺	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not	5	B
3702.94.00.00	-- 寬度超過 1 6 公厘但不超過 3 5 公厘及長度超過 3 0 公尺者	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding	5	B
3702.95.00.00	-- 寬度超過 3 5 公厘	-- Of a width exceeding 35 mm	5	B
37.03	未曝光之感光性照相紙、紙板及紡織品	Photographic paper, paperboard and textiles, sensitized, unexposed:		
3703.10.00.00	- 寬度超過 6 1 0 公厘捲狀包裝者	- In rolls of a width exceeding 610 mm	5	B
3703.20.00.00	- 其他，供彩色感光用者（多色）	- Other, for colour photography (polychrome)	0	A
3703.90	- 其他	- Other		
3703.90.10	-- 日光照相底版紙，用於單色攝影	-- Heliographic paper, for monochrome photography		
3703.90.10.10	--- 密度65到85 克/平方米	--- Of weight 65 to 85 g/m ² .	5	B
3703.90.10.90	--- 其他	--- Other	5	B
3703.90.90.00	-- 其他	-- Other	5	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3704.00.00	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		
3704.00.00.10	- 相版及軟片	- Plates and film	5	B
3704.00.00.20	- 對光線敏感，用於單色攝影之日光照相底版紙	- Heliographic paper sensitive to light for monochromes images weighing 65 to 85	5	B
3704.00.00.90	- 其他	- Other	5	B
37.05	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:		
3705.10.00.00	- 供平版複製用	- For offset reproduction	5	B
3705.20.00.00	- 縮影膠片	- Microfilms	5	B
3705.90.00.00	- 其他	- Other	5	B
37.06	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 track:		
3706.10.00.00	- 寬度 35 公厘或以上者	- Of a width of 35 mm or more	5	B
3706.90.00.00	- 其他	- Other	5	B
37.07	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		
3707.10.00.00	- 感光乳液	- Sensitised emulsions	0	A
3707.90.00.00	- 其他	- Other	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
38	第三十八章 雜項化學產品	Chapter 38 Miscellaneous chemical products		
38.01	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-manufactures:		
3801.10.00.00	- 人造石墨	- Artificial graphite	0	A
3801.20.00.00	- 膠體或半膠體石墨	- Colloidal or semi-colloidal graphite	0	A
3801.30.00.00	- 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	0	A
3801.90.00.00	- 其他	- Other	0	A
38.02	活性碳；活性天然礦產品；動物炭烟，包括已耗之動物炭烟在內	Activated carbon; activated natural mineral products; animal black, including spent animal black		
3802.10.00.00	- 活性碳	- Activated carbon	0	A
3802.90.00.00	- 其他	- Other	0	A
3803.00.00.00	松脂油，不論是否已精製	Tall oil, whether or not refined	0	A
3804.00.00.00	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	0	A
38.05	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萜烯油類；粗製二戊烯；亞硫酸鹽松節油及其他粗製對異丙基甲苯；以萜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 ###-terpineol as the main constituent:		
3805.10.00.00	- 膠、木餾或硫酸鹽松節油	- Gum, wood or sulphate turpentine oils	5	B
3805.20.00.00	- 松油	- Pine oil	5	B
3805.90.00.00	- 其他	- Other	5	B
38.06	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:		
3806.10.00.00	- 松香及樹脂酸	- Rosin and resin acids	5	B
3806.20.00.00	- 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	5	B
3806.30.00.00	- 酯化膠	- Ester gums	0	A
3806.90.00.00	- 其他	- Other	5	B
3807.00.00.00	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	0	A
38.08	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, antisprouting 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, sulphurtreated bands, wick		
3808.10	- 殺蟲劑	- Insecticides		
3808.10.10.00	-- 殺蟲燈心及蠟燭、捕蠅紙	-- Put up as pastilles or in strips which operate by burning; fly-papers	10	B

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3808.10.90	-- 其他	-- Other		
3808.10.90.1	--- 供家庭用之噴霧罐裝殺蟲劑	--- in aerosol containers for domestic use		
3808.10.90.11	---- 驅蟲劑	---- Repellents	5	B
3808.10.90.19	---- 其他	---- Other	5	B
3808.10.90.9	--- 其他	--- Other		
3808.10.90.91	---- 供農業或林業使用	---- For agricultural or forestal use	5	B
3808.10.90.99	---- 其他	---- Other	5	B
3808.20	- 殺菌劑	- Fungicides		
3808.20.10.00	-- 由鉻化砷酸銅組成，用來保存木材，淨含量達125公斤或以上	-- Based on chromated copper arsenate, of a kind used for preserving wood, in containers of a net content of 125 kg or more	0	A
3808.20.90.00	-- 其他	-- Other	5	B
3808.30.00.00	- 除草劑、抑芽劑、植物生長調節劑	- Herbicides, anti-sprouting products and plant-growth regulators	5	C
3808.40	- 消毒劑	- Disinfectants		
3808.40.10.00	-- 由松油或四級銨鹽表面活性劑組成	-- Based on pine oil and quaternary ammonium surface-active agents	15	C
3808.40.90	-- 其他	-- Other		
3808.40.90.10	--- 供農業或林業使用	--- For agricultural or forestal use	15	C
3808.40.90.90	--- 其他	--- Other	15	C
3808.90	- 其他	- Other		
3808.90.20.00	-- 滅鼠藥及滅其他齧齒目動物藥	-- Raticides and other antirodents.	5	B
3808.90.90	-- 其他	-- Other		
3808.90.90.10	--- 供農業或林業使用	--- For agricultural or forestal use	5	B
3808.90.90.90	--- 其他	--- Other	5	B
38.09	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		
3809.10.00.00	- 以澱粉質為基料者	- With a basis of amylaceous substances	5	B
3809.9	-其他：	- Other:		
3809.91.00.00	-- 供紡織或類似工業用者	-- Of a kind used in the textile or like	5	C
3809.92.00.00	-- 供造紙或類似工業用者	-- Of a kind used in the paper or like	5	B
3809.93.00.00	-- 供製革或類似工業用者	-- Of a kind used in the leather or like	5	A
38.10	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		
3810.10.00.00	- 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 materials	0	A
3810.90.00.00	- 其他	- Other	0	A
38.11	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	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (in-		
3811.1	-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
3811.11.00.00	-- 以鉛化合物為基料者	-- Based on lead compounds	5	B
3811.19.00.00	-- 其他	-- Other	5	B
3811.2	-潤滑油添加劑：	- Additives for lubricating oils :		
3811.21	-- 含有石油及提自地瀝青之油類者	-- Containing petroleum oils or oils obtained from bituminous minerals		
3811.21.10.00	--- 含有石油及提自地瀝青之油類其濃度介於30%-40%者	--- Containing 30% or more but not more but not more than 40% of such oils	0	A
3811.21.90.00	--- 其他	--- Other	0	A
3811.29.00.00	-- 其他	-- Other	0	A
3811.90.00.00	- 其他	- Other	5	B
38.12	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 plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics:		
3812.10.00.00	- 調製之橡膠促進劑	- Prepared rubber accelerators	0	A
3812.20.00.00	- 橡膠或塑膠用複合可塑劑	- Compound plasticisers for rubber or plastics	5	C
3812.30	- 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		
3812.30.10.00	-- 供橡膠用	-- For rubber	0	A
3812.30.2	-- 供塑膠用	-- For plastics		
3812.30.21.00	--- 安定劑，以供PVC用之重金屬有機鹽為基料	--- Stabilizers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals	0	A
3812.30.29.00	--- 其他	--- Other	0	A
3813.00.00.00	滅火器配藥；已裝配藥之滅火彈	Preparations and charges for fire-extinguishers; charged fire-extinguishing	0	A
38.14	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		
3814.00.10.00	- 有機組合溶劑及稀釋劑	- solvents and thinners	5	B
3814.00.90.00	- 其他	- Other	0	A
38.15	未列名反應起始劑、反應促進劑及觸媒	Reaction initiators, reaction accelerators and catalytic preparations, not else- where specified or included:		
3815.1	-載體上之觸媒：	- Supported catalysts :		
3815.11.00.00	-- 以鎳或鎳化合物為活性物質者	-- With nickel or nickel compounds as the active substance	0	A
3815.12.00.00	-- 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	0	A
3815.19.00.00	-- 其他	-- Other	0	A
3815.90	- 其他	- Other		
3815.90.10.00	-- 過氧化物或有機鈷複合觸媒	-- Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds	5	B
3815.90.90.00	-- 其他	-- Other	0	A
3816.00.00.00	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	0	A
38.17	混合烷基苯及混合烷基萘，不包括第2707或2902節所列者	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902		
3817.00.10.00	- 混合烷基苯	- Mixed alkylbenzenes	0	A
3817.00.20.00	- 混合烷基萘	- Mixed alkylnaphthalenes	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3818.00.00.00	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 for use in electronics	0	A
3819.00.00.00	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	5	B
3820.00.00.00	抗凍劑及除冰液劑	Anti-freezing preparations and prepared de-icing fluids	5	B
3821.00.00.00	培養微生物用之培養基	Prepared culture media for development of micro-organisms	0	A
3822.00.00.00	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 materials	0	A
38.23	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:		
3823.1	-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:		
3823.11.00.00	-- 硬脂酸	-- Stearic acid	0	A
3823.12.00.00	-- 油酸	-- Oleic acid	0	A
3823.13.00.00	-- 松脂油脂肪酸	-- Tall oil fatty acids	0	A
3823.19.00.00	-- 其他	-- Other	0	A
3823.70.00.00	- 工業用脂肪醇	- Industrial fatty alcohols	0	A
38.24	鑄模或鑄心用之配成粘合劑；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 included:		
3824.10	- 鑄模或鑄心用之配成黏合劑	- Prepared binders for foundry moulds or		
3824.10.10.00	-- 由天然樹脂組成	-- Based on natural resinous products	0	A
3824.10.90.00	-- 其他	-- Other	0	A
3824.20.00.00	- 環烷酸及其不溶於水之鹽類及酯類	- Naphthenic acids, their water-insoluble salts and their esters	0	A
3824.30.00.00	- 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	0	A
3824.40.00.00	- 水泥、灰泥或混凝土用之配成添加劑	- Prepared additives for cements, mortars or concretes	0	A
3824.50.00.00	- 非耐火之灰泥及混凝土	- Non-refractory mortars and concretes	0	A
3824.60.00.00	- 山梨醇，第2905.44目物品除外	- Sorbitol other than that of subheading No.2905.44	0	A
3824.7	-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：	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
3824.71.00.00	-- 僅含與氟及氮全鹵化之非環經	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and	0	A
3824.79.00.00	-- 其他	-- Other	0	A
3824.90	- 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
3824.90.10.00	-- 供橡膠及塑膠之調製品	-- Preparations for rubber or plastics, not elsewhere specified or included	0	A
3824.90.20.00	-- 未列名硬化劑及漆及凡立水調製品	-- Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included	0	A
3824.90.30.00	-- 供製造墨水及其他印刷用之調製品	-- Preparations of a kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or	0	A
3824.90.40.00	-- 添加劑及其他製劑，用於電解金屬條之沉澱物	-- Additives and other preparations for electrolytic baths for electrodeposition on metal strips	0	A
3824.90.5	-- 磺酸混合物及其衍生物，不溶於水者	-- Mixtures of water-insoluble alkylaryl sulphonic acids and derivatives thereof:		
3824.90.51.00	--- 苯磺酸及其衍生物	--- Of alkylbenzene sulphonic acids and their derivatives	5	B
3824.90.59	--- 其他	--- Other		
3824.90.59.10	---- 甲苯硫酸混合物	---- Toluene sulphuric acid mixtures	5	B
3824.90.59.90	---- 其他	---- Other	5	B
3824.90.60.00	-- 無機產品混合物，含微量元素混合物	-- Other inorganic preparations, including mixtures of trace elements	0	A
3824.90.70.00	-- 二苯基為基料之冷凍用液體	-- Fluids with a basis of diphenyl for use as refrigerants	0	A
3824.90.80.00	-- 號誌及安全用之化學冷光製品	-- Articles producing a lighting effect for signalling and safety purposes	0	A
3824.90.90.00	-- 其他	-- Other	5	B
38.25	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		
3825.10.00.00	- 都市廢棄物	- Municipal waste	5	B
3825.20.00.00	- 污水下水道污泥	- Sewage sludge	5	B
3825.30.00.00	- 醫療廢棄物	- Clinical waste	15	C
3825.4	- 廢有機溶劑	- Waste organic solvents:		
3825.41.00.00	-- 含鹵化物者	-- Halogenated	5	B
3825.49.00.00	-- 其他	-- Other	5	B
3825.50.00.00	- 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	B
3825.6	- 化學或相關工業之其他廢棄物	- Other wastes from chemical or allied		
3825.61.00.00	-- 主要含有機成分者	-- Mainly containing organic constituents	5	B
3825.69.00.00	-- 其他	-- Other	5	B
3825.90.00.00	- 其他	- Other	5	B

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		
39.01	乙烯之聚合物，初級狀態	Polymers of ethylene, in primary forms.		
3901.10.00.00	-比重小於0.94之聚乙烯	-Polyethylene having a specific gravity of less than 0.94	0	A
3901.20.00.00	-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	0	A
3901.30.00.00	-乙烯-醋酸乙烯之共聚合物	-Ethylene-vinyl acetate copolymers	0	A
3901.90.00.00	-其他	-Other	0	A
39.02	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.		
3902.10.00.00	-聚丙烯	-Polypropylene	0	A
3902.20.00.00	-聚異丁烯	-Polyisobutylene	0	A
3902.30.00.00	-丙烯共聚合物	-Propylene copolymers	0	A
3902.90.00.00	-其他	-Other	0	A
39.03	苯乙烯之聚合物，初級狀態	Polymers of styrene, in primary forms.		
3903.1	-聚苯乙烯：	-Polystyrene：		
3903.11.00.00	--發泡級	--Expansible	0	A
3903.19.00.00	--其他	--Other	0	A
3903.20.00.00	-苯乙烯-丙烯（SAN）共聚合物	-Styrene-acrylonitrile (SAN) copolymers	0	A
3903.30.00.00	-丙烯-丁二烯-苯乙烯（ABS）共聚合物	-Acrylonitrile - butadiene - styrene (ABS) copolymers	0	A
3903.90.00.00	-其他	-Other	0	A
39.04	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.		
3904.10.00.00	-聚氯乙烯，未與任何其他物質混合者	-Poly(vinyl chloride), not mixed with any other substances	0	A
3904.2	-其他聚氯乙烯：	-Other polyvinyl chloride:		
3904.21	--未塑化	--Non-plasticised		
3904.21.10.00	---細粒、鱗片狀、塊狀、粉末之聚氯乙烯（商業名稱爲PVC化合物）	---Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	5	A
3904.21.20.00	---初級狀態，供食品或藥品用	---In other primary forms, food or pharmaceutical grade	5	A
3904.21.90.00	---其他	---Others	0	A
3904.22	--已塑化	--Plasticised		
3904.22.10.00	---細粒、鱗片狀、塊狀、粉末之聚氯乙烯（商業名稱爲PVC化合物）	---Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	5	A
3904.22.90.00	---其他	---Others.	0	A
3904.30.00.00	-氯乙烯-醋酸乙烯共聚合物	-Vinyl chloride-vinyl acetate copolymers	0	A
3904.40.00.00	-其他氯乙烯共聚合物	-Other vinyl chloride copolymers	0	A
3904.50.00.00	-氯乙烯共聚合物	-Vinylidene chloride polymers	0	A
3904.6	-含氟聚合物：	-Fluoro-polymers:		
3904.61.00.00	--聚四氟乙烯	--Polytetrafluoroethylene	0	A
3904.69.00.00	--其他	--Other	0	A
3904.90.00.00	-其他	-Other	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
39.05	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		
3905.1	-聚醋酸乙烯：	-Poly(vinyl acetate):		
3905.12.00.00	--水性分散液	--In aqueous dispersion	0	A
3905.19.00.00	--其他	--Other	0	A
3905.2	-醋酸乙烯共聚合物：	-Vinyl acetate copolymers:		
3905.21.00.00	--水性分散液	--In aqueous dispersion	0	A
3905.29.00.00	--其他	--Other	0	A
3905.30.00.00	-聚乙烯醇，不論是否含有未經水解之醋酸基	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	0	A
3905.9	-其他：	-Other :		
3905.91.00.00	--共聚合物	--Copolymers	0	A
3905.99.00.00	--其他	--Other	0	A
39.06	丙烯酸聚合物，初級狀態	Acrylic polymers in primary forms.		
3906.10.00.00	-聚甲基丙烯酸甲酯	-Poly(methyl methacrylate)	0	A
3906.90.00.00	-其他	-Other	0	A
39.07	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.		
3907.10.00.00	-聚縮醛	-Polyacetals	0	A
3907.20.00.00	-其他聚醚	-Other polyethers	0	A
3907.30.00.00	-環氧樹脂	-Epoxide resins	0	A
3907.40.00.00	-聚碳酸樹脂	-Polycarbonates	0	A
3907.50	-醇酸樹脂	-Alkyd resins		
3907.50.10.00	--含乾燥油及棕櫚油	--Containing drying oils or palm oil	5	A
3907.50.90.00	--其他	--Other	0	A
3907.60.00.00	-聚對苯二甲酸乙炔酯	-Poly(ethylene terephthalate)	0	A
3907.9	-其他聚酯：	-Other polyesters:		
3907.91	--不飽和者	--Unsaturated		
3907.91.20.00	---間苯二甲	---Isophthalic	0	A
3907.91.80.00	---其他	---other	5	A
3907.99	--其他	--Other		
3907.99.10.00	---苯乙烯溶劑	--- In solution in styrene	5	A
3907.99.90.00	---其他	---other	0	A
39.08	聚醯胺，初級狀態	Polyamides in primary forms		
3908.10.00.00	-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	0	A
3908.90.00.00	-其他	-Other	0	A
39.09	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		
3909.10.00.00	-尿素樹脂；硫脲樹脂	-Urea resins; thiourea resins	0	A
3909.20.00.00	-三聚氰胺樹脂	-Melamine resins	0	A
3909.30.00.00	-其他胺基樹脂	-Other amino-resins	0	A
3909.40.00.00	-酚樹脂	-Phenolic resins	0	A
3909.50.00.00	-聚胺基甲酸乙酯	-Polyurethanes	0	A
3910.00.00.00	聚矽氧，初級狀態	Silicones, in primary forms	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
39.11	未列名石油樹脂、薰草酮節樹脂、多烯、多硫化合物、聚硫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		
3911.10.00.00	-石油樹脂、薰草酮、節或薰草酮節樹脂及多萜烯	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0	A
3911.90.00.00	-其他	-Other	0	A
39.12	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 forms		
3912.1	-醋酸纖維素：	-Cellulose acetates:		
3912.11.00.00	--未塑化	--Non-plasticised	0	A
3912.12.00.00	--已塑化	--Plasticised	0	A
3912.20.00.00	-硝化纖維素（包括膠棉）	-Cellulose nitrates (including collodions)	0	A
3912.3	-纖維素醚：	-Cellulose ethers:		
3912.31.00.00	--羧甲基纖維素及其鹽類	--Carboxymethylcellulose and its salts	0	A
3912.39.00.00	--其他	--Other	0	A
3912.90.00.00	-其他	-Other	0	A
39.13	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		
3913.10.00.00	-藻酸、藻酸鹽類及酯類	-Alginic acid, its salts and esters	0	A
3913.90.00.00	-其他	-Other	0	A
3914.00.00.00	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	0	A
39.15	塑膠廢料、剝屑及碎片	Waste, parings and scrap, of plastics		
3915.10.00.00	-乙烯聚合物	-Of polymers of ethylene	0	A
3915.20.00.00	-苯乙烯聚合物	-Of polymers of styrene	0	A
3915.30.00.00	-氯乙烯聚合物	-Of polymers of vinyl chloride	0	A
3915.90.00.00	-其他塑膠	-Of other plastics	0	A
39.16	橫切面直徑超過1公厘(mm)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 plastics		
3916.10	-乙烯聚合物製	-Of polymers of ethylene		
3916.10.10.00	--單絲	-- Monofilament	5	B
3916.10.90.00	--其他	--other	0	A
3916.20	-氯乙烯聚合物製	-Of polymers of vinyl chloride		
3916.20.10.00	--單絲	--Monofilament	5	B
3916.20.90.00	--其他	--other	0	A
3916.90	-其他塑膠製	-Of other plastics		
3916.90.1	--單絲	--Monofilament		
3916.90.11.00	---尼龍	---Of nylon	0	A
3916.90.19.00	---其他	---other	5	A
3916.90.90.00	--其他	--other	0	A
39.17	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		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3917.10.00.00	-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	0	A
3917.2	-硬質管：	-Tubes, pipes and hoses, rigid:		
3917.21.00.00	--乙烯聚合物製	--Of polymers of ethylene	5	B
3917.22.00.00	--丙烯聚合物製	--Of polymers of propylene	5	B
3917.23	--氯乙烯聚合物製	--Of polymers of vinyl chloride		
3917.23.10.00	---聚氯乙烯塑膠管，外徑超過26公厘但不超過400公厘者	---Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an outside diameter exceeding 26 mm but not exceeding 400 mm	15	B
3917.23.20.00	---聚氯乙烯塑膠管，外徑不超過26公厘	---Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an outside diameter not exceeding 26 mm	15	E
3917.23.30.00	---聚氯乙烯塑膠管 為水槽和水盆水排水設備，外徑小於40公厘	---Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metalized, of an outside diameter of less than 40 mm, with or without fittings, for evacuating sinks and wash-basins	15	C
3917.23.90.00	---其他	---other	5	C
3917.29.00.00	--其他塑膠製	--Of other plastics	5	C
3917.3	-其他管子：	-Other tubes, pipes and hoses:		
3917.31.00.00	--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	5	C
3917.32	--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		
3917.32.10.00	---聚氯乙烯塑膠管不小於12.5公厘、不大於51公厘	---Hoses of polyethylene of an outside diameter of 12.5 mm or more but not more	15	E
3917.32.30.00	---波紋狀軟管	---Flexible tubes, pipes and hoses, corrugated	5	C
3917.32.40.00	---PVC軟管不小於12.5公厘、不大於51公厘	---Hoses of poly(vinyl chloride) (PVC) of an outside diameter of 12.5 mm or more but not more than 51 mm	15	C
3917.32.50.00	---套管	---Casings of poly(vinylidene chloride) (PVDC), printed	0	A
3917.32.90.00	---其他	---other	5	B
3917.33	--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		
3917.33.20.00	---聚氯乙烯塑膠管，外徑不小於12.5公厘、不大於51公厘	---Hoses of poly(vinyl chloride) (PVC) of an outside diameter of 12.5 mm or more but not more than 51 mm	15	E
3917.33.90.00	---其他	---other	5	D
3917.39	--其他	--Other		
3917.39.20.00	---波紋狀軟管	---Flexible tubes, pipes and hoses, corrugated	5	D
3917.39.90.00	---其他	---other	5	D
3917.40	-管件	-Fittings		
3917.40.10.00	--玻璃纖維強化塑膠管	--Of poly(vinyl chloride) (PVC), of an outside diameter not exceeding 110 mm	15	E
3917.40.90.00	--其他	--other	5	D
39.18	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		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3918.10.00.00	-氯乙烯聚合物製	-Of polymers of vinyl chloride	10	D
3918.90.00.00	-其他塑膠製	-Of other plastics	10	D
39.19	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		
3919.10	-捲狀寬度未超過20公分	-In rolls of a width not exceeding 20 cm		
3919.10.10.00	--筒狀，不大於10cm	--Of a width not exceeding 10 cm	5	C
3919.10.90.00	其他	--Others.	5	C
3919.90.00.00	-其他	-Other	0	A
39.20	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		
3920.10	-乙烯聚合物製	-Of polymers of ethylene		
3920.10.1	--聚氯乙烯稀塑膠，可彎曲	--Flexible, of polyethylene:		
3920.10.11.00	---HD型，可旋轉	--- High density, twist type	0	A
3920.10.19.00	---其他	---Other	5	A
3920.10.20.00	--乙稀異量分子聚合物及乙稀基醋酸鹽，厚度大於、等於2毫米但不超過50毫米	--Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but not more than 50 mm	5	A
3920.10.9	--其他	--other		
3920.10.91.00	---可彎曲，無電鍍，厚度不超出0.10公厘，無感光、無電鍍	---Flexible, of a thickness not exceeding 0.10 mm, neither printed nor metallized	0	A
3920.10.99.00	---其他	---Other	5	A
3920.20	-丙烯聚合物製	-Of polymers of propylene		
3920.20.1	--可彎曲，無感光	--Flexible, not printed:		
3920.20.11.00	---分層、加固或其他聚合物混合，無電鍍	---Laminates, reinforced or intermixed with other polymers, not metallized	5	C
3920.20.12.00	---電鍍	---Metallized	5	C
3920.20.19.00	---其他	---other	0	A
3920.20.2	--可彎曲，感光	-- Flexible, printed:		
3920.20.21.00	---電鍍	---Metallized	5	C
3920.20.29.00	---其他	---Other	5	C
3920.20.90.00	--其他	--Other	0	A
3920.30	-苯乙烯聚合物製	-Of polymers of styrene		
3920.30.1	--無感光	--Not printed:		
3920.30.11.00	---薄層或電鍍	---Sheets or plates	5	C
3920.30.19.00	---其他	---Other	5	C
3920.30.20.00	--感光	--Printed	5	C
3920.4	-氯乙烯聚合物製：	-Of polymers of vinyl chloride:		
3920.43	--含以重量計不低於6%之可塑劑	--Containing by weight not less than 6 % of plasticisers		
3920.43.1	---硬式的	---Rigid:		
3920.43.11.00	----厚度超過400微米	---- Of a thickness exceeding 400 microns	5	C
3920.43.19.00	----其他	----Other	5	C
3920.43.20.00	---可彎曲，厚度超過400微米	---Flexible, of a thickness exceeding 400	5	C
3920.43.3	---可彎曲，厚度400微米及以下	---Flexible, of a thickness not exceeding 400 microns:		
3920.43.31.00	----分層、加固或其他聚合物混合，無感光、無電鍍	----Laminates, reinforced or intermixed with other polymers, neither printed nor metallized	5	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3920.43.32.00	----無感光,電鍍	----Not printed, metallized	5	C
3920.43.33.00	----感光,無電鍍	----Printed, not metallized	5	C
3920.43.34.00	----感光,電鍍	----Printed, metallized	10	C
3920.43.39.00	----其他	----Other	0	A
3920.49	--其他	--Other		
3920.49.1	---硬式的	---Rigid:		
3920.49.11.00	----厚度超過400微米	----Of a thickness exceeding 400 microns	5	C
3920.49.19.00	----其他	----Other	5	C
3920.49.20.00	---可彎曲,厚度超過400微米	---Flexible, of a thickness exceeding 400	5	C
3920.49.3	---可彎曲,厚度超過400微米	---Flexible, of a thickness not exceeding 400 microns:		
3920.49.31.00	----分層、加固或其他聚合物混合,無感光、無電鍍	----Laminates, reinforced or intermixed with other polymers, neither printed nor metallized	5	C
3920.49.32.00	----無感光,電鍍	----Not printed, metallized	5	C
3920.49.33.00	----感光,無電鍍	----Printed, not metallized	10	C
3920.49.34.00	----感光,電鍍	----Printed, metallized	10	C
3920.49.39.00	----其他	----Other	0	A
3920.5	-丙烯酸酯聚合物製:	-Of acrylic polymers:		
3920.51	--聚甲基丙烯酸甲酯製	--Of poly(methyl methacrylate)		
3920.51.10.00	--- 1 毫米或更多的厚度,但不超出40 毫米	---Of a thickness of 1 mm or more but not exceeding 40 mm	5	C
3920.51.90.00	---其他	---Other	5	C
3920.59.00.00	--其他	--Other	5	C
3920.6	-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:		
3920.61.00.00	--聚碳酸樹脂製	--Of polycarbonates	5	C
3920.62	--聚對苯二甲酸乙二酯製	--Of poly(ethylene terephthalate)		
3920.62.1	---可彎曲,無感光	---Flexible, not printed:		
3920.62.11.00	----分層、加固或其他聚合物混合,無電鍍	----Laminates, reinforced or intermixed with other polymers, not metallized	5	C
3920.62.12.00	----電鍍	----Metallized	5	C
3920.62.19.00	----其他	----Other	0	A
3920.62.2	---可彎曲,感光	---Flexible, printed:		
3920.62.21.00	----電鍍	---- Metallized	5	C
3920.62.29.00	----其他	----Other	5	C
3920.62.90.00	---其他	---Other	0	A
3920.63.00.00	--不飽和聚酯製	--Of unsaturated polyesters	0	A
3920.69.00.00	--其他聚酯製	--Of other polyesters	0	A
3920.7	-纖維素或其化學衍生物製:	-Of cellulose or its chemical derivatives:		
3920.71	--再生纖維素製	--Of regenerated cellulose		
3920.71.1	---無感光	--- Not printed:		
3920.71.11.00	----分層、加固或其他聚合物混合,無電鍍	----Laminates, reinforced or intermixed with other polymers, not metallized	5	C
3920.71.12.00	----電鍍	----Metallized	5	C
3920.71.19.00	----其他	----Other	0	A
3920.71.2	---感光	---Printed:		
3920.71.21.00	----電鍍	----Metallized	5	B
3920.71.29.00	----其他	----Other	5	B
3920.72.00.00	--硬化纖維製	--Of vulcanised fibre	0	A
3920.73.00.00	--醋酸纖維素製	--Of cellulose acetate	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3920.79.00.00	--其他纖維素衍生物製	--Of other cellulose derivatives	0	A
3920.9	-其他塑膠製：	-Of other plastics:		
3920.91.00.00	--聚乙烯縮丁醛製	--Of poly(vinyl butyral)	5	B
3920.92	--聚醯胺製	--Of polyamides		
3920.92.1	---可彎曲	---Flexible:		
3920.92.13.00	----分層、加固或其他聚合物混合，無電鍍	----Laminates, reinforced or intermixed with other polymers, neither printed nor metallized	5	B
3920.92.14.00	----無感光，電鍍	----Not printed, metallized	5	B
3920.92.15.00	----感光，無電鍍	----Printed, not metallized	5	B
3920.92.16.00	----感光，電鍍	----Printed, metallized	5	B
3920.92.19.00	----其他	----other	0	A
3920.92.20.00	---硬質	---Rigid	5	B
3920.93.00.00	--胺基樹脂製	--Of amino-resins	5	B
3920.94.00.00	--酚樹脂製	--Of phenolic resins	5	B
3920.99.00.00	--其他塑膠製	--Of other plastics	0	A
39.21	其他塑膠板、片、薄膜、箔及扁條	Other plates, sheets, film, foil and strip, of plastics		
3921.1	-多孔性：	-Cellular:		
3921.11.00.00	--苯乙烯聚合物製	--Of polymers of styrene	5	C
3921.12.00.00	--氯乙烯聚合物製	--Of polymers of vinyl chloride	5	C
3921.13.00.00	--聚胺基甲酸乙酯製	--Of polyurethanes	5	C
3921.14.00.00	--再生纖維素製	--Of regenerated cellulose	0	A
3921.19	--其他塑膠製	--Of other plastics		
3921.19.10.00	---聚乙烯製，用於製造蓄電池之隔板，成捲者	---Of polyethylene, of a kind used in the manufacture of separators for electrical accumulators, put up in rolls	0	A
3921.19.90.00	---其他	---other	5	B
3921.90	-其他	-Other		
3921.90.10.00	--硬質，具有防護層或強化用網眼織物	--Rigid, reinforced or with reinforcing nets	5	C
3921.90.20.00	--以多層紙為基材，氰尿三醯胺或酚樹脂浸潤（雲母用）	--With a basis of layers of paper, impregnated with melamine or phenolic resins (for mica)	5	C
3921.90.30.00	--雙面塗佈聚氯乙烯，或以聚氯乙烯完全包覆之紡織品	--Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride)	5	C
3921.90.4	--其他，可彎曲，有層次，加強或結合相似的形式與其它事態：	--Other, flexible, laminated, reinforced or intermixed with other materials:		
3921.90.41.00	---無感光，無電鍍	---Neither printed nor metallized	5	B
3921.90.42.00	---無感光，電鍍	---Not printed, metallized	5	B
3921.90.43.00	---感光，無電鍍	---Printed, not metallized	5	B
3921.90.44.00	---感光，電鍍	---Printed, metallized	5	B
3921.90.90	--其他	--other		
3921.90.90.10	---熱塑性塑膠籌碼	---Thermo- plastic counter	5	B
3921.90.90.90	---其他	---other	5	B
39.22	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, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of		
3922.10	-浴缸、淋浴缸、洗滌槽及洗盆	-Baths, shower-baths, sinks and wash-basins		
3922.10.10.00	--洗滌槽	--Sinks	10	B
3922.10.20.00	--浴缸、淋浴缸及洗盆	--Baths, shower-baths and wash-basins	15	E
3922.20.00.00	-馬桶墊及蓋	-Lavatory seats and covers	10	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3922.90.00.00	-其他	-Other	10	C
39.23	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		
3923.10.00.00	-箱子、盒子、籃子及類似品	-Boxes, cases, crates and similar articles	5	D
3923.2	-大袋子及袋子（包括錐體）：	-Sacks and bags (including cones):		
3923.21	--乙烯聚合物製	--Of polymers of ethylene		
3923.21.10.00	---熱收縮多層或擠壓成形塑膠袋（Cryovac®及類似品）	---Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A
3923.21.90	---其他	---Other		
3923.21.90.10	---染色積層塑膠袋	---Plastic bags laminated pigmented	5	B
3923.21.90.90	----其他	----Other	5	A
3923.29	--其他塑膠製	--Of other plastics		
3923.29.10.00	---殺菌塑膠鋁箔袋（冷凍真空等）	---Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	0	A
3923.29.90	---其他	---Other		
3923.29.90.10	---染色積層塑膠袋	---Plastic bags laminated pigmented.	5	D
3923.29.90.20	---玻璃紙製	---Of cellophane paper	5	B
3923.29.90.90	----其他	----Other	5	B
3923.30	-大瓶、瓶子、細頸瓶及類似品	-Carboys, bottles, flasks and similar articles		
3923.30.10.00	--等溫容器	--Isothermic containers other than vacuum containers	5	D
3923.30.20.00	--塗有黏性膠物質包裝,密閉或安全穿孔軟木	--Containers with adhesive covers, tear tab openings or perforatable stoppers	5	B
3923.30.9	--其他	--Other		
3923.30.91.00	---飲料包裝物之預形品	---Preforms for beverage containers	5	B
3923.30.92.00	---可多次使用的聚對苯二甲酸乙稀酯容器，容量為1.5公升到2.0公升,厚度為28公釐 BPF, 碳酸飲料用	--- Reusable containers of poly(ethylene terephthalate) (PET) of a capacity of 1.5 litres to 2.0 litres, of a thickness of 28 mm BPF, for aerated beverages	5	A
3923.30.93.00	---滴管式容器,蓋子加上安全條帶,用於製藥工業	---Dropper type containers, with lids incorporating safety strips, for the pharmaceutical industry	5	A
3923.30.99	---其他	---Other		
3923.30.99.10	0.36公升（360毫升）容器，頂部內徑20公釐；0.5公升容器，頂部內徑63公釐；1公升容器，頂部內徑38公釐、48公釐、及63公釐；1.89公升容器，頂部內徑83公釐；3.25公升容器，頂部內徑38公釐；3.78公升容器，頂部內徑38公釐、48公釐、及63公釐；18.93公升容器，頂部內徑290公釐	---Containers of 0.36 lt. (360 ml) cap with internal diameter of 20 mm; of ½ lt and cap with internal diameter of 63 mm; of 1 lt and cap with internal diameter of 38 mm, 48 mm and 63 mm; of 1.89 lt and cap with internal diameter of 83 mm; of 3,25 lt and cap with internal diameter of 38 mm; of 3.78 lt and cap with internal diameter of 38 mm, 43 mm and 83 mm; OF 18.93 lt(5 gln) and cap with internal diameter of 290 mm.	5	A
3923.30.99.90	----其他	----Other	5	A
3923.40	-線軸、錐形管、紗管及類似品	-Spools, cops, bobbins and similar supports		
3923.40.10.00	--卡匣（無論是否帶有盒子）及捲軸，供打字機色帶及類似捲軸用，尚未加上色帶者	-- Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons	5	B
3923.40.90.00	--其他	--Other	0	A
3923.50	-瓶塞、蓋子及其他栓塞體	-Stoppers, lids, caps and other closures		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
3923.50.10.00	--倒灌式蓋子,不論有無耳朵	--Pouring stoppers, whether or not threaded	0	A
3923.50.20.00	--滾球型,含瓶頸	--"Roll-on" spheres, whether or not with the neck of the container	0	A
3923.50.30.00	--螺懸型蓋子	--Threaded lids with safety strips	0	A
3923.50.40.00	--滴管式螺懸型蓋子	--Dropper type threaded lids and press-on lids with safety strips	5	B
3923.50.90.00	--其他	--Other	5	B
3923.90	-其他	-Other		
3923.90.10.00	--塑膠製傳動、輸送及升降機帶(包括以金屬或其他物質加強者)	--Moulded sheets for packing and transporting eggs	5	B
3923.90.20.00	--外封袋(如6包裝)	--Wrappings for containers (for example, for "six-packs")	0	A
3923.90.30.00	--容器模型	--Moulded containers and packaging for suppositories	5	B
3923.90.90	--其他	--Other		
3923.90.90.10	--藥用衛浴產品	--For pharmaceutical or toilet product use.	5	C
3923.90.90.90	---其他	---Other	5	B
39.24	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		
3924.10	-餐桌用器具及廚房用具	-Tableware and kitchenware		
3924.10.10.00	--把手	--Handles	5	D
3924.10.90.00	--其他	--Other	15	C
3924.90	-其他	-Other		
3924.90.10.00	--奶瓶的奶頭	--Teats for babies' feeding bottles	10	D
3924.90.90	--其他	--Other		
3924.90.90.10	--奶瓶	--Baby bottles	15	C
3924.90.90.90	---其他	---Other	15	C
39.25	未列名塑膠製之建築用器具	Builders' ware of plastics, not elsewhere specified or included		
3925.10.00.00	-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	0	A
3925.20.00.00	-門、窗及其框以及門檻	-Doors, windows and their frames and thresholds for doors	15	D
3925.30.00.00	-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	15	D
3925.90	-其他	-Other		
3925.90.10.00	--阻電器或插座	--Front plates for electrical switches and	10	C
3925.90.20.00	--電器系統的配件	-- Channels and fittings therefor for electrical installations	0	A
3925.90.90.00	--其他	--Other	10	C
39.26	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.		
3926.10	-辦公室或學校用品	-Office or school supplies		
3926.10.10.00	--擦子	--Erasers	0	A
3926.10.90.00	--其他	--Other	15	C
3926.20.00.00	-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)	15	E
3926.30.00.00	-家具、車輛或類似品之配件	-Fittings for furniture, coachwork or the like	10	D
3926.40.00.00	-小塑像及其他裝飾品	-Statuettes and other ornamental articles	15	D
3926.90	-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
3926.90.10.00	-第十五類註2所述之「一般用零件」，但列入本分章（第3915節至3926節）其他目之貨品除外	--Parts of general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter	5	C
3926.90.20.00	--傳輸、傳動機或電梯傳送帶	--Transmission, conveyor or elevator belts or belting	0	A
3926.90.30.00	--潛水安全設備及面具，包括蜂面罩以供養蜂和耳拙人使用	--Diving suits and protective masks, including bee veils for apiculture and ear muffs	0	A
3926.90.40.00	--實驗、衛生或醫藥用品，無論是否標上刻度或標準化	-- Laboratory, hygienic or pharmaceutical wares, whether or not graduated or cali brated	0	A
3926.90.50.00	--整裝或包裝	--Gaskets, washers and other seals	5	B
3926.90.9	--其他	--Other		
3926.90.91.00	---有標籤印刷,或鋁蓋鍍金	---Printed labels, metallized in a bath of aluminium and backed with paper	5	B
3926.90.92.00	---鞋植	---Boot and shoe lasts	0	A
3926.90.93.00	---反射信號或安全的物品	---Reflecting articles for road and safety signs	5	B
3926.90.94.00	---盆子超過200個洞,可灑播種子	---Moulded plates with more than 200 cavities, for sowing seeds	0	A
3926.90.99	---其他	---Other		
3926.90.99.10	----雙股絞繩	----Twin rope.	15	C
3926.90.99.20	----以矽及石墨碳精處理之積層聚酯薄膜	----Laminated films minted by polyester graphited siliconed	15	C
3926.90.99.30	----學校用紙	----Letters for schools.	0	A
3926.90.99.40	----餐盒	----Luch boxes	0	A
3926.90.99.50	----聚酯纖維	----Plastic fiber.	15	C
3926.90.99.60	----泡沫塑料薄板，具有不同的頸狀，成爲正方形或長方形	----Foam of neck in lamina of different shape to the square or rectangular	15	C
3926.90.99.90	----其他	----Other	15	C

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		
40.01	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		
4001.10.00.00	-天然橡膠乳膠，不論是否預硫化者	-Natural rubber latex, whether or not prevulcanised	5	B
4001.2	--其他狀態之天然橡膠：	-Natural rubber in other forms:		
4001.21.00.00	--燻烟片	--Smoked sheets	5	B
4001.22.00.00	--工業特殊規定天然橡膠（ T S N R ）	--Technically specified natural rubber (TSNR)	5	B
4001.29.00.00	--其他	--Other	5	B
4001.30.00.00	-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	-Balata, gutta-percha, guayule, chicle and similar natural gums	5	B
40.02	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4001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		
4002.1	-苯乙烯-丁二烯橡膠（ S B R ）；羧酸化苯乙烯-丁二烯橡	-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber		
4002.11.00.00	--乳膠	--Latex	0	A
4002.19.00.00	--其他	--Other	0	A
4002.20.00.00	-丁二烯橡膠（ B R ）	-Butadiene rubber (BR)	0	A
4002.3	-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	-Isobutene-isoprene (butyl) rubber (IIR); haloisobutene-isoprene rubber (CIIR or BIIR) :		
4002.31.00.00	--異丁烯-異戊二烯（丁基）橡膠（ I I R ）	--Isobutene-isoprene (butyl) rubber (IIR)	0	A
4002.39.00.00	--其他	--Other	0	A
4002.4	-氯丁二烯橡膠（ C R ）：	-Chloroprene (chlorobutadiene) rubber (CR		
4002.41.00.00	--乳膠	--Latex	0	A
4002.49.00.00	--其他	--Other	0	A
4002.5	-丙烯 - 丁二烯橡膠（ N B R ）	-Acrylonitrile-butadiene rubber (NBR) :		
4002.51.00.00	--乳膠	--Latex	0	A
4002.59.00.00	--其他	--Other	0	A
4002.60.00.00	-異戊二烯橡膠（ I R ）	-Isoprene rubber (IR)	0	A
4002.70.00.00	-乙烯-丙烯-非-共軛二烯橡膠（ E P D M ）	-Ethylene - propylene - non - conjugated diene rubber (EPDM)	0	A
4002.80.00.00	-第4001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	0	A
4002.9	-其他：	-Other:		
4002.91.00.00	--乳膠	--Latex	0	A
4002.99.00.00	--其他	--Other	0	A
4003.00.00.00	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	5	A
4004.00.00.00	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	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
40.05	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		
4005.10.00.00	-經與碳黑或氧化矽配合者	-Compounded with carbon black or silica	0	A
4005.20.00.00	-溶液；分散體（第4005.10目者除外）	-Solutions; dispersions other than those of subheading 4005.1	5	A
4005.9	-其他：	-Other:		
4005.91	--板、片及條狀	--Plates, sheets and strip		
4005.91.10.00	---細長型合成纖維橡膠,分割成長方形片段,厚度不超過5公釐及28公釐(為黏附輪胎踐踏裝胎身體)	---Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 mm (for sticking tyre treads to tyre bodies)	0	A
4005.91.90.00	---其他	---Other	5	A
4005.99	--其他	--Other		
4005.99.10.00	---口香糖鹽基	---Chewing gum base	0	A
4005.99.90.00	---其他	---Other	5	A
40.06	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		
4006.10.00.00	-翻新橡膠輪胎用之「駝背」胎面	-Camel-back strips for retreading rubber tyres	5	A
4006.90.00.00	-其他	-Other	5	A
40.07	硫化橡膠絲及索	Vulcanised rubber thread and cord		
4007.00.10.00	-針線	-Thread	0	A
4007.00.20.00	-粗線	-Cord	5	B
40.08	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		
4008.1	-多孔性橡膠：	-Of cellular rubber:		
4008.11.00.00	--板、片及條	--Plates, sheets and strip	5	A
4008.19	--其他	--Other		
4008.19.10.00	---氯丁二烯(chlorobutadiene) 外形形狀為門和窗口聯接	---Profile shapes of chloroprene (chlorobutadiene) for door and window joints	5	A
4008.19.90.00	---其他	---Other	5	A
4008.2	-非多孔性橡膠：	-Of non-cellular rubber:		
4008.21	--板、片及條	--Plates, sheets and strip		
4008.21.10.00	---鉛版印刷用之橡膠（印刷滾筒之襯布	---Rubber for cliches (blankets for printing cylinders)	5	A
4008.21.20.00	---混合顏料及黃豆粉之橡膠製	---Of rubber mixed with pigments and soya	5	A
4008.21.90.00	---其他	---Other	5	A
4008.29	--其他	--Other		
4008.29.10.00	---氯丁二烯(chlorobutadiene) 外形形狀為門和窗口聯接	---Profile shapes of chloroprene (chlorobutadiene) for door and window joints	5	A
4008.29.90.00	---其他	---other	5	A
40.09	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)		
4009.1	-未加強或未與其他材料結合者	-without their fittings (for example, joints, elbows, flanges): - Not reinforced or otherwise combined with other materials:		
4009.11	--未附配件	--Without fittings		
4009.11.10.00	---外徑大於、等於1.5公厘但小於15公厘	---Of an external diameter of 1.5 mm or more but not more than 15 mm	5	B

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4009.11.90.00	---其他	---Other	5	B
4009.12.00.00	--已附配件	--With fittings	5	A
4009.2	-已加強或另外僅與金屬結合者	-Reinforced or otherwise combined only with metal:		
4009.21.00.00	--未附配件	--Without fittings	5	A
4009.22.00.00	--已附配件	--With fittings	5	A
4009.3	-已加強或另外僅與紡織材料結合者	-Reinforced or otherwise combined only with textile materials:		
4009.31.00.00	--未附配件	--Without fittings	5	A
4009.32.00.00	--已附配件	--With fittings	5	A
4009.4	-已加強或另外與其他材料結合者	-Reinforced or otherwise combined with other materials:		
4009.41.00.00	--未附配件	--Without fittings	5	A
4009.42.00.00	--已附配件	--With fittings	5	A
40.10	硫化橡膠製輸送或傳動帶或輪帶	Conveyor or transmission belts or belting, of vulcanised rubber		
4010.1	-輸送帶或輪帶：	-Conveyor belts or belting:		
4010.11.00.00	--僅以金屬強化者	--Reinforced only with metal	0	A
4010.12.00.00	--僅以紡織材料強化者	--Reinforced only with textile materials	0	A
4010.13.00.00	--僅以塑膠強化者	--Reinforced only with plastics	0	A
4010.19.00.00	--其他	--Other	0	A
4010.2	-傳動帶或輪帶：	-Transmission belts or belting:		
4010.3	-傳動帶或輪帶：	- Transmission belts or belting:		
4010.31.00.00	--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	0	A
4010.32.00.00	--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	0	A
4010.33.00.00	--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	0	A
4010.34.00.00	--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	0	A
4010.35.00.00	--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	0	A
4010.36.00.00	--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	0	A
4010.39.00.00	--其他	--Other	0	A
40.11	新橡膠氣胎	New pneumatic tyres, of rubber		
4011.10.00.00	-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)	5	B
4011.20	-大客車或貨車用	-Of a kind used on buses or lorries		
4011.20.10	--放射狀	-- Radial		
4011.20.10.10	----輪胎輪圈超過38.1公分，但不超過57.15公分	---For rim of diameter exceeding 38.1 cm not exceeding 57.15 cm.	5	B

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4011.20.10.90	---其他	---other	5	B
4011.20.90	--其他	--other		
4011.20.90.10	----輪胎輞圈超過38.1公分，但不超過57.15公分	---For rim of diameter exceeding 38.1 cm not exceeding 57.15 cm.	5	B
4011.20.90.90	---其他	---other	5	B
4011.30.00.00	-航空用	-Of a kind used on aircraft	5	B
4011.40.00.00	-機器腳踏車用	-Of a kind used on motorcycles	5	B
4011.50.00.00	-腳踏車用	-Of a kind used on bicycles	0	A
4011.6	-一其他，具有「鯊骨」或類似面紋者：	-Other, having a "herring-bone" or similar tread :		
4011.61.00	--供農業或森林車及機械之用者	--Of a kind used on agricultural or forestry vehicles and machines		
4011.61.00.10	----輪胎輞圈超過38.1公分，但不超過57.15公分	---For rim of diameter exceeding 38.1 cm not exceeding 57.15 cm.	5	B
4011.61.00.20	---供農業拖曳機之後緣用者	---For back rim of agricultural tractors.	5	B
4011.61.00.90	---其他	---Other	5	B
4011.62.00	--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		
4011.62.00.10	----輪胎輞圈超過38.1公分，但不超過57.15公分	---For rim of diameter exceeding 38.1 cm not exceeding 57.15 cm.	5	B
4011.62.00.90	---其他	---other	5	B
4011.63.00.00	--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	5	B
4011.69.00	--其他	--Other		
4011.69.00.10	----輪胎輞圈超過38.1公分，但不超過57.15公分	---For rim of diameter exceeding 38.1 cm not exceeding 57.15 cm.	5	B
4011.69.00.90	---其他	---other	5	B
4011.9	-其他	-Other:		
4011.92.00	--供農業或森林車及機械之用者	--Of a kind used on agricultural or forestry vehicles and machines		
4011.92.00.10	----輪胎輞圈超過38.1公分，但不超過57.15公分	---For rim of diameter exceeding 38.1 cm not exceeding 57.15 cm.	5	B
4011.92.00.20	----泡沫塑料製之護頸薄板，正方形及長方形以外之其他形狀者	---For back rims of agricultura tractors.	5	B
4011.92.00.90	---其他	---other	5	B
4011.93.00	--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		
4011.93.00.10	----輪胎輞圈超過38.1公分，但不超過57.15公分	---For rim of diameter exceeding 38.1 cm not exceeding 57.15 cm.	5	B
4011.93.00.90	---其他	---other	5	B
4011.94.00.00	--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	5	B
4011.99.00	--其他	--Other		
4011.99.00.10	----輪胎輞圈超過38.1公分，但不超過57.15公分	---For rim of diameter exceeding 38.1 cm not exceeding 57.15 cm.	5	B
4011.99.00.90	---其他	---Other	5	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
40.12	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 rubber		
4012.1	-翻修輪胎:	-Retreaded tyres:		
4012.11.00.00	--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)	5	B
4012.12.00.00	--供公共汽車或貨車之用者	--Of a kind used on buses or lorries	5	B
4012.13.00.00	--航空用者	--Of a kind used on aircraft	5	B
4012.19.00.00	--其他	--Other	5	B
4012.20.00.00	-已使用之氣胎	-Used pneumatic tyres	5	B
4012.90	-其他	-Other		
4012.90.10.00	--輪胎面	--Tyre treads	5	B
4012.90.20	--輪胎襯帶	--Tyre flaps		
4012.90.20.10	---供第 8701 節之農耕機及第 84.29 及 84.30 節之機器及器具用者	---For agriculture tractors of heading No. 87.01 and machines or appliances of heading No. 84.29 and 84.30.	5	B
4012.90.20.90	---其他	---other	5	B
4012.90.3	--輪胎（實心或中空）	--Solid or cushion tyres:		
4012.90.31.00	---實心,外徑不超過90cm	---Solid tyres, of an outside diameter not exceeding 90 cm	5	B
4012.90.32.00	---實心,外徑大於90cm	---Solid tyres of an outside diameter exceeding 90 cm	5	B
4012.90.39.00	---其他	---Other	5	B
40.13	橡膠內胎	Inner tubes, of rubber		
4013.10.00.00	-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	5	B
4013.20.00.00	-腳踏車用	-Of a kind used on bicycles	0	A
4013.90	-其他	-Other		
4013.90.10.00	--機器腳踏車用	--Of a kind used on motorcycles	0	A
4013.90.90.00	--其他	--Other	5	B
40.14	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		
4014.10.00.00	-避孕套	-Sheath contraceptives	0	A
4014.90.00.00	-其他	-Other	10	B
40.15	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		
4015.1	-手套、併指手套、露指手套	-Gloves, mittens and mitts:		
4015.11.00.00	--外科手術用者	--Surgical	0	A
4015.19.00.00	--其他	--Other	15	C
4015.90.00.00	-其他	-Other	15	C
40.16	其他硫化橡膠製品，硬質橡膠者除外	Other articles of vulcanised rubber other than hard rubber		
4016.10.00.00	-多孔性橡膠	-Of cellular rubber	5	B
4016.9	-其他：	-Other:		
4016.91.00.00	--地板覆蓋物及蓆	--Floor coverings and mats	15	C
4016.92	--橡皮擦	--Erasers		
4016.92.10.00	---裁鉛筆尺寸機	---Cut to size, for pencils	0	A
4016.92.90.00	---其他	---Other	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4016.93.00.00	--密合墊、墊圈及其他封密物	--Gaskets, washers and other seals	5	B
4016.94.00.00	--不論是否可充氣之船用或塢用護墊	--Boat or dock fenders, whether or not inflatable	5	B
4016.95.00.00	--其他可充氣之製品	--Other inflatable articles	5	B
4016.99	--其他	--Other		
4016.99.10.00	---補胎膠片	--- Hand tools	10	B
4016.99.3	---密封用軟木塞或小盒	---Stoppers and bungs:		
4016.99.31.00	----管道用軟木塞	----Stoppers for flasks	0	A
4016.99.39.00	----其他	----Other	5	B
4016.99.90.00	---其他	---Other	5	B
40.17	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 hard rubber		
4017.00.10.00	-在塊、團、板材、板料、小條、棒、標尺、外形形狀、管或管子裡；廢物和小塊；粉末	-In blocks, lumps, plates, sheets, strip, bars, rods, profile shapes, tubes or pipes; waste and scrap; powder	5	B
4017.00.90.00	-其他	-Other	5	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		
41.01	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 prepared), whether or not dehaired or split		
4101.20	-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		
4101.20.1	--牛皮及製革,雙面	--Of bovine animals, having undergone a tanning (including pre-tanning) process which is reversible:		
4101.20.11.00	---以植物揉製,表面積不超過2.6平方公尺(28平方英尺)者	---vegetable tanned, other than those with a unit surface area not exceeding 2.6 m2 (28 square feet)	0	A
4101.20.19.00	---其他	---other	5	B
4101.20.20.00	--馬皮及製革,雙面,經鞣製處理(包括預先鞣製)	--Of equine animals, having undergone a tanning (including pre-tanning) process which is reversible	0	A
4101.20.90.00	--其他	--other	0	A
4101.50	-整張超過16公斤之皮	-Whole hides and skins, of a weight exceeding 16 kg		
4101.50.1	--牛皮及製革,雙面	--Of bovine animals, having undergone a tanning (including pre-tanning) process which is reversible:		
4101.50.11.00	---植物,除了表面面積不超過或等於2.6平方公尺(28平方英尺)	---vegetable tanned, other than those with a unit surface area not exceeding 2.6 m2 (28 square feet)	0	A
4101.50.19.00	---其他	---other	5	B
4101.50.20.00	--馬皮及製革,雙面,經鞣製處理(包括預先鞣製)	--Of equine animals, having undergone a tanning (including pre-tanning) process which is reversible	0	A
4101.50.90.00	--其他	--other	0	A
4101.90	-其他,包括整張背皮、半張背皮、腹部皮	-Other, including butts, bends and bellies.		
4101.90.1	--牛皮及製革,雙面,經鞣製處理(包括預先鞣製)	--Of bovine animals, having undergone a tanning (including pre-tanning) process which is reversible:		
4101.90.11.00	---植物性鞣製,表面積不超過2.6平方公尺(28平方英尺)者除外	---vegetable tanned, other than those with a unit surface area not exceeding 2.6 m2 (28 square feet)	0	A
4101.90.19.00	---其他	---other	5	B
4101.90.20.00	-馬皮及製革,雙面,經鞣製處理(包括預先鞣製)	-Of equine animals, having undergone a tanning (including pre-tanning) process which is reversible	0	A
4101.90.90.00	--其他	--other	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
41.02	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		
4102.10.00.00	-帶毛	-With wool on	0	A
4102.2	-不帶毛者：	-Without wool on：		
4102.21.00.00	--酸漬者	--Pickled	0	A
4102.29.00.00	其他	Other		
4102.29	--其他	--Other		
4102.29.10.00	---其他皮革，雙面經鞣製（包括預先鞣製）	---Having undergone a tanning (including pre-tanning) process which is reversible	0	A
4102.29.90.00	---其他	---other	0	A
41.03	其他生皮（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），不論是否去毛或剖層，本章註一（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 t-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter		
4103.10	-山羊或小山羊皮	-Of goats or kids		
4103.10.10.00	--皮革雙面經鞣製處理（包括預先鞣製）	--Having undergone a tanning (including pre-tanning) process which is reversible	0	A
4103.10.90.00	--其他	--other	0	A
4103.20	-爬蟲動物生皮	-Of reptiles		
4103.20.10.00	--經可逆性輕鞣處理（包括預鞣）	--Having undergone a tanning (including pre-tanning) process which is reversible	0	A
4103.20.90.00	--其他	--other	0	A
4103.30	-豬皮	-Of swine		
4103.30.10.00	--經可逆性輕鞣處理（包括預鞣）	--Having undergone a tanning (including pre-tanning) process which is reversible	0	A
4103.30.90.00	--其他	--other	0	A
4103.90	-其他	-Other		
4103.90.10.00	--皮革，雙面經鞣製（包括預先鞣製）	-- Having undergone a tanning (including pre-tanning) process which is reversible	0	A
4103.90.90.00	--其他	--other	0	A
41.04	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		
4104.1	-濕皮革（包括濕藍皮革）：	- In the wet state (including wet-blue)：		
4104.11	--全粒面，未剖層皮革；粒面剖層皮革	--Full grains, unsplit; grain splits		
4104.11.1	---牛皮皮革，除了表面面積不超過或等於28英呎	---Whole bovine skin leather, with a unit surface area not exceeding 2.6 m ² (28 square		
4104.11.11.00	----濕藍皮	----Wet-blue	0	A
4104.11.19.00	----其他	----other	5	B
4104.11.2	---其他牛革及牛皮（包括水牛）、馬類動物鞣製皮革或胚皮革，但未有後續處理及切割者	---ther bovine (including buffalo) leather and equine leather, tanned or retanned but not further prepared, whether or not split:		
4104.11.21.00	----牛皮	----Bovine leather, vegetable pre-tanned	5	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4104.11.22.00	----牛皮革,濕藍皮革	----Bovine leather, wet-blue	0	A
4104.11.23.00	----其他牛皮革	----Other bovine leather	5	B
4104.11.24.00	----有關於馬皮革	----Equine leather	5	B
4104.19	--其他	--Other		
4104.19.1	---整張牛皮,表面面積不超過或等於2.6平方公尺(28平方英尺)	---Whole bovine skin leather, with a unit surface area not exceeding 2.6 m2 (28 square		
4104.19.11.00	----濕藍皮革	---- Wet-blue	0	A
4104.19.19.00	----其他	----other	5	B
4104.19.2	---其他牛及馬皮革,未經後處理包括分割	---Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:		
4104.19.21.00	----牛皮革,以植物預先鞣製	---- Bovine leather, vegetable pre-tanned	5	B
4104.19.22.00	----牛皮革,濕藍皮革	----Bovine leather, wet-blue	0	A
4104.19.23.00	----其他牛皮	---- Other bovine leather	5	B
4104.19.24.00	----有關馬皮革	----Equine leather	5	B
4104.4	-乾皮革(胚皮革)	- In the dry state (crust) :		
4104.41	--全粒面,未剖層皮革;粒面剖層皮革	--Full grains, unsplit; grain splits		
4104.41.10.00	---牛皮革,每張面積不超過2.6平方公尺(28平方英尺)	---Bovine leather, with a unit surface area not exceeding 2.6 m2 (28 square feet)	5	B
4104.41.90.00	---其他	---other	5	B
4104.49	--其他	--Other		
4104.49.10.00	---牛皮革,每張面積不超過2.6平方公尺(28平方英尺)	---Bovine leather, with a unit surface area not exceeding 2.6 m2 (28 square feet)	5	B
4104.49.90.00	---其他	---other	5	B
41.05	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		
4105.10.00.00	-濕皮革(包括濕藍皮革)	- In the wet state (including wet-blue)	5	B
4105.30.00.00	-乾皮革(胚皮革)	- In the dry state (crust)	5	B
41.06	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 41.09		
4106.2	-山羊或小山羊皮革:	- Of goats or kids :		
4106.21.00.00	--濕皮革(包括濕藍皮革)	-- In the wet state (including wet-blue) :	5	B
4106.22.00.00	--乾皮革(胚皮革)	-- In the dry state (crust) :	5	B
4106.3	-豬皮革:	- Of swine :		
4106.31	--濕皮革(包括濕藍皮革)	--In the wet state (including wet-blue)		
4106.31.10.00	---濕藍皮革	---Wet-blue	0	A
4106.31.90.00	---其他	---other	5	B
4106.32.00.00	--乾皮革(胚皮革)	-- In the dry state (crust) :	5	B
4106.40.00.00	-爬蟲動物皮革	-Of reptiles	5	B
4106.9	-其他:	-Other		
4106.91.00.00	--濕皮革(包括濕藍皮革)	-- In the wet state (including wet-blue) :	5	B
4106.92.00.00	--乾皮革(胚皮革)	--In the dry state (crust) :	5	B

