

Tariff No	Description of Goods	中文貨名	Tariff Rate		
			Column I	Column II	Column III
02064910	Tendons of swine, frozen	冷凍豬筋	15.0%	0% (PA,NZ) 1% (GT) 3% (NI,SV,HN) 6% (SG) 12% (PY)	15%
03038960	Shishamo smelt (Spirinchus lanceolatus) (HIKKITA), lake smelt (Osmerus eperlanus mordax), frozen	冷凍柳葉魚	10.0%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$9/KGM or 17.5% whichever is higher
03061421	Swamp crabs (Scylla spp.), not smoked, frozen	未燻製蟳・冷凍	25.0%	NT\$2.7/KGM or 2% whichever is higher (GT) NT\$8.1/KGM or 6% whichever is higher (SV,HN) 0% (PA,NI,NZ,SG)	NT\$68/KGM or 50% whichever is higher
03072100	Scallops (include full shell fish and compoy), live, fresh or chilled	活、生鮮或冷藏海扇貝 (含全貝及干貝)	5.0%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$25.8/KGM or 15% whichever is higher
03072200	Scallops (include full shell fish and conpoy), frozen, but not smoked	冷凍海扇貝 (含全貝及干貝) ・但未燻製	8.0%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$25.8/KGM or 15% whichever is higher
03072920	Scallops (include full shell fish and conpoy), dried, salted or in brine, but not smoked	乾、鹹或浸鹹海扇貝 (含全貝及干貝) ・但未燻製	6.3%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$221.4/KGM or 15% whichever is higher
03074310	Cuttle fish, frozen, but not smoked	冷凍墨魚・但未燻製	18.0%	0% (PA,GT,NI,SV,HN,NZ,SG)	42.5%

03075200	Octopus, frozen, but not smoked	冷凍章魚，但未燻製	18.0%	0% (PA,NI,NZ,SG) 1.6% (GT) 4.4% (SV,HN)	42.5%
07143020	Yam, fresh or chilled	山藥，生鮮或冷藏	12.0%	0% (PA,NZ) 1% (GT) 3.2% (NI,SV,HN) 6.4% (SG)	40%
08052110	Satsumas, fresh or dried	溫洲蜜柑，鮮或乾	15.0%	0% (PA,NI,NZ) 2.2% (GT) 6.4% (SV,HN) 12% (SG)	40%
09030000	Mate	馬黛茶類	20.0%	0% (PA,NZ,PY,SG) 1.3% (GT) 4% (NI,SV,HN)	42.5%
12074000	Sesamum seeds	芝麻	12.0%	0% (PA,GT,NI,SV,HN,NZ,PY) 4.8% (SG)	20%
15159090	Other fixed vegetable fats and oils and fractions thereof	其他固定性植物油脂及其餾分物	5.0%	0% (PA,GT,NI,SV,HN,NZ,PY,SG)	22.5%
17011300	Cane sugar specified in Subheading Note 2 to this Chapter	符合本章目註 2 規定之甘蔗糖	6.3%	0% (GT,NI,SV,HN,NZ,PY,SZ) 2.5% (SG) 6.25% (PA)	6.25%
17011400	Other cane sugar, not containing added flavouring or colouring matter	其他甘蔗糖，不含添加香料或色素者	6.3%	0% (GT,NI,SV,HN,NZ,PY,SZ) 2.5% (SG) 6.25% (PA)	6.25%

