

	Tariff No.	中文貨名	Description of Goods	Tariff Rate		
				Column I	Column II	Column III
1	01069000	其他活動物	Other live animals	9%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	15%
2	02011010	特殊品級屠體及半片屠體牛肉，生鮮或冷藏	Special quality carcasses and half-carcasses of bovine animals, fresh or chilled	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	NT\$38/KGM or 30% whichever is higher
3	02011090	其他屠體及半片屠體牛肉，生鮮或冷藏	Other carcasses and half-carcasses of bovine animals, fresh or chilled	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	NT\$38/KGM or 30% whichever is higher
4	02012010	特殊品級帶骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉），生鮮或冷藏	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, with bone in, fresh or chilled	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	NT\$38/KGM or 30% whichever is higher
5	02012020	特選級或精選級肉牛切割之帶骨牛腩、牛腱，生鮮或冷藏	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, fresh or chilled	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	NT\$38/KGM or 30% whichever is higher
6	02012090	其他帶骨切割牛肉，生鮮或冷藏	Other cuts of bovine animals, with bone in, fresh or chilled	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	NT\$38/KGM or 30% whichever is higher
7	02013010	特殊品級去骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉），生鮮或冷藏	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, fresh or chilled	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	NT\$38/KGM or 30% whichever is higher
8	02013020	特選級或精選級肉牛切割之去骨牛腩、牛腱，生鮮或冷藏	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, fresh or chilled	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,PY,BZ) NT\$1/KGM (SG)	NT\$38/KGM or 30% whichever is higher
9	02013090	其他去骨牛肉，生鮮或冷藏	Other meat of bovine animals, boneless, fresh or chilled	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	NT\$38/KGM or 30% whichever is higher
10	02021010	特殊品級冷凍屠體及半片屠體牛肉	Special quality carcasses and half-carcasses of bovine animals, frozen	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	NT\$38/KGM or 30% whichever is higher
11	02021090	其他冷凍屠體及半片屠體牛肉	Other carcasses and half-carcasses of bovine animals, frozen	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	NT\$38/KGM or 30% whichever is higher
12	02022010	特殊品級冷凍帶骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉）	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, with bone in, frozen	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	NT\$38/KGM or 30% whichever is higher
13	02022020	特選級或精選級肉牛切割之冷凍帶骨牛腩、牛腱	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, frozen	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,BZ) NT\$1/KGM (SG)	NT\$38/KGM or 30% whichever is higher
14	02022090	其他冷凍帶骨切割牛肉	Other cuts of bovine animals, with bone in, frozen	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	NT\$38/KGM or 30% whichever is higher
15	02023010	特殊品級冷凍去骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉）	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, frozen	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	NT\$38/KGM or 30% whichever is higher
16	02023020	特選級或精選級肉牛切割之冷凍去骨牛腩、牛腱	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, frozen	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,PY,BZ) NT\$1/KGM (SG)	NT\$38/KGM or 30% whichever is higher

	Tariff No.	中文貨名	Description of Goods	Tariff Rate		
				Column I	Column II	Column III
17	02023090	其他冷凍去骨牛肉	Other meat of bovine animals, boneless, frozen	NT\$10/KGM	0% (PA,GT,NI,SV,HN,NZ,SG,PY,SZ,BZ)	NT\$38/KGM or 30% whichever is higher
18	02031100	屠體及半片屠體豬肉，生鮮或冷藏	Carcasses and half-carcasses of swine, fresh or chilled	12.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY) 4.2% (BZ)	15%
19	02031200	帶骨之豬腿肉、肩肉及其切割肉，生鮮或冷藏	Hams, shoulders and cuts thereof, of swine, with bone in, fresh or chilled	12.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY,SZ) 4.2% (BZ)	15%
20	02031919	其他去骨豬肉，生鮮或冷藏	Other meat of swine, boneless, fresh or chilled	12.5%	0% (PA,GT,NI,SV,HN,NZ,SG,SZ) 4.2% (BZ)	15%
21	02031999	其他帶骨豬肉，生鮮或冷藏	Other meat of swine, with bone in, fresh or chilled	12.5%	0% (PA,GT,NI,SV,HN,NZ,SG) 4.2% (BZ)	15%
22	02032100	冷凍屠體及半片屠體豬肉	Carcasses and half-carcasses of swine, frozen	12.5%	0% (PA,GT,NI,SV,HN,NZ,SZ) 1.2% (SG) 4.2% (BZ)	15%
23	02032200	冷凍帶骨之豬腿肉、肩肉及其切割肉	Hams, shoulders and cuts thereof, of swine, with bone in, frozen	12.5%	0% (PA,GT,NI,SV,HN,NZ,SZ) 1.2% (SG) 4.2% (BZ)	15%
24	02032919	其他冷凍去骨豬肉	Other meat of swine, boneless, frozen	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG) 4.2% (BZ)	15%
25	02032999	其他冷凍帶骨豬肉	Other meat of swine, with bone in, frozen	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG) 4.2% (BZ)	15%