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
41.07	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 4 1 1 4 節所列者除外	Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09		
4107.1	-整張皮革：	- Whole hides and skins :		
4107.11	--全粒面，未剖層	--Full grains, unsplit		
4107.11.10.00	---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 2 . 6 平方公尺（ 2 8 平方英尺）	---Bovine leather, with a unit surface area not exceeding 2.6 m2 (28 square feet)	5	C
4107.11.90.00	---其他	---other	5	B
4107.12	--粒面剖層	--Grain splits		
4107.12.10.00	---牛皮革，每張面積不超過 2 . 6 平方公尺（ 2 8 平方英尺）	--- Bovine leather, with a unit surface area not exceeding 2.6 m2 (28 square feet)	5	B
4107.12.90.00	---其他	---other	5	B
4107.19	--其他	--Other		
4107.19.10.00	---牛皮革，每張面積不超過 2 . 6 平方公尺（ 2 8 平方英尺）	--- Bovine leather, with a unit surface area not exceeding 2.6 m2 (28 square feet)	5	B
4107.19.90.00	---其他	---other	5	B
4107.9	-其他，包括邊皮革	- Other, including sides :		
4107.91.00.00	--全粒面，未剖層	--Full grains, unsplit	5	B
4107.92.00.00	--粒面剖層	--Grain splits	5	B
4107.99.00.00	--其他	--Other	5	B
4112.00.00.00	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.	5	B
41.13	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 leather of heading 41.14.		
4113.10.00.00	-山羊皮革及小山羊皮革	-Of goats or kids	5	B
4113.20.00.00	-豬皮革	-Of swine	5	A
4113.30.00.00	-爬蟲動物皮革	-Of reptiles	5	B
4113.90.00.00	-其他	-Other	5	B
41.14	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.		
4114.10.00.00	-雪米皮革（包括混製雪米皮）	-Chamois (including combination chamois) leather	5	A
4114.20.00.00	-漆皮及貼合漆皮；敷金屬皮革	-Patent leather and patent laminated leather; metallised leather	5	A
41.15	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		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4115.10.00.00	-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	5	A
4115.20.00.00	-皮革之削片及其他皮革或組合皮廢料，不適用於製造皮製品者；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	0	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 輓具；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)		
4201.00.00.00	任何材料製成之牲畜用鞍具及輓 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	15	D
42.02	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		
4202.1	-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 :		
4202.11.00.00	--外層為皮革、組合皮或漆皮者	--With outer surface of leather, of composition leather or of patent leather	15	E
4202.12.00.00	--外層為塑膠或紡織材料者	--With outer surface of plastics or of textile materials	15	E
4202.19.00.00	--其他	--Other	15	D
4202.2	-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 :		
4202.21.00.00	--外層為皮革、組合皮或漆皮者	--With outer surface of leather, of composition leather or of patent leather	15	D
4202.22.00.00	--外層為塑膠布或紡織材料者	--With outer surface of plastic sheeting or of textile materials	15	E
4202.29.00.00	--其他	--Other	15	E
4202.3	-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 :		
4202.31.00.00	--外層為皮革、組合皮或漆皮者	--With outer surface of leather, of composition leather or of patent leather	15	D
4202.32.00.00	--外層為塑膠布或紡織材料者	--With outer surface of plastic sheeting or of textile materials	15	D
4202.39.00.00	--其他	--Other	15	D
4202.9	-其他：	-Other :		
4202.91.00	--外層為皮革、組合皮或漆皮者	--With outer surface of leather, of composition leather or of patent leather		
4202.91.00.10	---書包	---school pack	0	A
4202.91.00.90	---其他	---other	15	C
4202.92.00	--外層為塑膠布或紡織材料者	--With outer surface of plastic sheeting or of textile materials		
4202.92.00.10	---書包	---school pack	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4202.92.00.90	---其他	---other	15	C
4202.99.00	--其他	--Other		
4202.99.00.10	---書包	---school pack	0	A
4202.99.00.90	---其他	---other	15	C
42.03	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		
4203.10	-衣著物	-Articles of apparel		
4203.10.10.00	--防護衣，各種行業用	--Protective, for all trades	10	C
4203.10.90.00	--其他	--other	15	C
4203.2	-手套、併指手套及露指手套：	-Gloves, mittens and mitts：		
4203.21	--專為運動用而設計者	--Specially designed for use in sports		
4203.21.10.00	---專為棒球及軟棒球	---For baseball and softball	10	C
4203.21.90.00	---其他	---other	10	C
4203.29	--其他	--Other		
4203.29.10.00	---防護衣，各種行業用	---Protective, for all trades	10	C
4203.29.90.00	---其他	---other	15	C
4203.30.00.00	-帶及肩帶	-Belts and bandoliers	15	C
4203.40.00.00	-其他服飾附屬品	-Other clothing accessories	15	C
4204.00.00.00	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	0	A
4205.00.00.00	其他皮革或組合皮製品	Other articles of leather or of composition	15	C
42.06	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		
4206.10.00.00	-貓腸線	-Catgut	0	A
4206.90.00.00	-其他	-Other	0	A

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		
43.01	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		
4301.10.00.00	-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	15	C
4301.30.00.00	-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	15	C
4301.60.00.00	-有或無頭、尾或足掌之整張狐生毛皮	-Of fox, whole, with or without head, tail or paws	15	C
4301.70.00.00	-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 paws	15	C
4301.80.00.00	-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	15	C
4301.90.00.00	-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	15	C
43.02	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 (without the addition of other materials) other than those of heading No.43.03		
4302.1	-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 :		
4302.11.00.00	--貂毛皮	--Of mink	15	C
4302.13.00.00	--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－所產之羔羊	--Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	15	C
4302.19.00.00	--其他	--Other	15	C
4302.20.00.00	-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	15	C
4302.30.00.00	-整張皮及皮片或切片，已拼組者	-Whole skins and pieces or cuttings thereof, assembled	15	C
43.03	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 fur skin		
4303.10.00.00	-衣著物及衣著附屬品	-Articles of apparel and clothing accessories	15	C
4303.90.00.00	-其他	-Other	15	C
43.04	人造毛皮及其製品	Artificial fur and articles thereof		
4304.00.10.00	-尚未加工製成品	-Not made up	15	D
4304.00.90.00	-其他	-other	15	C

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		
44.01	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		
4401.10.00.00	-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	0	A
4401.2	--木片或粒片：	--Wood in chips or particles：		
4401.21.00.00	--針葉樹類	--Coniferous	0	A
4401.22.00.00	--非針葉樹類	--Non-coniferous	0	A
4401.30.00.00	-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	0	A
4402.00.00.00	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	0	A
44.03	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		
4403.10.00.00	-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	0	A
4403.20.00.00	-其他針葉樹類	-Other, coniferous	0	A
4403.4	-其他，章目註一所述熱帶樹類：	-Other, of tropical wood specified in Subheading Note 1 to this Chapter:		
4403.41.00.00	--暗紅柳桉、淺紅柳桉及巴考柳桉	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	A
4403.49.00.00	--其他	--Other	0	A
4403.9	-其他：	-Other：		
4403.91.00.00	--橡木（櫟類）	--Of oak (Quercus spp.)	0	A
4403.92.00.00	--山毛櫸（山毛櫸屬）	--Of beech (Fagus spp.)	0	A
4403.99.00.00	--其他	--Other	0	A
44.04	箍木；木劈柱；木樁、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		
4404.10.00.00	-針葉樹類	-Coniferous	0	A
4404.20.00.00	-非針葉樹類	-Non-coniferous	0	A
4405.00.00.00	木絲、木粉	Wood wool, wood flour	0	A
44.06	鐵道或電車道枕木	Railway or tramway sleepers (cross-ties) of wood		
4406.10.00.00	-未經防腐處理者	-Not impregnated	0	A
4406.90.00.00	-其他	-Other	0	A
44.07	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		
4407.10.00.00	-針葉樹類	-Coniferous	5	B

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4407.2	-本章目註一所述熱帶樹類：	-Of tropical wood specified in Subheading Note 1 to this Chapter:		
4407.24.00.00	--巴本木、桃花心木、南美雅楠及輕木	--Virola, Mahogany (Swietenia spp.), Imbuia and Balsa	5	B
4407.25.00.00	--暗紅柳桉、淺紅柳桉及巴考柳桉	--Dark Red Meranti, Light Red Meranti and Meranti, Bakau	5	B
4407.26.00.00	--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、WH 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	5	B
4407.29.00.00	--其他	--Other	5	B
4407.9	-其他：	-Other：		
4407.91.00.00	--橡木（櫟屬）	--Of oak (Quercus spp.)	5	B
4407.92.00.00	--山毛櫸（山毛櫸屬）	--Of beech (Fagus spp.)	5	B
4407.99.00.00	--其他	--Other	5	B
44.08	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、拼接或端接，其厚度不超過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 not exceeding 6 mm		
4408.10.00.00	-針葉樹類	-Coniferous	5	B
4408.3	-本章目註一所述熱帶樹類：	-Of tropical wood specified in Subheading Note 1 to this Chapter:		
4408.31.00.00	--暗紅柳桉、淺紅柳桉及巴考柳桉	--Dark Red Meranti, Light Red Meranti and Meranti, Bakau	5	B
4408.39.00.00	--其他	--Other	5	B
4408.90.00.00	-其他	-Other	5	B
44.09	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	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-joint		
4409.10.00.00	-針葉樹類	-Coniferous	5	B
4409.20.00.00	-非針葉樹類	-Non-coniferous	5	B
44.10	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		
4410.2	-木製定向粒片板及方薄片型粒片板：	-Oriented strand board and waferboard, of wood：		
4410.21.00.00	--未加工或除砂磨外未進一步加工者	--Unworked or not further worked than sanded	5	B
4410.29.00.00	--其他	--Other	5	B
4410.3	-其他，木製：	-Other, wood：		
4410.31.00.00	--未加工或除砂磨外未進一步加工者	--Unworked or not further worked than sanded	5	B

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4410.32.00.00	--表面以含浸漬三聚氰胺紙覆蓋	--Surface-covered with melamine-impregnated paper	5	B
4410.33.00.00	--表面以裝飾用塑膠薄片覆蓋	--Surface-covered with decorative laminates of plastic	5	B
4410.39.00.00	--其他	--Other	5	B
4410.90.00.00	-其他	-Of other ligneous materials	5	B
44.11	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		
4411.1	-密度超過0.8公克/立方公分之纖維板：	-Fibreboard of a density exceeding 0.8 g/cm3 :		
4411.11.00.00	--未經機械加工或未經敷面者	--Not mechanically worked or surface covered	5	B
4411.19.00.00	--其他	--Other	5	B
4411.2	-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/cm3 but not exceeding 0.8 g/cm3 :		
4411.21.00.00	--未經機械加工或未經敷面者	--Not mechanically worked or surface covered	5	B
4411.29.00.00	--其他	--Other	5	B
4411.3	-密度超過0.35公克/立方公分，但不超過0.5公克/立方公分之纖維板：	-Fibreboard of a density exceeding 0.35 g/cm3 but not exceeding 0.5 g/cm3 :		
4411.31.00.00	--未經機械加工或未經敷面者	--Not mechanically worked or surface covered	5	B
4411.39.00.00	--其他	--Other	5	B
4411.9	-其他：	-Other :		
4411.91.00.00	--未經機械加工或未經敷面者	--Not mechanically worked or surface covered	5	B
4411.99.00.00	--其他	--Other	5	B
44.12	合板、單板貼面板及類似積層材	Plywood, veneered panels and similar laminated wood		
4412.1	-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 thickness :		
4412.13.00.00	--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	5	C
4412.14.00.00	--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	5	C
4412.19.00.00	--其他	--Other	5	C
4412.2	-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 :		
4412.22.00.00	--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	5	C
4412.23.00.00	--其他，含有至少一層粒片板者	--Other, containing at least one layer of particle board	5	C
4412.29.00.00	--其他	--Other	5	C
4412.9	-其他：	-Other :		
4412.92.00.00	--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	5	C
4412.93.00.00	--其他，含有至少一層粒片板者	--Other, containing at least one layer of particle board	5	C
4412.99.00.00	--其他	--Other	5	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4413.00.00.00	塊狀、板狀、條狀或成型之增密木	Densified wood, in blocks, plates, strips or profile shapes	5	C
4414.00.00.00	木框，供畫像、相片、鏡子或類似品之用	Wooden frames for paintings, photographs, mirrors or similar objects	15	E
44.15	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.		
4415.10	-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		
4415.10.10.00	--繞纜用木軸	--Cable-drums	10	C
4415.10.90.00	--其他	--other	5	C
4415.20.00.00	-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	10	C
44.16	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		
4416.00.10.00	-木頭，包括桶板-桶、鼓和桶，無論是否加強；零件	-wood, including staves - Casks, drums and barrels, whether or not reinforced; parts	5	C
4416.00.90.00	-其他	-other	5	C
4417.00.00.00	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	5	C
44.18	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		
4418.10.00.00	-窗、落地窗及其窗框	-Windows, French-windows and their frames	15	C
4418.20.00.00	-門及門框及門檻	-Doors and their frames and thresholds	15	C
4418.30.00.00	-拼花地板	-Parquet panels	15	C
4418.40.00.00	-混凝土建築物之遮陽木窗簾	-Shuttering for concrete constructional work	15	C
4418.50.00.00	-木瓦及屋頂板	-Shingles and shakes	15	C
4418.90	-其他	-Other		
4418.90.10.00	--鑲空格子木板，無論是否有蓋	--Cellular wood panels, whether or not	15	C
4418.90.90.00	--其他	--other	15	D
4419.00.00.00	桌上用木器皿及木廚具	Tableware and kitchenware, of wood	15	E
44.20	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		
4420.10.00.00	-木雕刻品及其他木質裝飾品	-Statuettes and other ornaments, of wood	15	D
4420.90	-其他	-Other		
4420.90.10.00	--細工鑲嵌木及鑲嵌木	--Wood marquetry and inlaid wood	15	C
4420.90.90.00	--其他	--other	15	C
44.21	其他木製品	Other articles of wood		
4421.10.00.00	-衣架	-Clothes hangers	15	C
4421.90	-其他	-Other		
4421.90.10.00	--線軸、錐形線軸、縫合的螺紋卷軸等，用在紡織品毛線或織品	--Spools, cops, bobbins, sewing thread reels and the like, of a kind used for reeling textile yarns or fabrics	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4421.90.20.00	--火柴棒	--Match splints	5	B
4421.90.90	--其他	--other		
4421.90.90.10	--牙線	--toothpicks	15	C
4421.90.90.20	--教育用紙	Letters for education.	0	A
4421.90.90.90	---其他	---other	15	C

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		
45.01	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.		
4501.10.00.00	-天然軟木，未加工或簡單加工者	-Natural cork, raw or simply prepared	0	A
4501.90.00.00	-其他	-Other	0	A
4502.00.00.00	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).	0	A
45.03	天然軟木製品	Articles of natural cork		
4503.10.00.00	-軟木塞	-Corks and stoppers	0	A
4503.90.00.00	-其他	-Other	0	A
45.04	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 agglomerated cork.		
4504.10.00.00	-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	0	A
4504.90.00.00	-其他	-Other	0	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		
46.01	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).		
4601.20.00.00	-植物材料製成之墊、蓆、簾幕	-Mats, matting and screens of vegetable	15	C
4601.9	-其他：	-Other :		
4601.91.00.00	--植物材料製成者	--Of vegetable materials	15	C
4601.99.00.00	--其他	--Other	15	C
46.02	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.		
4602.10.00.00	-植物材料製成者	-Of vegetable materials	15	C
4602.90.00.00	-其他	-Other	15	C

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		
4701.00.00.00	機械木漿	Mechanical wood pulp.	0	A
4702.00.00.00	溶解級化學木漿	Chemical wood pulp, dissolving grades.	0	A
47.03	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.		
4703.1	-未漂白：	-Unbleached：		
4703.11.00.00	--針葉樹製	--Coniferous	0	A
4703.19.00.00	--非針葉樹製	--Non-coniferous	0	A
4703.2	-半漂白或已漂白：	-Semi-bleached or bleached：		
4703.21.00.00	--針葉樹製	--Coniferous	0	A
4703.29.00.00	--非針葉樹製	--Non-coniferous	0	A
47.04	亞硫酸鹽化學木漿，溶解級除外	Chemical wood pulp, sulphite, other than dissolving grades.		
4704.1	-未漂白：	-Unbleached：		
4704.11.00.00	--針葉樹製	--Coniferous	0	A
4704.19.00.00	--非針葉樹製	--Non-coniferous	0	A
4704.2	-半漂白或已漂白：	-Semi-bleached or bleached：		
4704.21.00.00	--針葉樹製	--Coniferous	0	A
4704.29.00.00	--非針葉樹	--Non-coniferous	0	A
4705.00.00.00	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.	0	A
47.06	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.		
4706.10.00.00	-棉籽絨紙漿	-Cotton linters pulp	0	A
4706.20.00.00	-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	0	A
4706.9	-其他：	-Other：		
4706.91.00.00	--機械製	--Mechanical	0	A
4706.92.00.00	--化學製	--Chemical	0	A
4706.93.00.00	--半化學製	--Semi-chemical	0	A
47.07	回收（廢料及碎屑）紙或紙板	Recovered (waste and scrap) paper or paperboard.		
4707.10.00.00	-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	0	A
4707.20.00.00	-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	0	A
4707.30.00.00	-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)	0	A
4707.90.00.00	-其他，包括未分類整理之廢料及碎料	-Other, including unsorted waste and scrap	0	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		
4801.00.00.00	捲筒或平版之印報紙	Newsprint, in rolls or sheets.	0	A
48.02	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.		
4802.10.00.00	-手工製紙及紙板	-Hand-made paper and paperboard	0	A
4802.20.00.00	-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	0	A
4802.30.00.00	-複寫紙之原紙	-Carbonising base paper	0	A
4802.40.00.00	-壁紙之原紙	-Wallpaper base	0	A
4802.5	-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 consists of such fibres :		
4802.54	--每平方公尺重量不及40公克者	--Weighing less than 40 g/ m2		
4802.54.10.00	---長條或捲形，其寬度不超過150公釐，或平版未經折疊其一邊不超過360公釐，另一邊不超過150公釐者	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	0	A
4802.54.20.00	---長條或捲形，其寬度不超過150公釐，或平版未經折疊其一邊不超過360公釐，另一邊不超過150公釐者	---In strips or rolls, of width equal or below 150 mm or in sheets with one side equal or less than 360 mm and the other equal or less than 150 mm.	5	B
4802.54.90.00	---其他	---Other	5	B
4802.55	--每平方公尺重量在40公克及以上，但不超過150公克之捲筒	--Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls		
4802.55.1	---寬度小於150公厘的銅版證券紙：	---Bond ledger paper, width exceeding 150 mm. :		
4802.55.11.00	----每平方公分重量在40公克或以上但不超過60公克	----Weighing more than 40 g/m2 but not more than 60 g/m2	0	A
4802.55.12.00	----寬度在559公厘或以上，每平方公分重量在60公克或以上但不超過80公克	----Weighing more than 60 g/m2 but not more than 80 g/m2, with a width of 559 mm or more	0	A
4802.55.19.00	----其他	----Other	0	A
4802.55.20.00	---銅版證券紙寬度不超過150公釐	---Bond ledge paper, width not exceeding 150 mm	5	B
4802.55.3	---銅版紙(證券紙除外)及其他複寫紙影印紙：	--- Bond paper (other than bond ledger paper) and other ledger paper including duplicator paper and photocopy paper:		
4802.55.31.00	寬度大於150公釐，但少於559公釐	----Of width exceeding 150 mm, but less than 559 mm.	0	A
4802.55.32.00	重量在每平方公尺40公克以上，但不大於每平方公尺80公克，寬度超過或等於559公釐	----Weighing more than 40 g/m2 but not more than 80 g/m2, of a width of 559 mm or more	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4802.55.39.00	----其他	----Other	5	B
4802.55.9	---其他：	---Other. :		
4802.55.91.00	----寬度超過150公厘	----Of a width exceeding 150 mm	0	A
4802.55.99.00	----其他	----Other	5	B
4802.56	--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	--Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :		
4802.56.1	---銅版證券紙平版型，其一邊寬度超過360公釐另一邊寬度超過150公釐：	---Bond ledger paper in sheets with one side exceeding 360 mm and the other side exceeding 150 mm :		
4802.56.11.00	----重量超過每平方公尺40公克但不超過每平方公尺60公克	----Weighing more than 40 g/m ² but not more than 60 g/m ²	0	A
4802.56.19.00	----其他	----Other	0	A
4802.56.20.00	---銅版證券紙平版型，其一邊寬度不超過360公釐，另一邊寬度不超過150公釐	---Bond ledger paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	B
4802.56.3	---銅版紙(證券紙除外)及其他複寫紙影印紙：	---Bond paper (other than bond ledger paper) and other ledger paper including duplicator paper and photocopy paper:		
4802.56.31.00	----平版型，其一邊寬度超過360公釐，另一邊寬度超過150公釐	----In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4802.56.39.00	----其他	----Other	5	B
4802.56.9	---其他：	---Other :		
4802.56.91.00	----平版型，其一邊寬度超過360公釐，另一邊寬度超過150公釐	----In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4802.56.99.00	----其他	----Other	5	B
4802.57	--其他每平方公尺重量在40公克及以上，但不超過150公克	--Other, weighing 40 g/m ² or more but not more than 150 g/m ² :		
4802.57.1	---證券紙：	---Bond ledger paper:		
4802.57.11.00	----平版型一邊超過435公釐，另一邊超過297公釐，或長條型寬度超過150公釐，重量為每平方公尺40公克及以上，但不超過每平方公尺60公克	----In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m ² or more but not more than 60 g/m ²	0	A
4802.57.12.00	----長條型寬度不超過150公釐	----In strips of a width not exceeding 150 mm	5	B
4802.57.19.00	----其他	----Other	0	A
4802.57.2	---銅版紙(證券紙除外)及其他複寫紙影印紙：	---Bond paper (other than bond ledger paper) and other ledger paper including duplicator paper and photocopy paper:		
4802.57.21.00	----平版型一邊超過435公釐，另一邊超過297公釐，或長條型寬度超過150公釐	----In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A
4802.57.22.00	----長條型寬度不超過150公釐	----In strips of a width not exceeding 150 mm	5	B
4802.57.29.00	----其他	----Other	5	B
4802.57.9	---其他：	---Other :		
4802.57.91.00	----平版型一邊超過435公釐，另一邊超過297公釐，或長條型寬度超過150公釐	----In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A

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4802.57.92.00	----長條型寬度不超過150公釐	----In strips of a width not exceeding 150 mm	5	B
4802.57.99.00	----其他	----Other	5	B
4802.58	--每平方公尺重量超過150公克	--Weighing more than 150 g/m ²		
4802.58.1	---多層紙(包括優質紙版,呂宋麻或刻度紙)每平方公尺重量少於等於300公克者:	---Multi-ply (including Bristol, Manilla or index papers) weighing not more than 300 g/m ² :		
4802.58.11	----長條或捲筒形,其寬度超過150公釐但少於559公釐,或平版型未經折疊其一邊超過360公釐另一邊超過150公釐	----In strips or rolls, of a width of more than 150 mm but less than 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state		
4802.58.11.10	----優質紙版的重量相當於每平方公尺180公克	----Pasteboard (bristol and index) with weight equal to 180 g/m ²	0	A
4802.58.11.90	----其他	----Other	0	A
4802.58.12.00	----長條或捲筒形,其寬度超過559公釐	----In strips or rolls of a width of 559 mm or more	0	A
4802.58.19.00	----其他	----Other	5	B
4802.58.9	---其他:	---Other:		
4802.58.91.00	----長條或捲筒形,其寬度超過150公釐,或平版型未經折疊其一邊超過360公釐另一邊超過150公釐	----In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A
4802.58.99.00	----其他	----Other	5	B
4802.6	-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:		
4802.61	--捲筒紙	--In rolls		
4802.61.1	---寬度超過150公厘:	---Of a width exceeding 150 mm:		
4802.61.11.00	----寬度在559公厘或以上	----Of a width of 559 mm or more	0	A
4802.61.19.00	----其他	----Other	0	A
4802.61.20.00	---其寬度不超過150公厘	---Of a width not exceeding 150 mm	5	B
4802.62	--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:		
4802.62.10.00	---一邊超過360公厘另一邊超過10公厘的紙	---In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	0	A
4802.62.20.00	---平版型其一邊不超過360公厘,另一邊不超過150公厘者	---In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	B
4802.62.90.00	---其他	---Other	5	B
4802.69	--其他	--Other		
4802.69.10.00	---平版型其一邊超過435公厘,另一邊超過297公厘,或長條型其寬度超過150公厘者	---In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	0	A
4802.69.90.00	---其他	---Other	5	B
4803.00.00.00	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.	5	B

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
48.04	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 4802 or 4803		
4804.1	-裱面（牛皮）紙板：	-Kraftliner：		
4804.11.00.00	--未漂白	--Unbleached	0	A
4804.19.00.00	--其他	--Other	0	A
4804.2	-袋用牛皮紙：	-Sack kraft paper：		
4804.21.00.00	--未漂白	--Unbleached	0	A
4804.29.00.00	--其他	--Other	0	A
4804.3	-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/m2 or less：		
4804.31	--未漂白	--Unbleached		
4804.31.10.00	---山丘用紙	---Match paper	0	A
4804.31.90.00	---其他	---Other	5	B
4804.39	--其他	--Other		
4804.39.10.00	---火柴紙	--- Match Paper	0	A
4804.39.20.00	---其他，重量不超過每平方公尺100公克者	---Other, weighing not more than 100 g/m2	5	B
4804.39.90.00	---其他	---Other	0	A
4804.4	-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/m2 but less than 225 g/m2：		
4804.41.00.00	--未漂白	--Unbleached	5	B
4804.42.00.00	--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	0	A
4804.49.00.00	--其他	--Other	0	A
4804.5	-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/m2 or more：		
4804.51.00.00	--未漂白	--Unbleached	0	A
4804.52.00.00	--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	0	A
4804.59.00.00	--其他	--Other	0	A
48.05	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 Chapter.		
4805.1	-瓦楞原紙：	-Fluting paper：		
4805.11.00.00	--半化學瓦楞原紙	--Semi-chemical fluting paper	0	A
4805.12.00.00	--草製瓦楞原紙	--Straw fluting paper	0	A
4805.19.00.00	--其他	--Other	0	A
4805.2	-再生裱面紙板：	-Testliner (recycled liner board)：		
4805.24.00.00	--每平方公尺重量150公克及以下者	--Weighing not more than 150 g/m2	0	A
4805.25	--每平方公尺重量超過150公克者	--Weighing more than 150 g/m2		
4805.25.10.00	---書面厚紙板，其重量超過每平方公尺300公克者	---Millboard weighing more than 300 g/m2	5	B

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4805.25.90.00	---其他	---Other	0	A
4805.30.00.00	-亞硫酸鹽包裝紙	-Sulphite wrapping paper	0	A
4805.40.00.00	-過濾紙及紙板	-Filter paper and paperboard	0	A
4805.50.00.00	-毛氈紙及紙板	-Felt paper and paperboard	0	A
4805.9	-其他：	-Other:		
4805.91.00.00	--每平方公尺重量150公克及以下	--Weighing not more than 150 g/m2	0	A
4805.92.00.00	--每平方公尺重量超過150公克但 不及225公克者	--Weighing more than 150 g/m2 but less than 225 g/m2	0	A
4805.93	--每平方公尺重量225公克及以上	--Weighing 225 g/m2 or more:		
4805.93.10.00	--結構用紙板，未塗佈	---Paperboard for structures, not impregnated	5	B
4805.93.90.00	---其他	---Other.	0	A
48.06	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 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 sheets.		
4806.10.00.00	-植物纖維羊皮紙	-Vegetable parchment	0	A
4806.20.00.00	-防油紙	-Greaseproof papers	0	A
4806.30.00.00	-描圖紙	-Tracing papers	0	A
4806.40.00.00	-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	0	A
48.07	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.		
4807.00.10.00	-雙層或三層紙板，每平方公尺重 量超過300公克者	-Duplex or triplex paperboard weighing more than 300g/m2	5	B
4807.00.90.00	-其他	-Other	0	A
48.08	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 4803.		
4808.10.00.00	-瓦楞紙及紙板，不論是否打孔均 在內	-Corrugated paper and paperboard, whether or not perforated	5	B
4808.20.00.00	-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	5	B
4808.30.00.00	-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	5	B
4808.90.00	-其他	-Other		
4808.90.00.10	--皺紋紙	--Curly paper or of type of“crepe”	0	A
4808.90.00.90	--其他	--Other	0	A
48.09	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 rolls or sheets.		
4809.10.00.00	-碳粉複寫紙或類似複寫紙	-Carbon or similar copying papers	5	B
4809.20.00.00	-自行複寫紙	-Self-copy paper	0	A
4809.90.00.00	-其他	-Other	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
48.10	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 square) sheets, of any size.		
4810.1	-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 :		
4810.13	--捲筒	--In rolls		
4810.13.1	---金屬化紙，其重量超過每平方公尺150公克者：	---Metallized paper, weighing not more than 150 g/m2 :		
4810.13.11.00	----未印刷，捲筒型其寬度超過150公釐者	----Not printed, in rolls of a width exceeding 150 mm	0	A
4810.13.12.00	----未印刷，捲筒型其寬度未超過150公釐者	----Not printed, in rolls of a width not exceeding 150 mm	5	B
4810.13.13.00	----已印刷，不論是否壓紋或打洞者	----Printed, whether or not embossed or perforated	5	B
4810.13.2	--金屬化紙，其重量超過每平方公尺150公克者：	---Metallized paper, weighing more than 150 g/m2:		
4810.13.21.00	----未印刷者	----Not printed	5	B
4810.13.22.00	----已印刷，不論是否壓紋或打洞者	----Printed, whether or not embossed or perforated	5	B
4810.13.30.00	----紀錄器用之繪圖紙	----Graph paper for recording apparatus	0	A
4810.13.9	---其他，不論是否已印刷、壓紋或打洞者：	---Other, whether or not printed, embossed or perforated :		
4810.13.91.00	----捲筒型，其寬度超過150公釐者	----In rolls of a width exceeding 150 mm	0	A
4810.13.92.00	----捲筒型，其寬度不超過150公釐者	----In rolls of a width not exceeding 150 mm	5	B
4810.14	--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		
4810.14.1	---金屬化紙，其重量不超過每平方公尺150公克者：	---Metallized paper, weighing not more than 150 g/m2:		
4810.14.11.00	----未印刷，平版型其一邊超過360公釐，另一邊超過150公釐者	----Not printed, in sheets with one side exceeding 360 mm and the other side ex	0	A
4810.14.12.00	----未印刷，平版型其一邊不超過360公釐，另一邊不超過150公釐者	----Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	B
4810.14.13.00	----已印刷，不論是否壓紋或打洞者	----Printed, whether or not embossed or perforated	5	B
4810.14.19.00	----其他	----Other	5	B
4810.14.2	---金屬化紙，其重量超過每平方公尺150公克者：	---Metallized paper, weighing more than 150 g/m2:		
4810.14.21.00	----未印刷者	----Not printed	5	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4810.14.22.00	----已印刷，不論是否壓紋或打洞者	----Printed, whether or not embossed or perforated	5	B
4810.14.30.00	----紀錄器用之繪圖紙	----Graph paper for recording apparatus	0	A
4810.14.9	---其他，不論是否已印刷、壓紋或打孔者：	---Other, whether or not printed, embossed or perforated :		
4810.14.91.00	----「無端點」紙	----"Endless" paper	5	B
4810.14.92.00	----其他，平版型其一邊超過360公釐，另一邊超過150公釐	---- Other, in sheets with one side exceeding 360 mm and the other side exceeding 150	0	A
4810.14.93.00	----其他，平版型其一邊不超過360公釐，另一邊不超過150公釐者	----Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	B
4810.14.99.00	----其他	----Other	5	B
4810.19	--其他	--Other		
4810.19.1	---平版型未折疊其一邊超過435公釐，另一邊不超過297公釐者：	---In sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state:		
4810.19.11.00	----金屬化紙，其重量不超過每平方公尺150公克者，未印刷	----Metallized paper, weighing not more than 150 g/m2, not printed	0	A
4810.19.12.00	----金屬化紙，其重量超過每平方公尺150公克者，未印刷	----Metallized paper, weighing more than 150 g/m2, not printed	5	B
4810.19.13.00	----金屬化紙，已印刷	----Metallized paper, printed	5	B
4810.19.19.00	----其他	----Other	0	A
4810.19.2	---長條型，其寬度超過150公釐者：	---In strips of a width exceeding 150 mm:		
4810.19.21.00	----金屬化紙，其重量不超過每平方公尺150公克者，未印刷	----Metallized paper, weighing not more than 150 g/m2, not printed	0	A
4810.19.22.00	----金屬化紙，其重量不超過每平方公尺150公克者，已印刷	----Metallized paper, weighing more than 150 g/m2, not printed	5	B
4810.19.23.00	----金屬化紙，已印刷	----Metallized paper, printed	5	B
4810.19.29.00	----其他	----Other	0	A
4810.19.3	---長條型，其寬度不超過150公釐者：	---In strips of a width not exceeding 150 mm :		
4810.19.31.00	----金屬化紙，未印刷	----Metallized paper, not printed	5	B
4810.19.32.00	----金屬化紙，已印刷，不論是否壓紋或打洞者	----Metallized paper, printed, whether or not embossed or perforated	5	B
4810.19.33.00	----紀錄器用之繪圖紙	----Graph paper for recording apparatus	0	A
4810.19.39.00	----其他	----Other	5	B
4810.2	-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 process :		
4810.22	--輕量塗佈紙	--Light-weight coated paper		
4810.22.1	---捲筒或長條型，其寬度超過150公釐，或平版型未折疊其一邊超過360公釐，另一邊超過150公釐者：	---In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state:		
4810.22.11.00	----紀錄器用之繪圖紙	----Graph paper for recording apparatus	0	A
4810.22.12.00	----其他，未印刷	----Other, not printed:	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4810.22.13.00	----其他，已印刷	----Other, printed:	5	B
4810.22.2	---捲筒或長條型，其寬度不超過150公釐，或平版型未折疊其一邊不超過360公釐，另一邊不超過150公釐者：	---In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
4810.22.21.00	----紀錄器用之繪圖紙	----Graph paper for recording apparatus	0	A
4810.22.29.00	----其他	----Other	5	B
4810.22.90.00	---其他	---Other	5	B
4810.29	--其他	--Other		
4810.29.1	---捲筒或長條型，其寬度超過150公釐，或平版型未折疊其一邊超過360公釐，另一邊超過150公釐者：	---In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state:		
4810.29.13.00	----金屬化紙，未印刷	----Metallized paper, not printed	5	B
4810.29.14.00	----金屬化紙，已印刷者	----Metallized paper, printed	5	B
4810.29.19.00	----其他	----Other	0	A
4810.29.2	---捲筒或長條型，其寬度不超過150公釐，或平版型未折疊其一邊不超過360公釐，另一邊不超過150公釐者：	---In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
4810.29.21.00	----金屬化紙，未印刷	----Metallized paper, not printed	5	B
4810.29.22.00	----金屬化紙，已印刷，不論是或否壓紋或打洞者	----Metallized paper, printed, whether or not embossed or perforated	5	B
4810.29.23.00	----紀錄器用之繪圖紙	----Graph paper for recording apparatus	0	A
4810.29.24.00	----「無端點」紙	---- "Endless" paper	5	B
4810.29.29.00	---- 其他	---- Other	5	B
4810.29.80.00	---- 其他	---- Other	0	A
4810.3	-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 :		
4810.31	--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/m ² or less		
4810.31.10.00	---捲筒或長條型，其寬度超過150公釐，或平版型未折疊其一邊超過360公釐，另一邊超過150公釐者	---In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A
4810.31.2	---捲筒或長條型，其寬度不超過150公釐，或平版型其一邊不超過360公釐，另一邊不超過150公釐者：	---In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
4810.31.21.00	----紀錄器用之繪圖紙	----Graph paper for recording apparatus	0	A
4810.31.29.00	----其他	----Other	5	B
4810.31.90.00	---其他	---Other	5	B
4810.32	--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/m ²		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4810.32.10.00	---捲筒或長條型，其寬度超過150公釐，或平版型未折疊其一邊超過360公釐，另一邊超過150公釐者	---In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A
4810.32.2	---捲筒或長條型，其寬度不超過150公釐，或平版型其一邊不超過360公釐，另一邊不超過150公釐者：	---In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
4810.32.21.00	----紀錄器用之繪圖紙	----Graph paper for recording apparatus	0	A
4810.32.29.00	----其他	----Other	5	B
4810.32.90.00	---其他	---Other	5	B
4810.39	--其他	--Other		
4810.39.10.00	---其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，捲筒者	---In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A
4810.39.2	---捲筒或長條型，其寬度不超過150公釐，或平版型其一邊不超過360公釐，另一邊不超過150公釐者：	---In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
4810.39.21.00	----紀錄器用之繪圖紙	----Graph paper for recording apparatus	0	A
4810.39.29.00	----其他	----Other	5	B
4810.39.90.00	----其他	----Other	5	B
4810.9	-其他紙及紙板：	-Other paper and paperboard：		
4810.92	--多層	--Multi-ply		
4810.92.10.00	---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	---In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A
4810.92.2	---捲筒或長條型，其寬度不超過150公釐，或平版型其一邊不超過360公釐，另一邊不超過150公釐者：	---In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
4810.92.21.00	----紀錄器用之繪圖紙	----Graph paper for recording apparatus	0	A
4810.92.29.00	----其他	----其他	5	B
4810.92.90.00	---其他	---其他	5	B
4810.99	--其他	--Other		
4810.99.1	---捲筒或長條型，其寬度超過150公釐，或平版型未折疊其一邊超過360公釐，另一邊超過150公釐者：	---In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state:		
4810.99.13.00	----金屬化紙，未印刷	----Metallized paper, not printed	0	A
4810.99.14.00	----金屬化紙，已印刷	----Metallized paper, printed	5	B
4810.99.19.00	----其他	----Other	0	A
4810.99.2	---捲筒或長條型，其寬度不超過150公釐，或平版型其一邊不超過360公釐，另一邊不超過150公釐者：	---In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
4810.99.21.00	----紀錄器用之繪圖紙	----Graph paper for recording apparatus	0	A
4810.99.29.00	----其他	----Other	5	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4810.99.80.00	----其他	----Other	5	B
48.11	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 in heading 48.03, 48.09 or 48.10		
4811.10	-焦油、瀝青或柏油紙及紙板	-Tarred, bituminised or asphalted paper and paperboard		
4811.10.10.00	---捲筒或長條型，其寬度超過150公釐，或平版型未折疊其一邊超過360公釐，另一邊超過150公釐者	--In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A
4811.10.20.00	--捲筒或長條型，其寬度不超過150公釐，或平版型其一邊不超過360公釐，另一邊不超過150公釐者	--In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	B
4811.10.90.00	--其他	--Other	5	B
4811.4	-塗膠或塗接著劑之紙及紙板：	-Gummed or adhesive paper and paperboard：		
4811.41	--自黏性者	--Self-adhesive		
4811.41.1	---未印刷：	---Not printed:		
4811.41.11.00	----捲筒或長條型，其寬度超過150公釐，或平版型未折疊其一邊超過360公釐，另一邊超過150公釐者	----In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A
4811.41.12	----捲筒或長條型，其寬度不超過150公釐，或平版型其一邊不超過360公釐，另一邊不超過150公釐者	----In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm		
4811.41.12.10	----學術用之寬度不超過3/4英寸的牛皮膠帶	----Masking tape with width not exceeding 3/4 inches for scholar usage	0	A
4811.41.12.90	----其他	----Other	10	C
4811.41.19.00	----其他	----Other	10	C
4811.41.20	--已印刷	--Printed		
4811.41.20.10	----長條型或捲筒狀，其寬度不超過150公釐，或平版型，其一邊不超過360公釐，另一邊不超過150公釐者	In strips or bobbins (roll) of width not exceeding 150 mm, or in sheets with one side should not exceed 360 and the other should not exceed 150 mm	10	C
4811.41.20.90	----其他	----Other	0	A
4811.49	--其他	--Other		
4811.49.1	---未印刷：	---Not printed:		
4811.49.11.00	---捲筒或長條型，其寬度超過150公釐，或平版型未折疊其一邊超過360公釐，另一邊超過150公釐者	---In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	5	B
4811.49.12.00	---捲筒或長條型，其寬度不超過150公釐，或平版型其一邊不超過360公釐，另一邊不超過150公釐者	---In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	B
4811.49.19.00	----其他	----Other	5	B

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4811.49.20	---已印刷	---Printed		
4811.49.20.10	----捲筒或長條型，其寬度不超過150公釐，或平版型其一邊不超過360公釐，另一邊不超過150公釐者	----In strip or rolls with width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other not exceeding 150 mm.	10	B
4811.49.20.90	----其他	----Other	10	B
4811.5	-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		
4811.51	--已漂白，且每平方公尺重量超過150公克者：	--Bleached, weighing more than 150 g/m2		
4811.51.1	---多層紙，不論是否內夾錫箔（四重包及類似者）：	---Multi-ply, whether or not interleaved with aluminium foil ("Tetrapack" and the like)：		
4811.51.11.00	----捲筒或長條型，其寬度超過150公釐，或平版型未折疊其一邊超過360公釐，另一邊超過150公釐者	----In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A
4811.51.12.00	----捲筒或長條型，其寬度不超過150公釐，或平版型其一邊不超過360公釐，另一邊不超過150公釐者	----In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	B
4811.51.19.00	----其他	----Other	5	B
4811.51.9	---其他：	---Other：		
4811.51.91.00	----捲筒或長條型，其寬度超過150公釐，或平版型未折疊其一邊超過360公釐，另一邊超過150公釐者	----In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A
4811.51.92.00	----捲筒或長條型，其寬度不超過150公釐，或平版型其一邊不超過360公釐，另一邊不超過150公釐者	----In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	B
4811.51.99.00	----其他	----Other	5	B
4811.59	--其他	--Other		
4811.59.1	---以聚乙烯、PVDC或其他異量分子聚合物塗佈、浸漬或覆面者：	---Coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVDC) or copolymers thereof：		
4811.59.11.00	----未印刷，捲筒或長條型，其寬度超過150公釐，或平版型未折疊其一邊超過360公釐，另一邊超過150公釐者	----Not printed, in strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	5	B
4811.59.12.00	----未印刷，捲筒或長條型，其寬度不超過150公釐，或平版型其一邊不超過360公釐，另一邊不超過150公釐者	----Not printed, In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	B
4811.59.13.00	----已印刷	----Printed	5	B
4811.59.19.00	----其他	----Other	5	B
4811.59.9	---其他：	---Other：		
4811.59.91.00	----捲筒或長條型，其寬度超過150公釐，或平版型未折疊其一邊超過360公釐，另一邊超過150公釐者	----In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
4811.59.92.00	----捲筒或長條型，其寬度不超過150公釐，或平版型其一邊不超過360公釐，另一邊不超過150公釐者	----In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	B
4811.59.99.00	----其他	----Other	5	B
4811.60.00.00	-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, oil or glycerol	10	B
4811.90	-其他紙、紙板、纖維素胎及纖維素紙	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres		
4811.90.30.00	--「無端點」紙	-- "Endless" paper	15	B
4811.90.40.00	--防油紙，已印刷	-- Greaseproof paper, printed	5	B
4811.90.9	--其他：	--Other：		
4811.90.91.00	---捲筒或長條型，其寬度超過150公釐，或平版型未折疊其一邊超過360公釐，另一邊超過150公釐者	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	0	A
4811.90.92.00	---捲筒或長條型，其寬度不超過150公釐，或平版型其一邊不超過360公釐，另一邊不超過150公釐者	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	B
4811.90.99.00	---其他	---Other	5	B
4812.00.00.00	紙漿製濾塊、濾板及濾片	Filter blocks, slabs and plates, of paper pulp	0	A
48.13	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	Cigarette paper, whether or not cut to size or in the form of booklets or tubes		
4813.10.00.00	-小冊或管狀者	-In the form of booklets or tubes	0	A
4813.20.00.00	-寬度不超過5公分之成捲者	-In rolls of a width not exceeding 5 cm	0	A
4813.90.00.00	-其他	-Other	0	A
48.14	壁紙及類似糊牆紙；窗用透明紙	Wallpaper and similar wall coverings; window transparencies of paper		
4814.10.00.00	-生染紙	-Ingrain paper	10	C
4814.20.00.00	-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 plastic	10	C
4814.30.00.00	-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	10	C
4814.90.00.00	-其他	-Other	10	C
4815.00.00.00	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	10	C
48.16	碳粉複寫紙、自行複寫紙及其他複寫或轉印紙（第4809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 up in boxes		
4816.10.00.00	-碳粉複寫紙或類似複寫紙	-Carbon or similar copying papers	10	C
4816.20.00.00	-自行複寫紙	-Self-copy paper	0	A
4816.30	-複印蠟紙	-Duplicator stencils		
4816.30.10.00	--熱轉印型	--Heat-transfer type	0	A

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4816.30.90.00	--其他	--Other	10	C
4816.90.00.00	-其他	-Other	0	A
48.17	紙或紙板製之信封、郵簡、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 paper stationery		
4817.10.00.00	-信封	-Envelopes	15	C
4817.20.00.00	-郵簡、明信片及通信用卡片	-Letter cards, plain postcards and correspondence cards	15	C
4817.30.00.00	-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	15	C
48.18	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 pulp, paper, cellulose wadding or webs of cellulose fibers.		
4818.10.00.00	-衛生紙	-Toilet paper	15	E
4818.20.00.00	-紙手帕、面紙及紙巾	-Handkerchiefs, cleansing or facial tissues and towels	15	E
4818.30.00.00	-桌巾及餐巾	-Tablecloths and serviettes	15	E
4818.40	-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		
4818.40.10.00	--成人尿布	--Napkins for adults	0	A
4818.40.90	--其他	--Other		
4818.40.90.10	---衛生用毛巾	---Sanitary towels	15	C
4818.40.90.90	---其他	---Other	15	C
4818.50.00.00	-衣著及服飾附屬品	-Articles of apparel and clothing accessories	15	C
4818.90	-其他	-Other		
4818.90.10.00	--醫療或外科手術用	--For medical or surgical use	0	A
4818.90.90.00	--其他	--Other	15	C
48.19	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.		
4819.10.00.00	-瓦楞紙或紙板製之箱、盒及匣	-Cartons, boxes and cases, of corrugated paper or paperboard	5	D
4819.20	-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		
4819.20.10.00	--多層瓦楞紙或紙板製之箱、盒及匣，內襯塑膠或錫箔者	--Cartons, boxes and cases, of multi-ply paperboard interleaved with plastic or aluminium foil ("Tetrabrik" and the like)	0	A

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4819.20.20.00	--瓦楞紙或紙板製之箱、盒及匣， 內襯塑膠或石臘以防水者	--Cartons, boxes and cases water-proofed with plastic sheeting, paraffin or other materials	5	B
4819.20.90.00	--其他	--Other	5	B
4819.30	-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		
4819.30.10.00	--多層瓦楞紙，內襯塑膠或錫箔者	--Multi-ply, of kraft paper, interleaved with plastics or aluminium	0	A
4819.30.90.00	--其他	--Other	5	B
4819.40.00.00	-其他紙袋，包括錐形者	-Other sacks and bags, including cones	5	C
4819.50.00.00	-其他包裝容器，包括唱片封套	-Other packing containers, including record sleeves	5	D
4819.60.00.00	-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, shops or the like	5	B
48.20	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 or paperboard.		
4820.10.00	-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		
4820.10.00.10	--信紙	--Blocks of letter paper	0	A
4820.10.00.90	--其他	--Other	15	C
4820.20.00.00	-練習簿	-Exercise books	0	A
4820.30.00	-裝訂冊（書籍封套除外），紙夾 及文卷套	-Binders (other than book covers), folders and file covers		
4820.30.00.10	--紙夾	--Folders	15	C
4820.30.00.20	--裝訂冊（書籍封套除外），紙夾 及文卷套	--Binders with rings or other fastener dispositive with a internal diameter not exceeding 2 inches for scholar usage	0	A
4820.30.00.90	--其他	--Other	15	C
4820.40.00.00	-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	15	C
4820.50.00	-收集樣本或收集物之簿冊	-Albums for samples or for collections		
4820.50.00.10	--樣本	--for samples	15	C
4820.50.00.90	--其他	--Other	15	C
4820.90.00	-其他	-Other		
4820.90.00.10	--目錄卡	--Bibliography cards.	0	A
4820.90.00.90	--其他	--Other	15	C
48.21	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		
4821.10.00.00	-已印刷	-Printed	15	E
4821.90.00.00	-其他	-Other	15	D

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
48.22	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)		
4822.10.00.00	-供紡織紗線纏繞用者	-Of a kind used for winding textile yarn	0	A
4822.90.00.00	-其他	-Other	0	A
48.23	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 cellulose fibres		
4823.1	-成條或成捲之塗膠或塗接著劑之紙：	-Gummed or adhesive paper, in strips or rolls:		
4823.12.00.00	--自黏性者	--Self-adhesive	10	E
4823.19.00.00	--其他	--Other	10	C
4823.20.00.00	-過濾紙及紙板	-Filter paper and paperboard	0	A
4823.40.00.00	-已印刷自動紀錄機用之成捲、成張或盤狀紀錄紙	- Graph paper for recording apparatus	0	A
4823.60.00.00	-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	15	C
4823.70	-紙漿之模製或壓製品	-Moulded or pressed articles of paper pulp		
4823.70.10.00	--塑造成型以包裝及運輸蛋類者	--Moulded articles for packing and transporting eggs	5	B
4823.70.90.00	--其他	--Other	5	B
4823.90	-其他	-Other		
4823.90.30.00	--多孔天然瓦楞紙（具六邊形孔），不論是否塗佈塗料者	--Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	0	A
4823.90.40	--香腸用腸衣	--Sausage casings		
4823.90.40.10	---不浸透性	---Impermeable	0	A
4823.90.40.90	---其他	---Other	0	A
4823.90.50.00	--電氣用絕緣紙	--Electrical insulation paper	0	A
4823.90.9	--其他製品：	--Other articles:		
4823.90.91.00	--糖果用捲筒紙	---"Sticks" of rolled paper for confectionary	0	A
4823.90.99.00	---其他	---Other	5	B

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		
49.01	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 single sheets		
4901.10.00.00	-單頁，是否摺疊者均在內	-In single sheets, whether or not folded	0	A
4901.9	-其他：	-Other :		
4901.91.00.00	--字典及百科全書，及其分期發行者	--Dictionaries and encyclopaedias, and serial instalments thereof	0	A
4901.99.00.00	--其他	--Other	0	A
49.02	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 advertising material		
4902.10.00	-至少每週發行四次者	-Appearing at least four times a week		
4902.10.00.10	--教科書及科學類	--School and scientific	0	A
4902.10.00.90	--其他	--Other	0	A
4902.90.00	-其他	-Other		
4902.90.00.10	--教科書及科學類	--School and scientific	0	A
4902.90.00.90	--其他	--Other	0	A
4903.00.00.00	兒童圖畫書、繪畫簿或著色簿	Children's picture, drawing or colouring books	0	A
4904.00.00.00	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	5	B
49.05	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		
4905.10.00.00	-球儀圖	-Globes	0	A
4905.9	-其他：	-Other :		
4905.91.00	--成冊者	--In book-form		
4905.91.00.10	---地圖	---Maps	0	A
4905.91.00.90	---其他	---Other	0	A
4905.99.00	--其他	--Other		
4905.99.00.10	---地圖	---Maps	0	A
4905.99.00.90	---其他	---Other	0	A
49.06	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		
4906.00.00.10	-地圖	-Maps	0	A
4906.00.00.90	-其他	-Other	5	B
49.07	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		
4907.00.10.00	-郵票、印花稅票或類似票品；印有該項票樣之紙張	- Postage, revenue or similar stamps; stamp-impressed paper	0	A
4907.00.20.00	-鈔票用紙	- Banknotes	0	A

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4907.00.90	-其他:	-Other:		
4907.00.90.10	--樂透卷	--Lottery notes	15	C
4907.00.90.90	--其他	--Other	15	C
49.08	轉印紙(轉印圖畫紙)	Transfers (decalcomanias)		
4908.10.00.00	轉印紙(轉印圖畫紙),可瓷化	Transfers (decalcomanias), vitrifiable	0	A
4908.90.00	-其他	-Other		
4908.90.00.10	--塑膠工業用熱固性的	--Thermal-solid for the plastic industry	5	B
4908.90.00.20	--用以高壓槽或加熱槽之工業用轉換紙	--Industrial base on transfer paper or like, for stamping through pressure or heat	5	B
4908.90.00.90	--其他	--Other	5	B
4909.00.00.00	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	15	C
4910.00.00.00	各種印刷曆,包括檯曆	Calendars of any kind, printed, including calendar blocks	15	C
49.11	其他印刷品,包括印成之圖畫及照片等	Other printed matter, including printed pictures and photographs		
4911.10	-貿易廣告品,商品型錄及其類似品	-Trade advertising material, commercial catalogues and the like		
4911.10.10.00	--機器及電器品使用說明書、藥品使用說明書及說明圖等	-- Instruction manuals for machines and appliances, illustrated brochures and sheets with directions for use for pharmaceutical or veterinary products	0	A
4911.10.90.00	--其他	--Other	15	C
4911.9	-其他:	-Other :		
4911.91.00	--圖畫、圖案及照片	--Pictures, designs and photographs		
4911.91.00.10	---地圖	---Maps	0	A
4911.91.00.20	---教育性的	---Educative lamina	0	A
4911.91.00.90	---其他	---Other	15	C
4911.99	--其他	--Other		
4911.99.10.00	---彩券刮碼卡	- - Lottery scratch cards	0	A
4911.99.90	---其他	---Other		
4911.99.90.10	----地圖	----Maps	0	A
4911.99.90.90	----其他	----Other	15	C

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		
5001.00.00.00	適於繅絲之蠶繭	Silk-worm cocoons suitable for reeling	0	A
5002.00.00.00	生絲（未加撚者）	Raw silk (not thrown)	0	A
50.03	廢絲（包括不適用於繅絲之蠶繭， 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)		
5003.10.00.00	- 未梳或未精梳之廢絲	-Not carded or combed	0	A
5003.90.00.00	- 其他	- Other	0	A
5004.00.00.00	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	5	B
5005.00.00.00	廢絲紡成之紗，非供零售用者	Yarn spun from silk waste, not put up for retail sale	5	B
5006.00.00.00	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	5	B
50.07	絲或廢絲織成之梭織物	Woven fabrics of silk or of silk waste		
5007.10.00.00	- 絲屑織成之織物	- Fabrics of noil silk	5	C
5007.20.00.00	- 其他織物，含絲或廢絲重量在8 5%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	5	C
5007.90.00.00	- 其他織物	- Other fabrics	5	C

