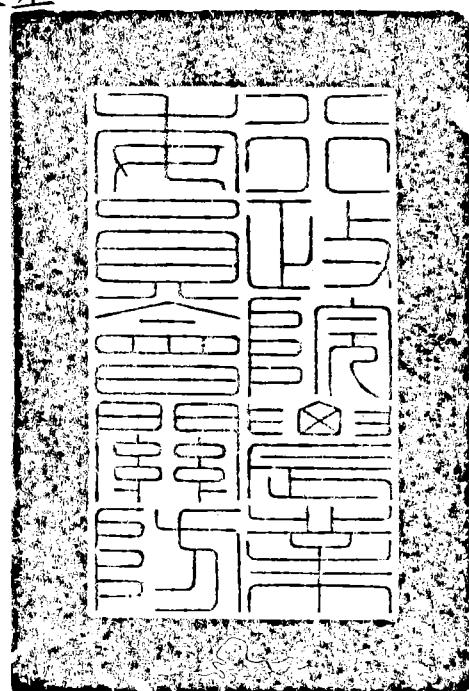


檔 號：  
保存年限：

## 行政院農業委員會 公告

發文日期：中華民國105年01月06日  
發文字號：農授防字第1041494668A號



主旨：修正「應實施輸入植物檢疫品目」如附件，並自即日生效。

依據：植物防疫檢疫法第十三條之一。

公告事項：本次修正「應實施輸入植物檢疫品目」如下：

- 一、增列CCC0801.19.00.90-1「其他椰子」、0804.10.00.10-4「椰棗（海棗），鮮」、0804.10.00.20-2「椰棗（海棗），乾」、0810.90.80.10-2「蜜棗，鮮」、0810.90.80.90-5「其他棗類，鮮」、0813.40.39.00-4「其他乾棗類」及9812.00.00.19-9「第0801.19.00.90號之『其他椰子』」。
- 二、刪除CCC0804.10.90.10-5「蜜棗，鮮」及0804.10.90.90-8「其他棗類，鮮或乾」。
- 三、修正CCC2530.90.99.20-4之貨品名稱為「未加工土壤（包含花園土、荒澤土、沼澤土、泥灰土、沖積土、腐葉土等）或符合本章章註1之加工土壤（如赤玉土等）」。

# 主任委員 陳保基

本案授權動植物防疫檢疫局決行

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
01064100004	蜂	Bees, live				
01064900104	金龜（綠花金龜屬，叉角花金龜屬，扁角花金龜屬，角金龜屬，蛀犀角金龜屬，長臂金龜屬）	Dicronorhina spp., Eudicella spp., Cyprolais spp., Dicranocephalus spp., Oryctes spp., Cheirotonus spp.		111		僅限為害農作物種類 Inspection is only required for those live animals harmful to plants.
01064900202	鍬形蟲（大鍬形蟲屬，肥角鍬形蟲屬，鋸鍬形蟲屬）	Stag beetles (Dorcus spp., Aegus spp., Prosopocoilus spp.)		111		
01064900907	其他活昆蟲	Other insects, live				
01069000905	其他活動物	Other live animals				
03076010112	福壽螺	Apple snail (Pomacea canaliculata, Pomacea insularum)		111		
03076010194	其他活螺（海螺除外）	Other snail, live, other than sea snails				
05119910002	蠶卵，蠶砂	Eggs, silkworm and silkworm dung				死昆蟲者免施檢疫 Inspection is not required for dead insects.
05119930008	供飼養魚類用之蠶蛹	Chrysalis of silkworm for feeding fish				死昆蟲者免施檢疫 Inspection is not required for dead insects.
05119999239	蟲餌（釣魚用）	Worm baits (for fishing)				死昆蟲者免施檢疫 Inspection is not required for dead insects.
05119999248	蟲餌（熱帶魚飼餌）	Worm baits (for tropical fish feeding)				死昆蟲者免施檢疫 Inspection is not required for dead insects.
05119999319	蝴蝶，供標本用	Butterflies, for art works				死昆蟲者免施檢疫 Inspection is not required for dead insects.
05119999391	未列名昆蟲類，供標本用	Insects, n.e.s., for art works				死昆蟲者免施檢疫 Inspection is not required for dead insects.
06011000109	一葉蘭球莖，休眠中者	Pleione Corms, dormant				
06011000207	鬱金香鱗莖，休眠中者	Tulip bulbs, dormant				
06011000305	水仙鱗莖，休眠中者	Narcissus bulbs, dormant				
06011000403	葉蘭匍匐莖，休眠中者	Microstylis arianensis hayata rhizomes, dormant				
06011000500	黃根節蘭，休眠中者	Calanthe striata R. BR. VAR, dormant		MW0		
06011000617	唐菖蒲球莖，休眠中者	Gladiolus corms, dormant		MW0		
06011000626	百合鱗莖，休眠中者	Lily bulbs, dormant		MW0		
06011000635	風信子鱗莖，休眠中者	Hyacinth bulbs, dormant				
06011000644	海芋塊莖，休眠中者	Calla tubers, dormant		MW0		
06011000653	金花石蒜鱗莖，休眠中者	Golden spider bulbs, dormant		MW0		
06011000662	晚香玉鱗莖，休眠中者	Tuberosa bulbs, dormant		MW0		
06011000671	孤挺花鱗莖，休眠中者	Hippeastrum bulbs, dormant		MW0		
06011000902	其他鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，休眠中者	Other blubs, tubers, tuberous roots, corms, crowns, and rhizomes, dormant		MW0		
06012010105	一葉蘭球莖，生長中者	Pleione corms, in growth		MW0		

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
06012010203	鬱金香鱗莖，生長中者	Tulip bulbs, in growth				
06012010301	水仙鱗莖，生長中者	Narcissus bulbs, in growth				
06012010409	葉蘭匍莖，生長中者	Microstylis arianensis hayata rhizomes, in growth				
06012010506	黃根節蘭，生長中者	Calanthe striate R. BR. VAR, in growth				
06012010613	唐菖蒲球莖，生長中者	Gladiolus corms, in growth		MW0		
06012010622	百合鱗莖，生長中者	Lily bulbs, in growth		MW0		
06012010631	風信子鱗莖，生長中者	Hyacinth bulbs, in growth				
06012010640	海芋塊莖，生長中者	Calla tubers, in growth		MW0		
06012010659	金花石蒜鱗莖，生長中者	Golden spider bulbs, in growth		MW0		
06012010668	晚香玉鱗莖，生長中者	Tuberosa bulbs, in growth		MW0		
06012010677	孤挺花鱗莖，生長中者	Hippeastrum bulbs, in growth		MW0		
06012010702	香蕉，球莖	Banana, corms		MW0	441	
06012010908	其他鱗莖、塊莖、塊根、球莖、冠芽及匍莖，生長中	Other bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in growth		MW0		
06012020103	一葉蘭球莖，開花中者	Pleione corms, in flower		MW0		
06012020201	鬱金香鱗莖，開花中者	Tulip bulbs, in flower				
06012020309	水仙鱗莖，開花中者	Narcissus bulbs, in flower				
06012020407	葉蘭匍莖，開花中者	Microstylis arianensis hayata rhizomes, in flower				
06012020504	黃根節蘭，開花中者	Calanthe striate R. BR. VAR, in flower				
06012020611	唐菖蒲球莖，開花中者	Gladiolus corms, in flower		MW0		
06012020620	百合鱗莖，開花中者	Lily bulbs, in flower		MW0		
06012020639	風信子鱗莖，開花中者	Hyacinth bulbs, in flower				
06012020648	海芋塊莖，開花中者	Calla tubers, in flower		MW0		
06012020657	金花石蒜鱗莖，開花中者	Golden spider bulbs, in flower		MW0		
06012020666	晚香玉鱗莖，開花中者	Tuberosa bulbs, in flower		MW0		
06012020675	孤挺花鱗莖，開花中者	Hippeastrum bulbs, in flower		MW0		
06012020906	其他鱗莖、塊莖、塊根、球莖、冠芽及匍莖，開花中	Other bulbs, tubers, tuberous roots, corms, crowns, and rhizomers, in flower		MW0		
06012030003	菊苣及根	Chicory plants and roots				
06021010008	梨，未長根插穗及喬芽	Pear, unrooted cuttings and slips		MW0		
06021090109	香蕉，吸芽	Banana, suckers		MW0	441	
06021090207	甘蔗，未長根插穗	Sugar-cane, unrooted cuttings		MW0	441	
06021090305	茶樹枝條	Tea tree branch		MW0	441	
06021090403	番石榴枝條	Guava branch		MW0	441	
06021090902	其他未長根插穗及喬芽	Other unrooted cuttings and slips		MW0		
06022000115	杏樹，已否接枝均在內	Apricot tree, grafted or not				
06022000124	櫻桃樹，已否接枝均在內	Cherry tree, grafted or not				
06022000133	栗樹，已否接枝均在內	Chestnut tree, grafted or not				