26	02041000	屠體及半片屠體小羊肉，生鮮或冷藏	Carcasses and half-carcasses of lamb, fresh or chilled	NT\$11.3/KGM or 15% whichever is higher	0% (PA,GT,NI,SV,HN,NZ) NT\$1.1/KGM or 1.5% whichever is higher (SG) NT\$3.8/KGM or 5% whichever is higher (BZ)	NT\$14.25/KGM or 19% whichever is higher
27	02042100	屠體及半片屠體綿羊肉，生鮮或冷藏	Carcasses and half-carcasses of sheep, fresh or chilled	NT\$11.3/KGM or 15% whichever is higher	0% (PA,GT,NI,SV,HN,NZ) NT\$1.1/KGM or 1.5% whichever is higher (SG) NT\$3.8/KGM or 5% whichever is higher (BZ)	NT\$14.25/KGM or 19% whichever is higher
28	02042200	其他帶骨切割綿羊肉，生鮮或冷藏	Other cuts of sheep, with bone in, fresh or chilled	NT\$11.3/KGM or 15% whichever is higher	0% (PA,GT,NI,SV,HN,NZ) NT\$1.1/KGM or 1.5% whichever is higher (SG) NT\$3.8/KGM or 5% whichever is higher (BZ)	NT\$14.25/KGM or 19% whichever is higher
29	02042300	去骨綿羊肉，生鮮或冷藏	Meat of sheep, boneless, fresh or chilled	NT\$11.3/KGM or 15% whichever is higher	0% (PA,GT,NI,SV,HN,NZ) NT\$1.1/KGM or 1.5% whichever is higher (SG) NT\$3.8/KGM or 5% whichever is higher (BZ)	NT\$14.25/KGM or 19% whichever is higher
30	02043000	冷凍屠體及半片屠體小羊肉	Carcasses and half-carcasses of lamb, frozen	NT\$11.3/KGM or 15% whichever is higher	0% (PA,GT,NI,SV,HN,NZ) NT\$1.1/KGM or 1.5% whichever is higher (SG) NT\$3.8/KGM or 5% whichever is higher (BZ)	NT\$14.25/KGM or 19% whichever is higher

	Tariff No.	中文貨名	Description of Goods	Tariff Rate		
				Column I	Column II	Column III
31	02044100	冷凍屠體及半片屠體綿羊肉	Carcasses and half-carcasses of sheep, frozen	NT\$11.3/KGM or 15% whichever is higher	0% (PA,GT,NI,SV,HN,NZ) NT\$1.1/KGM or 1.5% whichever is higher (SG) NT\$3.8/KGM or 5% whichever is higher (BZ)	NT\$14.25/KGM or 19% whichever is higher
32	02044200	其他冷凍帶骨切割綿羊肉	Other cuts of sheep, with bone in, frozen	NT\$11.3/KGM or 15% whichever is higher	0% (PA,GT,NI,SV,HN,NZ) NT\$1.1/KGM or 1.5% whichever is higher (SG) NT\$3.8/KGM or 5% whichever is higher (BZ)	NT\$14.25/KGM or 19% whichever is higher
33	02044300	冷凍去骨綿羊肉	Meat of sheep, boneless, frozen	NT\$11.3/KGM or 15% whichever is higher	0% (PA,GT,NI,SV,HN,NZ) NT\$1.1/KGM or 1.5% whichever is higher (SG) NT\$3.8/KGM or 5% whichever is higher (BZ)	NT\$14.25/KGM or 19% whichever is higher
34	02061010	牛肉骨，生鮮或冷藏	Bone with meat of bovine animals, fresh or chilled	35%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	50%
35	02061090	其他食用牛雜碎，生鮮或冷藏	Other edible offal of bovine animals, fresh or chilled	15%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	50%
36	02062100	冷凍牛舌	Tongues of bovine animals, frozen	15%	0% (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	50%
37	02062200	冷凍牛肝	Livers of bovine animals, frozen	15%	0% (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	50%
38	02062910	冷凍牛肉骨	Bone with meat of bovine animals, frozen	30%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	50%
39	02062990	其他冷凍食用牛雜碎	Other edible offal of bovine animals, frozen	15%	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	50%
40	02063010	豬肉骨，生鮮或冷藏	Bone with meat of swine, fresh or chilled	35%	0% (PA,GT,NI,SV,HN,NZ,SG) 11.7% (BZ)	50%
41	02063090	其他食用豬雜碎，生鮮或冷藏	Other edible offal of swine, fresh or chilled	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG) 5% (BZ)	50%
42	02064100	冷凍豬肝	Livers of swine, frozen	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG) 5% (BZ)	50%
43	02064910	冷凍豬筋	Tendons of swine, frozen	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG) 3% (PY)	15%
44	02064920	冷凍豬肉骨	Bone with meat of swine, frozen	35%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
45	02064990	其他冷凍食用豬雜碎	Other edible offals of swine, frozen	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG) 5% (BZ)	50%
46	02068011	羊肉骨，生鮮或冷藏	Bone with meat of sheep, lambs and goats, fresh or chilled	35%	0% (PA,GT,NI,SV,HN,NZ) 3.5% (SG) 11.7% (BZ)	50%
47	02068019	其他食用羊雜碎，生鮮或冷藏	Other edible offal of sheep, lambs and goats, fresh or chilled	42.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG) 14.2% (BZ)	50%
48	02069010	冷凍羊肉骨	Bone with meat of sheep, lambs and goats, frozen	35%	0% (PA,GT,NI,SV,HN,NZ,SG) 11.7% (BZ)	50%
49	02069090	其他冷凍羊雜碎	Other edible offal of sheep, lambs and goats, frozen	42.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG) 14.2% (BZ)	50%

	Tariff No.	中文貨名	Description of Goods	Tariff Rate		
				Column I	Column II	Column III
50	02072400	火雞肉，未切成塊者，生鮮或冷藏	Meat of turkeys, not cut in pieces, fresh or chilled	10%	0% (PA,GT,NI,SV,HN,NZ,BZ) 1% (SG)	15%
51	02072500	冷凍火雞肉，未切成塊者	Meat of turkeys, not cut in pieces, frozen	10%	0% (PA,GT,NI,SV,HN,NZ,BZ) 1% (SG)	15%
52	02072620	火雞肝，生鮮或冷藏	Livers of turkeys, fresh or chilled	30%	0% (PA,GT,NI,SV,HN,NZ,SG) 10% (BZ)	45%
53	02072710	冷凍火雞肉，肉塊	Meat of turkeys, cut in pieces, frozen	8.5%	0% (PA,GT,NI,SV,HN,NZ,BZ) 0.8% (SG)	15%