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		
51.01	未初梳或未精梳羊毛	Wool, not carded or combed		
5101.1	- 含脂羊毛，包括洗後被毛：	-Greasy, including fleece-washed wool:		
5101.11.00.00	-- 剪取羊毛	-- Shorn wool	0	A
5101.19.00.00	-- 其他	-- Other	0	A
5101.2	- 已脫脂，未經碳化處理者：	-Degreased, not carbonised :		
5101.21.00.00	剪取羊毛	-- Shorn wool	0	A
5101.29.00.00	-- 其他	-- Other	0	A
5101.30.00.00	- 經碳化處理者	- Carbonised	0	A
51.02	未初梳或未精梳之動物粗細毛	Fine or coarse animal hair, not carded or		
5102.1	- 動物細毛	- Fine animal hair :		
5102.11.00.00	-- 喀什米爾羊毛	-- Of kashmir (cashmere) goats	0	A
5102.19.00.00	-- 其他	-- Other	0	A
5102.20.00.00	- 動物粗毛	- Coarse animal hair	0	A
51.03	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 gartnetted stock		
5103.10.00.00	- 羊毛或動物細毛之精梳落纖	- Noils of wool or of fine animal hair	0	A
5103.20.00.00	- 其他廢羊毛或動物廢細毛	- Other waste of wool or of fine animal hair	0	A
5103.30.00.00	- 動物廢粗毛	- Waste of coarse animal hair	0	A
5104.00.00.00	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	0	A
51.05	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		
5105.10.00.00	- 初梳羊毛	- Carded wool	0	A
5105.2	- 毛條和其他精梳羊毛：	-Wool tops and other combed wool :		
5105.21.00.00	-- 精梳羊毛之碎片	-- Combed wool in fragments	0	A
5105.29.00.00	-- 其他	-- Other	0	A
5105.3	- 初梳或精梳之動物細毛	- Fine animal hair, carded or combed :		
5105.31.00.00	-- 喀什米爾羊毛	-- Of kashmir (cashmere) goats	0	A
5105.39.00.00	-- 其他	-- Other	0	A
5105.40.00.00	- 初梳或精梳之動物粗毛	- Coarse animal hair, carded or combed	0	A
51.06	非供零售用初梳羊毛紗（紡毛	Yarn of carded wool, not put up for retail sale		
5106.10.00.00	- 含羊毛重量在85%及以上者	- Containing 85% or more by weight of wool	5	C
5106.20.00.00	- 含羊毛重量未達85%者	- Containing less than 85% by weight of wool	5	C
51.07	非供零售用精梳羊毛紗（梳毛	Yarn of combed wool, not put up for retail		
5107.10.00.00	- 含羊毛重量在85%及以上者	- Containing 85% or more by weight of wool	5	C
5107.20.00.00	- 含羊毛重量未達85%者	- Containing less than 85% by weight of wool	5	C
51.08	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		
5108.10.00.00	- 初梳者	- Carded	5	C
5108.20.00.00	- 精梳者	- Combed	5	C
51.09	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		
5109.10.00.00	- 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	5	C
5109.90.00.00	- 其他	- Other	5	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
5110.00.00.00	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	5	C
51.11	羊毛或動物細毛紡毛梭織物	Woven fabrics of carded wool or of carded fine animal hair		
5111.1	- 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:		
5111.11.00.00	-- 每平方公尺重量不超過 300 公克者	-- Of a weight not exceeding 300 g/m ²	5	C
5111.19.00.00	-- 其他	-- Other	5	C
5111.20.00.00	- 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	5	C
5111.30.00.00	- 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	5	C
5111.90.00.00	- 其他	- Other	5	C
51.12	羊毛或動物細毛梳毛梭織物	Woven fabrics of combed wool or of combed fine animal hair		
5112.1	- 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:		
5112.11.00.00	-- 每平方公尺重量不超過 200 公克者	-- Of a weight not exceeding 200 g/m ²	5	C
5112.19.00.00	-- 其他	-- Other	5	C
5112.20.00.00	- 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	5	C
5112.30.00.00	- 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	5	C
5112.90.00.00	- 其他	- Other	5	C
5113.00.00.00	動物粗毛或馬毛製之梭織物	Woven fabrics of coarse animal hair or of horsehair	5	C

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		
5201.00.00.00	未初梳或未精梳之棉花	Cotton, not carded or combed	0	A
52.02	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)		
5202.10.00.00	- 廢棉紗（包括廢棉線）	- Yarn waste (including thread waste)	0	A
5202.9	- 其他：	- Other：		
5202.91.00.00	-- 經拉鬆處理之回收棉纖維	-- Garnetted stock	0	A
5202.99.00.00	-- 其他	-- Other	0	A
5203.00.00.00	初梳或精梳之棉花	Cotton, carded or combed	0	A
52.04	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		
5204.1	- 非供零售用者：	- Not put up for retail sale：		
5204.11.00.00	-- 含棉重量在85%及以上者	-- Containing 85% or more by weight of	5	C
5204.19.00.00	-- 其他	-- Other	5	C
5204.20.00.00	- 供零售用者	- Put up for retail sale	5	C
52.05	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		
5205.1	- 單股未精梳棉紗：	- Single yarn, of uncombed fibres：		
5205.11.00.00	-- 支數在714.29分德士及以上（公制支數不超過14支）	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C
5205.12.00.00	-- 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)	5	C
5205.13.00.00	-- 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)	5	C
5205.14.00.00	-- 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)	5	C
5205.15.00.00	-- 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)	5	C
5205.2	- 單股精梳棉紗：	- Single yarn, of combed fibres：		
5205.21.00.00	-- 支數在714.29分德士及以上（公制支數不超過14支）	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C
5205.22.00.00	-- 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)	5	C
5205.23.00.00	-- 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)	5	C
5205.24.00.00	-- 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)	5	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
5205.26.00.00	-- 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	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5	C
5205.27.00.00	-- 支數在8 3 · 3 3分德士及以上，未達1 0 6 · 3 8分德士（公制支數超過9 4支，但不超過1 2 0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)	5	C
5205.28.00.00	-- 支數在8 3 · 3 3分德士以下（公制支數超過1 2 0支）者	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	5	C
5205.3	- 多股（合股）或粗股未精梳棉紗：	-Multiple (folded) or cabled yarn, of uncombed fibres:		
5205.31.00.00	-- 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 single yarn)	5	C
5205.32.00.00	-- 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)	5	C
5205.33.00.00	-- 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)	5	C
5205.34.00.00	-- 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)	5	C
5205.35.00.00	-- 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	5	C
5205.4	- 多股（合股）或粗股精梳棉紗：	-Multiple (folded) or cabled yarn, of combed fibres :		
5205.41.00.00	-- 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 single yarn)	5	C
5205.42.00.00	-- 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)	5	C
5205.43.00.00	-- 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)	5	C
5205.44.00.00	-- 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)	5	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
5205.46.00.00	--單股紗支數在106·38分德士及以上，未達125分德士（公制支數超過80支，但不超過94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)	5	C
5205.47.00.00	--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 yarn)	5	C
5205.48.00.00	--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 single yarn)	5	C
52.06	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		
5206.1	- 單股未精梳棉紗：	-Single yarn, of uncombed fibres：		
5206.11.00.00	-- 支數在714·29分德士及以上（公制支數不超過14支）	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C
5206.12.00.00	-- 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)	5	C
5206.13.00.00	-- 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)	5	C
5206.14.00.00	-- 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）	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C
5206.15.00.00	-- 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)	5	C
5206.2	- 單股精梳棉紗：	-Single yarn, of combed fibres：		
5206.21.00.00	-- 支數在714·29分德士及以上（公制支數不超過14支）	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	C
5206.22.00.00	-- 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)	5	C
5206.23.00.00	-- 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)	5	C
5206.24.00.00	-- 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）	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	C
5206.25.00.00	-- 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)	5	C
5206.3	- 多股（合股）或粗股未精梳棉紗：	- Multiple (folded) or cabled yarn, of uncombed fibres：		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
5206.31.00.00	-- 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 single yarn)	5	C
5206.32.00.00	-- 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)	5	C
5206.33.00.00	-- 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)	5	C
5206.34.00.00	-- 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)	5	C
5206.35.00.00	-- 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	5	C
5206.4	- 多股(合股)或粗股精梳棉紗:	-Multiple (folded) or cabled yarn, of combed fibres :		
5206.41.00.00	-- 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 single yarn)	5	C
5206.42.00.00	-- 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)	5	C
5206.43.00.00	-- 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)	5	C
5206.44.00.00	-- 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)	5	C
5206.45.00.00	-- 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	5	C
52.07	供零售用棉紗(縫紉線除外)	Cotton yarn (other than sewing thread) put up for retail sale		
5207.10.00.00	- 含棉重量在8 5%及以上者	- Containing 85% or more by weight of cotton	5	C
5207.90.00.00	- 其他	- Other	5	C
52.08	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/m2		
5208.1	- 未漂白者:	-Unbleached :		
5208.11.00.00	-- 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/m2	5	C
5208.12.00.00	-- 平紋梭織物,每平方公尺重量超過1 0 0公克,但不超過2 0 0公克者	-- Plain weave, weighing more than 100 g/m2	5	B

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
5208.13.00.00	-- 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	5	B
5208.19.00.00	-- 其他織物	-- Other fabrics	5	C
5208.2	- 漂白者：	- Bleached：		
5208.21.00.00	-- 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/m2	5	C
5208.22.00.00	-- 平紋梭織物，每平方公尺重量超過 1 0 0 公克者，不超過 2 0 0 公克者	-- Plain weave, weighing more than 100 g/m2	5	C
5208.23.00.00	-- 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	5	C
5208.29.00.00	-- 其他織物	-- Other fabrics	5	C
5208.3	- 染色者：	- Dyed：		
5208.31.00.00	-- 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/m2	5	B
5208.32.00.00	-- 平紋梭織物，每平方公尺重量超過 1 0 0 公克，不超過 2 0 0	-- Plain weave, weighing more than 100 g/m2	5	B
5208.33.00.00	-- 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	5	B
5208.39.00.00	-- 其他織物	-- Other fabrics	5	B
5208.4	- 異色紗織成者：	-Of yarns of different colours：		
5208.41.00.00	-- 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/m2	5	C
5208.42.00.00	-- 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/m2	5	B
5208.43.00.00	-- 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	5	C
5208.49.00.00	-- 其他織物	-- Other fabrics	5	C
5208.5	- 印花者：	-Printed：		
5208.51.00.00	-- 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/m2	5	C
5208.52.00.00	-- 平紋梭織物，每平方公尺重量超過 1 0 0 公克，不超過 2 0 0	-- Plain weave, weighing more than 100 g/m2	5	C
5208.53.00.00	-- 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	5	C
5208.59.00.00	-- 其他織物	-- Other fabrics	5	C
52.09	棉梭織物，含棉重量在 8 5 % 及以上而每平方公尺重量超過 2 0 0 公克者	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2		
5209.1	- 未漂白者：	-Unbleached：		
5209.11.00.00	-- 平紋梭織物	-- Plain weave	5	B
5209.12	-- 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		
5209.12.10.00	--- 每平方公尺重量在 400 公克及以上者	--- Weighing 400 g/m2 or more	5	C
5209.12.90.00	--- 其他	--- Other	5	C
5209.19.00.00	-- 其他梭織物	-- Other fabrics	5	C
5209.2	- 漂白者：	- Bleached：		
5209.21.00.00	-- 平紋梭織物	-- Plain weave	5	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
5209.22.00.00	-- 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	5	C
5209.29.00.00	-- 其他梭織物	-- Other fabrics	5	C
5209.3	- 染色者：	- Dyed :		
5209.31.00.00	-- 平紋梭織物	-- Plain weave	5	B
5209.32	-- 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		
5209.32.10.00	--- 每平方公尺重量在400公克及以上者	--- Weighing 400 g/m2 or more	5	B
5209.32.20.00	--- 用壓克力樹脂浸漬者	--- Of yarn impregnated with acrylic resin	5	C
5209.32.90.00	--- 其他	--- Other	5	C
5209.39.00.00	其他梭織物	-- Other fabrics	5	B
5209.4	- 異色紗織成者：	- Of yarns of diferent colours :		
5209.41.00.00	-- 平紋梭織物	-- Plain weave	5	B
5209.42	-- 牛仔布	-- Denim		
5209.42.10.00	--- 每平方公尺重量在400公克及以上者	'--- Weighing 400 g/m2 or more	0	A
5209.42.90.00	--- 其他	--- Other	5	C
5209.43	-- 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		
5209.43.10.00	--- 每平方公尺重量在400公克以上	--- Weighing 400 g/m2 or more	5	C
5209.43.90.00	--- 其他	--- Other	5	C
5209.49.00.00	-- 其他梭織物	-- Other fabrics	5	C
5209.5	- 印花者：	-Printed :		
5209.51.00.00	-- 平紋梭織物	-- Plain weave	5	C
5209.52.00.00	-- 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	5	C
5209.59.00.00	-- 其他梭織物	-- Other fabrics	5	C
52.10	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 not more than 200 g/m ²		
5210.1	- 未漂白者：	-Unbleached :		
5210.11.00.00	-- 平紋梭織物	-- Plain weave	5	C
5210.12.00.00	-- 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	5	C
5210.19.00.00	-- 其他梭織物	-- Other fabrics	5	C
5210.2	- 漂白者：	-Bleached :		
5210.21.00.00	-- 平紋梭織物	-- Plain weave	5	C
5210.22.00.00	-- 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	5	C
5210.29.00.00	-- 其他梭織物	-- Other fabrics	5	C
5210.3	- 染色者：	-Dyed :		
5210.31.00.00	-- 平紋梭織物	-- Plain weave	5	B
5210.32.00.00	-- 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	5	C
5210.39.00.00	-- 其他梭織物	-- Other fabrics	5	B
5210.4	- 異色紗織成者：	-Of yarns of different colours :		
5210.41.00.00	-- 平紋梭織物	-- Plain weave	5	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
5210.42.00.00	-- 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	5	C
5210.49.00.00	-- 其他梭織物	-- Other fabrics	5	C
5210.5	- 印花者：	-Printed：		
5210.51.00.00	-- 平紋梭織物	-- Plain weave	5	C
5210.52.00.00	-- 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	5	C
5210.59.00.00	-- 其他梭織物	-- Other fabrics	5	C
52.11	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 more than 200 g/m2		
5211.1	- 未漂白者：	-Unbleached：		
5211.11.00.00	-- 平紋梭織物	-- Plain weave	5	C
5211.12.00.00	-- 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	5	C
5211.19.00.00	-- 其他梭織物	-- Other fabrics	5	C
5211.2	- 漂白者：	-Bleached：		
5211.21.00.00	-- 平紋梭織物	-- Plain weave	5	C
5211.22.00.00	-- 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	5	C
5211.29.00.00	-- 其他梭織物	-- Other fabrics	5	C
5211.3	- 染色者：	- Dyed：		
5211.31.00.00	-- 平紋梭織物	-- Plain weave	5	C
5211.32.00.00	-- 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	5	C
5211.39.00.00	-- 其他梭織物	-- Other fabrics	5	B
5211.4	- 異色紗織成者：	- Of yarns of different colours：		
5211.41.00.00	-- 平紋梭織物	-- Plain weave	5	C
5211.42.00.00	-- 牛仔布	-- Denim	5	C
5211.43.00.00	-- 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 crosstwill	5	C
5211.49.00.00	-- 其他梭織物	-- Other fabrics	5	C
5211.5	- 印花者：	-Printed：		
5211.51.00.00	-- 平紋梭織物	-- Plain weave	5	C
5211.52.00.00	-- 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	5	C
5211.59.00.00	-- 其他梭織物	-- Other fabrics	5	C
52.12	其他棉梭織物	Other woven fabrics of cotton		
5212.1	- 每平方公尺重量不超過 200 公克者：	- Weighing not more than 200 g/m2		
5212.11.00.00	-- 未漂白者	-- Unbleached	5	C
5212.12.00.00	-- 漂白者	-- Bleached	5	B
5212.13.00.00	-- 染色者	-- Dyed	5	B
5212.14.00.00	-- 異色紗織成者（條紋梭織物）	-- Of yarns of different colours	5	C
5212.15.00.00	-- 印花者	-- Printed	5	B
5212.2	- 每平方公尺重量超過 200 公克者：	-Weighing more than 200 g/m2		
5212.21.00.00	-- 未漂白者	-- Unbleached	5	C
5212.22.00.00	-- 漂白者	-- Bleached	5	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
5212.23.00.00	-- 染色者	-- Dyed	5	C
5212.24.00.00	-- 異色紗織成者（條紋梭織物）	-- Of yarns of different colours	5	C
5212.25.00.00	-- 印花者	-- Printed	5	C

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		
53.01	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 garnetted stock)		
5301.10.00.00	- 生或已浸漬之亞麻	- Flax, raw or retted	0	A
5301.2	- 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	- Flax, broken, scutched, hackled or otherwise processed, but not spun :		
5301.21.00.00	-- 碎亞麻或打清亞麻	-- Broken or scutched	0	A
5301.29.00.00	-- 其他	-- Other	0	A
5301.30.00.00	-- 亞麻束及廢料	-- Flax tow and waste	0	A
53.02	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 garnetted		
5302.10.00.00	- 生或已浸漬之大麻	- True hemp, raw or retted	0	A
5302.90.00.00	- 其他	- Other	0	A
53.03	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	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)		
5303.10	- 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		
5303.10.10.00	-- 生或已浸漬之黃麻	-- Kenaf	0	A
5303.10.90.00	-- 其他	-- Other	0	A
5303.90.00.00	- 其他	- Other	0	A
53.04	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)		
5304.10	- 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		
5304.10.10.00	-- 龍舌蘭	-- Cabuya and henequen	0	A
5304.10.90.00	-- 其他	-- Other	0	A
5304.90.00.00	- 其他	-Other	0	A
53.05	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)		
5305.1	- 椰殼纖維：	- Of coconut (coir) :		
5305.11.00.00	-- 生者	-- Raw	0	A
5305.19.00.00	-- 其他	-- Other	0	A
5305.2	- 麻蕉纖維：	- Of abaca:		
5305.21.00.00	-- 生者	-- Raw	0	A
5305.29.00.00	-- 其他	-- Other	0	A
5305.90.00	- 其他	- Other		
5305.90.00.10	-- 生麻蕉纖維	-- Raw	0	A
5305.90.00.90	-- 其他	-- Other	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
53.06	亞麻紗	Flax yarn		
5306.10.00.00	- 單股紗	- Single	5	C
5306.20.00.00	- 多股（合股）或粗股紗	- Multiple (folded) or cabled	5	C
53.07	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		
5307.10.00.00	- 單股紗	- Single	5	C
5307.20.00.00	- 多股（合股）或粗股紗	- Multiple (folded) or cabled	5	C
53.08	其他紡織用植物纖維紗；紙紗	Yarn of other vegetable textile fibres; paper		
5308.10.00.00	- 椰殼纖維紗	- Coir yarn	5	C
5308.20.00.00	- 大麻紗	- True hemp yarn	5	C
5308.90	- 其他	- Other		
5308.90.10.00	-- 苧麻紗	-- Ramie yarn	5	C
5308.90.90.00	-- 其他	-- Other	5	C
53.09	亞麻梭織物	Woven fabrics of flax		
5309.1	- 含亞麻重量在 8 5 % 及以上者：	- Containing 85% or more by weight of flax:		
5309.11.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C
5309.19.00.00	-- 其他	-- Other	5	C
5309.2	- 含亞麻重量未達 8 5 % 者：	- Containing less than 85% by weight of flax :		
5309.21.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C
5309.29.00.00	-- 其他	-- Other	5	C
53.10	第 5 3 0 3 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.5303		
5310.10.00.00	- 未漂白者	- Unbleached	5	C
5310.90.00.00	- 其他	- Other	5	C
53.11	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		
5311.00.10.00	- 紙紗之梭織物	- Woven fabrics of paper yarn	5	C
5311.00.90.00	- 其他	- Other	5	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
54	第五十四章 人造纖維絲	Chapter 54 Man-made filaments		
54.01	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		
5401.10	- 合成纖維絲製	- Of synthetic filaments		
5401.10.10.00	-- 非供零售用者	-- Not put up for retail sale	5	C
5401.10.20.00	-- 供零售用者	-- Put up for retail sale	5	B
5401.20	- 再生纖維絲製	- Of artificial filaments		
5401.20.10.00	-- 非供零售用者	-- Not put up for retail sale	5	C
5401.20.20.00	-- 供零售用者	-- Put up for retail sale	5	C
54.02	合成纖維絲紗（縫紉線除外）， 包括支數未達67分德士（60 • 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 decitex		
5402.10.00.00	- 高強力尼龍或其他聚醯胺紗	- High tenacity yarn of nylon or other	0	A
5402.20.00.00	- 高強力聚酯紗	- High tenacity yarn of polyesters	0	A
5402.3	- 加工紗：	- Textured yarn：		
5402.31.00.00	-- 尼龍或其他聚醯胺製，每單股 紗支數不超過50德士（即45 0丹尼）者	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5	B
5402.32.00.00	-- 尼龍或其他聚醯胺製，每單股 紗支數超過50德士（即450 丹尼）者	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	5	C
5402.33.00.00	-- 聚酯製	-- Of polyesters	5	B
5402.39.00.00	-- 其他	-- Other	5	C
5402.4	- 其他未加撚或撚度每公尺不超過 50撚之單股紗：	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre：		
5402.41.00.00	-- 尼龍或其他聚醯胺製	-- Of nylon or other polyamides	0	A
5402.42.00.00	-- 聚酯製，半延伸者	-- Of polyesters, partially oriented	0	A
5402.43.00.00	-- 其他聚酯製	-- Of polyesters, other	5	C
5402.49.00.00	-- 其他	-- Other	5	C
5402.5	- 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：		
5402.51.00.00	-- 尼龍或其他聚醯胺製	-- Of nylon or other polyamides	5	C
5402.52.00.00	-- 聚酯製	-- Of polyesters	5	C
5402.59.00.00	-- 其他	-- Other	5	C
5402.6	- 其他多股（合股）或粗股紗：	- Other yarn, multiple (folded) or cabled：		
5402.61.00.00	-- 尼龍或其他聚醯胺製	-- Of nylon or other polyamides	5	C
5402.62.00.00	-- 聚酯製	-- Of polyesters	5	C
5402.69.00.00	-- 其他	-- Other	5	C
54.03	再生纖維絲紗（縫紉線除外）， 包括支數未達67分德士（即6 0• 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 decitex		
5403.10.00.00	- 高強力黏液嫻縲絲	- High tenacity yarn of viscose rayon	0	A
5403.20.00.00	- 加工紗	- Textured yarn	5	C
5403.3	- 其他單股紗：	- Other yarn, single：		
5403.31.00.00	-- 黏液嫻縲製，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	5	C

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5403.32.00.00	-- 黏液嫠縲製，撚度每公尺超過 1 2 0 撚者	-- Of viscose rayon, with a twist exceeding 120 turns per metre	5	C
5403.33.00.00	-- 醋酸纖維製	-- Of cellulose acetate	0	A
5403.39.00.00	-- 其他	-- Other	5	C
5403.4	- 其他多股（合股）或粗股紗：	-Other yarn, multiple (folded) or cabled：		
5403.41.00.00	-- 黏液嫠縲製	-- Of viscose rayon	5	C
5403.42.00.00	-- 醋酸纖維製	-- Of cellulose acetate	5	C
5403.49.00.00	-- 其他	-- Other	5	C
54.04	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 syn- hetic textile materials of an apparent width not exceeding 5 mm		
5404.10	- 單絲	- Monofilament		
5404.10.10.00	-- 聚醯胺製，長度不超過6公分，直 徑不超過0.31公釐，牙刷毛用	-- Of polyamides, of a length not exceeding 6 cm and a diameter not exceeding 0.31 mm for toothbrushes	0	A
5404.10.90.00	-- 其他	-- Other	5	C
5404.90.00.00	- 其他	- Other	5	C
5405.00.00.00	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	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 exceeding 5 mm	5	C
54.06	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		
5406.10.00.00	- 合成纖維絲紗	- Synthetic filament yarn	5	C
5406.20.00.00	- 再生纖維絲紗	- Artificial filament yarn	5	C
54.07	合成纖維絲紗梭織物，包括以第 5 4 0 4 節材料製成之梭織物	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 5404		
5407.10.00.00	- 高強力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	0	A
5407.20.00.00	- 扁條或類似物之梭織物	- Woven fabrics obtained from strip or the like	5	C
5407.30.00.00	- 第十一類註九之織物	- Fabrics specified in Note 9 to Section XI	5	C
5407.4	- 其他梭織物，含尼龍或其他聚醯 胺絲重量在8 5 %及以上者：	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides：		
5407.41	-- 未漂白或漂白者	-- Unbleached or bleached		
5407.41.10.00	--- 每平方公分密度超過70條紗	--- Of a density exceeding 70 yarns per cm2	5	B
5407.41.90.00	--- 其他	--- Other	5	C
5407.42.00.00	-- 染色者	-- Dyed	5	B
5407.43.00.00	-- 異色紗織成者	-- Of yarns of different colours	5	C
5407.44.00.00	-- 印花者	-- Printed	5	C
5407.5	- 其他梭織物，含聚酯加工絲重量 在8 5 %及以上者：	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments		
5407.51.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C
5407.52.00.00	-- 染色者	-- Dyed	5	B
5407.53.00.00	-- 異色紗織成者	-- Of yarns of different colours	5	C
5407.54.00.00	-- 印花者	-- Printed	5	C

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5407.6	- 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 :		
5407.61.00.00	-- 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	5	C
5407.69.00.00	-- 其他	-- Other	5	C
5407.7	- 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 :		
5407.71	-- 未漂白或漂白者	-- Unbleached or bleached		
5407.71.10.00	--- 聚丙烯梭織物,每平方公分密度不超過10條紗	--- Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm2	5	C
5407.71.90.00	--- 其他	--- Other	5	C
5407.72	染色者	-- Dyed		
5407.72.10.00	--- 聚丙烯梭織物,每平方公分密度不超過10條紗	--- Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm2	5	C
5407.72.90.00	--- 其他	--- Other	5	B
5407.73	-- 異色紗織成者	-- Of yarns of different colours		
5407.73.10.00	--- 製輪胎用紡織物,每平方公尺重量在200公克及以上者	--- Fabrics weighing 200 g/m2 or more, of a kind used in the manufacture of tyres	0	A
5407.73.90.00	--- 其他	--- Other	5	C
5407.74.00.00	-- 印花者	-- Printed	5	C
5407.8	- 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:		
5407.81.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C
5407.82.00.00	-- 染色者	-- Dyed	5	C
5407.83.00.00	-- 異色紗織成者	-- Of yarns of different colours	5	C
5407.84.00.00	-- 印花者	-- Printed	5	C
5407.9	- 其他梭織物：	- Other woven fabrics :		
5407.91.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C
5407.92.00.00	-- 染色者	-- Dyed	5	B
5407.93.00.00	-- 異色紗織成者	-- Of yarns of different colours	5	C
5407.94.00.00	-- 印花者	-- Printed	5	C
54.08	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.5405		
5408.10.00.00	- 高強力黏液嫻縈紗梭織物	- Woven fabrics obtained from high tenacity yarn, of viscose rayon	0	A
5408.2	- 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		
5408.21.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C
5408.22.00.00	-- 染色者	-- Dyed	5	C
5408.23.00.00	-- 異色紗織成者	-- Of yarns of different colours	5	C
5408.24.00.00	-- 印花者	-- Printed	5	C
5408.3	- 其他梭織物：	- Other woven fabrics :		
5408.31.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C
5408.32	-- 染色者	-- Dyed		
5408.32.10.00	--- 主要或單獨與棉花混製成之其他梭織物，每平方公分密度超過10條紗及以上,每平方公尺重量超過200公克者	--- Plain weave, containing less than 85% by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm2, weighing more than 200 g/m2	5	C

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5408.32.90.00	--- 其他	--- Other	5	C
5408.33	-- 異色紗織成者	-- Of yarns of different colours		
5408.33.10.00	--- 主要或單獨與棉花混製成之其他梭織物，每平方公分密度超過10條紗及以上，每平方公尺重量超過200公克者	--- Plain weave, containing less than 85% by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm ² , weighing more than 200 g/m ²	5	C
5408.33.90.00	--- 其他	--- Other	5	C
5408.34.00.00	-- 印花者	-- Printed	5	B

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55	第五十五章 人造纖維棉	Chapter 55 Man-made staple fibres		
55.01	合成纖維絲束	Synthetic filament tow		
5501.10.00.00	- 尼龍或其他聚醯胺製	- Of nylon or other polyamides	0	A
5501.20.00.00	- 聚酯製	- Of polyesters	0	A
5501.30.00.00	- 聚丙烯 或改質聚丙烯 製	- Acrylic or modacrylic	0	A
5501.90.00.00	- 其他	- Other	0	A
5502.00.00.00	再生纖維絲束	Artificial filament tow	0	A
55.03	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		
5503.10.00.00	- 尼龍或其他聚醯胺製	- Of nylon or other polyamides	0	A
5503.20.00.00	- 聚酯製	- Of polyesters	0	A
5503.30.00.00	- 聚丙烯 或改質聚丙烯 製	- Acrylic or modacrylic	0	A
5503.40.00.00	- 聚丙烯製	- Of polypropylene	0	A
5503.90.00.00	- 其他	- Other	0	A
55.04	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		
5504.10.00.00	- 黏液嫆綫製	- Of viscose rayon	0	A
5504.90.00.00	- 其他	- Other	0	A
55.05	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 and garnetted stock) of man-made fibres		
5505.10.00.00	- 合成纖維製	- Of synthetic fibres	0	A
5505.20.00.00	- 再生纖維製	- Of artificial fibres	0	A
55.06	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		
5506.10.00.00	- 尼龍或其他聚醯胺製	- Of nylon or other polyamides	0	A
5506.20.00.00	- 聚酯製	- Of polyesters	0	A
5506.30.00.00	- 聚丙烯 或改質聚丙烯 製	- Acrylic or modacrylic	0	A
5506.90.00.00	- 其他	- Other	0	A
5507.00.00.00	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	0	A
55.08	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		
5508.10	- 合成纖維棉製	- Of synthetic staple fibres		
5508.10.10.00	-- 非供零售用	-- Not put up for retail sale	5	B
5508.10.20.00	-- 供零售用	-- Put up for retail sale	5	C
5508.20	- 再生纖維棉製	- Of artificial staple fibres		
5508.20.10.00	-- 非供零售用	-- Not put up for retail sale	5	C
5508.20.20.00	-- 供零售用	-- Put up for retail sale	5	C
55.09	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		
5509.1	- 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 :		
5509.11.00.00	-- 單股紗	-- Single yarn	5	C
5509.12.00.00	-- 多股（合股）或粗股紗	-- Multiple (folded) or cabled yarn	5	C
5509.2	- 含聚酯纖維棉重量在 85% 及以 上者：	- Containing 85% or more by weight of polyester staple fibres:		
5509.21.00.00	-- 單股紗	-- Single yarn	5	C
5509.22.00.00	-- 多股（合股）或粗股紗	-- Multiple (folded) or cabled yarn	5	C

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5509.3	- 含聚丙烯 或改質聚丙烯 纖維 棉重量在 8 5 % 及以上者 :	- Containing 85% or more by weight of acrylic or modacrylic staple fibres :		
5509.31.00.00	-- 單股紗	-- Single yarn	5	C
5509.32.00.00	-- 多股 (合股) 或粗股紗	-- Multiple (folded) or cabled yarn	5	C
5509.4	- 其他紗, 含合成纖維棉重量在 8 5 % 及以上者 :	- Other yarn, containing 85% or more by weight of synthetic staple fibres :		
5509.41.00.00	-- 單股紗	-- Single yarn	5	C
5509.42.00.00	-- 多股 (合股) 或粗股紗	-- Multiple (folded) or cabled yarn	5	C
5509.5	- 其他聚酯纖維棉紗 :	- Other yarn, of polyester staple fibres :		
5509.51.00.00	-- 主要或單獨與再生纖維棉混製 者	-- Mixed mainly or solely with artificial staple fibres	5	C
5509.52.00.00	-- 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	5	C
5509.53.00.00	-- 主要或單獨與棉花混製之聚酯 纖維棉紗	-- Mixed mainly or solely with cotton	5	C
5509.59.00.00	-- 其他	-- Other	5	C
5509.6	- 其他聚丙烯 或改質聚丙烯 纖 維棉紗 :	- Other yarn, of acrylic or modacrylic staple fibres :		
5509.61.00.00	-- 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	5	C
5509.62.00.00	-- 主要或單獨與棉花混製者	-- Mixed mainly or solely with cotton	5	C
5509.69.00.00	-- 其他	-- Other	5	C
5509.9	- 其他合成纖維棉紗 :	- Other yarn :		
5509.91.00.00	-- 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	5	C
5509.92.00.00	-- 主要或單獨與棉花混製者	-- Mixed mainly or solely with cotton	5	C
5509.99.00.00	-- 其他	-- Other	5	C
55.10	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		
5510.1	- 含再生纖維棉重量在 8 5 % 及 以上者 :	- Containing 85% or more by weight of artificial staple fibres:		
5510.11.00.00	-- 單股紗	-- Single yarn	5	C
5510.12.00.00	-- 多股 (合股) 或粗股紗	-- Multiple (folded) or cabled yarn	5	C
5510.20.00.00	- 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	5	C
5510.30.00.00	- 主要或單獨與棉花混製之其他紗	- Other yarn, mixed mainly or solely with	5	C
5510.90.00.00	- 其他紗	- Other yarn	5	C
55.11	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		
5511.10.00.00	- 合成纖維棉製, 含合成纖維重量 在 8 5 % 及以上者	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	5	C
5511.20.00.00	- 合成纖維棉製, 含合成纖維重量 未達 8 5 % 者	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	5	C
5511.30.00.00	- 再生纖維棉製	- Of artificial staple fibres	5	C
55.12	含合成纖維棉重量在 8 5 % 及 以上之梭織物	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres		
5512.1	- 含聚酯纖維棉重量在 8 5 % 及 以上者 :	- Containing 85% or more by weight of polyester staple fibres :		
5512.11.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C

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5512.19	-- 其他	-- Other		
5512.19.10.00	--- 斜紋織物（經紗），以未漂白或漂白經紗及染色之緯紗，每平方公尺重量超過400公克	--- Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m ² or	5	C
5512.19.90.00	--- 其他	--- Other	5	C
5512.2	- 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 :		
5512.21.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C
5512.29.00.00	-- 其他	-- Other	5	C
5512.9	- 其他：	- Other :		
5512.91.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C
5512.99.00.00	-- 其他	-- Other	5	C
55.13	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/m ²		
5513.1	- 未漂白或漂白者：	- Unbleached or bleached :		
5513.11.00.00	-- 聚酯纖維棉製，平紋梭織者	-- Of polyester staple fibres, plain weave	5	C
5513.12.00.00	-- 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	5	C
5513.13.00.00	-- 其他聚酯纖維棉梭織物	-- Other woven fabrics of polyester staple	5	B
5513.19.00.00	-- 其他梭織物	-- Other woven fabrics	5	C
5513.2	- 染色者：	- Dyed :		
5513.21.00.00	-- 聚酯纖維棉製，平紋梭織者	-- Of polyester staple fibres, plain weave	5	B
5513.22.00.00	-- 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	5	C
5513.23.00.00	-- 其他聚酯纖維棉梭織物	-- Other woven fabrics of polyester staple	5	B
5513.29.00.00	-- 其他梭織物	-- Other woven fabrics	5	C
5513.3	- 異色紗織成者：	- Of yarns of different colours :		
5513.31.00.00	-- 聚酯纖維棉製，平紋梭織者	-- Of polyester staple fibres, plain weave	5	C
5513.32.00.00	-- 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	5	C
5513.33.00.00	-- 其他聚酯纖維棉梭織物	-- Other woven fabrics of polyester staple	5	C
5513.39.00.00	-- 其他梭織物	-- Other woven fabrics	5	B
5513.4	- 印花者：	- Printed :		
5513.41.00.00	-- 聚酯纖維棉製，平紋梭織者	-- Of polyester staple fibres, plain weave	5	C
5513.42.00.00	-- 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	5	C
5513.43.00.00	-- 其他聚酯纖維棉梭織物	-- Other woven fabrics of polyester staple	5	C
5513.49.00.00	-- 其他梭織物	-- Other woven fabrics	5	C
55.14	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/m ²		
5514.1	- 未漂白或漂白者：	- Unbleached or bleached :		
5514.11	-- 聚酯纖維棉製，平紋梭織者	-- Of polyester staple fibres, plain weave		
5514.11.10.00	--- 每平方公尺重量超過200公克	--- Weighing more than 200 g/m ²	5	C
5514.11.90.00	--- 其他	--- other	5	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
5514.12.00.00	-- 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	5	C
5514.13.00.00	-- 其他聚酯纖維棉梭織物	-- Other woven fabrics of polyester staple	5	C
5514.19.00.00	-- 其他合成纖維梭織物	-- Other woven fabrics	5	C
5514.2	- 染色者：	- Dyed :		
5514.21.00.00	-- 聚酯纖維棉製，平紋梭織者	-- Of polyester staple fibres, plain weave	5	B
5514.22.00.00	-- 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	5	C
5514.23.00.00	-- 其他斜紋編製布	-- Other woven fabrics of polyester staple	5	B
5514.29.00.00	-- 其他合成纖維棉梭織物	-- Other woven fabrics	5	C
5514.3	- 異色紗織成者：	- Of yarns of different colours :		
5514.31.00.00	-- 聚酯纖維棉製，平紋梭織者	-- Of polyester staple fibres, plain weave	5	C
5514.32	-- 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		
5514.32.10.00	--- 每平方公尺重量超過400公克者	--- Weighing 400 g/m2 or more	5	C
5514.32.90.00	--- 其他	--- Other	5	C
5514.33.00.00	-- 其他聚酯纖維棉梭織物	-- Other woven fabrics of polyester staple	5	C
5514.39.00.00	-- 其他梭織物	-- Other woven fabrics	5	C
5514.4	- 印花：	- Printed :		
5514.41.00.00	-- 聚酯纖維棉製，平紋梭織者	-- Of polyester staple fibres, plain weave	5	C
5514.42.00.00	-- 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	5	C
5514.43.00.00	-- 其他聚酯纖維棉梭織物	-- Other woven fabrics of polyester staple	5	C
5514.49.00.00	-- 其他梭織物	-- Other woven fabrics	5	C
5515	其他合成纖維棉梭織物	Other woven fabrics of synthetic staple fibres		
5515.1	- 聚酯纖維棉製：	- Of polyester staple fibres :		
5515.11.00.00	-- 主要或單獨與黏液嫫縲纖維棉混製者	-- Mixed mainly or solely with viscose rayon staple fibres	5	C
5515.12.00.00	-- 主要或單獨與人造纖維絲混製者	-- Mixed mainly or solely with man-made filaments	5	C
5515.13.00.00	-- 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	5	C
5515.19.00.00	-- 其他	-- Other	5	C
5515.2	- 聚丙烯 或改質聚丙烯 纖維棉製：	- Of acrylic or modacrylic staple fibres :		
5515.21.00.00	-- 主要或單獨與人造纖維絲混製者	-- Mixed mainly or solely with man-made filaments	5	C
5515.22.00.00	-- 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	5	C
5515.29.00.00	-- 其他	-- Other	5	C
5515.9	- 其他梭織物：	- Other woven fabrics :		
5515.91.00.00	-- 主要或單獨與人造纖維絲混製者	-- Mixed mainly or solely with man-made filaments	5	B
5515.92.00.00	-- 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	5	C
5515.99.00.00	-- 其他	-- Other	5	C
55.16	再生纖維棉梭織物	Woven fabrics of artificial staple fibres		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
5516.1	- 含再生纖維棉重量在 85% 及以上者：	- Containing 85% or more by weight of artificial staple fibres:		
5516.11.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C
5516.12.00.00	-- 染色者	-- Dyed	5	C
5516.13	-- 異色紗織成者	-- Of yarns of different colours		
5516.13.10.00	--- 每平方公尺重量超過400公克者	--- Weighing 400 g/m2 or more	5	C
5516.13.90.00	--- 其他	--- Other	5	C
5516.14.00.00	-- 印花者	-- Printed	5	C
5516.2	- 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:		
5516.21.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C
5516.22.00.00	-- 染色者	-- Dyed	5	B
5516.23	-- 異色紗織成者	-- Of yarns of different colours		
5516.23.10.00	--- 每平方公尺重量超過400公克者	--- Weighing 400 g/m2 or more	5	C
5516.23.90.00	--- 其他	--- Other	5	C
5516.24.00.00	-- 印花者	-- Printed	5	C
5516.3	- 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:		
5516.31.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C
5516.32.00.00	-- 染色者	-- Dyed	5	C
5516.33.00.00	-- 異色紗織成者	-- Of yarns of different colours	5	C
5516.34.00.00	-- 印花者	-- Printed	5	C
5516.4	- 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 solely with cotton:		
5516.41.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C
5516.42.00.00	-- 染色者	-- Dyed	5	C
5516.43	-- 異色紗織成者	-- Of yarns of different colours		
5516.43.10.00	--- 每平方公尺重量超過400公克者	--- Weighing 400 g/m2 or more	5	C
5516.43.90.00	--- 其他	--- Other	5	C
5516.44.00.00	-- 印花者	-- Printed	5	C
5516.9	- 其他：	- Other:		
5516.91.00.00	-- 未漂白或漂白者	-- Unbleached or bleached	5	C
5516.92.00.00	-- 染色者	-- Dyed	5	C
5516.93.00.00	-- 異色紗織成者	-- Of yarns of different colours	5	C
5516.94.00.00	-- 印花者	-- Printed	5	B

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
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		
56.01	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		
5601.10	- 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		
5601.10.10.00	-- 成人用尿墊	-- Napkins for adults	0	A
5601.10.90	-- 其他	-- Other		
5601.10.90.10	--- 止血棉球	--- Tampons	10	B
5601.10.90.90	--- 其他	--- Other	10	B
5601.2	- 填充料；其他填充料製品：	- Wadding; other articles of wadding：		
5601.21	-- 棉製	-- Of cotton		
5601.21.1	--- 填充料	--- Wadding		
5601.21.11.00	--- 每平方公尺重量超過100公克但不超過350公克	---- Weighing 100 g/m ² or more but not more than 350 g/m ²	5	C
5601.21.19.00	---- 其他	---- Other	0	A
5601.21.2	--- 填充料製品	--- Articles of wadding		
5601.21.21.00	---- 菸濾嘴之包含有活性碳者	---- Cylinders for cigarette filters, whether or not containing activated carbon	5	C
5601.21.29.00	---- 其他	---- Other	10	B
5601.22	-- 人造纖維製	-- Of man-made fibres		
5601.22.1	--- 填充料	--- Wadding:		
5601.22.11.00	---- 每平方公尺重量超過100公克但不超過350公克	---- Weighing 100 g/m ² or more but not more than 350 g/m ²	5	C
5601.22.19.00	---- 其他	---- Other	0	A
5601.22.2	--- 填充料製品	--- Articles of wadding		
5601.22.21.00	---- 菸濾嘴之包含有活性碳者	---- Cylinders for cigarette filters, whether or not containing activated carbon	5	C
5601.22.29.00	---- 其他	---- Other	10	B
5601.29	-- 其他	-- Other		
5601.29.10.00	--- 填充料	--- Wadding	5	C
5601.29.20.00	--- 填充料製品	--- Articles of wadding	10	B
5601.30.00.00	- 紡織纖維屑及小絨球	- Textile flock and dust and mill neps	5	C
56.02	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		
5602.10.00.00	- 針織製氈及經針縫纖維製之織物	- Needleloom felt and stitch-bonded fibre	5	C
5602.2	- 其他未經浸漬、塗佈、被覆或黏合之氈呢：	- Other felt, not impregnated, coated, covered or laminated：		
5602.21.00.00	-- 羊毛或動物細毛製	-- Of wool or fine animal hair	5	C
5602.29.00.00	-- 其他紡織材料製	-- Of other textile materials	5	C
5602.90	- 其他	- Other		
5602.90.10.00	-- 用熱塑性塑料覆蓋，厚度超過0.15公厘，每平方公尺重量大於350公克者	-- Covered with thermoplastics, of a thickness exceeding 0.15 mm, weighing more than 350 g/m ²	0	A
5602.90.20.00	-- 經浸漬者	-- Impregnated	0	A
5602.90.90.00	-- 其他	-- Other	5	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
56.03	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		
5603.1	- 人造纖維絲製：	- Of man-made filaments：		
5603.11.00.00	-- 每平方公尺重量不超過 2 5 公	-- Weighing not more than 25 g/m2	0	A
5603.12.00.00	-- 每平方公尺重量超過 2 5 公克 但不超過 7 0 公克者	-- Weighing more than 25 g/m2 but not more than 70 g/m2	0	A
5603.13.00.00	-- 每平方公尺重量超過 7 0 公克 但不超過 1 5 0 公克者	-- Weighing more than 70 g/m2 but not more than 150 g/m2	0	A
5603.14.00.00	-- 每平方公尺重量超過 1 5 0 公	-- Weighing more than 150 g/m2	0	A
5603.9	- 其他：	- Other：		
5603.91.00.00	-- 每平方公尺重量不超過 2 5 公	-- Weighing not more than 25 g/m2	0	A
5603.92.00.00	-- 每平方公尺重量超過 2 5 公克 但不超過 7 0 公克者	-- Weighing more than 25 g/m2 but not more than 70 g/m2	0	A
5603.93.00.00	-- 每平方公尺重量超過 7 0 公克 但不超過 1 5 0 公克者	-- Weighing more than 70 g/m2 but not more than 150 g/m2	0	A
5603.94.00.00	-- 每平方公尺重量超過 1 5 0 公	-- Weighing more than 150 g/m2	0	A
56.04	以紡織物被覆處理之橡膠線及繩；紡織紗及第 5 4 0 4 或 5 4 0 5 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.5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics		
5604.10.00.00	- 以紡織物被覆處理之橡膠線及繩	- Rubber thread and cord, textile covered	5	C
5604.20.00.00	- 聚酯、尼龍、其他聚醯胺或黏液 嫻縲製成之高強力紗，經浸漬或 塗佈者	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	0	A
5604.90.00.00	- 其他	- Other	5	C
5605.00.00.00	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 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	0	A
5606.00.00.00	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 <small>ササハ</small>	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	5	C
56.07	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 with rubber or plastics		
5607.10.00.00	- 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	5	C
5607.2	- 瓊麻及其他龍舌蘭屬（劍麻）纖維製：	- Of sisal or other textile fibres of the genus Agave：		
5607.21.00.00	-- 綁繩或打包線	-- Binder or baler twine	5	C
5607.29.00.00	-- 其他	-- Other	5	C
5607.4	- 聚乙烯或聚丙烯製：	- Of polyethylene or polypropylene:		
5607.41.00.00	-- 綁繩或打包線	-- Binder or baler twine	5	C
5607.49.00.00	-- 其他	-- Other	5	C
5607.50.00.00	- 其他合成纖維製	- Of other synthetic fibres	5	B

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
5607.90.00.00	其他	Other	5	B
56.08	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		
5608.1	- 人造紡織材料製：	- Of man-made textile materials：		
5608.11.00.00	--人造紡織材料製	-- Made up fishing nets	5	C
5608.19.00.00	-- 其他	-- Other	5	C
5608.90.00.00	-- 其他	-- Other	5	C
5609.00.00.00	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	5	C

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		
57.01	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		
5701.10.00.00	- 羊毛或動物細毛製	- Of wool or fine animal hair	15	C
5701.90.00.00	- 其他紡織材料製	- Of other textile materials	15	C
57.02	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		
5702.10.00.00	- 「凱利姆」、「沙馬克司」、「卡拉麥尼」及類似之手織小地	- Kelem, "Schumacks", "Karamanie" and similar hand-woven rugs	15	C
5702.20.00.00	- 椰殼纖維（棕）製之覆地物	- Floor coverings of coconut fibres (coir)	15	C
5702.3	- 其他，具有毛簇結構，尙未完成者：	- Other, of pile construction, not made up:		
5702.31.00.00	-- 羊毛或動物細毛製	-- Of wool or fine animal hair	15	C
5702.32.00.00	-- 人造紡織材料製	-- Of man-made textile materials	15	C
5702.39.00.00	-- 其他紡織材料製者	-- Of other textile materials	15	C
5702.4	- 其他，具有毛簇結構，已完成者：	- Other, of pile construction, made up:		
5702.41.00.00	-- 羊毛或動物細毛製	-- Of wool or fine animal hair	15	C
5702.42.00.00	-- 人造紡織材料製	-- Of man-made textile materials	15	C
5702.49.00.00	-- 其他紡織材料製	-- Of other textile materials	15	C
5702.5	- 其他，未具毛簇結構，尙未完成者：	- Other, not of pile construction, not made up:		
5702.51.00.00	-- 羊毛或動物細毛製	-- Of wool or fine animal hair	15	C
5702.52.00.00	-- 人造紡織材料製	-- Of man-made textile materials	15	C
5702.59.00.00	-- 其他紡織材料製	-- Of other textile materials	15	C
5702.9	- 其他，未具毛簇結構，已完成者	- Other, not of pile construction, made up:		
5702.91.00.00	-- 羊毛或動物細毛製	-- Of wool or fine animal hair	15	C
5702.92.00.00	-- 人造紡織材料製	-- Of man-made textile materials	15	C
5702.99.00.00	-- 其他紡織材料製	-- Of other textile materials	15	C
57.03	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		
5703.10.00.00	- 羊毛或動物細毛製	- Of wool or fine animal hair	15	C
5703.20.00.00	- 尼龍或其他聚醯胺製	- Of nylon or other polyamides	15	C
5703.30.00.00	- 其他人造紡織材料製	- Of other man-made textile materials	15	C
5703.90.00.00	- 其他紡織材料製	- Of other textile materials	15	C
57.04	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		
5704.10.00.00	- 地磚型，最大面積為0.3平方公尺者	- Tiles, having a maximum surface area of 0.3 m ²	10	B
5704.90.00.00	- 其他	- Other	10	B
5705.00.00.00	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	10	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		
58.01	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.5802 or 5806		
5801.10.00.00	- 羊毛或動物細毛製	- Of wool or fine animal hair	5	C
5801.2	- 棉製：	- Of cotton：		
5801.21.00.00	-- 未切緯線圈絨梭織物	-- Uncut weft pile fabrics	5	C
5801.22.00.00	-- 已切燈芯絨	-- Cut corduroy	5	C
5801.23	-- 其他緯線圈絨梭織物	-- Other weft pile fabrics		
5801.23.10.00	--- 絨毛長度超過3公厘	--- With pile fibres of a length exceeding 3	5	C
5801.23.90.00	--- 其他	--- Other	5	C
5801.24.00.00	-- 未切經線圈絨梭織物	-- Warp pile fabrics, 'epingle' (uncut)	5	C
5801.25	-- 已切經線圈絨梭織物	-- Warp pile fabrics, cut		
5801.25.10.00	--- 絨毛長度超過3公厘	--- With pile fibres of a length exceeding 3	5	C
5801.25.90.00	--- 其他	--- Other	5	C
5801.26.00.00	-- 毛絨花紗梭織物	-- Chenille fabrics	5	C
5801.3	- 人造纖維製：	- Of man-made fibres：		
5801.31.00.00	-- 未切緯線圈絨梭織物	-- Uncut weft pile fabrics	5	C
5801.32.00.00	-- 已切燈芯絨	-- Cut corduroy	5	C
5801.33.00.00	-- 其他緯線圈絨梭織物	-- Other weft pile fabrics	5	C
5801.34	-- 未切經線圈絨梭織物	-- Warp pile fabrics, 'epingle' (uncut)		
5801.34.10.00	--- 粘扣帶	--- Velcro	0	A
5801.34.90.00	--- 其他	--- Other	5	C
5801.35	-- 已切經線圈絨梭織物	-- Warp pile fabrics, cut		
5801.35.10.00	--- 絨毛長度超過3公厘	--- With pile fibres of a length exceeding 3	5	C
5801.35.20.00	--- 其他，寬度超過350公分，重量每平方公尺超過130公克	--- Other, in the piece, of a width exceeding 350 cm, weighing more than 130 g/m ²	5	C
5801.35.90.00	--- 其他	--- Other	5	C
5801.36.00.00	-- 毛絨花紗梭織物	-- Chenille fabrics	5	C
5801.90.00.00	- 其他紡織材料製成者	- Of other textile materials	5	C
58.02	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.5806; tufted textile fabrics, other than products of heading No.5703		
5802.1	- 棉製毛巾梭織物及其類似織物：	- Terry towelling and similar woven terry fabrics, of cotton：		
5802.11.00.00	-- 未漂白者	-- Unbleached	5	C
5802.19.00.00	-- 其他	-- Other	5	C
5802.20.00.00	- 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	5	C
5802.30.00.00	- 簇絨織物	- Tufted textile fabrics	5	C
58.03	紗羅，第5806節之窄幅織物除外	Gauze, other than narrow fabrics of heading No.5806		
5803.10.00.00	- 棉製	- Of cotton	5	C
5803.90.00.00	- 其他紡織材料製	- Of other textile materials	5	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
58.04	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6002節至6006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 headings No.6002 to 6006		
5804.10.00.00	- 薄紗及其他網狀織物	- Tulles and other net fabrics	5	C
5804.2	- 機織花邊：	- Mechanically made lace :		
5804.21.00.00	-- 人造纖維製	-- Of man-made fibres	5	B
5804.29.00.00	-- 其他紡織材料製	-- Of other textile materials	5	C
5804.30.00.00	- 手工花邊	- Hand-made lace	5	C
5805.00.00.00	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	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	15	C
58.06	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.5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		
5806.10	- 圈絨梭織物（包括毛巾絨織物及其類似織物）及毛絨花紗梭織物	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics		
5806.10.10.00	-- 寬度小於10公分，絨毛長度超過3公厘	-- Of a width of less than 10 cm, with pile fibres of a length exceeding 3 mm	5	C
5806.10.20.00	-- 粘扣帶	-- Velcro	0	A
5806.10.90.00	-- 其他	-- Other	5	C
5806.20.00.00	- 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 thread	5	C
5806.3	- 其他梭織物：	- Other woven fabrics :		
5806.31	-- 棉製	-- Of cotton		
5806.31.10.00	-- 密度每立方公分超過75條線	--- Of a density exceeding 75 yarns per cm ²	5	B
5806.31.90.00	--- 其他	--- Other	5	C
5806.32	-- 人造纖維製	-- Of man-made fibres		
5806.32.10.00	--- 聚醯胺纖維絲束，密度每立方公分超過75條線	--- Of polyamides, of a density exceeding 75 yarns per cm ²	5	B
5806.32.90.00	--- 其他	--- Other	5	C
5806.39.00.00	-- 其他紡織材料製	-- Of other textile materials	5	C
5806.40.00.00	- 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 (bolducs)	5	C
58.07	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		
5807.10.00.00	- 梭織者	- Woven	5	B
5807.90.00.00	- 其他	- Other	5	B
58.08	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		
5808.10.00.00	- 整條之編織帶	- Braids in the piece	5	B
5808.90.00.00	- 其他	- Other	5	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
5809.00.00.00	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	5	C
58.10	刺繡物，成幅、成條或成小塊者	Embroidery, in the piece, in strips or in motifs		
5810.10.00.00	- 刺繡物，無法看到基布者	- Embroidery without visible ground	5	C
5810.9	- 其他刺繡物：	-Other embroidery:		
5810.91.00.00	-- 棉製	-- Of cotton	5	C
5810.92.00.00	-- 人造纖維製	-- Of man-made fibres	5	C
5810.99.00.00	-- 其他紡織材料製	-- Of other textile materials	5	C
58.11	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.5810		
5811.00.10.00	- 手工刺繡浸漬織物	- Of dipped fabrics	5	C
5811.00.90.00	- 其他	- Other	5	C

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		
59.01	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; buck ram and similar stiffened textile fabrics of a kind used for hat foundations		
5901.10.00.00	-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	5	C
5901.90.00.00	-其他	-Other	5	C
59.02	尼龍或其他聚醯胺、聚酯或黏液螺縲高強力紗製之輪胎簾布	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose		
5902.10.00.00	-尼龍或其他聚醯胺製	-Of nylon or other polyamides	0	A
5902.20.00.00	-聚酯製	-Of polyesters	0	A
5902.90.00.00	-其他	-Other	0	A
59.03	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.5902		
5903.10.00	-用聚氯乙烯	-With polyvinyl chloride		
5903.10.00.10	-- 總量超過0.3公厘少於5公厘	-- Of gross more than 0.3 mm and less or equal than 5 mm	5	B
5903.10.00.90	-- 其他	-- Other	5	B
5903.20.00.00	-用聚胺基甲酸乙酯	- With polyurethane	5	B
5903.90	- 其他	- Other		
5903.90.10.00	-- 單面塗佈隔熱膠織物	-- Fabrics with visible particles of thermoplastics on one or both sides	5	B
5903.90.20.00	-- 其他,聚醯胺,每平方公分密度超過35條紗	-- Other, of polyamides, of a density exceeding 35 yarns per cm ²	5	B
5903.90.30.00	-- 加工聚酯紗製塗膠多層成幅織物	-- Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm	5	B
5903.90.90.00	-- 其他	-- Other	5	B
59.04	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		
5904.10.00.00	- 厚漆布	- Linoleum	15	C
5904.90.00.	- 其他	- Other		
5904.90.00.10	-- 氈製品或非織品	-- With a support felt or non woven fabric	15	C
5904.90.00.20	-- 用其他織品製成	-- With other textile support	15	C
5905.00.00.00	紡織壁布	Textile wall coverings	5	C
59.06	用橡膠處理之紡織物，但第5902節所列者除外	Rubberized textile fabrics, other than those of heading No.5902		
5906.10.00.00	- 膠帶，寬度不超過20公分者	- Adhesive tape of a width not exceeding 20	5	B
5906.9	- 其他：	- Other :		
5906.91.00.00	-- 針織或鉤針織	-- Knitted or crocheted	5	B
5906.99	-- 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
5906.99.10.00	--- 聚醯胺製或黏液螺綫, 每平方公尺超過150公克但不超過500公克	--- Of polyamides or viscose rayon, weighing 150 g/m2 or more but not more than 500 g/m2	5	B
5906.99.20.00	--- 法蘭絨	--- Flannel	5	C
5906.99.30.00	--- 尼龍橡膠紡織物, 用以做輪胎者	--- Rubberized nylon fabrics of a kind used in the manufacture of tyres	0	A
5906.99.90.00	--- 其他	--- Other	5	C
5907.00.00	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 like		
5907.00.00.10	- 蠟制或防水的帆布	- Waxed or waterproofed canvas	5	C
5907.00.00.20	- 合成羚羊皮	- Synthetic chamois	5	C
5907.00.00.90	- 其他	- Other	5	C
5908.00.00.00	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	C
5909.00.00.00	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	0	A
5910.00.00.00	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 other material	0	A
59.11	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		
5911.10.00.00	- 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)	5	C
5911.20.00.00	- 篩孔布, 不論已否製成	- Bolting cloth, whether or not made up	5	C
5911.3	- 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):		
5911.31.00.00	-- 每平方公尺重量未達650公	-- Weighing less than 650 g/m2	0	A
5911.32.00.00	-- 每平方公尺重量為650公克及以上	-- Weighing 650 g/m2 or more	0	A
5911.40.00.00	- 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	0	A
5911.90.00.00	- 其他	- Other	0	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 針織品或鉤針織品	Chapter 60 Knitted or crocheted fabrics		
60.01	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		
6001.10.00.00	-「長絨」織物	-Long pile fabrics	5	C
6001.2	-毛圈織物：	-Looped pile fabrics：		
6001.21.00.00	--棉製	--Of cotton	5	B
6001.22.00.00	--人造纖維製	--Of man-made fibres	5	B
6001.29.00.00	--其他紡織材料製	--Of other textile materials	5	C
6001.9	-其他：	-Other：		
6001.91	--棉製	--Of cotton		
6001.91.10.00	---絨毛長度超過3公厘之織物	---With pile fibres of a length exceeding 3 mm	5	B
6001.91.90.00	---其他	---Other	5	C
6001.92	--人造纖維製	--Of man-made fibres		
6001.92.10.00	--絨毛長度超過3公厘之織物	--With pile fibres of a length exceeding 3 mm	5	B
6001.92.90.00	---其他	---Other	5	C
6001.99.00.00	--其他紡織材料製	--Of other textile materials	5	B
60.02	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 No.6001		
6002.40	-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		
6002.40.1	--含萊卡	--With polyurethane ("lycra"):		
6002.40.11.00	---寬度不超過11公分，厚度不超過3公厘	---Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging	0	A
6002.40.19.00	---其他	---Other	5	C
6002.40.90.00	--其他	--Other	5	C
6002.90.00.00	-其他	-Other	5	C
60.03	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 No.6001 or 6002		
6003.10.00.00	-羊毛或動物細毛製	-Of wool or fine animal hair	5	C
6003.20.00.00	-棉製	-Of cotton	5	C
6003.30.00.00	-合成纖維製	-Of synthetic fibres	5	C
6003.40.00.00	-再生纖維製	-Of artificial fibres	5	C
6003.90.00.00	-其他	-Other	5	C
60.04	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 No.6001		
6004.10	-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		
6004.10.10.00	--含萊卡	--With polyurethane ("lycra"):	5	C
6004.10.90.00	--其他	--Other	5	C
6004.90.00.00	-其他	-Other	5	C
60.05	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 No.6001 to 6004		
6005.10.00.00	-羊毛或動物細毛製	-Of wool or fine animal hair	5	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
6005.2	-棉製	-Of cotton:		
6005.21.00.00	--未漂白或漂白	--Unbleached or bleached	5	C
6005.22.00.00	--染色者	--Dyed	5	C
6005.23.00.00	--異色紗織成者	--Of yarns of different colors	5	C
6005.24.00.00	--印花者	--Printed	5	C
6005.3	-合成纖維製	-Of synthetic fibres:		
6005.31.00.00	--未漂白或漂白	--Unbleached or bleached	5	C
6005.32.00.00	--染色者	--Dyed	5	C
6005.33.00.00	--異色紗織成者	--Of yarns of different colors	5	C
6005.34.00.00	--印花者	--Printed	5	C
6005.4	-再生纖維製者	-Of artificial fibres :		
6005.41.00.00	--未漂白或漂白	--Unbleached or bleached	5	C
6005.42.00.00	--染色者	--Dyed	5	C
6005.43.00.00	--異色紗織成者	--Of yarns of different colors	5	C
6005.44.00.00	--印花者	--Printed	5	C
6005.90.00.00	-其他	-Other	5	C
60.06	其他針織或鉤針織品	Other knitted or crocheted fabrics		
6006.10.00.00	-羊毛或動物細毛製	-Of wool or fine animal hair	5	C
6006.2	-棉製	-Of cotton:		
6006.21.00.00	--未漂白或漂白	--Unbleached or bleached	5	C
6006.22.00.00	--染色者	--Dyed	5	C
6006.23.00.00	--異色紗織成者	--Of yarns of different colors	5	C
6006.24.00.00	--印花者	--Printed	5	C
6006.3	-合成纖維製	-Of synthetic fibres:		
6006.31.00.00	--未漂白或漂白	--Unbleached or bleached	5	C
6006.32.00.00	--染色者	--Dyed	5	C
6006.33.00.00	--異色紗織成者	--Of yarns of different colors	5	C
6006.34.00.00	--印花者	--Printed	5	C
6006.4	-再生纖維製	-Of artificial fibres:		
6006.41.00.00	--未漂白或漂白	--Unbleached or bleached	5	C
6006.42.00.00	--染色者	--Dyed	5	C
6006.43.00.00	--異色紗織成者	--Of yarns of different colors	5	C
6006.44.00.00	--印花者	--Printed	5	C
6006.90.00.00	-其他	-Other	5	C