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
06022000142	李樹，已否接枝均在內	Plum tree, grafted or not		MW0		
06022000151	胡桃樹，已否接枝均在內	Walnut tree, grafted or not				
06022000160	柿樹，已否接枝均在內	Persimmon tree, grafted or not		MW0		
06022000179	棗樹，已否接枝均在內	Jujube tree, grafted or not		MW0		
06022000188	蘋果樹，已否接枝均在內	Apple tree, grafted or not		MW0		
06022000213	桃樹，已否接枝均在內	Peach tree, grafted or not		MW0		
06022000222	梨樹，已否接枝均在內	Pear tree, grafted or not		MW0		
06022000231	椰子樹，已否接枝均在內	Coconut tree, grafted or not		MW0		
06022000240	枇杷樹，已否接枝均在內	Loquat tree, grafted or not		MW0		
06022000259	檸檬樹，已否接枝均在內	Lemon tree, grafted or not		MW0		
06022000268	葡萄樹，已否接枝均在內	Grape inie, grafted or not		MW0		
06022000277	番石榴樹，已否接枝均在內	Guavas tree, grafted or not		MW0	441	
06022000302	香蕉，組織培養苗	Banana, tissue culture seedling		MW0	441	
06022000909	其他食用果樹及堅果之樹、灌木及矮樹叢，已否接枝均在內	Other edible fruit or nut trees, shrubs and bushes, grafted or not		MW0		
06023000006	山杜鵑及杜鵑，已否接枝均在內	Rhododendrons and azaleas, grafted or not				
06024000004	玫瑰，已否接枝均在內	Rose, grafted or not		MW0		
06029010109	含有毒品成分之菇類菌種（其成分係指行政院依「毒品危害防制條例」第二條第三項公告之各級毒品）	Mushroom spawn, containing narcotics (the composition of which is as set forth in article 2.3 of Executive Yuan "Statute for Narcotics Hazard Control")		111	111	
06029010902	其他菇類菌種	Other mushroom spawn		MP1	441	
06029091101	茶苗	Tea seedling		MW0	441	
06029091218	胡蘆竹苗	Bamboo planting stock with ball-shaped intermade		MW0		
06029091290	其他竹苗	Other bamboo planting stock			441	
06029091307	蘭科植物瓶苗	Flasked culture orchid seedling		MW0		
06029091414	蝴蝶蘭苗	Phalaenopsis seedling		MW0		
06029091423	石斛蘭苗	Dendrobium seedling		MW0		
06029091432	文心蘭苗	Oncidium seedling		MW0		
06029091441	東洋蘭苗	Cymbidium hybridum hort seedling		MW0		
06029091450	國蘭苗	Other cymbidium seedling		MW0		
06029091469	仙履蘭苗	Lady slipper orchid seedling				
06029091478	嘉德麗雅蘭苗	Cattleya seedling		MW0		
06029091496	其他蘭科植物苗	Other orchid seedling		MW0		
06029091511	馬拉巴栗苗	Pachira seedling		MW0		
06029091520	蘇鐵苗	Sago cycad seedling		MW0		
06029091539	巴西鐵樹苗	Fragrant dracaena seedling		MW0		

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
06029091548	袖珍椰子苗	Chamaedorea seedling		MW0		
06029091557	白鶴芋苗	Zantedeschia seedling		MW0		
06029091566	粗肋草苗	Aglaonema seedling		MW0		
06029091575	蔓綠絨苗	Philodendron seedling		MW0		
06029091584	黛粉葉苗	Dieffenbachia seedling		MW0		
06029091619	火鶴苗	Anthurium seedling		MW0		
06029091708	甘蔗，組織培養苗	Sugar-cane, tissue culture seedling		MW0	441	
06029091904	其他活植物苗	Other plant seedling		MW0		
06029099112	蝴蝶蘭	Phalaenopsis, live		MW0		
06029099121	石斛蘭	Dendrobium, live		MW0		
06029099130	文心蘭	Oncidium, live		MW0		
06029099149	東洋蘭	Cymbidium hybridum hort, live		MW0		
06029099158	國蘭	Other cymbidium, live		MW0		
06029099167	仙履蘭	Lady slipper orchid, live				
06029099176	嘉德麗雅蘭	Cattleya, live		MW0		
06029099194	其他蘭科植物	Other orchid, live		MW0		
06029099210	馬拉巴栗	Pachira, live		MW0		
06029099229	蘇鐵	Sago cycad, live		MW0		
06029099238	巴西鐵樹	Fragrant dracaena, live		MW0		
06029099247	袖珍椰子	Chamaedorea, live		MW0		
06029099256	白鶴芋	Zantedeschia, live		MW0		
06029099265	粗肋草	Aglaonema, live		MW0		
06029099274	蔓綠絨	Philodendron, live		MW0		
06029099283	黛粉葉	Dieffenbachia, live		MW0		
06029099318	火鶴	Anthurium, live		MW0		
06029099906	其他活植物	Other live plants		MW0		
06031100008	玫瑰，鮮	Roses, fresh		MW0		
06031200007	康乃馨，鮮	Carnations, fresh		MW0		
06031300104	文心蘭，鮮	Oncidium, fresh		MW0		
06031300202	蝴蝶蘭，鮮	Phalaenopsis, fresh		MW0		
06031300300	石斛蘭，鮮	Dendrobium, fresh		MW0		
06031300408	東洋蘭，鮮	Cymbidium hybridum hort, fresh		MW0		
06031300505	仙履蘭，鮮	Lady slipper orchid, fresh		MW0		
06031300603	嘉德麗雅蘭，鮮	Cattleya, fresh		MW0		
06031300907	其他蘭花，鮮	Other orchid, fresh		MW0		
06031400005	菊花，鮮	Chrysanthemums, fresh		MW0		
06031500004	百合，鮮	Lilies, fresh		MW0		
06031910008	鴉片罌粟花，鮮	Opium poppier, fresh				
06031990118	唐菖蒲，鮮	Gladiolus, fresh		MW0		
06031990127	火鶴花，鮮	Anthurium, fresh		MW0		
06031990145	海芋，鮮	Calla, fresh		MW0		
06031990154	金花石蒜，鮮	Golden spider, fresh		MW0		
06031990163	洋桔梗，鮮	Lisianthus, fresh		MW0		
06031990172	晚香玉，鮮	Tuberosa, fresh		MW0		
06031990181	鬱金香，鮮	Tulip, fresh		MW0		

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
06031990902	其他花束用或裝飾用之切花及花蕾，鮮	Other cut flower and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh		MW0		
06039010000	鴉片罌粟花，乾製或經其他處理	Opium poppier, dried or otherwise prepared				
06039090003	其他花束用或裝飾用之切花及花蕾，乾、染色、漂白，塗裝或用其他方式處理者	Other cut flower and flower buds of a kind suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared	*			乾燥且經染色、漂白或塗裝處理者免施檢疫 Inspection is not required for dried and dyed, bleached, impregnated or otherwise prepared.
06042011003	水苔，鮮	Sphagnum moss, fresh				
06042019005	其他苔藻蘚及地衣，鮮	Other mosses and lichens, fresh				
06042020002	聖誕樹，針葉樹類	Christmas trees (coniferous), fresh		MW0		
06042030000	花束用或裝飾用之各種植物之枝葉及其他部分，花朵及花蕾除外，鮮	Foliage, branches and other parts of plants, without flowers or flower buds, being goods of a kind suitable for bouquets or ornamental purposes, fresh		MW0		乾燥且經染色、漂白或塗裝處理者免施檢疫 Inspection is not required for dried and dyed, bleached, impregnated or otherwise prepared.
06042041007	韓國草皮，鮮	Mascareen grass, fresh		MW0		
06042049009	其他觀賞用草皮，鮮	Other ornamental grass, fresh		MW0		
06049011008	其他水苔	Other sphagnum moss				
06049019000	其他苔藻蘚及地衣	Other mosses and lichens				
06049090002	其他花束用或裝飾用之各種植物之枝葉及其他部份，花朵及花蕾除外，乾、染色、漂白、塗裝或用其他方式處理者	Other foliage, branches and other parts of plants, without flowers or flower buds, being goods of a kind suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	*			乾燥且經染色、漂白或塗裝處理者免施檢疫 Inspection is not required for dried and dyed, bleached, impregnated or otherwise prepared.
07011000000	種薯	Seed		MW0		
07019000003	馬鈴薯（種薯除外），生鮮或冷藏	Potatoes (other than seed), fresh or chilled		MW0		
07020000001	番茄，生鮮或冷藏	Tomatoes, fresh or chilled		MW0		
07031010006	洋蔥，生鮮或冷藏	Onions, fresh or chilled		MW0		
07031020004	分蔥，生鮮或冷藏	Shallots, fresh or chilled		MW0		
07032010004	種植用蒜球	Garlic bulb for planting		114 MW0		
07032090007	其他大蒜，生鮮或冷藏	Other garlic, fresh or chilled		114 MW0		
07039000001	韭蔥及其他蔥屬蔬菜，生鮮或冷藏	Leeks and other alliaceous vegetables, fresh or chilled		MW0		
07041000007	花椰菜及青花菜，生鮮或冷藏	Cauliflowers and headed broccoli, fresh or chilled		MW0		
07042000005	孢子甘藍，生鮮或冷藏	Brussels sprouts, fresh or chilled		MW0		