54	02072721	冷凍火雞肝	Liver of turkeys, frozen	25%	0% (PA,GT,NI,SV,HN,NZ,SG) 8.3% (BZ)	45%
55	02072722	冷凍火雞心	Heart of turkeys, frozen	34%	0% (PA,GT,NI,SV,HN,NZ,SG) 11.3% (BZ)	50%
56	02101100	帶骨之豬腿肉、肩肉及其切割肉	Hams, shoulders and cuts thereof of swine, with bone in	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG) 5% (BZ)	20%
57	02101200	豬腹脇肉及其切割肉	Bellies (streaky) and cuts thereof, of swine	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG) 6.7% (BZ)	20%
58	02101900	其他鹹、浸鹹、乾或燻製之豬肉	Other meat of swine, salted, in brine, dried or smoked	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG) 5% (BZ)	20%
59	03027100	吳郭魚，生鮮或冷藏	Tilapias, fresh or chilled	25%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	42.5%
60	03032300	冷凍吳郭魚	Tilapias, frozen	25%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	50%
61	03038920	冷凍黃魚	Yellow croaker (<i>Larimichthys crocea</i>), frozen	27%	0% (PA,GT,NI,SV,HN,NZ,SG) 9% (BZ)	40%
62	03038989	其他冷凍魚類	Other fish, frozen	25%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	50%
63	03043100	生鮮或冷藏吳郭魚片	Tilapia fillets, fresh or chilled	24%	0% (PA,GT,NI,SV,HN,NZ,BZ) 2.4% (SG)	35%
64	03045110	生鮮或冷藏鯰魚肉（不論是否經剁細）	Catfish meat (whether or not minced), fresh or chilled	20%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	35%
65	03045190	其他魚肉，生鮮或冷藏（不論是否經剁細）	Other fish meat (whether or not minced), fresh or chilled	24%	0% (PA,GT,NI,SV,HN,NZ,BZ) 2.4% (SG)	35%
66	03046100	冷凍吳郭魚片	Tilapias fillets, frozen	20%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	35%
67	03048990	其他冷凍魚片	Other fish fillets, frozen	20%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	35%
68	03049310	冷凍魚漿	Fish, minced (surimi), frozen	10%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	25%
69	03049320	冷凍魚肉（不論是否經剁細）	Fish meat (whether or not minced), frozen	24%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	50%
70	03053100	乾、鹹或浸鹹吳郭魚、鯰魚、鯉魚、鰻魚、尼羅河鱸及鱧魚之切片，但未燻製	Tilapia fillets, catfish fillets, carp fillets, eel fillets, Nile Perch fillets and snakeheads fillets, dried, salted or in brine, but not smoked	25%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	37.5%
71	03054490	其他燻製魚類	Other fish, smoked	30%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	40%
72	03056990	其他鹽醃魚類	Other fish, salted or in brine	25%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	42.5%
73	03061111	燻製龍蝦，冷凍	Smoked rock lobster and other sea crawfish, frozen	20%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	42.5%
74	03061112	未燻製龍蝦，冷凍	Rock lobster and other sea crawfish, not smoked, frozen	NT\$33.7/KGM or 15% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	NT\$79/KGM or 35% whichever is higher
75	03061211	燻製巨螯蝦，冷凍	Smoked lobster, frozen	20%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	22.5%

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				Column I	Column II	Column III
76	03061212	未燻製巨螯蝦，冷凍	Lobster, not smoked, frozen	NT\$33.7/KGM or 15% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	NT\$79/KGM or 35% whichever is higher
77	03061410	燻製蟹類，冷凍	Smoked crabs, frozen	20%	0% (PA,GT,NI,SV,HN,NZ,SG) 6.7% (BZ)	42.5%
78	03061421	未燻製蟳，冷凍	Swamp crabs (Scylla spp.), not smoked, frozen	25%	0% (PA,GT,NI,SV,HN,NZ,SG) 8.3% (BZ)	NT\$68/KGM or 50% whichever is higher
79	03061429	其他未燻製蟹類，冷凍	Other crabs, not smoked, frozen	15%	0% (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	42.5%
80	03061700	其他冷凍蝦類，包括燻製	Other shrimps and prawns, frozen, smoked included	20%	0% (PA,GT,NI,SV,HN,NZ,BZ) 2% (SG)	22.5%
81	03061910	冷凍海螯蝦及蜊蛄，包括燻製	Sea crawfish and crawfish, frozen, smoked included	20%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	42.5%
82	03061920	其他冷凍水產甲殼類（含燻製），包括適於人類食用之甲殼類動物粉、細粒及團粒	Other crustaceans, frozen (smoked included), including flours, meals and pellets of crustaceans, fit for human consumption	20%	0% (PA,GT,NI,SV,HN,NZ,SG) 6.7% (BZ)	42.5%
83	03063100	活、生鮮或冷藏龍蝦	Rock lobster and other sea crawfish, live, fresh or chilled	NT\$33.7/KGM or 15% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	NT\$96/KGM or 42.5% whichever is higher
84	03063200	活、生鮮或冷藏巨螯蝦	Lobster, live, fresh or chilled	NT\$33.7/KGM or 15% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	NT\$79/KGM or 35% whichever is higher
85	03063620	其他活、生鮮或冷藏蝦類	Other shrimps and prawns, live, fresh or chilled	20%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	22.5%
86	03063920	活、生鮮或冷藏海螯蝦及蜊蛄	Other sea crawfish or crawfish, live, fresh or chilled	25%	0% (PA,GT,NI,SV,HN,NZ,SG) 8.3% (BZ)	42.5%
87	03063990	其他活、生鮮或冷藏水產甲殼類	Other crustaceans, live, fresh or chilled	25%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	45%