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 針織或鉤針織之衣著及服飾附屬品	Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted		
61.01	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6103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, knitted or crocheted, other than those of heading No. 61.03		
6101.10.00.00	-羊毛或動物細毛製	-Of wool or fine animal hair	15	D
6101.20.00.00	-棉製	-Of cotton	15	E
6101.30.00.00	-人造纖維製	-Of man-made fibres	15	E
6101.90.00.00	-其他紡織材料製	-Of other textile materials	15	E
61.02	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，第6104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		
6102.10.00.00	-羊毛或動物細毛製	-Of wool or fine animal hair	15	D
6102.20.00.00	-棉製	-Of cotton	15	E
6102.30.00.00	-人造纖維製	-Of man-made fibres	15	E
6102.90.00.00	-其他紡織材料製	-Of other textile materials	15	E
61.03	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), knitted or crocheted		
6103.1	-整套西裝：	-Suits :		
6103.11.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6103.12.00.00	--合成纖維製	--Of synthetic fibres	15	E
6103.19.00.00	--其他紡織材料製	--Of other textile materials	15	E
6103.2	-搭配式套裝：	-Ensembles :		
6103.21.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6103.22.00.00	--棉製	--Of cotton	15	E
6103.23.00.00	--合成纖維製	--Of synthetic fibres	15	E
6103.29.00.00	--其他紡織材料製	--Of other textile materials	15	E
6103.3	-夾克及西裝式外套：	-Jackets and blazers :		
6103.31.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6103.32.00.00	--棉製	--Of cotton	15	E
6103.33.00.00	--合成纖維製	--Of synthetic fibres	15	E
6103.39.00.00	--其他紡織材料製	--Of other textile materials	15	E
6103.4	-長褲、圍兜連吊褲工作服、膝褲及短褲：	-Trousers, bib and brace overalls, breeches and shorts :		
6103.41.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6103.42.00.00	--棉製	--Of cotton	15	E
6103.43.00.00	--合成纖維製	--Of synthetic fibres	15	E
6103.49.00.00	--其他紡織材料製	--Of other textile materials	15	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
61.04	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 crocheted		
6104.1	-正式套裝：	-Suits :		
6104.11.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6104.12.00.00	--棉製	--Of cotton	15	E
6104.13.00.00	--合成纖維製	--Of synthetic fibres	15	E
6104.19.00.00	--其他紡織材料製	--Of other textile materials	15	E
6104.2	-搭配式套裝：	-Ensembles :		
6104.21.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6104.22.00.00	--棉製	--Of cotton	15	E
6104.23.00.00	--合成纖維製	--Of synthetic fibres	15	E
6104.29.00.00	--其他紡織材料製	--Of other textile materials	15	E
6104.3	-夾克及西裝式外套：	-Jackets and blazers:		
6104.31.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6104.32.00.00	--棉製	--Of cotton	15	E
6104.33.00.00	--合成纖維製	--Of synthetic fibres	15	E
6104.39.00.00	--其他紡織材料製	--Of other textile materials	15	E
6104.4	-洋裝：	-Dresses :		
6104.41.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6104.42.00.00	--棉製	--Of cotton	15	E
6104.43.00.00	--合成纖維製	--Of synthetic fibres	15	E
6104.44.00.00	--再生纖維製	--Of artificial fibres	15	E
6104.49.00.00	--其他紡織材料製	--Of other textile materials	15	E
6104.5	-裙及褲裙：	-Skirts and divided skirts :		
6104.51.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6104.52.00.00	--棉製	--Of cotton	15	E
6104.53.00.00	--合成纖維製	--Of synthetic fibres	15	E
6104.59.00.00	--其他紡織材料製	--Of other textile materials	15	E
6104.6	-長褲、圍兜連吊褲工作服、膝褲及短褲：	-Trousers, bib and brace overalls, breeches and shorts :		
6104.61.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6104.62.00.00	--棉製	--Of cotton	15	E
6104.63.00.00	--合成纖維製	--Of synthetic fibres	15	E
6104.69.00.00	--其他紡織材料製	--Of other textile materials	15	E
61.05	男用或男童用襯衫，針織或鉤針織者	Men's or boys' shirts, knitted or crocheted		
6105.10.00.00	-棉製	-Of cotton	15	E
6105.20.00.00	-人造纖維製	-Of man-made fibres	15	E
6105.90.00.00	-其他紡織材料製	-Of other textile materials	15	E
61.06	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		
6106.10.00.00	-棉製	-Of cotton	15	E
6106.20.00.00	-人造纖維製	-Of man-made fibres	15	E
6106.90.00.00	-其他紡織材料製	-Of other textile materials	15	E
61.07	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		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
6107.1	-內褲及三角褲：	-Underpants and briefs：		
6107.11.00.00	--棉製	--Of cotton	15	E
6107.12.00.00	--人造纖維製	--Of man-made fibres	15	E
6107.19.00.00	--其他紡織材料製	--Of other textile materials	15	E
6107.2	-睡衣及睡衣褲：	-Nightshirts and pyjamas：		
6107.21.00.00	--棉製	--Of cotton	15	E
6107.22.00.00	--人造纖維製	--Of man-made fibres	15	E
6107.29.00.00	--其他紡織材料製	--Of other textile materials	15	E
6107.9	-其他：	-Other：		
6107.91.00.00	--棉製	--Of cotton	15	E
6107.92.00.00	--人造纖維製	--Of man-made fibres	15	E
6107.99.00.00	--其他紡織材料製	--Of other textile materials	15	E
61.08	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		
6108.1	-套裙及襯裙：	-Slips and petticoats:		
6108.11.00.00	--人造纖維製	--Of man-made fibres	15	E
6108.19.00.00	--其他紡織材料製	--Of other textile materials	15	E
6108.2	-三角褲及短內褲：	-Briefs and panties：		
6108.21.00.00	--棉製	--Of cotton	15	E
6108.22.00.00	--人造纖維製	--Of man-made fibres	15	E
6108.29.00.00	--其他紡織材料製	--Of other textile materials	15	E
6108.3	-睡袍及睡衣褲：	-Nightdresses and pyjamas:		
6108.31.00.00	--棉製	--Of cotton	15	E
6108.32.00.00	--人造纖維製	--Of man-made fibres	15	E
6108.39.00.00	--其他紡織材料製	--Of other textile materials	15	E
6108.9	-其他：	-Other：		
6108.91.00.00	--棉製	--Of cotton	15	E
6108.92.00.00	--人造纖維製	--Of man-made fibres	15	E
6108.99.00.00	--其他紡織材料製	--Of other textile materials	15	E
61.09	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		
6109.10.00.00	-棉製	-Of cotton	15	E
6109.90.00.00	-其他紡織材料製	-Of other textile materials	15	E
61.10	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		
6110.1	-羊毛或動物細毛製	-Of wool or fine animal hair:		
6110.11.00.00	--羊毛製	--Of wool	15	D
6110.12.00.00	--喀什米爾羊毛製	--Of kashmir (cashmere) goats	15	D
6110.19.00.00	--其他	--Other	15	E
6110.20.00.00	-棉製	-Of cotton	15	E
6110.30.00.00	-人造纖維製	-Of man-made fibres	15	E
6110.90.00.00	-其他紡織材料製	-Of other textile materials	15	E
61.11	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		
6111.10.00.00	-羊毛或動物細毛製	-Of wool or fine animal hair	15	D
6111.20.00.00	-棉製	-Of cotton	15	E
6111.30.00.00	-合成纖維製	-Of synthetic fibres	15	E
6111.90.00.00	-其他紡織材料製	-Of other textile materials	15	E

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
61.12	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		
6112.1	-競賽裝：	-Track suits：		
6112.11.00.00	--棉製	--Of cotton	15	D
6112.12.00.00	--合成纖維製	--Of synthetic fibres	15	D
6112.19.00.00	--其他紡織材料製	--Of other textile materials	15	D
6112.20.00.00	-滑雪服	-Ski suits	15	D
6112.3	-男人或男童用泳裝：	-Men's or boys' swimwear：		
6112.31.00.00	--合成纖維製	--Of synthetic fibres	15	D
6112.39.00.00	--其他紡織材料製	--Of other textile materials	15	D
6112.4	-女人或女童用泳裝：	-Women's or girls' swimwear：		
6112.41.00.00	--合成纖維製	--Of synthetic fibres	15	E
6112.49.00.00	--其他紡織材料製	--Of other textile materials	15	E
6113.00.00.00	第5903、5906或5907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	15	E
61.14	其他衣服，針織或鉤針織者	Other garments, knitted or crocheted		
6114.10.00.00	-羊毛或動物細毛製	-Of wool or fine animal hair	15	D
6114.20.00.00	-棉製	-Of cotton	15	E
6114.30.00.00	-人造纖維製	-Of man-made fibres	15	E
6114.90.00.00	-其他紡織材料製	-Of other textile materials	15	E
61.15	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		
6115.1	-褲襪及緊身衣：	-Panty hose and tights：		
6115.11.00.00	--合成纖維製，每股單絲在67分德士（即60·3丹尼）以下者	--Of synthetic fibres, measuring per single yarn less than 67 decitex	15	E
6115.12.00.00	--合成纖維製，每股單絲在67分德士（即60·3丹尼）及以上	--Of synthetic fibres, measuring per single yarn 67 decitex or more	15	E
6115.19.00.00	--其他紡織材料製	--Of other textile materials	15	E
6115.20.00.00	-女用長襪或膝襪，每股單絲在67分德士（即60·3丹尼）以	-Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15	D
6115.9	-其他：	-Other：		
6115.91.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6115.92.00.00	--棉製	--Of cotton	15	E
6115.93	--合成纖維製	--Of synthetic fibres		
6115.93.10.00	---防靜脈曲張之長襪	---Stockings for varicose veins	0	A
6115.93.90.00	---其他	---Other	15	E
6115.99.00.00	--其他紡織材料製	--Of other textile materials	15	E
61.16	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		
6116.10.00.00	-以塑膠或橡膠浸漬、塗佈或被覆者	-Impregnated, coated or covered with plastics or rubber	15	E
6116.9	-其他：	-Other：		
6116.91.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6116.92.00.00	--棉製	--Of cotton	15	E
6116.93.00.00	--合成纖維製	--Of synthetic fibres	15	E
6116.99.00.00	--其他紡織材料製	--Of other textile materials	15	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
61.17	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		
6117.10.00.00	-披巾、圍巾、領巾、頭紗、面紗及類似品	-Shawls, scarves, mufflers, mantillas, veils and the like	15	E
6117.20.00.00	-領帶、領結及領巾	-Ties, bow ties and cravats	15	D
6117.80	-其他附屬品	-Other accessories		
6117.80.10.00	--除了運動使用外之護膝和護脛	--Kneepads and shin guards, other than for	0	A
6117.80.90.00	--其他	--Other	15	E
6117.90.00.00	-零件	-Parts	15	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
62	第六十二章 非針織或非鉤針織之衣著及服飾附屬品	Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted		
62.01	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6203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 No.6203		
6201.1	-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 :		
6201.11.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6201.12.00.00	--棉製	--Of cotton	15	E
6201.13.00.00	--人造纖維製	--Of man-made fibres	15	E
6201.19.00.00	--其他紡織材料製	--Of other textile materials	15	E
6201.9	-其他：	-Other :		
6201.91.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6201.92.00.00	--棉製	--Of cotton	15	E
6201.93.00.00	--人造纖維製	--Of man-made fibres	15	E
6201.99.00.00	--其他紡織材料製	--Of other textile materials	15	E
62.02	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6204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 No6204		
6202.1	-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 :		
6202.11.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6202.12.00.00	--棉製	--Of cotton	15	E
6202.13.00.00	--人造纖維製	--Of man-made fibres	15	E
6202.19.00.00	--其他紡織材料製	--Of other textile materials	15	E
6202.9	-其他：	-Other :		
6202.91.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6202.92.00.00	--棉製	--Of cotton	15	E
6202.93.00.00	--人造纖維製	--Of man-made fibres	15	E
6202.99.00.00	--其他紡織材料製	--Of other textile materials	15	E
62.03	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)		
6203.1	-整套西裝：	-Suits :		
6203.11.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6203.12.00.00	--合成纖維製	--Of synthetic fibres	15	E
6203.19.00.00	--其他紡織材料製	--Of other textile materials	15	E
6203.2	-搭配式套裝：	-Ensembles :		
6203.21.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6203.22.00.00	--棉製	--Of cotton	15	E
6203.23.00.00	--合成纖維製	--Of synthetic fibres	15	E
6203.29.00.00	--其他紡織材料製	--Of other textile materials	15	E
6203.3	-夾克及西裝式外套：	-Jackets and blazers :		
6203.31.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
6203.32.00.00	--棉製	--Of cotton	15	E
6203.33.00.00	--合成纖維製	--Of synthetic fibres	15	E
6203.39.00.00	--其他紡織材料製	--Of other textile materials	15	E
6203.4	-長褲、圍兜連吊褲工作服、膝褲及短褲：	-Trousers, bib and brace overalls, breeches and shorts :		
6203.41.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6203.42.00.00	--棉製	--Of cotton	15	E
6203.43.00.00	--合成纖維製	--Of synthetic fibres	15	E
6203.49.00.00	--其他紡織材料製	--Of other textile materials	15	E
62.04	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	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)		
6204.1	-正式套裝：	-Suits :		
6204.11.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6204.12.00.00	--棉製	--Of cotton	15	E
6204.13.00.00	--合成纖維製	--Of synthetic fibres	15	E
6204.19.00.00	--其他紡織材料製	--Of other textile materials	15	E
6204.2	-搭配式套裝：	-Ensembles :		
6204.21.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6204.22.00.00	--棉製	--Of cotton	15	E
6204.23.00.00	--合成纖維製	--Of synthetic fibres	15	E
6204.29.00.00	--其他紡織材料製	--Of other textile materials	15	E
6204.3	-夾克及西裝式外套：	-Jackets and blazers:		
6204.31.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6204.32.00.00	--棉製	--Of cotton	15	E
6204.33.00.00	--合成纖維製	--Of synthetic fibres	15	E
6204.39.00.00	--其他紡織材料製	--Of other textile materials	15	E
6204.4	-洋裝：	-Dresses :		
6204.41.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6204.42.00.00	--棉製	--Of cotton	15	E
6204.43.00.00	--合成纖維製	--Of synthetic fibres	15	E
6204.44.00.00	--再生纖維製	--Of artificial fibres	15	E
6204.49.00.00	--其他紡織材料製	--Of other textile materials	15	E
6204.5	-裙及褲裙：	-Skirts and divided skirts :		
6204.51.00.00	--羊毛或動物細毛製	--Of wool or fine animal	15	D
6204.52.00.00	--棉製	--Of cotton	15	E
6204.53.00.00	--合成纖維製	--Of synthetic fibres	15	E
6204.59.00.00	--其他紡織材料製	--Of other textile materials	15	E
6204.6	-長褲、圍兜連吊褲工作服、膝褲及短褲：	-Trousers, bib and brace overalls, breeches and shorts :		
6204.61.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6204.62.00.00	--棉製	--Of cotton	15	E
6204.63.00.00	--合成纖維製	--Of synthetic fibres	15	E
6204.69.00.00	--其他紡織材料製	--Of other textile materials	15	E
62.05	男用及男童用襯衫	Men's or boys' shirts		
6205.10.00.00	-羊毛或動物細毛製	-Of wool or fine animal hair	15	D
6205.20.00.00	-棉製	-Of cotton	15	E
6205.30.00.00	-人造纖維製	-Of man-made fibres	15	E
6205.90.00.00	-其他紡織材料製	-Of other textile materials	15	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
62.06	女用或女童用上衣、襯衫及短衫	Women's or girls' blouses, shirts and shirt-blouses		
6206.10.00.00	-絲或廢絲製	-Of silk or silk waste	15	E
6206.20.00.00	-羊毛或動物細毛製	-Of wool or fine animal hair	15	D
6206.30.00.00	-棉製	-Of cotton	15	E
6206.40.00.00	-人造纖維製	-Of man-made fibres	15	E
6206.90.00.00	-其他紡織材料製	-Of other textile materials	15	E
62.07	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、晨衣及類似品	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles		
6207.1	-內褲及三角褲：	-Underpants and briefs：		
6207.11.00.00	--棉製	--Of cotton	15	E
6207.19.00.00	--其他紡織材料製	--Of other textile materials	15	E
6207.2	-睡衣及睡衣褲：	-Nightshirts and pyjamas：		
6207.21.00.00	--棉製	--Of cotton	15	E
6207.22.00.00	--人造纖維製	--Of man-made fibres	15	E
6207.29.00.00	--其他紡織材料製	--Of other textile materials	15	E
6207.9	-其他：	-Other：		
6207.91.00.00	--棉製	--Of cotton	15	E
6207.92.00.00	--人造纖維製	--Of man-made fibres	15	E
6207.99.00.00	--其他紡織材料製	--Of other textile materials	15	E
62.08	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		
6208.1	-套裙及襯裙：	-Slips and petticoats：		
6208.11.00.00	--人造纖維製	--Of man-made fibres	15	E
6208.19.00.00	--其他紡織材料製	--Of other textile materials	15	E
6208.2	-睡袍及睡衣褲：	-Nightdresses and pyjamas：		
6208.21.00.00	--棉製	--Of cotton	15	E
6208.22.00.00	--人造纖維製	--Of man-made fibres	15	E
6208.29.00.00	--其他紡織材料製	--Of other textile materials	15	E
6208.9	-其他：	-Other：		
6208.91.00.00	--棉製	--Of cotton	15	E
6208.92.00.00	--人造纖維製	--Of man-made fibres	15	E
6208.99.00.00	--其他紡織材料製	--Of other textile materials	15	E
62.09	嬰兒衣著及服飾附屬品	Babies' garments and clothing accessories		
6209.10.00.00	-羊毛或動物細毛製	-Of wool or fine animal hair	15	D
6209.20.00.00	-棉製	-Of cotton	15	E
6209.30.00.00	-合成纖維製	-Of synthetic fibres	15	E
6209.90.00.00	-其他紡織材料製	-Of other textile materials	15	E
62.10	第5602、5603、5903、5906或5907節織物所製之衣服	Garments, made up of fabrics of heading No.5602, 5603, 5903, 5906 or 5907		
6210.10	-第5602節或5603節織物	-Of fabrics of heading No.56.02 or 56.03		
6210.10.10.00	--用過即丟的消毒罩衫	--Disposable sterilized overalls	15	E
6210.10.90.00	--其他	--Other	15	D
6210.20.00.00	-其他衣服，屬於第6201·11至6201·19目所述之類	-Other garments, of the type described in subheadings 6201.11 to 6201.19	15	D

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
6210.30.00.00	-其他衣服，屬於第6 2 0 2 · 1 1至6 2 0 2 · 1 9 目所述之類 型者	-Other garments, of the type described in subheadings 6202.11 to 6202.19	15	D
6210.40.00.00	-其他男用或男童用衣服	-Other men's or boys' garments	15	E
6210.50.00.00	-其他女用或女童用衣服	-Other women's or girls' garments	15	E
62.11	競賽裝、滑雪服及泳衣；其他衣 服	Track suits, ski suits and swimwear, other garments		
6211.1	-泳裝：	-Swimwear:		
6211.11.00.00	--男用或男童用	--Men's or boys'	15	E
6211.12.00.00	--女用或女童用	--Women's or girls'	15	E
6211.20.00.00	-滑雪服	-Ski suits	15	D
6211.3	-其他男用或男童用衣服：	-Other garments, men's or boys' :		
6211.31.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6211.32.00.00	--棉製	--Of cotton	15	E
6211.33.00.00	--人造纖維製	--Of man-made fibres	15	E
6211.39.00.00	--其他紡織材料製	--Of other textile materials	15	E
6211.4	-其他女用或女童用衣服：	-Other garments, women's or girls' :		
6211.41.00.00	--羊毛或動物細毛製	--Of wool or fine animal hair	15	D
6211.42.00.00	--棉製	--Of cotton	15	E
6211.43.00.00	--人造纖維製	--Of man-made fibres	15	E
6211.49.00.00	--其他紡織材料製	--Of other textile materials	15	E
62.12	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 crocheted		
6212.10.00.00	-胸罩	-Brassieres	15	E
6212.20.00.00	-束腰及束褲	-Girdles and panty-girdles	15	E
6212.30.00.00	-連胸緊身內衣	-Corselettes	15	E
6212.90.00.00	-其他	-Other	15	E
62.13	手帕	Handkerchiefs		
6213.10.00.00	-絲或廢絲製	-Of silk or silk waste	15	D
6213.20.00.00	-棉製	-Of cotton	15	E
6213.90.00.00	-其他紡織材料製	-Of other textile materials	15	E
62.14	披巾、圍巾、頭巾、頭紗、面紗 及類似品	Shawls, scarves, mufflers, mantillas, veils and the like		
6214.10.00.00	-絲或廢絲製	-Of silk or silk waste	15	D
6214.20.00.00	-羊毛或動物細毛製	-Of wool or fine animal hair	15	D
6214.30.00.00	-合成纖維製	-Of synthetic fibres	15	E
6214.40.00.00	-再生纖維製	-Of artificial fibres	15	E
6214.90.00.00	-其他紡織材料製	-Of other textile materials	15	E
62.15	領帶、領結及領飾	Ties, bow ties and cravats		
6215.10.00.00	-絲或廢絲製	-Of silk or silk waste	15	D
6215.20.00.00	-人造纖維製	-Of man-made fibres	15	E
6215.90.00.00	-其他紡織材料製	-Of other textile materials	15	E
6216.00.00.00	手套、併指手套及露指手套	Gloves, mittens and mitts	15	E
62.17	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.6212		
6217.10.00.00	-附屬品	-Accessories	15	E
6217.90.00.00	-零件	-Parts	15	E

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		
63.01	毯及旅行用毯	Blankets and travelling rugs		
6301.10.00.00	-電毯	-Electric blankets	15	C
6301.20.00.00	-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	15	C
6301.30.00.00	-棉製毯（電毯除外）及旅行用毯	-Blankets (other than electric blankets) and travelling rugs, of cotton	15	C
6301.40.00.00	-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	15	C
6301.90.00.00	-其他毯及旅行用毯	-Other blankets and travelling rugs	15	C
63.02	床上、餐桌、盥洗及廚房用織物製品	Bed linen, table linen, toilet linen and kitchen linen		
6302.10.00.00	-床上用織物製品，針織或鉤針織	-Bed linen, knitted or crocheted	15	C
6302.2	-其他印花床上用織物製品：	-Other bed linen, printed:		
6302.21.00.00	--棉製	--Of cotton	15	C
6302.22.00.00	--人造纖維製	--Of man-made fibres	15	C
6302.29.00.00	--其他紡織材料製	--Of other textile materials	15	C
6302.3	-其他床上用織物製品：	-Other bed linen :		
6302.31.00.00	--棉製	--Of cotton	15	C
6302.32.00.00	--人造纖維製	--Of man-made fibres	15	C
6302.39.00.00	--其他紡織材料製	--Of other textile materials	15	C
6302.40.00.00	-餐桌用織物製品，針織或鉤針織	-Table linen, knitted or crocheted	15	C
6302.5	-其他餐桌用織物製品：	-Other table linen :		
6302.51.00.00	--棉製	--Of cotton	15	D
6302.52.00.00	--亞麻製	--Of flax	15	C
6302.53.00.00	--人造纖維製	--Of man-made fibres	15	D
6302.59.00.00	--其他紡織材料製	--Of other textile materials	15	C
6302.60.00	-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		
6302.60.00.10	--毛巾	--Towels	15	D
6302.60.00.90	--其他	--Other	15	C
6302.9	-其他：	-Other :		
6302.91.00.00	--棉製	--Of cotton	15	C
6302.92.00.00	--亞麻製	--Of flax	15	C
6302.93.00.00	--人造纖維製	--Of man-made fibres	15	C
6302.99.00.00	--其他紡織材料製	--Of other textile materials	15	C
63.03	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		
6303.1	-針織或鉤針織者：	-Knitted or crocheted:		
6303.11.00.00	--棉製	--Of cotton	15	C
6303.12.00.00	--合成纖維製	--Of synthetic fibres	15	C
6303.19.00.00	--其他紡織材料製	--Of other textile materials	15	C
6303.9	-其他：	-Other :		
6303.91.00.00	--棉製	--Of cotton	15	C
6303.92.00.00	--合成纖維製	--Of synthetic fibres	15	D
6303.99.00.00	--其他紡織材料製	--Of other textile materials	15	D

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
63.04	第9404節所列物品除外之其他室內裝飾品	Other furnishing articles, excluding those of heading 9404		
6304.1	-床罩：	-Bedspreads：		
6304.11.00.00	--針織或鉤針織者	--Knitted or crocheted	15	C
6304.19.00.00	--其他	--Other	15	C
6304.9	-其他：	-Other：		
6304.91.00.00	--針織或鉤針織者	--Knitted or crocheted	15	C
6304.92.00.00	--棉製，非針織或鉤針織者	--Not knitted or crocheted, of cotton	15	C
6304.93.00.00	--合成纖維製，非針織或鉤針織者	--Not knitted or crocheted, of synthetic fibres	15	C
6304.99.00.00	--其他紡織材料製，非針織或鉤針織者	--Not knitted or crocheted, of other textile materials	15	C
63.05	包裝用袋	Sacks and bags, of a kind used for the packing of goods		
6305.10.00.00	-黃麻製或第5303節之其他紡織皮纖維製	-Of jute or of other textile bast fibres of heading No. 53.03	5	C
6305.20.00.00	-棉製	-Of cotton	5	C
6305.3	-人造纖維製：	-Of man-made textile materials：		
6305.32.00.00	--可摺性中大型容器	--Flexible intermediate bulk containers	5	C
6305.33.00	--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		
6305.33.00.10	---聚乙烯製	---of polyethylene	5	C
6305.33.00.90	---其他	---Other	5	C
6305.39.00.00	--其他	--Other	5	C
6305.90.00.00	-其他紡織材料製	-Of other textile materials	5	C
63.06	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; camping		
6306.1	-油帆布、遮陽帳幕及遮陽簾：	-Tarpaulins, awnings and sunblinds：		
6306.11.00.00	--棉製	--Of cotton	15	C
6306.12.00.00	--合成纖維製	--Of synthetic fibres	15	D
6306.19.00.00	--其他紡織材料製	--Of other textile materials	15	C
6306.2	-帳篷：	-Tents：		
6306.21.00.00	--棉製	--Of cotton	15	C
6306.22.00.00	--合成纖維製	--Of synthetic fibres	15	C
6306.29.00.00	--其他紡織材料製	--Of other textile materials	15	C
6306.3	-船帆：	-Sails：		
6306.31.00.00	--合成纖維製	--Of synthetic fibres	15	C
6306.39.00.00	--其他紡織材料製	--Of other textile materials	15	C
6306.4	-充氣墊：	-Pneumatic mattresses：		
6306.41.00.00	--棉製	--Of cotton	15	C
6306.49.00.00	--其他紡織材料製	--Of other textile materials	15	C
6306.9	-其他：	-Other：		
6306.91.00.00	--棉製	--Of cotton	15	C
6306.99.00.00	--其他紡織材料製	--Of other textile materials	15	C
63.07	其他製成品，包括服裝模型樣品	Other made up articles, including dress		
6307.10.00.00	-擦地板布、洗碗布、抹布及類似清潔布	-Floor-cloths, dish-cloths, dusters and similar cleaning cloths	15	C
6307.20.00.00	-救生衣及救生帶	-Life-jackets and life-belts	0	A
6307.90	-其他	-Other		
6307.90.10.00	--安全帶	--Safety belts	0	A
6307.90.20.00	--用完即丟的口罩	--Disposable masks	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
6307.90.30.00	--安全反射帶	--Safety reflective strip	0	A
6307.90.90	--其他	--other		
6307.90.90.10	---鞋帶	---Shoes ties	15	C
6307.90.90.20	---長毛絨製的擦除器	---plush eraser	0	A
6307.90.90.90	---其他	---Other	15	C
6308.00.00.00	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	15	C
63.09	不堪用衣著及其他不堪用物品	Worn clothing and other worn articles		
6309.00.10.00	-鞋類	-Footwear	15	C
6309.00.90.00	-其他	-Other	15	C
63.10	新舊破布、廢繩索及不堪使用之 繩索製品，紡織材料者	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials		
6310.10.00.00	-已整理	-Sorted	15	C
6310.90	-其他	-Other		
6310.90.10.00	--聚酯含量超過80%及以上者	--Containing 80% or more by weight of polyesters	5	C
6310.90.20.00	--丙烯酸含量超過80%及以上者	--Containing 80% or more by weight of acrylic fibres	5	C
6310.90.90.00	--其他	--Other	5	C

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		
64.01	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		
6401.10.00.00	-帶有保護用金屬鞋頭之鞋靴	-Footwear incorporating a protective metal toe-cap	15	E
6401.9	-其他鞋靴：	-Other footwear：		
6401.91.00.00	--覆及膝蓋者	--Covering the knee	15	D
6401.92.00.00	--覆踝但不覆及膝蓋者	--Covering the ankle but not covering the knee	15	E
6401.99.00.00	--其他	--Other	15	E
64.02	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		
6402.1	-運動鞋靴：	-Sports footwear：		
6402.12.00.00	--滑雪靴、越野滑雪靴及雪板靴	--Ski-boots, cross-country ski footwear and snowboard boots	15	D
6402.19.00.00	--其他	--Other	15	E
6402.20.00.00	-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	15	E
6402.30.00.00	-其他鞋靴，帶有保護用金屬鞋頭者	-Other footwear, incorporating a protective metal toe-cap	15	E
6402.9	-其他鞋靴：	-Other footwear：		
6402.91.00.00	--覆及足踝者	--Covering the ankle	15	E
6402.99.00.00	--其他	--Other	15	E
64.03	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		
6403.1	-運動鞋靴：	-Sports footwear：		
6403.12.00.00	--滑雪靴、越野滑雪靴及雪板靴	--Ski-boots and cross-country ski footwear and snowboard boots	15	E
6403.19.00.00	--其他	--Other	15	E
6403.20.00.00	-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	15	E
6403.30.00.00	-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	15	E
6403.40.00.00	-其他鞋靴，帶有保護用金屬鞋頭者	-Other footwear, incorporating a protective metal toe-cap	15	E
6403.5	-外底以皮製之其他鞋靴：	-Other footwear with outer soles of leather：		
6403.51.00.00	--覆足踝者	--Covering the ankle	15	E
6403.59.00.00	--其他	--Other	15	E
6403.9	-其他鞋靴：	-Other footwear：		
6403.91.00.00	--覆足踝者	--Covering the ankle	15	E
6403.99.00.00	--其他	--Other	15	E
64.04	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		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
6404.1	-外底以橡膠或塑膠製之鞋靴：	-Footwear with outer soles of rubber or		
6404.11.00.00	--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 like	15	E
6404.19	--其他	--Other		
6404.19.10.00	---塑膠鞋底	---Over-shoes with outer soles of plastics	10	E
6404.19.90.00	---其他	---Other	15	E
6404.20.00.00	-外底以皮或組合皮製之鞋靴	-Footwear with outer soles of leather or composition leather	15	E
64.05	其他鞋靴	Other footwear		
6405.10.00.00	-鞋面以皮或組合皮製者	-With uppers of leather or composition leather	15	E
6405.20.00.00	-鞋面以紡織材料製者	-With uppers of textile materials	15	E
6405.90.00.00	-其他	-Other	15	E
64.06	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		
6406.10	-鞋面及其零件，但加強材料除外	-Uppers and parts thereof, other than stiffeners		
6406.10.10.00	--包鞋頭片	--Toe caps	10	C
6406.10.90.00	--其他	--Other	10	E
6406.20.00.00	-橡膠或塑膠外底及鞋跟	-Outer soles and heels, of rubber or plastics	5	D
6406.9	-其他：	-Other :		
6406.91	--木製	--Of wood		
6406.91.10.00	---外鞋底及後跟	---Outer soles and heels	5	D
6406.91.20.00	---樺木製拱形支撐物，經熱壓成型者	---Arch supports of birch, formed under pressure and by heat	0	A
6406.91.90.00	---其他	---other	0	A
6406.99	--其他材料製	--Of other materials		
6406.99.10.00	---外底及鞋跟，橡膠、塑膠及木材製者除外	---Outer soles and heels except rubber, plastic and wood	5	C
6406.99.20.00	---鞋墊，鞋後跟及其他類似產品	---removable insoles, heel cushions and the like	5	C
6406.99.90.00	---其他	---Other	5	C

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		
6501.00.00.00	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	5	C
6502.00.00.00	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	5	C
6503.00.00.00	由第 6 5 0 1 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	15	C
6504.00.00.00	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	15	C
65.05	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 lined or trimmed		
6505.10.00.00	- 髮網	- Hair-nets	15	C
6505.90.00.00	- 其他	- Other	15	E
65.06	其他帽類，不論有無襯裏或裝飾	Other headgear, whether or not lined or		
6506.10	- 安全帽	- Safety headgear		
6506.10.10.00	-- 救火盔，以塑膠製成者，不論有無添加光纖或其他材質強化者	-- Of plastics, whether or not reinforced with glass fibres or other materials	15	C
6506.10.90.00	-- 其他	-- Other	15	D
6506.9	- 其他：	- Other :		
6506.91.00.00	-- 橡膠或塑膠製	-- Of rubber or of plastics	15	C
6506.92.00.00	-- 毛皮製	-- Of furskin	15	C
6506.99.00.00	-- 其他材料製	-- Of other materials	15	C
6507.00.00.00	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	5	C

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		
66.01	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)		
6601.10.00.00	-庭園用傘或類似傘	-Garden or similar umbrellas	15	C
6601.9	-其他：	-Other :		
6601.91.00.00	--具有伸縮柄者	--Having a telescopic shaft	15	C
6601.99.00.00	--其他	--Other	15	C
6602.00.00.00	--手杖、座凳式手杖、鞭、馬鞭及類似品	--Walking-sticks, seat-sticks, whips, riding-crops and the like	15	C
66.03	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		
6603.10.00.00	-握柄	-Handles and knobs	5	C
6603.20.00.00	-傘架，包括裝於傘柱上者	-Umbrella frames, including frames mounted on shafts (sticks)	5	C
6603.90.00.00	-其他	-Other	5	D

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		
6701.00.00.00	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 0 5 0 5 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)	5	C
67.02	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		
6702.10.00.00	- 塑膠製	- Of plastics	15	C
6702.90.00.00	- 其他材料製	- Of other materials	15	C
67.03	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		
6703.00.10.00	- 紡織化學合成物或者人造的纖維，為洋娃娃頭髮的製造	- Man-made textile materials, prepared for use in making dolls' hair	5	C
6703.00.90.00	- 其他	- Other	15	C
67.04	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		
6704.1	- 合成紡織材料製：	- Of synthetic textile materials：		
6704.11.00.00	-- 完整假髮	-- Complete wigs	15	C
6704.19.00.00	-- 其他	-- Other	15	C
6704.20.00.00	- 人髮製	- Of human hair	15	C
6704.90.00.00	- 其他材料製	- Of other materials	15	C

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		
6801.00.00.00	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)	5	C
68.02	第6801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 6801; 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)		
6802.10.00.00	- 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	5	C
6802.2	- 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:		
6802.21.00.00	-- 大理石、石灰華及雪花石膏	-- Marble, travertine and alabaster	5	C
6802.22.00.00	-- 其他石灰質石	-- Other calcareous stone	5	C
6802.23.00.00	-- 花崗岩	-- Granite	5	C
6802.29.00.00	-- 其他石料	-- Other stone	5	C
6802.9	- 其他：	- Other:		
6802.91.00.00	-- 大理石、石灰華及雪花石膏	-- Marble, travertine and alabaster	5	C
6802.92.00.00	-- 其他石灰質石	-- Other calcareous stone	5	C
6802.93.00.00	-- 花崗岩	-- Granite	5	C
6802.99.00.00	-- 其他石料	-- Other stone	5	C
6803.00.00.00	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	5	C
68.04	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, trueing 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 materials		
6804.10.00.00	- 供研、磨或製漿用磨石	- Millstones and grindstones for milling, grinding or pulping	0	A
6804.2	- 其他磨石、研磨輪（砂輪）及類似品：	- Other millstones, grindstones, grinding wheels and the like:		
6804.21.00.00	-- 凝結之合成或天然金剛石製	-- Of agglomerated synthetic or natural	0	A
6804.22.00.00	-- 其他凝結之研磨材料製或陶瓷	-- Of other agglomerated abrasives or of	0	A
6804.23.00.00	-- 天然石製	-- Of natural stone	0	A
6804.30.00.00	- 手用磨利、拋光石	- Hand sharpening or polishing stones	0	A
68.05	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 made		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
6805.10.00.00	- 僅以織物為基材者	- On a base of woven textile fabric only	5	C
6805.20	- 僅以紙或紙板為基材者	- On a base of paper or paperboard only		
6805.20.10.00	-- 除圓盤狀外之供木頭之砂紙及防水砂紙	-- Abrasive paper for wood and waterproof abrasive paper, other than discs	5	C
6805.20.90.00	-- 其他	-- Other	5	C
6805.30.00.00	- 以其他材料為基材者	- On a base of other materials	5	C
68.06	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 6811 or 6812 or of Chapter 69		
6806.10.00.00	- 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	0	A
6806.20.00.00	- 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)	0	A
6806.90.00.00	- 其他	- Other	0	A
68.07	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 pitch)		
6807.10.00.00	- 成捲者	- In rolls	5	C
6807.90.00.00	- 其他	- Other	5	C
6808.00.00.00	植物纖維、草或木刨片、木屑、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	C
68.09	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		
6809.1	- 板、片、嵌板、瓦和類似品，未經裝飾者：	- Boards, sheets, panels, tiles and similar articles, not ornamented:		
6809.11.00.00	-- 僅以紙或紙板貼其表面或加強者	-- Faced or reinforced with paper or paperboard only	5	C
6809.19.00.00	-- 其他	-- Other	5	C
6809.90.00.00	- 其他製品	- Other articles	5	C
68.10	水泥、混凝土或人造石料之製品	Articles of cement, of concrete or of artificial stone, whether or not reinforced		
6810.1	- 瓦、扁平石、磚及其類似品：	- Tiles, flagstones, bricks and similar articles:		
6810.11.00.00	-- 建築用磚塊和磚	-- Building blocks and bricks	5	C
6810.19.00.00	-- 其他	-- Other	5	C
6810.9	- 其他製品：	- Other articles:		
6810.91.00.00	-- 建築或土木工程用預造結構組件	-- Prefabricated structural components for building or civil engineering	5	C
6810.99.00.00	-- 其他	-- Other	5	C
68.11	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		
6811.10.00.00	- 波形板	- Corrugated sheet	5	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
6811.20.00.00	- 其他板、嵌板、瓦及類似品	- Other sheets, panels, tiles and similar articles	5	C
6811.30.00.00	- 管及管配件	- Tubes, pipes and tube or pipe fittings	5	C
6811.90.00.00	- 其他製品	- Other articles	5	C
68.12	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.6811 or 6813		
6812.50.00.00	- 衣服、衣服之附屬品，靴鞋和帽類	- Clothing, clothing accessories, footwear and headgear	5	C
6812.60.00.00	- 紙、紙板（片）及氈呢	- Paper, millboard and felt	0	A
6812.70.00.00	- 經壓縮之石棉纖維接合材料，成片或捲	- Compressed asbestos fibre jointing, in sheets or rolls	0	A
6812.90.00.00	- 其他	- Other		
6812.90	- 其他	- Other		
6812.90.10.00	-- 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	-- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	0	A
6812.90.20.00	-- 抽紗者	-- Yarn and thread	0	A
6812.90.30.00	-- 索和繩，不論是否編結均在內	-- Cord and string, whether or not plaited	0	A
6812.90.40.00	-- 其他經製作石棉纖維之織梭織物，不論是否針織或鉤針織者	-- Fabrics, whether or not knitted or crocheted	5	C
6812.90.90.00	-- 其他	-- Other	5	C
68.13	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 clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials		
6813.10.00.00	- 煞車襯裡及墊片	- Brake linings and pads	0	A
6813.90.00.00	- 其他	- Other	0	A
68.14	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		
6814.10.00.00	- 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	5	C
6814.90.00.00	- 其他	- Other	5	C
68.15	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		
6815.10.00.00	- 非電器用石墨或碳精製品	- Non-electrical articles of graphite or other carbon	0	A
6815.20.00.00	- 泥煤製品	- Articles of peat	0	A
6815.9	- 其他製品：	- Other articles:		
6815.91.00.00	-- 含菱鎂礦、白雲石及鉻鐵礦	-- Containing magnesite, dolomite or chromite	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
6815.99.00.00 -- 其他		-- Other	0	A

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		
6901.00.00.00	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	0	A
69.02	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		
6902.10.00.00	-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	0	A
6902.20.00.00	-含氧化鋁（AL ₂ O ₃ ），二氧化矽（SiO ₂ ）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 (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	A
6902.90.00.00	-其他	-Other	0	A
69.03	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		
6903.10.00.00	-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	0	A
6903.20.00.00	-含氧化鋁（AL ₂ O ₃ ）或氧化鋁與二氧化矽（SiO ₂ ）之混合物或化合物重量超過50%者	-Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	0	A
6903.90.00.00	-其他	-Other	0	A
69.04	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		
6904.10.00.00	-建築用磚	-Building bricks	5	C
6904.90.00.00	-其他	-Other	5	C
69.05	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		
6905.10.00.00	-屋頂瓦	-Roofing tiles	5	C
6905.90.00.00	-其他	-Other	5	C
6906.00.00.00	陶瓷瓦管、導管、排水管及管配件	Ceramic pipes, conduits, guttering and pipe fittings	5	C
69.07	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，不論有無背裡者	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing		
6907.10.00.00	-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	5	C
6907.90.00.00	-其他	-Other	5	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
69.08	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，不論有無背裡者	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing		
6908.10.00.00	-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	5	C
6908.90.00.00	-其他	-Other	5	C
69.09	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		
6909.1	-實驗室、化學或其他工業用陶瓷製品：	-Ceramic wares for laboratory, chemical or other technical uses:		
6909.11.00.00	--瓷製	--Of porcelain or china	0	A
6909.12.00.00	--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	0	A
6909.19.00.00	--其他	--Other	0	A
6909.90.00.00	-其他	-Other	5	B
69.10	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		
6910.10.00.00	-瓷製	-Of porcelain or china	15	E
6910.90.00.00	-其他	-Other	15	E
69.11	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		
6911.10.00.00	-餐具及廚具	-Tableware and kitchenware	15	C
6911.90.00.00	-其他	-Other	15	C
69.12	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		
6912.00.10.00	-陶瓷餐具及廚具	-Tableware and kitchenware of earthenware	15	C
6912.00.90.00	-其他	-Other	15	C
69.13	陶瓷塑像及其他裝飾陶瓷製品	Statuettes and other ornamental ceramic		
6913.10.00.00	-瓷製	-Of porcelain or china	15	C
6913.90.00.00	-其他	-Other	15	C
69.14	其他陶瓷製品	Other ceramic articles		
6914.10.00.00	-瓷製	-Of porcelain or china	15	C
6914.90.00.00	-其他	-Other	15	E

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		
7001.00.00.00	碎玻璃及玻璃塊	Cullet and other waste and scrap of glass; glass in the mass	0	A
70.02	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.7018), rods or tubes, unworked		
7002.10.00.00	- 球	- Balls	0	A
7002.20.00.00	- 棒	- Rods	0	A
7002.3	- 管：	- Tubes:		
7002.31.00.00	-- 熔凝石英或其他熔化矽砂	-- Of fused quartz or other fused silica	0	A
7002.32.00.00	-- 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 5×10^{-6} 之其他玻璃	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0 C to 300 C	0	A
7002.39.00.00	-- 其他	-- Other	0	A
70.03	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		
7003.1	- 不含金屬線之玻璃片：	- Non-wired sheets:		
7003.12.00.00	-- 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	0	A
7003.19.00.00	-- 其他	-- Other	0	A
7003.20.00.00	- 含有金屬線之玻璃片	- Wired sheets	0	A
7003.30.00.00	- 成形	- Profiles	0	A
70.04	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		
7004.20.00.00	- 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	0	A
7004.90.00.00	- 其他玻璃	- Other glass	0	A
70.05	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		
7005.10.00.00	- 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	0	A
7005.2	- 其他不含金屬線之玻璃：	- Other non-wired glass:		
7005.21.00.00	-- 整塊著色玻璃（整體著色者），不透光，閃爍或僅經表面研磨	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	0	A
7005.29	-- 其他	-- Other		
7005.29.10.00	--- 陶瓷玻璃	--- Float glass	0	A
7005.29.90.00	--- 其他	--- Other	0	A
7005.30.00.00	- 含有金屬線之玻璃	- Wired glass	0	A
7006.00.00.00	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	5	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
70.07	安全玻璃，包括強化或膠合玻璃	Safety glass, consisting of toughened (tempered) or laminated glass		
7007.1	- 強化安全玻璃：	- Toughened (tempered) safety glass:		
7007.11	-- 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		
7007.11.10.00	--- 平面	--- Flat	5	B
7007.11.90.00	--- 其他	--- Other	5	B
7007.19.00.00	-- 其他	--Other	10	C
7007.2	- 膠合安全玻璃：	- Laminated safety glass:		
7007.21	-- 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		
7007.21.10.00	--- 平面	--- Flat	5	B
7007.21.90.00	--- 其他	--- Other	5	B
7007.29.00.00	-- 其他	-- Other	5	B
7008.00.00.00	複層之絕緣玻璃	Multiple-walled insulating units of glass	5	B
70.09	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		
7009.10.00.00	- 車輛之後視鏡	- Rear-view mirrors for vehicles	5	B
7009.9	- 其他：	- Other:		
7009.91.00.00	-- 未鑲框	-- Unframed	5	B
7009.92.00.00	-- 已鑲框	-- Framed	15	D
70.10	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 glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass		
7010.10.00.00	- 安瓿	- Ampoules	0	A
7010.20.00.00	- 塞、蓋或其他封閉物	- Stoppers, lids and other closures	0	A
7010.90	- 其他	- Other		
7010.90.1	-- 超過1公升	-- Of a capacity exceeding 1 litre		
7010.90.11.00	--- 低於4公升	--- Less than 4 litres	5	B
7010.90.19.00	--- 其他	--- Other	5	B
7010.90.2	-- 超過0.33公升但低於1公升	-- Of a capacity exceeding 0.33 litre but not exceeding 1 litre		
7010.90.21.00	--- 琥珀色圓柱形容器，口瓶內徑小於或等於32mm	--- Tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	5	B
7010.90.29.00	--- 其他	--- Other	5	B
7010.90.3	-- 超過0.15公升但低於0.33公升	-- Of a capacity exceeding 0.15 litre but not exceeding 0.33 litre		
7010.90.31.00	--- 除琥珀色圓柱形容器外，容量小於或等於180毫升，口瓶內徑小於或等於15公厘	--- Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular	5	B
7010.90.32.00	--- 琥珀色圓柱形容器，內徑小於或等於32mm	--- Tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	5	B
7010.90.39.00	--- 其他	--- Other	5	B
7010.90.4	-- 不超過0.15公升	-- Of a capacity not exceeding 0.15 litre:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
7010.90.41.00	--- 除琥珀色圓柱形容器外,容量小於或等於12ml,口瓶內徑小於或等於15mm	--- Of a capacity of 12 ml or more, with an opening not exceeding 15 mm, other than tubular	5	B
7010.90.42.00	--- 口瓶內徑大於或等於22mm	--- With an opening of 22 mm or more	5	B
7010.90.43.00	--- 硼製口徑	--- Borosilicate flasks	0	A
7010.90.49.00	--- 其他	--- Other	5	B
70.11	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 or the like		
7011.10.00.00	- 電氣照用	- For electric lighting	0	A
7011.20.00.00	- 陰極射線管用	- For cathode-ray tubes	0	A
7011.90.00.00	- 其他	- Other	0	A
7012.00.00.00	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	0	A
70.13	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 No.7010 or 7018)		
7013.10.00.00	- 陶瓷玻璃器	- Of glass-ceramics	15	C
7013.2	- 陶瓷玻璃器除外之玻璃杯:	- Drinking glasses (other than of glass-ceramics):		
7013.21.00.00	-- 鉛水晶玻璃	-- Of lead crystal	15	C
7013.29.00.00	-- 其他	-- Other	15	C
7013.3	- 供餐桌用(不包括玻璃杯)或廚房用之玻璃器,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:		
7013.31.00.00	-- 鉛水晶玻璃	-- Of lead crystal	15	C
7013.32.00.00	-- 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 5×10^{-6} 之玻璃製品	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0 degree c to 300 degree c	15	C
7013.39.00.00	-- 其他	-- Other	15	C
7013.9	- 其他玻璃器:	- Other glassware:		
7013.91.00.00	-- 鉛水晶玻璃	-- Of lead crystal	15	C
7013.99.00.00	-- 其他	-- Other	15	C
70.14	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.7015), not optically worked		
7014.00.10.00	- 信號用玻璃	- Signalling glassware	0	A
7014.00.20.00	- 光學玻璃	- Optical elements	0	A
70.15	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 manufacture of such glasses		
7015.10.00.00	- 供製校正眼鏡用之玻璃	- Glasses for corrective spectacles	0	A
7015.90.00.00	- 其他	- Other	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
70.16	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, panels, plates, shells or similar forms		
7016.10.00.00	- 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	B
7016.90.00	- 其他	- Other		
7016.90.00.10	-- 引導燈、彩色玻璃窗、彩繪玻璃及其類似品	-- leaded lights, stained-glass window, paintings on glass and the like	5	B
7016.90.00.90	-- 其他	-- Other	5	B
70.17	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		
7017.10.00.00	- 熔凝石英或其他熔化矽砂	- Of fused quartz or other fused silica	0	A
7017.20.00.00	- 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5×10 ⁻⁶ 之其他玻璃製品	- Of other glass having a linear coefficient of expansion not exceeding 5×10 ⁻⁶ per kelvin within a temperature range of 0 degree c to 300 degree c	0	A
7017.90.00.00	- 其他	- Other	0	A
70.18	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 small wares, 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		
7018.10.00.00	- 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	15	C
7018.20.00.00	- 玻璃顆粒，其直徑不超過1公厘者	- Glass microspheres not exceeding 1 mm in diameter	0	A
7018.90.00.00	- 其他	- Other	15	C
70.19	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 fabrics)		
7019.1	- 纖維束，紗束，紗及切股：	- Slivers, rovings, yarn and chopped strands:		
7019.11.00.00	-- 切股，其長度不超過50公厘者	-- Chopped strands, of a length of not more than 50 mm	0	A
7019.12.00.00	-- 紗束	-- Rovings	0	A
7019.19.00.00	-- 其他	-- Other	0	A
7019.3	- 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 products:		
7019.31.00.00	-- 蓆	-- Mats	0	A
7019.32.00.00	-- 薄片	-- Thin sheets (voiles)	0	A
7019.39.00.00	-- 其他	-- Other	0	A
7019.40.00.00	- 紗束紡織物	- Woven fabrics of rovings	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
7019.5	-其他紡織物：	- Other woven fabrics:		
7019.51.00.00	-- 寬度不超過 30 公分者	-- Of a width not exceeding 30 cm	0	A
7019.52.00.00	-- 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 ² , of filaments measuring per single yarn not more than 136 tex	0	A
7019.59.00.00	-- 其他	-- Other	0	A
7019.90.00.00	-- 其他	-- Other	0	A
7020.00.00.00	其他玻璃製品	Other articles of glass	15	D

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		
71.01	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 not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.		
7101.10.00.00	-天然珍珠	-Natural pearls	15	C
7101.2	-養珠：	-Cultured pearls :		
7101.21.00.00	--未加工者	--Unworked	15	C
7101.22.00.00	--已加工者	--Worked	15	C
71.02	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.		
7102.10.00.00	-未分選者	-Unsorted	5	C
7102.2	-工業用：	-Industrial :		
7102.21.00.00	--未加工或僅經鋸、劈或磨邊者	--Unworked or simply sawn, cleaved or bruted	0	A
7102.29.00.00	--其他	--Other	0	A
7102.3	-非工業用：	-Non-industrial :		
7102.31.00.00	-未加工或僅經鋸、劈或磨邊者	--Unworked or simply sawn, cleaved or bruted	5	B
7102.39.00.00	--其他	--Other	5	B
71.03	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 transport.		
7103.10.00.00	-未加工或僅經鋸開或略經整形者	-Unworked or simply sawn or roughly shaped	5	B
7103.9	-其他加工者：	-Otherwise worked :		
7103.91.00.00	--紅藍寶石，及祖母綠	--Rubies, sapphires and emeralds	5	B
7103.99.00.00	--其他	--Other	5	B
71.04	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 for convenience of transport.		
7104.10.00.00	-壓電水晶	-Piezo-electric quartz	5	B
7104.20.00.00	-其他未加工或僅經鋸開或略經整形者	-Other, unworked or simply sawn or roughly shaped	5	B
7104.90.00.00	-其他	-Other	5	B
71.05	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.		
7105.10.00.00	-金剛石（鑽石）製	-Of diamonds	5	B
7105.90.00.00	-其他	-Other	5	B
71.06	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.		
7106.10.00.00	-粉狀	-Powder	5	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
7106.9	-其他：	-Other :		
7106.91.00.00	--未鍛造者	--Unwrought	5	B
7106.92	--半製品	--Semi-manufactured		
7106.92.10.00	---金屬線棒，包括添加劑（銀焊接劑）	---Wire, bars and rods, containing stripping agents or additives (silver solder)	5	B
7106.92.90.00	---其他	---Other	5	B
7107.00.00.00	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.	5	B
71.08	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.		
7108.1	-非貨幣：	-Non-monetary :		
7108.11.00.00	--粉狀	--Powder	5	B
7108.12.00.00	--其他未鍛造形狀	--Other unwrought forms	5	B
7108.13.00.00	--其他半製品形狀	--Other semi-manufactured forms	5	B
7108.20.00.00	-貨幣	-Monetary	5	B
7109.00.00.00	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.	5	B
71.10	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.		
7110.1	-鉑：	-Platinum :		
7110.11.00.00	--未鍛造者或粉狀	--Unwrought or in powder form	0	A
7110.19.00.00	--其他	--Other	0	A
7110.2	-鈳：	-Palladium :		
7110.21.00.00	--未鍛造者或粉狀	--Unwrought or in powder form	0	A
7110.29.00.00	--其他	--Other	0	A
7110.3	-銻：	--Rhodium :		
7110.31.00.00	--未鍛造者或粉狀	--Unwrought or in powder form	0	A
7110.39.00.00	--其他	--Other	0	A
7110.4	-銱、銲及鈳：	-Iridium, osmium and ruthenium :		
7110.41.00.00	--未鍛造者或粉狀	--Unwrought or in powder form	0	A
7110.49.00.00	--其他	--Other	0	A
7111.00.00.00	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.	5	B
71.12	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 metal.		
7112.30.00.00	-灰末，含貴金屬或貴金屬化合物	-Ash containing precious metal or precious metal compounds	0	A
7112.9	-其他	-Other		
7112.91.00.00	--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	0	A
7112.92.00.00	--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	0	A
7112.99.00.00	--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
71.13	首飾及其配件，貴金屬或被覆貴金屬之金屬製者	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.		
7113.1	-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 :		
7113.11.00.00	--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	15	C
7113.19.00.00	--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	15	D
7113.20.00.00	-被覆貴金屬之卑金屬製	-Of base metal clad with precious metal	15	C
71.14	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.		
7114.1	-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 :		
7114.11.00.00	--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	15	C
7114.19.00.00	--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	15	C
7114.20.00.00	-被覆貴金屬之卑金屬製	-Of base metal clad with precious metal	15	C
71.15	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.		
7115.10.00.00	-觸媒用鉑絲布或鉑柵格	-Catalysts, in the form of wire cloth or grill, of platinum	0	A
7115.90.00.00	-其他	-Other	15	D
71.16	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).		
7116.10.00.00	-天然珍珠或養珠製品	-Of natural or cultured pearls	15	C
7116.20.00.00	-寶石或半寶石製（天然、合成或再製）	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	15	C
71.17	仿首飾	Imitation jewellery.		
7117.1	-卑金屬製，不論是否鍍貴金屬：	-Of base metal, whether or not plated with precious metal :		
7117.11.00.00	--袖扣及飾鈕	--Cuff-links and studs	15	C
7117.19.00.00	--其他	--Other	15	C
7117.90.00.00	-其他	-Other	15	E
71.18	鑄幣	Coin.		
7118.10.00.00	-鑄幣（金幣除外），不具法償者	-Coin (other than gold coin), not being legal tender	5	B
7118.90.00.00	-其他	-Other	5	B