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
07049010008	白菜，生鮮或冷藏	Chinese cabbage or PE-TSAI (Pak Choi), fresh or chilled		MW0		
07049090001	球莖甘藍、無頭甘藍及類似可供食用莖苔屬蔬菜，生鮮或冷藏	Kohlrabi, kale and similar edible brassicas, fresh or chilled		MW0		
07051100005	結球萵苣，生鮮或冷藏	Cabbage lettuce (head lettuce), fresh or chilled		MW0		
07051900007	其他萵苣，生鮮或冷藏	Other lettuce, fresh or chilled		MW0		
07052100003	野苦苣，生鮮或冷藏	Witloof chicory (Cichorium intybus var. foliosum), fresh or chilled				
07052900005	其他野苦苣，生鮮或冷藏	Other chicory, fresh or chilled				
07061000005	胡蘿蔔及燕菁，生鮮或冷藏	Carrots and turnips, fresh or chilled		MW0		
07069000106	蘿蔔，生鮮或冷藏	Radishes, fresh or chilled				
07069000909	火焰菜、婆羅門參、根芹菜及其他類似可供食用根菜，生鮮或冷藏	Salad beetroot, salsify, celeriac and other similar edible roots, fresh or chilled				
07070000006	胡瓜及小胡瓜，生鮮或冷藏	Cucumbers and gherkins, fresh or chilled		MW0		
07081000003	豌豆，生鮮或冷藏	Peas (Pisum sativum), fresh or chilled		MW0		
07082000001	豇豆、菜豆，生鮮或冷藏	Beans (Vigna spp., Phaseolus spp.), fresh or chilled		MW0		
07089000104	毛豆	Vegetable soybean		MW0		
07089000907	其他豆類植物，生鮮或冷藏	Other leguminous vegetables, fresh or chilled		MW0		
07092000108	白蘆筍，生鮮或冷藏	White asparagus, fresh or chilled		MW0		
07092000206	綠蘆筍，生鮮或冷藏	Green asparagus, fresh or chilled		MW0		
07093000008	茄子，生鮮或冷藏	Aubergines (egg-plants), fresh or chilled		MW0		
07094000006	芹菜(根芹菜除外)，生鮮或冷藏	Celery other than celeriac, fresh or chilled		MW0		
07095110000	洋菇，生鮮或冷藏	Mushroom, fresh or chilled		MW0		
07095190003	其他蘑菇屬之菇類，生鮮或冷藏	Other mushrooms of the genus Agaricus, fresh or chilled		MW0		
07095910002	香菇，生鮮或冷藏	Shiitake (Lentinus edodes), fresh or chilled		MW0		
07095920000	草菇，生鮮或冷藏	Straw mushroom (Volvariella volvacea), fresh or chilled		MW0		
07095930008	松露，生鮮或冷藏	Truffles, fresh or chilled		MW0		
07095990103	杏鮑菇，生鮮或冷藏	King oyster mushrooms, fresh or chilled		MW0		
07095990201	金針菇，生鮮或冷藏	Golden mushrooms, fresh or chilled		MW0		
07095990906	其他食用菇類，生鮮或冷藏	Other edible mushrooms, fresh or chilled		MW0		

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
07096000001	辣椒及甜椒類果實，生鮮或冷藏	Fruits of the genus Capsicum or of the genus Pimenta, fresh or chilled				
07097000009	菠菜、番杏（毛菠菜）及山菠菜，生鮮或冷藏	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled		MW0		
07099100004	朝鮮薊，生鮮或冷藏	Globe artichokes, fresh or chilled				
07099200003	橄欖，生鮮或冷藏	Olives, fresh or chilled				
07099300002	南瓜（南瓜屬），生鮮或冷藏	Pumpkins, squash and gourds, fresh or chilled				
07099910004	甜玉米，生鮮或冷藏	Sweet corn, fresh or chilled		MW0		
07099990114	竹筍，生鮮或冷藏	Bamboo shoots, fresh or chilled		MW0		
07099990123	慈菇，生鮮或冷藏	Arrowhead, fresh or chilled				
07099990132	冬瓜，生鮮或冷藏	Waxgourd, fresh or chilled				
07099990141	扁蒲（蒲瓜、匏子），生鮮或冷藏	Calabash gourd, fresh or chilled				
07099990150	絲瓜，生鮮或冷藏	Vegetable sponge (lufla), fresh or chilled		MW0		
07099990169	隼人瓜，生鮮或冷藏	Chayote, fresh or chilled				
07099990187	越瓜，生鮮或冷藏	Oriental pickling melon, fresh or chilled				
07099990212	苦瓜，生鮮或冷藏	Balsam pear, fresh or chilled				
07099990221	金針菜，生鮮或冷藏	Day-lily, fresh or chilled		MW0		
07099990230	山葵（山芥菜），生鮮或冷藏	Wasabi Japanese horseradish (Wasabia japonica), fresh or chilled				
07099990908	其他蔬菜，生鮮或冷藏	Other vegetable, fresh or chilled		MP1		
07119090903	其他暫時保藏之蔬菜	Other vegetables, provisionally preserved				內部組織已達加工狀態者免施檢疫 Inspection is not required for products processed
07122000005	乾洋蔥	Onions, dried	*			加工製粉者免施檢疫 Inspection is not required for products powder by process.
07129010008	乾百合	Lily bulb dried	*			加工製粉者免施檢疫 Inspection is not required for products powder by process.
07129021005	乾甜玉米種子	Sweet corn seed, dried		402		加工製粉者免施檢疫 Inspection is not required for products powder by process.
07129029007	其他乾甜玉米	Other sweet corn, dried		MW0		加工製粉者免施檢疫 Inspection is not required for products powder by process.
07129030004	乾馬鈴薯，不論切塊或切片，但未經進一步處理	Potatoes whether or not cut or sliced but not further prepared, dried	*	MW0		加工製粉者免施檢疫 Inspection is not required for products powder by process.
07129040002	乾蒜球，整粒、切塊、切片、切碎或粉	Dried garlic bulb, whole, cut, sliced, broken or in powder		114 MW0		加工製粉者免施檢疫 Inspection is not required for products powder by process.
07129090305	乾分蔥	Shallot, dried	*			加工製粉者免施檢疫 Inspection is not required for products powder by process.



稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
07129090403	混合乾蔬菜	Mixtures of vegetables, dried	*	MW0		加工製粉者免施檢疫 Inspection is not required for products powder by process.
07129090902	其他乾蔬菜	Other vegetables, dried	*			加工製粉者免施檢疫 Inspection is not required for products powder by process.
07131010004	豌豆種子	Pea seed		402		
07131090007	其他乾豌豆，不論已否去皮或剖開	Other dried peas (Pisum sativum), whether or not skinned or split				
07132000004	乾雞豆（回回豆），不論已否去皮或剖開	Dried chickpeas (Garbanzos), whether or not skinned or split				
07133110009	乾綠豆	Dried mung bean (Vigna radiata (L.) Wilczek)				
07133120007	乾小黑豆	Dried black gram (Vigna mungo (L.) Hepper)				
07133200000	乾紅豆（包括海紅豆、赤小豆、紅竹豆）	Dried red beans (Phaseolus or Vigna angularis), (incl. Adzuki bean, all varieties and red long bean)		MW0		
07133310007	菜豆（四季豆、敏豆）種子，包括白豆種子	Kidney beans seed, including white pea beans seed		402		
07133390000	其他乾菜豆（四季豆、敏豆），包括白豆	Other kidney beans, including white pea beans (phaseolus vulgaris), dried				
07133410006	斑巴拉豆種子	Bambara bean seed		402		
07133490009	其他斑巴拉豆	Other bambara beans				
07133510005	豇豆種子	Cow pea seed		402		
07133590008	其他豇豆	Other cow peas				
07133920009	其他菜豆、豇豆種子	Other bean seed(vigna spp., phaseolus spp.)		402		
07133990004	其他菜豆、豇豆類	Other beans (Vigna spp., Phaseolus spp.)				
07134000000	乾金麥豌豆（洋扁豆）	Lentils, dried				
07135010005	蠶豆種子	Broad bean seed		402		
07135090008	其他乾蠶豆（大種蠶豆）及乾馬豆（中及小種蠶豆）	Other broad beans (Vicia faba var. major), dried, and horse beans (Vicia faba var. equina and Vicia faba var. minor), dried				
07136010003	樹豆種子	Pigeon pea seed		402		
07136090006	其他樹豆	Other pigeon peas				
07139010007	其他乾豆類蔬菜種子	Other dried leguminous vegetable seeds		402		
07139090000	其他乾豆類蔬菜	Other dried leguminous vegetable				
07141010003	樹薯（木薯），生鮮、冷藏或乾	Manioc (Cassava), fresh, chilled or dried				
07142010001	甘藷，生鮮、冷藏或乾	Sweet potatoes, fresh, chilled or dried		MW0		
07143010009	山藥，乾	Yam, dried	*			
07143020007	山藥，生鮮或冷藏	Yam, fresh or chilled		MW0		
07144010007	芋頭，生鮮、冷藏或乾	Taro, fresh, chilled or dried		MW0		