88	03069110	乾、鹹或浸鹹龍蝦，但未燻製	Rock lobster and other sea crawfish, dried, salted or in brine, but not smoked	NT\$33.7/KGM or 15% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	NT\$79/KGM or 35% whichever is higher
89	03069120	燻製龍蝦	Rock lobster and other sea crawfish, smoked	20%	0% (PA,GT,NI,SV,HN,NZ,SG) 6.7% (BZ)	42.5%
90	03069210	乾、鹹或浸鹹巨螯蝦，但未燻製	Lobster, dried, salted or in brine, but not smoked	NT\$33.7/KGM or 15% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	NT\$79/KGM or 35% whichever is higher
91	03069220	燻製巨螯蝦	Lobster, smoked	20%	0% (PA,GT,NI,SV,HN,NZ,SG) 6.7% (BZ)	22.5%
92	03069511	乾蝦皮（櫻蝦科），但未燻製	Shrimp skin (Sergestidae), dried, but not smoked	NT\$5.36/KGM or 24% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,BZ) NT\$0.5/KGM or 2.4% whichever is higher (SG)	NT\$8.7/KGM or 39% whichever is higher
93	03069519	其他乾、鹹或浸鹹蝦類，但未燻製	Other shrimps and prawns, dried, salted or in brine, but not smoked	NT\$48/KGM or 25% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,BZ) NT\$4.8/KGM or 2.5% whichever is higher (SG)	NT\$72/KGM or 37.5% whichever is higher

	Tariff No.	中文貨名	Description of Goods	Tariff Rate		
				Column I	Column II	Column III
94	03069910	燻製海螯蝦及蜆蛄	Sea crawfish and crawfish, smoked	20%	0% (PA,GT,NI,SV,HN,NZ,SG) 6.7% (BZ)	42.5%
95	03069990	其他乾、鹹或浸鹹水產甲殼類（含燻製），包括適於人類食用之甲殼類動物粉、細粒及團粒	Other crustaceans, dried, salted or in brine (smoked included), including flours, meals and pellets of crustaceans, fit for human consumption	25%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	45%
96	03071190	其他活、生鮮或冷藏牡蠣（蠔、蚵）	Other oysters, live, fresh or chilled	25%	0% (PA,GT,NI,SV,HN,NZ,BZ) 2.5% (SG)	42.5%
97	03079170	活、生鮮或冷藏南美貝	Locos, live, fresh or chilled	NT\$26.6/KGM or 14% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	NT\$38/KGM or 20% whichever is higher
98	03079190	其他活、生鮮或冷藏軟體類動物	Other molluscs, live, fresh or chilled	20%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	42.5%
99	03079959	其他乾、鹹或浸鹹軟體類動物，包括適於人類食用之軟體類動物粉、細粒及團粒，但未燻製	Other molluscs, dried, salted or in brine, including flours, meals and pellets of molluscs, fit for human consumption, but not smoked	30%	0% (PA,GT,NI,SV,HN,NZ,SG) 10% (BZ)	42.5%
100	04011090	未濃縮且未加糖及未含其他甜味料之乳油及其他乳，含脂重量不超過1 %者	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, not exceeding 1%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	40%
101	04012090	未濃縮且未加糖及未含其他甜味料之乳油及其他乳，含脂重量超過1 %但不超過6 %者	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, exceeding 1% but not exceeding 6%	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	40%
102	04014090	未濃縮且未加糖及未含其他甜味料之乳油及其他乳，含脂重量超過6 %，但不超過10 %者	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, exceeding 6% but not exceeding 10%	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	30%
103	04015090	未濃縮且未加糖及未含其他甜味料之乳油及其他乳，含脂重量超過10 %者	Cream and other milk, not concentrated and unsweetened, of a fat content, by weight, exceeding 10%	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	30%
104	04021000	粉狀、粒狀或其他固狀乳及乳油，含脂重量不超過1 . 5 %者	Milk and cream, in powder, granules or other solid form, of a fat content, by weight, not exceeding 1.5%	10%	0% (NI,HN,NZ,SG) 10% (PA,GT,SV)	15%
105	04022100	粉狀，粒狀或其他固狀乳及乳油，含脂重量超過1 . 5 %，未加糖或未含其他甜味料者	Milk and cream, in powder, granules or other solid form, of a fat content, by weight, exceeding 1.5%, not containing added sugar or other sweetening matter	10%	0% (NI,HN,NZ,SG) 1.7% (PY) 10% (PA,GT,SV)	15%
106	04029110	煉乳，未加糖或未含其他甜味料者	Condensed milk, not containing added sugar or other sweetening matter	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	40%
107	04031000	酸酪乳	Yoghourt (yogurt)	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	32.5%

	Tariff No.	中文貨名	Description of Goods	Tariff Rate		
				Column I	Column II	Column III
108	04052010	乳製品塗醬，含乳脂重量75%（含）以上，但低於80%者	Dairy spreads, with a milkfat content of 75% or more but less than 80% by weight	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	30%
109	04052020	乳製品塗醬，含乳脂重量39%（含）以上，但低於75%者	Dairy spreads, with a milkfat content of 39% or more but less than 75% by weight	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	35%
110	04062000	磨碎或粉狀之各類乾酪	Grated or powdered cheese, of all kinds	5%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	20%
111	04063000	加工乾酪，非磨碎或非粉狀者	Processed cheese, not grated or powdered	5%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	20%
112	04069000	其他乾酪	Other cheese	5%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	20%
113	04090000	天然蜜	Natural honey	35%	0% (PA,GT,NI,SV,HN,NZ) 3.5% (SG) 17.5% (SZ) 11.7% (BZ)	45%
114	05040023	牛腸、膀胱及胃(肚)，整個或切開者均在內，生鮮、冷藏、冷凍、鹹、浸鹹、乾或燻製者	Guts, bladders and stomachs of bovine animals, whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	15%	0% (NI,NZ,SG,PY) 15% (PA,GT,SV,HN)	30%