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		
72.01	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.		
7201.10.00.00	-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	0	A
7201.20.00.00	-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	0	A
7201.50.00.00	-合金生鐵；鏡鐵	-Alloy pig iron; spiegeleisen	0	A
72.02	合金鐵	Ferro-alloys.		
7202.1	-錳鐵：	-Ferro-manganese：		
7202.11.00.00	--以重量計含碳量超過2%者	--Containing by weight more than 2% of	0	A
7202.19.00.00	--其他	--Other	0	A
7202.2	-矽鐵：	-Ferro-silicon：		
7202.21.00.00	--以重量計含矽量超過55%者	--Containing by weight more than 55% of	0	A
7202.29.00.00	--其他	--Other	0	A
7202.30.00.00	-矽錳鐵	-Ferro-silico-manganese	0	A
7202.4	-鉻鐵：	-Ferro-chromium：		
7202.41.00.00	--以重量計含碳量超過4%者	--Containing by weight more than 4% of	0	A
7202.49.00.00	--其他	--Other	0	A
7202.50.00.00	-矽鉻鐵	-Ferro-silico-chromium	0	A
7202.60.00.00	-鎳鐵	-Ferro-nickel	0	A
7202.70.00.00	-鉬鐵	-Ferro-molybdenum	0	A
7202.80.00.00	-鎢鐵及矽鎢鐵	-Ferro-tungsten and ferro-silico-tungsten	0	A
7202.9	-其他：	-Other：		
7202.91.00.00	--鈦鐵及矽鈦鐵	--Ferro-titanium and ferro-silico-titanium	0	A
7202.92.00.00	--釩鐵	--Ferro-vanadium	0	A
7202.93.00.00	--鈮鐵	--Ferro-niobium	0	A
7202.99.00.00	--其他	--Other	0	A
72.03	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 similar forms.		
7203.10.00.00	-由鐵礦砂直接還原所得之鐵產品	-Ferrous products obtained by direct reduction of iron ore	0	A
7203.90.00.00	-其他	-Other	0	A
72.04	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.		
7204.10.00.00	-鑄鐵廢料及碎屑	-Waste and scrap of cast iron	0	A
7204.2	-合金鋼廢料及碎屑：	-Waste and scrap of alloy steel：		
7204.21.00.00	--不銹鋼者	--Of stainless steel	0	A
7204.29.00.00	--其他	--Other	0	A
7204.30.00.00	-鍍錫鋼鐵之廢料及碎屑	-Waste and scrap of tinned iron or steel	0	A
7204.4	-其他廢料及碎屑：	-Other waste and scrap：		
7204.41.00.00	--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	0	A
7204.49.00.00	--其他	--Other	0	A
7204.50.00.00	-重熔用廢鑄錠	-Remelting scrap ingots	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
72.05	粒狀及粉狀之生鐵、鏡鐵、鋼鐵	Granules and powders, of pig iron, spiegeleisen, iron or steel.		
7205.10.00.00	-粒狀	-Granules	0	A
7205.2	-粉狀：	-Powders：		
7205.21.00.00	--合金鋼者	--Of alloy steel	0	A
7205.29.00.00	--其他	--Other	0	A
72.06	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 7203).		
7206.10.00.00	-錠	-Ingots	0	A
7206.90.00.00	-其他	-Other	0	A
72.07	鐵或非合金鋼之半製品	Semi-finished products of iron or non-alloy steel.		
7207.1	-以重量計含碳量小於0.25%者：	-Containing by weight less than 0.25% of carbon：		
7207.11.00.00	--橫斷而為長方形（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	0	A
7207.12.00.00	--其他，橫斷面為長方形者（正方形除外）	--Other, of rectangular (other than square) cross-section	0	A
7207.19.00.00	--其他	--Other	0	A
7207.20.00.00	-以重量計含碳量0.25%及以上者	-Containing by weight 0.25% or more of carbon	0	A
72.08	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, hotrolled, not clad, plated or coated.		
7208.10.00.00	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	0	A
7208.2	-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：		
7208.25.00.00	--厚度4.75公厘及以上者	--Of a thickness of 4.75 mm or more	0	A
7208.26.00.00	--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	0	A
7208.27.00.00	厚度小於3公厘者	--Of a thickness of less than 3 mm	0	A
7208.3	-其他，捲盤狀，熱軋後未進一步加工者：	-Other, in coils, not further worked than hot-rolled：		
7208.36.00.00	--厚度超過10公厘者	--Of a thickness exceeding 10 mm	0	A
7208.37.00.00	--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	0	A
7208.38.00.00	--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	0	A
7208.39.00.00	--厚度小於3公厘者	--Of a thickness of less than 3 mm	0	A
7208.40.00.00	-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	0	A
7208.5	-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：		
7208.51.00.00	--厚度超過10公厘者	--Of a thickness exceeding 10 mm	0	A
7208.52.00.00	--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	0	A
7208.53.00.00	--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	0	A
7208.54	--厚度小於3公厘者	--Of a thickness of less than 3 mm		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
7208.54.10.00	---厚度不超過990公厘，以重量計含碳量0.42%及以上者且含錳量0.6%及以上者	---Of a width not exceeding 990 mm, containing by weight 0.42% or more of carbon and 0.60% or more of manganese	0	A
7208.54.90.00	---其他	---Other	0	A
7208.90.00.00	-其他	-Other	0	A
72.09	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 coated.		
7209.1	-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) :		
7209.15.00.00	--厚度3公厘及以上者	--Of a thickness of 3 mm or more	0	A
7209.16.00.00	--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	0	A
7209.17.00.00	--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	0	A
7209.18.00.00	--厚度小於0.5公厘者	--Of a thickness of less than 0.5 mm	0	A
7209.2	-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) :		
7209.25.00.00	--厚度3公厘及以上者	--Of a thickness of 3 mm or more	0	A
7209.26.00.00	--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	0	A
7209.27.00.00	--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	0	A
7209.28.00.00	--厚度小於0.5公厘者	--Of a thickness of less than 0.5 mm	0	A
7209.90.00.00	-其他	-Other	0	A
72.10	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, plated or coated.		
7210.1	-鍍或塗錫者：	-Plated or coated with tin :		
7210.11.00.00	--厚度0.5公厘及以上者	--Of a thickness of 0.5 mm or more	0	A
7210.12.00.00	--厚度小於0.5公厘者	--Of a thickness of less than 0.5 mm	0	A
7210.20.00.00	-鍍或塗鉛者，包括鍍鉛錫鋼鐵板	-Plated or coated with lead, including terne-	0	A
7210.30.00.00	-電解法鍍或塗鋅者	-Electrolytically plated or coated with zinc :	0	A
7210.4	-其他鍍或塗鋅者：	-Otherwise plated or coated with zinc :		
7210.41	--波浪化者	--Corrugated		
7210.41.10.00	---厚度0.16公厘以上，但不超過2公厘者	---Of a thickness of 0.16 mm or more but not exceeding 2 mm	5	B
7210.41.90.00	---其他	---Other	5	B
7210.49	--其他	--Other		
7210.49.10.00	---厚度0.16公厘及以上者，但不超過2公厘	---Of a thickness of 0.16 mm or more but not exceeding 2 mm	5	C
7210.49.90.00	---其他	---Other	0	A
7210.50.00.00	-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	0	A
7210.6	-鍍或塗鋁者：	-Plated or coated with aluminium :		
7210.61	--鍍或塗鋁鋅合金者	--Plated or coated with aluminium-zinc alloys		
7210.61.10.00	---厚度0.16公厘以上，但不超過2公厘者	---Of a thickness of 0.16 mm or more but not exceeding 2 mm	5	D
7210.61.90.00	---其他	---Other	0	A
7210.69	--其他	--Other		
7210.69.10.00	---厚度0.16公厘以上，但不超過2公厘者	---Of a thickness of 0.16 mm or more but not exceeding 2 mm	5	B

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
7210.69.90.00	---其他	---Other	0	A
7210.70	-塗漆、清漆或被覆塑膠者	-Painted, varnished or coated with plastics		
7210.70.10.00	--搪瓷,厚度0.16公厘以上,但不超過1.55公厘者	--Enamelled, of a thickness of 0.16 mm or more but not more than 1.55 mm	5	D
7210.70.20.00	--清漆,環氧基酚樹脂,平的	--Varnished with epoxyphenolic resins, smooth	5	B
7210.70.90.00	--其他	--Other	0	A
7210.90.00.00	-其他	-Other	0	A
72.11	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.		
7211.1	-熱軋後未進一步加工者:	-Not further worked than hot-rolled:		
7211.13.00.00	--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	0	A
7211.14	--其他,厚度4.75公厘及以上者	--Other, of a thickness of 4.75 mm or more		
7211.14.10.00	---以重量計含碳量0.42%及以上且含錳量0.6%及以上者	---Containing by weight 0.42% or more of carbon and 0.60% or more of manganese	0	A
7211.14.90.00	---其他	---Other	0	A
7211.19	--其他	--Other		
7211.19.10.00	---非捲盤狀,以重量計含碳量0.42%及以上者且含錳量0.6%及以上者	---In coils, containing by weight 0.42% or more of carbon and 0.60% or more of manganese	0	A
7211.19.90.00	---其他	--Other	5	B
7211.2	-冷軋(冷延)後未進一步加工者:	-Not further worked than cold-rolled (cold-reduced):		
7211.23.00.00	--以重量計,含碳量小於0.25%者	--Containing by weight less than 0.25% of carbon	0	A
7211.29.00.00	--其他	--Other	0	A
7211.90.00.00	-其他	-Other	0	A
72.12	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.		
7212.10.00.00	-鍍或塗錫者	-Plated or coated with tin	0	A
7212.20.00.00	-電解法鍍或塗鋅者	-Electrolytically plated or coated with zinc	0	A
7212.30	-其他方法鍍或塗鋅者	-Otherwise plated or coated with zinc		
7212.30.10.00	--厚度0.16公厘以上,但不超過1.55公厘者	--Of a thickness of 0.16 mm or more but not exceeding 1.55 mm	5	B
7212.30.90.00	--其他	--Other	0	A
7212.40	-塗漆、清漆或被覆塑膠者	-Painted, varnished or coated with plastics		
7212.40.10.00	--厚度0.16公厘以上,但不超過1.55公厘者	--Of a thickness of 0.16 mm or more but not exceeding 1.55 mm	5	B
7212.40.90.00	---其他	--Other	0	A
7212.50.00.00	-其他方法鍍或塗面者	-Otherwise plated or coated	0	A
7212.60.00.00	-經被覆者	-Clad	0	A
72.13	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.		
7213.10.00.00	-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 rolling process	5	D
7213.20.00.00	-其他,快削鋼製者	-Other, of free-cutting steel	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
7213.9	-其他：	-Other :		
7213.91	--圓橫斷面直徑小於14公厘者	--Of circular cross-section measuring less than 14 mm in diameter		
7213.91.10.00	---以重量計含碳量在0.6%及以上者	---Containing 0.6% or more by weight of carbon	5	D
7213.91.20.00	---以重量計含碳量小於0.6%者	---Containing less than 0.6% by weight of carbon	0	A
7213.99	--其他	--Other		
7213.99.10.00	---以重量計含碳量在0.6%及以上者	---Containing 0.6% or more by weight of carbon	5	D
7213.99.20.00	---以重量計含碳量小於0.6%者	--Containing less than 0.6% by weight of carbon	0	A
72.14	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.		
7214.10.00.00	-鍛造者	-Forged	5	C
7214.20.00.00	-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	5	D
7214.30.00.00	-其他，快削鋼製者	-Other, free-cutting steel	5	D
7214.9	-其他：	-Other :		
7214.91	--橫斷面為長方形（正方形除外）者	--Of rectangular (other than square) cross-section		
7214.91.10.00	---以重量計含碳量大於0.6%者，最大圓橫斷面且直徑13公厘及以上	---Containing by weight 0.6% or more of carbon , the greatest cross-sectional dimension of which exceeds 13 mm	5	D
7214.91.90.00	---其他	---Other	5	C
7214.99	--其他	--Other		
7214.99.10.00	---橫斷面為正方形且直徑13公厘及以上，以重量計含碳量大於0.6%者	---Of square cross-section, the greatest cross-sectional dimension of which exceeds 13mm, containing 0.6% or more by weight of carbon	5	C
7214.99.20	---橫斷面為正方形（長方形除外），最大橫斷面直徑5.5公厘及以上但小於45公厘者	---Of a cross-section other than rectangular (including square), the greatest cross-sectional dimension of which is 5.5 mm or more but not more than 45 mm		
7214.99.20.10	----扁圓橫斷面	----flat of circular cross- section	5	C
7214.99.20.90	----其他	----Other	5	C
7214.99.90.00	---其他	---Other	5	C
72.15	其他鐵或非合金鋼條及桿	Other bars and rods of iron or non-alloy steel.		
7215.10.00.00	-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	0	A
7215.50.00	-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		
7215.50.00.10	---以重量計含碳量小於0.25%者	---Containing less than 0.25% by weight of carbon	0	A
7215.50.00.20	---以重量計含碳量大於0.25%及以上者但小於0.6%	---Containing by weight more or equal than 0.25% but less than 0.6%.	0	A
7215.50.00.90	--其他	--Other	0	A
7215.90.00.00	-其他	-Other	0	A
72.16	鐵或非合金鋼製角、形及型	Angles, shapes and sections 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
7216.10	-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		
7216.10.10.00	--U型厚度1.8公厘及以上者但不大於6.4公厘且高度超過12公厘	--U sections of a thickness of 1.8mm or more but not more than 6.4 mm and a height exceeding 12 mm	5	C
7216.10.9	--其他：	--Other：		
7216.10.91.00	---I型,高度小於50公厘	---I sections of a height not exceeding 50 mm	5	C
7216.10.92.00	---H型,高度小於50公厘	---H sections of a height not exceeding 50 mm	5	C
7216.10.99.00	---其他	---Other	5	C
7216.2	-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：		
7216.21	--L型	--L sections		
7216.21.10.00	---厚度1.8公厘及以上者但不超過6.4公厘且高度超過12公厘	---Of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	5	C
7216.21.90.00	---其他	---Other	5	C
7216.22	--T型	--T sections		
7216.22.10.00	---高度不超過50公厘	---Of a height not exceeding 50 mm	5	C
7216.22.90.00	---其他	---Other	5	C
7216.3	-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：		
7216.31	--U型	--U sections		
7216.31.10.00	---厚度1.8公厘及以上者但不超過6.4公厘	---Of a thickness of 1.8 mm or more but not exceeding 6.4 mm	5	C
7216.31.90.00	---其他	---Other	5	C
7216.32.00.00	--I型	--I sections	5	C
7216.33.00.00	--H型	--H sections	5	C
7216.40.00.00	-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	5	C
7216.50.00.00	-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 extruded	5	C
7216.6	-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：		
7216.61.00.00	--扁軋製品製者	--Obtained from flat-rolled products	5	C
7216.69.00.00	--其他	--Other	5	C
7216.9	-其他：	-Other：		
7216.91.00.00	--扁軋製品冷成形或冷光製者	--Cold-formed or cold-finished from flat-rolled products	5	C
7216.99.00.00	--其他	--Other	5	C
7217	鐵或非合金鋼製線	Wire of iron or non-alloy steel.		
7217.10	-未經鍍面或塗面，不論是否拋光製者	-Not plated or coated, whether or not polished		
7217.10.10.00	--以重量計含碳量小於0.25%者	--Containing less than 0.25% by weight of carbon	5	C
7217.10.20.00	--以重量計含碳量0.25%及以上但小於0.6%	--Containing 0.25% or more but less than 0.6% by weight of carbon	0	A

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7217.10.3	--以重量計含碳量0.6%及以上者：	--Containing 0.6% or more by weight of carbon :		
7217.10.31.00	---鍍或塗其他卑金屬者	---Pre-stressed	0	A
7217.10.39.00	---其他	---Other	15	C
7217.20	--鍍或塗鋅者	--Plated or coated with zinc		
7217.20.1	--鐵或非合金鋼製線，鍍或塗鋅者，以重量計含碳量小於0.25%者：	--Containing less than 0.25% by weight of carbon :		
7217.20.11.00	--鍍或塗鋅者，圓周橫斷面直徑0.2公厘及以上者但不大於0.24公厘	---Plated or coated with zinc, of circular cross-section of a diameter of 0.22 mm or more but not more than 0.24 mm	0	A
7217.20.19.00	---其他	---Other	5	B
7217.20.20.00	--以重量計含碳量0.25%及以上但小於0.6%	--Containing 0.25% or more but less than 0.6% by weight of carbon	0	A
7217.20.3	--以重量計含碳量大於0.6%者：	--Containing 0.6% or more by weight of		
7217.20.31.00	---圓橫斷面直徑大於0.8公厘，小於5.15公厘	---Circular corss-section of a diameter of 0.8 mm or more but not more than 5.15 mm	5	C
7217.20.32.00	---橫斷面為正方形（長方形除外），厚度大於0.35公厘，但小於0.7公厘，寬度大於0.5公厘，小於3公厘	---Of rectangular (other than square) cross-section, of a thickness of 0.35 mm or more but not more than 0.7 mm and a width of 0.5 mm ore more than 3 mm	5	C
7217.20.39.00	---其他	---Other	5	C
7217.30	-鍍或塗其他卑金屬者	-Plated or coated with other base metals		
7217.30.10.00	--以重量計含碳量小於0.25%	--Containing less than 0.25% by weight of carbon	5	C
7217.30.20.00	--以重量計含碳量0.25%及以上者但不小於0.6%	--Containing 0.25% or more but less than 0.6% by weight of carbon	5	C
7217.30.3	--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：	--Containing 0.6% or more by weight carbon :		
7217.30.31.00	-以銅鍍面或塗面者	---Plated or coated with copper	0	A
7217.30.39.00	---其他	---Other	5	C
7217.90.00.00	-其他	-Other	5	C
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		
7218.10.00.00	-鑄錠及其他初級形狀者	-Ingots and other primary forms	0	A
7218.9	-其他：	-Other :		
7218.91.00.00	--橫斷面為長方形（正方形除外）者	--Of rectangular (lther than square) cross-section	0	A
7218.99.00.00	--其他	--Other	0	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.		
7219.1	-捲盤狀，熱軋後未進一步加工	-Not further worked than hot-rolled, in coils :		
7219.11.00.00	--厚度超過10公厘者	--Of a thickness exceeding 10 mm	0	A
7219.12.00.00	--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	0	A
7219.13.00.00	--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	0	A
7219.14.00.00	--厚度小於3公厘者	--Of a thickness of less than 3 mm	0	A
7219.2	-非捲盤狀，熱軋後未進一步加工者：	-Not further worked than hot-rolled, not in coils:		
7219.21.00.00	--厚度超過10公厘者	--Of a thickness exceeding 10 mm	0	A

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7219.22.00.00	--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	0	A
7219.23.00.00	--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	0	A
7219.24.00.00	--厚度小於3公厘者	--Of a thickness of less than 3 mm	0	A
7219.3	-冷軋（冷延）後未進一步加工者：	-Not further worked than cold-rolled (cold-reduced) :		
7219.31.00.00	--厚度4.75公厘及以上者	--Of a thickness of 4.75 mm or more	0	A
7219.32.00.00	--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	0	A
7219.33.00.00	--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	0	A
7219.34.00.00	--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	0	A
7219.35.00.00	--厚度小於0.5公厘者	--Of a thickness of less than 0.5 mm	0	A
7219.90.00.00	-其他	-Other	0	A
72.20	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.		
7220.1	-熱軋後未進一步加工者：	-Not further worked than hot-rolled :		
7220.11.00.00	--厚度4.75公厘及以上者	--Of a thickness of 4.75 mm or more	0	A
7220.12.00.00	--厚度小於4.75公厘者	--Of a thickness of less than 4.75 mm	0	A
7220.20.00.00	-冷軋（冷延）後未進一步加工者	-Not further worked than cold rolled (cold-reduced)	0	A
7220.90.00.00	-其他	-Other	0	A
7221.00.00.00	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.	0	A
72.22	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.		
7222.1	-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 :		
7222.11.00.00	--圓橫斷面者	--Of circular cross-section	0	A
7222.19.00.00	--其他	--Other	0	A
7222.20.00.00	-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	0	A
7222.30.00.00	-其他條及桿	-Other bars and rods	0	A
7222.40.00.00	-角、形及型	-Angles, shapes and sections	0	A
7223.00.00.00	不銹鋼線	Wire of stainless steel.	0	A
72.24	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 steel.		
7224.10.00.00	-鑄錠及其他初級形狀	-Ingots and other primary forms	0	A
7224.90.00.00	-其他	-Other	0	A
72.25	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.		
7225.1	-電氣矽鋼者：	-Of silicon-electrical steel :		
7225.11.00.00	--晶狀具方向性者	--Grain-oriented	0	A
7225.19.00.00	--其他	--Other	0	A
7225.20.00.00	-高速鋼者	--Of high speed steel	0	A
7225.30.00.00	-其他，捲盤狀，熱軋後未進一步加工者	-Other, not further worked than hot-rolled, in coils	0	A

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7225.40.00.00	-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	0	A
7225.50.00.00	-其他，冷軋（冷延）後未進一步加工者	-Other, not further worked than cold-rolled (cold-reduced)	0	A
7225.9	-其他：	-Other :		
7225.91.00.00	--電解法鍍或塗鋅者	--Electrolytically plated or coated with zinc	0	A
7225.92.00.00	--其他方法鍍或塗鋅者	--Otherwise plated or coated with zinc	0	A
7225.99.00.00	--其他	--Other	0	A
72.26	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.		
7226.1	-電氣矽鋼者：	-Of silicon-electrical steel :		
7226.11.00.00	--晶狀具方向性者	--Grain-oriented	0	A
7226.19.00.00	--其他	--Other	0	A
7226.20.00.00	-高速鋼者	-Of high speed steel	0	A
7226.9	-其他：	-Other :		
7226.91.00.00	--熱軋後未進一步加工者	--Not further worked than hot rolled	0	A
7226.92.00.00	--冷軋（冷延）後未進一步加工者	--Not further worked than cold-rolled (cold-reduced)	0	A
7226.93.00.00	--電解法鍍或塗鋅者	--Electrolytically plated or coated with zinc	0	A
7226.94.00.00	--其他方法鍍或塗鋅者	--Otherwise plated or coated with zinc	0	A
7226.99.00.00	--其他	--Other	0	A
72.27	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.		
7227.10.00.00	-高速鋼者	-Of high speed steel	0	A
7227.20.00.00	-矽錳鋼者	-Of silico-manganese steel	0	A
7227.90.00.00	-其他	-Other	0	A
72.28	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 non-alloy steel.		
7228.10.00.00	-高速鋼條及桿	-Bars and rods, of high speed steel	0	A
7228.20.00.00	-矽錳鋼條及桿	-Bars and rods, of silico-manganese steel	0	A
7228.30.00.00	-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	0	A
7228.40.00.00	-其他條及桿，鍛造後未進一步加工者	-Other bars and rods, not further worked than forged	0	A
7228.50.00.00	-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	0	A
7228.60.00.00	-其他條及桿	-Other bars and rods	0	A
7228.70.00.00	-角、形及型	-Angles, shapes and sections	0	A
7228.80.00.00	-空心鑽條及桿	-Hollow drill bars and rods	0	A
72.29	其他合金鋼製之線	Wire of other alloy steel.		
7229.10.00.00	-高速鋼者	-Of high speed steel	0	A
7229.20.00.00	-矽錳鋼者	-Of silico-manganese steel	0	A
7229.90.00.00	-其他	-Other	0	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		
73.01	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.		
7301.10.00.00	-板	-Sheet piling	0	A
7301.20.00.00	-角、形及型	-Angles, shapes, and sections	5	B
73.02	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, bedplates, ties and other material specialized for jointing or fixing rails.		
7302.10.00.00	-軌	-Rails	0	A
7302.30.00.00	-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	0	A
7302.40.00.00	-魚尾板及底板	-Fish-plates and sole plates	0	A
7302.90.00.00	-其他	-Other	0	A
7303.00.00.00	鑄鐵製管及空心型	Tubes, pipes and hollow profiles, of cast iron.	5	B
73.04	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.		
7304.10.00.00	-油、氣管線用管	-Line pipe of a kind used for oil or gas	0	A
7304.2	-鑽探油或氣所用之套管 管及鑽管：	-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :		
7304.21.00.00	--鑽管	--Drill pipe	0	A
7304.29.00.00	--其他	--Other	0	A
7304.3	-其他，鐵或非合金鋼圓橫斷面管：	-Other, of circular cross-section, of iron or non-alloy steel :		
7304.31.00.00	--冷抽或冷軋（冷延）者	--Cold-drawn or cold-rolled (cold-reduced)	0	A
7304.39.00.00	--其他	--Other	0	A
7304.4	-其他，不銹鋼圓橫斷面管：	-Other, of circular cross-section, of stainless steel :		
7304.41.00.00	--冷抽或冷軋（冷延）者	--Cold-drawn or cold-rolled (cold-reduced)	0	A
7304.49.00.00	--其他	--Other	0	A
7304.5	-其他，其他合金鋼製圓橫斷面管：	-Other, of circular cross-section, of other alloy steel :		
7304.51.00.00	--冷抽或冷軋（冷延）者	--Cold-drawn or cold-rolled (cold-reduced)	0	A
7304.59.00.00	--其他	--Other	0	A
7304.90.00.00	-其他	-Other	0	A
73.05	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.		
7305.1	-油、氣管線用管：	-Line pipe of a kind used for oil or gas		
7305.11.00.00	--縱向潛弧焊接者	--Longitudinally submerged arc welded	0	A
7305.12.00.00	--其他，縱向焊接者	--Other, longitudinally welded	0	A

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7305.19.00.00	--其他	--Other	0	A
7305.20.00.00	-鑽探油、氣用套管	-Casing of a kind used in drilling for oil or gas	0	A
7305.3	-其他，焊接管：	-Other, welded :		
7305.31.00.00	--縱向焊接者	--Longitudinally welded	5	C
7305.39.00.00	--其他	--Other	5	C
7305.90.00.00	-其他	-Other	5	C
73.06	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.		
7306.10.00.00	-油、氣管線用管	-Line pipe of a kind used for oil or gas	0	A
7306.20.00.00	-鑽探油、氣用套管及管	-Casing and tubing of a kind used in drilling for oil or gas	0	A
7306.30	-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		
7306.30.10.00	--鋼鐵管外徑12公厘以上，115公厘以下，管徑厚度0.8公厘以上，6.4公厘以下，含鍍或塗鋅	--Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0.8 mm or more but not more than 6.4 mm, whether or not plated or	5	C
7306.30.90.00	--其他	--Other	5	C
7306.40.00.00	-其他（不銹鋼圓橫斷面焊接管）	-Other, welded, of circular cross-section, of stainless steel	0	A
7306.50.00.00	-其他，其他合金鋼圓橫斷面焊接管	-Other, welded, of circular cross-section, of other alloy steel	0	A
7306.60.00.00	-其他，非圓橫斷面焊接管	-Other, welded, of non-circular cross-section	5	C
7306.90.00.00	-其他	-Other	0	A
73.07	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.		
7307.1	-鑄造配件：	-Cast fittings :		
7307.11.00.00	--非展性鑄鐵者	--Of non-malleable cast iron	5	C
7307.19.00.00	--其他	--Other	5	C
7307.2	-其他，不銹鋼製者：	-Other, of stainless steel :		
7307.21.00.00	--凸緣	--Flanges	5	C
7307.22.00.00	--螺紋肘管、彎管及套筒	--Threaded elbows, bends and sleeves	5	C
7307.23.00.00	--對焊接配件	--Butt welding fittings	5	C
7307.29.00.00	--其他	--Other	5	C
7307.9	-其他：	-Other :		
7307.91.00.00	--凸緣	--Flanges	5	C
7307.92.00.00	--螺紋肘管、彎管及套筒	--Threaded elbows, bends and sleeves	5	C
7307.93.00.00	--對焊配件	--Butt welding fittings	5	C
7307.99.00.00	--其他	--Other	5	C
73.08	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 9406) 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 in		
7308.10.00.00	-橋及橋體段	-Bridges and bridge-sections	5	C
7308.20.00.00	-塔及格狀桅桿	-Towers and lattice masts	5	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
7308.30.00.00	-門、窗及其框架及門檻	-Doors, windows and their frames and thresholds for doors	5	C
7308.40.00.00	-供鷹架、窗套、支柱或坑道支持用設備	-Equipment for scaffolding, shuttering, propping or pitpropping	5	C
7308.90.00.00	-其他	-Other	5	C
7309.00.00.00	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 with mechanical or	5	C
73.10	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 equipment.		
7310.10.00.00	-容量50公升及以上者	-Of a capacity of 50 l or more	5	C
7310.2	-容量小於50公升者：	-Of a capacity of less than 50 l :		
7310.21.00.00	--經軟焊或摺邊密封之罐	--Cans which are to be closed by soldering or crimping	5	C
7310.29.00.00	--其他	--Other	5	C
73.11	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.		
7311.00.10.00	-供貯壓力小於25kg/cm2	-For a working pressure not exceeding	5	C
7311.00.90.00	-其他	-Other	0	A
73.12	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.		
7312.10.00.00	-絞股線、索及纜	-Stranded wire, ropes and cables	0	A
7312.90.00.00	-其他	-Other	0	A
7313.00.00.00	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.	5	D
73.14	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.		
7314.1	-織布：	-Woven cloth :		
7314.12.00.00	--不銹鋼製機械用環帶	--Endless bands for machinery, of stainless	0	A
7314.13.00.00	--其他機械用環帶	--Other endless bands for machinery	5	C
7314.14.00.00	--其他不銹鋼製織布	--Other woven cloth, of stainless steel	0	A
7314.19.00.00	--其他	--Other	5	C
7314.20.00.00	-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 cm2 or more	5	D
7314.3	-其他柵格、網及籬網，交叉點經焊接者：	Other grill, netting and fencing, welded at the intersection :		
7314.31.00.00	--鍍或塗鋅者	--Plated or coated with zinc	5	C
7314.39.00.00	--其他	--Other	5	C
7314.4	-其他布、柵格、網及籬網：	-Other cloth, grill, netting and fencing :		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
7314.41.00	--鍍或塗鋅者	--Plated or coated with zinc		
7314.41.00.10	--網眼超過11公厘者	With opening of mesh exceeding 11 mm.	5	C
7314.41.00.20	---網眼尺寸在3/4吋及以上，不超過1.5吋者	Hexagonal type, cal. 22, with opening of mesh of 3/4" or more and not exceeding 1 1/2".	5	C
7314.41.00.90	---其他	---Other	5	C
7314.42.00.00	--塗塑膠者	--Coated with plastics	5	C
7314.49.00.00	--其他	--Other	5	C
7314.50.00.00	-拉孔片	-Expanded metal	5	C
73.15	鋼鐵鏈及其零件	Chain and parts thereof, of iron or steel.		
7315.1	-活節環鏈及其零件：	-Articulated link chain and parts thereof：		
7315.11.00.00	--滾子鏈	--Roller chain	0	A
7315.12.00.00	--其他鏈	--Other chain	0	A
7315.19.00.00	--零件	--Parts	0	A
7315.20.00.00	-制滑鏈	-Skid chain	0	A
7315.8	-其他鏈：	-Other chain：		
7315.81.00.00	--日字形鏈	--Stud-link	0	A
7315.82.00.00	--其他，焊接環鏈	--Other, welded link	0	A
7315.89.00.00	--其他	--Other	0	A
7315.90.00.00	-其他零件	-Other parts	0	A
7316.00.00.00	鋼鐵製錨、四爪錨及其零件	Anchors, grapnels and parts thereof, of iron or steel.	0	A
7317.00.00	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 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.		
7317.00.00.10	-平頭釘	-Tacks, nails	5	D
7317.00.00.20	-圍欄上的尖鐵	-Spikes for rail	5	C
7317.00.00.30	-用鋅鍍成的釘子	-Nails for zinc	5	C
7317.00.00.90	-其他	-Other	5	C
73.18	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.		
7318.1	-螺紋製品：	-Threaded articles：		
7318.11.00.00	--車用螺釘	--Coach screws	5	C
7318.12.00.00	--其他木用螺釘	--Other wood screws	5	C
7318.13.00.00	--螺旋鉤及螺旋圈	--Screw hooks and screw rings	5	C
7318.14.00.00	--自攻螺釘	--Self-tapping screws	5	C
7318.15.00.00	--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	5	C
7318.16.00.00	--螺帽	--Nuts	5	D
7318.19.00.00	--其他	--Other	5	D
7318.2	-無螺紋製品：	-Non-threaded articles：		
7318.21.00.00	--彈簧墊圈及其他鎖緊墊圈	--Spring washers and other lock washers	0	A
7318.22.00.00	--其他墊圈	--Other washers	0	A
7318.23.00.00	--鉚釘	--Rivets	0	A
7318.24.00.00	--橫梢及開口梢	--Cotters and cotter-pins	0	A
7318.29.00.00	--其他	--Other	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
73.19	鋼鐵製供手用縫針、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.		
7319.10.00.00	-縫針、補綴針或刺繡針	-Sewing, darning or embroidery needles	0	A
7319.20.00.00	-安全別針	-Safety pins	0	A
7319.30.00.00	-其他別針	-Other pins	0	A
7319.90.00.00	-其他	-Other	0	A
73.20	鋼鐵製彈簧及彈簧片	Springs and leaves for springs, of iron or steel.		
7320.10.00.00	-片狀彈簧及其葉片	-Leaf-springs and leaves therefor	5	C
7320.20.00.00	-螺旋彈簧	-Helical springs	5	C
7320.90.00.00	-其他	-Other	0	A
73.21	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.		
7321.1	-烹飪器具及加熱板：	-Cooking appliances and plate warmers：		
7321.11	--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		
7321.11.10.00	---暖爐及烹飪鍋	---Ovens and cookers	15	D
7321.11.90.00	---其他	---Other	10	C
7321.12.00.00	--液體燃料用者	--For liquid fuel	5	C
7321.13	--固體燃料用者	--For solid fuel		
7321.13.10.00	---手提式暖爐及烹飪鍋	---Portables stoves and cookers	15	C
7321.13.90.00	---其他	---Other	10	C
7321.8	-其他器具：	-Other appliances：		
7321.81.00.00	--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	10	C
7321.82.00.00	--液體燃料用者	--For liquid fuel	10	C
7321.83.00.00	--固體燃料用者	--For solid fuel	10	C
7321.90	-零件	-Parts		
7321.90.10.00	--烹飪鍋	--Of cookers	5	C
7321.90.90.00	--其他	--Other	5	C
73.22	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 motordriven fan or blower, and parts thereof, of iron steel.		
7322.1	-散熱器及其零件：	-Radiators and parts thereof：		
7322.11.00.00	--鑄鐵者	--Of cast iron	0	A
7322.19.00.00	--其他	--Other	0	A
7322.90.00.00	-其他	-Other	0	A
73.23	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 or steel.		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
7323.10.00.00	-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	5	C
7323.9	-其他：	-Other :		
7323.91	--非搪瓷鑄鐵者	--Of cast iron, not enamelled		
7323.91.10.00	---把手	---Handles	5	C
7323.91.20.00	----其他零件	----Other parts	5	C
7323.91.90.00	---其他	---Other	5	C
7323.92	--搪瓷鑄鐵者	--Of cast iron, enamelled		
7323.92.10.00	---把手	---Handles	5	C
7323.92.20.00	---其他零件	---Other parts	5	C
7323.92.90.00	---其他	---Other	5	C
7323.93	--不銹鋼餐桌、廚房或其他家用物品及其零件	--Of stainless steel		
7323.93.10.00	---把手	---Handles	5	C
7323.93.20.00	---其他零件	---Other parts	5	C
7323.93.90.00	---其他	---Other	5	C
7323.94	--搪瓷鋼鐵者（鑄鐵者除外）	--Of iron (other than cast iron) or steel,		
7323.94.10.00	---把手	---Handles	5	C
7323.94.20.00	---其他零件	---Other parts	5	C
7323.94.90.00	---其他	---Other	5	C
7323.99	--其他	--Other		
7323.99.10.00	---把手	---Handles	5	C
7323.99.20.00	---其他零件	---Other parts	5	C
7323.99.90.00	---其他	---Other	5	C
73.24	鋼鐵製衛生設備及其零件	Sanitary ware and parts thereof, of iron or		
7324.10.00.00	-不銹鋼製污水槽及洗面盆	-Sinks and wash basins, of stainless steel	15	C
7324.2	-浴盆：	-Baths :		
7324.21.00.00	--不論是否搪瓷之鑄鐵製者	--Of cast iron, whether or not enamelled	15	C
7324.29.00.00	--其他	--Other	15	C
7324.90.00.00	-其他，包括零件	-Other, including parts	15	E
73.25	其他鋼鐵鑄造製品	Other cast articles of iron or steel.		
7325.10.00.00	-非展性鑄鐵者	-Of non-malleable cast iron	10	C
7325.9	-其他：	-Other :		
7325.91.00.00	--滾磨機用研磨球及類似製品	--Grinding balls and similar articles for mills	0	A
7325.99.00.00	--其他	--Other	5	C
73.26	其他鋼鐵製品	Other articles of iron or steel.		
7326.1	-鍛造或衝製，但未進一步加工	-Forged or stamped, but not further worked:		
7326.11.00.00	--滾磨機用研磨球及類似製品	--Grinding balls and similar articles for mills	0	A
7326.19.00.00	--其他	--Other	5	C
7326.20	-鋼鐵線製品	-Articles of iron or steel wire		
7326.20.10.00	--動物捕捉器	--traps for animals	5	C
7326.20.20.00	--蛇籠	--Gabions	0	A
7326.20.30.00	--附轉環快速安裝鉤	--Quick-fit hooks with swivels	0	A
7326.20.90.00	--其他	--Other	5	C
7326.90.00	-其他	-Other		
7326.90.00.10	--鋼或鐵線軸，不論有否纏繞鍍鎳鐵皮，用於裁切為固定尺寸之卡夾者	Iron or steel spools, bands with or without bolts and nicked iron thin sheets for cut to the size cassettes	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
7326.90.00.90	--其他	--Other	0	A

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		
74.01	鑛(冰)銅; 銅泥(沈澱銅)	Copper mattes; cement copper (precipitated copper).		
7401.10.00.00	-鑛(冰)銅	-Copper mattes	0	A
7401.20.00.00	-銅泥(沈澱銅)	-Cement copper (precipitated copper)	0	A
7402.00.00.00	未精煉銅; 供電解法精煉用之陽極銅	Unrefined copper; copper anodes for electrolytic refining.	0	A
74.03	精煉銅及銅合金, 未經塑性加工	Refined copper and copper alloys, unwrought.		
7403.1	-精煉銅:	-Refined copper:		
7403.11.00.00	--陰極及陰極型	--Cathodes and sections of cathodes	0	A
7403.12.00.00	--拉線條料(條錠)	--Wire-bars	0	A
7403.13.00.00	--小坯	--Billets	0	A
7403.19.00.00	--其他	--Other	0	A
7403.2	-銅合金:	-Copper alloys:		
7403.21.00.00	--銅鋅基之合金(黃銅)	--Copper-zinc base alloys (brass)	0	A
7403.22.00.00	--銅錫基之合金(青銅)	--Copper-tin base alloys (bronze)	0	A
7403.23.00.00	--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)	0	A
7403.29.00.00	--其他銅合金(第7405節銅母合金除外)	--Other copper alloys (other than master alloys of heading 74.05)	0	A
7404.00.00.00	銅廢料及碎屑	Copper waste and scrap.	0	A
7405.00.00.00	銅母合金	Master alloys of copper.	0	A
74.06	銅粉及鱗片	Copper powders and flakes.		
7406.10.00.00	-非層狀結構之粉	-Powders of non-lamellar structure	0	A
7406.20.00.00	-層狀結構之粉; 鱗片	-Powders of lamellar structure; flakes	0	A
74.07	銅條、桿及型材	Copper bars, rods and profiles.		
7407.10.00.00	-精煉銅製者	-Of refined copper	0	A
7407.2	-銅合金製者:	-Of copper alloys:		
7407.21.00.00	--銅鋅基之合金(黃銅)製者	--Of copper-zinc base alloys (brass)	0	A
7407.22.00.00	--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	0	A
7407.29.00.00	--其他	--Other	0	A
74.08	銅線	Copper wire.		
7408.1	-精煉銅製者:	-Of refined copper:		
7408.11.00.00	最大橫斷面直徑超過6公厘者	--Of which the maximum cross-sectional dimension exceeds 6 mm	0	A
7408.19	--其他	--Other		
7408.19.10.00	--電解銅	--Of electrolytic copper	0	A
7408.19.90.00	--其他	--Other	0	A
7408.2	-銅合金製者:	-Of copper alloys:		
7408.21.00.00	--銅鋅基之合金(黃銅)製者	--Of copper-zinc base alloys (brass)	0	A
7408.22.00.00	--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	0	A
7408.29.00.00	--其他	--Other	0	A
74.09	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.		
7409.1	-精煉銅製者:	-Of refined copper:		

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7409.11.00.00	-成捲者	--In coils	0	A
7409.19.00.00	--其他	--Other	0	A
7409.2	-銅鋅基之合金（黃銅）製者：	-Of copper-zinc base alloys (brass) :		
7409.21.00.00	--成捲者	--In coils	0	A
7409.29.00.00	--其他	--Other	0	A
7409.3	-銅錫基之合金（青銅）製者：	-Of copper-tin base alloys (bronze) :		
7409.31.00.00	--成捲者	--In coils	0	A
7409.39.00.00	--其他	--Other	0	A
7409.40.00.00	-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	0	A
7409.90.00.00	-其他銅合金製者	-Of other copper alloys	0	A
74.10	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 · 1 5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 mm.		
7410.1	-未襯者：	-Not backed :		
7410.11.00.00	--精煉銅製者	--Of refined copper	0	A
7410.12.00.00	--銅合金製者	--Of copper alloys	0	A
7410.2	-有襯者：	-Backed :		
7410.21.00.00	--精煉銅製者	--Of refined copper	0	A
7410.22.00.00	--銅合金製者	--Of copper alloys	0	A
74.11	銅管	Copper tubes and pipes.		
7411.10.00.00	-精煉銅製者	-Of refined copper	0	A
7411.2	-銅合金製者：	-Of copper alloys :		
7411.21.00.00	--銅鋅基之合金（黃銅）製者	--Of copper-zinc base alloys (brass)	0	A
7411.22.00.00	--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	0	A
7411.29.00.00	--其他	--Other	0	A
74.12	銅管配件（例如：接頭、肘管、 套管）	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).		
7412.10.00.00	-精煉銅製者	-Of refined copper	0	A
7412.20.00.00	-銅合金製者	Of copper alloys	0	A
74.13	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.		
7413.00.10.00	-電解銅	-Of electrolytic copper	5	B
7413.00.90.00	-其他	-Other	0	A
74.14	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 copper.		
7414.20.00.00	-布	-Cloth	5	B
7414.90.00.00	-其他	-Other	0	A
74.15	銅製或附有銅質釘頭之鋼鐵製 釘、平頭釘、圖釘、肘釘（第8 3 0 5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 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 articles, of copper.		
7415.10.00.00	-釘及平頭釘、圖釘、肘釘及類似 品	-Nails and tacks, drawing pins, staples and similar articles	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
7415.2	-其他製品，無螺紋者：	-Other articles, not threaded :		
7415.21.00.00	--墊圈（包括彈簧墊圈）	--Washers (including spring washers)	0	A
7415.29.00.00	--其他	--Other	0	A
7415.3	-其他螺紋製品：	-Other threaded articles :		
7415.33.00.00	--螺釘；螺栓及螺帽	--Screws; bolts and nuts	0	A
7415.39.00.00	--其他	--Other	0	A
7416.00.00.00	銅彈簧	Copper springs.	0	A
7417.00.00.00	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.	15	C
74.18	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.		
7418.1	-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 :		
7418.11.00.00	--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	15	C
7418.19	--其他	--Other		
7418.19.10.00	---把手	---Handles	0	A
7418.19.90.00	---其他	---Other	15	C
7418.20.00.00	-衛生設備及其零件	-Sanitary ware and parts thereof	15	E
74.19	其他銅製品	Other articles of copper.		
7419.10.00.00	-鏈及其零件	-Chain and parts thereof	0	A
7419.9	-其他：	-Other :		
7419.91.00.00	--鑄、模、衝或鍛製，但未進一步加工者	--Cast, moulded, stamped or forged, but not further worked	5	B
7419.99	--其他	--Other		
7419.99.10.00	---壓縮或液態瓦斯筒	---Containers for compressed or liquefied gas	0	A
7419.99.20.00	---電鍍用陽極銅或其合金	---Anodes of copper or copper alloys for electroplating	0	A
7419.99.90.00	---其他	---Other	15	C

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		
75.01	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.		
7501.10.00.00	-鎳	-Nickel mattes	0	A
7501.20.00.00	-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	0	A
75.02	未經塑性加工鎳	Unwrought nickel.		
7502.10.00.00	-鎳，非合金者	-Nickel, not alloyed	0	A
7502.20.00.00	-鎳合金	-Nickel alloys	0	A
7503.00.00.00	鎳廢料及碎屑	Nickel waste and scrap.	0	A
7504.00.00.00	鎳粉及鱗片	Nickel powders and flakes.	0	A
75.05	鎳條、桿、型材及線	Nickel bars, rods, profiles and wire.		
7505.1	-條、桿及型材：	-Bars, rods and profiles：		
7505.11.00.00	--鎳，非合金者	--Of nickel, not alloyed	0	A
7505.12.00.00	--鎳合金者	--Of nickel alloys	0	A
7505.2	-線：	-Wire：		
7505.21.00.00	--鎳，非合金者	--Of nickel, not alloyed	0	A
7505.22.00.00	--鎳合金者	--Of nickel alloys	0	A
75.06	鎳板、片、扁條及箔	Nickel plates, sheets, strip and foil.		
7506.10.00.00	-鎳，非合金者	-Of nickel, not alloyed	0	A
7506.20.00.00	-鎳合金者	-Of nickel alloys	0	A
75.07	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).		
7507.1	-管：	-Tubes and pipes：		
7507.11.00.00	--鎳，非合金者	--Of nickel, not alloyed	0	A
7507.12.00.00	--鎳合金者	--Of nickel alloys	0	A
7507.20.00.00	--管配件	--Tube or pipe fittings	0	A
75.08	其他鎳製品	Other articles of nickel.		
7508.10.00.00	-鎳線製布 柵格及網	-Cloth, grill and netting, of nickel wire	0	A
7508.90.00	-其他	-Other		
7508.90.00.10	鍛造或未鍛造之鎳電鍍陽極，包括電解產品	--Anodes for nickeling, including those produced by electrolysis, wrought or unwrought	0	A
7508.90.00.90	--其他	--Other	0	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		
76.01	未經塑性加工鋁	Unwrought aluminium.		
7601.10.00.00	-鋁，非合金	-Aluminium, not alloyed	0	A
7601.20.00.00	-鋁合金	-Aluminium alloys	0	A
7602.00.00.00	鋁廢料及碎屑	Aluminium waste or scrap.	0	A
76.03	鋁粉及鱗片	Aluminium powders and flakes.		
7603.10.00.00	-非薄層結構之粉	-Powders of non-lamellar structure	0	A
7603.20.00.00	-薄層結構之粉；鱗片	-Powders of lamellar structure; flakes	0	A
76.04	鋁條、桿及型材	Aluminium bars, rods and profiles.		
7604.10	-鋁，非合金	-Of aluminium, not alloyed		
7604.10.10.00	--型材	--Profiles	5	C
7604.10.90.00	--其他	--Other	5	C
7604.2	-鋁合金者：	-Of aluminium alloys：		
7604.21.00.00	--空心型材	--Hollow profiles	5	C
7604.29	--其他	--Other		
7604.29.10.00	---型材	---Profiles	5	C
7604.29.90.00	---其他	---Other	5	C
76.05	鋁線	Aluminium wire.		
7605.1	-鋁，非合金：	-Of aluminium, not alloyed：		
7605.11.00.00	--其最大橫斷面尺寸超過七公厘者	--Of which the maximum cross-sectional dimension exceeds 7 mm	0	A
7605.19	--其他	--Other		
7605.19.10.00	---圓橫斷面者	---Of circular cross-sections	5	C
7605.19.90.00	---其他	---Other	0	A
7605.2	-鋁合金者：	-Of aluminium alloys：		
7605.21.00.00	--其最大橫斷面尺寸超過七公厘者	--Of which the maximum cross-sectional dimension exceeds 7 mm	0	A
7605.29	--其他	--Other		
7605.29.10.00	---鎂矽合金，圓形橫斷面	---Of alloys containing magnesium and silicon, of circular cross-section	5	C
7605.29.90.00	---其他	---Other	5	C
76.06	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.		
7606.1	-長方形（包括正方形）：	-Rectangular (including square)：		
7606.11.00.00	--鋁，非合金	--Of aluminium, not alloyed	5	C
7606.12	--鋁合金者	--Of aluminium alloys		
7606.12.10.00	---鎂含量超過3%，AA5154及AA5086型	---Containing more than 3% of magnesium (AA 5154 and AA 5086 types)	0	A
7606.12.20.00	---壓紋片捲軸，厚度不超過1.25公厘且寬度為110公分的合金1100	---Embossed strip in rolls of a thickness not exceeding 1.25 mm and a width of 110 cm of alloy 1100	0	A
7606.12.9	---其他	---Other		
7606.12.91.00	----620扁條，表面防銹，鋁含量不超過98.7%，一面上漆，另一面塗熱固樹脂，厚度超過0.2公厘，但不超過0.25公厘	----"Pilferproof surface 620" strip, containing not more than 98.7% of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0.2 mm but not exceeding 0.25 mm	0	A
7606.12.99.00	---其他	----Other	5	C
7606.9	-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
7606.91	--鋁，非合金	--Of aluminium, not alloyed		
7606.91.10.00	---圓盤,不論是否含洞,直徑不超過45公厘	---Discs,whether or not perforated, of a diameter not exceeding 45 mm	0	A
7606.91.90.00	---其他	---Other	0	A
7606.92.00.00	--鋁合金者	--Of aluminium alloys	0	A
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 mm		
7607.1	-未襯者:	-Not backed:		
7607.11	--經軋製但未進一步加工者	--Rolled but not further worked		
7607.11.30.00	---厚度不超過0.025 mm,平滑、熱處理,表面打細微之洞,每平方公尺打洞不超過80個,捲狀	---Of a thickness not exceeding 0.025 mm, smooth, heat-treated, micro perforated, with not more than 80 perforations per m ² , in rolls	0	A
7607.11.90.00	---其他	---Other	0	A
7607.19	--其他	--Other		
7607.19.20.00	---聚丙烯浸蝕箔,捲狀,寬度不超過30cm	---Coated with polypropylene, in rolls of a width not exceeding 30 cm	0	A
7607.19.3	---其他,上色者	---Other, printed		
7607.19.31.00	----厚度低於0.019公厘	----Of a thickness of less than 0.019 mm	5	C
7607.19.39.00	----其他	----Other	5	C
7607.19.90.00	---其他	---Other	0	A
7607.20	-有襯者	-Backed		
7607.20.1	--正面塗有黏著物,背面貼著塗有矽膠之紙	--Coated with adhesive on one side and backed with silicone-coated paper:		
7607.20.11.00	---未上色	---Not printed	0	A
7607.20.12.00	---上色者	---Printed	5	C
7607.20.20.00	---背面貼有紙(不包括塗有矽膠之紙)或塑膠,不論是否有印刷,厚度(包括背面)不超過0.23mm	---Backed with paper (other than silicone-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0.23 mm	10	C
7607.20.90.00	---其他	---Other	0	A
7608	鋁管	Aluminium tubes and pipes.		
7608.10	-鋁,非合金	-Of aluminium, not alloyed		
7608.10.10.00	--筆座	--Ferrules for pencils	0	A
7608.10.90.00	--其他	--Other	5	C
7608.20	-鋁合金者	-Of aluminium alloys		
7608.20.10.00	-焊接管,其外徑超過50公厘	--Welded tubes and pipes of an external diameter exceeding 50 mm	5	C
7608.20.20.00	--橢圓橫斷面厚度不超過1公厘且長度不超過20公厘	--Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm	0	A
7608.20.90.00	--其他	--Other	5	B
7609.00.00.00	鋁製管配件(如:接頭、肘管、套管)	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
76.10	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 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.		
7610.10.00.00	-門、窗及其框架及門檻	-Doors, windows and their frames and thresholds for doors	15	C
7610.90.00.00	-其他	-Other	15	C
7611.00.00.00	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.	5	B
76.12	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 equipment.		
7612.10.00.00	-軟管容器	-Collapsible tubular containers	5	B
7612.90	-其他	-Other		
7612.90.10.00	--無接合線軟管容器	--Seamless tubular containers	0	A
7612.90.20.00	--攪乳器	--Milk churns	0	A
7612.90.90.00	--其他	--Other	5	C
76.13	供貯存壓縮或液化氣體用之鋁製容器	Aluminium containers for compressed or liquefied gas.		
7613.00.10.00	--運轉壓力不超過25公斤/平方公分	--For a working pressure not exceeding 25 kg/cm ²	5	C
7613.00.90.00	--其他	--Other	0	A
76.14	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.		
7614.10.00.00	-有鋼芯者	-With steel core	5	C
7614.90.00.00	-其他	-Other	5	C
76.15	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.		
7615.1	-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 :		
7615.11.00.00	--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	15	C
7615.19	--其他	--Other		
7615.19.10.00	---把手和嘴管	---Handes and spouts	5	C
7615.19.90.00	---其他	---Other	15	C
7615.20.00.00	-衛生設備及其零件	-Sanitary ware and parts thereof	15	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
76.16	其他鋁製品	Other articles of aluminium.		
7616.10.00.00	-釘、平頭釘、肘釘（第8305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 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	0	A
7616.9	-其他：	-Other :		
7616.91.00.00	--鋁線製布、柵格、網及籬網	-Cloth, grill, netting and fencing, of aluminium wire	5	B
7616.99	--其他	--Other		
7616.99.10.00	---鋁線製紗、加強編織物及類似	---Chain and parts thereof	0	A
7616.99.20.00	---鋁梯	---Blunt staples	0	A
7616.99.90.00	---其他	---Other	5	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		
78.01	未經塑性加工鉛	Unwrought lead.		
7801.10.00.00	-精煉鉛	-Refined lead	0	A
7801.9	-其他：	-Other :		
7801.91.00.00	--所含其他元素以銻（以重量計） 為主者	--Containing by weight antimony as the principal other element	0	A
7801.99.00.00	--其他	--Other	0	A
7802.00.00.00	鉛廢料及碎屑	Lead waste and scrap.	0	A
7803.00.00.00	鉛條、桿、型材及線	Lead bars, rods, profiles and wire.	5	B
78.04	鉛板、片、扁條及箔；鉛粉及鱗 片	Lead plates, sheets, strip and foil; lead powders and flakes.		
7804.1	-板、片、扁條及箔：	-Plates, sheets, strip and foil :		
7804.11.00.00	--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 mm	0	A
7804.19.00.00	--其他	--Other	0	A
7804.20.00.00	--粉及鱗片	--Powders and flakes	0	A
7805.00.00.00	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).	5	B
7806.00.00.00	其他鉛製品	Other articles of lead.	5	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		
79.01	未經塑性加工鋅	Unwrought zinc.		
7901.1	-鋅，非合金者:	-Zinc, not alloyed :		
7901.11.00.00	--含鋅重量在99.99%及以上者	--Containing by weight 99.99% or more of zinc	0	A
7901.12.00.00	--含鋅重量小於99.99%者	--Containing by weight less than 99.99% of zinc	0	A
7901.20.00.00	-鋅合金	-Zinc alloys	0	A
7902.00.00.00	鋅廢料及碎屑	Zinc waste and scrap.	0	A
79.03	鋅末、粉及鱗片	Zinc dust, powders and flakes.		
7903.10.00.00	-鋅末	-Zinc dust	0	A
7903.90.00.00	-其他	-Other	0	A
7904.00.00.00	鋅條、桿、型材及線	Zinc bars, rods, profiles and wire.	0	A
7905.00.00.00	鋅板、片、扁條及箔	Zinc plates, sheets strip and foil.	0	A
7906.00.00.00	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).	0	A
7907.00.00.00	其他鋅製品	Other articles of zinc.	0	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		
80.01	未經塑性加工錫	Unwrought tin.		
8001.10.00.00	-錫，非合金者	-Tin, not alloyed	0	A
8001.20.00.00	-錫合金	-Tin alloys	0	A
8002.00.00.00	錫廢料及碎屑	Tin waste and scrap.	0	A
8003.00.00.00	錫條、桿、型材及線	Tin bars, rods, profiles and wire.	0	A
8004.00.00.00	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.	0	A
8005.00.00	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.		
8005.00.00.10	-錫箔	-Tin foil.	0	A
8005.00.00.20	-粉及小薄片	- Powder and flake.	0	A
8006.00.00.00	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).	0	A
8007.00.00.00	其他錫製品	Other articles of tin.	0	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		
81.01	鎢及其製品，包括廢料及碎屑	Tungsten (wolfram) and articles thereof, including waste and scrap.		
8101.10.00.00	-粉	-Powders	0	A
8101.9	-其他：	-Other :		
8101.94.00.00	--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	0	A
8101.95.00.00	--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	0	A
8101.96.00.00	--線	--Wire	0	A
8101.97.00.00	--廢料及碎屑	--Waste and scrap	0	A
8101.99.00.00	--其他	--Other	0	A
81.02	鉬及其製品，包括廢料及碎屑	Molybdenum and articles thereof, including waste and scrap.		
8102.10.00.00	-粉	-Powders	0	A
8102.9	-其他：	-Other :		
8102.94.00.00	--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	0	A
8102.95.00.00	--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	0	A
8102.96.00.00	--線	--Wire	0	A
8102.97.00.00	--廢料及碎屑	--Waste and scrap	0	A
8102.99.00.00	--其他	--Other	0	A
81.03	鉭及其製品，包括廢料及碎屑	Tantalum and articles thereof, including waste and scrap.		
8103.20.00.00	-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	0	A
8103.30.00.00	-廢料及碎屑	-Waste and scrap	0	A
8103.90.00.00	-其他	-Other	0	A
81.04	鎂及其製品，包括廢料及碎屑	Magnesium and articles thereof, including waste and scrap.		
8104.1	-鎂，未經塑性加工者：	-Unwrought magnesium :		
8104.11.00.00	--以重量計至少含有99.8%之鎂	--Containing at least 99.8% by weight of magnesium	0	A
8104.19.00.00	--其他	--Other	0	A
8104.20.00.00	-廢料及碎屑	-Waste and scrap	0	A
8104.30.00.00	-銼片、車屑及粒，依大小分級者；粉	-Raspings, turnings and granules, graded according to size; powders	0	A
8104.90.00.00	-其他	-Other	0	A
81.05	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.		
8105.20.00.00	-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	0	A
8105.30.00.00	-廢料及碎屑	-Waste and scrap	0	A
8105.90.00.00	-其他	-Other	0	A
8106.00.00.00	鉍及其製品，包括廢料及碎屑	Bismuth and articles thereof, including waste and scrap.	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
81.07	鎘及其製品，包括廢料及碎屑	Cadmium and articles thereof, including waste and scrap.		
8107.20.00.00	-未經塑性加工之鎘；粉	-Unwrought cadmium; powders	0	A
8107.30.00.00	-廢料及碎屑	-Waste and scrap	0	A
8107.90.00.00	-其他	-Other	0	A
81.08	鈦及其製品，包括廢料及碎屑	Titanium and articles thereof, including waste and scrap.		
8108.20.00.00	-未經塑性加工之鈦；粉	-Unwrought titanium; powders	0	A
8108.30.00.00	-廢料及碎屑	-Waste and scrap	0	A
8108.90.00.00	-其他	-Other	0	A
81.09	鋯及其製品，包括廢料及碎屑	Zirconium and articles thereof, including waste and scrap.		
8109.20.00.00	-未經塑性加工之鋯；粉	-Unwrought zirconium; powders	0	A
8109.30.00.00	-廢料及碎屑	-Waste and scrap	0	A
8109.90.00.00	-其他	-Other	0	A
81.10	銻及其製品，包括廢料及碎屑	Antimony and articles thereof, including waste and scrap.		
8110.10.00.00	-未經塑性加工之銻；粉	-Unwrought antimony; powders	0	A
8110.20.00.00	-廢料及碎屑	-Waste and scrap	0	A
8110.90.00.00	-其他	-Other	0	A
8111.00.00.00	錳及其製品，包括廢料及碎屑	Manganese and articles thereof, including waste and scrap.	0	A
81.12	鈹、鉻、鎳、釩、鎳、鉛、銻、鈮、鈳（鈳）、銻、鉍及其製品，包括廢料及碎屑	Beryllium chromium, germanium, vanadium, gallium, hafnium, indium, niobium (colombium), rhenium and thallium, and articles of these metals, including waste and scrap.		
8112.1	-鈹：	-Beryllium：		
8112.12.00.00	--未經塑性加工者；粉	--Unwrought；powders	0	A
8112.13.00.00	--廢料及碎屑	--Waste and scrap	0	A
8112.19.00.00	--其他	--Other	0	A
8112.2	-鉻：	-Chromium：		
8112.21.00.00	--未經塑性加工者；粉	--Unwrought；powders	0	A
8112.22.00.00	--廢料及碎屑	--Waste and scrap	0	A
8112.29.00.00	--其他	--Other	0	A
8112.30.00.00	-鎳	-Germanium	0	A
8112.40.00.00	-釩	-Vanadium	0	A
8112.5	-鉍：	-Thallium：		
8112.51.00.00	--未經塑性加工者；粉	--Unwrought；powders	0	A
8112.52.00.00	--廢料及碎屑	--Waste and scrap	0	A
8112.59.00.00	--其他	--Other	0	A
8112.9	-其他：	-Other：		
8112.92.00.00	--未經塑性加工者；廢料及碎屑；粉	--Unwrought; Waste and scrap；powders	0	A
8112.99.00.00	--其他	--Other	0	A
8113.00.00.00	瓷金及其製品，包括廢料及碎屑	Cermets and articles thereof, including waste and scrap.	0	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		
82.01	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 or forestry.		
8201.10.00.00	-鍬及鏟	-Spades and shovels	15	C
8201.20.00.00	-叉	-Forks	0	A
8201.30.00.00	-鶴嘴鋤、鎬、鋤及耙	-Mattocks, picks, hoes and rakes	15	C
8201.40	-斧、鉤刀及類似砍伐工具	-Axes, bill hooks and similar hewing tools		
8201.40.10.00	--斧及類似砍伐工具	--Axes, picks, knives and banana tree cutters	15	C
8201.40.20.00	--鉤刀	--Machetes	15	C
8201.40.90.00	--其他	--Other	0	A
8201.50.00.00	-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)	0	A
8201.60.00.00	-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	0	A
8201.90	-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		
8201.90.10.00	--棍棒及條	--Truncheons and crowbars	15	D
8201.90.90.00	--其他	--Other	0	A
82.02	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).		
8202.10.00.00	-手鋸	-Hand saws	0	A
8202.20	-帶鋸片	-Band saw blades		
8202.20.10.00	--鋼製,寬度大於或等於6公厘小於或等於31公厘,厚度大於或等於0.6公厘小於或等於2.5公厘	--Of steel, of a width of 6 mm or more but not more than 31 mm and a thickness of 0.6 mm or more but not more than 2.5 mm	5	B
8202.20.90.00	--其他	--Other	0	A
8202.3	-圓鋸片（包括開縫或鑽孔鋸片）：	-Circular saw blades (including slitting or slotting saw blades) :		
8202.31	--鋼工作面者	--With working part of steel		
8202.31.10.00	--直徑大於或等於1,524公厘，小於或等於4,572公厘，厚度大於或等於0.5公厘，小於或等於3.5公厘	--Of a diameter of 1 524 mm or more but not more than 4 572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	0	A
8202.31.90.00	--其他	--Other	0	A
8202.39	--其他，包括零件	--Other, including parts		
8202.39.10.00	---鋸片，工作面為碳化鎢，直徑大於或等於1,524公厘，但不超過4,572公厘，厚度大於或等於0.5公厘，小於或等於3.5公厘	---Saw blades with working part of tungsten carbide, of a diameter of 1 524 mm or more but not more than 4 572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	5	B
8202.39.90.00	---其他	---Other	0	A
8202.40.00.00	-鏈鋸片	-Chain saw blades	0	A
8202.9	-其他鋸片：	-Other saw blades :		
8202.91	--鋸金屬之直鋸片	--Straight saw blades, for working metal		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8202.91.10.00	---手動式弧形鋸子，其寬不超過13.5公釐，厚度不超過0.8公釐，長度不超過310公釐，每25.4公釐有18, 24 或 32齒	---For hand-operated bow saws, of a width not exceeding 13.5 mm, a thickness not exceeding 0.8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 25.4 mm	5	C
8202.91.90.00	---其他	---Other	0	A
8202.99.00.00	--其他	--Other	0	A
82.03	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.		
8203.10	-銼、木銼及類似工具	-Files, rasps and similar tools		
8203.10.10.00	--鋸金屬之刨銼	--Flat files for metal	5	B
8203.10.90.00	--其他	--Other	0	A
8203.20.00.00	-鉗（包括剪鉗）、手鉗、鑷子及類似工具	-Pliers (including cutting pliers), pincers, tweezers and similar tools	0	A
8203.30.00.00	-剪金屬用剪刀及類似工具	-Metal cutting shears and similar tools	0	A
8203.40.00.00	-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.	0	A
82.04	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.		
8204.1	-手操作扳手及扳鉗：	-Hand-operated spanners and wrenches：		
8204.11.00.00	--不可調整者	--Non-adjustable	0	A
8204.12.00.00	--可調整者	--Adjustable	0	A
8204.20.00.00	-有或無把手之可互換扳手套筒	-Interchangeable spanner sockets, with or without handles	0	A
82.05	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 framework.		
8205.10.00.00	-鑽孔、切螺紋或攻螺紋工具	-Drilling, threading or tapping tools	0	A
8205.20.00.00	-鎚及長柄大鎚	-Hammers and sledge hammers	0	A
8205.30.00.00	-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	0	A
8205.40.00.00	-螺絲起子	-Screwdrivers	0	A
8205.5	-其他手工工具（包括割玻璃之鑽石刀）：	-Other hand tools (including glaziers' diamonds)：		
8205.51	--家用工具	--Household tools		
8205.51.10.00	---開罐器及開瓶器，非機械式	---Can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like	5	C
8205.51.90.00	---其他	---Other	5	B
8205.59	--其他	--Other		
8205.59.10.00	---彫刻用鑿刀，長度10公分以上25公分以下	---Chisels of a length of 10 cm or more but not more than 25 cm	5	D
8205.59.90.00	---其他	---Other	0	A
8205.60.00.00	-噴燈	-Blow lamps	0	A
8205.70.00.00	-老虎鉗、夾子及類似品	-Vices, clamps and the like	0	A

