

ECFA早收清單大陸方面減讓稅號對照台灣方面稅號(2018-2018對照表)

大陸方面					台灣方面					備註
序號	稅號	中文貨名(簡稱)	英文貨名(簡稱)	稅率(%)	EX	稅號	中文貨名(簡稱)	英文貨名(簡稱)	稅率(%)	
1	03019492	太平洋藍鰹金槍魚	Pacific bluefin tunas	10.5	EX	03019400	大西洋及太平洋黑鰹	Atlantic and Pacific bluefin tunas, live	15	不包括大西洋黑鰹(因大陸方面03019491未列入早收清單)
	03019999	其他活魚	Live fish nes, excl. Fry	10.5		03019921	活鱧魚	Live swamp eel	10.8元/KGM或18%從高徵稅	
					EX	03019929	其他活魚	Other live fish	15	包括活鱧、櫻花鈎吻鮭(台灣鱒、梨山鱒)、泥鰱、石斑魚、鱒魚、鯨鯊等。不包括活羅非魚(tilapia)、魷(puffer fish)及其他鯉科魚(因大陸方面03019991、03019992及03019993未列入早收清單)
2	03024200	鮮、冷鰵魚	Anchovies (Engraulis spp.), fresh or chilled	12		03024200	鰵魚, 生鮮或冷藏	Anchovies, fresh or chilled	25	
	03024500	鮮、冷對稱竹筴魚、新西蘭竹筴魚及竹筴魚	Jack and horse mackerel (Trachurus spp.), fresh or chilled	12		03024500	竹筴魚, 生鮮或冷藏	Jack and horse mackerel, fresh or chilled	20	
	03024600	鮮、冷軍曹魚	Cobia (Rachycentron canadum), fresh or chilled	12		03024600	海鱸, 生鮮或冷藏	Cobia, fresh or chilled	25	
	03024900	鮮、冷印度鯖(羽鰹鮭屬)、馬鮫魚(馬鮫屬)、鰹魚(鰹屬)、銀鰹(鰹屬)、秋刀魚、圓鰹(圓鰹屬)、多春魚(毛鱗魚)、鮪魚、狐鰹(狐鰹屬)、槍魚、旗魚、四鰭旗魚(旗魚科)		12		03024910	秋刀魚, 生鮮或冷藏	Pacific saury, fresh or chilled	27	配合HS2017修正, 臺方稅號第03028940號移列至第03024910號。
					03024920	毛鱗魚, 生鮮或冷藏	Capelin, fresh or chilled	9元/KGM或17.5%從高徵稅	配合HS2017修正, 臺方稅號第03028960號增列至第03024920號。	
					03024930	巴鰹, 生鮮或冷藏	Kawakawa, fresh or chilled	20	配合HS2017修正, 臺方稅號第03028983號增列至第03024930號。	
					03024940	鰹及圓鰹, 生鮮或冷藏	Jacks, crevalles and scads, fresh or chilled	42.5	配合HS2017修正, 臺方稅號第03028984號增列至第03024940號。	

				03024990	其他魚類，生鮮或冷藏	Other fish, fresh or chilled	25	配合HS2017修正，臺方將部分魚種由稅號第03028989號移列至第03024990號，爰本項僅指印度鯖魚(金帶花鯖屬)、馬加鱈(馬加鱈屬)、銀鯧(鯧屬)、齒鱈(齒鱈屬)、旗魚(旗魚科)
03025400	鮮、冷狗鱈魚	Hake (Merluccius spp., Urophycis spp.), fresh or chilled	12	03025400	無鬚鱈、長鰭鱈，生鮮或冷藏	Hake, fresh or chilled	25	
03025500	鮮、冷狹鱈魚	Alaska Pollack (Theraga chalcogramma), fresh or chilled	12	03025500	阿拉斯加狹鱈，生鮮或冷藏	Alaska Pollack, fresh or chilled	25	
03025600	鮮、冷藍鱈魚	Blue whittings (Micromesistius poutassou, Micromesistius australis), fresh or chilled	12	03025600	藍鱈、南藍鱈，生鮮或冷藏	Blue whittings, fresh or chilled	25	
03025900	鮮、冷其他鱈科魚	Other cod, fresh or chilled	12	03025900	其他魚類，生鮮或冷藏	Other fish, fresh or chilled	25	係指其他海鯧鰵科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類
03027200	鮮、冷鯰魚	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), fresh or chilled	12	03027200	鯰魚，生鮮或冷藏	Catfish, fresh or chilled	25	
03027300	鮮、冷鯉科魚	Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), fresh or chilled	12	03027300	鯉魚，生鮮或冷藏	Carp, fresh or chilled	25	

03027900	鮮、冷尼羅河鱸魚及黑魚	Nile perch (Lates niloticus) and snakeheads (Channa spp.), fresh or chilled	12		03027900	其他魚類, 生鮮或冷藏	Other fish, fresh or chilled	25	係指尼羅河鱸(尼羅尖吻鱸) 及鱧魚(鱧屬)
03028200	鮮、冷魷魚及鱈魚	Rays and skates (Rajidae), fresh or chilled	12		03028200	魷及魷, 生鮮或冷藏	Rays and skates, fresh or chilled	25	
03028400	鮮、冷尖吻鱸魚	Seabass (Dicentrarchus spp.), fresh or chilled	12		03028400	鱸魚, 生鮮或冷藏	Seabass, fresh or chilled	25	
03028500	鮮、冷菱羊鯛	Seabream (Sparidae), fresh or chilled	12		03028500	鯛魚, 生鮮或冷藏	Seabream, fresh or chilled	25	
03028990	鮮、冷其他魚	Fresh or chilled fish, nes,	12		03028910	烏魚, 生鮮或冷藏	Mullet, fresh or chilled	30元/ KGM	
					03028930	香魚(魚桀), 生鮮或冷藏	Sweetfish (Ayu), fresh or chilled	23元/ KGM或 17.5%從 高徵稅	
					03028951	鱔魚, 生鮮或冷藏	Rice-field eel, fresh or chilled	10.8元/ KGM或 18%從高 徵稅	
					03028952	海鰻, 生鮮或冷藏	Muraenesocidae eels and congridae eels, fresh or chilled	15	
					03028960	柳葉魚, 生鮮或冷藏	Shishamo smelt (Spirinchus lanceolatus)(HIKKIT A), lake smelt (Osmerus eperlanus mordax), fresh or chilled	9元/ KGM或 17.5%從 高徵稅	臺方配合修正英文貨名
					03028970	鮫鱈魚、太平洋長身鱈魚、銀鱈, 生鮮或冷藏	Monk fish, pacific linglods, sablefish, fresh or chilled	20	

					03028981	短擬鱸(藍色鱈魚), 生鮮或冷藏	Blue cod (Parapercis colias), fresh or chilled	12.5	
					03028982	灰海荷鰹(丁香魚), 生鮮或冷藏	Silver anchovy(Spratelloides gracilis), fresh or chilled	37.5	
					03028984	其他鱈魚, 生鮮或冷藏	Other carangidae fishes, fresh or chilled	42.5	
					03028985	其他鯖魚, 生鮮或冷藏	Other scombridae fishes, fresh or chilled	30	
				EX	03028989	其他魚類, 生鮮或冷藏	Other fish, fresh or chilled	25	不包括鮮或冷藏帶魚、鰻魚、鮪魚(因大陸方面03028910、03028920、03028930及03028940未列入早收清單)
	03029900	鮮、冷其他魚鰭、魚頭、魚尾、魚鰾及其他可食用魚雜碎		10	03029910	魚皮, 生鮮或冷藏	Skins of fish, fresh or chilled	17.5	配合HS2017修正, 臺方稅號第03028991號移列至第03029910號。
3	03032400	凍鮫魚	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), frozen	10	03032400	冷凍鮫魚	Catfish, frozen	25	
	03032500	凍鯉科魚	Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon delus, Hypophthalmichthys spp, Cirrhinus spp., Mylopharyngodon piceus), frozen	10	03032500	冷凍鯉魚	Carp, frozen	25	

03032900	凍尼羅河鱸魚及黑魚	Nile perch (Lates niloticus) and snakeheads (Channa spp.), frozen	10		03032900	其他冷凍魚類	Other fish, frozen	25	係指尼羅河鱸(尼羅尖吻鱸)及鱧魚(鱧屬)
03035500	凍對稱竹筴魚、新西蘭竹筴魚及竹筴魚	Jack and horse mackerel (Trachurus spp.), frozen	10		03035500	冷凍竹筴魚	Jack and horse mackerel, frozen	20	
03035600	凍軍曹魚	Cobia (Rachycentron canadum), frozen	10		03035600	冷凍海鱸	Cobia, frozen	25	
03035900	凍鯤魚(鯤屬)、印度鯖(羽鰹屬)、馬鮫魚(馬鮫屬)、鰻魚(鰻屬)、銀鰻(鰻屬)、秋刀魚、圓鰻(圓鰻屬)、多春魚(毛鱗魚)、鯖魚、狐鰻(狐鰻屬)、槍魚、旗魚、四鰭旗魚(旗魚科)		10		03035910	冷凍秋刀魚	Pacific saury, frozen	20	配合HS2017修正，臺方稅號第03038940號移列至第03035910號。
					03035920	冷凍毛鱗魚	Capelin, frozen	6.42元/KGM或12.5%從高徵稅	配合HS2017修正，臺方稅號第03038960號增列至第03035920號。
					03035930	冷凍巴鯧	Kawakawa, frozen	20	配合HS2017修正，臺方稅號第03038983號增列至第03035930號。
					03035940	冷凍鰻及圓鰻	Jacks, crevalles and scads, frozen	50	配合HS2017修正，臺方稅號第03038984號增列至第03035940號。
					03035990	其他冷凍魚類	Other fish, frozen	25	配合HS2017修正，臺方將部分魚種由稅號第03038989號移至稅則號別第03035990號，爰本項僅指鯤魚(鯤屬)、印度鯖魚(金帶花鯖屬)、馬加鰻(馬加鰻屬)、銀鰻(鰻屬)、齒鰻(齒鰻屬)、旗魚(旗魚科)
03036700	凍狹鱈魚	Alaska Pollack (Theraga chalcogramma), frozen	10		03036700	冷凍阿拉斯加狹鱈	Alaska Pollack, frozen	25	
03036800	凍藍鱈魚	Blue whittings (Micromesistius poutassou, Micromesistius australis), frozen	10		03036800	冷凍藍鱈、南藍鱈	Blue whittings, frozen	25	

03036900	其他凍鱈魚	Other cod fish, frozen	10		03036910	其他冷凍明太鱈(青鱈、挪威狹鱈)	Other pollock (Pollachius pollachius, Theragra finnmarchica), frozen	10	
					03036990	其他冷凍海鰩鰵科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類	Other frozen fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	25	
03038200	凍魷魚及鱈魚	Rays and skates (Rajidae), frozen	10		03038200	冷凍魷魚及魷	Rays and skates, frozen	25	
03038990	其他凍魚	Other frozen fish, nes)	10		03038910	冷凍烏魚	Mullet, frozen	25元/ KGM	
					03038930	冷凍香魚(魚桀)	Sweetfish (Ayu), frozen	23元/ KGM或 17.5%從 高徵稅	
					03038951	冷凍鱈	Rice-field eel, frozen	10.8元/ KGM或 18%從高 徵稅	
					03038952	冷凍海鰻	Muraenesocidae eels and congridae eels, frozen	12.5	
					03038960	冷凍柳葉魚	Shishamo smelt (Spirinchus lanceolatus)(HIKKIT A), lake smelt (Osmerus eperlanus mordax), frozen	6.42元/ KGM或 12.5%從 高徵稅	臺方配合修正英文貨名
					03038970	冷凍鮫鱈魚、太平洋長身鱈魚、銀鱈	Monk fish, pacific linglods, sablefish, frozen	20	

					03038981	冷凍短擬鱸(藍色鱈魚)	Blue cod (Parapercis colias), frozen	25	
					03038982	冷凍灰海荷鯷(丁香魚)	Silver anchovy(Spratelloides gracilis), frozen	37.5	
					03038984	其他冷凍鱈魚	Other carangidae fishes, frozen	50	
					03038985	其他冷凍鯖魚	Other scombridae fishes, frozen	30	
				EX	03038989	其他冷凍魚類	Other fish, frozen	25	包括冷凍鯪類、其他冷凍鱈、冷凍河魴(豚)、冷凍刺鯧(肉鯽)、冷凍金線魚、冷凍午仔魚、冷凍旗魚(正旗魚科)、冷凍鱈魚、冷凍虱目魚、其他冷凍鱈魚(不包括第0303.84目之鱈魚)、冷凍鱈魚、冷凍海鱸、冷凍石斑魚等。不包括冷凍帶魚、黃魚( pseudosicaena )、鯧魚、羅非魚(tilapia)
	03039900	凍的其他魚鰭、魚頭、魚尾、魚鰾及其他可食用魚雜碎		10	03039910	冷凍魚皮	Skins of fish, frozen	17.5	配合HS2017修正，臺方稅號第03038991號移列至第03039910號。
4	03046290	凍其他鯰魚片	Frozen filets of other catfish	10	EX	03046200	冷凍鯰魚片	20	不包括斑點叉尾鮰魚片(真鮰屬)及其他叉尾鮰(真鮰屬)(因大陸方面03046211及03046219未列入早收清單)
	03046300	凍尼羅河鱈魚片	Frozen filets of Nile Perch (Lates niloticus)	10		03046300	冷凍尼羅河鱈魚片	20	

03046900	凍鯉科魚、鰻魚、黑魚片	Frozen filets of carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), and snakeheads ( <i>Channa</i> spp.)	10		03046900	其他冷凍魚片	Other fish fillets, frozen	20	配合HS2017修正，臺方將部分魚種由稅號第03048990號移列至第03046900號，爰本項僅指鯉魚(鯉屬、鯽屬、草魚、鮭屬、鰻屬、青魚、真卡特拉鮰、野鮫屬、哈氏紋唇魚、蘇門答臘細鬚鮰、魴屬)、鰻魚(鰻鱺屬)及鱧魚(鱧屬)
03047100	鱈魚(大西洋鱈魚、格陵蘭鱈魚、太平洋鱈魚)片	Frozen filets of Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	10		03047100	冷凍鱈魚片	Cod fillets, frozen	20	大陸方面2014年修改名稱
03047200	凍黑線鱈魚片	Frozen filets of Haddock ( <i>Melanogrammus aeglefinus</i> )	10		03047200	冷凍黑線鱈魚片	Haddock fillets, frozen	20	
03047300	凍綠青鱈魚片	Frozen filets of Coalfish ( <i>Pollachius virens</i> )	10		03047300	冷凍綠青鱈魚片	Coalfish fillets, frozen	20	
03047400	凍狗鱈魚片	Frozen filets of Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10		03047400	冷凍無鬚鱈、長鰭鱈魚片	Hake fillets, frozen	15	
03047500	凍狹鱈魚片	Frozen filets of Alaska Pollack ( <i>Theragra chalcogramma</i> )	10		03047500	冷凍阿拉斯加狹鱈魚片	Alaska Pollack fillets, frozen	20	



03047900	凍其他鱈魚片	Frozen filets of other cod fish	10		03047900	其他冷凍海鯧鰵科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱺科魚片	Other frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20	
03048100	凍大麻哈魚、大西洋鮭魚及多瑙哲羅魚片	Frozen filets of Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	10		03048100	冷凍太平洋鮭、大西洋鮭及多瑙河鮭魚片	Pacific salmon, Atlantic salmon and Danube salmon fillets, frozen	15	
03048200	凍鱒魚片	Frozen filets of Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10		03048200	冷凍鱒魚片	Trout fillets, frozen	15	

03048300	凍比目魚片	Frozen filets of Flat fish (Pleuronectidae, Bothidae, Cynoglossidae.	10	03048310	冷凍比目魚片(瘤棘鮚)	Turbot (Psetta maxima) fillets, frozen	15	
				03048390	其他冷凍扁魚類魚片	Other flat fish fillets, frozen	20	
03048600	凍鯡魚片	Frozen filets of Herrings (Clupea harengus, Clupea pallasii)	10	03048600	冷凍鯡魚片	Herring fillets, frozen	25	
03048700	凍金槍魚、鰹魚或狐鰹(鰹)片	Frozen filets of Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	10	03048700	冷凍鮪魚、正鰹魚片	Tuna fillets, skipjack or stripe-bellied bonito fillets, frozen	20	
03048800	凍角鯊、其他鯊魚、紅魚及鰻魚(鰻科)魚片		10	03048800	冷凍角鯊、其他鯊魚、鰻及紅魚片	Dogfish, other sharks, rays and skates fillets, frozen	20	配合HS2017修正，臺方稅號第03048990號增列至第03048800號。
03048900	凍其他魚片	Other frozen fillets	10	03048910	冷凍鱸魚片	Swamp eel fillets, frozen	12元/KGM或20%從高徵稅	
				03048920	冷凍鰹(包括沙丁魚)魚片	Sardine fillets, frozen	30	
				03048930	冷凍鰻魚片	Carangidae fillets, frozen	40	
				03048940	冷凍鯖屬魚片	Mackerel (Scomber spp.) fillets, frozen	30	
				03048950	其他冷凍鰻魚片	Other catfish fillets, frozen	20	
				03048960	其他冷凍鮭魚片及鱒魚片	Other salmonidae fillets, frozen	15	
				03048970	其他冷凍鯡魚片	Other herring fillets, frozen	25	

					EX	03048990	其他冷凍魚片	Other fish fillets, frozen	20	包括冷凍鰻(白鰻、鱸鰻)魚片、旗魚片(正旗魚科)、鰺魚片、鰻魚片、虱目魚片、鱒魚片、黑鮪魚片、南方黑鮪魚片、大目鮪魚片、鯨鯊魚片、其他鯊魚片、海鱺魚片、鱸魚片、河魨(豚)魚片、石斑魚片等。
5	04100090	其他編號未列名的食用動物產品	Other edible products of animal origin, nes	20		04100099	其他未列名食用動物產品	Other edible products of animal origin, not elsewhere specified or included	20	包括鰲(甲魚)蛋、可食用龜蛋等。不包括燕窩、蜂王漿、蜂王漿粉、蜂花粉及其他蜂產品(因大陸方面04100041、04100042、04100043未列入早收清單)
6	06031300	鮮蘭花	Fresh orchids	10		06031300	蘭花, 鮮	Orchids, fresh	20	
7	07095930	鮮或冷的金針菇	Winter mushroom	13	EX	07095990	其他食用菇類, 生鮮或冷藏	Other edible mushrooms, fresh or chilled	24	
8	08031000	鮮或乾的芭蕉	Plantains, fresh or dried	10		08031000	鮮或乾芭蕉	Plantains, fresh or dried	100	
	08039000	鮮或乾的其他香蕉	Other bananas, fresh or dried	10		08039000	其他鮮或乾香蕉	Other Bananas, fresh or dried	100	
9	08051000	鮮或乾橙	Oranges, fresh or dried	11		08051010	橙(每年三月一日起至同年九月三十日止進口者), 鮮或乾	Oranges, fresh or dried (Imported from 1st March to 30th September each year)	20	
						08051090	其他橙, 鮮或乾	Other oranges, fresh or dried	30	
10	08055000	鮮或乾的檸檬及酸橙	Lemons and limes, fresh or dried	11		08055010	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)	15	
						08055090	其他檸檬及萊姆, 鮮或乾	Other lemons and limes, fresh or dried	30	
11	08071910	鮮哈密瓜	Hami melons, fresh	12	EX	08071990	其他鮮瓜類	Other fresh melons	25	不包括羅馬甜瓜(Cantaloupe)、加勒比海甜瓜(Calia melons)及其它甜瓜(因大陸方面08071920及08071990未列入早收清單)
12	08109080	火龍果	dragon fruit	20	EX	08109099	其他鮮果	Other fruits, fresh	30	按台灣方面稅號08109099「其他鮮果」包括鮮蓮霧、鮮山楂、鮮梅(日本杏)、鮮紅龍果及其他鮮果等

13	09021090	每件淨重≤3kg的其他綠茶	Unflavoured green tea in packings≤3kg	15	EX	09021000	綠茶(未發酵),每包不超過3公斤	Green tea (not fermented), in immediate packings of a content not exceeding 3 kg	17	不包括每件淨重≤3千克的花茶(因大陸方面09021010未列入早收清單)
14	09022090	每件淨重>3kg的其他綠茶	Unflavoured green tea in packings > 3kg	15	EX	09022000	綠茶(未發酵),每包超過3公斤	Green tea (not fermented), in immediate packing of a content exceeding 3 kg	17	不包括每件淨重>3千克的花茶(因大陸方面09022010未列入早收清單)
15	09023010	每件淨重≤3kg的烏龍茶	Oolong tea in packings≤3kg	15	EX	09023020	部分發酵茶,每包不超過3公斤	Partly fermented tea, in immediate packing of a content not exceeding 3 kg	25	不包括每件淨重≤3千克的普洱茶(因大陸方面09023020未列入早收清單)
16	09023090	每件淨重≤3kg的其他發酵、半發酵紅茶	Other black tea & partly fermented tea nes, in packings≤3kg	15	EX	09023020	部分發酵茶,每包不超過3公斤	Partly fermented tea, in immediate packing of a content not exceeding 3 kg	25	
						09023090	其他紅茶(發酵),每包不超過3公斤	Other black tea (fermented) in immediate packing of a content not exceeding 3 kg	17	
17	09024010	每件淨重>3kg的烏龍茶	Oolong tea in packings > 3kg	15	EX	09024020	部分發酵茶,每包超過3公斤	Partly fermented tea, in immediate packing of a content exceeding 3 kg	22	不包括每件淨重>3千克的普洱茶(因大陸方面09024020未列入早收清單)
18	09024090	每件淨重>3kg的其他紅茶(已發酵)及半發酵茶	Other black tea & partly fermented tea nes, in packings > 3kg	15	EX	09024020	部分發酵茶,每包超過3公斤	Partly fermented tea, in immediate packing of a content exceeding 3 kg	22	
						09024090	其他紅茶(發酵),每包超過3公斤	Other black tea (fermented) in immediate packing of a content exceeding 3 kg	17	
19	25231000	水泥熟料,不論是否著色	Cement clinkers, whether or not coloured	8		25231010	白色水泥	Clinker, cement, white	2.5	
						25231090	其他水泥熟料	Other cement clinkers	0	