115	05080011	珊瑚及其類似物質	Coral and similar material	3%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	3%
116	07082000	豇豆、菜豆，生鮮或冷藏	Beans (Vigna spp., Phaseolus spp.), fresh or chilled	20%	0% (PA,GT,NI,SV,HN,NZ,SZ,BZ) 2% (SG)	40%
117	07099990	其他蔬菜，生鮮或冷藏	Other vegetables, fresh or chilled	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG) 8.3% (BZ)	40%
118	07101000	冷凍馬鈴薯	Potatoes, frozen	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	28%
119	07102200	冷凍菜豆、豇豆	Beans (Vigna spp., Phaseolus spp.), frozen	20%	0% (PA,GT,NI,SV,HN,NZ,SZ) 2% (SG) 6.7% (BZ)	27%
120	07133390	其他乾菜豆（四季豆、敏豆），包括白豆	Other kidney beans, including white pea beans (Phaseolus vulgaris), dried	5%	0% (PA,GT,NI,SV,HN,NZ,BZ) 0.5% (SG)	20%
121	07133990	其他菜豆、豇豆類	Other beans (vigna spp., phaseolus spp.)	8.5%	0% (PA,GT,NI,SV,HN,NZ,BZ) 0.8% (SG)	20%
122	08013220	乾腰果，去殼者	Dried cashew nuts, shelled	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$41/KGM or 25% whichever is higher
123	08044000	酪梨，鮮或乾	Avocados, fresh or dried	15%	0% (PA,GT,NI,SV,HN,NZ,SZ) 1.5% (SG) 5% (BZ)	28%
124	08071990	其他鮮瓜類	Other fresh melons	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG) 8.3% (BZ)	50%
125	08119039	其他未加糖或未加甜味料之冷凍果實及堅果	Other frozen fruits and nuts, not containing added sugar or other sweetening matter.	10%	0% (PA,GT,NI,SV,HN,NZ,SG) 3.3% (BZ)	40%
126	08134090	其他乾果	Other dried fruits	26%	0% (PA,GT,NI,SV,HN,NZ,BZ) 2.6% (SG)	40%
127	08140000	柑橘或瓜（包括西瓜）之外皮，鮮、冷凍、乾或暫時漬存於鹽水、硫磺水或其他浸漬溶液者均在內	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	15%	0% (PA,GT,NI,SV,HN,NZ,SG) 5% (BZ)	15%
128	11031300	粗碾去殼之玉米及其細粒	Groats and meal of corn (maize)	10%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	30%
129	11042300	其他加工之玉米	Other worked maize (corn)	17%	0% (PA,GT,NI,SV,HN,NZ,SG) 5.7% (BZ)	35%

	Tariff No.	中文貨名	Description of Goods	Tariff Rate		
				Column I	Column II	Column III
130	11062010	樹薯粉、細粒及細粉	Flour, meal and powder of manioc	6%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	NT\$1094/KGM or 15.5% whichever is higher
131	11081410	食用樹薯澱粉	Manioc (cassava) starch, for edible use	7%	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	NT\$1094/KGM or 15.5% whichever is higher
132	11081420	非食用樹薯澱粉	Manioc (cassava) starch, for non-edible use	7%	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	NT\$1094/KGM or 15.5% whichever is higher
133	12081000	大豆（黃豆）粉及細粒	Flours and meals of soya beans	3%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	3%
134	15071000	粗製大豆（黃豆）油，不論是否去膠質者	Crude soy-bean oil ,whether or not degummed	5%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	8%
135	16010090	其他肉、雜碎或血製成之臘腸及其類似品；以上述產品製成之調製食品	Other sausages and similar products, of meat, meat offal or blood; food preparations based on these products	20%	0% (PA,GT,NI,SV,HN,NZ,SG) 6.7% (BZ)	45%
136	16022090	其他已調製或保藏之動物肝	Other prepared or preserved livers of animal	30%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
137	16023230	已調製或保藏之雞腳及雞心	Prepared or preserved feet and heart of fowls	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
138	16023919	其他第 0 1 0 5 節家禽之已調製或保藏肉	Other prepared or preserved meat of poultry of heading 01.05	34%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG) 11.3% (BZ)	50%
139	16024100	已調製或保藏之火腿及已切割者	Prepared or preserved hams and cuts thereof	32%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG) 10.7% (BZ)	47.5%
140	16024200	已調製或保藏之豬肩肉及已切割者	Prepared or preserved swine meat of shoulders and cuts thereof	33%	0% (PA,GT,NI,SV,HN,NZ) 3.3% (SG) 11% (BZ)	50%
141	16024910	已調製或保藏之豬腹脇肉（包括腩排）	Prepared or preserved pork belly (including spare ribs)	40%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG) 13.3% (BZ)	50%
142	16024920	其他已調製或保藏之豬肉	Other prepared or preserved meat of swine	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%
143	16024990	其他已調製或保藏之豬雜碎	Other prepared or preserved meat offal of swine	15%	0% (PA,GT,NI,SV,HN,NZ,SG) 5% (BZ)	50%
144	16025010	已調製或保藏之牛肉	Prepared or preserved meat of bovine animals	20%	0% (PA,NZ,SG,PY) 20% (GT,NI,SV,HN)	50%
145	16029020	已調製或保藏之其他動物肉	Prepared or preserved meat of other animals	23%	0% (PA,GT,NI,SV,HN,NZ,SG) 7.7% (BZ)	50%
146	16029030	已調製任何動物之血	Preparations of blood of any animal	23%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
147	16029090	已調製或保藏之其他動物雜碎	Prepared or preserved meat offal of other animal	40%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG) 13.3% (BZ)	50%
148	16052900	其他已調製或保藏之蝦類	Other shrimps and prawns, prepared or preserved	20%	0% (PA,GT,NI,SV,HN,NZ,SG) 6.7% (BZ)	20%
149	16053000	已調製或保藏之巨螯蝦	Lobster, prepared or preserved	20%	0% (PA,GT,NI,SV,HN,NZ,SG) 6.7% (BZ)	22.5%
150	16055990	其他軟體類動物之調製或保藏品	Other mulluscs, prepared or preserved	22.5%	0% (PA,GT,NI,SV,HN,NZ,SG) 7.5% (BZ)	42.5%