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8205.80.00.00	-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	0	A
8205.90.00.00	-由前列各目物品兩件或以上組成成套之工具	-Sets of articles of two or more of the foregoing subheadings	0	A
8206.00.00.00	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 82.02 to 82.05, put up in sets for retail sale	0	A
82.07	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 boring tools.		
8207.1	-鑽岩石或搪土孔工具：	--Rock drilling or earth boring tools：		
8207.13.00.00	--工作面為瓷金者	--With working parts of cermets	0	A
8207.19	--其他，包括零件	--Rock drilling or earth boring tools, with working part of other material		
8207.19.10.00	---鑽岩石或搪土孔工具，工作面為其他材質者	---Drill bits, reamers and shoes of diamond for drilling and taking soil sample	0	A
8207.19.90.00	---其他	---Other	0	A
8207.20.00.00	-抽或擠壓金屬用模	-Dies for drawing or extruding metal	0	A
8207.30	-壓、衝、撞打工具	-Tools for pressing, stamping or punching		
8207.30.10.00	--冷壓及衝壓金屬片機器用衝頭及模；落鏈鍛模	--Dies and punches for pressing	5	C
8207.30.90.00	--其他	--Other	0	A
8207.40.00.00	-攻螺紋或切螺紋工具	-Tools for tapping or threading	0	A
8207.50.00.00	-鑽孔工具，不包括鑽岩石用者	-Tools for drilling, other than for rock drilling	0	A
8207.60.00.00	-搪孔或拉孔工具	-Tools for boring or broaching	0	A
8207.70.00.00	-銑工具	-Tools for milling	0	A
8207.80.00.00	-車削工具	-Tools for turning	0	A
8207.90.00.00	-其他可互換工具	-Other interchangeable tools	0	A
82.08	機器或機械工具用刀及刀片	Knives and cutting blades, for machines or for mechanical appliances.		
8208.10.00.00	-金屬加工用	-For metal working	0	A
8208.20.00.00	-木加工用	-For wood working	0	A
8208.30.00.00	-供廚房器具或食品工業機器用	-For kitchen appliances or for machines used by the food industry	0	A
8208.40.00.00	-農業、園藝或林業機器用者	-For agricultural, horticultural or forestry machines	0	A
8208.90.00.00	-其他	-Other	0	A
8209.00.00.00	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.	0	A
82.10	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		
8210.00.10.00	-玉蜀黍製粉機	-Maize (corn) mills	0	A
8210.00.90.00	-其他	-Other	0	A
82.11	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 82.08, and blades therefor.		
8211.10.00.00	-各種刀，配成套者	-Sets of assorted articles	10	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8211.9	-其他：	-Other :		
8211.91.00.00	--餐刀，其刀片固定	--Table knives having fixed blades	10	C
8211.92.00.00	--其他刀，其刀片固定者	--Other knives having fixed blades	10	C
8211.93.00.00	--刀，其刀片未固定者	--Knives having other than fixed blades	5	C
8211.94.00.00	--刀片	--Blades	0	A
8211.95.00.00	--卑金屬柄	--Handles of base metal	5	B
82.12	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).		
8212.10	-刮鬚刀	-Razors		
8212.10.10.00	--刮鬚刀	--Razors	10	C
8212.10.20.00	--刮鬚刀	--Shavers	10	C
8212.20.00.00	-安全刮鬚刀片，包括其扁條狀毛坯	-Safety razor blades, including razor blade blanks in strips	0	A
8212.90.00.00	-其他零件	-Other parts	0	A
8213.00.00	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.		
8213.00.00.10	-其他	-Other	0	A
8213.00.00.90	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 (including nail files).	5	B
82.14	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 (including nail files).		
8214.10.00	-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		
8214.10.00.10	--捲筆刀	--Sharpener	0	A
8214.10.00.90	--其他	--Other	15	C
8214.20.00.00	-修指甲用具（包括指甲銼）	-Manicure or pedicure sets and instruments (including nail files)	10	C
8214.90.00.00	-其他	-Other	10	C
82.15	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.		
8215.10.00.00	-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	10	C
8215.20.00.00	-其他由各種物品配成套者	-Other sets of assorted articles	10	C
8215.9	-其他：	-Other :		
8215.91.00.00	--鍍貴金屬者	--Plated with precious metal	10	C
8215.99.00.00	--其他	--Other	10	C

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		
83.01	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.		
8301.10.00.00	-掛鎖	-Padlocks	5	C
8301.20.00.00	-機動車輛用鎖	-Locks of a kind used for motor vehicles	0	A
8301.30.00.00	-家具用鎖	-Locks of a kind used for furniture	0	A
8301.40	-其他鎖	-Other locks		
8301.40.10.00	--嵌鎖及面鎖，1或2個水平門門，用於門內有把手者	--Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only	5	C
8301.40.20.00	--門外用鑰匙開啓之可供手握之鎖，內有把手之圓頂	--Handle locks operated by a key on the outside and a button on the inside	5	C
8301.40.90.00	--其他	--Other	0	A
8301.50.00.00	-附有鎖之釦及帶釦之框	-Clasps and frames with clasps, incorporating locks	0	A
8301.60.00.00	-零件	-Parts	0	A
8301.70.00.00	-分開申報之鑰匙	-Keys presented separately	5	B
83.02	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.		
8302.10	-絞鏈	-Hinges		
8302.10.10.00	--門用塑膠或鋼製軸承，不論是否有彈簧者	--For doors, with bearings of plastics or self-lubricating steel, whether or not sprung	5	B
8302.10.90.00	--其他	--Other	5	B
8302.20.00.00	-腳輪	-Castors	0	A
8302.30.00.00	-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	0	A
8302.4	-其他架座、配件及類似品：	-Other mountings, fittings and similar articles		
8302.41	--適合建築物用者	--Suitable for buildings		
8302.41.10.00	---自動關門器	---Opening and closing mechanisms for windows and window clips	5	C
8302.41.20.00	---鎖門	---Spring- or lever-operated latch bolts	0	A
8302.41.90.00	---其他	---Other	5	B
8302.42.00.00	--其他，適用於家具者	--Other, suitable for furniture	5	C
8302.49	--其他	--Other		
8302.49.10.00	---箱及門用其他安全架座、配件	---For armoured or reinforced safes, strong-boxes and doors	0	A
8302.49.20.00	---衣箱、行李箱及其他同類者	---For trunks, suitcases and similar articles	0	A
8302.49.90.00	---其他	---Other	5	B
8302.50.00.00	-帽架、帽掛鉤、托架及類似品	-Hat-racks, hat-pegs, brackets and similar	5	C
8302.60.00.00	-自動關門器	-Automatic door closers	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8303.00.00.00	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.	15	C
8304.00.00.00	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9403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 94.03.	15	C
83.05	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 metal.		
8305.10.00.00	-活頁簿夾或卷宗夾用配件	-Fittings for loose-leaf binders or files	0	A
8305.20	-扁條狀裝訂釘	-Staples in strips		
8305.20.10.00	--辦公室用	--For use in offices	15	C
8305.20.90.00	--其他	--Other	5	C
8305.90	-其他，包括零件	-Other, including parts		
8305.90.10.00	--目錄標籤，卑金屬製	--Fasteners and clips	15	C
8305.90.90.00	--其他	--Other	5	C
83.06	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.		
8306.10.00.00	-鈴、鑼及類似品	-Bells, gongs and the like	10	C
8306.2	雕像及其他裝飾品：	-Statuettes and other ornaments :		
8306.21.00.00	--鍍貴金屬者	--Plated with precious metal	15	C
8306.29.00.00	--其他	--Other	15	C
8306.30.00.00	-相框、畫框及類似之框；鏡	-Photograph, picture or similar frames;	15	C
83.07	卑金屬製撓性管，有無配件均在內	Flexible tubing of base metal, with or without fittings.		
8307.10.00.00	-鋼鐵製	-Of iron or steel	0	A
8307.90.00.00	-其他卑金屬製	-Of other base metal	0	A
83.08	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.		
8308.10.00.00	-鉤、眼及環眼	-Hooks, eyes and eyelets	0	A
8308.20.00.00	-管形鉚釘或開口鉚釘	-Tubular or bifurcated rivets	0	A
8308.90.00.00	-其他，包括零件	-Other, including parts	0	A
83.09	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, of base metal.		
8309.10.00.00	-鑲軟木塞者	-Crown corks	10	C
8309.90	-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
8309.90.10.00	---鋁製易開罐蓋	---"Easy-open" lids of aluminium	0	A
8309.90.20.00	---封條	---Seals	0	A
8309.90.30.00	---直徑40公厘及以上者或不大於 51公厘	---Lids of a diameter of 40 mm or more but not more than 51 mm	0	A
8309.90.40.00	---桶蓋	---Bung covers for phials'	10	C
8309.90.50.00	---鋁製螺紋桶塞	---Threaded lids of aluminium	10	C
8309.90.90.00	---其他	---Other	10	C
8310.00.00.00	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 94.05.	15	C
83.11	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.		
8311.10	-卑金屬製塗面電極，用於電弧焊 接者	-Coated electrodes of base metal, for electric arc-welding		
8311.10.10.00	--用以鋼鐵者	--For iron or steel	0	A
8311.10.90.00	--其他	--Other	0	A
8311.20.00.00	-卑金屬製有芯線，用於電弧焊 接者	-Cored wire of base metal, for electric arc- welding	0	A
8311.30.00.00	-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	0	A
8311.90.00.00	-其他，包括零件	-Other, including parts	0	A