17019110	Raw sugar, containing added flavouring or colouring matter	粗製糖，含有添加香料或色素者	6.3%	0% (GT,NI,SV,HN,NZ,PY) 2.5% (SG) 6.25% (PA)	6.25%
17019120	Refined sugar, containing added flavouring or colouring matter	精製糖，含有添加香料或色素者	17.5%	0% (GT,NI,SV,HN,NZ,PY) 7% (SG) 17.5% (PA)	17.5%
17019910	Sugar, cube and loaf	方糖	17.5%	0% (PA,GT,NI,SV,HN,NZ,PY,SZ) 7% (SG)	17.5%
17019920	Rock sugar	冰糖	17.5%	0% (PA,GT,NI,SV,HN,NZ,PY,SZ) 7% (SG)	17.5%
17019990	Other sugar, refined	其他精製糖	17.5%	0% (PA,GT,NI,SV,HN,PY,SZ) 4.4% (NZ) 17.5% (SG)	17.5%
19019024	Cream, evaporated or sterilized	調製奶皮	10.0%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	20%
19053100	Sweet biscuits	甜餅乾	25.0%	0% (GT,NI,SV,HN,PY) 6.3% (NZ) 10% (SG) 25% (PA)	40%
19059090	Other articles of heading 19.05	其他第 1 9 0 5 節所屬之貨品	20.0%	0% (GT,SV,HN,PY) 5% (NZ) 8% (SG) 20% (PA,NI)	35%

20089993	Fermented soy and rice mixtures (miso)	味噌	22.5%	0% (PA,NZ,SG) 2% (GT) 6% (NI,SV,HN)	45%
20091210	Orange juice, unfermented and not containing added spirit, nature, not frozen, of a Brix value not exceeding 20	未發酵及未加酒精之天然柑橘汁，未冷凍者，糖度值不超過 20	30.0%	0% (PA,NI,NZ,PY) 2% (GT) 6% (SV,HN) 12% (SG)	50%
20091221	Orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, not frozen, Brix value not exceeding 20	未發酵及未加酒精之濃縮柑橘汁，未冷凍者，糖度值不超過 20，每包重量在 18 公斤及以上者	22.5%	0% (PA,NZ,PY) 1.5% (GT) 4.5% (NI,SV,HN) 9% (SG)	50%
20091222	Orange juice, unfermented and not containing added spirit, concentrated, not frozen, of a Brix value not exceeding 20, in a package less than 18 kg	未發酵及未加酒精之濃縮柑橘汁，未冷凍者，糖度值不超過 20，每包重量在 18 公斤以下者	30.0%	0% (PA,NZ,PY) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%
20091910	Other orange juice , unfermented and not containing added spirit , nature , not frozen	其他未發酵及未加酒精之天然柑橘汁，未冷凍者	30.0%	0% (PA,NI,NZ,PY) 2% (GT) 6% (SV,HN) 12% (SG)	50%
20092111	Grapefruit juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18 kg or more	未發酵及未加酒精之葡萄柚汁，糖度值不超過 20，每包重量在 18 公斤及以上者	22.5%	0% (PA,NZ,PY,SG) 1.5% (GT) 4.5% (NI,SV,HN)	50%

20092112	Grapefruit juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package less than 18 kg	未發酵及未加酒精之葡萄柚汁・糖度值不超過 20・每包重量在 18 公斤以下者	30.0%	0% (PA,NZ,PY,SG) 2% (GT) 6% (NI,SV,HN)	50%
20093111	Juice of any other single citrus fruit, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18 kg or more	其他未發酵及未加酒精之任何單一柑橘類果汁・糖度值不超過 20・每包重量在 18 公斤及以上者	20.0%	0% (PA,NI,NZ,PY) 1.3% (GT) 4% (SV,HN) 8% (SG)	50%
20093112	Juice of any other single citrus fruit, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package less than 18 kg	其他未發酵及未加酒精之任何單一柑橘類果汁・糖度值不超過 20・每包重量在 18 公斤以下者	20.0%	0% (PA,NZ,PY) 1.6% (GT) 4.4% (SV,HN) 5.2% (NI) 8% (SG)	50%
20095010	Tomato juice, unfermented and not containing added spirit, nature	未發酵及未加酒精之天然番茄汁	30.0%	0% (PA,NZ,PY) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%
20095020	Tomato juice, unfermented and not containing added spirit, concentrated	未發酵及未加酒精之濃縮番茄汁	30.0%	0% (PA,NZ,PY) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%
20097910	Other apple juice ,unfermented and not containing added spirit , nature	其他未發酵及未加酒精之天然蘋果汁	30.0%	0% (PA,SV,HN,NZ,PY,SG) 2% (GT) 6% (NI)	50%
20097921	Other apple juice , unfermented and not containing added spirit , concentrated , in a package of 18 kg or more	其他未發酵及未加酒精之濃縮蘋果汁・每包重量在 18 公斤及以上者	20.0%	0% (PA,SV,HN,NZ,PY,SG) 1.3% (GT) 4% (NI)	50%