20	25232100	白水泥，不論是否人工著色	White cement, whether or not artificially coloured	6		25232100	白水泥，不論是否人工著色	White cement, whether or not artificially coloured	5	
21	25232900	其他矽酸鹽水泥，不論是否著色	Portland cement (excl. white), whether or not coloured	8		25232910	白色或染色卜特蘭水泥	Portland cement, white or coloured	5	
						25232990	其他卜特蘭水泥	Other portland cement	0	
22	27101911	航空煤油	Aviation kerosene	9	EX	27101911	噴射機用煤油型燃油	Kerosene type jet fuel	0	
					EX	27101919	其他氣渦輪機或噴射機引擎用煤油型燃油	Other fuel of a kind used for gas turbines or jet engines	2.5	
23	27101919	其他煤油餾分產品	Kerosene distillages, nes & preparations thereof	6	EX	27101911	噴射機用煤油型燃油	Kerosene type jet fuel	0	
					EX	27101919	其他氣渦輪機或噴射機引擎用煤油型燃油	Other fuel of a kind used for gas turbines or jet engines	2.5	
					EX	27101920	煤油	Kerosene	0	不包括燈用煤油、輕柴油、5-7號燃料油、其他柴油及其他燃料油(因大陸方面27101912、27101921、27101922、27101929未列入早收清單)
24	27101993	潤滑油基礎油	Basic oils for lubricating oils	6	EX	27101990	其他第2710節所屬之貨品	Lubricating base oil	3.5	
25	27101994	液體石蠟和重質液體石蠟	Liquid paraffin and heavy liquid paraffin	6	EX	27101965	白臘油	Paraffin oil (liquid paraffin)	3.5	須符合大陸方面SH/T0416-92或SH/T0417-92之規格
22、23、24、25	27102000	石油及從瀝青礦物提取的油類以及以上述油為基本成分(按重量計不低於70%)的其他稅目未列名製品，含有生物柴油，但廢油除外	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous	6		27102010	輕油及其配製品，含生質柴油者	Light oils and preparations, containing biodiesel	3.5	HS2012年版增訂含有生質柴油之油品專目271020
						27102021	噴射機用煤油型燃油，含生質柴油者	Kerosene type jet fuel, containing biodiesel	0	
						27102029	其他氣渦輪機或噴射機引擎用煤油型燃油，含生質柴油者	Other fuel of a kind used for gas turbines or jet engines, containing biodiesel	2.5	

			from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils			27102030	柴油，含生質柴油者	Diesel fuel, containing biodiesel	0	
						27102040	燃料油，含生質柴油者	Fuel oil, containing biodiesel	0	
						27102090	其他第2710節所屬之貨品，含生質柴油者	Other articles of heading 27.10, containing biodiesel	3.5	
26	28030000	碳(碳黑及其它稅號未列名的其他形狀的碳)	Carbon (carbon blacks and other	5.5		28030010	碳烟	Carbon black	2.5	
						28030090	其他碳	Other carbon	3.5	
27	29012200	丙烯	Propene (propylene)	2		29012200	丙烯	Propene (propylene)	0	
28	29012410	1,3-丁二烯	Buta-1, 3-diene	2		29012410	1,3-丁二烯	Buta-1, 3-diene	0	大陸方面2011年將29012400分列為29012410及29012420
	29012420	異戊二烯	Isoprene	2		29012420	異戊二烯	Isoprene	0	
29	29024100	鄰二甲苯	o-Xylene	2		29024100	鄰二甲苯	O-xylene	0	
30	29024200	間二甲苯	m-Xylene	2		29024200	間二甲苯	M-xylene	0	
31	29024300	對二甲苯	p-Xylene	2		29024300	對二甲苯	P-xylene	0	
32	29024400	混合二甲苯異構體	Mixed xylene isomers	2		29024400	混合二甲苯異構物	Mixed xylene isomers	0	
33	29029030	十二烷基苯	Dodecylbenzene	2	EX	29029090	其他環十二烷基苯	Other cyclic hydrocarbons	0	
34	29031300	氯仿(三氯甲烷)	Chloroform (trichloromethane)	10		29031300	氯仿(三氯甲烷)	Chloroform (trichloromethane)	2	
35	29032100	氯乙烯	Vinyl chloride (chloroethylene)	5.5		29032100	氯乙烯	Vinyl chloride (chloroethylene)	1	
36	29051220	異丙醇	Propan-2-ol (isopropyl alcohol)	5.5		29051220	異丙醇	Propan-2-ol (isopropyl alcohol)	2.5	
37	29051300	正丁醇	Butan-1-ol (n-butyl alcohol)	5.5		29051300	正丁醇	Butan-1-ol (n-butyl alcohol)	1	
38	29051410	異丁醇	Iso-butyl alcohol	5.5		29051410	異丁醇	Isobutyl alcohol	1	
39	29094100	2,2'-氧聯二乙醇(二甘醇)	2,2'-Oxydiethanol (diethylene glycol, digol)	5.5		29094100	2,2'-氧基二乙醇(二乙二醇)	2,2'-Oxydiethanol (diethylene glycol, digol)	5	
40	29094300	乙二醇或二甘醇的單丁醚	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5		29094310	乙二醇丁醚	Monobutyl ethers of ethylene glycol	5	
						29094320	二乙二醇丁醚	Monobutyl ethers of diethylene glycol	4	

41	29103000	1-氯-2,3-環氧丙烷 (表氯醇)	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	5.5		29103000	1-氯-2,3-環 氧丙烷	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	1	
42	29152111	食品級冰醋酸	Acetic acid, glacial of food grade	5.5	EX	29152100	醋酸(乙酸)	Acetic acid	1	大陸方面2010年將 29152110分列 29152111及29152119
	29152119	冰乙酸(冰醋酸)	Acetic acid, glacial	5.5	EX	29152100	醋酸(乙酸)	Acetic acid	1	
43	29153200	乙酸乙烯酯	Vinyl acetate	5.5		29153200	醋酸乙烯酯	Vinyl acetate	2.5	
44	29161300	甲基丙烯酸及其鹽	Methacrylic acid and its salts	6.5		29161310	甲基丙烯酸	Methacrylic acid	1	
						29161320	甲基丙烯酸之鹽類	Salts of methacrylic acid	1.2	
45	29161400	甲基丙烯酸酯	Esters of methacrylic acid	6.5		29161410	甲基丙烯酸甲酯	Methyl methacrylate	2.5	
						29161490	其他甲基丙烯酸之酯 類	Other esters of methacrylic acid	2.5	
46	29173200	鄰苯二甲酸二辛酯	Diocetyl orthophthalates	6.5		29173200	鄰苯二甲酸二辛酯	Diocetyl orthophthalates	2.5	
47	29173300	鄰苯二甲酸二壬酯， 鄰苯二甲酸二癸酯	Dinonyl or didecyl orthophthalates	6.5		29173300	鄰苯二甲酸二壬酯或 二癸酯	Dinonyl or didecyl orthophthalates	2.5	
48	29173490	其他鄰苯二甲酸酯	Other esters of orthophthalic acid	6.5	EX	29173400	鄰苯二甲酸之其他酯 類	Other esters of orthophthalic acid	2.5	不包括鄰苯二甲酸二丁酯(因大陸方面 29173410未列入早收清單)
49	29241910	二甲基甲醯胺	N, N- dimethylformamide	6.5		29241910	二甲基甲醯胺	Dimethyl formamide (D. M. F. )	2.5	
50	29291010	2, 4和2, 6甲苯二異 氰酸酯混合物(甲苯二 異氰酸酯(TDI))	Toluene diisocyanate	6.5		29291010	二異氰酸甲苯酯	Toluene diisocyanate	1.2	
51	29321100	四氫呋喃	Tetrahydrofuran	6		29321100	四氫呋喃	Tetrahydrofuran	5	
52	29333100	吡啶及其鹽	Pyridine and its salts	6		29333110	吡啶	Pyridine	5	
						29333120	吡啶鹽類	Salts of pyridine	5	
53	32041200	酸性染料(不論是否預 金屬絡合)及其為基 本成分的製品(不論是 否已有化學定義);媒 染染料及其為基本 成分的製品(不論是否 已有化學定義)	Acid dyes, whether or not premetallized, & preparations based thereon whether or not chemically defined; mordant dyes & preparations	6.5		32041210	酸性染料, 不論是否 已金屬預處理	Acid dyes, whether or not premetallised	5	
						32041220	以酸性染料為基料之 調製品	Preparations based on acid dyes	5	
						32041230	媒染染料	Mordant dyes	5	
						32041240	以媒染染料為基料之 調製品	Preparations based on mordant dyes	5	
54	32041400	直接染料及其為基 本成分的製品(不論是 否已有化學定義)	Direct dyes & preparations based thereon, whether or	6.5		32041410	直接染料	Direct dyes	5	
						32041420	以直接染料為基料之 調製品	Preparations based on direct dyes	5	
55	32041600	活性染料及其為基	Reactive dyes &	6.5		32041610	反應性染料	Reactive dyes	5	

		本成分的製品(不論是否已有化學定義)	preparations based thereon, whether or		32041620	以反應性染料為基料之調製品	Preparations based on reactive dyes	5	
56	32041700	顏料及其為基本成分的製品(不論是否已有化學定義)	Pigments & preparations based thereon, whether or not chemically defined	6.5	32041711	有機螢光顏料	Organic fluorescent pigments	5	
					32041719	其他合成有機顏料	Other synthetic organic pigments	5	
					32041720	以合成有機顏料為基料之調製品	Preparations based on synthetic organic pigments	5	
57	32041990	由子目號3204.11至3204.19中兩個或多個子目所列著色料組成的混合物(不論是否已有化學定義)	Synthetic organic colouring matters, incl. mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19, nes	6.5	32041991	其他合成有機色料，不論是否符合化學定義(包括第320411至第320419目之兩種或以上色料及混合物)	Other synthetic organic colouring matter, whether or not chemically defined (including mixtures of colouring matter of two or more of the subheadings 3204.11	5	不包括硫化染料及其為基本成份之製品(因大陸方面32041911及32041919未納入早收清單)
					32041992	其他以合成有機色料為基料之調製品(包括第320411至第320419目之兩種或以上色料之調製品)	Preparations based on other synthetic organic colouring matter (including preparations based on colouring matter of two or more of the subheading 3204.11 to 3204.19)	5	
58	32042000	用作螢光增白劑的有機合成產品(不論是否已有化學定義)	Synthetic organic products used as fluorescent brightening agents, whether or not chemically defined	6.5	32042000	用作螢光增亮劑之合成有機產品	Synthetic organic products of a kind used as fluorescent brightening agents	5	



59	32061110	鈦白粉	Titanium white	6.5	EX	32061100	以乾物質計，含二氧化鈦在80%或以上之顏料及調製品	Pigments and preparations, containing 80% or more by weight of titanium dioxide calculated on the dry matter	2	
60	32061900	二氧化鈦為基料的顏料及製品，乾量計二氧化鈦<80%	Pigments & preparations based on titanium dioxide, containing<80% by weight of titanium dioxide calculated on the dry weight	10		32061900	其他以二氧化鈦為基料之顏料及調製品	Other pigments and preparations based on titanium dioxide	2	
61	32064911	以釩酸鉍為基本成分的顏料及制品	Pigments and preparations based on bismuth vanadate	6.5	EX	32064990	其他著色料及其他調製品	Other colouring matters and other preparations	4	大陸方面2014年自32064900分列32064911、32064919及32064990
	32064919	其他	Other	6.5	EX	32064990	其他著色料及其他調製品	Other colouring matters and other preparations	4	
	32064990	其他	Other	6.5		32064910	青銅粉	Powder of bronze	5	
						32064920	赭土、富鐵黃土、富錳棕土，經化學處理者	Ochres, siennas and umbers, chemically treated	4	
						32064930	以鎘化合物為基料之顏料及調製品	Pigments and preparations based on cadmium compounds	5	
						32064940	以六氰基鐵酸鹽（亞鐵氰化物及鐵氰化物）為基料之顏料及調製品	pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	4	
EX	32064990	其他著色料及其他調製品	Other colouring matters and other preparations	4						
62	32081000	分散或溶于非水介質的聚酯油漆及清漆等	Paints & vanishes based on polyesters,	10		32081010	油漆或磁漆，以聚酯類為基料者	Paints or enamels, based on polyesters	6	

			dispersed or dissolved in a non-aqueous medium		32081020	導電漆（以含銅粉或銀粉或鎳粉者為限），以聚酯類為基料者	Conductive paints (containing copper powder, silver powder or nickel powder only), based on polyesters	6.5
					32081091	其他以聚酯類為基料之漆類（包括瓷漆及亮漆），經分散或溶解於非水媒質者	Other paints (including enamels and lacquers) based on polyesters, dispersed or dissolved in a non-aqueous medium	6.5
					32081092	其他以聚酯類為基料之凡立水，經分散或溶解於非水媒質者	Other varnishes based on polyesters, dispersed or dissolved in a non-aqueous medium	5
63	32082010	分散或溶于非水介質的丙烯酸聚合物油漆及清漆	Paints & vanishes based on acrylic polymers, dispersed or dissolved in a non-aqueous medium	10	EX 32082010	油漆或磁漆，以丙烯酸或乙烯基聚合物為基料者	Paints or enamels, based on acrylic or vinyl polymers	5
					EX 32082020	導電漆（以含銅粉或銀粉或鎳粉者為限），以丙烯酸或乙烯基聚合物為基料者	Conductive paints (containing copper powder, silver powder or nickel powder only) based on acrylic or vinyl polymers	5
					EX 32082091	其他以丙烯酸或乙烯基聚合物為基料者之漆類（包括瓷漆及亮漆），經分散或溶解於非水性媒質者	Other paints (including enamels and lacquers) based on acrylic or vinyl polymers dispersed or dissolved in a non-aqueous medium	5

					EX	32082092	其他以丙烯酸或乙烯基聚合物為基料者之凡立水，經分散或溶解於非水性媒質者	Other varnishes based on acrylic or vinyl polymers dispersed or dissolved in a non-aqueous medium	3.5	
64	32089090	分散或溶于非水介質 其他油漆清漆溶液	Paints & varnishes, dispersed or dissolved in a non-aqueous medium, nes	10	EX	32089010	其他油漆或磁漆	Other paints or enamels	6.5	不包括分散或溶于非水介質的聚胺酯類化合物油漆及清漆(因大陸方面32089010未列入早收清單)
					EX	32089020	其他導電漆(以含銅粉或銀粉或鎳粉者為限)	Other conductive paints (containing copper powder, silver powder or nickel powder only)	6.5	
					EX	32089091	其他以合成聚合物或經化學改質之天然聚合物為基料之漆類(包括磁漆及亮漆)，經分散溶解於非水性媒質者	Other paints (including enamels and lacquers) based on acrylic or vinyl polymers dispersed or dissolved in a non-aqueous medium	6.5	
					EX	32089092	其他以合成聚合物或經化學改質之天然聚合物為基料之凡立水，經分散溶解於非水性媒質者	Other varnishes based on synthetic polymer or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium	5	
					EX	32089093	本章註四所述之溶液	Solutions as defined in Note 4 to this Chapter	5	

65	32099010	以環氧樹脂為基本成分的溶于水介質其他聚合物油漆及清漆	Paints & varnishes based on epoxy resin	10	EX	32099010	其他以合成聚合物或經化學改質之天然聚合物為基料之漆類(包括瓷漆及亮漆)，經分散或溶解於水性媒質者	Other paints (including enamels and lacquers) based on synthetic polymers or chemical modified natural polymers, dispersed or dissolved in a	6.5	不包括以氟樹脂為基本成分的溶于水介質其他聚合物油漆及清漆(因大陸方面32099020未列入早收清單)
					EX	32099020	其他以合成聚合物或經化學改質之天然聚合物為基料之凡立水，經分散或溶解於水性媒質者	Other paints (including enamels and lacquers) based on synthetic polymers or chemical modified natural polymers, dispersed or dissolved in a aqueous medium	6.5	
66	32099090	溶于水介質其他聚合物油漆及清漆	Other Paints & varnishes	10	EX	32099010	其他以合成聚合物或經化學改質之天然聚合物為基料之漆類(包括瓷漆及亮漆)，經分散或溶解於水性媒質者	Other paints (including enamels and lacquers) based on synthetic polymers or chemical modified natural polymers, dispersed or dissolved in a	6.5	
					EX	32099020	其他以合成聚合物或經化學改質之天然聚合物為基料之凡立水，經分散或溶解於水性媒質者	Other paints (including enamels and lacquers) based on synthetic polymers or chemical modified natural polymers, dispersed or dissolved in a aqueous medium	6.5	
67	32100000	其他油漆及清漆(包括瓷漆、大漆及水漿塗料)；皮革用水性顏料	Paints and varnishes (incl. enamels, lacquers & distemper). nes:	10		32100010	皮革加工用水性顏料	Prepared water pigments of a kind used for finishing leather	2.5	

			prepared water pigments for leather finishing			32100020	亮漆	Lacquers	6.5	
						32100091	其他凡立水	Other varnishes	5	
						32100092	其他漆類	Other paints	6.5	
68	EX 32151900	其他用於裝入稅目8443.31、8443.32或8443.39所列設備的工程形態的固體油墨	Other solid ink in engineered shapes for insertion into apparatus of HS subheadings 844331, 844332 or 844339	5.4		32151910	固體且具特定形狀之其他顏色油墨，可供置入第844331、844332或844339目之器具者	Other solid ink in engineered shapes for insertion into apparatus of HS subheadings 844331, 844332 or 844339	3.2	一、臺方2016/5/20配合ITA2協定，將32151900號分列32151910及32151990號。 二、陸方2016/9/15配合ITA2協定，新增3215190010號。
	EX 32151900	其他印刷油墨(不論是否固體或濃縮)，黑色印刷油墨除外	Printing ink, whether or not concentrated or solid (excl. black)	6.5		32151990	其他顏色油墨	Other printing inks	6.5	
69	34021300	非離子型有機表面活性劑	Non-ionic surface-active agents, (excl. soap), whether or not put up for retail sale	6.5		34021300	非離子性有機表面活性劑	Non-ionic organic surface-active agents	4	
70	35061000	適於作膠或粘合劑的產品，零售包裝每件淨重≤1千克	Products suitable for use as glues or adhesives, put up for retail sale, net weight ≤1kg	10		35061000	適於作膠用或粘著劑用之產品，以零售包裝當作膠或粘著劑出售，每件淨重不逾一公斤者	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	6.5	
71	35069110	以聚醯胺為基本成分的粘合劑	Adhesives based on polyamide	10	EX	35069110	熱熔膠	Hot melt adhesives	6.5	臺方2016/5/20配合ITA2協定，新增35069130號。
					EX	35069130	專用或主要用於平面顯示器或觸控面板製造之光學透明無基材黏著劑和光學透明可固化液態黏著劑	Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels	3.2	

					EX	35069190	其他以第3901至第3913節之聚合物或以橡膠為基料之粘著劑	Other adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5	
72	35069120	以環氧樹脂為基本成分的粘劑	Adhesives based on epoxy resin	10	EX	35069130	專用或主要用於平面顯示器或觸控面板製造之光學透明無基材黏著劑和光學透明可固化液態黏著劑	Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels	3.2	臺方2016/5/20配合ITA2協定，新增35069130號。
					EX	35069190	其他以第3901至第3913節之聚合物或以橡膠為基料之粘著劑	Other adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5	
73	EX 35069190	專門或主要用於顯示屏或觸摸屏製造的光學透明膜黏劑和光固化液體黏劑	Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels	7.5	EX	35069130	專用或主要用於平面顯示器或觸控面板製造之光學透明無基材黏著劑和光學透明可固化液態黏著劑	Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels	3.2	一、臺方2016/5/20配合ITA2協定，新增35069130號。 二、陸方2016/9/15配合ITA2協定，新增3506919020號。
	EX 35069190	以其他橡膠或塑膠為基本成分的粘劑	Adhesives based on rubber or plastic, nes	10	EX	35069110	熱熔膠	Hot melt adhesives	6.5	
						35069120	未硫化橡膠或橡膠配合物製成之黏著劑	Adhesives of unvulcanised rubber of rubber compounds	5	

					EX	35069190	其他以第3901至第3913節之聚合物或以橡膠為基料之粘著劑	Other adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5	
74	35069900	其他調製膠、粘合劑	Prepared glues & other prepared adhesives, nes	10		35069900	其他調製膠及調製粘著劑	Other prepared glues and adhesives	6.5	
75	38170000	混合烷基苯及混合烷基萘，但稅目27.07及29.02的產品除外	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	6.5		38170000	混合烷基苯及混合烷基，不包括第2707或2902節所列者	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	5	
76	39023010	初級形狀的乙烯丙烯共聚物(乙丙橡膠丙烯單體單元的含量大於乙烯單體單元)	Ethylene-propylene copolymers, in primary forms, monomer of propylene by weight more than of ethylene	6.5	EX	39023000	丙烯共聚物，初級狀態	Propylene copolymers, in primary forms	2.5	
77	39029000	其他初級形狀的烯烴聚合物	Polymers of propylene or other olefins, in primary forms, nes	6.5		39029010	氯化聚丙烯，初級狀態	Chlorinated polypropylene, in primary forms	2.5	
						39029020	氯化聚丁烯，初級狀態	Chlorinated polybutylene, in primary forms	2.5	
						39029090	其他烯烴之聚合物，初級狀態	Other polymers of other olefins, in primary forms	2.5	
78	39032000	初級形狀苯乙烯-丙烯腈共聚物	Styrene-acrylonitrile (SAN) copolymers, in primary forms	12		39032000	苯乙烯-丙烯腈共聚物，初級狀態	Styrene-acrylonitrile (san) copolymers, in primary forms	2.5	
79	39039000	初級形狀的其他苯乙烯聚合物	Polymers of styrene, in primary forms, nes	6.5		39039010	甲基丙烯酸甲酯-丁二烯-苯乙烯(MBS)共聚物，初級狀態	Methyl methacrylate - butadiene - styrene (mbs) copolymers, in primary forms	2.5	

						39039020	多孔型苯乙烯與二乙烯苯共聚合物、氯甲基化苯乙烯與二乙烯苯共聚合物、胺甲基化苯乙烯與二乙烯苯共聚合物等三種離子交換樹脂中間體	The medium of ion exchange resins of porous styrene-divinyl benzene copolymer, chloromethylated styrene-divinyl benzene copolymer, and aminomethylated styrene-divinyl benzene copolymer	1	
						39039090	其他苯乙烯之聚合物，初級狀態	Other polymers of styrene, in primary forms	2.5	
80	39052100	乙酸乙烯酯共聚物的水分散體	Vinyl acetate copolymers, in aqueous dispersion	10		39052100	醋酸乙烯共聚物水性分散液	Vinyl acetate copolymers, in aqueous dispersion	4	英文" Vinyl acetate" 陸、台雙方分別譯為「乙酸乙烯酯」及「醋酸乙烯」
81	39053000	初級形狀的聚乙烯醇(不論是否含有未水解的乙酸酯基)	Polyvinyl alcohols, in primary forms, whether or not containing unhydrolyzed acetate groups	14		39053000	聚乙烯醇，不論是否含有未經水解之醋酸基	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5	
82	39061000	初級形狀的聚甲基丙烯酸甲酯	Polymethyl methacrylate, in primary forms	6.5		39061010	聚甲基丙烯酸甲酯粒，初級狀態	Poly(methyl methacrylate) granules, in primary forms	2.5	
						39061020	聚甲基丙烯酸甲酯乳液，初級狀態	Poly(methyl methacrylate) emulsion, in primary forms	4	
83	39069010	聚丙烯醯胺	Polyacrylamide	6.5	EX	39069010	其他丙烯酸聚合物粒，初級狀態	Other acrylic polymers granules, in primary forms	1	大陸方面3906.90目下所有稅號均列入早收清單
					EX	39069090	其他丙烯酸聚合物乳液，初級狀態	Other acrylic polymers emulsion, in primary forms	4	
84	39069090	其他初級形狀的丙烯酸聚合物	Acrylic polymers, in primary forms, nes	6.5	EX	39069010	其他丙烯酸聚合物粒，初級狀態	Other acrylic polymers emulsion, in primary forms	1	