	Tariff No.	中文貨名	Description of Goods	Tariff Rate		
				Column I	Column II	Column III
151	17011300	符合本章目註2規定之甘蔗糖	Cane sugar specified in Subheading Note 2 to this Chapter	6.25%	0% (GT,NI,SV,HN,NZ,PY,SZ,BZ) 0.6% (SG) 6.25% (PA)	6.25%
152	17011400	其他甘蔗糖，不含添加香料或色素者	Other cane sugar, not containing added flavouring or colouring matter	6.25%	0% (GT,NI,SV,HN,NZ,PY,SZ,BZ) 0.6% (SG) 6.25% (PA)	6.25%
153	17019110	粗製糖，含有添加香料或色素者	Raw sugar, containing added flavouring or colouring matter	6.25%	0% (GT,NI,SV,HN,NZ,PY,BZ) 0.6% (SG) 6.25% (PA)	6.25%
154	17019990	其他精製糖	Other sugar, refined	17.5%	0% (PA,GT,NI,SV,HN,NZ,PY,SZ,BZ) 17.5% (SG)	17.5%
155	17031010	甘蔗糖蜜，已加香料或著色者	Cane molasses, flavoured or coloured	18.5%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	40%
156	17049000	其他糖食（包括白色巧克力），不含可可者	Other sugar confectionery (including white chocolate), not containing cocoa	27.5%	0% (NZ,SZ,PY) 2.7% (SG) 27.5% (PA,GT,NI,SV,HN)	32%
157	18061000	可可粉，加糖或其他甜味料者	Cocoa powder, containing added sugar or other sweetening matter	2%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	17.5%
158	18062000	其他調製品成塊狀、板狀或棒狀重量超過2公斤者或液狀、膏狀、粉狀、粒狀或其他散裝在其容器內或內包裝內之容量超過2公斤者	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	12.5%	0% (GT,SV,HN,NZ,SG,BZ) 12.5% (PA,NI)	17.5%
159	18063100	其他巧克力調製品，呈塊、條狀或棒狀，重量不超過2公斤，有填塞物	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, filled	10%	0% (GT,NI,SV,HN,NZ,BZ) 1% (SG) 10% (PA)	17.5%
160	18063200	其他巧克力調製品，呈塊、條狀、或棒狀，重量不超過2公斤，無填塞物	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, not filled	10%	0% (GT,NI,SV,HN,NZ,BZ) 1% (SG) 10% (PA)	17.5%
161	18069010	以可可為基礎之製冰淇淋用的混合料及基料	Mixes and bases with a basis of cocoa , for making ice cream	5%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	27.5%
162	18069020	嬰兒或幼童調製品，供零售用—由粉、細粒、澱粉或麥芽精製成者，含可可重量（以完全脫脂可可為基礎計算）在40%或以上但低於50%；或以第0401至0404節物品製成者，含可可重量（以完全脫脂可可為基礎計算）在5%或以上但低於10%	Preparations for infants or young children use, put up for retail sale - of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis; or of goods of heading No.04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	5%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	7.5%
163	18069030	供製作第1905節烘製食品用之混合料及麵糰，含可可重量（以完全脫脂可可為基礎計算）在40%或以上但低於50%者	Mixed and doughs for the preparation of bakers' wares of heading 19.05, containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis	20%	0% (PA,GT,NI,SV,HN,NZ,BZ) 2% (SG)	25%

	Tariff No.	中文貨名	Description of Goods	Tariff Rate		
				Column I	Column II	Column III
164	18069040	麥芽精調製品（好立克、阿華田及類似品在內），含可可重量（以完全脫脂可可為基礎計算）在40%或以上但低於50%者	Preparations of malt extract (Horlick's malted milk, Ovaltine and the like), containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis	10%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	15%
165	18069051	調製奶粉，含可可重量（以完全脫脂可可為基礎計算）在5%或以上但低於10%者	Milk powder, prepared, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	12%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	15%
166	18069052	調製奶皮，含可可重量（以完全脫脂可可為基礎計算）在5%或以上但低於10%者	Cream, evaporated or sterilized, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	20%	0% (PA,GT,NI,SV,HN,NZ,SG) 6.7% (BZ)	20%
167	18069054	調製奶水，含可可重量（以完全脫脂可可為基礎計算）在5%或以上但低於10%者，未加糖或未含其他甜味料者	Prepared milk, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis, not containing added sugar or other sweetening matter	26%	0% (PA,GT,NI,SV,HN,NZ,SG) 8.7% (BZ)	32.5%
168	18069059	其他調製奶品，含可可重量（以完全脫脂可可為基礎計算）在5%或以上但低於10%者	Other milk, prepared, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	25%	0% (PA,GT,NI,SV,HN,NZ,SG) 8.3% (BZ)	32.5%
169	18069069	其他預煮或以其他方式調製之粒狀、片狀或其他加工（粉及細粒除外）之未列名穀類〔玉蜀黍（玉米）除外〕產品，含可可重量（以完全脫脂可可為基礎計算）超過6%但未逾8%者	Other cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included, containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	20%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	45%
170	18069079	其他膨潤或焙製之穀類調製食品（例如：玉米片），含可可重量（以完全脫脂可可為基礎計算）超過6%但未逾8%者	Other prepared foods obtained by swelling or roasting of cereals or cereal products (for example, corn flakes), containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	20%	0% (PA,GT,NI,SV,HN,NZ,SG) 6.7% (BZ)	45%

	Tariff No.	中文貨名	Description of Goods	Tariff Rate		
				Column I	Column II	Column III
171	18069091	其他由粉、細粒、澱粉或麥芽精製成之未列名調製食品，含可可重量（以完全脫脂可可為基礎計算）在40%或以上低於50%；其他以第0401至0404節物品製成之未列名調製食品，含可可重量（以完全脫脂可可為基礎計算）在5%或以上但低於10%	Other food preparations of flour, meal, strach or malt extract, containing 40% or more but less than 50% by weight of cocoa calculated on a defatted basis, not elsewhere specified or included; other food preparations of goods of heading Nos.04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa calculated on a defatted basis	30%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	40%