20097922	Other apple juice , unfermented and not containing added spirit , concentrated , in a package less than 18 kg	其他未發酵及未加 酒精之濃縮蘋果汁 · 每包重量在 1 8 公斤以下者	20.0%	0% (PA,SV,HN,NZ,PY) 1.7% (GT) 5.8% (NI) 8% (SG)	50%
20098910	Mango juice	芒果汁	35.0%	0% (PA,GT,NI,SV,HN,N Z,PY) 14% (SG)	40%
20098940	Juice of any single fruit or vegetable unfermented and not containing added spirit for use as infants or young children food	供嬰兒或幼童食用 之未發酵及未加酒 精之任何單一果汁	5.0%	0% (PA,GT,NI,SV,HN,N Z,PY,SG)	12.5%
20098990	Other juice of any other single fruit or vegetable, nature, unfermented and not containing added spirit	其他未發酵及未加 酒精之其他任何單 一之天然果汁或蔬 菜汁	25.0%	0% (PA,GT,SV,HN,NZ,P Y) 5% (NI) 10% (SG)	50%
20099020	Mixtures of juices for use as infants or young children food	供嬰兒或幼童食用 之混合汁	5.0%	0% (PA,GT,NI,SV,HN,N Z,PY,SG)	12.5%
20099090	Other mixtures of juices	其他混合汁	25.0%	0% (PA,GT,NI,SV,HN,PY ,SG) 6.3% (NZ)	50%
21039010	Mayonnaise, salad dressing	蛋黃醬、沙拉醬	6.3%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	20%
21039020	Curry sauce	咖哩醬	7.5%	0% (PA,NI,NZ,SG) 1% (GT) 3% (SV,HN)	20%

21041021	Meat soups and broths and preparations therefor, solid or powder	固態或粉狀之湯類及其調製品・肉類	5.0%	0% (PA,GT,NI,SV,HN,NZ,SG)	35%
22011010	Mineral waters, not containing added sugar or other sweetening matter nor flavoured	礦泉水・未含糖或其他甜味料及香料者	5.0%	0% (PA,GT,NI,SV,HN,NZ,PY,SG)	10%
22011020	Aerated waters, not containing added sugar or other sweetening matter nor flavoured	汽水（碳酸水）・未含糖或其他甜味料及香料者	5.0%	0% (PA,GT,NI,SV,HN,NZ,PY,SG)	10%
22019090	Other waters, not containing added sugar or other sweetening matter nor flavoured	其他水・未含糖或其他甜味料及香料者		0% (PA,GT,NI,SV,HN,NZ,PY,SG)	0%
22021000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	水・包括礦泉水及汽水（碳酸水）・含糖或其他甜味料或香料者	10.0%	0% (PA,GT,NI,SV,HN,NZ,PY,SG)	12.5%
22029919	Other fruit juice drink, unfermented	其他未發酵稀釋天然果汁	20.0%	0% (PA,NZ,PY) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%
22029990	Other waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages	其他飲料・含糖或其他甜味料或香料及其他未含酒精飲料	10.0%	0% (PA,GT,NI,SV,HN,NZ,PY) 4% (SG)	12.5%
22060010	Fermented cereal beverages	穀類酒	20.0%	0% (PA,GT,SV,HN,NZ) 8% (NI) 16% (SG)	50%