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
07145010004	箭葉黃體芋，生鮮、冷藏或乾	Yautia, fresh, chilled or dried		MW0		
07149011005	荸薺，生鮮、冷藏或乾	Water chestnuts, fresh, chilled or dried				
07149021003	葛根，生鮮、冷藏或乾	Arrowroot, fresh, chilled or dried		502		
07149091106	蓮藕，生鮮、冷藏或乾	Lotus roots, fresh, chilled or dried		MP1		
07149091909	其他屬第0714節之貨品，生鮮、冷藏或乾	Other articles of heading 07.14, fresh, chilled or dried		MP1		
08011100008	脫水椰子	Desiccated coconuts	*			
08011200007	剝殼椰子	Coconuts, shelled		MW0		
08011900108	其他椰子，帶殼者	Other coconuts, whole		MW0		
08011900901	其他椰子	Other coconuts		MW0		104.6.11增列
08012110004	鮮巴西栗，帶殼者	Brazil nuts, in shell, fresh				
08012120002	乾巴西栗，帶殼者	Brazil nuts, in shell, dried				
08012210003	鮮巴西栗，去殼者	Brazil nuts, shelled, fresh				
08012220001	乾巴西栗，去殼者	Brazil nuts, shelled, dried	*			
08013110002	鮮腰果，帶殼者	Fresh cashew nuts, in shell				
08013120000	乾腰果，帶殼者	Dried cashew nuts, in shell				
08013210001	鮮腰果，去殼者	Fresh cashew nuts, shelled				
08013220009	乾腰果，去殼者	Dried cashew nuts, shelled	*			
08021110005	帶殼甜杏仁，鮮或乾	Sweet almonds, in shell, fresh or dried				
08021120003	帶殼苦杏仁，鮮或乾	Bitter almonds, in shell, fresh or dried				
08021210004	去殼甜杏仁，鮮或乾	Sweet almonds, shelled, fresh or dried	*			
08021220002	去殼苦杏仁，鮮或乾	Bitter almonds, shelled, fresh or dried	*	502		乾燥或磨粉者免施檢疫 Inspection is not required for products dried or ground .
08022100005	帶殼榛實或榛子（榛屬），鮮或乾	Hazelnuts or filberts (Corylus spp.), in shelled, fresh or dried				
08022200004	去殼榛實或榛子（榛屬），鮮或乾	Hazelnuts or filberts (Corylus spp.), shelled, fresh or dried	*			
08023100003	帶殼胡桃，鮮或乾	Walnuts, in shell, fresh or dried				
08023200002	去殼胡桃，鮮或乾	Walnuts, shelled, fresh or dried	*			
08024110009	鮮栗子，帶殼者	Fresh chestnuts, in shell				
08024120007	乾栗子，帶殼者	Dried chestnuts, in shell	*			
08024210008	鮮栗子，去殼者	Fresh chestnuts, shelled				
08024220006	乾栗子，去殼者	Dried chestnuts, shelled	*			
08025100008	開心果，帶殼者，鮮或乾	Pistachios, in shell, fresh or dried				
08025200007	開心果，去殼者，鮮或乾	Pistachios, shelled, fresh or dried				
08026100006	夏威夷果，帶殼者，鮮或乾	Macadamia nuts, in shell, fresh or dried				
08026200005	夏威夷果，去殼者，鮮或乾	Macadamia nuts, shelled, fresh or dried	*			

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
08027000005	可樂果，無論是否去殼或去果皮，鮮或乾	Kola nuts, whether or not shelled or peeled, fresh or dried				
08028000003	檳榔，鮮或乾	Areca(betel) nuts, fresh or dried		MW0		
08029010009	白果（銀杏），鮮或乾	Ginkgo (white nuts), fresh or dried		513		
08029020007	大胡桃，鮮或乾	Pecans, fresh or dried	*			
08029040003	蓮子，鮮或乾	Lotus seeds, fresh or dried		MP1		
08029050000	松子，鮮或乾	Pine seeds, fresh or dried	*			
08029090002	其他食用堅果，無論是否去殼或去果皮，鮮或乾	Other edible nuts, whether or not shelled or peeled, fresh or dried				
08031000105	鮮芭蕉	Fresh plantains		MW0	446	
08039000108	鮮香蕉	Fresh bananas		MW0	446	
08041000104	椰棗(海棗)，鮮	Dates, fresh		MW0		104.07.02增列
08041000202	椰棗(海棗)，乾	Dates, dried				104.07.02增列
08042010002	鮮無花果	Fresh figs				
08042020000	乾無花果	Dried figs	*			
08043000002	鳳梨，鮮或乾	Pineapples, fresh or dried		MW0		
08044000000	酪梨，鮮或乾	Avocados, fresh or dried		MW0		
08045010005	番石榴，鮮或乾	Guavas, fresh or dried		MW0		
08045020101	芒果，鮮	Mangoes, fresh		MW0	445	
08045020209	芒果，乾	Mangoes, dried	*	MW0	445	
08045030001	山竹果（鳳果），鮮或乾	Mangosteens, fresh or dried				
08051010101	鮮橙（每年三月一日起至同年九月三十日止進口者）	Fresh oranges (Imported from 1st March to 30th September each year)		MW0		
08051010904	乾橙（每年三月一日起至同年九月三十日止進口者）	Dried oranges (Imported from 1st March to 30th September each year)	*	MW0		
08051090104	其他鮮橙	Other Fresh oranges		MW0		
08051090907	其他乾橙	Other dried oranges	*	MW0		
08052010109	鮮溫洲蜜柑	Satsumas, fresh		MW0		
08052010207	乾溫洲蜜柑	Satsumas, dried	*	MW0		
08052020107	鮮地中海早橘	Clementines, fresh		MW0		
08052020205	乾地中海早橘	Clementines, dried	*	MW0		
08052090111	鮮極柑	Ponkan, Chinese honey orange (or Nagpur suntara) ; Citrus reticulata Blanco (or Citrus poonensis Hort.)		MW0		
08052090193	其他中國種之鮮柑橘（包括寬皮柑）；螺柑及其他同類雜交果實	Other fresh mandarins (including tangerines); wilkings and similar citrus hybrids		MW0		
08052090200	其他中國種之乾柑橘（包括寬皮柑）；螺柑及其他同類雜交果實	Other dried mandarins (including tangerines); wilkings and similar citrus hybrids	*	MW0		
08054020005	鮮或乾柚	Pomelos, fresh or dried		MW0		

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
08054091107	其他鮮葡萄柚（每年1月1日起至同年9月30日止進口者）	Other grapefruit, fresh (Imported from 1st January to 30th September each year)		MW0		
08054091205	其他乾葡萄柚（每年1月1日起至同年9月30日止進口者）	Other grapefruit, dried (Imported from 1st January to 30th September each year)	*	MW0		
08054092106	其他鮮葡萄柚（每年10月1日起至同年12月31日止進口者）	Other grapefruit, fresh (Imported from 1st October to 31st December each year)		MW0		
08054092204	其他乾葡萄柚（每年10月1日起至同年12月31日止進口者）	Other grapefruit, dried (Imported from 1st October to 31st December each year)	*	MW0		
08055010004	檸檬及萊姆（每年一月一日起至同年九月三十日止進口者），鮮或乾	Lemons and limes, fresh or dried (imported from 1st January to 30th September each year)		MW0		
08055090007	其他檸檬及萊姆，鮮或乾	Other lemons and limes, fresh or dried		MW0		
08059000008	其他鮮或乾柑橘類果實	Other citrus fruit, fresh or dried		MW0		
08061000004	鮮葡萄	Grapes, fresh		MW0		
08071100100	鮮無子西瓜	Fresh watermelon, seedless		MW0		
08071100903	其他鮮西瓜	Other fresh watermelons		MW0		
08071910002	鮮蜜瓜	Fresh honey dew melon		MW0		
08071990005	其他鮮瓜類	Other fresh melons		MW0		
08072000001	鮮木瓜	Fresh papaws (papayas)		MW0	445	
08081000002	鮮蘋果	Fresh apples		MW0		
08083010006	鮮西洋梨	European pears (Pyrus communis), fresh				
08083090009	其他鮮梨	Other pears, fresh		MW0		
08084000006	鮮榲桲	Quinces, fresh		MW0		
08091000001	鮮杏	Fresh apricots				
08092100008	酸櫻桃，鮮	Sour cherries, fresh				
08092900000	其他鮮櫻桃	Other cherries, fresh				
08093000105	鮮桃	Fresh peaches		MW0		
08093000203	鮮油桃	Fresh nectarines		MW0		
08094010003	鮮李子	Fresh plums		MW0		
08094020001	鮮黑刺李	Fresh sloes				
08101000008	鮮草莓	Fresh strawberries		MW0		
08102000006	鮮紅刺莓、黑刺莓、桑椹、洛干莓	Raspberries, blackberries, mulberries and loganberries, fresh		MP1		
08103000102	鮮黑醋栗、白醋栗、紅醋栗及醋栗	Black, white, or red currants and gooseberries, fresh				
08104010000	鮮藍莓	Blueberries, fresh				
08104090003	鮮越橘、烏嘴莓及其他越橘屬果實	Cranberries, bilberries and other fruits of the genus vaccinium, fresh				
08105000009	鮮奇異果	Kiwifruits, fresh				

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
08106000007	鮮榴槤	Durians, fresh				
08107000005	鮮柿子	Persimmons, fresh		MW0		
08109010107	鮮荔枝	Litchis, fresh		MW0	445	
08109010205	鮮桂圓	Lungngans, fresh		MW0		
08109020007	鮮紅毛丹果	Rambutan, fresh		MW0		
08109040003	鮮楊桃	Carambolas (starfruit), fresh		MW0		
08109060008	鮮釋迦	Sweet Sop		MW0		
08109080102	蜜棗，鮮	Jujube(Ziziphus mauritiana), fresh		MW0		104.07.02增列
08109080905	其他棗類，鮮	Other Jujube, fresh		MW0		104.07.02增列
08109099101	鮮蓮霧	Wax apple, fresh		MW0		
08109099209	鮮山楂	Medlars, fresh				
08109099307	鮮梅（日本杏）	Mei(Prunus mume)(Japanese apricot), fresh		MW0		
08109099502	鮮紅龍果	Dragon fruits, fresh		MW0		
08109099904	其他鮮果	Other fruits, fresh		MP1		
08121000006	暫時保藏之櫻桃	Cherries, provisionally preserved	*			
08129010007	暫時保藏之草莓	Strawberries, provisionally preserved	*			
08129090000	其他果實與堅果，暫時保藏而不適於即時食用者	Other fruits and nuts provisionally preserved, but unsuitable in that state for immediate consumption	*	MP1		
08134039004	其他乾棗類	Other jujubes, dried				104.07.02增列
08134090108	柿子乾	Persimmons, dried	*			
08134090901	其他乾果	Other dried fruits	*			
08135000006	本章內堅果或乾果實之混合物	Mixtures of nuts or dried fruits of this Chapter				
08140000907	其他柑橘或瓜（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	Other peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions				除鮮外皮外，其餘免施檢疫 Inspection is not required for products,excluding fresh peel.
09011100007	未焙製咖啡，未抽除咖啡鹼者	Coffee, not roasted, not decaffeinated	*			
09011200006	未焙製咖啡，已抽除咖啡鹼者	Coffee, not roasted, decaffeinated	*			
09019010009	咖啡荳殼與荳皮	Coffee husks and skins	*			
09041110002	黑胡椒，未壓碎或未研磨者	Black pepper, neither crushed nor ground	*			高溫加工乾燥或磨粉者免施檢疫 Inspection is not required for products ground or dried by process.
09041120000	白胡椒，未壓碎或未研磨者	White pepper, neither crushed nor ground	*			高溫加工乾燥或磨粉者免施檢疫 Inspection is not required for products ground or dried by process.