					EX	39069090	其他丙烯酸聚合物乳液，初級狀態	Other acrylic polymers emulsion, in primary forms	4	
85	39071010	初級形狀的聚甲醛	Polyoxymethylene in primary forms	6.5	EX	39071000	聚縮醛，初級狀態	Polyacetals, in primary forms	2.5	
86	39072010	聚四亞甲基醚二醇	Polytetramethylene Ether Glycol	6.5	EX	39072090	其他聚醚，初級狀態	Polyethylene glycol, in primary forms	2.5	
87	39073000	初級形狀的環氧樹脂	Epoxide resins, in primary forms	6.5		39073010	丙二酚型環氧樹脂	Bisphenol a type epoxy resin	4	
						39073020	酚醛清漆樹脂型環氧樹脂	Novolac resin type epoxy resin	4	
						39073090	其他環氧樹脂，初級狀態	Other epoxide resins, in primary forms	4	
88	39074000	初級形狀的聚碳酸酯	Polycarbonates, in primary forms	6.5		39074000	聚碳酸樹脂，初級狀態	Polycarbonates, in primary forms	2.5	
89	39075000	初級形狀的醇酸樹脂	Alkyd resins, in primary forms	10		39075000	醇酸樹脂，初級狀態	Alkyd resins, in primary form	5	
90	39079100	初級形狀的不飽和聚酯	Unsaturated polyesters, in primary forms, nes	6.5		39079100	其他聚酯，不飽和者，初級狀態	Other polyesters, unsaturated, in primary forms	2.5	
91	EX 39079991	初級形狀的熱塑性液晶聚對苯二甲酸-己二醇-丁二醇酯	Thermoplastic liquid crystal aromatic polyester copolymers	5.4	EX	39079920	熱塑性液晶芳香族聚酯共聚合物	Thermoplastic liquid crystal aromatic polyester copolymers	1.2	一、臺方2016/5/20配合ITA2協定，新增35079920號。 二、陸方2016/9/15配合ITA2協定，新增3907999110及3907999910號。
	EX 39079991	其他聚對苯二甲酸-己二醇-丁二醇酯	Polybutylene hexylene terephthalate	6.5	EX	39079990	其他聚酯，飽和者，初級狀態	Other polyesters, saturated, in primary forms	2.5	
	EX 39079999	初級形狀的熱塑性液晶其他聚酯	Thermoplastic liquid crystal aromatic polyester copolymers	5.4	EX	39079920	熱塑性液晶芳香族聚酯共聚合物	Thermoplastic liquid crystal aromatic polyester copolymers	1.2	
	EX 39079999	其他	Other	6.5	EX	39079990	其他聚酯，飽和者，初級狀態	Other polyesters, saturated, in primary forms	2.5	
92	39091000	初級形狀的尿素樹脂及硫尿樹脂	Urea resins; thiourea resins, in primary forms	6.5		39091000	尿素樹脂或硫尿樹脂，初級狀態	Urea resins or thiourea resins, in primary forms	5	
93	39092000	初級形狀的蜜胺樹脂	Melamine resins, in primary forms	6.5		39092000	三聚氰胺樹脂，初級狀態	Melamine resins, in primary forms	5	英文" Melamine resins" 陸、台雙方分別譯為「蜜胺樹脂」及「三聚氰胺樹脂」

94	39093900	其他初級形狀的其他氨基樹脂	Other amino-resins in primary forms other than poly	6.5		39093900	其他胺基樹脂，初級狀態	Other amino resins, in primary forms	5	一、英文" amino resins" 陸、台雙方分別譯為「氨基樹脂」及「胺基樹脂」。 二、配合HS2017年版修正，臺方稅號第39093090號移列至第39093900號。
95	39094000	初級形狀的酚醛樹脂	Phenolic resins, in primary forms	6.5		39094000	酚樹脂，初級狀態	Phenolic resins, in primary forms	5	英文"Phenolic resins" 陸、台雙方分別譯為「酚醛樹脂」及「酚樹脂」
96	39095000	初級形狀的聚亞氨酯	Polyurethanes, in primary forms	6.5		39095000	聚胺基甲酸乙酯，初級狀態	Polyurethanes, in primary forms	2.5	
97	39100000	初級形狀的聚矽氧烷	Silicones in primary forms	6.5		39100010	矽油	Silicone oil	2.5	
						39100020	矽油膏	Silicone grease	2.5	
						39100030	矽樹脂	Silicone resin	4	
						39100040	矽橡膠	Silicone rubber	4	
						39100090	其他聚矽氧，初級狀態	Other silicones, in primary forms	1.2	
98	39111000	初級形狀的石油樹脂、苯並呋喃-茛樹脂、多萜樹脂	Petroleum resins, coumarone, indene or coumarone-indene resins & polyterpenes in primary forms	6.5		39111010	石油樹脂	Petroleum resins	5	
						39111020	呋喃樹脂	Furan resin	5	
						39111090	其他薰草酮、或薰草酮樹脂及多萜烯	Other coumarone, indene or coumarone-indene resins and polyterpenes	5	
99	39191099	其他材料製的，寬度≤20釐米的其他成卷塑膠膠粘板片等	Self-adhesive tape, plates, strip, sheet, film, foil & other flat shapes, of plastics, in rolls, width≤20cm, nes	6.5	EX	39191000	塑膠製自粘性板、片、薄膜、箔、帶、條及其他平面形狀，捲狀寬度未超過20公分	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls of a width not exceeding 20 cm	5	不包括，寬度≤20釐米的丙烯酸樹脂類為主之自黏塑料板等及膠囊型反光膜(因大陸方面39191010及39191091未列入早收清單)
100	EX 39199090	半導體晶圓製造用自黏式圓形拋光墊	Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	5.4		39199020	供製造半導體晶圓用之自黏性圓形研磨墊，屬塑膠製品者	Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	2.5	一、臺方2016/5/20配合ITA2協定，新增39199020號。 二、陸方2016/9/15配合ITA2協定，新增3919909010號。
	EX 39199090	其他自粘塑膠板、片、膜等材料	Self-adhesive plates, tape,	6.5		39199010	感壓塑膠帶	Press-sensitive tape, of plastics	5	

			strip, sheet, film, foil & other flat shapes of plastics, nes		EX	39199090	其他塑膠製自粘性板、片、薄膜、箔、帶、條及其他平面形狀，不論是否成捲	Other self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	5	不包括其他膠囊型反光膜(因大陸方面39199010未列入早收清單)
101	39201090	其他乙烯聚合物製板、片、帶	Plate/foil/strip/sheet/film of polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, others	6.5		39201010	聚乙烯塑膠板、片及扁條	Plates, sheets and strip polyethylene	5	不包括乙烯聚合物製電池隔膜(因大陸方面39201010未列入早收清單)
						39201021	電容器用金屬化聚乙烯薄膜，留有未鍍邊，總寬度不超過50公厘，總厚度在0.25公厘以下者	Metallized polyethylene film for capacitor use, with unmetallized borders, total width no more than 50 mm, total thickness no more	1	
					EX	39201029	其他聚乙烯薄膜、箔，厚度不超過0.25公厘者	Other polyethylene film or foil, thickness no more than 0.25 mm	5	
102	39202090	其他丙烯聚合物製板、片、帶	Plate/foil/strip/sheet/film of polymers of propylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular others	6.5		39202021	電容器用金屬化聚丙烯薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.015公厘以上，0.025公厘以下者	Metallized polypropylene film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no less than 0.015 mm no	1	不包括丙烯聚合物製電池隔膜(因大陸方面39202010未列入早收清單)
						39202022	聚丙烯薄膜、箔，厚度不超過0.015公厘者	Polypropylene film or foil, thickness no more than 0.015 mm	1	
					EX	39202023	電容器用聚丙烯薄膜，總寬度不超過430公厘，總厚度在0.0195公厘以下者	Polypropylene film for capacitor use, total width no more than 430 mm, total thickness no more than 0.0195mm	1	

					EX	39202029	其他聚丙烯薄膜、箔，厚度不超過0.25公厘者	Other polypropylene film or foil, thickness no more than 0.25 mm	5
103	39203000	非泡沫聚苯乙烯板、片、膜、箔及扁條	Plate/foil/strip/sheet/film of polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5		39203010	聚苯乙烯塑膠板、片及扁條	Plates, sheets and strip, polystyrene	5
						39203021	電容器用金屬化聚苯乙烯塑膠薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized polystyrene film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1
						39203029	其他聚苯乙烯薄膜、箔，厚度不超過0.25公厘者	Other polystyrene film or foil, thickness no more than 0.25 mm	5
104	39204300	按重量計增塑劑含量不小於6%的聚氯烯板、片、膜、箔及扁條	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, containing by weight $\geq 6\%$ of plasticisers	6.5		39204310	含以重量計不低於6%可塑劑之聚氯烯板、片及扁條	Plates, sheets and strip of PVC, containing by weight not less than 6 % of plasticisers	5
						39204320	含以重量計不低於6%可塑劑之電容器用金屬化聚氯烯薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized PVC film for capacitor use, containing by weight not less than 6 % of plasticisers, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1

					39204330	含以重量計不低於6%可塑劑之聚氯乙稀薄膜、箔，厚度不超過0.25公厘者	PVC film or foil, containing by weight not less than 6 % of plasticisers, thickness no more than 0.25mm	5	
105	39204900	按重量計增塑劑含量小於6%的聚氯乙稀板、片、膜、箔及扁條	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, containing by weight <6% of plasticisers	6.5	39204910	其他聚氯乙稀板、片及扁條	Other plates, sheets and strip, of PVC	5	
					39204920	其他電容器用金屬化聚氯乙稀薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Other metallized PVC film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1	
					39204930	其他聚氯乙稀薄膜、箔，厚度不超過0.25公厘者	Other PVC film or foil, thickness no more than 0.25mm	5	
106	39205100	聚甲基丙烯酸甲酯板片膜箔及扁條	Plate/foil/strip/sheet/film of polymethyl methacrylate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5	39205110	聚甲基丙烯酸甲酯板、片及扁條	Plates, sheets and strip, poly(methyl methacrylate)	5	
					39205121	電容器用金屬化聚甲基丙烯酸甲酯薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized poly(methyl methacrylate) film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1	
					39205129	其他聚甲基丙烯酸甲酯薄膜、箔，厚度不超過0.25公厘者	Other poly(methyl methacrylate) film or foil, thickness no more than 0.25 mm	5	

107	39206100	聚碳酸酯製板、片、膜、箔及扁條	Plate/foil/strip/sheet/film of polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5		39206110	聚碳酸樹脂製板、片及扁條	Plates, sheets and strip, of polycarbonates	5	
						39206121	電容器用金屬化聚碳酸樹脂薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度不超過0.025公厘者	Metallized polycarbonate film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1	
						39206129	其他聚碳酸樹脂製薄膜、箔，厚度不超過0.25公厘者	Film or foil, other polycarbonates, of a thickness not exceeding 0.25 mm	5	
108	39206200	聚對苯二甲酸乙二酯板片膜箔扁條	Plate/foil/strip/sheet/film of polyethylene terephthalate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5		39206210	聚對苯二甲酸乙二酯製板、片及扁條	Plates, sheets and strip, of poly(ethylene terephthalate)	5	
						39206221	電容器用金屬化聚對苯二甲酸乙二酯薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下者	Metallized poly(ethylene terephthalate) film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm	1	
						39206222	聚對苯二甲酸乙二酯薄膜、箔，厚度不超過0.008公厘者	Polyethylene terephthalene film or foil, thickness no more than 0.008 mm	0	

					39206229	其他聚對苯二甲酸乙二酯製薄膜、箔，厚度超過0.008公厘但不超過0.25公厘者	Other poly (ethylene terephthalene) film or foil, thickness more than 0.008 mm no more than 0.25 mm	5	
109	39206900	其他聚酯板、片、膜、箔及扁條	Plate/foil/strip/sheet/film of other polyesters, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	10	39206910	其他聚酯製板、片及扁條	Plates, sheets and strip, of other polyesters	5	
					39206921	其他電容器用金屬化聚酯製薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.015公厘以上，0.025公厘以下者	Other metallized polyesters film for capacitor use, with unmetallized borders, total width no more 100 mm, total thickness no less than 0.015 mm, no more than 0.025 mm	1	
					39206922	聚酯製薄膜、箔，厚度不超過0.015公厘者	Polyester film or foil, thickness no more than 0.015 mm	1	
					39206929	其他聚酯製薄膜、箔，厚度不超過0.25公厘者	Film or foil, of other polyesters, thickness not more than 0.25 mm	5	
110	39209990	其他塑膠製的非泡沫塑料板片	Plate/foil/strip/sheet/film of other plastics, not reinforced, laminated, supported or similarly combined with other materials, non-	6.5	39209991	其他塑膠板、片及扁條，非多孔性及未經以其他物質加強、積層、支持或與其他物質類似結合者	Plates, sheets and strip, of other plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other	5	不包括聚四氟乙烯製者(因大陸方面392099910未列入早收清單)

			cellular, nes			39209992	其他電容器用金屬化塑膠製薄膜，留有未鍍邊，總寬度不超過100公厘，總厚度在0.025公厘以下，屬於縮合、聚縮合、聚加合、聚合及共聚合者	Metallized film for capacitor use, with unmetallized borders, total width no more than 100 mm, total thickness no more than 0.025 mm, of other condensation, polycondensation, polyaddition, polymerization and copolymerization products	1	
						39209993	其他塑膠製薄膜、箔，厚度不超過0.25公厘者	Film or foil, of other plastics, thickness no more than 0.25 mm	5	
111	39211210	泡沫聚氯乙烯人造革及合成革	Cellular plates, strips, sheet, film of PVC combined with textile fabrics	9	EX	39211210	聚氯乙烯多孔性板、片及扁條	Cellular plates, sheets and strip, of polymers of vinyl chloride	5	英文"Cellular" 陸、台雙方分別譯為「泡沫」及「多孔性」
112	39211310	泡沫聚氨酯製人造革及合成革	Cellular plates, strips, sheet, film of polyurethanes with textile fabrics	9	EX	39211310	聚胺基甲酸乙酯多孔性板、片及扁條	Cellular plates, sheets and strip of polyurethanes	5	英文"Polyurethanes" 陸、台雙方分別譯為「聚氨酯」及「聚胺基甲酸乙酯」
113	39211990	其他泡沫塑料板、片、膜、箔及扁條	Cellular plates, strips, sheet, film of plastics, nes	6.5	EX	39211910	其他塑膠製多孔性板、片及扁條	Other plastics cellular plates, sheets and strips	5	不包括其他泡沫(多孔性)塑膠製人造革及合成革(因大陸方面39211910未列入早收清單)
						39211920	其他塑膠製多孔性薄膜、箔，厚度不超過0.25公厘者	Other plastics cellular film or foil, thickness no more than 0.25mm	5	
114	39219090	未列名塑膠板、片、膜、箔及扁條	Plates, Sheets, coils of polyisobutylene with man-made felt	6.5	EX	39219010	玻璃纖維強化塑膠板、片及扁條	Plates, sheets and strip, of glass fibre reinforced plastics	6.5	不包括以聚乙烯為基本成份的板、片(以玻璃纖維加強的)及其他聚異丁烯為基本成分板片卷材(附有人造毛氈的)(因大陸方面39219020及39219030未列入早收清單)
						39219030	樹脂預浸材料，呈板、片型態者	Resin preimpregnate, in plate or sheet	6.5	



					39219040	離子交換膜或片	Film or sheet for ion exchange	1		
					39219090	其他塑膠製板、片、薄膜、箔及扁條	Other plastics plates, sheets film foil and strips	5		
115	EX 39231000	具有特定形狀或裝置，供運輸或包裝半導體晶圓、掩模或光罩的塑料盒、箱、板條箱及類似物品	Boxes, cases, crates and similar articles, of plastic, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or	7.5		39231010	塑膠製箱子、盒子、籃子及類似品，其形狀或適合供運輸或包裝半導體晶圓或網線	Boxes, cases, crates and similar articles, of plastic, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or	2.5	一、臺方2016/5/20配合ITA2協定，將39231000號分列39231010及39231090號。 二、陸方2016/9/15配合ITA2協定，新增3923100010號。
	EX 39231000	其他塑膠製盒、箱及類似品	Boxes, cases, crates & similar articles of plastics	10		39231090	其他塑膠製箱子、盒子、籃子及類似品	Other boxes, cases, crates and similar articles, of plastics	5	
116	39235000	塑膠製塞子、蓋子及類似品	Stoppers, lids, caps & other closures of plastics	10		39235000	塑膠製瓶塞、蓋子及其他栓塞體	Stoppers, lids, caps and other closures, of plastics	5	
117	39239000	供運輸或包裝貨物用其他塑膠製品	Articles for conveyance or packing of goods, of plastics, nes	10		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	
118	39269010	塑膠製機器及儀器用零件	Machine or instruments parts of plastics	10		39269012	電氣絕緣用塑膠製品	Insulating plastic articles for electricity	5	大陸方面3926.90目下所有稅號均列入早收清單
	EX					39269013	塑膠製反光片、帶，具自粘性者除外	Reflective sheets and bands, of plastics, other than self-adhesive	5	
	EX					39269015	製模具有模型，塑膠製	Mould for making die, of plastics	5	
	EX					39269016	塑膠製實驗室、衛生及醫療用之物品	Laboratory, hygienic and pharmaceutical articles, of plastics	5	

					39269021	塑膠製電焊用海綿	Solder iron cleaning sponge, of plastic	5	
				EX	39269022	感熱式製版用塑膠蠟紙	Master thermal stencil sheets, of plastics	5	
					39269023	織布機用膠卡	Plastic cards, for weaving machines	5	
				EX	39269039	其他專供工業用塑膠製品	Other articles solely for industrial use, of plastics	5	
					39269049	塑膠製傳電、輸送及升降機帶（包括以金屬或其他物質加強者）	Transmission, conveyer and elevator belts or belting(including those strengthened with metal or other material), of plastics	5	
				EX	39269090	其他塑膠製品及第3901至3914節之材料製成品	Other articles of plastics and articles of other materials of headings 39.01 to 39.14	5	
119	39269090	其他塑膠製品	Articles of plastics, nes	10		39269011	塑膠製錶玻璃	Watch glass, of plastics	5
				EX		39269013	塑膠製反光片、帶，具自粘性者除外	Reflective sheets and bands, of plastics, other than self-adhesive	5
						39269014	塑膠製道路及交通標線用品（反光標識在內）	Articles for road and traffic marking line (including reflective signs), of plastics	5
				EX		39269015	製模具用模型，塑膠製	Mould for making die, of plastics	5

					EX	39269016	塑膠製實驗室、衛生及醫療用之物品	Laboratory, hygienic and pharmaceutical articles, of plastics	5	
					EX	39269022	感熱式製版用塑膠蠟紙	Master thermal stencil sheets, of plastics	5	
						39269031	塑膠製專供工業用安全面罩	Face-shields solely for industrial use, of plastics	5	
					EX	39269039	其他專供工業用塑膠製品	Other articles solely for industrial use, of plastics	5	
					EX	39269090	其他塑膠製品及第3901至3914節之材料製成品	Other articles of plastics and articles of other materials of headings 39.01 to 39.14	5	
120	40029911	其他初級形狀的合成橡膠	Synthetic rubber, in primary forms, nes	7.5	EX	40029910	聚硫橡膠	Polysulfide rubber	2	
					EX	40029990	其他合成橡膠	Other synthetic rubber	2	
121	40111000	機動小客車用新的充氣橡膠輪胎	New pneumatic tyres, of rubber of a kind used on motor cars	10		40111000	新橡膠氣胎，小客車（包括旅行車及賽車）用	New pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars)	10	英文" pneumatic tyres" 陸、台雙方分別譯為「充氣橡膠輪胎」及「橡膠氣胎」
122	40112000	客或貨車用新的充氣橡膠輪胎	New pneumatic tyres, of rubber of a kind used on buses or lorries	10		40112000	新橡膠氣胎，大客車及貨車用	New pneumatic tyres, of rubber, of a kind used on buses or lorries	10	
123	40114000	摩托車用新的充氣橡膠輪胎	New pneumatic tyres, of rubber of a kind used on motorcycles	15		40114000	新橡膠氣胎，機器腳踏車用	New pneumatic tyres, of rubber, of a kind used on motorcycles	10	

124	40115000	自行車用新的充氣橡膠輪胎	New pneumatic tyres, of rubber of a kind used on bicycles	20		40115000	新橡膠氣胎，腳踏車用	New pneumatic tyres, of rubber, of a kind used on bicycles	5	
125	40117010	農業或林業車輛及機器用人字形胎面或類似胎面的新充氣橡膠輪胎	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on agricultural or forestry vehicles	17.5		40117010	具有「鯊骨」或類似面紋，供農業或森林車及機械之用者	Of a kind used on agricultural or forestry vehicles and machines	10	一、英文" herring-bone" 陸、台雙方分別譯為「人字形」及「鯊骨」。二、配合HS2017年版修正，臺方稅號第40116100、40116900及40119200號，分別移列至第40117010、40119000及40117090號。
126	40119010	其他人字形胎面或類似胎面的新充氣橡膠輪胎	New pneumatic tyres, of rubber, of herring-bone or similar tread, nes	17.5	EX	40119000	其他新橡膠氣胎	Other new pneumatic tyres	10	
127	40117090	農業或林業車輛及機器用非人字形胎面或類似胎面的新充氣橡膠輪胎	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on agricultural or forestry vehicles and machines	25		40117090	其他新橡膠氣胎，供農業或森林車及機械之用者	Of a kind used on agricultural or forestry vehicles and machines	0	
128	42021210	以塑膠或紡織材料作面的衣箱	Trunks and suitcases with outer surface of plastics or textile materials	20	EX	42021200	衣箱、手提箱、化粧箱、公事箱、公事包、書包及類似容器，外層為塑膠或紡織材料者	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or of textile materials	6.6	

129	42021290	以塑膠或紡織材料作面的其他箱包	Vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or of textile materials	20	EX	42021200	衣箱、手提箱、化粧箱、公事箱、公事包、書包及類似容器，外層為塑膠或紡織材料者	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastics or of textile materials	6.6
130	42021900	其他材料製箱包	Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20		42021900	衣箱、手提箱、化粧箱、公事箱、公事包、書包及其他類似容器，外層為其他材料者	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and other similar containers, with outer surface of other materials	6.6
131	42022200	以塑膠片或紡織材料作面的手提包	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of plastic sheeting or of textile materials	10		42022200	不論是否附肩帶或把手之手提袋，外層為塑膠布或紡織材料者	Handbags, whether or not with shoulder strap, including those without handle, with outer surface of plastic sheeting or of textile materials	6.6
132	52051100	非零售粗梳粗支純棉單紗	Uncombed single cotton yarn, with $\geq$ 85% cotton, nprs, $\leq$ 14mn	5		52051100	單股未精梳棉紗，支數在 7 1 4 · 2 9 分德士及以上（公制支數不超過 1 4 支）者	Cotton yarn, single, of uncombed fibres measuring 714.29 decitex or more (not exceeding 14 metric number)	4

133	52051200	非零售粗梳中支純棉單紗	Uncombed single cotton yarn, with≥85% cotton, nprs, >14mn but≤43mn	5		52051200	單股未精梳棉紗，支數在232·56分德士及以上，未達714·29分德士（公制支數超過14支，但不超過43支）者	Cotton yarn, single, of uncombed fibres, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	
134	52061200	非零售粗梳中支混紡棉單紗	Uncombed single cotton yarn, with<85% cotton, nprs, >14mn but≤43mn	5		52061200	單股未精梳棉紗，支數在232·56分德士及以上，未達714·29分德士（公制支數超過14支，但不超過43支）者	Cotton yarn, single, of uncombed fibres, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	
135	52062200	非零售精梳中支混紡棉單紗	Combed single cotton yarn, with<85% cotton, nprs, >14mn but≤43mn	5		52062200	單股精梳棉紗，支數在232·56分德士及以上，未達714·29分德士（公制支數超過14支，但不超過43支）者	Cotton yarn, single, of combed fibres, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	
136	52062400	非零售精梳較細支混紡棉單紗	Combed single cotton yarn, with<85% cotton, nprs, >52mn but≤80mn	5		52062400	單股精梳棉紗，支數在125分德士及以上，未達192·31分德士（公制支數超過52支，但不超過80支）者	Cotton yarn, single, of combed fibres, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	