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		
84.01	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 separation		
8401.10.00.00	-核子反應器	-Nuclear reactors	0	A
8401.20.00.00	-同位素分離機與設備及其零件	-Machinery and apparatus for isotopic separation, and parts thereof	0	A
8401.30.00.00	-非輻射性燃料元件（匣式）	-Fuel elements (cartridges), non-irradiated	0	A
8401.40.00.00	-核子反應器之零件	-Parts of nuclear reactors	0	A
84.02	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		
8402.1	-水蒸汽或其他蒸汽發生鍋爐：	-Steam or other vapour generating boilers:		
8402.11.00.00	--水蒸汽產生量每小時超過45噸之水管式鍋爐	--Watertube boilers with a steam production exceeding 45 t per hour	0	A
8402.12.00.00	--水蒸汽產生量每小時不超過45噸之水管式鍋爐	--Watertube boilers with a steam production not exceeding 45 t per hour	0	A
8402.19.00.00	--其他蒸汽發生鍋爐，包括混體鍋爐	--Other vapour generating boilers, including hybrid boilers	0	A
8402.20.00.00	-過熱水鍋爐	-Super-heated water boilers	0	A
8402.90.00.00	-零件	-Parts	0	A
84.03	中央暖氣鍋爐，第8402節除外	Central heating boilers other than those of heading No.84.02		
8403.10.00.00	-鍋爐	-Boilers	0	A
8403.90.00.00	-零件	-Parts	0	A
84.04	第8402或8403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 removers, and gas recoverers); condensers for steam or other vapour power units		
8404.10.00.00	-第8402或8403節用之鍋爐輔助設備	-Auxiliary plant for use with boilers of heading No.84.02 or 84.03	0	A
8404.20.00.00	-水蒸汽或其他蒸汽動力組用之冷凝器	-Condensers for steam or other vapour power units	0	A
8404.90.00.00	-零件	-Parts	0	A
84.05	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		
8405.10.00.00	-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	0	A
8405.90.00.00	-零件	-Parts	0	A
84.06	水蒸汽渦輪機及其他蒸汽渦輪機	Steam turbines and other vapour turbines		
8406.10.00.00	-供船推進用渦輪機	-Turbines for marine propulsion	0	A
8406.8	-其他渦輪機"	-Other turbines:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8406.81.00.00	--出力超過40百萬瓦特者	--Of an output exceeding 40 mw	0	A
8406.82.00.00	--出力不超過40百萬瓦特者	--Of an output not exceeding 40 mw	0	A
8406.90.00.00	-零件	-Parts	0	A
84.07	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		
8407.10.00.00	-航空用引擎	-Aircraft engines	0	A
8407.2	-船推進用引擎:	-Marine propulsion engines:		
8407.21.00.00	--舷外引擎	--Outboard motors	0	A
8407.29.00.00	--其他	--Other	0	A
8407.3	-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:		
8407.31.00.00	--汽缸容量不超過50CC者	--Of a cylinder capacity not exceeding 50 cc	0	A
8407.32.00.00	--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	0	A
8407.33.00.00	--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	0	A
8407.34.00.00	--汽缸容量超過1000CC	--Of a cylinder capacity exceeding 1,000 cc	0	A
8407.90.00.00	-其他引擎	-Other engines	0	A
84.08	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 engines)		
8408.10.00.00	-船推進用引擎	-Marine propulsion engines	0	A
8408.20.00.00	-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	0	A
8408.90.00.00	-其他引擎	-Other engines	0	A
84.09	專用或主要用於第8407或8 408節引擎用零件	Parts suitable for use solely or principally with the engines of heading No.84.07 or 84.08		
8409.10.00.00	-航空引擎用	-For aircraft engines	0	A
8409.9	-其他:	-Other:		
8409.91.00.00	--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	0	A
8409.99.00.00	--其他	--Other	0	A
84.10	水力渦輪機、水輪及其調整器	Hydraulic turbines, water wheels, and regulators therefor		
8410.1	-水力渦輪機及水輪:	-Hydraulic turbines and water wheels:		
8410.11.00.00	--功率不超過1000瓩者	--Of a power not exceeding 1,000 kW	0	A
8410.12.00.00	--功率超過1000瓩,但不超過 10000瓩者	--Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	A
8410.13.00.00	--功率超過10000瓩者	--Of a power exceeding 10,000 kW	0	A
8410.90.00.00	-零件,包括調整器	-Parts, including regulators	0	A
84.11	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		
8411.1	-渦輪噴射引擎:	-Turbo-jets:		
8411.11.00.00	--推進力不超過25仟牛頓者	--Of a thrust not exceeding 25 KN	0	A
8411.12.00.00	--推進力超過25仟牛頓	--Of a thrust exceeding 25 kN	0	A
8411.2	-螺旋槳推動用渦輪機:	-Turbo-propellers:		
8411.21.00.00	--功率不超過1100瓩者	--Of a power not exceeding 1,100 kW	0	A
8411.22.00.00	--功率超過1100瓩者	--Of a power exceeding 1,100 kW	0	A
8411.8	-其他燃氣渦輪機:	-Other gas turbines:		
8411.81.00.00	--功率不超過5000瓩者	--Of a power not exceeding 5,000 kW	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8411.82.00.00	--功率超過5 0 0 0 瓩者	--Of a power exceeding 5,000 kW	0	A
8411.9	-零件:	-Parts:		
8411.91.00.00	--渦輪噴射引擎或螺旋槳推動渦輪機用者	--Of turbo-jets or turbo-propellers	0	A
8411.99.00.00	--其他	--Other	0	A
84.12	其他引擎及發動機	Other engines and motors		
8412.10.00.00	-反作用式引擎，渦輪噴射引擎除	-Reaction engines other than turbo-jets	0	A
8412.2	-液壓引擎及發動機:	-Hydraulic power engines and motors:		
8412.21.00.00	--線性作用（缸式）	--Linear acting (cylinders)	0	A
8412.29.00.00	--其他	--Other	0	A
8412.3	-氣動引擎及發動機:	-Pneumatic power engines and motors:		
8412.31.00.00	--線性作用（缸式）	--Linear acting (cylinders)	0	A
8412.39.00.00	--其他	--Other	0	A
8412.80.00.00	-其他	-Other	0	A
8412.90.00.00	-零件	-Parts	0	A
84.13	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		
8413.1	-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:		
8413.11.00.00	--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	0	A
8413.19.00.00	--其他	--Other	0	A
8413.20.00.00	-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	0	A
8413.30.00.00	-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	0	A
8413.40.00.00	-混凝土泵	-Concrete pumps	0	A
8413.50.00.00	-其他往復排量式泵	-Other reciprocating positive displacement	0	A
8413.60.00.00	-其他旋轉排量式泵	-Other rotary positive displacement pumps	0	A
8413.70.00.00	-其他離心式泵	-Other centrifugal pumps	0	A
8413.8	-其他泵；液體昇送器:	-Other pumps; liquid elevators:		
8413.81.00.00	--泵	--Pumps	0	A
8413.82.00.00	--液體昇送器	--Liquid elevators	0	A
8413.9	-零件:	-Parts:		
8413.91.00.00	--泵之零件	--Of pumps	0	A
8413.92.00.00	--液體昇送器之零件	--Of liquid elevators	0	A
84.14	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		
8414.10.00.00	-真空泵	-Vacuum pumps	0	A
8414.20.00.00	-手或腳操作之空氣泵	-Hand- or foot-operated air pumps	0	A
8414.30.00.00	-冷藏設備用之壓縮機	-Compressors of a kind used in refrigerating equipment	0	A
8414.40.00.00	-裝於輪架上便於拖動之空氣壓縮機	-Air compressors mounted on a wheeled chassis for towing	0	A
8414.5	-風扇:	-Fans:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8414.51.00.00	--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1 2 5 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	5	C
8414.59.00.00	--其他	--Other	5	C
8414.60.00.00	-罩，其最大水平邊長不超過1 2 0公分者	-Hoods having a maximum horizontal side not exceeding 120 cm	5	B
8414.80.00.00	-其他	-Other	0	A
8414.90	-零件	-Parts		
8414.90.1	--供 8414.51目下所屬之風扇用	--Of fans of subdivision 8414.51:		
8414.90.11.00	---筐	---Gills	0	A
8414.90.19.00	---其他	---Other	0	A
8414.90.90.00	--其他	--Other	0	A
84.15	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		
8415.10.00.00	-窗型或壁型，自足式或分離式系	-Window or wall types, self contained	15	D
8415.20.00.00	-置於機動車輛上供人使用者	-Of a kind used for person, in motor vehicles	15	C
8415.8	-其他:	-Other:		
8415.81.00	--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)		
8415.81.00.10	---其容量超過5噸(60000 BTU) 者	---Of capacity exceeding 5t (60000 BTU)	0	A
8415.81.00.90	---其他	---Other	15	C
8415.82.00	--其他，具有冷藏機組者	--Other, incorporating a refrigerating unit		
8415.82.00.10	---其容量超過5噸(60000 BTU) 者	---Of capacity exceeding 5t (60000 BTU)	0	A
8415.82.00.90	---其他	---Other	15	C
8415.83.00.00	--未具冷藏機組者	--Not incorporating a refrigerating unit	15	C
8415.90.00.00	-零件	-Parts	0	A
84.16	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 appliances		
8416.10.00.00	-使用液體燃料之爐用燃燒器	-Furnace burners for liquid fuel	0	A
8416.20.00.00	-其他爐用燃燒器，包括混合燃燒器	-Other furnace burners, including combination burners	0	A
8416.30	-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		
8416.30.10.00	--機械加煤機使用穀物渣為燃料者	--Mechanical stokers fuelled with chaff or cereal residues	5	B
8416.30.90.00	--其他	--Other	0	A
8416.90.00.00	-零件	-Parts	0	A
84.17	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		
8417.10.00.00	-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	0	A
8417.20.00.00	-糕餅烤箱，包括餅乾烤箱	-Bakery ovens, including biscuit ovens	5	B
8417.80.00.00	-其他	-Other	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8417.90.00.00	-零件	-Parts	0	A
84.18	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		
8418.10.00.00	-使用分門之聯合冷凍冷藏箱	-Combined refrigerator-freezers, fitted with separate external doors	15	E
8418.2	-家用冰箱:	-Refrigerators, household type:		
8418.21.00	--壓縮式	--Compression-type		
8418.21.00.10	---容量不超過1 4公升者	---Not exceeding 14 p3.	15	D
8418.21.00.90	---其他	---Other	15	D
8418.22.00	--電動吸收式	--Absorption-type, electrical		
8418.22.00.10	---容量不超過1 4公升者	---Not exceeding 14 p3.	15	D
8418.22.00.90	---其他	---Other	15	D
8418.29.00	--其他	--Other		
8418.29.00.10	---容量不超過1 4公升者	---Not exceeding 14 p3.	15	D
8418.29.00.90	---其他	---Other	15	D
8418.30.00.00	-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	15	E
8418.40.00.00	-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	15	E
8418.50.00	-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		
8418.50.00.10	--其他	--Of capacity exceeding 2100 lt	5	B
8418.50.00.90	--其他	--Other	15	C
8418.6	-其他冷藏或冷凍設備；熱力泵:	-Other refrigerating or freezing equipment; heat pumps:		
8418.61.00.00	--壓縮式機組，其冷凝器為熱交換器者	--Compression type units whose condensers are heat exchangers	0	A
8418.69	--其他	--Other		
8418.69.10.00	---設計用供容納冷藏或冷凍設備之配備	---Water coolers and coolers for other beverages	15	C
8418.69.90.00	---其他	---Other	10	C
8418.9	-零件:	-Parts:		
8418.91.00.00	--設計供容納冷藏或冷凍設備之配備	--Furniture designed to receive refrigerating or freezing equipment	15	C
8418.99.00	--其他	--Other		
8418.99.00.10	---凝結器	---Condensers.	0	A
8418.99.00.90	---其他	---Other	0	A
84.19	機器、工廠或實驗室設備，不論是否用電熱方法（第8 5 1 4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、蒸煮、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 (excluding furnaces, ovens and other wquipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, wvaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purpose; instantaneous or storage water		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8419.1	-非電熱式即熱型或儲熱型熱水器:	-Instantaneous or storage water heaters, non-electric:		
8419.11.00.00	--即熱型燃氣熱水器	--Instantaneous gas water heaters	15	C
8419.19.00.00	--其他	--Other	5	B
8419.20.00	-內、外科或實驗室用消毒器	-Medical, surgical or laboratory sterilisers		
8419.20.00.10	--成藥	--For human medicine.	0	A
8419.20.00.90	---其他	---Other	0	A
8419.3	-乾燥機:	-Dryers:		
8419.31	--農產品用	--For agricultural products		
8419.31.10.00	---穀物或蔬菜乾燥機	---Hot-air driers for cereal grains and	5	B
8419.31.90.00	---其他	---Other	0	A
8419.32	--木材、紙漿、紙或紙板用	--For wood, paper pulp, paper or paperboard		
8419.32.10.00	--木頭乾燥機	--Hot air driers for wood	5	B
8419.32.90.00	---其他	---Other	0	A
8419.39.00.00	--其他	--Other	0	A
8419.40.00.00	-蒸餾或精餾廠設備	-Distilling or rectifying plant	0	A
8419.50.00.00	-熱交換器	-Heat exchange units	0	A
8419.60.00.00	-空氣或其他氣體液化機器	-Machinery for liquefying air or other gases	0	A
8419.8	-其他機器、工廠及設備:	-Other machinery, plant and equipment:		
8419.81.00.00	--製造熱飲、熱食或烹調用者	--For making hot drinks or for cooking or heating food	0	A
8419.89.00.00	--其他	--Other	0	A
8419.90.00.00	-零件	-Parts	0	A
84.20	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 therefor		
8420.10.00.00	-研光機或其他滾軋機	-Calendering or other rolling machines	0	A
8420.9	-零件:	-Parts:		
8420.91.00.00	--滾筒	--Cylinders	0	A
8420.99.00.00	--其他	--Other	0	A
84.21	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		
8421.1	-離心分離機，包括離心式脫水機	-Centrifuges, including centrifugal dryers:		
8421.11.00.00	--乳酪分離機	--Cream separators	0	A
8421.12.00.00	--布料脫水機	--Clothes-dryers	0	A
8421.19.00.00	--其他	--Other	0	A
8421.2	-液體過濾或淨化機具:	-Filtering or purifying machinery and apparatus for liquids:		
8421.21.00.00	--水過濾或淨化用者	--For filtering or purifying water	0	A
8421.22.00.00	--飲料（水除外）過濾或淨化用者	--For filtering or purifying beverages other than water	0	A
8421.23.00.00	--內燃機用油或汽油過濾器	--Oil or petrol-filters for internal combustion engines	5	B
8421.29.00.00	--其他	--Other	0	A
8421.3	-氣體過濾或淨化機具:	-Filtering or purifying machinery and apparatus for gases:		
8421.31.00.00	--內燃機用進氣過濾器	--Intake air filters for internal combustion	5	B
8421.39.00.00	--其他	--Other	0	A
8421.9	-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
8421.91.00.00	--離心分離機，包括離心式脫水機用者	--Of centrifuges, including centrifugal dryers	0	A
8421.99.00.00	--其他	--Other	0	A
84.22	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		
8422.1	-洗碗碟機：	-Dish washing machines:		
8422.11.00.00	--家庭用	--Of the household type	15	C
8422.19.00.00	--其他	--Other	10	C
8422.20.00.00	-瓶及其他容器洗滌或乾燥機	-Machinery for cleaning or drying bottles or other containers	0	A
8422.30	-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		
8422.30.10.00	--瓶、大口瓶、管及類似容器之封蓋機器	--Machinery for filling and closing bags of thermo-sealable plastic, of a filling capacity not exceeding 5 Kg, other than automatic horizontal filling machinery and vacuum	5	B
8422.30.90.00	--其他	--Other	0	A
8422.40	-其他包裝或包紮機器（包括熱縮包紮機器）	-Other packing or wrapping machinery		
8422.40.10.00	--電動手工具	--For working in the hand, with self-contained electric motor:	0	A
8422.40.90.00	--其他	--Other	10	C
8422.90.00.00	-零件	-Parts	0	A
84.23	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 kinds		
8423.10.00.00	-體重計，包括嬰兒秤；家用秤	-Personal weighing machines, including baby scales; household scales	5	B
8423.20.00.00	-輸送帶上貨品連續衡重用秤	-Scales for continuous weighing of goods on conveyors	0	A
8423.30.00.00	-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	0	A
8423.8	-其他衡器：	-Other weighing machinery:		
8423.81.00.00	--衡重最大重量不超過30公斤者	--Having a maximum weighing capacity not exceeding 30 kg	0	A
8423.82	--衡重最大重量超過30公斤，但不超過5000公斤者	--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg		
8423.82.10.00	---牲畜衡	---Scales for weighing cattle	5	B
8423.82.20.00	---彈簧衡器，衡重最大不超過200KG	---Spring balances of a capacity not exceeding 200 kg	5	B
8423.82.90.00	---其他	---Other	0	A
8423.89.00.00	--其他	--Other	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8423.90.00.00	-各種衡器之法碼；衡器零件	-Weighing machine weights of all kinds; parts of weighing machinery	0	A
84.24	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		
8424.10.00.00	-滅火器，不論是否裝藥劑者	-Fire extinguishers, whether or not charged	0	A
8424.20.00.00	-噴槍及類似品	-Spray guns and similar appliances	0	A
8424.30.00.00	-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	0	A
8424.8	-其他用具：	-Other appliances:		
8424.81	--農業或園藝用：	--Agricultural or horticultural:		
8424.81.10.00	---手操作之噴灑器，容量不超過20公升者	---Hand-operated sprayers and sprinklers of a capacity not exceeding 20 litres	5	B
8424.81.20.00	---機械操作之噴灑器，容量不超過20公升者	---Powered sprayers and sprinklers of a capacity not exceeding 20 litres	0	A
8424.81.30.00	---拖曳型燻蒸消毒器，不論是否組裝者	---Fumigators, towed, whether or not assembled	0	A
8424.81.90.00	---其他	---Other	0	A
8424.89.00.00	--其他	--Other	0	A
8424.90	-零件	-Parts		
8424.90.1	--噴水器零件	--For sprayers:		
8424.90.11.00	---醫藥用者	---For pharmaceutical products	0	A
8424.90.19.00	---其他	---Other	5	B
8424.90.90.00	--其他	--Other	0	A
84.25	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		
8425.1	-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 vehicles:		
8425.11.00.00	--電動	--Powered by electric motor	0	A
8425.19.00.00	--其他	--Other	0	A
8425.20.00.00	-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	0	A
8425.3	-其他絞車；絞盤：	-Other winches; capstans:		
8425.31.00.00	--電動	--Powered by electric motor	0	A
8425.39.00.00	--其他	--Other	0	A
8425.4	-千斤頂；昇高機動車輛用之吊重機：	-Jacks; hoists of a kind used for raising vehicles:		
8425.41.00.00	--修車廠內使用之固定升高系統	--Built-in jacking systems of a type used in garages	0	A
8425.42.00.00	--其他液壓千斤頂及吊重機	--Other jacks and hoists, hydraulic	0	A
8425.49.00.00	--其他	--Other	0	A
84.26	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		
8426.1	-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:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8426.11	--具有固定支架之架空移動起重機	--Overhead travelling cranes on fixed support		
8426.11.10.00	---載重不超過20T	---Having a loading capacity not exceeding 20	0	A
8426.11.90.00	---其他	---Other	0	A
8426.12.00.00	具有輪胎之移動式升降架及跨載機	Mobile lifting frames on tyres and straddle carriers	0	A
8426.19	--其他	--Other		
8426.19.10.00	---固定式起重機,載重不超過20T	---Fixed lifting frames, having a loading capacity not exceeding 20 t	0	A
8426.19.90.00	---其他	---Other	0	A
8426.20	-塔式起重機	-Tower cranes		
8426.20.10.00	--固定式,載重不超過20T	--Fixed, having a loading capacity not exceeding 20 t	0	A
8426.20.90.00	--其他	--Other	0	A
8426.30	-龍門型或托架型伸臂起重機	-Portal or pedestal jib cranes		
8426.30.10.00	--固定式,載重不超過20T	--Fixed, having a loading capacity not exceeding 20 t	0	A
8426.30.90.00	--其他	--Other	0	A
8426.4	-其他自力推動機械:	-Other machinery, self-propelled:		
8426.41.00.00	--具輪胎者	--On tyres	0	A
8426.49.00.00	--其他	--Other	0	A
8426.9	-其他機械:	-Other machinery:		
8426.91.00.00	--設計安裝於機動車輛者	--Designed for mounting on road vehicles	0	A
8426.99.00.00	--其他	--Other	0	A
84.27	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		
8427.10.00.00	-電動工作車	-Self-propelled trucks powered by an electric motor	0	A
8427.20.00.00	-其他機動工作車	-Other self-propelled trucks	0	A
8427.90.00.00	-其他工作車	-Other trucks	0	A
84.28	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)		
8428.10.00.00	-升降機和吊斗式吊重機	-Lifts and skip hoists	0	A
8428.20.00.00	-氣壓式升降機及輸送機	-Pneumatic elevators and conveyors	0	A
8428.3	-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:		
8428.31.00.00	--特殊設計用於地下者	--Specially designed for underground use	0	A
8428.32.00.00	--其他,吊斗型	--Other, bucket type	0	A
8428.33.00.00	--其他,帶型	--Other, belt type	0	A
8428.39.00.00	--其他	--Other	0	A
8428.40.00.00	-升降梯及移動通道	-Escalators and moving walkways	0	A
8428.50.00.00	-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 tracers, wagon tippers and similar railway wagon handling equipment	0	A
8428.60.00.00	-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	0	A
8428.90.00.00	-其他機器	-Other machinery	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
84.29	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		
8429.1	-推土機和斜鏟推土機：	-Bulldozers and angledozers:		
8429.11.00.00	--履帶式	--Track laying	0	A
8429.19.00.00	--其他	--Other	0	A
8429.20.00.00	-平土機及整平機	-Graders and levellers	0	A
8429.30.00.00	-刮土機	-Scrapers	0	A
8429.40.00.00	-砸道機及壓路機	-Tamping machines and road rollers	0	A
8429.5	-機動鏟土機，挖掘機及鏟斗機：	-Mechanical shovels, excavators and shovel loaders:		
8429.51.00.00	--前端鏟斗機	--Front-end shovel loaders	0	A
8429.52.00.00	--上層機構可作360度旋轉之機械	--Machinery with a 360 revolving superstructure	0	A
8429.59.00.00	--其他	--Other	0	A
84.30	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 snow-blowers		
8430.10.00.00	-打樁機及起樁機	-Pile-drivers and pile-extractors	0	A
8430.20.00.00	-鏟雪機及吹雪機	-Snow-ploughs and snow-blowers	0	A
8430.3	-煤或岩石開採機及隧道機：	-Coal or rock cutters and tunnelling		
8430.31.00.00	--自力推動者	--Self-propelled	0	A
8430.39.00.00	--其他	--Other	0	A
8430.4	-其他鑽孔或掘孔機：	-Other boring or sinking machinery:		
8430.41.00.00	--自力推動者	--Self-propelled	0	A
8430.49.00.00	--其他	--Other	0	A
8430.50.00.00	-其他自力推動機械	-Other machinery, self-propelled	0	A
8430.6	-其他非自力推動機械：	-Other machinery, not self-propelled:		
8430.61.00.00	--搗緊或緊壓機	--Tamping or compacting machinery	0	A
8430.69.00.00	--其他	--Other	0	A
84.31	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 84.30		
8431.10.00.00	-第8425節機械用者	-Of machinery of heading No.84.25	0	A
8431.20.00.00	-第8427節機械用者	-Of machinery of heading No.84.27	0	A
8431.3	-第8428節機械用者：	-Of machinery of heading No.84.28:		
8431.31.00.00	--升降機、吊斗式吊重機或升降梯用者	--Of lifts, skip hoists or escalators	0	A
8431.39.00.00	--其他	--Other	0	A
8431.4	-第8426、8429或8430節機械用者：	-Of machinery of heading No.84.26, 84.29 or 84.30:		
8431.41.00.00	--吊斗、鏟、抓及夾	--Buckets, shovels, grabs and grips	0	A
8431.42.00.00	--推土機或斜鏟推土機之刀片	--Bulldozer or angledozer blades	0	A
8431.43.00.00	--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	0	A
8431.49.00.00	--其他	--Other	0	A
84.32	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		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8432.10.00.00	-犁	-Ploughs	5	C
8432.2	-耙、鬆土機、中耕機、除草機和 耙草機：	-Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21.00.00	--圓盤耙	--Disk harrows	5	C
8432.29.00.00	--其他	--Other	0	A
8432.30.00.00	-播種機、種植機及移植機	-Seeders, planters and transplanters	0	A
8432.40.00.00	-堆肥散佈機及施肥機	-Manure spreaders and fertiliser distributors	0	A
8432.80.00.00	-其他機械	-Other machinery	0	A
8432.90	-零件:	-Parts:		
8432.90.10.00	--中耕機及耕耘機之零件	--For Ploughs and harrows	5	B
8432.90.90.00	--其他	--Other	0	A
84.33	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 machinery of heading No.		
8433.1	-草坪、公園或運動場用割草機：	-Mowers for lawns, parks or sports-grounds:		
8433.11.00.00	--動力水平旋轉割切者	--Powered, with the cutting device rotating in a horizontal plane	0	A
8433.19.00.00	--其他	--Other	0	A
8433.20.00.00	-其他割草機，包括牽引車裝置之 切割棒	-Other mowers, including cutter bars for tractor mounting	0	A
8433.30.00.00	-其他乾草製造機	-Other hay-making machinery	0	A
8433.40.00.00	-草或飼料打包機，包括收集打包 ...	-Straw or fodder balers, including pick-up ...	0	A
8433.5	-其他收割機；脫粒機：	-Other harvesting machinery; threshing machinery:		
8433.51.00.00	--收割、脫粒聯合機	--Combine harvester-threshers	0	A
8433.52.00.00	--其他脫粒機	--Other threshing machinery	0	A
8433.53.00.00	--根或莖收割機	--Root or tuber harvesting machines	0	A
8433.59.00.00	--其他	--Other	0	A
8433.60	-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		
8433.60.10.00	--以電子色彩測量原則操作之機器	--Operating on the principle of electronic colour measurement	5	B
8433.60.90.00	--其他	--Other	0	A
8433.90.00.00	-零件	-Parts	0	A
84.34	擠乳機及乳品機械	Milking machines and dairy machinery		
8434.10.00.00	-擠乳機	-Milking machines	0	A
8434.20.00.00	-乳品機械	-Dairy machinery	0	A
8434.90.00.00	-零件	-Parts	0	A
84.35	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		
8435.10.00.00	-機械	-Machinery	0	A
8435.90.00.00	-零件	-Parts	0	A
84.36	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		
8436.10.00.00	-動物飼料調配機械	-Machinery for preparing animal feeding ...	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8436.2	-家禽飼養機；家禽孵卵器及育雛器：	-Poultry-keeping machinery; poultry incubators and brooders :		
8436.21.00.00	--家禽孵卵器及育雛器	--Poultry incubators and brooders	0	A
8436.29.00.00	--其他	--Other	0	A
8436.80.00.00	-其他機械	-Other machinery	0	A
8436.9	-零件：	-Parts:		
8436.91.00.00	--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	0	A
8436.99.00.00	--其他	--Other	0	A
84.37	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		
8437.10	-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		
8437.10.10.00	--以風力分離、清潔及分級之機器	--Cyclone separators and revolving machines for cleaning and grading grain	5	B
8437.10.90.00	--其他	--Other	0	A
8437.80	-其他機器	-Other machinery		
8437.80.10.00	--鎚式穀物壓碎及磨粉機器	--Hammer type crushing and grinding machines for cereals	5	B
8437.80.20.00	--稻穀混合機	--Grain mixing machines	5	B
8437.80.90.00	--其他	--Other	0	A
8437.90.00.00	-零件	-Parts	0	A
84.38	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		
8438.10.00.00	-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	0	A
8438.20.00.00	-製造糖食、可可、巧克力之機械	-Machinery for the manufacture of confectionery, cocoa or chocolate	0	A
8438.30.00.00	-製糖機械	-Machinery for sugar manufacture	0	A
8438.40.00.00	-釀酒機械	-Brewery machinery	0	A
8438.50.00.00	-肉或家禽加工機械	-Machinery for the preparation of meat or	0	A
8438.60	-水果、堅果或蔬菜加工機械	-Machinery for the preparation of fruits, nuts or vegetables		
8438.60.10.00	--挖出果肉用	--Fruit pulpers	5	A
8438.60.90.00	--其他	--Other	0	B
8438.80.00.00	-其他機器	-Other machinery	0	A
8438.90.00.00	-零件	-Parts	0	A
84.39	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		
8439.10.00.00	-纖維素紙漿製造機械	-Machinery for making pulp of fibrous cellulosic material	0	A
8439.20.00.00	-紙或紙板製造機械	-Machinery for making paper or paperboard	0	A
8439.30.00.00	-紙或紙板整理機械	-Machinery for finishing paper or paperboard	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8439.9	-零件：	-Parts:		
8439.91.00.00	--纖維素紙漿製造機用	--Of machinery for making pulp of fibrous cellulosic material	0	A
8439.99.00.00	--其他	--Other	0	A
84.40	簿籍裝釘機，包括穿線釘書機	-Book-binding machinery, including book-sewing machines		
8440.10.00.00	-機械	-Machinery	0	A
8440.90.00.00	-零件	-Parts	0	A
84.41	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		
8441.10.00.00	-切紙機	-Cutting machines	0	A
8441.20.00.00	-紙袋或信封製造機	-Machines for making bags, sacks or	0	A
8441.30.00.00	-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	0	A
8441.40.00.00	-以紙漿、紙或紙板模造製品之機器	-Machines for moulding articles in paper pulp, paper or paperboard	0	A
8441.80.00.00	-其他機器	-Other machinery	0	A
8441.90.00.00	-零件	-Parts	0	A
84.42	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8456至8465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 lithographic stones, prepared for printing purposes(for example, planed, grained or		
8442.10.00.00	-照相排版機及排字機	-Phototype-setting and composing machines	0	A
8442.20.00.00	-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	0	A
8442.30.00.00	-其他機械、器具及設備	-Other machinery, apparatus and equipment	0	A
8442.40.00.00	-前述機械、器具或設備之零件	-Parts of the foregoing machinery, apparatus or equipment	0	A
8442.50.00.00	-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)	0	A
84.43	利用第8442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8471節除外；印刷用之輔助機器	Printing machinery; used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines, other than those of heading no. 84.71;		
8443.1	-平版印刷機：	-Offset printing machinery:		
8443.11.00.00	--捲筒式	--Reel fed	0	A
8443.12.00.00	--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)	0	A
8443.19.00.00	--其他	--Other	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8443.2	-文字印刷機，不包括橡皮版印刷：	-Letterpress printing machinery, excluding flexographic printing:		
8443.21.00.00	--捲筒式	--Reel fed	0	A
8443.29.00.00	--其他	--Other	0	A
8443.30.00.00	-橡皮版印刷機	-Flexographic printing machinery	0	A
8443.40.00.00	-照相版印刷機	-Gravure printing machinery	0	A
8443.5	-其他印刷機器：	-Other printing machinery:		
8443.51.00.00	--噴墨式印刷機	--Ink-jet printing machinery	0	A
8443.59.00.00	--其他	--Other	0	A
8443.60.00.00	-印刷用之輔助機器	-Machines for uses ancillary to printing	0	A
8443.90.00.00	-零件	-Parts	0	A
8444.00.00.00	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	0	A
84.45	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		
8445.1	-紡織纖維處理機：	-Machines for preparing textile fibres:		
8445.11.00.00	--梳棉機	--Carding machines	0	A
8445.12.00.00	--精梳機	--Combing machines	0	A
8445.13.00.00	--併條機或粗紡機	--Drawing or roving machines	0	A
8445.19.00.00	--其他	--Other	0	A
8445.20.00.00	-精紡機	-Textile spinning machines	0	A
8445.30.00.00	-併紗機或撚紗機	-Textile doubling or twisting machines	0	A
8445.40.00.00	-繞紗機（包括繞緯機）或搖紗機	-Textile winding (including weft-winding) or reeling machines	0	A
8445.90.00.00	-其他	-Other	0	A
84.46	織機（織布機）	Weaving machines (looms)		
8446.10.00.00	-織物寬度不超過30公分者	-For weaving fabrics of a width not exceeding 30 cm	0	A
8446.2	-織物寬度超過30公分者，梭型：	-For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.21.00.00	--動力織機	--Power looms	0	A
8446.29.00.00	--其他	--Other	0	A
8446.30.00.00	-織物寬度超過30公分者，無梭型	-For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	A
84.47	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		
8447.1	-環型針織機（圓編機）：	-Circular knitting machines:		
8447.11.00.00	--針筒直徑不超過165公厘者	--With cylinder diameter not exceeding 165	0	A
8447.12.00.00	--針筒直徑超過165公厘者	--With cylinder diameter exceeding 165 mm	0	A
8447.20.00.00	-編織針織機；合縫機	-Flat knitting machines; stitch-bonding	0	A
8447.90.00.00	-其他	-Other	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
84.48	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, jacquards, 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 examples, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)		
8448.1	-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:		
8448.11.00.00	--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	0	A
8448.19.00.00	--其他	--Other	0	A
8448.20.00.00	-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 machinery	0	A
8448.3	-第8445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 machinery:		
8448.31.00.00	-針布	-Card clothing	0	A
8448.32.00.00	-紡織纖維處理機用者，針布除外	-Of machines for preparing textile fibres, other than card clothing	0	A
8448.33.00.00	--錠子、錠翼、精紡機用鋼領及鋼絲圈	--Spindles, spindle flyers, spinning rings and ring travellers	0	A
8448.39.00.00	--其他	--Other	0	A
8448.4	-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:		
8448.41.00.00	--梭子	--Shuttles	0	A
8448.42.00.00	--織機用鋼筓，綜絲及綜框	--Reeds for looms, healds and heald-frames	0	A
8448.49.00.00	--其他	--Other	0	A
8448.5	-第8447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 machinery :		
8448.51.00.00	--壓片、針及其他針縫用品	--Sinkers, needles, and other articles used in forming stitches	0	A
8448.59.00.00	--其他	--Other	0	A
8449.00.00.00	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	0	A
84.50	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 wash and dry		
8450.1	-洗衣機，其容量為乾衣不超過10公斤者：	-Machines, each of a dry linen capacity not exceeding 10 kg:		
8450.11.00.00	--全自動機器	--Fully-automatic machines	15	C
8450.12.00.00	--其他附有離心脫水槽之洗衣機	--Other machines, with built-in centrifugal	15	C
8450.19.00.00	--其他	--Other	15	C
8450.20.00.00	-洗衣機，其容量為乾衣超過10公斤者	-Machines, each of a dry linen capacity exceeding 10 kg	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8450.90.00	-零件	-Parts		
8450.90.00.10	-洗衣機，其容量為乾衣不超過10公斤者	-Machines, each of a dry linen capacity not exceeding 10 kg	0	A
8450.90.00.90	--其他	--Other	0	A
84.51	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8450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 pinking		
8451.10.00.00	-乾洗機	-Dry-cleaning machines	0	A
8451.2	-乾衣機：	-Drying machines:		
8451.21.00.00	--其容量為乾衣不超過10公斤者	--Each of a dry linen capacity not exceeding	15	C
8451.29.00.00	--其他	--Other	0	A
8451.30.00.00	-熨燙機及熨平機（包括融熨機）	-Ironing machines and presses (including fusing presses)	0	A
8451.40.00.00	-洗滌、漂白或染色機器	-Washing, bleaching or dyeing machines	0	A
8451.50.00.00	-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	0	A
8451.80.00.00	-其他機械	-Other machinery	0	A
8451.90.00.00	-零件	-Parts	0	A
84.52	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		
8452.10.00.00	-家用縫紉機	-Sewing machines of the household type	0	A
8452.2	-其他縫紉機：	-Other sewing machines:		
8452.21.00.00	--自動組件	--Automatic units	0	A
8452.29.00.00	--其他	--Other	0	A
8452.30.00.00	-縫紉機車針	-Sewing machine needles	0	A
8452.40.00.00	-縫紉機之配備、底架、蓋及其零件	-Furniture, bases and covers for sewing machines and parts thereof	15	C
8452.90.00.00	-縫紉機之其他零件	-Other parts of sewing machines	0	A
84.53	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		
8453.10.00.00	-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	0	A
8453.20.00.00	-鞋、靴之製造或修理機械	-Machinery for making or repairing footwear	0	A
8453.80.00.00	-其他機械	-Other machinery	0	A
8453.90.00.00	-零件	-Parts	0	A
84.54	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		
8454.10.00.00	-轉爐	-Converters	0	A
8454.20.00.00	-鑄錠模及澆桶	-Ingot moulds and ladles	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8454.30.00.00	-鑄造機	-Casting machines	0	A
8454.90.00.00	-零件	-Parts	0	A
84.55	金屬軋軋機及其軋軋	Metal-rolling mills and rolls therefor		
8455.10.00.00	-軋管機	-Tube mills	0	A
8455.2	-其他軋軋機：	-Other rolling mills:		
8455.21.00.00	--熱作或冷熱作聯合者	--Hot or combination hot and cold	0	A
8455.22.00.00	--冷作者	--Cold	0	A
8455.30.00.00	-軋軋機軋軋	-Rolls for rolling mills	0	A
8455.90.00.00	-其他零件	-Other parts	0	A
84.56	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		
8456.10.00.00	-以雷射、其他光或光子束加工者	-Operated by laser or other light or photon beam processes	0	A
8456.20.00.00	-以超音波加工者	-Operated by ultrasonic processes	0	A
8456.30.00.00	-以放電加工者	-Operated by electro-discharge processes	0	A
8456.9	-其他	-Other		
8456.91.00.00	--供半導體材料乾式蝕刻圖形用者	--For dry-etching patterns on semiconductor materials	0	A
8456.99.00.00	--其他	--Other	0	A
84.57	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		
8457.10.00.00	-綜合加工機	-Machining centres	0	A
8457.20.00.00	-單體結構機（單站機）	-Unit construction machines (single station)	0	A
8457.30.00.00	-多站聯製機	-Multi-station transfer machines	0	A
84.58	切削金屬用車床（包括車削綜合加工機）	Lathes (including turning centres) for removing metal		
8458.1	-臥式車床：	-Horizontal lathes:		
8458.11.00.00	--數值控制者	--Numerically controlled	0	A
8458.19.00.00	--其他	--Other	0	A
8458.9	-其他車床：	-Other lathes :		
8458.91.00.00	--數值控制者	--Numerically controlled	0	A
8458.99.00.00	--其他	--Other	0	A
84.59	鑽、鏜、銑、車螺紋或攻縲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) of heading No.84.58		
8459.10.00.00	-槽式單體機頭工具機	-Way-type unit head machines	0	A
8459.2	-其他鑽床：	-Other drilling machines :		
8459.21.00.00	--數值控制者	--Numerically controlled	0	A
8459.29.00.00	--其他	--Other	0	A
8459.3	-其他鏜銑床：	-Other boring-milling machines:		
8459.31.00.00	--數值控制者	--Numerically controlled	0	A
8459.39.00.00	--其他	--Other	0	A
8459.40.00.00	-其他鏜床	-Other boring machines	0	A
8459.5	-膝式銑床：	-Milling machines, knee-type:		
8459.51.00.00	--數值控制者	--Numerically controlled	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8459.59.00.00	--其他	--Other	0	A
8459.6	-其他銑床：	-Other milling machines:		
8459.61.00.00	--數值控制者	--Numerically controlled	0	A
8459.69.00.00	--其他	--Other	0	A
8459.70.00.00	-其他車螺紋或攻螺紋機	-Other threading or tapping machines	0	A
84.60	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		
8460.1	-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:		
8460.11.00.00	--數值控制者	--Numerically controlled	0	A
8460.19.00.00	--其他	--Other	0	A
8460.2	-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:		
8460.21.00.00	--數值控制者	--Numerically controlled	0	A
8460.29.00.00	--其他	--Other	0	A
8460.3	-磨銳機（磨工具或刀具用者）：	-Sharpening (tool or cutter grinding)		
8460.31.00.00	--數值控制者	--Numerically controlled	0	A
8460.39.00.00	--其他	--Other	0	A
8460.40.00.00	-搪磨或研磨機	-Honing or lapping machines	0	A
8460.90.00.00	-其他	-Other	0	A
84.61	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 included		
8461.20.00.00	-牛頭刨床或插床	-Shaping or slotting machines	0	A
8461.30.00.00	-拉床	-Broaching machines	0	A
8461.40.00.00	-齒輪切削、齒輪研磨或齒輪精製機	-Gear cutting, gear grinding or gear finishing machines	0	A
8461.50.00.00	-鋸床或切斷機	-Sawing or cutting-off machines	0	A
8461.90.00.00	-其他	-Other	0	A
84.62	鍛造、鎚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 met		
8462.10.00.00	-鍛造機或模壓衝製機（包括壓床）及鎚造機	-Forging or die-stamping machines (including presses) and hammers	0	A
8462.2	-彎曲、摺疊、矯直或矯平之機器（包括壓床）：	-Bending, folding, straightening or flattening machines (including presses):		
8462.21.00.00	--數值控制者	--Numerically controlled	0	A
8462.29.00.00	--其他	--Other	0	A
8462.3	-剪機（包括壓床），衝剪複合機除外：	-Shearing machines (including presses), other than combined punching and shearing		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8462.31.00.00	--數值控制者	--Numerically controlled	0	A
8462.39.00.00	--其他	--Other	0	A
8462.4	-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:		
8462.41.00.00	--數值控制者	--Numerically controlled	0	A
8462.49.00.00	--其他	--Other	0	A
8462.9	-其他：	-Other:		
8462.91.00.00	--液壓機	--Hydraulic presses	0	A
8462.99.00.00	--其他	--Other	0	A
84.63	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		
8463.10.00.00	-條、管、型、線或其他類似品抽製機	-Draw-benches for bars, tubes, profiles, wire or the like	0	A
8463.20.00.00	-螺紋滾製機	-Thread rolling machines	0	A
8463.30.00.00	-線材加工機	-Machines for working wire	0	A
8463.90.00.00	-其他	-Other	0	A
84.64	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		
8464.10.00.00	-鋸床	-Sawing machines	0	A
8464.20.00.00	-磨床或拋光機	-Grinding or polishing machines	0	A
8464.90.00.00	-其他	-Other	0	A
84.65	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		
8465.10.00.00	-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	0	A
8465.9	-其他：	-Other:		
8465.91.00.00	--鋸床	--Sawing machines	0	A
8465.92.00.00	--刨床、銑床或模製（切削製作）機	--Planing, milling or moulding (by cutting) machines	0	A
8465.93.00.00	--磨光機、砂光機或拋光機	--Grinding, sanding or polishing machines	0	A
8465.94.00.00	--彎撓機或裝配機	--Bending or assembling machines	0	A
8465.95.00.00	--鑽孔機或榫眼機	--Drilling or morticing machines	0	A
8465.96.00.00	--開縫機、切片機或剝切機	--Splitting, slicing or paring machines	0	A
8465.99.00.00	--其他	--Other	0	A
84.66	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		
8466.10.00.00	-工具把手或自開螺模頭	-Tool holders and self-opening dieheads	0	A
8466.20.00.00	-工作物夾持器	-Work holders	0	A
8466.30.00.00	-分度頭或其他工具機用特殊配件	-Dividing heads and other special attachments for machine tools	0	A
8466.9	-其他：	-Other:		
8466.91.00.00	--第8 4 6 4節工具機用者	--For machines of heading No. 84.64	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8466.92.00.00	--第8 4 6 5 節工具機用者	--For machines of heading No.84.65	0	A
8466.93.00.00	--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	0	A
8466.94.00.00	--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	0	A
84.67	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		
8467.1	-氣動：	-Pneumatic:		
8467.11.00.00	--旋轉式（包括旋轉衝擊複合式）	--Rotary type (including combined rotary percussion)	0	A
8467.19.00.00	--其他	--Other	0	A
8467.2	-裝有電力原動機者：	-Powered by electric motor:		
8467.21.00.00	--所有種類之鑽孔機	--Drills of all kinds	0	A
8467.22.00.00	--鋸子	--Saws	0	A
8467.29.00.00	--其他	--Other	0	A
8467.8	-其他工具：	-Other tools:		
8467.81.00.00	--鏈鋸	--Chain saws	0	A
8467.89.00.00	--其他	--Other	0	A
8467.9	-零件：	-Parts:		
8467.91.00.00	--鏈鋸用	--Of chain saws	0	A
8467.92.00.00	--氣動工具用	--Of pneumatic tools	0	A
8467.99.00.00	--其他	--Other	0	A
84.68	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 machines and appliances		
8468.10.00.00	-手持吹管	-Hand-held blow pipes	0	A
8468.20.00.00	-其他燃氣工作機械及器具	-Other gas-operated machinery and apparatus	0	A
8468.80.00.00	-其他機械及器具	-Other machinery and apparatus	0	A
8468.90.00.00	-零件	-Parts	0	A
84.69	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 of heading No. 84.71; word-processing machines		
8469.1	-自動打字機及文字處理機：	-Automatic typewriters and word-processing machines		
8469.11.00.00	--文字處理機	--Word-processing machines	0	A
8469.12.00.00	--自動打字機	--Automatic typewriters	0	A
8469.20.00.00	-其他電動打字機	-Other typewriters, electric	0	A
8469.30.00.00	-其他非電動打字機	-Other typewriters, non-electric	0	A
84.70	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 device;		
8470.10.00.00	-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	0	A
8470.2	-其他電子計算器：	-Other electronic calculating machines:		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8470.21.00.00	--附有列表裝置者	--Incorporating a printing device	0	A
8470.29.00.00	--其他	--Other	0	A
8470.30.00.00	-其他計算器	-Other calculating machines	0	A
8470.40.00.00	-會計機	-Accounting machines	0	A
8470.50.00.00	-收銀機	-Cash registers	0	A
8470.90.00.00	-其他	-Other	0	A
84.71	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 specified or included		
8471.10.00.00	-類比或混合自動資料處理機	-Analogue or hybrid automatic data processing machines	0	A
8471.30.00.00	-攜帶式數位自動資料處理機，其 重量不超過10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	0	A
8471.4	-其他數位式自動資料處理機：	-Other digital automatic data processing machines:		
8471.41.00.00	--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	0	A
8471.49.00.00	--其他，具系統形式者	--Other, presented in the form of systems	0	A
8471.50.00.00	-第8471.41或8471.49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	0	A
8471.60.00.00	-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	0	A
8471.70.00.00	-儲存單元	-Storage units	0	A
8471.80.00.00	-其他自動資料處理機單元	-Other units of automatic data processing machines	0	A
8471.90.00.00	-其他	-Other	0	A
84.72	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		
8472.10.00.00	-複印機	-Duplicating machines	0	A
8472.20.00.00	-地址印製機及門牌浮印機	-Addressing machines and address plate embossing machines	0	A
8472.30.00.00	-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	0	A
8472.90.00.00	-其他	-Other	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
84.73	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		
8473.10.00.00	-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	0	A
8473.2	-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：		
8473.21.00.00	--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	0	A
8473.29.00.00	--其他	--Other	0	A
8473.30.00.00	-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	0	A
8473.40.00.00	-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	0	A
8473.50.00.00	-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	0	A
84.74	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		
8474.10.00.00	-選別、篩分、分離或洗滌機器	-Sorting, screening, separating or washing machines	0	A
8474.20.00.00	-軋碎或磨粉機器	-Crushing or grinding machines	0	A
8474.3	-混合或揉合機器：	-Mixing or kneading machines:		
8474.31	--混凝土或泥漿攪拌機器	--Concrete or mortar mixers		
8474.31.10.00	---容量不超過0.36m3	---Of a capacity not exceeding 0.36 m3	5	B
8474.31.90.00	---其他	---Other	0	A
8474.32.00.00	--礦物、瀝青攪拌機器	--Machines for mixing mineral substances with bitumen	0	A
8474.39.00.00	--其他	--Other	0	A
8474.80	-其他機械	-Other machinery		
8474.80.10.00	--水泥塊製造機	--Machines for making concrete blocks	0	A
8474.80.90.00	--其他	--Other	0	A
8474.90.00.00	-零件	-Parts	0	A
84.75	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 hot working glass or glassware		
8475.10.00.00	-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	0	A
8475.2	-玻璃或玻璃器皿製造或熱作機器：	-Machines for manufacturing or hot working glass or glassware:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8475.21.00.00	--製造光纖及其預形品之機器	--Machines for making optical fibres and preforms thereof	0	A
8475.29.00.00	--其他	--Other	0	A
8475.90.00.00	-零件	-Parts	0	A
84.76	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-changing machines		
8476.2	-自動飲料販賣機：	-Automatic beverage-vending machines:		
8476.21.00.00	--附有加熱或冷藏裝置者	--Incorporating heating or refrigerating	15	C
8476.29.00.00	--其他	--Other	15	C
8476.8	-其他機器：	-Other machines:		
8476.81.00.00	--附有加熱或冷藏裝置者	--Incorporating heating or refrigerating	5	B
8476.89.00.00	--其他	--Other	15	C
8476.90.00.00	-零件	-Parts	0	A
84.77	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 elsewhere in this Chapter		
8477.10.00.00	-射出成型機	-Injection-moulding machines	0	A
8477.20.00.00	-押出機	-Extruders	0	A
8477.30.00.00	-吹製成型機	-Blow moulding machines	0	A
8477.40.00.00	-真空成型機及其他熱定型機	-Vacuum moulding machines and other thermoforming machines	0	A
8477.5	-其他模製或造形用機械：	-Other machinery for moulding or otherwise forming:		
8477.51.00.00	--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	0	A
8477.59.00.00	--其他	--Other	0	A
8477.80.00.00	-其他機械	-Other machinery	0	A
8477.90.00.00	-零件	-Parts	0	A
84.78	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 in this Chapter		
8478.10.00.00	-機械	-Machinery	0	A
8478.90.00.00	-零件	-Parts	0	A
84.79	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		
8479.10.00.00	-公共工程、建築或類似之機械	-Machinery for public works, building or the	0	A
8479.20.00.00	-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	0	A
8479.30.00.00	-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	0	A
8479.40.00.00	-製繩或製索機	-Rope or cable-making machines	0	A
8479.50.00.00	-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	0	A
8479.60.00.00	-蒸發式空氣冷卻器	-Evaporative air coolers	0	A
8479.8	-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
8479.81.00.00	--處理金屬用者，包括電線捲繞機	--For treating metal, including electric wire coil-winders	0	A
8479.82.00.00	--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	0	A
8479.89.00.00	--其他	--Other	0	A
8479.90.00.00	-零件	-Parts	0	A
84.80	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		
8480.10.00.00	-金屬鑄造用模箱	-Moulding boxes for metal foundry	0	A
8480.20.00.00	-模座	-Mould bases	0	A
8480.30.00.00	-模型	-Moulding patterns	0	A
8480.4	-金屬或金屬碳化物用模：	-Moulds for metal or metal carbides:		
8480.41.00.00	--射出型或壓縮型者	--Injection or compression types	0	A
8480.49.00.00	-其他	-Other	0	A
8480.50.00.00	-玻璃用模	-Moulds for glass	0	A
8480.60.00.00	-礦物材料用模	-Moulds for mineral materials	0	A
8480.7	-橡膠或塑膠用模：	-Moulds for rubber or plastics:		
8480.71.00.00	--射出型或壓縮型者	--Injection or compression types	0	A
8480.79.00.00	--其他	--Other	0	A
84.81	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		
8481.10.00.00	-減壓閥	-Pressure-reducing valves	0	A
8481.20.00.00	-油壓或氣壓傳動閥	-Valves for oleohydraulic or pneumatic transmissions	0	A
8481.30.00.00	-止回（不回流）閥	-Check (nonreturn) valves	0	A
8481.40.00.00	-安全閥或放洩閥	-Safety or relief valves	0	A
8481.80	-其他用具	-Other appliances		
8481.80.10.00	--栓及閥，銅或塑膠製，其內徑不超過26公釐，供調節低壓水或其他液體之流量者（壓力不超過每平方英寸125磅）	--Taps and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi)	15	D
8481.80.20.00	--栓及閥，其內徑小於26公釐，具有一或二個手把，用於臉盆、澡盆及其他類似裝置，含機械業用之儲水洗滌槽者	--Taps and valves, of an internal diameter of less than 26 mm, with single or double handles for wash basins, baths and the like, including mechanisms for flushing cisterns	15	D
8481.80.90.00	--其他	--Other	0	A
8481.90.00.00	-零件	-Parts	0	A
84.82	滾珠或滾子軸承	Ball or roller bearings		
8482.10.00.00	-滾珠軸承	-Ball bearings	0	A
8482.20.00.00	-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	0	A
8482.30.00.00	-球面滾子軸承	-Spherical roller bearings	0	A
8482.40.00.00	-滾針軸承	-Needle roller bearings	0	A
8482.50.00.00	-其他圓筒滾子軸承	-Other cylindrical roller bearings	0	A
8482.80.00.00	-其他，包括滾珠及滾子組合之軸	-Other, including combined ball/roller	0	A
8482.9	-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
8482.91.00.00	--滾珠、滾針及滾子	--Balls, needles and rollers	0	A
8482.99.00.00	--其他	--Other	0	A
84.83	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		
8483.10.00.00	-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	0	A
8483.20.00.00	-軸承殼，附有滾珠或滾子軸承	-Bearing housings, incorporating ball or roller bearings	0	A
8483.30.00.00	-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	0	A
8483.40.00.00	-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	0	A
8483.50	-飛輪及滑輪，包括滑輪組	-Flywheels and pulleys, including pulley		
8483.50.10.00	--輪外徑大於或等於25公厘但小於750公厘	--pulleys of an external diameter of 25 mm or more but less than 750 mm	0	A
8483.50.90.00	--其他	--other	0	A
8483.60.00.00	-離合器及聯軸器（包括萬向接頭）	-Clutches and shaft couplings (including universal joints)	0	A
8483.90.00.00	-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; parts	0	A
84.84	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、封套或類似填料內者；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		
8484.10.00.00	-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	B
8484.20.00.00	機械軸封	Mechanical seals	5	B
8484.90.00.00	-其他	-Other	5	B
84.85	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		
8485.10.00.00	-船舶推進器及其葉片	-Ships' or boats' propellers and blades therefor	0	A
8485.90.00.00	-其他	-Other	0	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		
85.01	電動機及發電機（發電機組除外）	Electric motors and generators (excluding generating sets)		
8501.10.00.00	-電動機輸出未超過37.5瓦者	-Motors of an output not exceeding 37.5 W	0	A
8501.20.00.00	-輸出超過37.5瓦之交直流兩用電動機	-Universal AC/DC motors of an output exceeding 37.5 W	0	A
8501.3	-其他直流電動機；直流發電機：	-Other DC motors; DC generators:		
8501.31.00.00	--輸出未超過750瓦者	--Of an output not exceeding 750 W	0	A
8501.32.00.00	--輸出超過750瓦，但未超過75瓩者	--Of an output exceeding 750 W but not exceeding 75 kW	0	A
8501.33.00.00	--輸出超過75瓩，但未超過375瓩者	--Of an output exceeding 75 kW but not exceeding 375 kW	0	A
8501.34.00.00	--輸出超過375瓩者	--Of an output exceeding 375 kW	0	A
8501.40.00.00	-其他單相交流電動機	-Other AC motors, single-phase	0	A
8501.5	-其他多相交流電動機：	-Other AC motors, multi-phase:		
8501.51.00.00	--輸出未超過750瓦者	--Of an output not exceeding 750 W	0	A
8501.52.00.00	--輸出超過750瓦，但未超過75瓩者	--Of an output exceeding 750 W but not exceeding 75 kW	0	A
8501.53.00.00	--輸出超過75瓩者	--Of an output exceeding 75 kW	0	A
8501.6	-交流發電機：	-AC generators (alternators):		
8501.61.00.00	--輸出未超過75仟伏安者	--Of an output not exceeding 75 kVA	0	A
8501.62.00.00	--輸出超過75仟伏安，但未超過375仟伏安者	--Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A
8501.63.00.00	--輸出超過375仟伏安，但未超過750仟伏安者	--Of an output exceeding 375 kVA but not exceeding 750 kVA	0	A
8501.64.00.00	--輸出超過750仟伏安者	--Of an output exceeding 750 kVA	0	A
85.02	發電機組及旋轉變流機	Electric generating sets and rotary converters		
8502.1	-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):		
8502.11.00.00	--輸出未超過75仟伏安者	--Of an output not exceeding 75 kVA	0	A
8502.12.00.00	--輸出超過75仟伏安，但未超過375仟伏安者	--Of an output exceeding 75 kVA but not exceeding 375 kVA	0	A
8502.13.00.00	--輸出超過375仟伏安者	--Of an output exceeding 375 kVA	0	A
8502.20.00.00	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	0	A
8502.3	-其他發電機組：	-Other generating sets:		
8502.31.00.00	--風力者	--Wind -powered	0	A
8502.39.00.00	--其他	--Other	0	A
8502.40.00.00	-電動旋轉變流機	-Electric rotary converters	0	A
8503.00.00.00	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 85.02	0	A
85.04	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		
8504.10.00.00	-放電式燈泡或燈管之安定器	-Ballasts for discharge lamps or tubes	0	A
8504.2	-液體介質變壓器：	-Liquid dielectric transformers:		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8504.21.00.00	--容量未超過650千伏安者	--Having a power handling capacity not exceeding 650 kVA	0	A
8504.22.00.00	--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	0	A
8504.23.00.00	--容量超過10000千伏安者	--Having a power handling capacity exceeding 10,000 kVA	0	A
8504.3	-其他變壓器：	-Other transformers:		
8504.31.00.00	--容量未超過1千伏安者	--Having a power handling capacity not exceeding 1 kVA	0	A
8504.32.00.00	--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	0	A
8504.33.00.00	--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	0	A
8504.34.00.00	--容量超過500千伏安者	--Having a power handling capacity exceeding 500 kVA	0	A
8504.40.00.00	-靜電式變流器	-Static converters	0	A
8504.50.00.00	-其他感應器	-Other inductors	0	A
8504.90.00.00	-零件	-Parts	0	A
85.05	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; electro-magnetic lifting heads		
8505.1	-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		
8505.11.00.00	--金屬製	--Of metal	0	A
8505.19.00.00	--其他	--Other	0	A
8505.20.00.00	-電磁式連結器、離合器及煞車器	-Electro-magnetic couplings, clutches and	0	A
8505.30.00.00	-電磁式起重頭	-Electro-magnetic lifting heads	0	A
8505.90.00.00	-其他，包括零件	-Other, including parts	0	A
85.06	原電池及原電池組	Primary cells and primary batteries		
8506.10	-二氧化錳者	-Manganese dioxide		
8506.10.10.00	--1.5V圓錐乾電池，外體積未超過300毫升者，單位重量不超過100公克者	--Cylindrical dry cells of a voltage of 1.5 V, of an external volume not exceeding 300 cm ³ , weighing not more than 100 g each	15	C
8506.10.20.00	--1.5V，6V或9V方型乾電池，外體積未超過300毫升者，單位重量不超過1200公克	--Rectangular dry cells of a voltage of 1.5 V, 6 V or 9 V of an external volume not exceeding 300 cm ³ , weighing not more than 1200 g	15	C
8506.10.90.00	--其他	--Other.	0	A
8506.30.00.00	-氧化汞者	-Mercuric oxide	0	A
8506.40.00.00	-氧化銀者	-Silver oxide	0	A
8506.50.00.00	-鋰者	-Lithium	0	A
8506.60.00.00	-空氣-鋅者	-Air-zinc	0	A
8506.80.00.00	-其他原電池及原電池組	-Other primary cells and primary batteries	0	A
8506.90.00.00	-零件	-Parts	5	B
85.07	蓄電池，包括其隔離板，不論是長方形均在內（包括正方形）	Electric accumulators, including separators therefor, whether or not rectangular (including square)		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8507.10.00.00	-發動活塞引擎用之鉛酸蓄電池	-Lead-acid, of a kind used for starting piston engines	15	D
8507.20.00	-其他鉛酸蓄電池	-Other lead-acid accumulators		
8507.20.00.10	--爲了第8471節之機器	--For the machines of heading No. 8471.	15	D
8507.20.00.90	--其他	--Other	15	D
8507.30.00	-鎳鎘蓄電池	-Nickel-cadmium		
8507.30.00.10	--爲了第8471節之機器	--For the machines of heading No. 8471.	0	A
8507.30.00.90	--其他	--The other	0	A
8507.40.00	-鎳鐵蓄電池	-Nickel-iron		
8507.40.00.10	--爲了第8471節之機器	--For the machines of heading No. 8471.	0	A
8507.40.00.90	--其他	--The other	0	A
8507.80.00	-其他蓄電池	-Other accumulators		
8507.80.00.10	--爲了第8471節之機器	For the machines of heading No. 8471.	0	A
8507.80.00.90	--其他	--The other	0	A
8507.90	-零件	-Parts		
8507.90.10.00	--分離機	--Separators	5	B
8507.90.90.00	--其他	--Other	0	A
85.09	家用電動用具，附裝電動機者	Electro-mechanical domestic appliances, with self-contained electric motor		
8509.10.00.00	-真空吸塵器，包括乾式型或濕式型真空吸塵器	-Vacuum cleaners	15	C
8509.20.00.00	-地板擦光器	-Floor polishers	15	C
8509.30.00.00	-廚房廢物處理器	-Kitchen waste disposers	15	C
8509.40.00	-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		
8509.40.00.10	--攪拌器	--Blenders	5	B
8509.40.00.90	--其他	--Other	5	B
8509.80.00.00	-其他家用電動用具	-Other appliances	15	C
8509.90.00.00	-零件	-Parts	0	C
85.10	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		
8510.10.00.00	-電鬍刀	-Shavers	10	C
8510.20.00.00	-電剪髮器	-Hair clippers	10	C
8510.30.00.00	-除毛髮用具	-Hair-removing appliances	10	C
8510.90.00.00	-零件	-Parts	0	A
85.11	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）；與此類內燃機聯接使用之發電機（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		
8511.10.00.00	-火星塞	-Sparking plugs	0	A
8511.20.00.00	-點火磁電機；磁發電機；磁性飛輪	-Ignition magnetos; magneto-dynamos; magnetic flywheels	0	A
8511.30.00.00	-分電盤；點火線圈	-Distributors; ignition coils	0	A
8511.40.00.00	-起動電動機及起動發電兩用機	-Starter motors and dual purpose starter-generators	0	A
8511.50.00.00	-其他發電機	-Other generators	0	A
8511.80.00.00	-其他設備	-Other equipment	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8511.90.00.00	-零件	-Parts	0	A
85.12	腳踏車或機動車輛用之電氣照明或信號設備（第8539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		
8512.10.00.00	-腳踏車用照明或視覺信號設備	-Lighting or visual signalling equipment of a kind used on bicycles	0	A
8512.20.00.00	-其他照明或視覺信號設備	-Other lighting or visual signalling equipment	0	A
8512.30.00.00	-音響信號設備	-Sound signalling equipment	0	A
8512.40.00.00	-擋風板刮刷器、去霜器及去霧器	-Windscreen wipers, defrosters and demisters	5	B
8512.90.00.00	-零件	-Parts	5	B
85.13	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. 85.12		
8513.10.00.00	-電燈	-Lamps	5	B
8513.90.00.00	-零件	-Parts	5	B
85.14	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 dielectric loss		
8514.10.00.00	-電阻加熱電爐及烘箱	-Resistance heated furnaces and ovens	0	A
8514.20.00.00	-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	0	A
8514.30	-其他電爐及烘箱	-Other furnaces and ovens		
8514.30.10.00	--供金屬或粒狀原料用之電阻加熱電爐，溫度未超過900度，實驗室用電爐除外	--Resistance furnaces for heating bars of metal or granular materials, for a temperature not exceeding 900°C, other than laboratory	5	B
8514.30.90.00	--其他	--other	0	A
8514.40.00.00	-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	0	A
8514.90.00.00	-零件	-Parts	0	A
85.15	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 cermets		
8515.1	-硬焊或軟焊機及器具：	-Brazing or soldering machines and apparatus:		
8515.11.00.00	--電烙鐵及焊槍	--Soldering irons and guns	0	A
8515.19.00.00	--其他	--Other	0	A
8515.2	-電阻式金屬熔接機及器具：	-Machines and apparatus for resistance welding of metal:		
8515.21.00.00	--自動或部分自動者	--Fully or partly automatic	0	A
8515.29.00.00	--其他	--Other	0	A
8515.3	-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:		
8515.31.00.00	--自動或部分自動者	--Fully or partly automatic	0	A
8515.39	--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
8515.39.10.00	---電弧熔接機，操作電流180安培至250安培，覆蓋電極者	---For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes	0	A
8515.39.90.00	---其他	---Other	0	A
8515.80.00.00	-其他機器及器具	-Other machines and apparatus	0	A
8515.90.00.00	-零件	-Parts	0	A
85.16	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8545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 kind used for domestic purposes; electric heating resistors, other than those of heading No. 8545		
8516.10.00.00	-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	15	C
8516.2	-空間電加熱器及土壤電加熱器：	-Electric space heating apparatus and electric soil heating apparatus:		
8516.21.00.00	--儲熱式電暖器	--Storage heating radiators	15	C
8516.29.00.00	--其他	--Other	15	C
8516.3	-電熱美髮器或烘手機：	-Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31.00.00	--乾髮器	--Hair dryers	15	C
8516.32.00.00	--其他美髮器具	--Other hair-dressing apparatus	15	C
8516.33.00.00	--烘手機	--Hand-drying apparatus	15	C
8516.40.00.00	-電熨斗	-Electric smoothing irons	10	C
8516.50.00.00	-微波爐	-Microwave ovens	5	B
8516.60.00.00	-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	15	C
8516.7	-其他電熱器具：	-Other electro-thermic appliances:		
8516.71.00.00	--咖啡壺或茶壺	--Coffee or tea makers	15	C
8516.72.00.00	--烤麵包器	--Toaster	15	C
8516.79.00.00	--其他	--Other	15	C
8516.80	-電熱電阻器	-Electric heating resistors		
8516.80.10.00	--扁平狀，長方形（正方形除外）或密封的，圓柱橫斷面，外部覆蓋非合金鋼或鍍銅，電容量未超過900瓦	--Flat, of rectangular (other than square) or sealed cylindrical cross-section, externally coated with non-alloy steel or copper of a capacity not exceeding 900 W	0	A
8516.80.20.00	---長條型(平, 圓或半圓), 圓筒狀並有散熱片, 其表面鍍有非合金鋼或銅, 其容量不超過2500瓦者	--Strip type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2 500 W, externally coated with non-alloy steel or copper	0	A
8516.80.30.00	--沉浸型，電容量未超過9000瓦，外部覆蓋非合金鋼或鍍銅者	--immersion type, of a capacity not exceeding 9 000 W, externally coated with nonalloy steel or copper	0	A
8516.80.40.00	--加強型，供烹調器具使用，密封圓盤型除外	--Reinforced, for cookers, other than sealed disc type	0	A
8516.80.90.00	--其他	--other	0	A
8516.90.00.00	-零件	-Parts	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
85.17	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 system; videophones		
8517.1	-電話機；影像電話機：	-Telephone sets; videophones :		
8517.11.00.00	--附無線手機之有線電話機	--Line telephone sets with cordless handsets	0	A
8517.19.00.00	--其他	--Other	0	A
8517.2	-傳真機及電傳印表機：	-Facsimile machine and teleprinters:		
8517.21.00.00	--傳真機	--Facsimile machine	0	A
8517.22.00.00	--電傳印表機	--Teleprinters	0	A
8517.30.00.00	-電話或電報交換器具	-Telephonic or telegraphic switching	0	A
8517.50.00.00	-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	0	A
8517.80.00.00	-其他器具	-Other apparatus	0	A
8517.90.00.00	-零件	-Parts	0	A
85.18	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		
8518.10.00.00	-微音器及其座	-Microphones and stands therefor	0	A
8518.2	-揚聲器，不論是否裝入音箱：	-Loudspeakers, whether or not mounted in their enclosures:		
8518.21.00.00	--裝入音箱之單一揚聲器	--Single loudspeakers, mounted in their enclosures	0	A
8518.22.00.00	--裝入同一音箱之多個揚聲器	--Multiple loudspeakers, mounted in their enclosures	0	A
8518.29.00.00	--其他	--Other	0	A
8518.30.00.00	-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	0	A
8518.40.00.00	-聲頻擴大器	-Audio-frequency electric amplifiers	0	A
8518.50.00.00	-音響擴大機組	-Electric sound amplifier sets	0	A
8518.90.00.00	-零件	-Parts	0	A
85.19	唱盤（唱片座）、電唱機、卡式放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		
8519.10.00.00	-硬幣或卡片操作電唱機	-Coin- or disc-operated record-players	15	C
8519.2	-其他電唱機：	-Other record-players:		
8519.21	-無揚聲器者	-Without loudspeaker		
8519.21.10.00	---全組合式商品，經拆散為配套元件	---CKD, put up in kits	5	B
8519.21.90.00	---其他	---Other	15	C
8519.29	--其他	--Other		
8519.29.10.00	---全組合式商品，經拆散為配套元件	---CKD, put up in kits	5	B
8519.29.90.00	--其他	--Other	15	C
8519.3	-唱盤（唱片座）：	-Turntables (record-decks):		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8519.31	--附有自動換唱片機構者	--With automatic record-changing mechanism		
8519.31.10.00	---全組合式商品，經拆散為配套 元件	---CKD, put up in kits	5	B
8519.31.90.00	--其他	--Other	15	C
8519.39.00.00	--其他	--Other	15	C
8519.40.00.00	-轉錄機	-Transcribing machines	15	C
8519.9	-其他聲音重放器具：	-Other sound reproducing apparatus:		
8519.92	--袖珍型卡式放音機	--Pocket-size cassette-players		
8519.92.10.00	---全組合式商品，經拆散為配套 元件	---CKD, put up in kits	5	B
8519.92.90.00	--其他	--Other	15	C
8519.93	--其他，卡式	--Other, cassette-type		
8519.93.10.00	---全組合式商品，經拆散為配套 元件	---CKD, put up in kits	5	B
8519.93.90.00	--其他	---Other	15	C
8519.99.00.00	--其他	--Other	15	C
85.20	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		
8520.10.00.00	-口授錄音機，需外接電源者	-Dictating machines not capable of operating without an external source of power	15	C
8520.20.00.00	-電話答錄機	-Telephone answering machines	15	C
8520.3	-其他磁帶錄放音機：	-Other magnetic tape recorders incorporating sound reproducing apparatus:		
8520.32	--數位音響型	--Digital audio type		
8520.32.10.00	---全組合式商品，經拆散為配套 元件	---CKD, put up in kits	5	B
8520.32.90.00	--其他	--Other	15	C
8520.33	--其他，卡式	--Other, cassette-type		
8520.33.10.00	---全組合式商品，經拆散為配套 元件	---CKD, put up in kits	5	B
8520.33.90.00	--其他	--Other	15	C
8520.39.00.00	--其他	--Other	15	C
8520.90.00.00	-其他	-Other	15	C
85.21	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		
8521.10	-磁帶式	-Magnetic tape-type		
8521.10.10.00	---全組合式商品，經拆散為配套 元件	---CKD, put up in kits	5	B
8521.10.20.00	--供"雜誌編輯"帶用之重製器具 ，使用磁帶寬度未超過19毫米 者，不論有無包括電視公司按順 序操作者	--Reproducing apparatus for "magazine- programmes" for tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies	10	C
8521.10.90.00	--其他	--Other	15	C
8521.90.00.00	-其他	-Other	15	C
85.22	專用或主要用於第8519至8 521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		
8522.10.00.00	-拾音頭	-Pick up cartridges	0	A
8522.90	-其他	-Other		
8522.90.10.00	--木製櫃子與箱子	--Cabinets and cases of wood	15	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8522.90.90.00	--其他	--Other	0	A
85.23	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 37		
8523.1	-磁帶：	-Magnetic tapes:		
8523.11	--寬度未超過4毫米者	--Of a width not exceeding 4 mm		
8523.11.10.00	---錄音卡帶	---For recording sound, in cassettes	15	C
8523.11.90.00	---其他	---Other	0	A
8523.12	--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		
8523.12.10.00	---錄音卡帶	---For recording sound, in cassettes	15	C
8523.12.90.00	---其他	---Other	0	A
8523.13	--寬度超過6.5毫米者	--Of a width exceeding 6.5 mm		
8523.13.10.00	---錄音卡帶	---For recording sound, in cassettes	15	C
8523.13.90.00	---其他	---Other	0	A
8523.20	-磁碟	-Magnetic discs		
8523.20.1	--自動資料處理機器：	--For automatic data processing machines:		
8523.20.11	---可移動式	---Portable		
8523.20.11.10	----電腦使用	----For computers.	0	A
8523.20.11.90	----其他	----Other	0	A
8523.20.19	---其他	---Other		
8523.20.19.10	----電腦使用	----For computers.	0	A
8523.20.19.90	----其他	----Other	0	A
8523.20.90.00	---其他	---Other	0	A
8523.30.00.00	-裝有磁條之卡片	-Cards incorporating a magnetic stripe	0	A
8523.90.00.00	-其他	-Other	0	A
85.24	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 products of Chapter 37		
8524.10	-留聲機唱片	-Gramophone records		
8524.10.10.00	--教育性	--Educational	5	B
8524.10.90.00	--其他	--Other	15	C
8524.3	-雷射閱讀系統用之碟片：	-Discs for laser reading system:		
8524.31.00.00	--供重放聲音或影像以外現象者	--For reproducing phenomena other than sound or image	0	A
8524.32.00.00	--僅供放音者	--For reproducing sound only	5	B
8524.39	--其他	--Other		
8524.39.10.00	---教育性	---Educational	0	A
8524.39.90.00	---其他	---Other	15	C
8524.40.00.00	-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	15	C
8524.5	-其他磁帶：	-Other magnetic tapes:		
8524.51	--寬度未超過4毫米者	--Of a width not exceeding 4 mm		
8524.51.10.00	---教育性	---Educational	5	B
8524.51.90.00	---其他	---Other	15	C
8524.52	--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		
8524.52.10.00	---教育性	---Educational	5	B
8524.52.90.00	---其他	---Other	15	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8524.53	--寬度超過6·5毫米者	--Of a width exceeding 6.5 mm		
8524.53.1	---提供重覆播放聲音或影像	---For reproducing sound and image:		
8524.53.11.00	----教育性	----Educational	5	B
8524.53.12.00	----其他,寬度超過19毫米者	----Other, of a width of 19 mm or more	5	B
8524.53.19.00	----其他	----Other	15	C
8524.53.2	---提供重覆播放聲音	---For reproducing sound only:		
8524.53.21.00	----教育性	----Educational	5	B
8524.53.29.00	---其他	---Other	15	C
8524.60.00.00	-裝有磁條之卡片	-Cards incorporating a magnetic stripe	0	A
8524.9	-其他：	-other :		
8524.91	--供重放聲音或影像以外現象者	--For reproducing phenomena other than sound or image		
8524.91.10.00	---供重放聲音或影像以外現象者	---Magnetic disks, fixed or removable, for automatic data processing machines	0	A
8524.91.90.00	---其他	---Other	5	B
8524.99	--其他	--Other		
8524.99.10.00	--模型和原版	---Moulds and matrices	0	A
8524.99.90.00	---其他	---Other	10	B
85.25	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 camera recorders; digital cameras		
8525.10	-傳輸器具	-Transmission apparatus		
8525.10.10.00	--無線電廣播器具	--Radio-broadcasting apparatus	0	A
8525.10.90.00	--其他	--Other	0	A
8525.20.00.00	-具有接收器具之傳輸器具	-Transmission apparatus incorporating reception apparatus	0	A
8525.30.00.00	-電視攝影機	-Television cameras	0	A
8525.40.00.00	-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	10	B
85.26	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		
8526.10.00.00	-雷達器具	-Radar apparatus	0	A
8526.9	-其他：	-Other:		
8526.91.00.00	--無線電航行輔助器具	--Radio navigational aid apparatus	0	A
8526.92.00.00	--無線電遙控器具	--Radio remote control apparatus	5	B
85.27	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 reproducing		
8527.1	-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-telegraphy:		
8527.12	--袖珍型卡式收放音機	--Pocket-size radio cassette-players		
8527.12.10.00	---全組合式商品，經拆散為配套元件	---CKD, put up in kits	15	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8527.12.90.00	---其他	--Other	15	C
8527.13	--他器具併裝有錄或放音器具者	--Other apparatus combined with sound recording or reproducing apparatus		
8527.13.10.00	---全組合式商品，經拆散為配套元件	---CKD, put up in kits	15	C
8527.13.90.00	---其他	--Other	15	C
8527.19	--其他	--Other		
8527.19.10.00	---全組合式商品，經拆散為配套元件	---CKD, put up in kits	15	C
8527.19.90.00	---其他	---Other	15	C
8527.2	-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 H384or radio-telegraphy:		
8527.21	--併裝有錄或放音器具者	--Combined with sound recording or reproducing apparatus		
8527.21.10.00	---全組合式商品，經拆散為配套元件	---CKD, put up in kits	15	C
8527.21.90.00	---其他	---Other	15	C
8527.29	--其他	--Other		
8527.29.10.00	---全組合式商品，經拆散為配套元件	---CKD, put up in kits	15	C
8527.29.90.00	---其他	---Other	15	C
8527.3	-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:		
8527.31	--併裝有錄或放音器具者	--Combined with sound recording or reproducing apparatus		
8527.31.10.00	---全組合式商品，經拆散為配套元件	---CKD, put up in kits	15	C
8527.31.90.00	---其他	---Other	15	C
8527.32	--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		
8527.32.10.00	---全組合式商品，經拆散為配套元件	---CKD, put up in kits	15	C
8527.32.90.00	---其他	---Other	15	C
8527.39	--其他	--Other		
8527.39.10.00	---全組合式商品，經拆散為配套元件	---CKD, put up in kits	15	C
8527.39.90	---其他	---Other		
8527.39.90.10	----燒錄片	---Compact disc recorders.	15	C
8527.39.90.90	----其他	----Other	15	C
8527.90.00.00	-其他器具	-Other apparatus	0	A
85.28	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 video		
8528.1	-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 reproducing apparatus:		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8528.12	--彩色者	--Colour		
8528.12.10.00	---全組合式商品，經拆散為配套 元件	---CKD, put up in kits	15	C
8528.12.90.00	---其他	---Other	15	C
8528.13	--黑白或其他單色者	--Black and white or other monochrome		
8528.13.10.00	---全組合式商品，經拆散為配套 元件	---CKD, put up in kits	15	C
8528.13.90.00	---其他	---Other	15	C
8528.2	-影像監視器：	-video monitors：		
8528.21	--彩色者	--Colour		
8528.21.10.00	---全組合式商品，經拆散為配套 元件	---CKD, put up in kits	15	C
8528.21.90.00	---其他	---Other	15	C
8528.22	--黑白或其他單色者	--Black and white or other monochrome		
8528.22.10.00	---全組合式商品，經拆散為配套 元件	---CKD, put up in kits	15	C
8528.22.90.00	---其他	---Other	15	C
8528.30	-影像投射機	-Video projectors		
8528.30.10.00	--全組合式商品，經拆散為配套元	- CKD, put up in kits	15	C
8528.30.90.00	--其他	--Other	15	C
85.29	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 85.28		
8529.10.00.00	-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	10	C
8529.90	-其他	-Other		
8529.90.10.00	--木製櫃子與箱子	-- Cabinets and cases of wood	15	C
8529.90.90.00	--其他	--Other	0	A
85.30	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)		
8530.10.00.00	-鐵路及電車道設備	-Equipment for railways or tramways	0	A
8530.80.00.00	-其他設備	-Other equipment	0	A
8530.90.00.00	-零件	-Parts	0	A
85.31	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8 5 1 2 或8 5 3 0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		
8531.10.00.00	-防盜器或火災警報器及類似器具	-Burglar or fire alarms and similar apparatus	0	A
8531.20.00.00	-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 (LED)	0	A
8531.80	-其他器具	-Other apparatus		
8531.80.10.00	--電鈴，有嗡嗡聲或音樂聲等	--Electric bells, buzzers, door chimes, etc.	15	C
8531.80.90.00	--其他	--Other	0	A
8531.90.00.00	-零件	-Parts	0	A
85.32	固定、可變或可預先調整之電容 器	Electrical capacitors, fixed, variable or adjustable (pre-set)		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8532.10.00.00	-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)	0	A
8532.2	-其他固定電容器：	-Other fixed capacitors:		
8532.21.00.00	--鈮質電容器	--Tantalum	0	A
8532.22.00.00	--鋁質電解電容器	--Aluminium electrolytic	0	A
8532.23.00.00	--單層陶瓷介質電容器	--Ceramic dielectric, single layer	0	A
8532.24.00.00	--多層陶瓷介質電容器	--Ceramic dielectric, multilayer	0	A
8532.25.00.00	--紙或塑膠介質電容器	--Dielectric of paper or plastics	0	A
8532.29.00.00	--其他	--Other	0	A
8532.30.00.00	-可變或可預先調整之電容器	-Variable or adjustable (pre-set) capacitors	0	A
8532.90.00.00	-零件	-Parts	0	A
85.33	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		
8533.10.00.00	-固定碳質電阻器，複合型或膜型	-Fixed carbon resistors, composition or film types	0	A
8533.2	-其他固定電阻器：	-Other fixed resistors:		
8533.21.00.00	--操作功率未超過20瓦者	--For a power handling capacity not exceeding 20 W	0	A
8533.29.00.00	--其他	--Other	0	A
8533.3	-繞線式可變電阻器，包括變阻器及電位計：	-Wirewound variable resistors, including rheostats and potentiometers:		
8533.31.00.00	--操作功率未超過20瓦者	--For a power handling capacity not exceeding 20 W	0	A
8533.39.00.00	--其他	--Other	0	A
8533.40.00.00	-其他可變電阻器，包括變阻器及電位計	-Other variable resistors, including rheostats and potentiometers	0	A
8533.90.00.00	-零件	-Parts	0	A
8534.00.00.00	印刷電路	Printed circuit	0	A
85.35	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 1,000		
8535.10.00.00	-熔絲裝置	-Fuses	0	A
8535.2	-自動斷路器：	-Automatic circuit breakers:		
8535.21.00.00	--電壓低於72.5仟伏特者	--For a voltage of less than 72.5 kV	0	A
8535.29.00.00	--其他	--Other	0	A
8535.30.00.00	-隔離開關及接通與斷路開關	-Isolating switches and make-and-break	0	A
8535.40	-避雷器、限壓器及突波遏止器	-Lightning arresters, voltage limiters and surge suppressors		
8535.40.10.00	--避雷器	--Lightning arresters	0	A
8535.40.20.00	--限壓器	--Voltage limiters	0	A
8535.40.30.00	--突波遏止器	--Surge suppressors	0	A
8535.90.00.00	-其他	-Other	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
85.36	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		
8536.10	-熔絲裝置	-Fuses		
8536.10.10.00	--自動斷路器以外之熔絲裝置	--Fuses, other than fuse type circuit breakers	0	A
8536.10.2	--熔絲型自動斷路器	--Fuse type circuit breakers:		
8536.10.21.00	---手動式安全自動斷路系統，電流未超過6 0 0安培，電壓未超過6 0 0伏特	---Hand operated safety circuit breakers, for a current not exceeding 600 A and a voltage not exceeding 600 V	10	B
8536.10.22.00	---真空或油壓斷路器，電流未超過1 0 0安培，電壓未超過2 5 0伏特者	---Hand operated, knife type, for a current not exceeding 100 A and a voltage not exceeding 250 V	10	B
8536.10.29.00	--其他	--Other	0	A
8536.20	-自動斷路器	-Automatic circuit breakers		
8536.20	--熱磁、真空、空氣或油壓斷路器，電流未超過1 0 0安培，電壓未超過2 5 0伏特者	--Thermo-magnetic, vacuum, air or oil types or of moulded plastics for a current not exceeding 100 A and a voltage not exceeding		
8536.20.10.00	--真空或油壓斷路器，電流未超過1 0 0安培，電壓未超過2 5 0伏特者	--Thermo-magnetic, vacuum, air or oil types or of moulded plastics for a current not exceeding 100 A and a voltage not exceeding 250 V	5	B
8536.20.90.00	--其他	--Other	0	A
8536.30	-其他電路保護器具	-Other apparatus for protecting electrical		
8536.30.10.00	--突波遏止器	--Surge suppressors	0	A
8536.30.90.00	--其他	--Other	0	A
8536.4	-電驛（繼電器）：	-Relays:		
8536.41.00.00	--電壓未超過6 0伏特者	--For a voltage not exceeding 60 V	0	A
8536.49	--其他	--Other		
8536.49.10.00	---突波指示器及電子	---Surge indicators and electrical contactors	10	C
8536.49.90.00	---其他	---Other	0	A
8536.50	-其他開關	-Other switches		
8536.50.10.00	--單一開關，旋轉式或鎖鏈式，電壓未超過250伏特者	--Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V	0	A
8536.50.20.00	--單一開關，電鍍或修補式，電壓未超過250伏特者	--Single-pole switches, plate or patch types, for a voltage not exceeding 250 V	5	B
8536.50.50.00	--單一壓力開關，電壓未超過250伏特者	--Single-pole pressure switches, for a voltage not exceeding 250 V	0	A
8536.50.60.00	--電動馬達用磁式開關	--Magnetic starters for electric motors	5	B
8536.50.70.00	--螢光燈用開關	--Starters for fluorescent lamps	5	B
8536.50.90.00	--其他	--Other	0	A
8536.6	-燈頭、插頭、插座：	-Lamp-holders, plugs and sockets:		
8536.61.00.00	--燈頭	--Lamp-holders	15	C
8536.69.00.00	--其他	--Other	5	B
8536.90.00.00	-其他器具	-Other apparatus	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
85.37	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 switching apparatus of heading No.85.17		
8537.10.00.00	-電壓未超過 1 0 0 0 伏特者	-For a voltage not exceeding 1,000 V	5	B
8537.20.00.00	-電壓超過 1 0 0 0 伏特者	-For a voltage exceeding 1,000 V	5	B
85.38	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, 85.36 or 85.37		
8538.10.00.00	-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	B
8538.90.00.00	-其他	-Other	0	A
85.39	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		
8539.10.00.00	-密封式光束燈泡組	-Sealed beam lamp units	5	B
8539.2	-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:		
8539.21.00.00	--鹵素鎢絲燈泡	--Tungsten halogen	5	B
8539.22	--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		
8539.22.10.00	---照明用燈絲燈泡,15瓦或以上者	---Incandescent filament lamps of a power of 15 W or more	0	A
8539.22.90.00	---其他	---Other	0	A
8539.29.00.00	--其他	--Other	5	B
8539.3	-放電式燈泡，紫外線燈泡除外：	-Discharge lamps, other than ultra-violet		
8539.31	--熱陰極螢光燈管（泡）	--Fluorescent, hot cathode		
8539.31.10.00	---直燈管，瓦數 1 4 w 以上，2 1 5 w 以下	---Straight, of a power of 14 W or more but not more than 215 W	0	A
8539.31.20.00	---水銀或鈉氣燈泡;金屬鹵化物燈	---Energy-saving	0	A
8539.31.90.00	---其他	---Other	5	B
8539.32.00.00	--水銀或鈉氣燈泡；金屬鹵化物燈 泡	--Mercury or sodium vapour lamp; metal halide lamps	5	B
8539.39.00.00	--其他	--Other	5	B
8539.4	-紫外線或紅外線燈泡；弧光燈：	-Ultra-violet or infra-red lamps; arc-lamps：		
8539.41.00.00	--弧光燈	--Arc-lamps	0	A
8539.49.00.00	--其他	--Other	0	A
8539.90	-零件	-Parts		
8539.90.10.00	--纖維及其接觸線路;螺紋或刺型 發光燈泡	--Filaments with their supporting conducting wires; threaded or bayonet type bases for incandescent light bulb and fluorescent lamps	0	A
8539.90.90.00	--其他	--Other	0	A
85.40	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)		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8540.1	-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:		
8540.11.00.00	--彩色者	--Colour	0	A
8540.12.00.00	--黑白或其他單色者	--Black and white or other monochrome	0	A
8540.20.00.00	-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	0	A
8540.40.00.00	-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	0	A
8540.50.00.00	-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	0	A
8540.60.00.00	-其他陰極射線管	-Other cathode-ray tubes	0	A
8540.7	-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 tubes:		
8540.71.00.00	--磁控管	--Magnetrons	0	A
8540.72.00.00	--調速管	--Klystrons	0	A
8540.79.00.00	--其他	--Other	0	A
8540.8	-其他電子管：	-Other valves and tubes:		
8540.81.00.00	--接收或放大管	--Receiver or amplifier valves and tubes	0	A
8540.89.00.00	--其他	--Other	0	A
8540.9	-零件：	-Parts:		
8540.91.00.00	--陰極射線管用	--Of cathode-ray tubes	0	A
8540.99.00.00	--其他	--Other	0	A
85.41	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 為各體之集合或製造成組件之光 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 crystals		
8541.10.00.00	-二極體，光敏二極體或發光二極 體除外	-Diodes, other than photosensitive or light emitting diodes	0	A
8541.2	-電晶體，光敏電晶體除外：	-Transistors, other than photosensitive		
8541.21.00.00	--損耗功率低於1瓦者	--With a dissipation rate of less than 1 W	0	A
8541.29.00.00	--其他	--Other	0	A
8541.30.00.00	-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	0	A
8541.40.00.00	-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	0	A
8541.50.00.00	-其他半導體裝置	-Other semiconductor devices	0	A
8541.60.00.00	-已裝置壓電晶體	-Mounted piezo-electric crystals	0	A
8541.90.00.00	-零件	-Parts	0	A
85.42	積體電路及微組件	Electronic integrated circuits and microassemblies		
8542.10.00.00	-裝有一顆電子積體電路之卡片（ 智慧卡）	-Cards incorporating an electronic integrated circuit (smart cards)	0	A
8542.2	-單石積體電路：	- Monolithic integrated circuits:		
8542.21	--數位的	--Digital		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8542.21.10.00	---金屬氧化物半導體	---Metal oxide semiconductors (MOS	0	A
8542.21.20.00	---經由兩極技術製得之電路	---Circuits obtained by bipolar technology	0	A
8542.21.90.00	---其他（包括結合雙極技術及金屬氧化物半導體（M O S 技術）製得之電路（B I M O S 技	--Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
8542.29.00.00	--其他	--Other	0	A
8542.60.00.00	-混合積體電路	-Hybrid integrated circuits	0	A
8542.70.00.00	-電子微組件	-Electronic microassemblies	0	A
8542.90.00.00	-零件	-Parts	0	A
85.43	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		
8543.1	-質點加速器：	-Particle accelerators:		
8543.11.00.00	--供摻雜半導體材料之離子植入器	--Ion implanters for doping semiconductor materials	0	A
8543.19.00.00	--其他	--Other	0	A
8543.20.00.00	-信號產生器	-Signal generators	0	A
8543.30.00.00	-電鍍、電解或電泳用機器及器具	-Machines and apparatus for electroplating, electrolysis or electrophoresis	0	A
8543.40.00.00	-電子柵欄能源機	-Electric fence energisers	0	A
8543.8	-其他電機及器具：	-Other machines and apparatus :		
8543.81.00.00	--近接感應卡及牌	--Proximity cards and tags	0	A
8543.89	--其他	--Other		
8543.89.10.00	---中等或高週波揚聲器;合成者	---Medium- or high-frequency amplifiers; synthesizers	15	C
8543.89.90.00	---其他	---Other	0	A
8543.90.00.00	-零件	-Parts	0	A
85.44	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.		
8544.1	-繞線：	-Winding wire:		
8544.11.00.00	--銅製者	--Of copper	0	A
8544.19.00.00	--其他	--Other	0	A
8544.20.00.00	-同軸電纜及其他同軸電導體	-Co-axial cable and other co-axial electric conductors	5	B
8544.30.00.00	-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	5	B
8544.4	-其他電導體，電壓未超過80伏特者：	-Other electric conductors, for a voltage not exceeding 80 V:		
8544.41.00.00	--裝有插接器者	--Fitted with connectors	5	B
8544.49.00.00	--其他	--Other	5	B
8544.5	-其他電導體，電壓超過80伏特，但未超過1000伏特者：	-Other electric conductors, for a voltage exceeding 80 V, but not exceeding 1,000 V:		
8544.51	--裝有插接器者	--Fitted with connectors		