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
09042110000	種植用之番椒屬或丁子屬之種子	Seeds of the genus Capsicum or of the genus Pimenta, for planting		402		高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09042190003	其他番椒屬或丁子屬之果實，乾燥，未壓碎或未研磨者	Other fruits of the genus Capsicum or of the genus Pimenta, dried, neither crushed nor ground				高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09042200001	番椒屬或丁子屬之果實，壓碎或研磨者	Fruits of the genus Capsicum or of the genus Pimenta, crushed or ground				高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09051000004	香草，未壓碎或未研磨者	Vanilla, neither crushed nor ground	*			高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09052000002	香草，壓碎或研磨者	Vanilla, crushed or ground	*			高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09092100007	胡荽子（芫荽子），未壓碎或未研磨者	Seeds of coriander, neither crushed nor ground				高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09092200006	胡荽子（芫荽子），壓碎或研磨者	Seeds of coriander, crushed or ground	*			高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09093100005	小茴香子，未壓碎或未研磨者	Seeds of cumin, neither crushed nor ground				高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09093200004	小茴香子，壓碎或研磨者	Seeds of cumin, crushed or ground	*			高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09096100302	葛縷子（藏茴香），未壓碎或未研磨者	Seeds of caraway, neither crushed nor ground				高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09096100400	茴香子，未壓碎或未研磨者；杜松子，未壓碎或未研磨者	Seeds of fennel; juniper berries, neither crushed nor ground				高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09096200301	葛縷子（藏茴香），壓碎或研磨者	Seeds of caraway, crushed or ground	*			高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
09096200409	茴香子，壓碎或研磨者； 杜松子，壓碎或研磨者	Seeds of fennel; juniper berries, crushed or ground				高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09101100104	暫時保藏之薑，未壓碎或未研磨者	Ginger, provisionally preserved, neither crushed nor ground		MW0		高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09101100907	其他薑，未壓碎或未研磨者	Other gingers, neither crushed nor ground		513 MP1		高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09101200103	暫時保藏之薑，壓碎或研磨者	Ginger, provisionally preserved, crushed or ground		MW0		高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09101200906	其他薑，壓碎或研磨者	Other gingers, crushed or ground		513 MP1		高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
09109990002	其他香辛料	Other spices				高溫加工乾燥或磨粉者免施檢疫 Inspections is not required for products ground or dried by process.
10011100004	硬粒小麥種子	Seed of durum wheat		402 MW0		
10011900104	其他硬粒小麥，飼料用	Other durum wheat, for feeding		MW0		
10011900907	其他硬粒小麥	Other durum wheat		MW0		
10019100007	其他小麥種子	Seed of other wheat		402 MW0		
10019900107	未碾軟粒小麥，飼料用	Soft wheat, unmilled, for feeding		MW0		
10019900900	其他小麥或雜麥（墨斯林）	Other wheat and meslin		MW0		
10021000004	黑麥（裸麥）種子	Seed of rye		402		
10029000007	其他黑麥（裸麥）	Other rye				
10031000003	大麥種子	Seed of barley		402		
10039000006	其他大麥	Other barley				
10041000002	燕麥種子	Seed of oats		402		
10049000005	其他燕麥	Other oats				
10051000001	玉蜀黍種子	Seed of maize (corn)		402 MW0		
10059000102	飼料用玉蜀黍	Maize (corn), for feeding		MW0		
10059000914	其他基因改造玉蜀黍	Other genetically modified maize(corn)		MW0		103.07.29增列
10059000923	其他非基因改造玉蜀黍	Other non-genetically modified maize(corn)		MW0		103.07.29增列
10061000000	稻穀	Rice in the husk (paddy or rough)		451 MW0	441	
10062000008	糙米	Husked (brown) rice	*	451 MW0	441	
10063000104	糯米	Glutinous rice	*	451 MW0	441	

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
10063000907	其他半碾或全碾白米，不論是否磨光	Other semi-milled or wholly milled rice, whether or not polished or glazed	*	451 MW0	441	
10071000009	高粱（蜀黍）種子	Seed of grain sorghum				
10079000002	其他高粱（蜀黍）	Other grain sorghum				
10081000008	蕎麥	Buckwheat				
10082100005	小米種子	Seed of millet				
10082900007	其他小米	Other millet				
10083000004	雀巢	Canary seeds				
10084000002	西非小米	Fonio		MW0		
10085000009	藜麥	Quinoa		MW0		
10086000007	黑小麥	Triticale		MW0		
10089000207	其他穀類	Other cereals		MW0		
11031100109	粗碾去殼之小麥	Groats of wheat	*	MW0		
12011000101	供生產毛豆用大豆種子，每百粒重量超過30公克以上者	Vegetable soybeans seeds, whether or not broken, hundred seeds weight over 30g		402 MW0	441	
12011000904	其他大豆，種子	Seed of other soybeans		402 MW0		
12019000104	黑豆，不論是否破碎	Black soybeans, whether or not broken				
12019000916	其他基因改造大豆，不論是否破碎	Other genetically modified soybeans, whether or not broken		MW0		103.07.29增列
12019000925	其他非基因改造大豆，不論是否破碎	Other non-genetically modified soybeans, whether or not broken		MW0		103.07.29增列
12023010006	帶殼花生，種子	Seed of ground-nuts, in shell		402 MW0		
12023020004	去殼花生，種子	Seed of ground-nuts, shelled		402 MW0		
12024100005	帶殼花生	Ground-nuts, in shell		MW0		
12024200004	去殼花生，不論是否破碎	Ground-nuts, shelled, whether or not broken		MW0		
12040000002	亞麻子（仁），不論是否破碎	Linseed, whether or not broken				
12051000009	低芥子酸之油菜子，不論是否破碎	Low erucic acid rape or colza seeds, whether or not broken				
12059000002	其他油菜子，不論是否破碎	Other rape or colza seeds, whether or not broken				
12060000000	葵花子，不論是否破碎	Sunflower seeds, whether or not broken				
12071000301	棕櫚類核果與子仁	Palm nuts and kernels	*			
12072100004	棉子，種子	Seed of cotton seeds		402		
12072900006	其他棉子	Other cotton seeds				
12073000101	蓖麻子	Castor oil seeds		502		
12074000001	芝麻	Sesamum seeds				
12075000008	芥子	Mustard seeds		513		
12076000104	紅花子	Safflower seeds				
12077010002	瓜子，供種植用種子	Melon seeds, for planting		402		
12077090103	瓜子（包括西瓜子）	Melon seeds (including watermelon seed)				



稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
12077090201	瓜子仁 (包括西瓜子仁)	Melon seeds kernel (including watermelon seed kernel)	*			
12079100009	罌粟子	Poppy seeds				
12079910009	中藥用之大麻子、仁 (火麻子、仁)，不具發芽活性者	Huo Ma Jen (Cannabis Fructus) for Chinese medicine use, without germinative activeness		502		
12079920105	其他大麻子、仁 (火麻子、仁)，不具發芽活性者	Other Huo Ma Jen (Cannabis Fructus), without germinative activeness				
12079920908	其他大麻子、仁 (火麻子、仁)	Other Huo Ma Jen (Cannabis Fructus)		111		
12079930005	樹油樹核果	Shea nuts (karite nuts)				
12079990002	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				
12089019008	其他供食用之油料種子或含油質果實之粉及細粒，芥末除外	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard, edible				
12089021004	非供食用花生粉及細粒	Flours and meals of ground-nuts, inedible	*	MW0		
12089022003	非供食用可樂娜油籽粉及細粒	Flours and meals of canola seed, inedible	*			
12089029006	其他非供食用之油料種子或含有油質果實之粉及細粒，芥末除外	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard, inedible				
12091000005	甜菜子	Sugar beet seeds		402		
12092100002	紫苜蓿種子	Lucerne (alfalfa) seeds		402		
12092200001	苜蓿 (三葉草) 種子	Clover (Trifolium spp.) seeds		402		
12092300000	羊茅屬種子	Fescue seeds		402		
12092400009	肯塔基藍草種子	Kentucky blue grass (Poa pratensis L.) seeds		402		
12092500008	黑麥草種子	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds		402		
12092900004	其他糧秣植物之種子	Seeds of other forage plants		402		
12093000001	草本花卉植物之種子	Seeds of herbaceous plants cultivated principally for their flowers		402		
12099100105	南瓜子	Pumpkin or squash seed		402		
12099100203	蘆筍種子	Asparagus seed		402		
12099100301	洋蔥種子	Seeds of onion		402		
12099100819	蕃茄種子	Tomato seed		402		
12099100828	茄子種子	Aubergine (egg plant) seed		402		
12099100837	甜椒種子	Sweet pepper seed		402		
12099100908	其他蔬菜種子	Other vegetable seeds		402		
12099900107	種植用西瓜 (包括瓜子瓜) 種子	Watermelon seeds (incl. seedy watermelon seeds), for planting		402		
12099900205	果樹種子	Seeds of fruit tree		402		