137	52083100	染色的輕質全棉平紋布	Dyed plain cotton weave, with≥85% cotton, ≤100g/m <sup>2</sup>	10		52083100	染色棉平紋梭織物，含棉重量在85%及以上，每平方公尺重量不超過100公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing not more than 100 g/square meter, dyed of cotton	10	
138	52083200	染色的較輕質全棉平紋布	Dyed plain cotton weave, with≥85% cotton, >100g/m <sup>2</sup> , ≤200g/m <sup>2</sup>	10		52083200	染色棉平紋梭織物，含棉重量在85%及以上，每平方公尺重量超過100公克，不超過200公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, dyed	10	
139	52083900	染色的輕質其他全棉機織物	Dyed woven cotton fabrics, with≥85% cotton, nes	10		52083900	其他染色棉梭織物，含棉重量在85%及以上，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, dyed	10	
140	52084200	色織的較輕質全棉平紋布	Coloured plain cotton weave, with≥85% cotton, >100g/m <sup>2</sup> , ≤200g/m <sup>2</sup>	10		52084200	異色棉紗織之平紋梭織物，含棉重量在85%及以上，每平方公尺重量超過100公克，不超過200公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, of yarns of different colours	10	

141	52085990	印花的輕質其他全棉機織物	Other printed fabrics, with≥85% cotton	10		52085990	其他印花棉梭織物，含棉重量在85%及以上，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, printed	10	
142	52093100	染色的重質全棉平紋布	Dyed plain cotton weave, with≥85% cotton, >200g/m <sup>2</sup>	10		52093100	染色棉平紋梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, dyed	10	
143	52093200	染色的重質全棉三、四線斜紋布	Dyed 3 or 4-thread twill (incl. cross twill), with≥85% cotton, >200g/m <sup>2</sup>	10		52093200	染色棉三枚或四枚斜紋梭織物，含棉重量85%以上，每平方公尺重量超過200公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, dyed	10	
144	52093900	染色的重質其他全棉機織物	Dyed woven cotton fabrics, with≥85% cotton, >200g/m <sup>2</sup> , nes	10		52093900	其他染色棉梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, dyed	10	



145	52094100	色織的重質全棉平紋物	Coloured plain cotton weave, with≥85% cotton, >200g/m2	10		52094100	棉異色紗織之平紋梭織物，含棉重量在85%及以上，每平方公尺重量超過200公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 200 g/square meter, of yarns of different colours	10	
146	52094200	色織的重質其他全棉粗斜紋布(勞動布)	Denim, with≥85% cotton, >200g/m2	10		52094200	牛仔布	Denim	10	
147	52103100	與化纖混紡染色的輕質平紋棉布	Dyed plain cotton weave, with<85% cotton, ≤200g/m2	10		52103100	染色棉平紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, dyed	10	英文"man-made fibres" 陸、台雙方分別譯為「化學纖維」及「人造纖維」；"artificial filament" 陸、台雙方分別譯為「人造纖維長絲」及「再生纖維絲」
148	52103900	與化纖混紡染色的輕質其他棉布	Dyed woven cotton fabrics, nes, with<85% cotton, ≤200g/m2	10		52103900	其他染色棉梭織物，含棉重量85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, dyed	10	

149	52104100	與化纖混紡色織的輕質平紋棉布	Coloured plain cotton weave, with<85% cotton, ≤200g/m2	10		52104100	棉異色紗織之平紋梭織物，含棉重量在85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Woven fabrics of cotton, plain weave, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, of yarns of different colours	10	
150	52104990	與化纖混紡色織的輕質其他棉布	Woven fabrics of yarns of different colours, mixed mainly or solely with man-made fibres, with<85% cotton, ≤200g/m2	10		52104990	其他異色紗織之棉梭織物，含棉重量85%以下，主要或單獨與人造纖維混製，每平方公尺重量不超過200公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/square meter, of yarns of different colours	10	
151	52113900	與化纖混紡染色的重質其他棉布	Dyed woven cotton fabrics, nes, with<85% cotton, >200g/m2	10		52113900	其他染色棉梭織物，含棉重量85%以下，主要或單獨與人造纖維混製，每平方公尺重量超過200公克者	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/square meter, dyed	10	
152	54011010	非供零售用合成纖維長絲縫紉線	Sewing thread of synthetic filaments, not for retail sale	5	EX	54011010	外科手術用線，合成纖維絲製	Thread of synthetic filaments, for surgical use	4	台灣方面之「外科手術用線，合成纖維絲製」屬未經消毒者

					EX	54011090	其他合成纖維絲製之縫紉線，不論是否供零售用者	Other sewing thread of synthetic filaments, whether or not put up for retail sale	4	
153	54022000	非零售聚酯長絲高強力紗	High tenacity filaments yarn of polyesters, nprs	5		54022000	高強力聚酯絲紗，非供零售用者	High tenacity filament yarn of polyesters, not put up for retail sale	1.5	
154	54023310	非零售聚酯彈力絲	Elastic filament of polyesters, not for retail sale	5	EX	54023300	聚酯加工絲紗，非供零售用者	Textured filament yarn, of polyesters, not put up for retail sale	4	英文"textured filements or yarn " 陸、台雙方分別譯為「變形長絲或紗線」及「加工絲或紗」
155	54026200	非零售聚酯多股紗線	of polyesters	5		54026200	聚酯纖維製之其他多股（合股）或粗股絲紗，非供零售用者	Other filament yarn, multiple (folded) or cabled, of polyesters, not put up for retail sale	1.5	
156	54071010	尼龍或其他聚醯胺高強力紗製機織物	Woven fabrics of high tenacity yarn of nylon. or othr polyamides	10	EX	54071000	高強力之尼龍或其他聚醯胺或聚酯紗製之梭織物	Woven fabrics obtained from high tenacity filament yarn of nylon or other polyamides or of polyesters	5	大陸方面5407.10目下所有稅號均列入早收清單
157	54071020	聚酯高強力紗製機織物	Woven fabrics of high tenacity yarn of polyesters	10	EX	54071000	高強力之尼龍或其他聚醯胺或聚酯紗製之梭織物	Woven fabrics obtained from high tenacity filament yarn of nylon or other polyamides or of polyesters	5	
158	54074100	未漂白或漂白的純尼龍布	Unbleached or bleached woven fabrics, ≥85% nylon...	10		54074110	其他本色（未漂白）梭織物，含尼龍或其他聚醯胺絲重量在85%及以上者	Other grey (unbleached) woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	7.5	

						54074120	其他漂白梭織物，含尼龍或其他聚醯胺絲重量在85%及以上者	Other bleached woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	10	
159	54074200	染色的純尼龍布	Dyed woven fabrics of synthetic filament yarn, ≥85% nylon...	10		54074200	其他染色梭織物，含尼龍或其他聚醯胺絲重量在85%及以上者	Other dyed woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides	10	
160	54074300	色織的純尼龍布	Coloured woven fabrics of synthetic filament yarn, ≥85% nylon...	10		54074300	其他異色紗織成之梭織物，含尼龍或其他聚醯胺絲重量在85%及以上者	Other woven fabrics, of yarns of different colours, containing 85% or more by weight of filaments of nylon or other polyamides	10	
161	54075100	未漂白或漂白純聚酯變形長絲布	Unbleached or bleached woven fabrics, ≥85% textured polyester	10		54075110	其他本色（未漂白）梭織物，含聚酯加工絲重量在85%及以上者	Other grey (unbleached) woven fabrics, containing 85% or more by weight of textured polyester filements	7.5	英文"textured filements or yarn " 陸、台雙方分別譯為「變形長絲或紗線」及「加工絲或紗」
						54075120	其他漂白梭織物，含聚酯加工絲重量在85%及以上者	Other bleached woven fabrics, containing 85% or more by weight of textured polyester filements	10	
162	54075200	染色純聚酯變形長絲布	Dyed woven fabrics of synthetic filament yarn, ≥85% texturd polyester	10		54075200	其他染色梭織物，含聚酯加工絲重量在85%及以上者	Other dyed woven fabrics, containing 85% or more by weight of textured polyester filements	10	

163	54075300	色織的純聚酯變形長絲布	Coloured woven fabrics of synthetic yarn, ≥85% textured polyester	10		54075300	其他異色紗織成之梭織物，含聚酯加工絲重量在85%及以上者	Other woven fabrics, of yarns of different colours, containing 85% or more by weight of textured polyester filaments	10	
164	54075400	印花的純聚酯變形長絲布	Printed woven fabrics of synthetic yarn, ≥85% textured polyester	10		54075400	其他印花梭織物，含聚酯加工絲重量在85%及以上者	Other printed woven fabrics, containing 85% or more by weight of textured polyester filaments	10	
165	54076100	其他純聚酯非變形長絲布	Other woven fabrics of synthetic yarn, ≥85% non-textured polyester	10		54076110	其他本色（未漂白）梭織物，含聚酯非加工絲重量在85%及以上者	Other woven fabrics, grey (unbleached), containing 85% or more by weight of non-textured polyester filaments	7.5	台灣方面2015年7月3日生效之稅則修正案，修正54076110及54076190之貨名如左。
						54076190	其他梭織物，含聚酯非加工絲重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments	10	
166	54076900	其他純聚酯長絲布	Other woven fabrics of synthetic yarn, ≥85% polyester, nes	10		54076910	其他本色（未漂白）梭織物，含聚酯絲重量在85%及以上者	Other woven fabrics, grey (unbleached), containing 85% or more by weight of polyester filaments	7.5	
						54076990	其他梭織物，含聚酯絲重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of polyester filaments	10	

167	54077100	未漂白或漂白其他純合成纖維長絲布	Unbleached or bleached woven fabrics, ≥85% synthetic filaments, nes	10	54077110	其他本色（未漂白）梭織物，含合成纖維絲重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of synthetic filaments, grey (unbleached)	7.5	
					54077121	水溶布（聚乙烯醇合成纖維布）	Water soluble clothes (synthetic fibres of polyvinyl alcohol)	5	
					54077129	其他漂白梭織物，含合成纖維絲重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of synthetic filaments, bleached	10	
168	54077200	染色的其他純合成纖維長絲布	Dyed woven fabrics, ≥85% synthetic filaments, nes	10	54077210	水溶布（聚乙烯醇合成纖維布）	Water soluble clothes (synthetic fibres of polyvinyl alcohol)	5	
					54077290	其他染色梭織物，含合成纖維絲重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of synthetic filaments, dyed	10	
169	54078200	染色的與棉混紡合成纖維長絲布	Dyed woven fabrics, <85% synthetic filaments, mixed with cotton	10	54078200	其他染色梭織物，含合成纖維絲重量未達85%，主要或單獨與棉花混製成者	Other dyed woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton	10	

170	54078300	色織的與棉混紡合成纖維長絲布	Coloured woven fabrics, <85% synthetic filaments, mixed with cotton	10		54078300	其他異色紗織成之梭織物，含合成纖維絲重量未達85%，主要或單獨與棉花混製成者	Other woven fabrics, containing less than 85% by weight of synthetic filaments, of yarns of different colours, mixed mainly or solely with cotton	10	
171	54079200	染色的其他混紡合成纖維長絲布	Dyed woven fabrics of synthetic filament yarn, nes	10		54079200	合成纖維絲製其他染色梭織物	Other woven fabrics, dyed, of synthetic filaments	10	
172	54079300	色織的其他混紡合成纖維長絲布	Coloured woven fabrics of synthetic filament yarn, nes	10		54079300	合成纖維絲製其他異色紗織成之梭織物	Other woven fabrics, of yarns of different colours, of synthetic filaments	10	
173	54082220	純醋酸長絲製染色機織物	Dyed woven fabrics, ≥85% of cellulose acetate filament	10	EX	54082200	其他染色梭織物，含再生纖維絲、扁條或類似品重量在85%及以上者	Other dyed woven fabrics, containing 85% or more by weight of artificial filament or strip or the like	5	英文"man-made fibres" 陸、台雙方分別譯為「化學纖維」及「人造纖維」；"artificial filament" 陸、台雙方分別譯為「人造纖維長絲」及「再生纖維絲」
174	54082290	純其他人造長絲製染色機織物	Dyed woven fabrics, ≥85% of other artificial filaments	10	EX	54082200	其他染色梭織物，含再生纖維絲、扁條或類似品重量在85%及以上者	Other dyed woven fabrics, containing 85% or more by weight of artificial filament or strip or the like	5	不包括粘液纖維製者(因大陸方面54082210未列入早收清單)
175	54082390	純其他人造長絲製色織機織物	Coloured woven fabrics, ≥85% of other artificial filaments	10	EX	54082300	其他異色紗織成之梭織物，含再生纖維絲、扁條或類似品重量在85%及以上者	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours	5	不包括粘液及醋酸纖維製者(因大陸方面54082310及54082320未列入早收清單)

176	54083200	染色的人纖長絲混紡布	Dyed woven fabrics of artificial filament yarn, nes	10		54083200	再生纖維絲製之其他染色梭織物	Other dyed woven fabrics of artificial filaments	10	
177	55039010	聚苯硫醚制未梳的纖維短纖	Polyphenylene sulfide short fibres, not carded	5	EX	55039010	供製工業用不織布研磨材料用合成纖維棉	Synthetic staple fibres for use in the manufacture of industrial bonded fabric for finishing use	1.5	大陸方面2012年將55039000分列為55039010及55039090
					EX	55039090	其他合成纖維棉，未初梳、未精梳或未另行處理以供紡製用者	Other synthetic staple fibres, not carded, combed or otherwise processed for spinning	1.5	
	55039090	未梳的其他合成纖維短纖	Other synthetic staple fibres, nes, not carded, etc	5	EX	55039010	供製工業用不織布研磨材料用合成纖維棉	Synthetic staple fibres for use in the manufacture of industrial bonded fabric for finishing use	1.5	
					EX	55039090	其他合成纖維棉，未初梳、未精梳或未另行處理以供紡製用者	Other synthetic staple fibres, not carded, combed or otherwise processed for spinning	1.5	
178	55049000	未梳的其他人造纖維短纖	Artificial staple fibres, (excl. viscose), not carded, etc	5		55049000	其他再生纖維棉，未初梳、未精梳或未另行處理以供紡製用者	Other artificial staple fibres, not carded, combed or otherwise processed for spinning	1.5	
179	55093200	非零售純聚丙烯腈短纖多股紗線	Multiple or cabled yarn, ≥85% acrylic/modacrylic staple fibres, nprs	5		55093200	多股（合股）或粗股紗，含聚丙烯或改質聚丙烯纖維棉重量在85%及以上，非供零售用者	Multiple (folded) or cabled yarn, containing 85% or more by weight of acrylic or modacrylic staple fibres, not put up for retail sale	4	



180	55095300	非零售與棉混紡聚酯短纖紗線	Yarn, <85% polyester staple fibres, mixed with cotton, nprs	5		55095300	其他聚酯纖維棉紗，主要或單獨與棉花混製者	Other yarn of polyester staple fibres, mixed mainly or solely with cotton	4	
181	55099200	非零售與棉混紡其他合成纖維短纖紗線	Yarn, <85% synthetic staple fibres, nes, mixed with cotton, nprs	5		55099200	其他合成纖維棉紗，主要或單獨與棉花混製者	Other yarn of synthetic staple fibres, mixed mainly or solely with cotton	4	
182	55101100	非零售純人造纖維短纖單紗	Single yarn, with≥85% artificial staple fibres, nprs	5		55101100	單股紗，含再生纖維棉重量在85%及以上，非供零售用者	Single yarn, containing 85% or more by weight of artificial staple fibres, not put up for retail sale	4	
183	55101200	非零售純人造纖維短纖多股紗線	Multiple or cabled yarn, with≥85% artificial staple fibres, nprs	5		55101200	多股（合股）或粗股紗，含再生纖維棉重量在85%及以上，非供零售用者	Multiple (folded) or cabled yarn, containing 85% or more by weight of artificial staple fibres, not put up for retail sale	4	
184	55103000	非零售與棉混紡人造纖維短纖紗線	Yarn, with<85% artificial staple fibres, mixed with cotton, nprs	5		55103000	其他再生纖維棉紗，主要或單獨與棉花混製，非供零售用者	Other yarn of artificial staple fibres, mixed mainly or solely with cotton, not put up for retail sale	4	
185	55121100	未漂或漂白的純聚酯布	Unbleached or bleached woven fabrics, ≥85% polyester staple fibres	16.9		55121110	含聚酯纖維棉重量在85%及以上之本色（未漂白）梭織物	Woven fabrics, containing 85% or more by weight of polyester staple fibres, grey (unbleached)	7.5	
						55121120	含聚酯纖維棉重量在85%及以上之漂白梭織物	Woven fabrics, containing 85% or more by weight of polyester staple fibres, bleached	10	

186	55121900	其他純聚酯布	Printed, dyed or coloured woven fabrics, ≥85% polyester staple fibres	10		55121900	含聚酯纖維棉重量在85%及以上之其他梭織物	Other woven fabrics, containing 85% or more by weight of polyester staple fibres	10	
187	55129900	其他純合成纖維布	Printed, dyed, coloured woven fabrics, ≥85% synthetic fibres, nes	10		55129900	含其他合成纖維棉重量在85%及以上之其他梭織物	Other woven fabrics, containing 85% or more by weight of other synthetic staple fibres	10	
188	55132100	與棉混紡染色的輕質聚酯平紋布	Dyed plain weave fabrics, <85% polyester fibres + cotton, ≤170g/m <sup>2</sup>	10		55132100	染色平紋聚酯纖維棉梭織物，含聚酯纖維重量未達85%，主要或單獨與棉花混製，每平方公尺重量不超過170公克者	Woven fabrics of polyester staple fibres, plain weaven, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/square meter, dyed	10	
189	55151100	與粘膠纖維短纖混紡的聚酯布	Woven fabrics, <85% polyester staple fibres with viscose rayon fibres	10		55151110	其他本色（未漂白）聚酯纖維棉梭織物，主要或單獨與黏液螺螄纖維棉混製者	Other grey (unbleached) woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon	7.5	
						55151190	其他聚酯纖維棉梭織物，主要或單獨與黏液螺螄纖維棉混製者	Other woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres	10	

190	55151200	與化纖長絲混紡的聚酯布	Woven fabrics of polyester staple fibres mixed with man-made filaments	10		55151210	其他本色（未漂白）聚酯纖維棉梭織物，主要或單獨與人造纖維絲混製者	Other grey (unbleached) woven fabrics of polyester staple fibres, mixed mainly or solely with man-made	7.5	
						55151290	其他聚酯纖維棉梭織物，主要或單獨與人造纖維絲混製者	Other woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments	10	
191	55161200	染色的純人造纖維短織布	Dyed woven fabrics, ≥85% artificial staple fibres	10		55161200	染色再生纖維棉梭織物，含再生纖維棉重量在85%及以上者	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, dyed	10	
192	55162200	與化纖長絲混紡的染色人造纖維布	Dyed woven fabrics, <85% artificial fibres, with man-made filaments	10		55162200	染色再生纖維棉梭織物，含再生纖維棉重量未達85%，主要或單獨與人造纖維絲混製者	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, dyed	10	
193	56012290	化學纖維製的絮胎及其他絮胎製品	Other wadding of man-made fibres & articles thereof, nes	12	EX	56012200	人造纖維製填充料及其製品	Wadding and other articles of wadding, of man-made fibres	10	不包括人造纖維製紙煙濾嘴(因大陸方面56012210未列入早收清單)
194	56031110	每平米≤25克經浸漬化纖長絲無紡織物	Nonwovens of man-made filament, ≤	10	EX	56031110	專供絕緣用者	For insulating use only	0	

			25g/m2, coated, etc.		EX	56031190	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5	
195	56031290	25克<每平米≤70克其他化纖長絲無紡織物	Nonwovens of man-made filament, >25g/m2 but ≤70g/m2, not coated, etc.	10	EX	56031210	專供絕緣用者	For insulating use only	0	不包括經浸漬、塗佈、被覆或黏合者(因大陸方面56031210未列入早收清單)
					EX	56031290	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5	
196	56031310	70克<每平米≤150克浸漬化纖長絲無紡織物	Nonwovens of man-made filament, >70g/m2 but ≤150g/m2, coated, etc.	10	EX	56031310	專供絕緣用者	For insulating use only	0	大陸方面5603.13目下所有稅號均列入早收清單
					EX	56031390	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5	
197	56031390	70克<每平米≤150克其他化纖長絲無紡織物	Nonwovens of man-made filament, >70g/m2 but ≤150g/m2, not coated, etc.	10	EX	56031310	專供絕緣用者	For insulating use only	0	
					EX	56031390	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5	
198	56031410	每平米>150克經浸漬化纖長絲無紡織物	Nonwovens of man-made filament, >150g/m2, coated, etc.	10	EX	56031410	專供絕緣用者	For insulating use only	0	大陸方面5603.14目下所有稅號均列入早收清單
					EX	56031490	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5	
199	56031490	每平米>150克的其他化纖長絲無紡織物	Nonwovens of man-made	10	EX	56031410	專供絕緣用者	For insulating use only	0	

			filament, >150g/m2, not coated, etc.		EX	56031490	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5	
200	56039290	25克<每平米≤70克其他無紡織物	Nonwovens of other materials, >25g/m2 but ≤70g/m2, not coated, etc.	10	EX	56039210	專供絕緣用者	For insulating use only	0	不包括經浸漬、塗佈、被覆或黏合者(因大陸方面56039210未列入早收清單)
					EX	56039290	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5	
201	56039390	70克<每平米≤150克的其他無紡織物	Nonwovens of other materials, >70g/m2 but ≤150g/m2, not coated, etc.	10	EX	56039310	專供絕緣用者	For insulating use only	0	不包括經浸漬、塗佈、被覆或黏合者(因大陸方面56039310未列入早收清單)
					EX	56039390	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5	
202	56039410	每平米>150克經浸漬其他無紡織物	Nonwovens of other materials, >150g/m2, coated, etc.	10	EX	56039410	專供絕緣用者	For insulating use only	0	大陸方面5603.94目下所有稅號均列入早收清單
					EX	56039490	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5	
203	56039490	每平米>150克的其他無紡織物	Nonwovens of other materials, >150g/m2, not coated, etc.	10	EX	56039410	專供絕緣用者	For insulating use only	0	
					EX	56039490	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5	

204	56075000	其他合纖製線、繩、索、纜	Twine, cordage, ropes & cables, of synthetic fibres, nes	5		56075000	撚線、繩、索及纜，不論是否經編辮或經橡膠或塑膠浸漬、塗佈、被覆或套覆，其他合成纖維製	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of other synthetic fibres	6.8	
205	56081900	化纖材料製成的其他網	Knotted netting of man-made textile materials (excl. fishing nets)	12		56081900	人造紡織材料製撚線、繩或索製之結織網；人造紡織材料製之其他網類	Knotted netting of twine, cordage or rope, of man-made textile materials; other made up nets, of man-made textile materials	10	
206	58012200	割絨的棉製燈芯絨	Cut corduroy of cotton	10		58012200	棉製已切燈芯絨	Cut corduroy, of cotton	10	
207	58013300	其他化纖緯起絨織物	Weft pile fabrics of man-made fibres, nes	10		58013300	人造纖維製其他緯線圈絨梭織物	Other weft pile fabrics, of man-made fibres	10	
208	58041030	化纖製網眼薄紗及其他網眼織物	Tulles & other net fabrics of man-made fibres	12		58041031	人造纖維製無花薄紗及其他無花網狀織物	Tulles and other net fabrics, plain, of man-made fibres	10	
						58041032	人造纖維製有花薄紗及其他有花網狀織物	Tulles and other net fabrics, figured, of man-made fibres	6.8	
209	58041090	其他紡織材料網眼薄紗及其他網眼織物	Tulles & other net fabrics of other textile materials, nes	10		58041040	毛製薄紗及其他網狀織物	Tulles and other net fabrics, of wool	10	
						58041091	其他紡織材料製無花薄紗及其他無花網狀織物	Tulles and other net fabrics, plain, of other textile materials	10	
						58041092	其他紡織材料製有花薄紗及其他有花網狀織物	Tulles and other net fabrics, figured, of other textile materials	6.8	