172	18069099	其他第1806節所屬之貨品	Other articles of heading 18.06	10%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	25%
173	19030010	樹薯澱粉製品，片狀、粒狀、珍珠狀或其類似形狀者	Products prepared from manioc starch (tapioca), in the form of flakes, grains, pearls, or in similar forms	7%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	NT\$1026/KGM or 15.5% whichever is higher
174	19059020	米紙	Rice paper	17.5%	0% (NZ,SG,PY) 17.5% (PA,GT,NI,SV,HN)	30%
175	20021000	酸漬除外之調製或保藏番茄，整粒或片塊	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid, whole or in pieces	10%	0% (PA,GT,NI,SV,HN,NZ,BZ) 1% (SG)	30%
176	20079190	其他柑橘類之水果經熬煮所得之果醬、果凍、橘皮果凍、果泥及果糊	Other citrus fruit jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG) 6.7% (BZ)	45%
177	20079990	其他屬第2007節之貨品	Other articles of heading No. 20.07	20%	0% (PA,GT,NI,SV,HN,NZ,SZ) 2% (SG) 6.7% (BZ)	50%
178	20081120	花生醬	Peanut butter	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG) 8.3% (BZ)	50%
179	20083000	其他方式調製或保藏之柑橘類水果	Citrus fruit, otherwise prepared or preserved	26%	0% (PA,GT,NI,SV,HN,NZ,SZ) 2.6% (SG) 8.7% (BZ)	50%
180	20089930	其他方式調製或保藏之芒果	Mangoes, otherwise prepared or preserved	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG) 8.3% (BZ)	45%
181	20089991	未列名經其他方式調製或保藏之果實及植物其他可食之部分，不論是否加糖或含其他甜味料	Fruit, and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter	20%	0% (PA,GT,NI,SV,HN,NZ,BZ) 2% (SG)	50%
182	20091110	未發酵及未加酒精之天然柑橘汁，冷凍者	Orange juice, unfermented and not containing added spirit, nature, frozen	30%	0% (PA,GT,NI,SV,HN,NZ,PY) 3% (SG) 10% (BZ)	50%
183	20091121	未發酵及未加酒精之濃縮柑橘汁，冷凍者，每包重量在18公斤及以上	Orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, frozen	20%	0% (PA,GT,NI,SV,HN,NZ,PY,BZ) 2% (SG)	50%

	Tariff No.	中文貨名	Description of Goods	Tariff Rate		
				Column I	Column II	Column III
184	20091122	未發酵及未加酒精之濃縮柑橘汁， 冷凍者，每包重量在 1 8 公斤以下	Orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg, frozen	20%	0% (PA,GT,NI,SV,HN,NZ,PY,BZ) 2% (SG)	50%
185	20091210	未發酵及未加酒精之天然柑橘汁， 未冷凍者，糖度值不超過 2 0	Orange juice, unfermented and not containing added spirit, nature, not frozen, of a Brix value not exceeding 20	30%	0% (PA,GT,NI,SV,HN,NZ,PY) 3% (SG) 10% (BZ)	50%
186	20091221	未發酵及未加酒精之濃縮柑橘汁， 未冷凍者，糖度值不超過 2 0，每 包重量在 1 8 公斤及以上者	Orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, not frozen, Brix value not exceeding 20	22.5%	0% (PA,GT,NI,SV,HN,NZ,PY,BZ) 2.2% (SG)	50%
187	20091222	未發酵及未加酒精之濃縮柑橘汁， 未冷凍者，糖度值不超過 2 0，每 包重量在 1 8 公斤以下者	Orange juice, unfermented and not containing added spirit, concentrated, not frozen, of a Brix value not exceeding 20, in a package less than 18 kg	30%	0% (PA,GT,NI,SV,HN,NZ,PY,BZ) 3% (SG)	50%
188	20091910	其他未發酵及未加酒精之天然柑橘 汁，未冷凍者	Other orange juice , unfermented and not containing added spirit , nature , not frozen	30%	0% (PA,GT,NI,SV,HN,NZ,PY) 3% (SG) 10% (BZ)	50%
189	20091921	其他未發酵及未加酒精之濃縮柑橘 汁，未冷凍者，每包重量在 1 8 公 斤及以上者	Other orange juice , unfermented and not containing added spirit , concentrated , not frozen , in a package of 18 kg or more	22.5%	0% (PA,GT,NI,SV,HN,NZ,BZ) 2.2% (SG)	50%
190	20091922	其他未發酵及未加酒精之濃縮柑橘 汁，未冷凍者，每包重量在 1 8 公 斤以下者	Other orange juice , unfermented and not containing added spirit , concentrated , not frozen , in a package less than 18 kg	30%	0% (PA,GT,NI,SV,HN,NZ,BZ) 3% (SG)	50%
191	20092111	未發酵及未加酒精之葡萄柚汁，糖 度值不超過 2 0，每包重量在 1 8 公斤及以上者	Grapefruit juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18 kg or more	22.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY) 7.5% (BZ)	50%
192	20092112	未發酵及未加酒精之葡萄柚汁，糖 度值不超過 2 0，每包重量在 1 8 公斤以下者	Grapefruit juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package less than 18 kg	30%	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	50%
193	20092911	其他未發酵及未加酒精之葡萄柚汁 ，每包重量在 1 8 公斤及以上者	Other grapefruit juice , unfermented and not containing added spirit , in a package of 18 kg or more	22.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY) 7.5% (BZ)	50%
194	20092912	其他未發酵及未加酒精之葡萄柚汁 ，每包重量在 1 8 公斤以下者	Other grapefruit juice , unfermented and not containing added spirit , in a package less than 18 kg	30%	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	50%
195	20093111	其他未發酵及未加酒精之任何單一 柑橘類果汁，糖度值不超過 2 0， 每包重量在 1 8 公斤及以上者	Juice of any other single citrus fruit, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18 kg or more	20%	0% (PA,GT,NI,SV,HN,NZ,PY) 2% (SG) 6.7% (BZ)	50%

	Tariff No.	中文貨名	Description of Goods	Tariff Rate		
				Column I	Column II	Column III
196	20093112	其他未發酵及未加酒精之任何單一柑橘類果汁，糖度值不超過20，每包重量在18公斤以下者	Juice of any other single citrus fruit, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package less than 18 kg	20%	0% (PA,GT,NI,SV,HN,NZ,PY) 2% (SG) 6.7% (BZ)	50%