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
12099900303	馬拉巴栗種子	Pachira seeds		402		
12099900401	馬拉巴栗果實	Pachira fruits		402	441	
12099900900	未列名種植用種子、果實及孢子	Seeds, fruits and spores, of a kind used for planting, n.e.s.		402		
12112010007	吉林人參(包括參鬚、參蒂、碎參)	Chie Lin ginseng (incl. fibrous roots, stems, broken ginseng)		502		乾燥或製粉者免施檢疫 Inspection is not required for products ground or dried.
12112021004	高麗紅參(包括參鬚、參蒂、碎參)	Radix ginseng rubra (Korea) (incl. fibrous roots, stems, broken ginseng)		502		乾燥或製粉者免施檢疫 Inspection is not required for products ground or dried.
12112022003	高麗白參(包括參鬚、參蒂、碎參)	Radix ginseng alba (Korea) (incl. fibrous roots, stems, broken ginseng)		502		乾燥或製粉者免施檢疫 Inspection is not required for products ground or dried.
12112031002	日本紅參(包括參鬚、參蒂、碎參)	Radix ginseng rubra (Japan) (incl. fibrous roots, stems, broken ginseng)		502		乾燥或製粉者免施檢疫 Inspection is not required for products ground or dried.
12112032001	日本白參(包括參鬚、參蒂、碎參)	Radix ginseng alba (Japan) (incl. fibrous roots, stems, broken ginseng)		502		乾燥或製粉者免施檢疫 Inspection is not required for products ground or dried.
12112041000	泡參	Pao Shen (American ginseng)		513		乾燥或製粉者免施檢疫 Inspection is not required for products ground or dried.
12112042009	泡參尾、鬚、移種參	Pao Shen Wei, Hsu, I Chung Shen (Radix ginseng)		513		乾燥或製粉者免施檢疫 Inspection is not required for products ground or dried.
12112043008	移種參尾、鬚	I Chung Shen Wei, Hsu (ginseng radix)		513		乾燥或製粉者免施檢疫 Inspection is not required for products ground or dried.
12112090000	其他人參根	Other ginseng roots		502		乾燥或製粉者免施檢疫 Inspection is not required for products ground or dried.
12119012000	沉香	Ch'en Hsiang (Lignum Aqailariae)		513		乾燥或製粉者免施檢疫 Inspection is not required for products ground or dried.
12119018004	排草	Pai Ts'ao (Folium Agastaches)		502		乾燥或製粉者免施檢疫 Inspection is not required for products ground or dried.
12119091610	薄荷, 新鮮或乾燥	Peppermint, fresh or dried.				乾燥或製粉者免施檢疫 Inspection is not required for products ground or dried.
12119091629	芡實, 新鮮或乾燥	Euryales, fresh or dried.				乾燥或製粉者免施檢疫 Inspection is not required for products ground or dried.
12119091914	其他新鮮藥用植物及植物之一部份(包括種子及果實), 不論是否已切割壓碎	Other plants and parts of plants (including seeds and fruits), used for pharmacy, whether or not cut or crushed, fresh				乾燥或製粉者免施檢疫, 乾椰椿除外 Inspection is not required for products ground or dried, excluding dried betel nuts.
12119092101	香料用新鮮植物及植物之一部份(包括種子及果實), 不論是否已切割壓碎	Other plants and parts of plants (including seeds and fruits) used for perfumery, whether or not cut or crushed, fresh				乾燥或製粉者免施檢疫, 乾椰椿除外 Inspection is not required for products ground or dried, excluding dried betel nuts.

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12119093100	殺蟲用，殺菌用新鮮植物及植物之一部份（包括種子及果實），不論是否已切割壓碎	Other plants and parts of plants (including seeds and fruits), used for insecticidal, fungicidal or similar purposes, whether or not cut or crushed, fresh				乾燥或製粉者免施檢疫，乾椰椿除外 Inspection is not required for products ground or dried, excluding dried betel nuts.
12129100002	甜菜	Sugar beet				冷凍、加工乾燥或製粉者免施檢疫 Inspection is not required for products frozen, dried or ground.
12129200001	刺槐豆，包括刺槐豆種子	Locust beans (carob)		402		冷凍、加工乾燥或製粉者免施檢疫 Inspection is not required for products frozen, dried or ground.
12129300000	甘蔗	Sugar cane		MW0	441	冷凍、加工乾燥或製粉者免施檢疫 Inspection is not required for products frozen, dried or ground.
12129400009	菊苣根	Chicory roots				冷凍、加工乾燥或製粉者免施檢疫 Inspection is not required for products frozen, dried or ground.
12129940006	南瓜子	Pumpkin or squash seeds				冷凍、加工乾燥或製粉者免施檢疫 Inspection is not required for products frozen, dried or ground.
12129980007	杏、桃（包括油桃）或李之核及仁	Apricot, peach (including nectarine) or plum stones and kernels	*			冷凍、加工乾燥或製粉者免施檢疫 Inspection is not required for products frozen, dried or ground.
12129990103	絞股藍（七葉膽、五葉參）	Fiveleaf gynostemma	*			冷凍、加工乾燥或製粉者免施檢疫 Inspection is not required for products frozen, dried or ground.
12129990906	其他果實核與子仁及其他植物產品，主要供人類食用者	Other fruit stones and kernels and other vegetable products, primarily for human consumption	*			冷凍、加工乾燥或製粉者免施檢疫 Inspection is not required for products frozen, dried or ground.
12130000001	穀類之藁及外殼，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	*			
12141000008	紫花苜蓿細粒及團粒	Lucerne (Alfalfa) meal and pellets	*	MW0		
12149000109	羽扁豆	Lupines				
12149000902	未列名飼料用之植物產品	Vegetable materials for forage, n.e.s.		MW0		
14011000001	竹（竹竿、竹片、竹皮、竹根在內）	Bamboos (including canes, split, skin and root)		MP1		
14019000102	穀類藁	Cereal straw	*			
14019000200	燈心草（圓蘭草）	Mat-rush	*			
14019000308	大甲蘭	Tachia grass	*			

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
14019000503	竹葉、竹鞘	Bamboo leaves, bamboo sheaths	*			
14019000905	其他編結用植物材料	Other vegetable materials for plaiting	*			
14049010009	絲瓜絡	Fibrous skeleton of luffa	*			
14049020007	植物殼粉	Vegetable shell flour	*			
14049030005	蛇木及蛇木屑	Tree fern and scrap of cyatheaceae				
14049040003	椰殼(整粒、片、碎屑)及其碎片之壓縮塊	Coconut shells (whole, piece, broken residue) and compressed block of broken pieces				
14049050000	腐化松樹皮, 作為植物生長介質用	Aged pinus radiata bark, for plant growing media use		MW0		
14049051009	木棉、植物性絨毛	Kapok, Vegetable hair				
14049059001	其他主要供作填充及襯墊之植物性材料	Other vegetable materials of a kind used primarily as stuffing or as padding	*			
14049060008	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絮者	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	*			
14049070006	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	*			
14049080004	栽培介質用水苔	Sphagnum moss, for plant growing media use				
14049091902	其他微生物產品	Other products of micro-organism				
14049099405	荖葉、荖花	Betel leaves, betel peper		MW0		
14049099502	含有毒品成分之菇類產品(其成分係指行政院依「毒品危害防制條例」第二條第三項公告之各級毒品)	Mushroom products, containing narcotics (the composition of which is as set forth in article 2.3 of Executive Yuan "Statute for Narcotics Hazard Control".)		111	111	
14049099904	其他未列名植物產品	Other vegetable products, not elsewhere specified or included		MP1		
18010010007	生可可豆, 全粒或碎粒	Cocoa beans, whole or broken, raw				
18020000008	可可外殼, 莢皮及其他可可廢料	Cocoa shells, husks, skins and other cocoa waste	*			
20052090008	酸漬除外之調製或保藏其他馬鈴薯, 未冷凍	Other potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen		MP1		內部組織已達加工狀態者免施檢疫 Inspection is not required for products processed
20059990996	其他酸漬除外之調製或保藏蔬菜, 未冷凍, 第2006節之產品除外	Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06		MP1		內部組織已達加工狀態者免施檢疫 Inspection is not required for products processed thoroughly.