210	58042100	化纖機製花邊	Lace of man-made fibres in piece/strips/motifs, machine made	10		58042100	人造纖維製機織花邊，成幅、成條或成小塊者，第6002節至6006節之織物除外	Mechanically made lace in the piece, in strips or in motifs, of man-made fibres, other than fabrics of headings 60.02 to 60.06	6.8	
211	58061090	其他材料狹幅起絨織物及繩絨織物	Narrow woven pile/chenille fabrics of other textl materials, nes	10		58061010	絲製窄幅圈絨梭織物（包括毛巾梭織物及其類似織物）及毛絨花紗梭織物	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics,	10	
						58061030	人造纖維製窄幅圈絨梭織物（包括毛巾梭織物及其類似織物）及毛絨花紗梭織物	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of man-made fibres	10	
						58061040	羊毛或動物細毛製窄幅圈絨梭織物（包括毛巾梭織物及其類似織物）及毛絨花紗梭織物	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of wool or fine animal hair	8	
					EX	58061090	其他紡織材料製窄幅圈絨梭織物（包括毛巾梭織物及其他類似織物）及毛絨花紗梭織物	Narrow woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics, of other textile materials	10	

212	58062000	含彈性紗線≥5%的狹幅織物	Narrow woven fabrics, with≥5% elastomeric yarn or rubber thread	10	58062010	絲製，含彈性紗或橡膠線重量在5%及以上之其他窄幅梭織物	Other narrow woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread, of silk	10	
					58062090	其他紡織材料製，含彈性紗或橡膠線重量在5%及以上之其他窄幅梭織物	Other narrow woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread, of other textile materials	6.8	
213	58063200	化纖製其他狹幅機織物	Narrow woven fabrics of man-made fibres, nes	10	58063210	人造纖維製緞帶	Ribbon, of man-made fibres	6.8	
					58063290	人造纖維製其他窄幅梭織物	Other narrow woven fabrics, of man-made fibres	6.8	
214	58071000	機織非繡製紡織材料標籤、徽章等	Labels, badges... of textiles, woven, in piece..., not embroidered	10	58071010	紡織材料製梭織標籤，包括成幅、成條或剪裁成一定形狀或尺寸者（刺繡者除外）	Woven labels, of textile materials, in the piece, in strips or cut to shape or size, not embroidered	6.6	
					58071090	紡織材料製梭織徽章及類似品，包括成幅、成條或剪裁成一定形狀或尺寸者（刺繡者除外）	Woven badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	6.6	
215	58109200	化學纖維製見底布刺繡品	Embroidery of man-made fibres, in the piece, in strips or in motifs	10	58109200	人造纖維製其他刺繡物，成幅、成條或成小塊者	Other embroidery in the piece, in strips or in motifs, of man-made fibres	7.5	
216	59031020	用聚氯乙烯浸、塗的人造革	Textile imitation leather treated with polyvinyl chloride	10	59031010	PVC合成皮	PVC synthetic leather	5	台灣方面PVC合成皮與大陸方面人造革均應符合5903節註解之規定，但符合39章註解規定者，則應歸列3921節



217	59031090	用聚氯乙稀浸、塗的其他紡織物	Other textile fabrics treated with polyvinyl chloride	10	EX	59031020	其他用聚氯乙稀浸漬、塗佈、被覆或黏合之棉紡織物，但第5902節所列者除外	Other fabrics of cotton, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading 59.02	8	不包括絕緣布或帶(因大陸方面59031010未列入早收清單)
					EX	59031030	其他用聚氯乙稀浸漬、塗佈、被覆或黏合之人造纖維織物，但第5902節所列者除外	Other fabrics of man-made fibres, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading 59.02	8	
					EX	59031090	其他用聚氯乙稀浸漬、塗佈、被覆或黏合之其他紡織材料織物，但第5902節所列者除外	Other fabrics of other textile materials, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading 59.02	8	
218	59032020	用聚氨基甲酸酯浸、塗的人造革	Textile imitation leather treated with polyurethane	10		59032010	P U合成皮	PU synthetic leather	5	
219	59032090	用聚氨基甲酸酯浸、塗的其他紡織物	Other textile fabrics treated with polyurethane	10	EX	59032020	其他用聚胺基甲酸乙酯浸漬、塗佈、被覆或黏合之棉紡織物，但第5902節所列者除外	Other fabrics of cotton, impregnated, coated, covered or laminated with polyurethane, other than those of heading No 59.02	10	不包括絕緣布或帶(因大陸方面59032010未列入早收清單)

					EX	59032030	其他用聚胺基甲酸乙酯浸漬、塗佈、被覆或黏合之人造纖維紡織物，但第5902節所列者除外	Other fabrics of man-made fibres, impregnated, coated, covered or laminated with polyurethane, other than those of heading 59.02	10	
					EX	59032090	其他用聚胺基甲酸乙酯浸漬、塗佈、被覆或黏合之其他紡織材料製紡織物，但第5902節所列者除外	Other fabrics of other textile materials, impregnated, coated, covered or laminated with polyurethane, other than those of heading 59.02	10	
220	59039020	用其他塑膠浸、塗的人造革	Textile imitation leater treated with other plastics, nes	10		59039010	其他合成皮	Other synthetic leather	5	
221	59039090	用其他塑膠浸、塗的其他紡織物	Other textile fabrics treated with other plastics, nes	10	EX	59039020	其他用其他塑膠浸漬、塗佈、被覆或黏合之棉紡織物，但第5902節所列者除外	Other fabrics of cotton, impregnated, coated, covered or laminated with other plastics, other than those of	10	不包括絕緣布或帶(因大陸方面59039010未列入早收清單)
					EX	59039030	其他用其他塑膠浸漬、塗佈、被覆或黏合之人造纖維紡織物，但第5902節所列者除外	Other fabrics of man-made fibres, impregnated, coated, covered or laminated with other plastics, other than those of heading 59.02	10	

					EX	59039090	其他用其他塑膠浸漬、塗佈、被覆或黏合之其他紡織材料製紡織物，但第5902節所列者除外	Other fabrics of other textile materials, impregnated, coated, covered or laminated with other plastics, other than those of heading 59.02	10	
222	59069100	用橡膠處理的針織或鉤編的紡織物	Rubberized textile fabrics, knitted or crocheted	10		59069110	以橡膠處理之絲製針織品或鉤針織品	Knitted or crocheted, rubberised textile fabrics of silk	10	
						59069190	以橡膠處理之其他紡織材料製針織品或鉤針織品	Rubberised textile fabrics, of other textile materials, knitted or crocheted	10	
223	59069990	用橡膠處理的其他紡織物	Other rubberized textile fabrics, not knitted or crocheted, nes	10	EX	59069910	用橡膠處理之絲製其他紡織物	Other rubberised textile fabrics, of silk	10	不包括絕緣布或帶(因大陸方面59069910未列入早收清單)
					EX	59069920	用橡膠處理之毛製其他紡織物	Other rubberised textile fabrics, of wool	10	
					EX	59069990	用橡膠處理之其他紡織物，其他紡織材料製	Other rubberised textile fabrics, of other textile materials	10	
224	59100000	紡織材料製的傳動帶或輸送帶及帶料	Transmission or conveyor belts or belting, of textile material	8		59100000	紡織材料製之傳動或輸送帶或輪帶，不論是否以塑膠浸漬、塗佈、被覆或黏合製成，或以金屬或其他材料補強者	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	5	

225	60019200	化纖製針織或鉤編起絨織物	Pile fabrics of man-made fibres, nes, knitted or crocheted	10		60019200	人造纖維製其他針織或鉤針織圈絨織物	Other pile fabrics, knitted or crocheted, of man-made fibres	10	
226	60041030	寬>30釐米，彈性紗線≥5%合成纖維製針織、鉤編織物	Knitted/crochetd fabrics of synthetic fibres, wid>30cm, elastomeric yarn≥5%	10	EX	60041090	其他紡織材料其他製針織品或鉤針織品，寬度超過30公分且含彈性紗重量在5%及以上，但不含橡膠線者，第6001節除外	Knitted or crocheted fabrics, of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of other textile materials, other than those of heading 60.01.	10	
227	60041090	寬>30釐米，彈性紗線≥5%其他紡織材料針織、鉤編織物	Knitted/crochetd fabrics, wid>30cm, elastomeric yarn≥5%	10	EX	60041090	其他紡織材料其他製針織品或鉤針織品，寬度超過30公分且含彈性紗重量在5%及以上，但不含橡膠線者，第6001節除外	Knitted or crocheted fabrics, of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of other textile materials, other than those of heading 60.01.	10	不包括棉、絲及絹絲、再生纖維製者(因大陸方面60041010、60041020及60041040未列入早收清單)
228	60049030	寬>30釐米含橡膠線的合成纖維製針織、鉤編織物	Knitted/crochetd fabrics of synthetic fibres, wid>30cm, ≥5%, elastomeric rubber thread	10	EX	60049090	其他紡織材料製其他針織品或鉤針織品，寬度超過30公分者，第6001節除外	Other knitted or crocheted fabrics, of a width not exceeding 30cm, of other textile materials, other than those of heading 60.01.	10	

229	60049090	寬>30釐米含橡膠線的其他紡織材料針織、鉤編織物	Knitted/crochetd fabrics, wid>30cm, ≥5%, elastomeric rubber thread	10	EX	60049090	其他紡織材料製其他針織品或鉤針織品，寬度超過30公分者，第6001節除外	Other knitted or crocheted fabrics, of a width not exceeding 30cm, of other textile materials, other than those of heading 60.01.	10	不包括棉、絲及絹絲、再生（artificial）纖維製者（因大陸方面60049010、60049020及60049040未列入早收清單）
230	60053500	60章子目注释一所列织物（聚乙烯单丝或涤纶复丝制成的织物，重量不小于30克/平方米，但不超过55克/平方米，网眼尺寸不小于20孔/平方厘米，但不超过100孔/平方厘米，并且用α-氯氟菊酯（ISO）、虫螨腈（ISO）、溴氟菊酯（INN, ISO）、高效氯氟菊酯（ISO）、除虫菊酯（ISO）或甲基嘧啶磷（ISO）浸渍或涂层），不包括60053800色织合成纤维制的其他经编织物、60053900印花合成纤维制的其他经编织物中符合60章子目注释一所列织物增列		10		60053510	本章目註一所述之織物，屬合成纖維製未漂白經編織物（包括在裝飾織物機上作成者），第6001至6004節除外	Fabrics specified in Subheading Note 1 to this Chapter, warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, unbleached, other than those of headings 60.01 to 60.04	5	配合HS2017修正，新增目註一及第6005.35目，並以第6005.35-6005.39目取代原第6005.31-6005.34目。
					EX	60053590	其他本章目註一所述之織物，屬合成纖維製經編織物（包括在裝飾織物機上作成者），第6001至6004節除外	Other, fabrics specified in Subheading Note 1 to this Chapter, warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, bleached, other than those of headings 60.01 to 60.04	10	
	60053600	未漂白或漂白合成纤维制的其他经编织物	Other warp knit fabrics of synthetic fibres, unbleached.	10		60053610	其他合成纖維製未漂白經編織物（包括在裝飾織物機上作成者），第6001至6004節除外	Other warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, unbleached, other than those of headings 60.01 to	5	

					60053620	其他合成纖維製漂白經編織物（包括在裝飾織物機上作成者），第6001至6004節除外	Other warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, bleached, other than those of headings 60.01 to 60.04	10	
231	60053700	染色合成纖維製的其他經編織物	Other warp knit fabrics of synthetic fibres, dyed.	10	60053700	其他合成纖維製染色經編織物（包括在裝飾織物機上作成者），第6001至6004節除外	Other warp knit fabrics (including those made on galloon knitting machines) of synthetic fibres, dyed, other than those of headings 60.01 to 60.04	10	
232	60062400	印花棉製的其他針織、鉤編織物	Other knitted/crocheted fabrics of printed cotton, nes	10	60062400	棉製印花其他針織品或鉤針織品	Other knitted or crocheted fabrics of cotton, printed	10	
233	60063100	未漂白或漂白合成纖維製的其他針織、鉤編織物	Other knitted/crocheted fabrics of unbleached/bleached synthetic fibres	10	60063110	合成纖維製未漂白其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, unbleached	10	
					60063120	合成纖維製漂白其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, bleached	10	
234	60063200	染色合成纖維製的其他針織、鉤編織物	Other knitted/crocheted fabrics of dyed synthetic fibres, nes	10	60063200	合成纖維製染色其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, dyed	10	
235	60063300	色織合成纖維製的其他針織、鉤編織物	Other knitted/crocheted fabrics of synthetic fibres of different colors	10	60063300	合成纖維製異色紗織成其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, of yarns of different colors	10	

236	60063400	印花合成纖維製的其他針織、鉤編織物	Other knitted/crocheted fabrics of printed synthetic fibres, nes	10		60063400	合成纖維製印花其他針織品或鉤針織品	Other knitted or crocheted fabrics of synthetic fibres, printed	10	
237	60064200	染色人造纖維製的其他針織、鉤編織物	Other knitted/crocheted fabrics of dyed artificial fibres, nes	10		60064200	再生纖維製染色其他針織品或鉤針織品	Other knitted or crocheted fabrics of artificial fibres, dyed	10	
238	61051000	棉製針織或鉤編男襯衫	Men's or boys' shirts of cotton, knitted or crocheted	16		61051000	棉製男用或男童用襯衫，針織或鉤針織者	Men's or boys' shirts, knitted or crocheted, of cotton	10.5	
239	61069000	其他紡織材料製針織或鉤編女襯衫	Women's or girls' blouses, etc, of other textiles, knitted/crocheted	16		61069010	羊毛或動物細毛製女用或女童用上衣、襯衫及短衫，針織或鉤針織者	Women's or girls' blousers, shirts and shirt blousers, knitted or crocheted, of wool or fine animal hair	10.5	
						61069020	絲或廢絲製女用或女童用上衣、襯衫及短衫，針織或鉤針織者	Women's or girls' blousers, shirts and shirt blousers, knitted or crocheted, of silk or silk waste	12	
						61069090	其他紡織材料製女用或女童用上衣、襯衫及短衫，針織或鉤針織者	Women's or girls' blousers, shirts and shirt blousers, knitted or crocheted, of other textile materials	10.5	
240	61101100	羊毛製針織或鉤編套頭衫等	Jerseys, pullovers, etc, of wool, knitted or crocheted	14		61101100	羊毛製套頭衫、無領開襟上衣、外穿式背心及類似品，針織或鉤針織者	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of wool	10.5	

241	61102000	棉製針織或鉤編套頭衫等	Jerseys, pullovers, etc, of cotton, knitted or crocheted	14		61102000	棉製套頭衫、無領開襟上衣、外穿式背心及類似品，針織或鉤針織者	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, of cotton	10.5	
242	61103000	化纖製針織或鉤編套頭衫等	Jerseys, pullovers, etc, of man-made fibres, knitted or crocheted	16		61103000	人造纖維製套頭衫、無領開襟上衣、外穿式背心及類似品，針織或鉤針織者	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, of man-made fibres	10.5	
243	61124100	合纖製針織或鉤編女式游泳服	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	17.5		61124100	合成纖維製女用或女童用泳裝，針織或鉤針織者	Women's or girls' swimwear, knitted or crocheted, of synthetic fibres	12	
244	61152200	單絲≥67分特合纖製連褲襪等	Panty hose and tights of synthetic fibres, measuring per single yarn 67 decitex or more	16		61152200	合成纖維製其他褲襪及緊身襪褲，每股單絲在67分德士（即60·3丹尼）及以上，針織或鉤針織者	Panty hose and tights, knitted or crocheted, of synthetic fibres, measuring per single yarn 67 decitex or more	12	
245	61152990	其他紡織材料製針織連褲襪及緊身褲襪	Panty hose and tights of other textile materials, knitted or crocheted	14		61152910	絲製其他褲襪及緊身襪褲，針織或鉤針織者	Panty hose and tights, knitted or crocheted, of silk	12	
					EX	61152990	其他紡織材料製其他褲襪及緊身襪褲，針織或鉤針織者	Panty hose and tights, knitted or crocheted, of other textile materials	12	不包括棉製者(因大陸方面61152910未列入早收清單)
246	61159900	其他紡織材料製針織或鉤編短襪及其他襪類	Hosiery & footwear, of other textiles, knitted or crocheted, nes	14		61159910	絲或廢絲製長襪、短襪及其他襪，針織或鉤針織者	Stockings, socks and other hosiery, knitted or crocheted, of silk or silk waste	12	



					61159990	其他紡織材料製長襪、短襪及其他襪，針織或鉤針織者	Stockings, socks and other hosiery, knitted or crocheted, of other textile materials	11.5	不包括羊毛或動物細毛棉、合成纖維製者(因大陸方面61159400、61159500及61159600未列入早收清單)
247	61178010	針織或鉤編領帶及領結	Ties, bow ties and cravats, knitted or crocheted	14	61178011	絲或廢絲製領帶、領結及領巾，針織或鉤針織者	Ties, bow ties and cravats, knitted or crocheted, of silk or silk waste	12	
					61178021	人造纖維製領帶、領結及領巾，針織或鉤針織者	Ties, bow ties and cravats, knitted or crocheted, of man-made fibres	12	
					61178091	其他紡織材料製領帶、領結及領巾，針織或鉤針織者	Ties, bow ties and cravats, knitted or crocheted, of other textile materials	12	
248	61178090	針織或鉤編其他衣著附件	Other parts of garments or of clothing accessories, knitted or crocheted	14	61178019	絲或廢絲製其他製成之服飾附屬品，針織或鉤針織者	Other made up clothing accessories, knitted or crocheted, of silk or silk waste	12	
					61178029	人造纖維製其他製成服飾附屬品，針織或鉤針織者	Other made up clothing accessories, knitted or crocheted, of man-made fibres	12	
					61178099	其他纖維製其他製成之服飾附屬品，針織或鉤針織者	Other made up clothing accessories, knitted or crocheted, of other fibres	12	
249	61179000	其他針織或鉤編衣著零件	Parts of garments or clothing accessories, knitted or crocheted	14	61179010	絲或廢絲製衣服或服飾附屬品之零件，針織或鉤針織者	Knitted or crocheted parts of garments or of clothing accessories, of silk or silk waste	12	

						61179090	其他紡織材料製衣服或服飾附屬品之零件，針織或鉤針織者	Knitted or crocheted parts of garments or of clothing accessories, of other textile materials	12	
250	62089200	化纖製女式背心、內衣及類似品	Women's or girls' dressing gowns, panties, etc, of man-made fibres	16	EX	62089200	人造纖維製女用或女童用汗衫及其他背心、三角褲、短內褲、便服、浴袍、晨衣及類似品	Women's or girls' singlets and other vest, briefs, panties, negliges, bathrobes, dressing gowns and similar articles, of man-made fibres	12	HS2012年版將任何材料製尿布、衛生棉等產品歸列9619節
251	62121010	化纖製胸罩	Brassieres, of man-made fibres	16	EX	62121090	其他紡織材料製胸罩，不論是否針織或鉤針織者	Brassieres, whether or not knitted or crocheted, of other textile materials	12	大陸方面6212.10目下所有稅號均列入早收清單
252	62121090	其他紡織材料製胸罩	Brassieres, of other textiles	14		62121010	絲或廢絲製胸罩，不論是否針織或鉤針織者	Brassieres, whether or not knitted or crocheted, of silk or silk waste	12	
					EX	62121090	其他紡織材料製胸罩，不論是否針織或鉤針織者	Brassieres, whether or not knitted or crocheted, of other textile materials	12	
253	62122010	化纖製束腰帶及腹帶	Girdles & panty-girdles, of man-made fibres	16	EX	62122000	束腰及束褲腰帶，不論是否針織或鉤針織者	Girdles and panty-girdles, whether or not knitted or crocheted	12	大陸方面6212.20目下所有稅號均列入早收清單
254	62122090	其他紡織材料製束腰帶及腹帶	Girdles & panty-girdles, of other textiles	14	EX	62122000	束腰及束褲腰帶，不論是否針織或鉤針織者	Girdles and panty-girdles, whether or not knitted or crocheted	12	
255	62129010	化纖製吊褲帶、吊襪帶等	Braces, suspenders and the like, of man-made fibres	16	EX	62129000	其他第6212節所屬之貨品	Other articles of heading 62.12	12	大陸方面6212.90目下所有稅號均列入早收清單

256	62129090	其他紡織材料製吊褲帶、吊襪帶等	Braces, suspenders and the like, of other textiles, nes	14	EX	62129000	其他第6212節所屬之貨品	Other articles of heading 62.12	12	
257	62171010	非針織非鉤編襪子及襪套	Stocking, socks and sockettes	14	EX	62171010	絲或廢絲製其他製成之服飾附屬品	Other made up clothing accessories, of silk or silk waste	12	大陸方面6217.10目下所有稅號均列入早收清單
						EX	62171090	其他紡織材料製其他製成之服飾附屬品	Other made up clothing accessories, of other textile materials	
258	62171020	非針織非鉤編和服腰帶	Kimono belts	14	EX	62171010	絲或廢絲製其他製成之服飾附屬品	Other made up clothing accessories, of silk or silk waste	12	
						EX	62171090	其他紡織材料製其他製成之服飾附屬品	Other made up clothing accessories, of other textile materials	
259	62171090	非針織非鉤編服裝或衣著附件	Other made up clothing accessories, nes	14	EX	62171010	絲或廢絲製其他製成之服飾附屬品	Other made up clothing accessories, of silk or silk waste	12	
						EX	62171090	其他紡織材料製其他製成之服飾附屬品	Other made up clothing accessories, of other textile materials	10.5
260	62179000	非針織非鉤編服裝或衣著零件	Parts of garments or of clothing accessories, nes	14		62179010	絲或廢絲製衣服或服飾附屬品之零件	Parts of garments or of clothing accessories, of silk or silk waste	12	
						62179090	其他紡織材料製衣服或服飾附屬品之零件	Parts of garments or of clothing accessories, of other textile materials	12	