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8544.51.10.00	---銅製或鋁製線纜線路(不論是否含有矽,鎂及錳),包括電話線及電纜線(不噴漆的,瓷漆的,電鍍的,以矽塗料包覆,或以石棉,玻璃纖維絕緣)除了海底的電話線	---Wire and cable, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone Wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestors or glass fibers) Other than submarine telephone cables.	15	C
8544.51.90.00	---其他	---Other	0	A
8544.59	--其他	--Other		
8544.59.10.00	---銅製或鋁製線纜線路(不論是否含有矽,鎂及錳),包括電話線及電纜線(不噴漆的,瓷漆的,電鍍的,以矽塗料包覆,或以石棉,玻璃纖維絕緣)除了海底的電話線	---Wire and cable, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone Wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestors or glass fibers) Other than submarine telephone cables.	15	C
8544.59.90.00	--其他	--Other	5	B
8544.60.00.00	-其他電導體,電壓超過1 0 0 0伏特者	-Other electric conductors, for a voltage exceeding 1,000 V	15	C
8544.70.00.00	-光纖電纜	-Optical fibre cables	0	A
85.45	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		
8545.1	-電極:	-Electrodes:		
8545.11.00.00	--電爐用	--Of a kind use for furnaces	0	A
8545.19.00.00	--其他	--Other	0	A
8545.20.00.00	-碳刷	-Brushes	0	A
8545.90.00.00	-其他	-Other	0	A
85.46	各種材料製電絕緣體	Electrical insulators of any material		
8546.10.00.00	-玻璃製	-Of glass	0	A
8546.20.00.00	-陶瓷製電絕緣體	-Electrical insulators of ceramics	0	A
8546.90.00.00	-其他	-Other	0	A
85.47	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8 5 4 6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 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material:		
8547.10.00.00	-陶瓷製絕緣配件	-Insulating fittings of ceramics	0	A
8547.20.00.00	-塑膠製絕緣配件	-Insulating fitting of plastics	0	A
8547.90.00.00	-其他	-Other	0	A
85.48	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		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8548.10.	-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 electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:		
8548.10.10.00	--鉛酸	--Lead-acid	0	A
8548.10.90.00	--其他	--Other	5	B
8548.90.00.00	-其他	-Other	0	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		
86.01	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 accumulators		
8601.10.00.00	-外來電源供電者	-Powered from an external source of	0	A
8601.20.00.00	-蓄電池供電者	-Powered by electric accumulators	0	A
86.02	其他鐵路機車；煤水車	Other rail locomotives; locomotive tenders		
8602.10.00.00	-柴電機車	-Diesel-electric locomotives	0	A
8602.90.00.00	-其他	-Other	0	A
86.03	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 No.86.04		
8603.10.00.00	-外來電源供電者	-Powered from an external source of electricity	0	A
8603.90.00.00	-其他	-Other	0	A
8604.00.00.00	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)	0	A
8605.00.00.00	鐵路或電車道用客車，非自力推進者；行李車、郵務車及其他特殊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)	0	A
86.06	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		
8606.10.00.00	-罐體車及類似品	-Tank wagons and the like	0	A
8606.20.00.00	-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	0	A
8606.30.00.00	-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	0	A
8606.9	-其他：	-Other:		
8606.91.00.00	--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	--Covered and closed	0	A
8606.92.00.00	--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	0	A
8606.99.00.00	--其他	--Other	0	A
86.07	鐵路或電車道機車或車輛之零件	Parts of railway or tramway locomotives or rolling-stock		
8607.1	—轉向架、雙轉向架、軸與輪及其零件：	-Bogies, bissel-bogies, axles and wheels, and parts thereof:		
8607.11.00.00	--驅動轉向架及雙轉向架	--Driving bogies and bissel-bogies	0	A
8607.12.00.00	--其他轉向架及雙轉向架	--Other bogies and bissel-bogies	0	A
8607.19.00.00	--其他，包括零件	--Other, including parts	0	A
8607.2	—煞車器及其零件：	-Brakes and parts thereof:		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8607.21.00.00	--氣動煞車器及其零件	--Air brakes and parts thereof	0	A
8607.29.00.00	--其他	--Other	0	A
8607.30.00.00	-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	0	A
8607.9	-其他：	-Other:		
8607.91.00.00	--機車用	--Of locomotives	0	A
8607.99.00.00	--其他	--Other	0	A
8608.00.00.00	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 foregoing	0	A
8609.00.00.00	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	0	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		
87.01	曳引車（不包括第 8 7 0 9 節所 列者）	Tractors (other than tractors of heading No.87.09)		
8701.10.00.00	-步行操縱曳引車	-Pedestrian controlled tractors	0	A
8701.20.00.00	-半拖車用之道路曳引車	-Road tractors for semi-trailers	0	A
8701.30.00.00	-履帶式曳引車	-Track-laying tractors	0	A
8701.90.00	-其他:	-Other:		
8701.90.00.10	--農用曳引車	--Tractors, for agricultural use	0	A
8701.90.00.90	--其它	--other	0	A
87.02	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		
8702.10.00	-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- diesel)		
8702.10.00.1	--為私人或特殊運輸用，十人以內 ，包含駕駛者	--For the private or particular transport of ten people, including the driver:		
8702.10.00.11	---汽缸容量超過1600cc	---Of a cylinder capacity not exceeding 1,600	10	C
8702.10.00.12	---汽缸容量超過1600cc，但小於或 等於2600cc	---Of a cylinder capacity exceeding 1,600 cc, but not exceeding 2,600 cc.	10	C
8702.10.00.13	---汽缸容量超過2600cc，但不超過 3000cc	---Of a cylinder capacity exceeding 2,600 cc but not exceeding 3000 cc.	10	C
8702.10.00.14	---汽缸容量超過3000cc，但不超過 4000cc	---Of a cylinder capacity exceeding 3000 cc, but not exceeding 4000 cc.	10	C
8702.10.00.15	---汽缸容量超過4000cc	---Of a cylinder capacity exceeding 4000 cc.	10	C
8702.10.00.90	---其它	---other	5	C
8702.90.00	-其他	-Other		
8702.90.00.1	為私人或特殊運輸用，包含駕駛 者	For the private or particular transport of ten people, including the driver:		
8702.90.00.11	汽缸容量不超過1600cc	Of a cylinder capacity not exceeding 1600 cc.	10	C
8702.90.00.12	汽缸容量超過1600cc，小於或等 於2600cc	Of a cylinder capacity exceeding 1600 cc , but not exceeding 2600 cc.	10	C
8702.90.00.13	汽缸容量超過2600cc，小於3000cc	Of a cylinder capacity exceeding 2600 cc , but not exceeding 3000 cc.	10	C
8702.90.00.14	汽缸容量超過3000cc，不超過 4000cc	Of a cylinder capacity exceeding 3000 cc , but not exceeding 4000 cc.	10	C
8702.90.00.15	汽缸容量超過4000cc	Of a cylinder capacity exceeding 4000 cc.	10	C
8702.90.00.90	--其它	--other	5	C
87.03	小客車及其他主要設計供載客之 機動車輛（第 8 7 0 2 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		
8703.10.00.00	-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	10	D
8703.2	-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:		
8703.21.00	--汽缸容量不超過 1 0 0 0 立方公 分者	--Of a cylinder capacity not exceeding 1,000 cc		
8703.21.00.10	---救護車與葬儀車	---Ambulances and funeral cars.	5	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8703.21.00.90	---其它	---other	10	C
8703.22.00	--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		
8703.22.00.10	---單輪驅動之汽車與貨車	---Motorcars and station wagons with single traction.	10	C
8703.22.00.20	---四輪驅動之汽車與貨車	---Motorcars and station wagons with four-wheel traction.	10	C
8703.22.00.30	---救護車與葬儀車	---Ambulances and funeral cars.	5	A
8703.22.00.90	---其它	---other	10	C
8703.23.00	--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		
8703.23.00.1	---汽缸容量超過1 5 0 0立方公分，但不超過1600立方公分者	---Of a cylinder capacity exceeding 1500 cc but not exceeding 1600 cc:		
8703.23.00.11	---單輪驅動之汽車與貨車	---Motorcars and station wagons with single traction.	10	D
8703.23.00.12	---四輪驅動之汽車與貨車	---Motorcars and station wagons with four-wheel traction.	10	C
8703.23.00.13	---救護車與葬儀車	---Ambulances and funeral cars.	5	A
8703.23.00.19	---其它	---other	10	C
8703.23.00.2	---汽缸容量超過1 6 0 0 cc，但不超過2600cc者	---Of a cylinder capacity exceeding 1600 cc but not exceeding 2600 cc:		
8703.23.00.21	----單輪驅動之汽車與貨車	----Motorcars and station wagons with single traction.	10	C
8703.23.00.22	----四輪驅動之汽車與貨車	----Motorcars and station wagons with four-wheel traction.	10	C
8703.23.00.23	----救護車與葬儀車	----Ambulances and funeral cars.	5	A
8703.23.00.29	----其它	----other	10	C
8703.23.00.3	---汽缸容量超過2600cc，但不超過3000cc者	---Of a cylinder capacity exceeding 2600 cc but not exceeding 3000 cc:		
8703.23.00.31	----單輪驅動之汽車與貨車	----Motorcars and station wagons with single traction.	10	C
8703.23.00.32	----四輪驅動之汽車與貨車	----Motorcars and station wagons with four-wheel traction.	10	C
8703.23.00.33	----救護車與葬儀車	----Ambulances and funeral cars.	5	A
8703.23.00.39	----其它	----other	10	C
8703.24.00	--汽缸容量超過3 0 0 0立方公分者	--Of a cylinder capacity exceeding 3,000 cc		
8703.24.00.1	---汽缸容量超過3000cc，但不超過4000cc者	---Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc:		
8703.24.00.11	----單輪驅動之汽車與貨車	---Motorcars and station wagons with single traction.	10	C
8703.24.00.12	----四輪驅動之汽車與貨車	----Motorcars and station wagons with four-wheel traction.	10	C
8703.24.00.13	----救護車與葬儀車	----Ambulances and funeral cars.	5	A
8703.24.00.19	----其它	----other	10	C
8703.24.00.2	---汽缸容量超過4000cc	---Of a cylinder capacity exceeding 4,000 cc:		
8703.24.00.21	----單輪驅動之汽車與貨車	----Motorcars and station wagons with single traction.	10	C
8703.24.00.22	----四輪驅動之汽車與貨車	----Motorcars and station wagons with four-wheel traction.	10	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8703.24.00.23	---救護車與葬儀車	---Ambulances and funeral cars.	5	A
8703.24.00.29	----其它	----other	10	C
8703.3	-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):		
8703.31.00	--汽缸容量1 5 0 0立方公分及以下者	--Of a cylinder capacity not exceeding 1,500 cc		
8703.31.00.10	---單輪驅動之汽車與貨車	---Motorcars and station wagons with single traction.	10	C
8703.31.00.20	---四輪驅動之汽車與貨車	---Motorcars and station wagons with four-wheel traction.	10	C
8703.31.00.30	---救護車與葬儀車	---Ambulances and funeral cars.	5	A
8703.31.00.90	---其它	---other	10	C
8703.32.00	--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		
8703.32.00.1	---汽缸容量超過1500cc，但不超過1600cc	---Of a cylinder capacity exceeding 1500 cc but not exceeding 1600 cc:		
8703.32.00.11	---單輪驅動之汽車與貨車	---Motorcars and station wagons with single traction.	10	C
8703.32.00.12	---四輪驅動之汽車與貨車	---Motorcars and station wagons with four-wheel traction.	10	C
8703.32.00.13	---救護車與葬儀車	---Ambulances and funeral cars.	5	A
8703.32.00.19	---其它	---other	10	C
8703.32.00.2	---汽缸容量超過1600cc，但不超過2500cc	---Of a cylinder capacity exceeding 1600 cc but not exceeding 2500 cc:		
8703.32.00.21	---單輪驅動之汽車與貨車	---Motorcars and station wagons with single traction.	10	C
8703.32.00.22	---四輪驅動之汽車與貨車	---Motorcars and station wagons with four-wheel traction.	10	C
8703.32.00.23	---救護車與葬儀車	---Ambulances and funeral cars.	5	A
8703.32.00.29	---其它	---other	10	C
8703.33.00	--汽缸容量超過2 5 0 0立方公分者	--Of a cylinder capacity exceeding 2,500 cc		
8703.33.00.1	---汽缸容量超過2500cc，但不超過2600cc	---Of a cylinder capacity exceeding 2500 cc but not exceeding 2600 cc:		
8703.33.00.11	----單輪驅動之汽車與貨車	----Motorcars and station wagons with single traction.	10	C
8703.33.00.12	----四輪驅動之汽車與貨車	----Motorcars and station wagons with four-wheel traction.	10	C
8703.33.00.13	----救護車與葬儀車	----Ambulances and funeral cars.	5	A
8703.33.00.19	----其它	----other	10	C
8703.33.00.2	---汽缸容量超過2600cc，但不超過3000cc	---Of a cylinder capacity exceeding 2600 cc but not exceeding 3000 cc:		
8703.33.00.21	----單輪驅動之汽車與貨車	----Motorcars and station wagons with single traction.	10	C
8703.33.00.22	----四輪驅動之汽車與貨車	----Motorcars and station wagons with four-wheel traction.	10	C
8703.33.00.23	----救護車與葬儀車	----Ambulances and funeral cars.	5	A
8703.33.00.29	----其它	----other	10	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8703.33.00.3	---汽缸容量超過3000cc，但不超過4000cc	---Of a cylinder capacity exceeding 3000 cc but not exceeding 4000 cc:		
8703.33.00.31	----單輪驅動之汽車與貨車	----Motorcars and station wagons with single traction.	10	C
8703.33.00.32	----四輪驅動之汽車與貨車	----Motorcars and station wagons with four-wheel traction.	10	C
8703.33.00.33	----救護車與葬儀車	----Ambulances and funeral cars.	5	A
8703.33.00.39	----其它	----other	10	C
8703.33.00.4	---汽缸容量超過400cc	---Of a cylinder capacity exceeding 4000 cc.		
8703.33.00.41	----單輪驅動之汽車與貨車	----Motorcars and station wagons with single traction.	10	C
8703.33.00.42	----四輪驅動之汽車與貨車	----Motorcars and station wagons with four-wheel traction.	10	C
8703.33.00.43	----救護車與葬儀車	----Ambulances and funeral cars.	5	A
8703.33.00.49	----其它	----other	10	C
8703.90.00.00	-其他	-Other	10	C
87.04	載貨用機動車輛	Motor vehicles for the transport of goods		
8704.10.00.00	-設計供非公路用之傾卸車	-Dumpers designed for off-highway use	0	A
8704.2	-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):		
8704.21.00	--總重量不超過5公噸者	--g.v.w. not exceeding 5 tonnes		
8704.21.00.10	----運送用輕型全封閉式，載重量不超過2噸者	----Delivery light motor vans "Panel", with a loading capacity not exceeding 2 t.	5	C
8704.21.00.2	----運送用輕型小貨車，載重量不超過2噸者	----Loading light motor vans "Pick up", with a loading capacity not exceeding 2 t.:		
8704.21.00.21	含單貨倉	With single cab.	5	C
8704.21.00.29	----其它	----other	5	C
8704.21.00.90	---其它	---other	5	C
8704.22.00.00	--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	0	A
8704.23.00.00	--總重量超過20公噸者	--g.v.w. exceeding 20 tonnes	0	A
8704.3	-其他具有火花點火式內燃活塞引擎者：	-Other, with spark ignition internal combustion piston engine:		
8704.31.00	--總重量不超過5公噸者	--g.v.w. not exceeding 5 tonnes		
8704.31.00.10	---運送用輕型全封閉式小貨車，載重量不超過2噸者	---Delivery light motor vans "Panel", with capacity loading not exceeding 2 t.	5	C
8704.31.00.2	---運送用輕型小貨車，載重量不超過2噸者	---loading light motor vans "Pick up", with capacity loading not exceeding 2 t.:		
8704.31.00.21	----含單貨倉	----With single cab.	5	C
8704.31.00.29	----其它	----other	5	C
8704.31.00.90	---其它	---other	5	C
8704.32.00.00	--總重量超過5公噸者	--g.v.w. exceeding 5 tonnes	0	A
8704.90.00.00	-其他	-Other	0	A
87.05	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 workshops, mobile radiological units)		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8705.10.00.00	-起重機車	-Crane lorries	10	C
8705.20.00.00	-機動鑽探車	-Mobile drilling derricks	0	A
8705.30.00.00	-救火車	-Fire fighting vehicles	10	C
8705.40.00.00	-水泥攪拌車	-Concrete-mixer lorries	0	A
8705.90.00.00	-其他	-Other	10	C
8706.00.00	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		
8706.00.00.10	-公共汽車	- Of autobuses.	10	C
8706.00.00.90	-其它	-other	10	C
87.07	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		
8707.10.00.00	-用於第8703節之車輛者	-For the vehicles of heading No.87.03	5	C
8707.90.00.00	-其他	-Other	5	C
87.08	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		
8708.10.00.00	-保險槓及其零件	-Bumpers and parts thereof	5	C
8708.2	-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):		
8708.21.00.00	--座椅安全帶	--Safety seat belts	10	C
8708.29.00.00	--其他	--Other	10	D
8708.3	-煞車器及伺服煞車器及其零件：	-Brakes and servo-brakes and parts thereof:		
8708.31.00.00	--已裝配煞車襯裏（來令）者	--Mounted brake linings	10	C
8708.39.00.00	--其他	--Other	5	C
8708.40.00.00	-齒輪箱	-Gear boxes	5	C
8708.50.00.00	-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 components	5	C
8708.60.00.00	-非驅動軸及其零件	-Non-driving axles and parts thereof	5	C
8708.70.00.00	-車輪及其零件與附件	-Road wheels and parts and accessories	5	C
8708.80.00.00	-懸吊避震器	-Suspension shock-absorbers	5	C
8708.9	-其他零件及附件：	-Other parts and accessories:		
8708.91.00.00	--散熱器	--Radiators	5	C
8708.92.00.00	--消音器及排氣管	--Silencers and exhaust pipes	5	C
8708.93.00.00	--離合器及其零件	--Clutches and parts thereof	5	C
8708.94.00.00	--方向盤、轉向柱及轉向箱	--Steering wheels, steering columns and steering boxes	5	C
8708.99.00.00	--其他	--Other	5	D
87.09	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 fore		
8709.1	-車輛：	-Vehicles:		
8709.11.00.00	--電動者	--Electrical	0	A
8709.19.00.00	--其他	--Other	0	A
8709.90.00.00	-零件	-Parts	0	A
8710.00.00.00	坦克車與其他裝甲機動作戰用車輛及其零件，不論已否裝有武器	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	10	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
87.11	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		
8711.10.00.00	-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	5	C
8711.20.00.00	-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	5	D
8711.30.00.00	-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	5	C
8711.40.00.00	-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	5	C
8711.50.00.00	-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 exceeding 800 cc	5	C
8711.90.00.00	-其他	-Other	5	C
8712.00.00.00	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	10	D
87.13	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		
8713.10.00.00	-非機械推動者	-Not mechanically propelled	0	A
8713.90.00.00	-其他	-Other	0	A
87.14	第8711至8713節所列車輛之零件及附件	Parts and accessories of vehicles of headings Nos.87.11 to 87.13		
8714.1	-機器腳踏車用（包括機器腳踏兩用車用）：	-Of motorcycles (including mopeds):		
8714.11.00.00	--車座	--Saddles	10	C
8714.19.00.00	--其他	--Other	10	D
8714.20.00.00	-失能人士用車用者	-Of carriages for disabled persons	0	A
8714.9	-其他：	-Other:		
8714.91	--車架及叉及其零件	--Frames and forks, and parts thereof		
8714.91.10.00	---架子及叉子	---Frames and forks	10	D
8714.91.90.00	---零件	---Parts.	5	C
8714.92	--輪圈及輪幅	--Wheel rims and spokes		
8714.92.10.00	---輪圈	---Wheel rims.	10	D
8714.92.20.00	---輪幅	---Spokes.	0	A
8714.93.00.00	--輪殼及飛輪之鏈輪，但倒煞車輪殼及輪殼煞車除外	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	0	A
8714.94.00.00	--煞車器，包括倒煞車輪殼及輪殼煞車及其零件	--Brakes, including coaster braking hubs and hub brakes, and parts thereof	0	A
8714.95.00.00	--車座	--Saddles	0	A
8714.96.00.00	--踏板與曲柄齒輪及其零件	--Pedals and crank-gear, and parts thereof	0	A
8714.99	--其他	--Other		
8714.99.10.00	---柄(曲柄，導航系統與把手)，擋泥板，鏈條與行李架(除塑膠外)	---Shafts (cranks, steering devices and handlebars), mudguards, chain guards and luggage racks (other than of plastics)	10	C
8714.99.20.00	---把手與行李架(無論是否為工具)	---Handles and luggage racks (whether or not for tools), of plastics	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
8714.99.90.00	---其它	---other	0	A
87.15	嬰兒用車及其零件	Baby carriages and parts thereof		
8715.00.10.00	-嬰兒用車	- Baby carriages.	10	C
8715.00.80.00	-其它	-other	10	C
8715.00.90.00	-零件	- Parts.	0	A
87.16	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:		
8716.10.00.00	-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	10	C
8716.20.00.00	-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	0	A
8716.3	-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:		
8716.31.00.00	--罐體全拖車及半拖車	- -Tanker trailers and tanker semi-trailers	0	A
8716.39.00.00	--其他	- -Other	0	A
8716.40.00.00	-其他全拖車及半拖車	- Other trailers and semi-trailers	10	C
8716.80	-其他車輛	- Other vehicles		
8716.80.10.00	--獨輪手推車及手推車	--Wheelbarrows and hand-cars	10	C
8716.80.90.00	--其它	--other	10	C
8716.90.00.00	-零件	- Parts	0	A

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		
88.01	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		
8801.10.00.00	-滑翔機及滑翔翼	- Gliders and hang gliders	5	B
8801.90.00.00	-其他	- Other	5	B
88.02	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 vehicles		
8802.1	-直升機：	-Helicopters:		
8802.11.00.00	--空重量不超過2 0 0 0公斤者	- -Of an unladen weight not exceeding 2,000kg	5	B
8802.12.00.00	--空重量超過2 0 0 0公斤者	- -Of an unladen weight exceeding 2,000kg	5	B
8802.20.00.00	-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	5	B
8802.30.00.00	-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	5	B
8802.40.00.00	-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	0	A
8802.60.00.00	-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	0	A
88.03	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 88.02		
8803.10.00.00	-螺旋槳與旋翼及其零件	- Propellers and rotors and parts thereof	0	A
8803.20.00.00	-起落架及其零件	- Under-carriages and parts thereof	0	A
8803.30.00.00	-飛機或直升機之其他零件	- Other parts of aeroplanes or helicopters	0	A
8803.90.00.00	-其他	- Other	0	A
8804.00.00.00	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	5	B
88.05	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		
8805.10.00.00	-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	0	A
8805.2	-地面用飛行訓練器及其零件	- Ground flying trainers and parts thereof:		
8805.21.00.00	--空中戰鬥模擬機及其零件	- -Air combat simulators and parts thereof	0	A
8805.29.00.00	--其他	- -Other	0	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		
89.01	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		
8901.10	-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		
8901.10.10.00	--長度不超過 1 5 公尺者	--Of a length not exceeding 15m.	10	B
8901.10.90.00	--其它	'--other.	0	A
8901.20.00.00	-油輪	- Tankers	0	A
8901.30.00.00	-冷凍船，不包括第 8 9 0 1 · 2 0 目所列者	- Refrigerated vessels, other than those of subheading No. 8901.20	0	A
8901.90	-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		
8901.90.10.00	--長度不超過 1 5 公尺者	--Of a length not exceeding 15m.	10	B
8901.90.90.00	--其它	-- other.	0	A
89.02	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		
8902.00.10.00	-長度不超過 1 5 公尺者	-Of a length not exceeding 15m.	10	C
8902.00.90.00	-其它	-other	0	A
89.03	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		
8903.10.00.00	-充氣者	- Inflatable	15	C
8903.9	-其他：	-Other:		
8903.91.00	--帆船，有無輔助發動機均在內	- -Sailboats, with or without auxiliary motor		
8903.91.00.10	---遊艇	---Yachts	15	C
8903.91.00.90	---其它	--- other.	15	C
8903.92.00	--機動船，但不包括舷外機動力船	- -Motorboats, other than outboard		
8903.92.00.10	---遊艇	---Yachts	15	C
8903.92.00.90	---其它	--- other.	15	C
8903.99.00	--其他	- -Other		
8903.99.00.10	---遊艇	---Yachts	15	D
8903.99.00.90	---其它	---other	15	C
8904.00.00.00	拖船及推船	Tugs and pusher craft	0	A
89.05	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		
8905.10.00.00	-挖泥船	- Dredgers	0	A
8905.20.00.00	-浮在水面或潛入水中之鑽探或生產平台	- Floating submersible drilling or production platforms	0	A
8905.90.00.00	-其他	- Other	0	A
89.06	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		
8906.10.00.00	-軍用艦艇	-Warships	0	A
8906.90.00.00	-其他	-Other	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
89.07	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)		
8907.10.00.00	-充氣筏	-Inflatable rafts	5	B
8907.90.00.00	-其他	-Other	0	A
8908.00.00.00	供解體之船舶及其他浮動結構體	Vessels and other floating structures for breaking up	0	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		
90.01	光纖及光纖束；光纖傳輸纜，第8544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 optical elements, of any material, unmounted other than such elements of glass not optically worked.		
9001.10.00.00	-光纖、光纖束及光纖傳輸纜	-Optical fibres, optical fibre bundles and cables	0	A
9001.20.00.00	-偏光性材料所製之片及板	-Sheets and plates of polarising material	0	A
9001.30.00.00	-隱形眼鏡	-Contact lenses	5	C
9001.40.00.00	-玻璃製眼鏡用透鏡	-Spectacle lenses of glass	0	A
9001.50.00.00	-其他材料製眼鏡用透鏡	-Spectacle lenses of other materials	0	A
9001.90.00.00	-其他	-Other	5	C
90.02	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 not optically worked		
9002.1	-物鏡：	-Objective lenses:		
9002.11.00.00	--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	0	A
9002.19.00.00	--其他	--Other	0	A
9002.20.00.00	-濾光鏡	-Filters	0	A
9002.90.00.00	-其他	-Other	0	A
90.03	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		
9003.1	-框及架：	-Frames and mountings:		
9003.11.00.00	--塑膠製	--Of plastics	0	A
9003.19.00.00	--其他材料製	--Of other materials	0	A
9003.90.00.00	-零件	-Parts	0	A
90.04	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		
9004.10.00.00	-太陽眼鏡	-Sunglasses	15	D
9004.90	-其他	-Other		
9004.90.10.00	--工人護目鏡	'--Protector spectacles except sunglasses for workers.	0	A
9004.90.90.00	--其它	--other	15	C
90.05	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		
9005.10.00.00	-雙眼望遠鏡	-Binoculars	15	C
9005.80.00.00	-其他儀器	-Other instruments	0	A
9005.90.00.00	-零件及附件（包括架座）	-Parts and accessories (including mountings)	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
90.06	照相機（電影攝影機除外）；照相用閃光器及閃光燈泡，第 8 5 3 9 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		
9006.10.00.00	-照相機，印刷製版用	-Cameras of a kind used for preparing printing plates or cylinders	0	A
9006.20.00.00	-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	0	A
9006.30.00.00	-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	0	A
9006.40.00.00	-瞬間拍印照相機	-Instant print cameras	15	C
9006.5	-其他照相機：	-Other cameras:		
9006.51.00.00	--裝有透過鏡頭之選景器（單鏡頭反射），供寬度不超過 3 5 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	15	C
9006.52.00.00	--其他，供寬度小於 3 5 公厘之膠捲使用者	--Other, for roll film of a width less than 35 mm	15	C
9006.53.00.00	--其他，供寬度 3 5 公厘之膠捲使用者	--Other, for roll film of a width of 35 mm	15	D
9006.59.00.00	--其他	--Other	15	C
9006.6	-照相用閃光器及閃光燈泡：	-Photographic flashlight apparatus and		
9006.61.00.00	--放電式燈泡（電子式）閃光器	--Discharge lamp ("electronic") flashlight apparatus	10	C
9006.62.00.00	--閃光燈泡、立體式閃光燈泡及類似品	--Flashbulbs, flashcubes and the like	10	C
9006.69.00.00	--其他	--Other	10	C
9006.9	-零件及附件：	-Parts and accessories:		
9006.91.00.00	--照相機用	--For cameras	0	A
9006.99.00.00	--其他	--Other	0	A
90.07	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		
9007.1	-攝影機：	-Cameras:		
9007.11.00.00	--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	15	C
9007.19.00.00	--其他	--Other	15	C
9007.20.00.00	-放映機	-Projectors	0	A
9007.9	-零件及附件：	-Parts and accessories:		
9007.91.00.00	--攝影機用	--For cameras	5	B
9007.92.00.00	--放映機用	--For projectors	0	A
90.08	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		
9008.10.00.00	-幻燈機	-Slide projectors	15	C
9008.20.00.00	-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	0	A
9008.30.00.00	-其他影像放映機	-Other image projectors	15	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9008.40.00.00	-照相（電影用除外）放大器及縮影器	-Photographic (other than cinematographic) enlargers and reducers	0	A
9008.90.00.00	-零件及附件	-Parts and accessories	0	A
90.09	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		
9009.1	-靜電式影像複印器：	-Electrostatic photo-copying apparatus:		
9009.11.00.00	--原影像直接複印者（直接式）	--Operating by reproducing the original image directly onto the copy (direct process)	0	A
9009.12.00.00	--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	0	A
9009.2	-其他影像複印器：	-Other photo-copying apparatus:		
9009.21.00.00	--附有光學系統者	--Incorporating an optical system	0	A
9009.22.00.00	--接觸式	--Of the contact type	0	A
9009.30.00.00	-熱複印器	-Thermo-copying apparatus	0	A
9009.9	-零件及附件	Parts and accessories		
9009.91.00.00	--文件自動送入器	--Automatic document feeders	0	A
9009.92.00.00	--紙送入器	--Paper feeders	0	A
9009.93.00.00	--分頁整理器	--Sorters	0	A
9009.99.00.00	--其他	--Other	0	A
90.10	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; negatoscopes; projection screens		
9010.10.00.00	-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	0	A
9010.4	-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 materials :		
9010.41.00.00	--直接寫入晶圓器具	--Direct write-on-wafer apparatus	0	A
9010.42.00.00	--逐步及重複校準器	--Step and repeat aligners	0	A
9010.49.00.00	其他	--Other	0	A
9010.50.00.00	-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	0	A
9010.60.00.00	-放映用銀幕	-Projection screens	0	A
9010.90.00	-零件及附件	-Parts and accessories		
9010.90.00.10	--第9010.41至9010.49項下之器具零件	--Parts and accessories of subheading Nos.9010.10.00.00 and 9010.50.00.00	0	A
9010.90.00.90	--其它	-- other	0	A
90.11	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		
9011.10.00.00	-立體顯微鏡	-Stereoscopic microscopes	0	A
9011.20.00.00	-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	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9011.80.00.00	-其他顯微鏡	-Other microscopes	0	A
9011.90.00.00	-零件及附件	-Parts and accessories	0	A
90.12	光學顯微鏡以外之顯微鏡；繞射器具	Microscopes other than optical microscopes; diffraction apparatus		
9012.10.00.00	-光學顯微鏡以外之顯微鏡；繞射器具	-Microscopes other than optical microscopes and diffraction apparatus	0	A
9012.90.00.00	-零件及附件	-Parts and accessories	0	A
90.13	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 elsewhere in this		
9013.10.00.00	-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	5	B
9013.20.00.00	-雷射，雷射二極體除外	-Lasers, other than laser diodes	0	A
9013.80.00.00	-其他裝置、用具及儀器	-Other devices, appliances and instruments	0	A
9013.90.00.00	-零件及附件	-Parts and accessories	0	A
90.14	定向羅盤；其他航行儀器及用具	Direction finding compasses; other navigational instruments and appliances		
9014.10.00.00	-定向羅盤	-Direction finding compasses	0	A
9014.20.00.00	-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)	0	A
9014.80.00.00	-其他儀器及用具	-Other instruments and appliances	0	A
9014.90.00.00	-零件及附件	-Parts and accessories	0	A
90.15	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		
9015.10.00.00	-測距儀器	-Rangefinders	0	A
9015.20.00.00	-經緯儀及視距儀（含有測距儀之經緯儀）	-Theodolites and tachymeters (tacheometers)	0	A
9015.30.00.00	-水平儀	-Levels	0	A
9015.40.00.00	-照相測量儀器及用具	-Photogrammetrical surveying instruments and appliances	0	A
9015.80.00.00	-其他儀器及用具	-Other instruments and appliances	0	A
9015.90.00.00	-零件及附件	-Parts and accessories	0	A
9016.00.00.00	天平，感量爲五公毫或更精密者，不論附有砝碼與否	Balances of a sensitivity of 5 cg or better, with or without weights	0	A
90.17	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		
9017.10.00.00	-製圖台及機器，不論是否爲自動者	-Drafting tables and machines, whether or not automatic	5	B

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9017.20.00	-其他繪圖、標示或數學計算儀器	-Other drawing, marking-out or mathematical calculating instruments		
9017.20.00.1	--繪圖儀器	-- Drawing instruments:		
9017.20.00.11	---幾何項目	'--- Geometrical set of instruments	0	A
9017.20.00.19	---其它	---other	0	A
9017.20.00.2	--標示或數學計算儀器	--Marking-out or mathematical calculating instruments:		
9017.20.00.21	---尺，長度小於或等於50公分者	'--- Rules with a length not exceeding 50cm.	0	A
9017.20.00.22	---量角器	---Protractor.	0	A
9017.20.00.23	---羅盤	---Compasses	0	A
9017.20.00.24	---算盤	---Abacus.	0	A
9017.20.00.29	---其它	--- other	0	A
9017.30.00.00	-測微計、測徑器及規	-Micrometers, callipers and gauges	0	A
9017.80.00.00	-其他儀器	-Other instruments	0	A
9017.90.00.00	-零件及附件	-Parts and accessories	0	A
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		
9018.1	-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		
9018.11.00.00	--心電圖計	--Electro-cardiographs	0	A
9018.12.00.00	--超音波掃描器具	--Ultrasonic scanning apparatus	0	A
9018.13.00.00	--磁性共振影像器具	--Magnetic resonance imaging apparatus	0	A
9018.14.00.00	--閃爍描繪器	--Scintigraphic apparatus	0	A
9018.19.00.00	--其他	--Other	0	A
9018.20.00.00	--紫外線或紅外線器具	--Ultra-violet or infra-red ray apparatus	0	A
9018.3	-注射筒、注射針、導管、套管及類似品：	-Syringes, needles, catheters, cannulae and the like:		
9018.31	--注射筒，不論附有針與否	--Syringes, with or without needles		
9018.31.10.00	---拋棄式	---Disposable	0	A
9018.31.90.00	---其它	'--- other	0	A
9018.32.00.00	--管狀金屬針及縫合針	--Tubular metal needles and needles for	0	A
9018.39	--其他	--Other		
9018.39.10.00	---靜脈內的再水合設備	---Intravenous rehydration equipment	0	A
9018.39.90.00	---其它	---other	0	A
9018.4	-牙科用其他儀器及用具：	-Other instruments and appliances, used in dental sciences:		
9018.41.00.00	--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	0	A
9018.49.00.00	--其他	--Other	0	A
9018.50.00.00	-其他眼科儀器及用具	-Other ophthalmic instruments and appliances	0	A
9018.90.00.00	-其他儀器及用具	-Other instruments and appliances	0	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		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9019.10.00.00	-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	0	A
9019.20.00.00	-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	0	A
9020.00.00.00	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	0	A
90.21	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 disability		
9021.1	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 disability		
9021.10.00.00	-整形或接骨用具	-Orthopaedic or fracture appliances	0	A
9021.2	-人造牙齒及牙科用配件：	-Artificial teeth and dental fittings:		
9021.21.00.00	--人造牙齒	--Artificial teeth	0	A
9021.29.00.00	--其他	--Other	0	A
9021.3	-其他人造身體各部分：	- Other artificial parts of the body:		
9021.31.00.00	--人造關節	--Artificial joints	0	A
9021.39.00.00	--其他	--Other	0	A
9021.40.00.00	-助聽器，不包括零件及附件	-Hearing aids, excluding parts and accessories	0	A
9021.50.00.00	-心律調整器，不包括零件及附件	-Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A
9021.90.00.00	-其他	-Other	0	A
90.22	X光或阿爾法（ α ）、貝他（ β ）、伽瑪（ γ ）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、椅及類似口	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 the like		
9022.1	-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:		
9022.12.00.00	--電腦斷層攝影器具	--Computed tomography apparatus	0	A
9022.13.00.00	--其他，供牙科用者	--Other, for dental uses	0	A
9022.14.00.00	--其他供內科、外科或獸醫用者	--Other, for medical, surgical or veterinary	0	A
9022.19.00.00	--其他用途	--For other uses	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9022.2	-阿爾法 (α)、貝他 (β) 或伽瑪 (γ) 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 apparatus:		
9022.21.00.00	--內科、外科、牙科或獸醫用	--For medical, surgical dental or veterinary	0	A
9022.29.00.00	--其他用途	--For other uses	0	A
9022.30.00.00	-X光管	-X-ray tubes	0	A
9022.90.00.00	-其他，包括零件及附件	-Other, including parts and accessories	0	A
9023.00.00	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		
9023.00.00.10	-地圖	- Maps	0	A
9023.00.00.20	-教育性的解剖模型	- Educative and anatomical models.	0	A
9023.00.00.90	-其它	-other	0	A
90.24	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, plastics)		
9024.10.00.00	-供試驗（或測試）金屬用之機械及用具	-Machines and appliances for testing metals	0	A
9024.80.00.00	-其他機器及用具	-Other machines and appliances	0	A
9024.90.00.00	-零件及附件	-Parts and accessories	0	A
90.25	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	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments		
9025.1	-溫度計及高溫計，未與其他儀器聯結者：	Thermometers and pyrometers, not combined with other instruments:		
9025.11.00.00	-充液式直讀用	-Liquid-filled, for direct reading	0	A
9025.19.00.00	--其他	--Other	0	A
9025.80.00.00	-其他儀器	-Other instruments	0	A
9025.90.00.00	-零件及附件	-Parts and accessories	0	A
90.26	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9014、9015、9028或9032節之儀器及器	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		
9026.10.00.00	-計量或檢查液體流量或液位用	-For measuring or checking the flow or level of liquids	0	A
9026.20.00.00	-計量或檢查壓力用	-For measuring or checking pressure	0	A
9026.80.00.00	-其他儀器或器具	-Other instruments or apparatus	0	A
9026.90.00.00	-零件及附件	-Parts and accessories	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
90.27	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 exposure meters); microtomes		
9027.10.00.00	-氣體或煙之分析器具	-Gas or smoke analysis apparatus	0	A
9027.20.00.00	-層析及電泳儀器	-Chromatographs and electrophoresis	0	A
9027.30.00.00	-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)	0	A
9027.40.00.00	-曝光計	-Exposure meters	0	A
9027.50.00.00	-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)	0	A
9027.80.00.00	-其他儀器及器具	-Other instruments and apparatus	0	A
9027.90	-理化分析用切片機；零件及附件	-Microtomes; parts and accessories		
9027.90.10.00	--顯微鏡用薄片切片機	--Microtomes	0	A
9027.90.90.00	--零件及附件	--Parts and accessories	0	A
90.28	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 meters therefor		
9028.10.00.00	-氣體計量器	-Gas meters	0	A
9028.20.00.00	-液體計量器	-Liquid meters	0	A
9028.30	-電錶	-Electricity meters		
9028.30.10.00	--供應電氣用之流量計量器不超過100A	--Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	5	A
9028.30.90.00	--其它	--other	0	A
9028.90.00.00	-零件及附件	-Parts and accessories	0	A
90.29	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9014或9015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; stroboscopes		
9029.10.00.00	-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 like	0	A
9029.20.00.00	-速率指示器及轉速計；光測頻器	-Speed indicators and tachometers;	0	A
9029.90.00.00	-零件及附件	-Parts and accessories	0	A
90.30	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9028節之計量器；供計量或偵測 α 、 β 、 γ 、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 radiations		
9030.10.00.00	-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	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9030.20.00.00	-陰極射線示波器及陰極射線波形記錄器	Cathode-ray oscilloscopes and cathode-ray oscillographs	0	A
9030.3	-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		
9030.31.00.00	--多用電錶	--Multimeters	0	A
9030.39.00.00	--其他	--Other	0	A
9030.40.00.00	-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,	0	A
9030.8	-其他儀器及器具	-Other instruments and apparatus :		
9030.82.00.00	--供計量或檢查半導體晶圓或裝置者	--For measuring or checking semiconductor wafers or devices	0	A
9030.83.00.00	--其他，有記錄裝置者	--Other, with a recording device	0	A
9030.89.00.00	--其他	--Other	0	A
9030.90.00.00	-零件及附件	-Parts and accessories	0	A
90.31	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		
9031.10.00.00	-平衡機械零件用機器	-Machines for balancing mechanical parts	0	A
9031.20.00.00	-測試台	-Test benches	0	A
9031.30.00.00	-定型投影機	-Profile projectors	0	A
9031.4	-其他光學儀器及用具：	- Other optical instruments and appliances:		
9031.41.00.00	--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 semiconductor devices	0	A
9031.49.00.00	--其他	--Other	0	A
9031.80.00.00	-其他儀器、用具及機器	-Other instruments, appliances and machines	0	A
9031.90.00.00	-零件及附件	-Parts and accessories	0	A
90.32	自動調節或控制用儀器及器具	Automatic regulating or controlling instruments and apparatus		
9032.10.00.00	-恆溫控制器	-Thermostats	0	A
9032.20.00.00	-流體恆流器	-Manostats	0	A
9032.8	-其他儀器及器具：	-Other instruments and apparatus:		
9032.81.00.00	--液壓或氣壓者	--Hydraulic or pneumatic	0	A
9032.89.00.00	--其他	--Other	0	A
9032.90.00.00	-零件及附件	-Parts and accessories	0	A
9033.00.00.00	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	0	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		
91.01	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 precious metal		
9101.1	-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 facility:		
9101.11.00.00	--僅有機械顯時裝置者	--With mechanical display only	15	C
9101.12.00.00	--僅有光電顯時裝置者	--With opto-electronic display only	15	C
9101.19.00.00	--其他	--Other	15	C
9101.2	-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:		
9101.21.00.00	--自動上發條者	--With automatic winding	15	C
9101.29.00.00	--其他	--Other	15	C
9101.9	-其他：	-Other:		
9101.91.00.00	--電動者	--Electrically operated	15	C
9101.99.00.00	--其他	--Other	15	C
91.02	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		
9102.1	-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 facility:		
9102.11.00.00	--僅有機械顯時裝置者	--With mechanical display only	15	C
9102.12.00.00	--僅有光電顯時裝置者	--With opto-electronic display only	15	C
9102.19.00.00	--其他	--Other	15	C
9102.2	-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:		
9102.21.00.00	--自動上發條者	--With automatic winding	15	C
9102.29.00.00	--其他	--Other	15	C
9102.9	-其他：	-Other:		
9102.91.00.00	--電動者	--Electrically operated	15	C
9102.99.00.00	--其他	--Other	15	C
91.03	配有錶運轉體之鐘，不包括第9104節之鐘	Clocks with watch movements, excluding clocks of heading No. 91.04		
9103.10.00.00	-電動者	-Electrically operated	15	C
9103.90.00.00	-其他	-Other	15	C
9104.00.00.00	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	0	A
91.05	其他鐘	Other clocks		
9105.1	-鬧鐘：	-Alarm clocks:		
9105.11.00.00	--電動者	--Electrically operated	15	C
9105.19.00.00	--其他	--Other	15	C
9105.2	-壁鐘：	-Wall clocks:		
9105.21.00.00	--電動者	--Electrically operated	15	C
9105.29.00.00	--其他	--Other	15	C
9105.9	-其他：	-Other:		
9105.91.00.00	--電動者	--Electrically operated	15	C
9105.99.00.00	--其他	--Other	15	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
91.06	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-registers, time-		
9106.10.00.00	-時間記錄器；工時記錄器	-Time-registers; time-recorders	0	A
9106.20.00.00	-停車計時器	-Parking meters	0	A
9106.90.00.00	-其他	-Other	0	A
9107.00.00.00	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	0	A
91.08	錶運轉體，整體及已裝配者	Watch movements, complete and assembled		
9108.1	-電動者：	-Electrically operated:		
9108.11.00.00	--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 incorporated	5	C
9108.12.00.00	--僅有光電顯時裝置者	--With opto-electronic display only	5	C
9108.19.00.00	--其他	--Other	5	C
9108.20.00.00	-自動上發條者	-With automatic winding	5	C
9108.90.00.00	-其他	-Other	5	C
91.09	鐘運轉體，整體及已裝配者	Clock movements, complete and assembled		
9109.1	-電動者：	-Electrically operated:		
9109.11.00.00	--用於鬧鐘者	--Of alarm clocks	5	C
9109.19.00.00	--其他	--Other	5	C
9109.90.00.00	-其他	-Other	5	C
91.10	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 clock movements		
9110.1	-用於錶者：	-Of watches:		
9110.11.00.00	--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)	0	A
9110.12.00.00	--不完整運轉體，已裝配者	--Incomplete movements, assembled	0	A
9110.19.00.00	--粗集運轉體	--Rough movements	0	A
9110.90.00.00	-其他	-Other	0	A
91.11	錶殼及其零件	Watch cases and parts thereof		
9111.10.00.00	-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	15	C
9111.20.00.00	-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	10	C
9111.80.00.00	-其他錶殼	-Other cases	10	C
9111.90.00.00	-零件	-Parts	0	A
91.12	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 thereof		
9112.20.00.00	-外殼	-Cases	5	C
9112.90.00.00	-零件	-Parts	0	A
91.13	錶帶、錶箍及錶手鐲帶及其零件	Watch straps, watch bands and watch bracelets, and parts thereof		
9113.10.00.00	-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	15	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9113.20.00.00	-卑金屬製者，不論是否鍍金或鍍銀	-Of base metal, whether or not gold- or silver-plated	10	C
9113.90.00.00	-其他	-Other	10	C
91.14	其他鐘錶零件	Other clock or watch parts		
9114.10.00.00	-發條，包括游絲	-Springs, including hair-springs	5	C
9114.20.00.00	-寶石	-Jewels	5	C
9114.30.00.00	-鐘錶面	-Dials	5	C
9114.40.00.00	-底盤及橋	-Plates and bridges	5	C
9114.90.00.00	-其他	-Other	5	C

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		
92.01	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		
9201.10.00.00	-直立型鋼琴	-Upright pianos	10	C
9201.20.00.00	-平台型鋼琴	-Grand pianos	10	C
9201.90.00.00	-其他	-Other	10	C
92.02	其他弦樂器（例如：吉他、小提琴、豎琴）	Other string musical instruments (for example, guitars, violins, harps)		
9202.10.00.00	-用弓奏者	-Played with a bow	10	C
9202.90	-其他	-Other		
9202.90.10.00	--吉他	--Guitars	15	C
9202.90.90.00	--其它	--other	10	C
9203.00.00.00	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	10	C
92.04	手風琴及類似樂器；口風琴	Accordions and similar instruments; mouth		
9204.10.00.00	-手風琴及類似樂器	-Accordions and similar instruments	10	C
9204.20.00.00	-口風琴	-Mouth organs	10	C
92.05	其他管樂器（例如：豎笛、小號、風笛）	Other wind musical instruments (for example, clarinets, trumpets, bagpipes)		
9205.10.00.00	-黃銅製管樂器	-Brass-wind instruments	10	C
9205.90.00.00	-其他	-Other	10	C
9206.00.00.00	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)	10	D
92.07	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)		
9207.10.00.00	-電手風琴以外之鍵盤樂器	-Keyboard instruments, other than accordions	10	C
9207.90.00.00	-其他	-Other	10	C
92.08	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；各種煤誘音響器；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		
9208.10.00.00	-音樂盒	-Musical boxes	10	C
9208.90.00.00	-其他	-Other	10	C
92.09	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		
9209.10.00.00	-節拍器、音叉及簧律管（定音	-Metronomes, tuning forks and pitch pipes	5	C
9209.20.00.00	-音樂盒之機械裝置	-Mechanisms for musical boxes	5	C
9209.30.00.00	-樂器用弦	-Musical instrument strings	5	C
9209.9	-其他：	-Other:		
9209.91.00.00	--鋼琴之零件及附件	--Parts and accessories for pianos	5	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9209.92.00.00	--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	5	C
9209.93.00.00	--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	5	C
9209.94.00.00	--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	5	C
9209.99.00.00	--其他	--Other	5	C

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		
9301.00.00.00	-- 其他	--Other		
9301	軍用武器，不包括轉輪槍、手槍及第9 3 0 7節之武器	Military weapons, other than revolvers, pistols and the arms of heading No.93.07		
9301.1	-大砲零件，(例如：大砲、榴彈炮、迫擊砲)	- Artillery elements (for example, cannons, howitzers and mortars):		
9301.11.00.00	--自力推進者	--Self-propelled	5	C
9301.19.00.00	--其他	--Other	5	C
9301.20.00.00	-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	5	C
9301.90.00.00	-其他	-Other	5	C
9302.00.00.00	轉輪槍及手槍，不包括第9 3 0 3及9 3 0 4節所列者	Revolvers and pistols, other than those of heading No.93.03 or 93.04	15	C
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)		
9303.10.00.00	-前膛裝填火器	-Muzzle-loading firearms	15	C
9303.20.00.00	-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-rifles	15	C
9303.30.00.00	-其他運動、狩獵或打靶用來福槍	-Other sporting, hunting or target-shooting rifles	15	C
9303.90.00.00	-其他	-Other	15	C
9304.00.00.00	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	15	C
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		
9305.10.00.00	-屬轉輪槍及手槍者	-Of revolvers or pistols	15	C
9305.2	-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:		
9305.21.00.00	--散彈槍之槍管	--Shotgun barrels	15	C
9305.29.00.00	--其他	--Other	15	C
9305.9	-其他	Other		
9305.91.00.00	--第9 3 0 1節之軍事武器用者	--Of military weapons of heading No.9301	15	C
9305.99.00.00	--其他	--Other	15	C
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		
9306.10.00.00	-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	15	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9306.2	-散彈槍子彈及其零件；空氣槍彈丸：	-Shotgun cartridges and parts thereof; air gun pellets:		
9306.21.00.00	--槍彈	--Cartridges	15	C
9306.29.00.00	--其他	--Other	15	C
9306.30.00.00	-其他槍彈及其零件	-Other cartridges and parts thereof	15	C
9306.90.00.00	-其他	-Other	15	C
9307.00.00.00	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	5	C

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		
94.01	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		
9401.10.00.00	-飛機用之座物	-Seats of a kind used for aircraft	15	C
9401.20	-機動車輛用之座物	-Seats of a kind used for motor vehicles		
9401.20.10.00	火車之臥舖坐椅	For Pulman type coaches.	10	C
9401.20.90.00	--其它	--other	15	D
9401.30.00.00	-高度可調整之旋轉座物	-Swivel seats with variable height adjustment	15	D
9401.40.00.00	-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	15	D
9401.50.00.00	-籐、柳、竹或類似材料製座物	-Seats of cane, osier, bamboo or similar	15	E
9401.6	-以木材為構架之其他座物：	-Other seats, with wooden frames:		
9401.61.00.00	--經套襯者	--Upholstered	15	E
9401.69.00.00	--其他	--Other	15	E
9401.7	-以金屬為構架之其他座物：	-Other seats, with metal frames :		
9401.71.00.00	--經套襯者	--Upholstered	15	E
9401.79.00.00	--其他	--Other	15	E
9401.80.00.00	--其他座物	--Other seats	15	E
9401.90.00.00	-零件	-Parts	5	D
94.02	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 movements: parts of the foregoing articles		
9402.10.00	-牙科用、理髮用或類似用椅及其零件	-Dentists', barbers' or similar chairs and parts thereof		
9402.10.00.10	--牙醫椅	-- Dentists' chairs	0	A
9402.10.00.20	--理髮師椅及類似椅	-- Barbers' and similar chairs.	0	A
9402.10.00.90	--零件	-- Parts.	0	A
9402.90	-其他	-Other		
9402.90.10.00	醫療或手術器具，除手術台外	-- Medical or surgical furniture other than operating tables	5	D
9402.90.20.00	其它器具	-- other furnitures.	0	A
9402.90.90.00	--零件	-- Parts.	0	A
94.03	其他家具及其零件	Other furniture and parts thereof		
9403.10.00.00	-辦公室用金屬製家具	-Metal furniture of a kind used in offices	15	E
9403.20.00	-其他金屬製家具	-Other metal furniture		
9403.20.00.10	--學者椅及器具	-- School desks and furnitures.	15	E
9403.20.00.90	--其它	-- other	15	E
9403.30.00.00	-辦公室用木製家具	-Wooden furniture of a kind used in offices	15	E
9403.40.00.00	-廚房用木製家具	-Wooden furniture of a kind used in the	15	E
9403.50.00.00	-寢室用木製家具	-Wooden furniture of a kind used in the bedroom	15	E

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9403.60.00	-其他木製家具	-Other wooden furniture		
9403.60.00.10	-- 學者椅及器具	-- School desks and furnitures.	15	E
9403.60.00.90	-- 其它	-- other	15	E
9403.70.00.00	-塑膠製家具	-Furniture of plastics	15	E
9403.80.00.00	-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	15	E
9403.90	-零件	-Parts		
9403.90.10.00	-- 木材零件	-- Of wood	15	E
9403.90.90.00	-- 其它	'-- other	5	C
94.04	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		
9404.10.00.00	-褥支持物	-Mattress supports	15	E
9404.2	-褥：	-Mattresses:		
9404.21.00.00	--泡沫橡膠或塑膠製，不論有無外罩者	--Of cellular rubber or plastics, whether or not covered	15	D
9404.29.00.00	--其他材料製	--Of other materials	15	E
9404.30.00.00	-睡袋	-Sleeping bags	15	C
9404.90.00.00	-其他	-Other	15	E
94.05	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		
9405.10.00	-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		
9405.10.10.00	--枝形吊燈，電流不超過22瓦特	-- Circular 120 V fluorescent lamps of a power of 22 W or more but not more than 32	0	A
9405.10.90	--其它	--other		
9405.10.90.10	---紫外線燈	---Ultraviolet rays lamps.	15	C
9405.10.90.90	---其它	---other	15	C
9405.20.00.00	-檯、桌、邊或落地之電燈具	-Electric table, desk, bedside or floor-standing lamps	15	D
9405.30.00.00	-耶誕樹用燈串	-Lighting sets of a kind used for Christmas	15	D
9405.40	-其他電燈具及照明配件	-Other electric lamps and lighting fittings		
9405.40.10.00	--其他電燈具及照明配件	--With Mercury or Sodium vapor lamps.	0	A
9405.40.90.00	--其它	-- other	15	D
9405.50	-非用電之燈具及照明配件	-Non-electrical lamps and lighting fittings		
9405.50.10.00	--基座	--Of base metals	5	C
9405.50.90.00	--其它	--other	15	C
9405.60.00.00	-照明標誌、照明名牌及類似物品	-Illuminated signs, illuminated name-plates and the like	5	C
9405.9	-零件：	-Parts:		
9405.91.00.00	--玻璃製	--Of glass	5	C
9405.92	--塑膠製	--Of plastics		
9405.92.10.00	---噴霧器	---Diffusers	5	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9405.92.90.00	---其它	---others.	10	C
9405.99.00.00	--其他	--Other	5	C
94.06	組合式建築物	Prefabricated buildings		
9406.00.10.00	-帳篷,不超過75平方公	Living quarters, not equipped, of an area not exceeding 75 m2	15	D
9406.00.90.00	-其它	-Other	15	D

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		
9501.00.00.00	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	15	D
95.02	人形玩偶	Dolls representing only human beings		
9502.10.00.00	-玩偶，不論是否穿著衣服	-Dolls, whether or not dressed	15	C
9502.9	-零件及附件：	-Parts and accessories:		
9502.91.00.00	--衣服及其附件、鞋靴及帽類	--Garments and accessories therefor, footwear and headgear	15	C
9502.99.00.00	--其他	--Other	5	C
95.03	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		
9503.10.00.00	-電動火車，包括軌道、號誌及其他附件	-Electric trains, including tracks, signals and other accessories therefor	15	C
9503.20.00.00	-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	15	D
9503.30.00.00	-其他建築物組件及建築玩具	-Other construction sets and constructional	15	C
9503.4	-動物或非人形玩具：	-Toys representing animals or non-human creatures:		
9503.41	--充填者	--Stuffed		
9503.41.10.00	---玩具	---Toys	15	C
9503.41.9	---零件	---Parts:		
9503.41.91.00	---塑膠眼睛及鼻子	---Plastic eyes and noses.	0	A
9503.41.99.00	----其他	----Other	15	C
9503.49.00.00	--其他	--Other	15	C
9503.50.00.00	-玩具樂器及器具	-Toy musical instruments and apparatus	15	C
9503.60.00	-測驗智力之玩具	-Puzzles		
9503.60.00.10	--具教育性質的玩具	--Educative toys.	0	A
9503.60.00.90	--其他	--Other	15	C
9503.70.00.00	-其他玩具，成組或成套者	-Other toys, put up in sets or outfits	15	D
9503.80.00.00	-其他玩具及模型，裝有馬達者	-Other toys and models, incorporating a motor	15	D
9503.90.00	-其他	-Other		
9503.90.00.10	--算盤	--Abacus	0	A
9503.90.00.20	--具教育性質的遊戲	--Educative games	0	A
9503.90.00.90	--其他	--Other	10	C
95.04	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		
9504.10.00.00	電視接收顯影遊樂器	Video games of a kind used with a television receiver	15	C
9504.20	撞球用品及附件	Articles and accessories for billiards		
9504.20.10.00	--撞球桌	--Billiard tables	15	C
9504.20.90.00	--其他	--Other	5	C

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9504.30.00.00	-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	15	D
9504.40.00.00	-遊戲卡片（包括撲克牌）	-Playing cards	15	D
9504.90.00.00	-其他	-Other	15	D
95.05	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	Festive, carnival or other entertainment articles, including conjuring tricks and novelty		
9505.10.00.00	-耶誕節用品	-Articles for Christmas festivities	15	D
9505.90.00.00	-其他	-Other	15	D
95.06	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 pools		
9506.1	-滑雪屐及其他滑雪設備：	-Snow-skis and other snow-ski equipment:		
9506.11.00.00	--滑雪屐	--Skis	10	C
9506.12.00.00	--滑雪屐繫結物	--Ski-fastenings (ski-bindings)	10	C
9506.19.00.00	--其他	--Other	10	C
9506.2	-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:		
9506.21.00.00	--帆板	--Sailboards	10	C
9506.29.00.00	--其他	--Other	10	D
9506.3	-高爾夫球桿及其他高爾夫球設備	-Golf clubs and other golf equipment:		
9506.31.00.00	--球桿，整套	--Clubs, complete	10	C
9506.32.00.00	--球	--Balls	10	C
9506.39.00.00	其他	Other	10	C
9506.40	-乒乓球用品及設備	-Articles and equipment for table-tennis		
9506.40.10.00	--乒乓球桌	--Tables	15	C
9506.40.90.00	--其他	--Other	10	C
9506.5	-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:		
9506.51.00.00	--（草地）網球拍，不論是否已裝弦	--Lawn-tennis rackets, whether or not strung	10	C
9506.59.00.00	--其他	--Other	10	C
9506.6	-球，不包括高爾夫球及乒乓球：	-Balls, other than golf balls and table-tennis balls:		
9506.61.00.00	--（草地）網球	--Lawn-tennis balls	10	C
9506.62.00.00	--可充氣者	--Inflatable	10	C
9506.69.00.00	--其他球	--Other balls	10	C
9506.70.00.00	--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	10	C
9506.9	-其他：	-Other:		
9506.91.00.00	-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	10	D
9506.99.00.00	--其他	--Other	10	D
95.07	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9208或9705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		

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9507.10.00.00	-釣魚竿	-Fishing rods	10	C
9507.20.00.00	-釣魚鉤，不論是否附有連接線者	-Fish-hooks, whether or not snelled	0	A
9507.30.00.00	-釣魚線軸	-Fishing reels	0	A
9507.90.00.00	-其他	-Other	10	C
95.08	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; travelling theatres		
9508.10.00.00	-巡迴馬戲團及巡迴動物園	-Travelling circuses and travelling menageries	15	C
9508.90.00.00	-其他	-Other	15	C

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		
96.01	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 moulding).		
9601.10.00.00	-已加工之象牙及象牙製品	-Worked ivory and articles of ivory	15	C
9601.90.00.00	-其他	-Other	15	C
96.02	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 3503) and articles of unhardened gelatin		
9602.00.10.00	-藥用明膠囊	-Gelatin capsules for pharmaceutical products	0	A
9602.00.20.00	-鑄造或雕刻石蠟	-Moulded or carved paraffin	5	C
9602.00.90.00	-其他	-Other	15	C
96.03	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).		
9603.10.00.00	-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	15	C
9603.2	-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 appliances :		
9603.21.00.00	--牙刷，包括假牙床用刷	--Tooth brushes, including dental-plate	15	C
9603.29.00.00	--其他	--Other	15	C
9603.30.00	-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		
9603.30.00.10	--畫畫筆及寫字筆	--Painting and writing brushes.	0	A
9603.30.00.90	--其他	--Other	5	C
9603.40.00.00	-油漆、色膠、粉飾用或類似之刷（不包括第9603.30目之刷）；油漆擦及滾筒	-Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	15	C
9603.50	-其他構成機器、用具或車輛零件之刷	-Other brushes constituting parts of machines, appliances or vehicles		
9603.50.10.00	--構成機器，用具或車子之用刷	--Brushes constituting parts of machines or appliances	0	A
9603.50.90.00	--其他	--Other	5	C
9603.90	-其他	-Other		
9603.90.10.00	--供草圖筆之用刷	--Brushes for drafting pencils	0	A
9603.90.20.00	--人造物質固定組成之帚	--Brushes of man-made materials bound together in a head	15	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9603.90.90.00	--其他	--Other	15	D
9604.00.00.00	手用細眼篩及粗篩	Hand sieves and hand riddles.	0	A
9605.00.00.00	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.	15	C
96.06	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.		
9606.10.00.00	-各種掀釦、飾釦及其零件	-Press-fasteners, snap-fasteners and press-studs and parts therefor	0	A
9606.2	-鈕釦：	-Buttons：		
9606.21.00.00	--塑膠製，未包紡織物者	--Of plastics, not covered with textile material	5	B
9606.22.00.00	--卑金屬製，未包紡織物者	--Of base metal, not covered with textile	5	B
9606.29.00.00	--其他	--Other	5	B
9606.30.00.00	-鈕釦模型及其他鈕釦零件；鈕釦	-Button moulds and other parts of buttons;	0	A
96.07	拉鍊及其零件	Slide fasteners and parts thereof.		
9607.1	-拉鍊：	-Slide fasteners：		
9607.11.00.00	--裝配卑金屬鍊齒者	--Fitted with chain scoops of base metal	5	B
9607.19.00.00	--其他	--Other	5	C
9607.20.00.00	-零件	-Parts	0	A
96.08	原子筆；氈條尖筆及其他多孔性尖筆及標記（嚙克）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 9609.		
9608.10.00	-原子筆	-Ball point pens		
9608.10.00.10	--拋棄式，不能重填墨水，供學生用者	-Discards, with no supplies for scholar use.	0	A
9608.10.00.90	--其他	--Other	15	C
9608.20.00	-氈條尖筆、其他多孔性尖筆及標記（嚙克）筆	-Felt tipped and other porous-tipped pens and markers		
9608.20.00.10	-馬克筆及螢光筆	Markers and highlight pens.	0	A
9608.20.00.90	--其他	--Other	15	C
9608.3	-鋼筆、寫蠟紙針尖筆及其他筆：	-Fountain pens, stylograph pens and other		
9608.31.00.00	--墨水繪圖筆	--Indian ink drawing pens	10	C
9608.39.00.00	--其他	--Other	10	C
9608.40.00.00	-活動鉛筆或繪圖鉛筆	-Propelling or sliding pencils	0	A
9608.50.00	-上述兩種或以上目所屬物品組成套者	-Sets of articles from two or more of the foregoing subheadings		
9608.50.00.10	-拋棄式，不能重填墨水之原子筆及嚙克或螢光筆，供學生用者	-Discard ballpoint pens with no supplies and markers or highlight pens for scholar use	0	A
9608.50.00.90	--其他	--Other	10	C
9608.60.00.00	-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	5	C
9608.9	-其他：	-Other：		
9608.91.00.00	--筆頭及筆頭之尖（珠）	--Pen nibs and nib points	5	C
9608.99	--其他	--Other		
9608.99.10.00	---原子筆之筆頭尖珠	---Ball points for ball point pens	0	A

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
9608.99.20.00	---原子筆筆管	---Bodies for ballpoint pens	0	A
9608.99.30.00	---氈條尖筆,其他多孔性尖筆之筆頭尖珠	---Tips for felt tipped and other pourous-tipped pens	0	A
9608.99.90.00	---其他	---Other	0	A
96.09	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	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		
9609.10	-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		
9609.10.10.00	--木套鉛筆	--With wooden sheathes	0	A
9609.10.90.00	--其他	--Other	0	A
9609.20.00	-黑色或彩色鉛筆芯	-Pencil leads, black or coloured		
9609.20.00.10	--機械用比	For mechanical pencils.	0	A
9609.20.00.90	--其他	--Other	0	A
9609.90	-其他	-Other		
9609.90.10.00	--石筆	--Slate pencils	0	A
9609.90.90	--其他	--Other		
9609.90.90.10	---蠟筆	---Crayons	0	A
9609.90.90.90	---其他	---Other	0	A
9610.00.00.00	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.	0	A
9611.00.00.00	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	15	C
96.12	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.		
9612.10	-色帶	-Ribbons		
9612.10.10.00	供資料自動處理機器之印表機或類似印表機用者	--For printers for automatic data processing machines and similar printers	5	C
9612.10.90.00	--其他	--Other	15	C
9612.20.00.00	-打印臺	-Ink-pads	5	C
96.13	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.		
9613.10.00.00	-袖珍型瓦斯打火機,不能再裝填瓦斯者	-Pocket lighters, gas fuelled, non-refillable	15	C
9613.20.00.00	-袖珍型瓦斯打火機,可再裝填瓦斯者	-Pocket lighters, gas fuelled, refillable	15	C
9613.80	-其他打火機	-Other lighters		
9613.80.10.00	--工業用,實驗室或類似之打火機	--Industrial, laboratory and similar lighters	0	A
9613.80.20.00	--桌上型打火機	--Table lighters	15	C
9613.80.90.00	--其他	--Other	0	A
9613.90.00.00	-零件	-Parts	0	A

稅則號列 Tariff No.	貨名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
96.14	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.		
9614.20.00.00	-菸斗及菸斗頭	-Pipes and pipe bowls	15	C
9614.90.00.00	-其他	-Other	15	C
96.15	髮梳、髮夾及類似品；髮針、髮捲及類似品（第8516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 8516, and		
9615.1	-髮梳、髮夾及類似品：	-Combs, hair-slides and the like :		
9615.11.00.00	--硬質橡膠或塑膠製	--Of hard rubber or plastics	15	C
9615.19.00.00	--其他	--Other	15	C
9615.90.00.00	-其他	-Other	15	C
96.16	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 toilet		
9616.10.00.00	-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	15	C
9616.20.00.00	-化粧用粉撲及粉擦	-Powder-puffs and pads for the application of cosmetics or toilet preparations	15	C
9617.00.00.00	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.	10	C
9618.00.00.00	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.	15	C

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		
97.01	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 49.06 and other than hand-d-painted or hand-decorated manufactured articles; collages and similar decorative plaques		
9701.10	-繪畫、素描及粉彩畫	-Paintings, drawings and pastels		
9701.10.10.00	--無框者	--Unframed	5	C
9701.10.20.00	--有框者	--Framed	5	C
9701.90	-其他	-Other		
9701.90.10.00	--無框者	--Unframed	5	C
9701.90.20.00	--有框者	--Framed	5	C
9702.00.00.00	凹版畫、版畫及石版畫原跡	Original engravings, prints and lithographs.	5	C
9703.00.00.00	任何材料製之雕塑品及雕像原作	Original sculptures and statuary, in any	5	C
9704.00.00.00	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 unused, other than those of heading 49.07	5	C
9705.00.00.00	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藏品及收藏品	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	C
9706.00.00.00	年代超過100年之古董	Antiques of an age exceeding one hundred years	5	C

稅則號列 Tariff No.	貨 名	Description of Goods	基礎稅率 Base Rate%	降稅期程 Staging
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99	第九十九章 家庭用品	Chapter 99 Household Goods		
9901.00.00.00	家庭用品	Household goods	0	A

(本項稅則需經權責機關函知海關同意免除關稅及稅金始得適用)

(The authorisation of the department granting Customs Exoneration from Duties and Taxes is required for the application of this customs heading)