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
20089991304	其他方式調製或保藏之薑	gingers, otherwise prepared or preserved		MW0		乾燥、製粉或內部已達加工狀態者免施檢疫 Inspection is not required for products dried, ground, or processed thoroughly.
21069080003	花粉	Bee pollen	*	MW0		加工乾燥者免施檢疫 Inspection is not required for products dried by process.
23021000009	玉蜀黍之糠、麩皮及殘渣	Bran, sharps and residues of maize (corn)	*	MP1		經脫脂高溫乾燥處理者免施檢疫 Inspection is not required for products defatted and dried by heat.
23023000005	小麥之糠、麩皮及殘渣	Bran, sharps and residues of wheat	*	404 MW0		經脫脂高溫乾燥處理者免施檢疫 Inspection is not required for products defatted and dried by heat.
23024010001	稻米之糠、麩皮及殘渣	Bran, sharps and residues of rice	*	404		經脫脂高溫乾燥處理者免施檢疫 Inspection is not required for products defatted and dried by heat.
23024090004	其他穀類之糠、麩皮及殘渣	Bran, sharps and residues of other cereals	*			經脫脂高溫乾燥處理者免施檢疫 Inspection is not required for products defatted and dried by heat.
23025010008	豆莢植物之糠、麩皮	Bran, sharps of leguminous plants	*			經脫脂高溫乾燥處理者免施檢疫 Inspection is not required for products defatted and dried by heat.
23025020006	豆莢植物之殘渣	Residues of leguminous plants	*			經脫脂高溫乾燥處理者免施檢疫 Inspection is not required for products defatted and dried by heat.
23032010004	甘蔗渣	Bagasse	*			
23032020002	甜菜渣	Beet-pulp	*			
23032030000	製糖之其他殘渣	Other waste of sugar manufacture	*			
23080000005	作為動物飼料用之其他未列名植物材料與廢料、殘渣及副產品，無論是否呈團粒狀	Vegetable materials and vegetable waste, vegetable residues and byproducts, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included				未含有生鮮植物或植物產品者免施植物檢疫 Inspection is not required for products without fresh plant or plant product.
23099090907	其他調製動物飼料	Other preparation for animal feeding		404 MP1		未含有生鮮植物或植物產品者免施植物檢疫 Inspection is not required for products without fresh plant or plant product.
24011010007	黃色種（維吉尼亞）未除骨菸葉	Flue-cured (Virginia) tobacco, not stemmed/stripped	*			
24011090000	其他未除骨菸葉	Other tobacco, not stemmed/stripped	*			

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
24012010005	黃色種（維吉尼亞）部分或全部除骨菸葉	Flue-cured (Virginia) tobacco, partly or wholly stemmed/stripped	*			
24012090008	其他部分或全部除骨菸葉	Other tobacco, partly or wholly stemmed/stripped	*			
24013000005	菸葉下腳	Tobacco refuse	*			
25309099204	未加工土壤（包含花園土、荒澤土、沼澤土、泥灰土、沖積土、腐葉土等）或符合本章章註1之加工土壤（如赤玉土等）	Unworked soils (including garden soils, wetland soils, bog soils, marl soils, alluvial soils, leaf mold soils, etc.) or worked soils specified in Subheading note 1 to this chapter (for example,				104.12.11修正貨名
27030000006	泥煤（包括泥煤屑），不論是否經結塊	Peat (including peat litter), whether or not agglomerated				
30029090406	污染防治用微生物產品	Microbial preparations for pollution control				未含有植物性原料者免施植物檢疫 Inspection is not required for products without containing organic matter made from plant.
31010090101	其他動物或植物及其混合之肥料，未經化學處理者	Other animal or vegetable fertilisers, and fertilisers produced by the mixing of animal or vegetable products, not chemically treated		403		
31059000107	根瘤菌接種劑	Inoculant of nodule bacteria				未含有植物性原料者免施植物檢疫 Inspection is not required for products without containing organic matter made from plant.
31059000900	其他肥料	Other fertilisers		403	441	未含有植物性原料者免施植物檢疫 Inspection is not required for products without containing organic matter made from plant.
38089991108	病媒防治用微生物原體	Microbial in technical grade for environmental vector control				
38089992205	病媒防治用微生物產品	Microbial preparations for environmental vector control				
38249053005	經調配之植物生長介質	Prepared plant growing media				未含有以植物為原料之植物生長介質者免施檢疫 Inspection is not required for planting medium without containing organic matter made from plant.
38249099706	加工土壤（以土壤為基料，加熱處理未達攝氏800度者）	Worked soils(based on soils, heat-treated not exceeding 800 degree C)				

稅則號列	中文貨名	英文貨名	簡 化	輸入	輸出	備註
44011000103	蔓生植物藤莖及樹根	Vine stems and tree root				屬中華民國輸出入貨品分類表號列4401-4415節厚度未超過6mm、經高溫加壓方式膠合或經油漆、染色劑、木焦油或其他防腐處理者免施檢疫。 Inspection is not required for products (4401-4415) made from wood less than 6 mm in thickness, created using glue, heat and pressure or combination method, treated by paint or stain , reated by tar or other preservatives
44011000906	其他薪材呈圓木段、木塊、木枝、木束或類似形狀者	Other fuel wood, in logs, in billets, in twigs, in faggots or in similar forms				
44012100002	木片或粒片，針葉樹類	Wood in chips or particles, coniferous				
44012200001	木片或粒片，非針葉樹類	Wood in chips or particles, non-coniferous				
44013100000	木屑棒	Wood pellets				
44013900100	樹皮	Wood bark				
44013900903	其他鋸屑、廢材（料）及殘屑材，不論是否壓縮成棍、塊、球或類似形狀者	Other sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms				
44032010009	香馨原木，不論是否去皮、去邊材或粗鋸角材	Scented and fragrant wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44032090119	檜木類原木，不論是否去皮、去邊材或粗鋸角材	(Chamaecyparis spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44032090128	側柏類原木，不論是否去皮、去邊材或粗鋸角材	(Thuja spp.) wood in the rough, whether or not stripped of sapwood, or roughly squared				
44032090137	帝杉類原木，不論是否去皮、去邊材或粗鋸角材	(Pseudotsuga spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44032090146	鐵杉類原木，不論是否去皮、去邊材或粗鋸角材	(Tsuga spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44032090155	雲杉類原木，不論是否去皮、去邊材或粗鋸角材	(Picea spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				

稅則號列	中文貨名	英文貨名	簡 化	輸入	輸出	備註
44032090164	南洋杉類及貝殼杉類原木，不論是否去皮、去邊材或粗鋸角材	(Araucaria & Agathis spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44032090173	松類原木，不論是否去皮、去邊材或粗鋸角材	(Pinus spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44032090182	福杉類原木，不論是否去皮、去邊材或粗鋸角材	(Cunninghamia lanceolata spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared		MW0		
44032090903	其他針葉樹類原木，不論是否去皮、去邊材或粗鋸角材	Other wood in the rough, coniferous, whether or not stripped of bark or sapwood, or roughly squared				
44034100006	暗紅柳桉、淺紅柳桉及巴考柳桉原木，不論是否去皮、去邊材或粗鋸角材	Dark Red Meranti, Light Red Meranti, and Meranti Bakau in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44034900106	白柳桉（包括WHITE LAUAN、WHITE MERANTI、WHITE SERAYA）黃柳桉及亞蘭柳桉原木，不論是否去皮、去邊材或粗鋸角材	White lauan, White Meranti, White Seraya, Yellow Meranti and alan wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44034900204	油仔、白木、冰片樹、柚木、沙巴野牡丹、太平洋鐵木、南洋桐、鋼柏木原木，不論是否去皮、去邊材或粗鋸角材	Keruing, ramin, kapur, teak, jongkong, merbau, jelutong and kempas, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44034900302	歐寇美、歐比其、沙比利桃花心木、西伯桃花心木、卡雅桃花心木、瑪寇木及伊洛可木原木，不論是否去皮、去邊材或粗鋸角材	Okoume, Obeche, Sapelli, Sipo, Acajou d afrique, Makore and Iroko wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44034900400	蒂瑪桃花心木、非洲黑胡桃、伊倫巴木、虎木、林巴攪仁及亞卓比原木，不論是否去皮、去邊材或粗鋸角材	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				



稅則號列	中文貨名	英文貨名	簡 化	輸入	輸出	備註
44034900909	其他本章目註二所述熱帶樹類原木，不論是否去皮、去邊材或粗鋸角材	Other tropical wood specified in subheading Note 2 to this Chapter, in the rough whether or not stripped of bark or sapwood, or roughly squared				
44039100005	橡木（櫟類）原木，不論是否去皮、去邊材或粗鋸角材	Oak wood (Quercus spp.) in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44039200004	山毛櫸（山毛櫸屬）原木，不論是否去皮、去邊材或粗鋸角材	Beech wood (Fagus spp.) in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44039911004	沉香原木，不論是否去皮、去邊材或粗鋸角材	Garowood wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44039912003	檀香原木，不論是否去皮、去邊材或粗鋸角材	Sandalwood wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44039919006	其他非針葉樹類香馨原木，不論是否去皮、去邊材或粗鋸角材	Other non-coniferous, scented and fragrant, wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44039990106	摩鹿加合歡原木，不論是否去皮、去邊材或粗鋸角材	Malacca albizia wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44039990204	槭木類原木，不論是否去皮、去邊材或粗鋸角材	Maple (acer spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44039990302	梣木類原木，不論是否去皮、去邊材或粗鋸角材	Ash (fraxinus spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly squared				
44039990909	其他非針葉樹類原木，不論是否去皮、去邊材或粗鋸角材	Other wood in the rough non-coniferous, whether or not stripped of bark or sapwood, or roughly squared				