261	63019000	其他紡織材料製毯子及旅行毯	Other blankets & travelling rugs, nes	16		63019010	絲或廢絲製毯（電毯除外）及旅行用毯	Blankets (other than electric blankets) and travelling rugs, of silk or silk waste	12.5	
						63019090	其他紡織材料製毯及旅行用毯	Blankets and travelling rugs, of other textile materials	12	
262	63026010	棉製浴巾	Bath towels of cotton terry fabrics	14	EX	63026000	盥洗及廚房用，棉質毛巾織物或類似毛圈織物製品	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	10.5	大陸方面6302.60目下所有稅號均列入早收清單
263	63026090	棉製盥洗及廚房用毛巾織物	Other toilet linen & kitchen linen of cotton terry fabrics	14	EX	63026000	盥洗及廚房用，棉質毛巾織物或類似毛圈織物製品	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	10.5	
264	63071000	擦地布、擦碗布等	Floor-cloths, dish-cloths, dusters & similar cleaning cloths	14		63071000	擦地板布、洗碗布、抹布及類似清潔布	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	12	
265	64061000	鞋面及其零件，硬襯除外	Uppers & parts thereof (excl. stiffeners)	15		64061000	鞋面及其零件，但加強材料除外	Uppers and parts thereof, other than stiffeners	2	
266	64062010	橡膠製的外底及鞋跟	Outer soles & heels of rubber	15	EX	64062000	橡膠或塑膠外底及鞋跟	Outer soles and heels, of rubber or plastics	2	
267	64069091	其他材料製活動式內底、跟墊及類似品	Removable in-soles, heel cushions and similar article, of other materials	15	EX	64069039	鞋靴之其他零件及配件，其他材料製者	Other parts and accessories of footwear, of other materials	2	一、HS2012年版將640691及640699合併為640690，爰大陸方面2012年刪除64069900增訂64069090。二、大陸方面2013年將64069090分列為64069091、64069092及64069099。三、HS2012年版將640691及640699合併為640690，爰台灣方面亦配合稅則調整
	64069092	其他材料製護腿、裹腿和類似品及其零件	Gaiters, leggings and similar articles, of other materials	15		64069029	綁腿、護腿及類似品及其零件，其他材料製者	Gaiters, leggings and similar articles, and parts thereof, of other materials	2	
	64069099	其他鞋靴零件，其他材料製	Other parts of footwear, of other	15		64069010	安全鞋用鐵（鋼）頭	Steel toe for safty shoes	2	

			materials		EX	64069039	鞋靴之其他零件及配件，其他材料製者	Other parts and accessories of footwear, of other materials	2	
268	70031900	鑄、軋製的其他非夾絲玻璃板、片	Cast glass sheets non-wired nes	17.5		70031910	具有色彩、花紋之鑄製及軋製不含金屬線非整塊著色之玻璃片	Cast glass and rolled glass, non-wired sheet, colored, stained and ribbed not throughout the mass (non-body tinted)	1	
						70031990	其他鑄製及軋製之不含金屬線之玻璃片，不論有無吸收、反射或不反射層，但未經其他方式加工者	Other cast glass and rolled glass, in non-wired sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	10	
269	70060000	經其他加工稅號70.03-70.05的玻璃	Glass of 70.03, 70.04, 70.05 bent, edge-worked etc not framed etc	15		70060000	第7003、7004或7005節之玻璃，經彎曲、邊緣處理、鏤刻、鑽孔、上釉或其他加工，但未鑲框或裝配其他材料者	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	10	
270	70091000	車輛後視鏡	Rear-view mirrors for vehicles	10		70091000	車輛之後視鏡	Rear-view mirrors for vehicles	12.5	
271	70191100	長度≤50毫米的短切玻璃纖維	Chopped strands of glass, length ≤ 50mm	12		70191100	玻璃纖維製切股，其長度不超過50公厘者	Chopped strands, of a length of not more than 50 mm, of glass fibres	5	
272	70191900	玻璃纖維、梳條、紗線	Slivers, yarn & other chopped strands of glass	10		70191900	玻璃纖維製纖維束，紗及其他切股	Slivers, yarn and other chopped strands, of glass fibres	5	

273	70193910	墊	Mattresses	10.5	EX	70193900	其他玻璃纖維（玻璃絨）製網狀、褥狀、板狀及類似非織物產品	Other webs, mattresses, boards and similar nonwoven products of glass fibres (including glass wool)	7.5	大陸方面2014年自70193900分列70193910及70193990
	70193990	其他	Other	10.5	EX	70193900	其他玻璃纖維（玻璃絨）製網狀、褥狀、板狀及類似非織物產品	Other webs, mattresses, boards and similar nonwoven products of glass fibres (including glass wool)	7.5	
274	72082790	其他厚度<3毫米的其他經酸洗的熱軋卷材	Other flat rolled products, in coil, hot-rolled, pickled, thickness < 3mm	5	EX	72082710	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於3公厘，以重量計含碳量0.6%及以上，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight 0.6% or more	0	不包括厚度<1.5mm的其他經酸洗的熱軋卷材（因大陸方面72082710未列入早收清單）
					EX	72082720	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於3公厘，以重量計含碳量0.25%及以上但小於0.6%，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of less than 3 mm, hot-rolled in coils, containing by weight 0.25% or more but less than 0.6% of carbon	0	

					EX	72082730	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於3公厘，以重量計含碳量小於0.25%，經酸浸洗者	Other flat-rolled products of iron or non-alloy steel, pickled, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight less than 0.25% of carbon	0	
275	72083890	其他3毫米≤厚度<4.75毫米的其他卷材	Flat rolled prod, i/nas, in coil, hr, w≥600mm, 3mm≤thk ≤4.75mm	5	EX	72083810	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度3公厘及以上但小於4.75公厘，以重量計含碳量0.6%及以上者	Other flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight 0.6% or more of carbon	0	不包括屈服強度大於355牛頓/平方毫米，3mm≤厚度<4.75mm的其他卷材（因大陸方面72083810未列入早收清單）
					EX	72083820	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度3公厘及以上但小於4.75公厘，以重量計含碳量0.25%及以上但小於0.6%者	Other flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight 0.25% or more but less than 0.6% of carbon	0	

					EX	72083830	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度3公厘及以上但小於4.75公厘，以重量計含碳量小於0.25%者	Other flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm, hot-rolled, in coils, containing by weight less than 0.25% of carbon	0	
276	72083990	其他厚度<3毫米的其他熱軋卷材	Flat rolled prod, i/nas, in coil, hr, w≥600mm, thk<3mm	3	EX	72083910	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於3公厘，以重量計含碳量0.6%及以上者	Other flat-rolled products of iron or non-alloy steel, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight 0.6% or more of carbon	0	不包括厚度<1.5mm的其他熱軋卷材（因大陸方面72083910未列入早收清單）
					EX	72083920	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於3公厘，以重量計含碳量0.25%及以上但小於0.6%者	other flat-rolled products of iron or non-alloy steel, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight 0.25% or more but less than 0.6% of carbon	0	
					EX	72083930	其他熱軋之鐵或非合金鋼扁軋製品，捲盤狀，厚度小於3公厘，以重量計含碳量小於0.25%者	Other flat-rolled products of iron or non-alloy steel, of a thickness of less than 3 mm, hot-rolled, in coils, containing by weight less than 0.25% of carbon	0	



277	72091690	其他1毫米<厚度<3毫米的冷軋卷材	Other flat rlld prod, i/nas, not in coil, cr, w≥600mm, 1mm≤thk≤3mm,	6	EX	72091610	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度超過1公厘，但小於3公厘，以重量計含碳量0.6%及以上者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.6% or more of carbon	0	不包括屈服強度大於275牛頓/平方毫米，1mm<厚度<3mm的冷軋卷材（因大陸方面72091610未列入早收清單）
					EX	72091620	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度超過1公厘，但小於3公厘，以重量計含碳量0.25%及以上但小於0.6%者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.25% or more but less than 0.6% of carbon	0	
					EX	72091630	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度超過1公厘，但小於3公厘，以重量計含碳量小於0.25%者	Flat-rolled products of iron or non-alloy steel, of a thickness exceeding 1 mm but less than 3 mm, cold-rolled (cold-reduced), in coils, containing by weight less than 0.25% of carbon	0	

278	72091790	其他0.5毫米≤厚度≤1毫米的冷軋卷材	Other flat rolled prod, i/nas, not in coil, cr, w≥600mm, 0.5mm≤thk≤1mm,	3	EX	72091710	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度0.5公厘及以上，但不超過1公厘，以重量計含碳量0.6%及以上者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.6% or more of carbon	0	不包括屈服強度大於275牛頓/平方毫米，0.5mm≤厚度≤1mm的冷軋卷材（因大陸方面72091710未列入早收清單）
					EX	72091720	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度0.5公厘及以上，但不超過1公厘，以重量計含碳量0.25%及以上但小於0.6%者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), in coils, containing by weight 0.25% or more but less than 0.6% of carbon	0	
					EX	72091730	冷軋（冷延）之鐵或非合金鋼扁軋製品，捲盤狀，厚度0.5公厘及以上，但不超過1公厘，以重量計含碳量小於0.25%者	Flat-rolled products of iron or non-alloy steel, of a thickness of 0.5 mm or more but not exceeding 1 mm, cold-rolled (cold-reduced), in coils, containing by weight less than 0.25% of carbon	0	

279	72091890	其他厚度<0.5毫米的 冷軋卷材	Other flat rlld prod, i/nas, not in coil, cr, w≥ 600mm, thk<0.5mm	6	EX	72091810	冷軋（冷延）之鐵或 非合金鋼扁軋製品， 捲盤狀，厚度小於0 ·5公厘，以重量計 含碳量0·6%及以 上者	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold- rolled (cold- reduced), in coils, containing by weight 0.6% or more of carbon	0	不包括厚度<0.3mm的冷軋卷材（因大陸 方面72091810未列入早收清單）
					EX	72091820	冷軋（冷延）之鐵或 非合金鋼扁軋製品， 捲盤狀，厚度小於0 ·5公厘，以重量計 含碳量0·25%及 以上但小於0·6% 者	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold- rolled (cold- reduced), in coils, containing by weight 0.25% or more but less than 0.6% of carbon	0	
					EX	72091830	冷軋（冷延）之鐵或 非合金鋼扁軋製品， 捲盤狀，厚度小於0 ·5公厘，以重量計 含碳量小於0·2 5%者	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 0.5 mm, cold- rolled (cold- reduced), in coils, containing by weight less than 0.25% of carbon	0	
280	72103000	電鍍鋅的鐵或非合金 鋼寬板材	Flat rlld prod, i/nas, electrocly platd/coatd with zinc, w≥600mm	8		72103000	電解法鍍或塗鋅之鋼	Steel electrolytically plated or coated with zinc	0	

281	72104900	鍍鋅的其他形鐵或非合金鋼寬板材	Flat rlld prod, i/nas, plated or coated with zinc, w≥600mm, nes	4		72104900	其他鍍或塗鋅之鐵或非合金鋼扁軋製品(非波浪化者)	Other flat-rolled products of iron or non-alloy steel, otherwise plated or coated with zinc (not corrugated)	0	
282	72171000	未鍍或塗層的鐵或非合金鋼絲	Wire, iron or non alloy steel, not plated or coated	8		72171010	鐵或非合金鋼製線，未經鍍面或塗面，不論是否拋光製者，以重量計含碳量小於0·25%	Wire of iron or non-alloy steel, not plated or coated, whether or not polished, containing by weight less than	0	
						72171020	鐵或非合金鋼製線，未經鍍面或塗面，不論是否拋光製者，以重量計含碳量0·25%及以上但小於0·6%	Wire of iron or non-alloy steel, not plated or coated, whether or not polished, containing by weight 0.25% or more but less than 0.6% of carbon	0	
						72171030	鐵或非合金鋼製線，未經鍍面或塗面，不論是否拋光製者，以重量計含碳量0·6%及以上	Wire of iron or non-alloy steel, not plated or coated, whether or not polished, containing by weight 0.6% or more of carbon	0	
283	72191200	4.75毫米≤厚度≤10毫米熱軋不銹鋼卷板	Flat rlld prod, stainls steel, hr, in coil, w≥600mm, 4.75mm≤th≤10mm	4		72191210	SUS400系列之熱軋不銹鋼扁軋製品，捲盤狀，厚度4·75公厘及以上但不超過10公厘者	Flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm, under the specification of	0	

						72191290	其他熱軋不銹鋼扁軋製品，捲盤狀，厚度4.75公厘及以上但不超過10公厘者	Other flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of 4.75 mm or more but not exceeding 10 mm	0	
284	72191319	厚度在3毫米及以上，但小於4.75毫米的未經酸洗的其他不銹鋼卷板	Of a thickness of 3mm or more but less than 4.75mm, not acid pickled ,other stainless steel, incoil	4	EX	72191310	SUS400系列之熱軋不銹鋼扁軋製品，捲盤狀，厚度3公厘及以上但小於4.75公厘者	Flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification	0	不包括按重量計含錳量在5.5%及以上的不論是否經酸洗3mm≤厚度<4.75mm鉻錳系不銹鋼（因大陸方面72191312及72191322未列入早收清單）
					EX	72191390	其他熱軋不銹鋼扁軋製品，捲盤狀，厚度3公厘及以上但小於4.75公厘者	Other flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of 3 mm or more but less than 4.75 mm	0	
285	72191329	厚度在3毫米及以上，但小於4.75毫米的經酸洗的其他不銹鋼卷板	Of a thickness of 3mm or more but less than 4.75mm, acid pickled ,other stainless steel, incoil	4	EX	72191310	SUS400系列之熱軋不銹鋼扁軋製品，捲盤狀，厚度3公厘及以上但小於4.75公厘者	Flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification	0	
					EX	72191390	其他熱軋不銹鋼扁軋製品，捲盤狀，厚度3公厘及以上但小於4.75公厘者	Other flat-rolled products of stainless steel, hot-rolled in coils, of a thickness of 3 mm or more but less than 4.75 mm	0	

286	72192300	3毫米≤厚度<4.75毫米熱軋不銹鋼平板	Flat rlld prod, stainless steel, hr, nic, w≥600mm, 3mm≤thk<4.75mm	10		72192310	SUS400系列之熱軋不銹鋼扁軋製品，非捲盤狀，厚度3公厘及以上但小於4.75公厘者	Flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm, under the specification of SUS 400 series	0	
						72192390	其他熱軋不銹鋼扁軋製品，非捲盤狀，厚度3公厘及以上但小於4.75公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of 3 mm or more but less than 4.75 mm	0	
287	72192410	1毫米<厚度<3毫米熱軋不銹鋼平板	Flat rlld prod, stainless steel, hr, nic, w≥600mm, 1mm≤thk<3mm	10	EX	72192410	SUS400系列之熱軋不銹鋼扁軋製品，非捲盤狀，厚度小於3公厘者	Flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of less than 3 mm, under the specification	0	
					EX	72192490	其他熱軋不銹鋼扁軋製品，非捲盤狀，厚度小於3公厘者	Other flat-rolled products of stainless steel, hot-rolled, not in coils, of a thickness of less than 3 mm	0	
288	72193100	厚度≥4.75毫米冷軋不銹鋼板	Flat rlld prod, stainless steel, cr, w≥600mm, 4.75mm or more thick	10		72193110	SUS400系列之冷軋(冷延)不銹鋼扁軋製品，厚度4.75公厘及以上者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 4.75 mm or more under the specification	0	

						72193190	其他冷軋（冷延）不銹鋼扁軋製品，厚度4·75公厘及以上者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 4.75 mm or more	0	
289	72193200	3毫米≤厚度<4.75毫米冷軋不銹鋼板材	Flat rlld prod, stainless steel, cr, w≥600mm, 3mm≤thick<4.75mm	10		72193210	S U S 4 0 0 系列之冷軋（冷延）不銹鋼扁軋製品，厚度3公厘及以上但小於4·75公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 3 mm or more but less than 4.75 mm, under the specification of sus 400 series	0	
						72193290	其他冷軋（冷延）不銹鋼扁軋製品，厚度3公厘及以上但小於4·75公厘者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 3 mm or more but less than 4.75 mm	0	
290	72193310	按重量計含錳量在5.5%及以上的鉻錳系不銹鋼，1毫米<厚度<3毫米冷軋不銹鋼板材	Flat rlld prod, chromium- manganese stainless steel, cr, w≥600mm, 1mm<thick <3mm, containing by weight 5.5% or more of manganese,	10	EX	72193390	其他冷軋（冷延）不銹鋼扁軋製品，厚度超過1公厘但小於3公厘者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm	0	大陸方面2011年將72193300分列為72193310及72193390

	72193390	其他的1毫米<厚度<3毫米冷軋不銹鋼板材	Other flat rlld prod, stainless steel, w≥600mm, 1mm<thick <3mm	10		72193310	S U S 4 0 0 系列之冷軋（冷延）不銹鋼扁軋製品，厚度超過1公厘，但小於3公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm, under the specification of SUS 400 series	0
					EX	72193390	其他冷軋（冷延）不銹鋼扁軋製品，厚度超過1公厘但小於3公厘者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm	0
291	72193400	0.5毫米≤厚度≤1毫米冷軋不銹鋼板材	Flat rlld prod, stainless steel, cr, w≥600mm, 0.5mm≤thick≤1mm	10		72193410	S U S 4 0 0 系列之冷軋（冷延）不銹鋼扁軋製品，厚度0.5公厘及以上，但不超過1公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but not exceeding 1 mm, under the specification of	0
						72193490	其他冷軋（冷延）不銹鋼扁軋製品，厚度0.5公厘及以上，但不超過1公厘者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of 0.5 mm or more but not exceeding 1 mm	0



292	72193500	厚度<0.5毫米冷軋不銹鋼板材	Flat rlld prod, stainless steel, cr, w≥600mm, thick<0.5mm	10	72193510	SUS400系列之冷軋(冷延)不銹鋼扁軋製品,厚度小於0.5公厘者	Flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of less than 0.5 mm, under the specification	0	
					72193590	其他冷軋(冷延)不銹鋼扁軋製品,厚度小於0.5公厘者	Other flat-rolled products of stainless steel, cold-rolled (cold-reduced), of a thickness of less than 0.5 mm	0	
293	72199000	其他不銹鋼冷軋板材	Flat rlld prod, stainless steel, 600mm or more wide, nes	10	72199000	其他不銹鋼扁軋製品,寬度600公厘及以上者	Other flat-rolled products of stainless steel, of a width of 600 mm or more	0	
294	72209000	其他不銹鋼帶材	Flat rlld prod, stainless steel, w<600mm, nes	10	72209010	SUS400系列之其他不銹鋼扁軋製品,寬度小於600公厘者	Flat-rolled products of stainless steel, of a width of less than 600 mm, under the specification	0	
					72209090	其他不銹鋼扁軋製品,寬度小於600公厘者	Other flat-rolled products of stainless steel, of a width of less than 600 mm	0	
295	72251900	其他矽電鋼寬板	Flat rlld prd of Si-electricl steel, w≥600mm, nes	6	72251910	其他電氣矽鋼扁軋製品,寬度600公厘及以上者,以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失在6.5瓦特/公斤及以上者	Flat-rolled products of other silicon-electrical steel, of a width of 600 mm or more, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss 6.5 W/kg or	0	

						72251920	其他電氣矽鋼扁軋製品，寬度600公厘及以上者，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失在5瓦特/公斤及以上但未達6.5瓦特/公斤者	Flat-rolled products of silicon-electrical steel, of a width of 600 mm or more, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss 5 W/kg or more but less than 6.5 W/kg	0	
						72251930	其他電氣矽鋼扁軋製品，寬度600公厘及以上者，以頻率50赫芝最大磁通密度1.5韋伯/平方公尺時鐵心損失低於5瓦特/公斤者	Flat-rolled products of other silicon-electrical steel, of a width of 600 mm or more, at frequency of 50 Hz and magnetic flux density of 1.5 Wb/m <sup>2</sup> , the iron loss less than 5 W/kg	0	
296	74071010	鉻鋁銅製	of chromium-zirconium-copper base alloys	4	EX	74071010	精煉銅條及桿	Refined copper, bars and rods	1.5	大陸方面2011年將74071000分列為74071010及74071090
					EX	74071020	精煉銅型材	Refined copper profiles	3.5	
	74071090	其他精煉銅條、杆、型材及異型材	Other bars, rods & profiles of refined Cu	4	EX	74071010	精煉銅條及桿	Refined copper, bars and rods	1.5	
					EX	74071020	精煉銅型材	Refined copper profiles	3.5	
297	74072111	直線度不大於0.5毫米/米銅鋅合金條、杆	Straightness ≤ 0.5mm/m, bar and rods, of copper-zinc base alloy	7	EX	74072110	銅鋅基之合金（黃銅）條及桿	Bars and rods, of copper-zinc base alloys (brass)	3.5	大陸方面2012年將74072100分列為74072111、74072119及74072190
	74072119	其他銅鋅合金條、杆	Other bar and rods, of copper-zinc base alloy	7	EX	74072110	銅鋅基之合金（黃銅）條及桿	Bars and rods, of copper-zinc base alloys (brass)	3.5	
	74072190	其他黃銅條、杆及型材及異型材	Other bars, rods & profiles of Cu-Zn base alloys	7		74072120	銅鋅基之合金（黃銅）型材	Profiles, of copper-zinc base alloys (brass)	3.5	

298	74072900	其他銅合金條杆、型材及異型材	Bars, rods & profiles, Cu alloys	7		74072911	銅錫基之合金（青銅）條及桿	Bars and rods, of copper-tin base alloys (bronze)	3.5	
						74072912	銅錫基之合金（青銅）型材	Profiles, of copper-tin base alloys (bronze)	3.5	
						74072921	銅鎳基之合金（鎳銅）或銅鎳鋅基之合金（白銅、鎳銀）條及桿	Bars and rods, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.5	
						74072922	銅鎳基之合金（鎳銅）或銅鎳鋅基之合金（白銅、鎳銀）型材	Profiles, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.5	
						74072991	其他銅合金條及桿	Bars and rods, other copper alloys	3.5	
						74072992	其他銅合金型材	Profiles, other copper alloys	3.5	
299	74081100	最大截面尺寸>6毫米的精煉銅絲	Wire of refined Cu of which the max cs dimension >6mm	4		74081100	精煉銅線，最大橫斷面直徑超過6公厘者	Refined copper wire, of which the maximum cross-sectional dimension exceeding 6 mm	1.5	
300	74081900	截面尺寸≤6毫米的精煉銅絲	Wire of refined Cu of which the max cs dimension≤6mm	4		74081900	精煉銅線，最大橫斷面直徑不超過6公厘者	Refined copper wire, of which the maximum cross-sectional dimension not exceeding 6 mm	1.5	
301	74082100	黃銅絲	Wire, Cu-zinc base alloy	7		74082100	銅鋅基之合金（黃銅）線	Wire, of copper-zinc base alloys (brass)	3.5	

302	74091900	其他精煉銅板、片、帶	Plate, sheet & strip of refined Cu, not in coil, thick >0.15mm	4		74091910	精煉銅板及片，其厚度超過0.15公厘者	Refined copper plates and sheets, of a thickness exceeding 0.15 mm	3.5	
						74091920	精煉銅扁條，其厚度超過0.15公厘者	Refined copper strip, of a thickness exceeding 0.15 mm	3.5	
303	74092100	成卷的黃銅板、片、帶	Plate, sheet & strip of Cu-Zn base alloys, in coil, thick >0.15mm	7		74092100	成捲銅鋅基之合金（黃銅）板、片及扁條，其厚度超過0.15公厘者	Plates, sheets and strip, of copper-zinc base alloys (brass), in coils, of a thickness exceeding 0.15 mm	3.5	
304	74092900	其他黃銅板、片、帶	Plate, sheet & strip of Cu-Zn base alloys, not in coil, thick > 0.15mm	7		74092900	其他銅鋅基之合金（黃銅）板、片及扁條，其厚度超過0.15公厘者	Other plates, sheets and strip, of copper-zinc base alloys (brass), of a thickness exceeding 0.15 mm	3.5	
305	74093100	成卷的青銅板、片、帶	Plate, sheet & strip of Cu-tin base alloys, in coil, thick >0.15mm	7		74093100	成捲銅錫基之合金（青銅）板、片及扁條，其厚度超過0.15公厘者	Plates, sheets and strip, in coil, of copper-tin base alloys (bronze), of a thickness exceeding 0.15 mm	3.5	
306	74093900	其他青銅板、片、帶	Plate, sheet & strip of Cu-tin base alloys, not in coil, thick > 0.15mm	7		74093900	其他銅錫基之合金（青銅）板、片及扁條，其厚度超過0.15公厘者	Other plates, sheets and strip, of copper-tin base alloys (bronze), of a thickness exceeding 0.15 mm	3.5	
307	74094000	白銅或德銀製板、片、帶	Plate, sheet & strip of Cu-Ni or Cu-Ni-Zn base alloy, thick >0.15mm	7		74094000	銅鎳基之合金（鎳銅）或銅鎳鋅基之合金（白銅、鎳銀）板、片及扁條，其厚度超過0.15公厘者	Plates, sheets and strip, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver), of a thickness exceeding 0.15 mm	3.5	