197	20093911	其他未發酵及未加酒精之任何單一柑橘類果汁，每包重量在18公斤及以上者	Other juice of any other single citrus fruit, unfermented and not containing added spirit, in a package of 18 kg or more	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG) 6.7% (BZ)	50%
198	20093912	其他未發酵及未加酒精之任何單一柑橘類果汁，每包重量在18公斤以下者	Other juice of any other single citrus fruit, unfermented and not containing added spirit, in a package less than 18 kg	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG) 6.7% (BZ)	50%
199	20094110	未發酵及未加酒精之天然鳳梨汁，糖度值不超過20	Pineapple juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG) 10% (BZ)	50%
200	20094121	未發酵及未加酒精之濃縮鳳梨汁，糖度值不超過20，每包重量在18公斤及以上者	Pineapple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package of 18 kg or more	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG) 6.7% (BZ)	50%
201	20094122	未發酵及未加酒精之濃縮鳳梨汁，糖度值不超過20，每包重量在18公斤以下者	Pineapple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package less than 18 kg	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG) 8.3% (BZ)	50%
202	20094910	其他未發酵及未加酒精之天然鳳梨汁	Other pineapple juice, unfermented and not containing added spirit, nature	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG) 10% (BZ)	50%
203	20094921	其他未發酵及未加酒精之濃縮鳳梨汁，每包重量在18公斤及以上者	Other pineapple juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG) 6.7% (BZ)	50%
204	20094922	其他未發酵及未加酒精之濃縮鳳梨汁，每包重量在18公斤以下者	Other pineapple juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG) 8.3% (BZ)	50%
205	20098940	供嬰兒或幼童食用之未發酵及未加酒精之任何單一果汁	Juice of any single fruit or vegetable unfermented and not containing added spirit for use as infants or young children food	5%	0% (PA,GT,NI,SV,HN,NZ,PY,SG,BZ)	12.5%
206	20098990	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	Other juice of any other single fruit or vegetable, nature, unfermented and not containing added spirit	25%	0% (PA,GT,NI,SV,HN,NZ,PY) 2.5% (SG) 8.3% (BZ)	50%
207	20099090	其他混合汁	Other mixtures of juices	25%	0% (PA,GT,NI,SV,HN,NZ,SG,PY) 8.3% (BZ)	50%
208	21011100	咖啡之萃取物、精、濃縮物	Extracts, essences and concentrates	2%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	12.5%
209	21039090	其他第2103節所屬之貨品	Other articles of heading 21.03	12%	0% (PA,GT,NI,SV,HN,NZ,SG,SZ,BZ)	25%

	Tariff No.	中文貨名	Description of Goods	Tariff Rate		
				Column I	Column II	Column III
210	21050010	冰淇淋，不論是否含可可者	Ice cream, whether or not containing cocoa	10%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	25%
211	21050090	其他可食用冰，不論是否含可可者	Other edible ice, whether or not containing cocoa	16.5%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	30%
212	21069099	其他未列名食物調製品	Other food preparations, n.e.s.	30%	0% (PA,GT,NI,SV,HN,NZ,PY) 3% (SG)	50%
213	22021000	水，包括礦泉水及汽水（碳酸水），含糖或其他甜味料或香料者	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	10%	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	12.5%
214	22029990	其他飲料，含糖或其他甜味料或香料及其他未含酒精飲料	Other waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages	10%	0% (PA,GT,NI,SV,HN,NZ,PY,BZ) 1% (SG)	12.5%
215	22060090	其他釀造飲料；未列名釀造飲料混合品或釀造飲料與未含酒精成分之飲料混合品	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	20%	0% (PA,GT,NI,SV,HN,NZ,BZ) 2% (SG)	50%
216	34022000	零售包裝界面活性製劑、洗滌製劑及清潔製劑	Surface-active preparations, washing preparations and cleaning preparations, put up for retail sale	4%	0% (PA,GT,NI,SV,HN,CN,NZ,SG,BZ)	7.5%
217	38021000	活性碳	Activated carbon	6.5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG,BZ)	10%
218	39239090	其他供輸送或包裝貨物之塑膠製品	Other articles for the conveyance or packing of goods, of plastics	5%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	7.5%
219	39241000	塑膠製餐桌用餐具及廚房用具	Tableware and kitchenware, of plastics	5%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	7.5%
220	39249000	其他塑膠製家庭用製品及衛生保健或盥洗用具	Other household articles and hygienic or toilet articles, of plastics.	5%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	7.5%
221	44123310	其他素面合板（未含有竹製單板者），至少有一外層屬檜木類、柃木類、山毛櫸類、樺木類、櫻桃木類、栗木類、榆木類、桉樹類、山核桃類、七葉樹類、椴木類、槭木類、橡木類、懸鈴木類、楊樹類及白楊樹類、刺槐類、鵝掌楸類或胡桃木類等非針葉樹類製成，每層厚度不超過6公厘者	Other unfinished plywood (other than bamboo veneer), with at least one outer ply of non-coniferous wood of the species alder, ash, beech, birch, cherry, chestnut, elm, eucalyptus, hickory, horse chestnut, lime, maple, oak, plane tree, poplar and aspen, robinia, tulipwood or walnut, each ply not exceeding 6 mm thickness	8.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	20%
222	56012200	人造纖維製填充料及其製品	Wadding and other articles of wadding, of man-made fibres	10%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	10%
223	63014000	合成纖維製毯（電毯除外）及旅行用毯	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	12%	0% (PA,GT,NI,SV,HN,NZ,PY) 1.2% (SG)	17.5%
224	76101000	鋁製門、窗及其框架及門檻	Doors, windows and their frames and thresholds for doors, of aluminium	6.8%	0% (LDCs,PA,GT,NI,SV,HN,NZ,SG,BZ)	20%