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
44041000002	籬木；木劈柱；木樁、欄柵及木柱削尖，但未經縱面鋸開者；木棒經簡單修整尚未車圓、彎曲或另行加工，適於製造手杖、傘柄、工具把手及類似品；削（切）木片及類似品，針葉樹類	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like, coniferous		MP1		
44042000000	籬木；木劈柱；木樁、欄柵及木柱削尖，但未經縱面鋸開者；木棒經簡單修整尚未車圓、彎曲或另行加工，適於製造手杖、傘柄、工具把手及類似品；削（切）木片及類似品，非針葉樹類	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like, non-coniferous				
44061000000	未經防腐處理之鐵道或電車道枕木	Railway or tramway sleepers (cross-ties) of wood, not impregnated				
44071010007	香馨木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Scented and fragrant wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm				
44071090117	檜木類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過6公厘者	(Chamaecyparis spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44071090126	側柏類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過6公厘者	(Thuja spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44071090135	帝杉類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過6公厘者	(Pseudotsuga spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
44071090144	鐵杉類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過6公厘者	(Tsuga spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44071090153	雲杉類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過6公厘者	(Picea spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44071090162	南洋杉類及貝殼杉類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過6公厘者	(Araucaria & agathis spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44071090171	松類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過6公厘者	(Pinus spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44071090180	福杉類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過6公厘者	(Cunninghamia lanceolata spp.) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm		MW0		
44071090901	其他針葉樹類木材，經縱鋸或縱削、平切或旋切，不論是否刨平、砂磨或端接，其厚度超過6公厘者	Other coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44072100006	桃花心木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Mahogany (Swietenia spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44072200005	巴本木、南美雅楠及輕木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Virola, Imbuia and Balsa sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
44072500002	暗紅柳桉、淺紅柳桉及巴考柳桉，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Dark Red Meranti, Light Red Meranti and Meranti, Bakau sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44072600001	白柳桉包括WHITE LAUAN、WHITE MERANTI、WHITE SERAYA、黃柳桉及亞蘭柳桉，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44072700000	沙比利桃花心木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Sapelli sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44072800009	伊洛可木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Iroko sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44072900106	油仔材，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	Keruing wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44072900204	白木材，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	Ramin wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44072900302	柚木材，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	Teak wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44072900400	冰片樹、沙巴野牡丹、太平洋鐵木、南洋桐及鋼柏木材，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	Kapur, Jongkong, Merbau, Jelutong and Kempas wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
44072900507	歐蔻美、歐比其、西伯桃花心木、卡雅桃花心木、瑪蔻木、蒂瑪桃花心木、非洲黑胡桃、伊侖巴木、虎木、林巴欖仁、亞卓比，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	Okoume, obeche, sipo, acajou d afrique, makore, tiama, mansonia, ilomba, dibetou, limba and azobe wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of athickness exceeding 6 mm				
44072900909	其他本章目註二所述熱帶樹類，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6毫米者	Other tropical wood specified in subheading Note 2 to this Chapter, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44079100001	橡木櫟屬材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Oak wood (Quercus spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44079200000	山毛櫸山毛櫸屬材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Beech wood (Fagus spp.) sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44079300009	槭木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Maple sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44079400008	櫻桃木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Cherry sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44079500007	樺木，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Ash sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44079911000	沉香木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Garoodwood, wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
44079912009	檀香木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Sandalwood, wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44079919002	其他非針葉樹類香馨木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Scented and fragrant, other non-coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm				
44079990905	其他非針葉樹類木材，經縱鋸或縱削、平切或旋切，不論是否經刨平、砂磨或端接，其厚度超過6公厘者	Other non-coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm				
44151000009	木箱、木盒、條板箱、木桶或類似容器；繞纜用木軸	Cases, boxes, crates, drums and similar packings; cable-drums, of wood				
44152000007	木製墊板、箱型墊板及其他承壓木板；木製墊板圍框	Pallets, box pallets and other load boards, of wood; pallet collars, of wood		MP1		
46012910000	草製成之墊、蓆、簾幕	Mats, matting and screens of straw	*			非以稻草為編織結原料者免施檢疫 Inspection is not required for plaits and similar products of non-straw material.
46012920008	包蓆（船艙墊貨用蓆在內）	Mats for packing purposes (including dunnage mats)	*			非以稻草為編織結原料者免施檢疫 Inspection is not required for plaits and similar products of non-straw material.
46019400100	稻草編條及類似產品，無論是否編成長條者；稻草平行編結或編織成張之製品（墊、蓆、簾幕列入460129目）	straw plaits and similar products, whether or not assembled into strips; products of straw, bound together in parallel strands or woven, in sheet form (mats, mattings and screen are classified in subheading 4601 29)				非以稻草為編織結原料者免施檢疫 Inspection is not required for plaits and similar products of non-straw material.
46021910001	草包	Bags, of straw and grass	*			
46021990102	編籃及其他編結品，以稻草製直接編製成形者，或以稻草製之第4601節所屬貨品製成者	Basketwork and other articles, made directly to shape from straw or made up from articles of heading 46.01 of straw				非以稻草為編織結原料者免施檢疫 Inspection is not required for plaits and similar products of non-straw material.
50010000009	適於繅絲之蠶繭	Silk-worm cocoons suitable for reeling	*			
53011000004	生或已浸漬之亞麻	Flax, raw or retted				
53021000003	生或已浸漬之大麻	True hemp, raw or retted				
53031010000	生或已浸漬之黃麻	Jute, raw or retted				

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
53031090003	生或已浸漬之其他供紡織用 用靛皮纖維	Other textile bast fibres, raw or retted				
53050000100	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				
53050000912	生之椰殼纖維、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)	Coir, Abaca (Manila hemp or Musa textilis Nee), Ramie, and other vegetable textile fibers ,raw; tow, noils and waste of coir,abaca (including yarn waste and garnetted stock)				
96031000001	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	*			
98071000103	第1202·30·10 ·00號「帶殼花生，種 子」及第1202·41 ·00·00號「帶殼花 生」	Seed of ground-nuts, in shell , of Item No. 1202.30.10.00 and ground-nuts, in shell, of Item No. 1202.41.00.00		MW0		
98072000101	第1202·30·20 ·00號「去殼花生，種 子」及第1202·42 ·00·00號所屬之 「去殼花生，不論是否破 碎」	Seed of ground-nuts, shelled , of Item No. 1202.30.20.00 and ground-nuts, shelled, whether or not broken, of Item No. 1202.42.00.00		MW0		
98072000227	第1208·90·21 ·00號所屬之「非供食 用花生粉及細粒」	Flours and meals of ground- nuts, inedible, of Item 1208.90.21.00	*	MW0		
98080000202	第0713·32·00 ·00號所屬之「乾紅豆 (包括海紅豆、赤小豆、 紅竹豆)」	Dried red beans (Phaseolus or Vigna angularis), (incl. Adzuki bean, all varieties, and red long bean), of Item 0713.32.00.00		MW0		
98091000003	第0703·20·10 ·00號之「種植用蒜 球」	Garlic bulb for planting, of Item 0703.20.10.00		114 MW0		
98092000109	第0703·20·90 ·00號所屬之「其他大 蒜，生鮮或冷藏」	Other garlic, fresh or chilled, of Item 0703.20.90.00		114 MW0		
98092000902	第0712·90·40 ·00號所屬之「乾蒜球 ，整粒、切塊、切片、切 碎或粉」	Dried garlic bulb, whole, cut, sliced, broken or in powder, of Item 0712.90.40.00		114 MW0		
98120000108	第0801·19·00 ·10號之「其他椰子， 帶殼者」	Other coconuts, whole, of Item No. 0801.19.00.10		MW0		
98120000199	第0801·19·00 ·90號之「其他椰子」	Other coconuts, of Item No. 0801.19.00.90		MW0		104.6.11增列
98120000206	第0801·12·00 ·00號之「剝殼椰子」	Coconuts, husked or polished, of Item No. 0801.12.00.00		MW0		

稅則號列	中文貨名	英文貨名	簡化	輸入	輸出	備註
98130000009	第0802·80·00 ·00號之「檳榔，鮮或乾」	Areca (betel) nuts, of Division 0802.80.00		MW0		
98140000115	第0803·10·00 ·10號之「鮮芭蕉」	Fresh plantains, of Item No. 0803.10.00.10		MW0	446	
98140000213	第0803·90·00 ·10號之「鮮香蕉」	Fresh bananas, of Item No. 0803.90.00.10		MW0	446	
98150000007	第0804·30·00 ·00號之「鳳梨，鮮或乾」	Pineapples, fresh or dried, of Item 0804.30.00.00		MW0		
98160000104	第0804·50·20 ·10號之「芒果，鮮」	Mangoes, fresh, of Item No. 0804.50.10.00		MW0	445	
98160000202	第0804·50·20 ·20號之「芒果，乾」	Mangoes, dried, of Item No. 0804.50.20.20	*	MW0	445	
98170000005	第0805·40·20 ·00號之「鮮或乾柚」	Pomelos, fresh or dried, of item 0805.40.20.00		MW0		
98180000004	第0808·30·90 ·00號之「其他鮮梨」	Other fresh pears, of Item No. 0808.30.90.00		MW0		
98251100002	第1006·10·00 ·00號之「稻穀」	Rice in the husk (paddy or rough), of Item 1006.10.00.00		451 MW0		
98251200001	第1006·20·00 ·00號之「糙米」	Husked (brown) rice, of Item 1006.20.00.00	*	451 MW0		
98251300117	第1006·30·00 ·10號之「糯米」	Glutinous rice, of Item 1006.30.00.10	*	451 MW0		
98251300126	第1006·30·00 ·90號之「其他半碾或全碾白米，不論是否磨光」	Other semi-milled or wholly milled rice, whether or not polished or glazed, of Item 1006.30.00.90	*	451 MW0		