308	74099000	其他銅合金板、片、帶	Plate, sheet & strip of Cu alloy, thick>0.15mm, nes	7		74099000	其他銅合金板、片及扁條，其厚度超過0.15公厘者	Plates, sheets and strip, of other copper alloys, of a thickness exceeding 0.15 mm	3.5		
309	74101100	無襯背的精煉銅箔	Foil of refined Cu, not backed	4		74101110	精煉銅箔，未襯，其厚度在0.07公厘以下者，不論是否有樹脂塗佈	Refined copper foil, not backed, in thickness less than 0.07 mm, whether or not coated with resin	4		
						74101190	其他精煉銅箔，未襯，其厚度不超過0.15公厘者	Other refined copper foil, not backed, of a thickness not exceeding 0.15 mm	5		
310	74101210	無襯背的白銅或德銀銅箔	Foil of Cu-Ni base ~ Cu-Ni-Zn base alloys, not backed	7	EX	74101200	銅合金箔，未襯，其厚度不超過0.15公厘者	Foil, of copper alloys, not backed, of a thickness not exceeding 0.15 mm	5	大陸方面741012目下所有稅號均列入早收清單	
311	74101290	無襯背的其他銅合金箔	Foil of Cu alloys, nes, not backed	7	EX	74101200	銅合金箔，未襯，其厚度不超過0.15公厘者	Foil, of copper alloys, not backed, of a thickness not exceeding 0.15 mm	5		
312	74102110	印刷電路用覆銅板	refined Copper foil (backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm. Suitable for	4		EX	74102110	精煉銅箔，有襯，其厚度在0.07公厘以下者	Refined copper foil, backed, of a thickness less not exceeding than 0.07 mm	5	大陸方面741021目下所有稅號均列入早收清單
						EX	74102190	其他精煉銅箔，有襯，其厚度不超過0.15公厘者	Other refined copper foil, backed, of a thickness not exceeding 0.15 mm	5	
313	74102190	有襯背的其他精煉銅箔	Foil of refined Cu, backed	4	EX	74102110	精煉銅箔，有襯，其厚度在0.07公厘以下者	Refined copper foil, backed, of a thickness less not exceeding than 0.07 mm	5		

					EX	74102190	其他精煉銅箔，有襯，其厚度不超過0.15公厘者	Other refined copper foil, backed, of a thickness not exceeding 0.15 mm	5	
314	76061191	鋁塑複合者	Of aluminum plastics composite	6	EX	76061111	長方形（包括正方形）鋁板及片，厚度超過0.2公厘者，經鍍面、塗面或護面者	Rectangular (including square) aluminium plates and sheets, plated, coated or clad, of a thickness exceeding 0.2 mm	6.5	一、不包括0.3mm≤厚度≤0.36mm的非合金鋁製矩形鋁板片帶（因大陸方面76061120未列入早收清單）二、大陸方面2011年將76061190分列為76061191及76061199
					EX	76061119	其他長方形（包括正方形）鋁板及片，厚度超過0.2公厘者	Other rectangular (including square) aluminium plates and sheets, of a thickness exceeding 0.2 mm	6.5	
					EX	76061120	長方形（包括正方形）鋁扁條，厚度超過0.2公厘者	Rectangular (including square) aluminium strip, of a thickness exceeding 0.2 mm	6.5	
76061199	其他純鋁製矩形的其他板、片及帶	Other plate/sheet/strip, Al, not alloyed, rectangular, thickness >0.2mm, nes	6	EX	76061111	長方形（包括正方形）鋁板及片，厚度超過0.2公厘者，經鍍面、塗面或護面者	Rectangular (including square) aluminium plates and sheets, plated, coated or clad, of a thickness exceeding 0.2 mm	6.5		
				EX	76061119	其他長方形（包括正方形）鋁板及片，厚度超過0.2公厘者	Other rectangular (including square) aluminium plates and sheets, of a thickness exceeding 0.2 mm	6.5		
				EX	76061120	長方形（包括正方形）鋁扁條，厚度超過0.2公厘者	Rectangular (including square) aluminium strip, of a thickness exceeding 0.2 mm	6.5		

315	76061220	厚度<0.28毫米的鋁合金製矩形鋁板片帶	Plate, sheet & strip, Al alloy, rectangular, 0.2mm≤thick≤0.28	6	EX	76061211	鋁合金長方形板及片(包括正方形),厚度超過0.2公厘者,經鍍面、塗面或護面者	Sheets and plates, of aluminium alloys, rectangular (including square), plated, coated or clad, of a thickness exceeding 0.2 mm	6.5	
					EX	76061219	其他鋁合金長方形板及片(包括正方形),厚度超過0.2公厘者	Other sheets and plates, of aluminium alloys, rectangular (including square), of a thickness exceeding 0.2 mm	6.5	
					EX	76061220	鋁合金長方形扁條(包括正方形),厚度超過0.2公厘者	Strip, of aluminium alloys, rectangular, (including square), of a thickness exceeding 0.2 mm	6.5	
316	76061230	0.28毫米≤厚度≤0.35毫米的鋁合金製矩形鋁板片帶	Rectangular plates, sheets and strip of aluminium alloys, of a thickness of 0.28mm or more but not exceeding 0.35mm	6	EX	76061211	鋁合金長方形板及片(包括正方形),厚度超過0.2公厘者,經鍍面、塗面或護面者	Sheets and plates, of aluminium alloys, rectangular (including square), plated, coated or clad, of a thickness exceeding 0.2 mm	6.5	
					EX	76061219	其他鋁合金長方形板及片(包括正方形),厚度超過0.2公厘者	Other sheets and plates, of aluminium alloys, rectangular (including square), of a thickness exceeding 0.2 mm	6.5	

					EX	76061220	鋁合金長方形扁條（包括正方形），厚度超過0.2公厘者	Strip, of aluminium alloys, rectangular, (including square), of a thickness exceeding 0.2 mm	6.5	
317	76069100	純鋁製非矩形的板、片及帶	Plate, sheet or strip, Al, not alloyed, >0.2mm thick, nes	6		76069111	其他鋁板及片，厚度超過0.2公厘者，經鍍面、塗面或護面者	Other plates and sheets, aluminium, plated, coated or clad, of a thickness exceeding 0.2 mm	6.5	
						76069119	其他鋁板及片，厚度超過0.2公厘者	Other plates and sheets, aluminium, of a thickness exceeding 0.2 mm	6.5	
						76069120	其他鋁扁條，厚度超過0.2公厘者	Other strip, aluminium, of a thickness exceeding 0.2 mm	6.5	
318	76069200	鋁合金製非矩形的板、片及帶	Plate, sheet or strip, Al alloy, >0.2mm thick, nes	10		76069211	其他鋁合金板及片，厚度超過0.2公厘，經鍍面、塗面或護面者	Other plates and sheets, of aluminium alloys, plated, coated, or clad, of a thickness exceeding 0.2 mm	6.5	
						76069219	其他鋁合金板及片，厚度超過0.2公厘者	Other plates and sheets, of aluminium alloys, of a thickness exceeding 0.2 mm	6.5	
						76069220	其他鋁合金扁條，厚度超過0.2公厘者	Other strip, of aluminium alloys, of a thickness exceeding 0.2 mm	6.5	
319	76071190	軋製後未進一步加工的無襯背鋁箔	Foil, Al, not backed, rolled but not further worked,	6	EX	76071110	鋁素箔純度超過99.9%	Aluminium foil, plain, purity over 99.9%	0	不包括厚度不超過0.01毫米的無襯背鋁箔（因大陸方面76071110及76071120未列入早收清單）



			≤0.2mm, >0.007mm		EX	76071190	其他鋁箔，經軋製但未進一步加工者，其厚度不超過0.2公厘者	Other aluminium foil, rolled but not further worked, of a thickness not exceeding 0.2 mm	6.5	
320	76071900	其他無襯背鋁箔	Foil, Al, not backed & not >0.2mm thick, nes	6		76071910	鋁色箔、鋁花箔，其厚度不超過0.2公厘者	Aluminium foil, colored, embossed, of a thickness not exceeding 0.2 mm	6.5	
						76071920	鋁浸蝕箔、化成箔，其厚度不超過0.2公厘者	Aluminium foil, anode etched or anode formed, of a thickness not exceeding 0.2 mm	0	
						76071990	其他未襯鋁箔，其厚度不超過0.2公厘者	Other aluminium foil not backed, of a thickness not exceeding 0.2 mm	6.5	
321	76072000	有襯背鋁箔	Foil, Al, backed, not >0.2mm thick excluding any backing	6		76072000	有襯鋁箔，其厚度（不包括襯物）不超過0.2公厘者	Aluminium foil, backed, of a thickness (excluding any backing) not exceeding 0.2 mm	6.5	
322	81130010	金屬陶瓷顆粒、粉末	Cermets granules; powders	8.4	EX	81130010	瓷金	Cermets	0	大陸方面2010年將81130000分列為81130010及81130090
					EX	81130020	瓷金廢料及碎屑	Waste and scrap, cermets	0	
					EX	81130030	瓷金製品	Articles of cermets	0	
	81130090	其他金屬陶瓷及其製品，包括廢碎料	Other cermet and articles thereof, incl. waste	8.4	EX	81130010	瓷金	Cermets	0	
					EX	81130020	瓷金廢料及碎屑	Waste and scrap, cermets	0	
					EX	81130030	瓷金製品	Articles of cermets	0	
323	82032000	鉗子、鑷子及類似工具	Pliers (incl. cutting pliers), pincers, tweezers & similar tools	10.5		82032000	鉗（包括剪鉗）、手鉗、鑷子及類似工具	Pliers (including cutting pliers), pincers, tweezers and similar tools	6	

324	82041200	可調式的手動扳手及板鉗	Wrenches, hand-operated, with adjustable jaws	10		82041200	手操作扳手及板鉗，可調整者	Hand-operated spanners and wrenches, adjustable	10	
325	82052000	手工錘子	Hammers & sledge hammers	10		82052000	鎚及長柄大鎚	Hammers and sledge hammers	6.6	
326	82054000	手工螺絲刀	Screwdrivers	10.5		82054000	螺絲起子	Screwdrivers	10	
327	82055900	其他手工工具	Tools for masons, watchmakers, miners & hand tools nes	10		82055910	金屬製磨刀器	Knife sharpeners of metal	10	
						82055920	辦事室用打眼器、起釘器及類似品	Punches, staple removers and the like for office use	10	
						82055990	其他手工工具	Other hand tools	10	
328	82072010	帶超硬部件的金屬拉拔或擠壓用模	Dies f draw/extrudng metal with workng part of diamond/cubic BN	8	EX	82072010	抽金屬用模	Dies for drawing metal	4	大陸方面820720目下所有稅號均列入早收清單
					EX	82072020	擠壓金屬用模	Dies for extruding metal	4	
329	82072090	其他金屬拉拔或擠壓用模	Dies for drawng/extrudng metal with workng part of oth	8	EX	82072010	抽金屬用模	Dies for drawing metal	4	
					EX	82072020	擠壓金屬用模	Dies for extruding metal	4	
330	82073000	鍛壓或衝壓工具	Tools for pressing, stamping, punching	8		82073010	冷壓及衝壓金屬片機器用衝頭及模；落鎚鍛模	Punches and dies for cold pressing and stamping of sheet metal; drop forging	10	
						82073090	其他壓、衝、撞打工具之可互換工具	Other interchangeable tools for pressing, stamping or punching	5	
331	82074000	攻絲工具	Tools for tapping, threading	8		82074000	攻螺紋或切螺紋工具	Tools for tapping or threading	10	
332	82075010	帶超硬材料部件的鑽孔工具	Tools for drilling, nes, with working part of diamond/cubic BN	8	EX	82075010	可互換之鑽孔工具，手工具用	Interchangeable tools for drilling, hand tools use	4	大陸方面820750目下所有稅號均列入早收清單
					EX	82075020	可互換之鑽孔工具，工具機用	Interchangeable tools for drilling, machines use	5	

333	82075090	帶其他材料工作部件的鑽孔工具	Tools for drilling, with working part of oth materials, nes	8	EX	82075010	可互換之鑽孔工具，手工具用	Interchangeable tools for drilling, hand tools use	4	
					EX	82075020	可互換之鑽孔工具，工具機用	Interchangeable tools for drilling, machines use	5	
334	82076010	帶超硬材料部件的鏜孔或鉸孔工具	Tools for boring/broaching, with working part of diamond/cubic BN	8	EX	82076010	可互換之搪孔或拉孔工具，手工具用	Interchangeable tools for boring or broaching, hand tools use	5	
					EX	82076020	可互換之搪孔或拉孔工具，工具機用	Interchangeable tools for boring or broaching, machines use	5	
335	82077010	帶有天然或合成金剛石、立方氮化硼制的工作部件的銑削工具	Tools for milling, with working part of natural or synthetic diamonds or cubic	8	EX	82077000	銑工具	Tools for milling	5	大陸方面2010年分列82077000為82077010及82077090
	82077090	其他銑削工具	Other tools for milling		EX	82077000	銑工具	Tools for milling	5	
336	82078010	帶有天然或合成金剛石、立方氮化硼制的車削工具	Tools for turning, with working part of natural or synthetic diamonds or cubic	8	EX	82078000	車削工具	Tools for turning	5	大陸方面2010年分列82078000為82078010及82078090
	82078090	其他車削工具	Other tools for turning		EX	82078000	車削工具	Tools for turning	5	
337	82079010	帶超硬材料部件的其他可互換工具	Interchngeable tools, nes, with working part of diamond/cubic BN	8	EX	82079010	其他可互換工具，手工具用	Other interchangeable tools, hand tools use	4	大陸方面820790目下所有稅號均列入早收清單
					EX	82079020	其他可互換工具，工具機用	Other interchangeable tools, machines use	5	

338	82079090	其他可互換工具	Interchangeable tools, nes, with working part of other materials	8	EX	82079010	其他可互換工具，手工具用	Other interchangeable tools, hand tools use	4
					EX	82079020	其他可互換工具，工具機用	Other interchangeable tools, machines use	5
339	82082000	木工機械用刀及刀片	Knives & blades for machines/mechanical appliances for wood working	8		82082000	機器或機械工具用刀及刀片，木加工用	Knives and cutting blades, for machines or for mechanical appliances, for wood working	5
340	82084000	農、林業機器用刀及刀片	Knives & blades for agricultural, horticultural forestry machines	8		82084010	刀及刀片，供收割機或割草機用者	Knives and cutting blades, for harvesting machines and grass mowers	0
						82084090	其他刀及刀片，供農業、園藝或林業機器用者	Other knives and cutting blades, for agricultural, horticultural or forestry machines	5
341	82089000	其他機器或機械器具用刀及刀片	Knives & blades for leather, paper, tobacco machines & other industries	8		82089010	刀及刀片，供切布機用	Knives and cutting blades, for cloth cutting machines	5
						82089090	其他機器或機械工具用刀及刀片	Other knives and cutting blades, for machines or for mechanical appliances	5
342	84122100	直線作用的液壓動力裝置(液壓缸)	Hydraulic power engines & motors linear acting (cylinders)	12		84122110	液壓缸	Hydraulic cylinders	5
						84122190	其他線性作用(缸式)液壓引擎及發動機	Other hydraulic power engines and motors, linear acting (cylinders)	5
343	84123100	直線作用的氣壓動力裝置(氣壓缸)	Pneumatic power engines & motors	14		84123110	氣壓缸	Pneumatic cylinders	5

			linear acting (cylinders)			84123190	其他線性作用（缸式）氣動引擎及發動機	Other pneumatic power engines and motors, linear acting (cylinders)	5	
344	84138100	其他液體泵	Pumps nes	8		84138110	汽車用動力轉向油幫浦	Power steering oil pumps, for cars	5	
						84138190	其他液體泵	Other pumps for liquids	3	
345	84139100	液體泵用零件	Parts of pumps for liquids	5		84139100	液體泵之零件	Parts of pumps for liquids	3	
346	EX 84141000	專門或主要用於半導體晶圓或平板顯示屏製造的真空泵	Vacuum pumps of a kind used solely or principally for the manufacture of semiconductors or flat panel displays	6.7		84141010	專用或主要用於製造半導體或平面顯示器之真空泵	Vacuum pumps of a kind used solely or principally for the manufacture of semiconductors or flat panel displays	2.2	一、臺方2016/5/20配合ITA2協定，將84141000號分列84141010及84141090號。 二、陸方2016/9/15配合ITA2協定，新增8414100060號。
	EX 84141000	其他真空泵	Vacuum pumps	8		84141090	其他真空泵	Other vacuum pumps	3	
347	84143013	功率0.4-5千瓦的空氣調節器用壓縮機	Compressors for airconditioner, 0.4kw < motor power ≤5kw	10	EX	84143010	輸出功率600瓦特及以上但未達2000瓦特之冷藏設備用壓縮機	Compressors, output 600 W and over, but less than 2,000 W, of a kind used in refrigerating equipment	5	
					EX	84143020	其他冷藏設備用之壓縮機	Other compressors of a kind used in refrigerating equipment	5	
348	84143014	功率>5千瓦的空氣調節器用壓縮機	Compressors for airconditioner, motor power >5 kw	10	EX	84143020	其他冷藏設備用之壓縮機	Other compressors of a kind used in refrigerating equipment	5	
349	84145120	功率≤125瓦的換氣扇	Window fans, with a built-in electric motor of output ≤ 125W	20	EX	84145100	桌扇、立扇、壁扇、窗扇、吊扇或屋頂通風扇，本身裝有輸出功率不超過125瓦之電動機者	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 150 W	5	不包括功率≤125瓦的吊扇、有旋轉導風輪的風扇、台扇、落地扇及壁扇（因大陸方面84145110、84145130、84145191、84145192及84145193未列入早收清單）

350	84145199	功率≤125瓦其他風扇、風機	Fans nes, with a built-in electric motor of output≤125W	10	EX	84145100	桌扇、立扇、壁扇、窗扇、吊扇或屋頂通風扇，本身裝有輸出功率不超過125瓦之電動機者	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 150 W	5	
351	EX 84145990	專門或主要用於微處理器、電信設備、自動數據處理設備或裝置的散熱扇	Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines	6.7		84145910	專用或主要用於冷卻微處理器、通訊機具、自動資料處理機或單元等之風扇	Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines	3.5	一、包括125w以上，但不包括其他吊扇、換氣扇及離心通風機（因大陸方面84145910、84145920及84145930未列入早收清單）。 二、臺方2016/5/20配合ITA2協定，將84145900號分列84145910及84145990號。 三、陸方2016/9/15配合ITA2協定，新增8414599060號。
	EX84145990	其他扇，風機	Other fans, nes	8		84145920	鼓風機	Blowers	4	
352	84148040	空氣及其他氣體壓縮機	Air and other gas compressors	7	EX	84148011	離心式空氣壓縮機	Centrifugal air compressors	2.5	不包括燃氣輪機用的自由活塞式發生器、二氧化碳壓縮機及發動機用增壓器（因大陸方面84148010、84148020及84148030未列入早收清單） 二、大陸方面2015年將84148090分列為84148040及84148090。
					EX	84148019	其他壓縮機	Other compressors	4	
					EX	84148090	其他第8414節所屬之貨品	Other articles of heading 84.14	4	
	84148090	其他氣體壓縮機及通風罩或循環氣罩	Air or gas compressors/hoods, nes	7	EX	84148011	離心式空氣壓縮機	Centrifugal air compressors	2.5	
					EX	84148019	其他壓縮機	Other compressors	4	
					EX	84148090	其他第8414節所屬之貨品	Other articles of heading 84.14	4	
353	84149019	其他用於製冷設備的壓縮機零件	Parts of compressors of subheadng Nos. 84143011-84143014, 84143000	8	EX	84149020	壓縮機之零件	Parts of compressors	3.4	不包括用於製冷設備的壓縮機進、排氣閥片（因大陸方面84149011未列入早收清單）
354	84149020	風機、風扇、通風罩及循環氣罩零件	Parts of machines of subheading Nos. 84145110-84145190, 84146000	12	EX	84149030	風扇及鼓風機之零件	Parts of fans and blowers	3.4	
					EX	84149090	其他第8414節所屬貨品之零件	Other parts of articles of heading 84.14	4	

355	84149090	稅號84.14其他所列機器零件	Parts of of machines of other subheadings of 84.14, nes	7	EX	84149010	空氣泵及真空泵之零件	Parts of air pumps and vacuum pumps	3	
					EX	84149030	風扇及鼓風機之零件	Parts of fans and blowers	3.4	
					EX	84149090	其他第8414節所屬貨品之零件	Other parts of articles of heading 84.14	4	
356	EX 84159090	製冷量>4千大卡/時空調用的多元件集成電路(指84151022、84152000、84158120、84158220、84158300所列設備的零件)		8.3	EX	84159010	空氣調節器分離式系統之室內單元或室外單元	The indoor unit or outdoor unit used for the split air conditioning systems	10	一、不包括製冷量≤4千大卡/時等空調的零件(因大陸方面84159010未列入早收清單) 二、按「空氣調節器分離式系統之室內單元或室外單元」台灣方面原歸列84151010,依據HS註解,爰於2012年改歸841590目,並訂其專號84159010適用原稅率,換言之,原84159000之產品範圍即為目前84159090之產品範圍,爰台灣方面之早收稅號由原來之84159000改為84159090 三、陸方2016/9/15配合ITA2協定,新增8415909010號。
					EX	84159090	其他空氣調節器零件	Other parts of air conditioning machines	1.5	
	EX 84159090	製冷量>4千大卡/時空調用的其他零件	Parts of air conditioners of other subheadings of 84.15	10	EX	84159010	空氣調節器分離式系統之室內單元或室外單元	The indoor unit or outdoor unit used for the split air conditioning systems	10	
					EX	84159090	其他空氣調節器零件	Other parts of air conditioning machines	1.5	
357	84178050	垃圾焚燒爐	Incinerators and similar apparatus specially designed for burning waste, etc	10	EX	84178010	焚化爐及其零件	Other industrial or laboratory furnaces and ovens, non-electric	0	一、不包括煉焦爐、放射性廢物焚燒爐、水泥回轉窯及石灰石分解爐(因大陸方面84178010、84178020、84178030及84178040未列入早收清單)二、大陸方面2013年自84178090分列84178050
	84178090	其他非電熱的工業用爐及烘箱	Industrial/lab furnaces/ovens, non-electric, nes	10	EX	84178090	其他非電熱式工業或實驗室用爐及烘烤箱	Incinerators and parts thereof	4	
					EX	84178010	焚化爐及其零件	Other industrial or laboratory furnaces and ovens, non-electric	0	
358	84191910	太陽能熱水器	Solar water heaters	35		84191910	太陽能熱水器	Water heaters powered by solar energy	2.5	大陸方面2010年將84191900分列為84191910及84191990
	84191990	其他非電熱的快速或貯各式熱水器	Other non-electric instantaneous/storage water heaters	35		84191990	其他非電熱式即熱型或儲熱型熱水器	Other instantaneous or storage water heaters, non-electric	2.5	

359	84193200	木材、紙漿、紙或紙板用乾燥器	Dryers for wood, paper pulp, paper or paperboard	9		84193200	木材、紙漿、紙或紙板用乾燥機	Dryers for wood, paper pulp, paper or paperboard	4	
360	84193900	其他用途的乾燥器	Other dryers, nes	9	EX	84193900	其他乾燥機	Other dryers	4	不包括微空氣流動陶瓷坯件乾燥器（因大陸方面84193910未列入早收清單）
361	EX 84195000	用氟聚合物製造的、入口管和出口管內徑不超過3厘米的熱交換裝置	Heat exchange units made of fluoropolymers and with inlet and outlet tube bores with inside diameters measuring 3 cm or less	8.3		84195010	具有入出口管，其管內徑3厘米或以下之氟聚合物製熱交換器	Heat exchange units made of fluoropolymers and with inlet and outlet tube bores with inside diameters measuring 3 cm or less	2.2	一、臺方2016/5/20配合ITA2協定，將84195000號分列84195010及84195090號。 二、陸方2016/9/15配合ITA2協定，新增8419500060號。
	EX 84195000	其他熱交換裝置	Heat exchange units, non-domestic, non-electric	10		84195090	其他熱交換器	Other heat exchange units	3	
362	84199090	稅號84.19的其他機器設備用零件	Parts of other machinery, plant & equip of heading 84.19	4		84199020	內、外科及實驗室用消毒器零件	Parts of medical, surgical and laboratory sterilisers	0	不包括熱水器用零件（因大陸方面84199010未列入早收清單）
					EX	84199090	其他第8419節所屬貨品之零件	Other parts of articles of heading 84.19	0	
363	EX 84201000	專門或主要用於印刷電路板基板或印刷電路製造的滾壓機(加工金屬或玻璃用的除外)	Roll laminators of a kind used solely or principally for the manufacture of printed circuit substrates or	6.3		84201020	專用或主要用於製造印刷電路基板或印刷電路用之壓合滾軋機	Roll laminators of a kind used solely or principally for the manufacture of printed circuit substrates or	3	一、臺方2016/5/20配合ITA2協定，新增84201020號。 二、陸方2016/9/15配合ITA2協定，新增8420100020號。
	EX 84201000	其他研光機或滾壓機器	Calendering or rolling machines, excl for metals or glass	8.4		84201010	造紙用研光機或其他滾軋機	Calendering or other rolling machines, for paper-making	4	
						84201090	其他研光機或滾軋機	Other calendering or rolling machines	4	



364	84212191	船舶壓載水處理設備	Ship ballast water treatment equipment	5	EX	84212190	其他水過濾或淨化機具	Other filtering or purifying machinery and apparatus for water	4	一、不包括家用型過濾或淨化水的機器及裝置（因大陸方面84212110未列入早收清單）二、大陸方面2012年將84212190分列為84212191及84212199
	84212199	其他過濾或淨化水的裝置	Other filtering and purifying machines for water, non-household type	5	EX	84212190	其他水過濾或淨化機具	Other filtering or purifying machinery and apparatus for water	4	
365	EX 84212990	用氟聚合物製造的厚度不超過140微米的過濾膜或淨化膜的其他液體過濾或淨化機器及裝置	Liquid filtering or purifying machinery and apparatus made of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	4.2		84212910	氟聚合物製液體過濾或淨化機具，其濾心及淨化器膜厚度不超過140微米	Liquid filtering or purifying machinery and apparatus made of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	2.2	一、不包括壓濾機（因大陸方面84212910未列入早收清單）。 二、臺方2016/5/20配合ITA2協定，將84212900號分列84212910及84212990號。 三、陸方2016配合ITA2協定，新增8421299010號。
	EX 84212990	其他液體的過濾、淨化機器及裝置	Filtering and purifying machinery & apparatus for liquids	5	EX	84212990	其他液體過濾或淨化機具	Other filtering or purifying machinery and apparatus for liquids	3	
366	84213910	家用型氣體過濾、淨化機器及裝置	Filtering and purifying machines for gases, household type	15	EX	84213910	電動空氣過濾器及電動空氣清潔器	Electric air filters and purifiers	3.4	一、不包括工業用袋式除塵器及內燃發動機排氣過濾及淨化裝置（因大陸方面84213922及84213930未列入早收清單）。 二、大陸方面2013年84213929分列為84213924及84213929。 三、臺方2016/5/20配合ITA2協定，新增84213920號。 四、陸方2016配合ITA2協定，新增8421392110、8421392210、8421392310、8421392410、8421392910號。
					EX	84213920	外殼為不銹鋼，且具有入出口管，其管內徑不超過1.3厘米之氣體過濾或淨化機具	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	3	

					EX	84213990	其他氣體過濾或淨化機具	Other filtering or purifying machinery and apparatus for gases	4
367	EX 84213921	裝備不銹鋼外殼、入口管和出口管內徑不超過1.3厘米的工業用靜電除塵器	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	4.2	EX	84213920	外殼為不銹鋼，且具有入口管，其管內徑不超過1.3厘米之氣體過濾或淨化機具	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	3
	EX 84213921	其他工業用靜電除塵器	Electrostatic dust collectors for industry uses	5	EX	84213910	電動空氣過濾器及電動空氣清潔器	Electric air filters and purifiers	3.4
					EX	84213990	其他氣體過濾或淨化機具	Other filtering or purifying machinery and apparatus for gases	4
368	EX 84213923	裝備不銹鋼外殼、入口管和出口管內徑不超過1.3厘米的工業用旋風式除塵器	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	4.2	EX	84213920	外殼為不銹鋼，且具有入口管，其管內徑不超過1.3厘米之氣體過濾或淨化機具	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	3
	EX 84213923	其他工業用旋風式除塵器	Cyclone dust collectors for industry uses	5	EX	84213910	電動空氣過濾器及電動空氣清潔器	Electric air filters and purifiers	3.4
					EX	84213990	其他氣體過濾或淨化機具	Other filtering or purifying machinery and apparatus for gases	4

369	EX 84213924	裝備不銹鋼外殼、入口管和出口管內徑不超過1.3厘米的電袋複合除塵器	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	4.2	EX	84213920	外殼為不銹鋼，且具有入出口管，其管內徑不超過1.3厘米之氣體過濾或淨化機具	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	3
	EX 84213924	其他電袋複合除塵器	Electrostatic-fabric integrated dust collector	5	EX	84213910	電動空氣過濾器及電動空氣清潔器	Electric air filters and purifiers	3.4
					EX	84213990	其他氣體過濾或淨化機具	Other filtering or purifying machinery and apparatus for gases	4
	EX 84213929	裝備不銹鋼外殼、入口管和出口管內徑不超過1.3厘米的其他工業用除塵器	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	4.2	EX	84213920	外殼為不銹鋼，且具有入出口管，其管內徑不超過1.3厘米之氣體過濾或淨化機具	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	3
	EX 84213929	其他工業用其他除塵器	Other dust collectors for industry uses, nes	5	EX	84213910	電動空氣過濾器及電動空氣清潔器	Electric air filters and purifiers	3.4
					EX	84213990	其他氣體過濾或淨化機具	Other filtering or purifying machinery and apparatus for gases	4

370	EX 84213940	裝備不銹鋼外殼、入口管和出口管內徑不超過1.3厘米的煙氣脫硫裝置	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	4.2	EX	84213920	外殼為不銹鋼，且具有入出口管，其管內徑不超過1.3厘米之氣體過濾或淨化機具	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	3	一、大陸方面2010年自84213990分列84213940及84213950 二、臺方2016/5/20配合ITA2協定，新增84213920號。 三、陸方2016/9/15配合ITA2協定，新增8421394010、8421395010、8421399010號。
	EX 84213940	其他煙氣脫硫裝置	Flue gas desulfurization apparatus	5	EX	84213990	其他氣體過濾或淨化機具	Other filtering or purifying machinery and apparatus for gases	4	
	EX 84213950	裝備不銹鋼外殼、入口管和出口管內徑不超過1.3厘米的煙氣脫硝裝置	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	4.2	EX	84213920	外殼為不銹鋼，且具有入出口管，其管內徑不超過1.3厘米之氣體過濾或淨化機具	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	3	
	EX 84213950	其他煙氣脫硝裝置	Flue gas denitration apparatus	5	EX	84213990	其他氣體過濾或淨化機具	Other filtering or purifying machinery and apparatus for gases	4	

EX 84213990	裝備不銹鋼外殼、入口管和出口管內徑不超過1.3厘米的其他氣體過濾或淨化機器及裝置	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	4.2	EX	84213920	外殼為不銹鋼，且具有入出口管，其管內徑不超過1.3厘米之氣體過濾或淨化機具	Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	3
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	EX 84213990	其他氣體的過濾、淨化機器及裝置	Other dust collectors, nes	5	EX	84213910	電動空氣過濾器及電動空氣清潔器	Electric air filters and purifiers	3.4	
					EX	84213990	其他氣體過濾或淨化機具	Other filtering or purifying machinery and apparatus for gases	4	
371	EX 84219990	用氟聚合物製造的厚度不超過140微米的過濾膜或淨化膜的液體過濾或淨化機器及裝置的零件；裝備不銹鋼外殼、入口管和出口管內徑不超過1.3厘米的氣體過濾或淨化機器及裝置的零件		4.2	EX	84219920	第84212910或84213920款所屬貨品之零件	Parts of articles of tariff No 84212910, 84213920	2.2	一、不包括家用型過濾、淨化裝置用零件（因大陸方面84219910未列入早收清單）。 二、臺方2016/5/20配合ITA2協定，新增84219920號。 三、陸方2016/9/15配合ITA2協定，新增8421999010號。
	EX 84219990	其他過濾、淨化裝置用零件	Parts for filtering and purifying machines of non-household type	5	EX	84219910	過濾芯子（供立即使用者）	Filter elements (for instant use)	3	
					EX	84219990	其他液體或氣體過濾及淨化機具之零件	Other parts of filtering or purifying machinery and apparatus for liquids or gases	3	
372	84243000	噴汽機、噴砂機及類似噴射機	Steam and sand blasting machines & similar jet projecting machines	8.4		84243000	噴水蒸汽機或噴砂機及類似噴射機器	Steam or sand blasting machines and similar jet projecting machines	4	
373	84281090	其他升降機及倒卸式起重機	Other lifts and skip hoists	6		84281019	其他升降機	Other elevators	0	
						84281020	吊斗式吊重機	Skip hoists	0	
374	84283300	其他帶式連續運貨升降、輸送機	Continuous-action elevators/conveyors for goods nes, belt type	5		84283300	連續動作輸送貨品或材料之升降機及輸送機，帶型	Continuous-action elevators and conveyors, for goods or materials, belt type	0	

375	84283910	鏈式連續運送貨物的升降機及輸送機	Continous-action elevators/conveyors for goods, nes, chain type	5	EX	84283900	其他連續動作輸送貨品或材料之升降機及輸送機，其他型式	Other continuous-action elevators and conveyors, for goods or materials, other type	0	大陸方面842839目下所有稅號均列入早收清單
376	84283920	輥式連續運送貨物的升降機及輸送機	Continous-action elevators/conveyors for goods, nes, roller type	5	EX	84283900	其他連續動作輸送貨品或材料之升降機及輸送機，其他型式	Other continuous-action elevators and conveyors, for goods or materials, other type	0	
377	84283990	其他未列名連續運貨升降、輸送機	Continous-action elevators/conveyors for goods, nes	5	EX	84283900	其他連續動作輸送貨品或材料之升降機及輸送機，其他型式	Other continuous-action elevators and conveyors, for goods or materials, other type	0	
378	84289031	堆取料機械	Material piling up and fetching machinery	5	EX	84289000	其他升降、搬運、裝卸機器	Other lifting, handing, loading or unloading machinery	0	一、不包括礦車推動機、鐵道機車等的轉車台及機械式停車設備（因大陸方面84289010及84289020未列入早收清單） 二、大陸方面2012年自8428900分列84289031及84289039 三、大陸方面2014年自84289090再分列84289040
	84289039	其他裝卸機械	other loading or unloading machinery	5	EX	84289000	其他升降、搬運、裝卸機器	Other lifting, handing, loading or unloading machinery	0	
	84289040	搬運機器人	Handling robots	5	EX	84289000	其他升降、搬運、裝卸機器	Other lifting, handing, loading or unloading machinery	0	
	84289090	其他	Other	5	EX	84289000	其他升降、搬運、裝卸機器	Other lifting, handing, loading or unloading machinery	0	
379	84388000	84章其他未列名食品等加工機器	Mach for ind prep/mfr of fd/ drk exc for extrac/prep veg fats/oils	8.5		84388000	其他第8438節所屬之機械	Other machinery of heading 84.38	4	
380	84392000	紙或紙板的抄造機器	Machinery for making paper ^ paperboard	8.4		84392000	紙或紙板製造機械	Machinery for making paper or paperboard	4	

381	84393000	紙或紙板的整理機器	Machinery for finishing paper or paperboard	8.4		84393000	紙或紙板整理機械	Machinery for finishing paper or paperboard	4	
382	84411000	切紙機	Cutting machines for paper pulp, paper or paperboard of all kinds	12		84411000	切紙機	Paper cutting machines	3	
383	84418090	其他製造紙漿製品、紙製品的機器	Machinery for making up paper pulp, paper or paperboard nes	12	EX	84418010	釘匣機及類似品	Machines for stapling boxes and similar articles	4	不包括製造紙塑鋁軟包裝的生產設備（因大陸方面84418010未列入早收清單）
					EX	84418090	其他第8441節所屬之機械	Other machinery of heading 84.41	4	
384	84431922	平網印刷機	Platen screen press	10	EX	84431920	紡織品印花機	Textile printing machines	4	不包括圓網印刷機（因大陸方面84431921未列入早收清單）
					EX	84431990	其他印刷機	Other printing machines	3	
385	84431929	其他網式印刷機	Other screen printing machinery	10	EX	84431920	紡織品印花機	Textile printing machines	4	
					EX	84431990	其他印刷機	Other printing machines	3	
386	84431980	其他印刷機	Other printing machinery	8		84431910	盲人用點字印刷機	Braille printing machine	0	
					EX	84431990	其他印刷機	Other printing machines	3	
387	84440010	合成纖維長絲紡絲機	Synthetic filament spinning jets	10	EX	84440000	人造纖維材料射絲、延伸、撚絲或切割機器	Machines for extruding drawing, texturing or cutting man-made textile materials	3	
388	84463040	所織織物寬度>30釐米的噴水織機	Water jet looms for weaving fabrics of a width >30cm, shuttleless	8	EX	84463090	其他無梭織機，織物寬度超過30公分者	Other shuttleless type weaving machines (looms), for weaving fabrics of a width exceeding 30 cm	3	
389	84471100	圓筒直徑≤165毫米的圓型針織機	Circular knitting machines with cylinder diameter≤165 mm	8		84471100	環型針織機（圓編機），針筒直徑不超過165公厘者	Circular knitting machines, with cylinder diameter not exceeding 165 mm	3	



390	84471200	圓筒直徑>165毫米的圓型針織機	Circular knitting machines with cylinder diameter >165 mm	8		84471200	環型針織機（圓編機），針筒直徑超過165公厘者	Circular knitting machines, with cylinder diameter exceeding 165 mm	3	
391	84472020	平型緯編機	Other flat knitting machines	8	EX	84472000	編織針織機；合縫機	Flat knitting machines; stitch-bonding machines	3	
392	84485900	稅號84.47機器用的其他零附件	Other parts/accessories of machns of 84.47/their auxiliary machinery	6		84485900	其他第8447節機器或其輔助機械之零件及附件	Other parts and accessories of machines of heading 84.47 or of their auxiliary machinery	2.5	
393	84514000	洗滌、漂白或染色機器	Washing, bleaching & dyeing machines	8.4		84514000	洗滌、漂白或染色機器	Washing, bleaching or dyeing machines	3	
394	84515000	紡織物捲繞、退繞、折疊、剪切或剪齒邊機器	Machines for reeling, unreeling, folding, cutting & finishing textile fabrics	8		84515010	自動織物裁剪系統機	Computer controlled automatic cutters	3	
						84515090	其他織物之捲取、鬆捲、摺疊、切斷或剪齒邊機器	Other machines for reeling, unreeling, folding, cutting or finishing textile fabrics	4	
395	84518000	稅號84.51所列其他未列名的機器	Machines for winding/dressing/finishing/coating & impregnating tex yarns etc	12		84518000	其他第8451節所屬之機械	Other machinery of heading 84.51	4	台灣方面2010年增訂84518000刪除84518090
396	84522120	自動包縫機	Non-household type automatic interlock machine	12	EX	84522190	其他縫紉機，自動組件	Other sewing machines, automatic units	3	一、大陸方面2010年自84522190分列84522120及84522130。二、不包括非家用自動平縫機（因大陸方面84522110未列入早收清單）
	84522130	自動繙縫機	Other non-household automatic sewing machines, excl. book-sewing machines	12	EX	84522190	其他縫紉機，自動組件	Other sewing machines, automatic units	3	
	84522190	其他自動縫紉機	Other non-household type automatic sewing machines nes	12		84522110	鎖邊縫紉機（拷克車）	Over-lock sewing machines (cock sewing machines)	2	

						84522120	自動開袋機	Automatic lockstitch pocket welting machines	2	
						84522130	自動鈕門車	Button holing machines	2	
						84522140	自動考夫機	Cuff topstitchers or runstitchers	3	
						84522150	自動鎖眼機	Single lockstitch automatic buttonholding machines	3	
					EX	84522190	其他縫紉機，自動組件	Other sewing machines, automatic units	3	
397	84529099	其他縫紉用其他零件	Parts of non-household sewing machines, nes	14	EX	84529090	縫紉機專用之其他零件	Other parts of sewing machines	2.5	一、不包括家用型縫紉機用旋梭、家用型縫紉機用其他零件及其他縫紉機用旋梭（因大陸方面84529011、84529019及84529091未列入早收清單）二、大陸方面2012年增訂84529092(原84524000)，爰該項亦未列入早收清單 三、台灣方面845290目下，亦配合HS2012年版修正分列為84529010、84529020及84529090
398	84581100	切削金屬的數控臥式車床	Horizontal lathes numerically controlled	9.7		84581100	數值控制臥式車床	Numerically controlled horizontal lathes	6	
399	84589110	切削金屬的立式數控車床	Vertical lathes, numerically controlled	5	EX	84589100	其他數值控制車床	Other numerically controlled lathes	6	大陸方面2013年84589100分列為84589110及84589120
	84589120	切削金屬的其他數控車床	Lathes nes numerically controlled	5	EX	84589100	其他數值控制車床	Other numerically controlled lathes	6	
400	84592100	切削金屬的數控鑽床	Drilling machines nes, numerically controlled	9.7		84592110	四鑽頭及以上數值控制鑽床	Four or more spindles numerically controlled drilling machines	4	
						84592190	其他數值控制鑽床	Other numerically controlled drilling machines	4	
401	84601210	數控平面磨床	Numerically controlled flat-	9.7		84601200	數值控制平面磨床	Numerically controlled flat-	5	配合HS2017年版稅則修正，陸方將本項稅號修正為84621210。

402	84604020	研磨機床	Lapping machines	13	EX	84604000	搪磨或研磨機	Honing or lapping machines	4		
403	84609010	砂輪機	Grinding wheel machines	15	EX	84609090	其他第8460節所屬之工具機	Other machine-tools of heading 84.60	4		
404	84609020	拋光機床	Polishing machines	15	EX	84609090	其他第8460節所屬之工具機	Other machine-tools of heading 84.60	4		
405	84612020	插床	Slotting machines	15		84612020	插床	Slotting machines	3		
406	84613000	拉床	Broaching machines	12		84613000	拉床	Broaching machines	3		
407	84615000	鋸床或切斷機	Sawing ~ cutting-off machines by removing metal	12		84615000	鋸床或切斷機	Sawing or cutting-off machines	4		
408	84619011	龍門刨床	Double-column (open-side) planing machines	15		84619010	龍門刨床	planing machines	3	不包括稅號84.61其他未列名機床（因大陸方面84619090未列入早收清單）	
409	84619019	其他刨床	Other planing machines, nes	15	EX	84619090	其他第8461節所屬之工具機	Other machine-tools of heading 84.61	4		
410	84621010	數控鍛造或衝壓機床及鍛錘	Forging ~ die-stamping mach & hammers, numerically controlled	9.7	EX	84621010	鍛造機（包括壓床）	Forging machines (including presses)	4	大陸方面846210目下所有稅號均列入早收清單	
						EX	84621020	模壓衝製機（包括壓床）	Die-stamping machines (including presses)		3
						EX	84621030	鎚造機	Hammers		3
411	84621090	非數控鍛造或衝壓機床及鍛錘	Forging ~ die-stamping mach & hammers, not numerically contrld	12	EX	84621010	鍛造機（包括壓床）	Forging machines (including presses)	4		
						EX	84621020	模壓衝製機（包括壓床）	Die-stamping machines (including presses)	3	
						EX	84621030	鎚造機	Hammers	3	
412	84624900	非數控沖孔、開槽機、沖剪兩用機	Punching/notching machines, not numerically controlled	10		84624900	其他衝孔或衝口工具機（包括壓床），包括衝剪複合機	Other punching or notching machines (including presses), including combined punching and shearing machines	4		

413	84629910	其他機械壓力機	Mechanical presses	10	EX	84629900	其他第8462節所屬之工具機	Other machine-tools of heading 84.62	4	
414	84631019	其他冷拔管機	Cold-drawing tube benches, >300t	10	EX	84631090	其他條、管、型、線或其他類似品抽製機	Other draw-benches for bars, tubes, profiles, wire or the like	3.5	不包括重量≤300噸冷拔管機、拔絲機及其他金屬杆、管、型材及類似品的拉拔機（因大陸方面84631011、84631020及84631090未列入早收清單）
415	84662000	工件夾具	Work holders for use with machines of 84.56 to 84.65	7		84662000	工作物夾持器	Work holders	2.5	
416	84669400	稅號84.62-84.63機器用其他零附件	Parts & accessories for use on machines of heading No 84.62 or 84.63	6		84669400	第8462或8463節工具機之零件及附件	Parts and accessories of machines of heading 84.62 or 84.63	2.5	
417	84772010	塑膠造粒機	Plastic granulators	5	EX	84772010	多層押出機	Multi-layer extruders	3	大陸方面847720目下所有稅號均列入早收清單
						EX	84772090	其他押出機	Other extruders	
418	84772090	其他加工橡膠或塑膠的擠出機	Extruders for working rubber plastics	5	EX	84772010	多層押出機	Multi-layer extruders	3	
						EX	84772090	其他押出機	Other extruders	
419	84774010	塑膠中空成型機	Plastics bridge-die-forming machines	5	EX	84774000	真空成型機及其他熱定型機	Vacuum moulding machines and other thermoforming machines	3	大陸方面847740目下所有稅號均列入早收清單
420	84774020	塑膠壓延成型機	Plastics calender-forming machines	5	EX	84774000	真空成型機及其他熱定型機	Vacuum moulding machines and other thermoforming machines	3	
421	84774090	其他真空模塑及熱成型機器	Vacuum moulding/thermoforming machines for working rubber/plastics	5	EX	84774000	真空成型機及其他熱定型機	Vacuum moulding machines and other thermoforming machines	3	
422	84775910	三維打印機（3D打印機）	3D printers	5	EX	84775900	其他模製或造形用機械	Other machinery for moulding or otherwise forming	3	大陸方面2014年自84775900分列84775910及84775990
	84775990	其他	Other	5	EX	84775900	其他模製或造形用機械	Other machinery for moulding or otherwise forming	3	

423	84778000	其他橡膠或塑膠加工機器	Mach for working rubber ` plastics ` for the mfr of prods therefrom	5		84778000	其他第8477節所屬之機械	Other machinery of heading 84.77	3	
424	84798110	繞線機	Electric wire coil-winders	9.5	EX	84798100	處理金屬用機械，包括電線捲繞機	Machinery for treating metal, including electric wire coil-winders	3	大陸方面847981目下所有稅號均列入早收清單
425	84798190	其他處理金屬的機械	Other machines for treating metal	9.5	EX	84798100	處理金屬用機械，包括電線捲繞機	Machinery for treating metal, including electric wire coil-winders	3	
426	84798200	其他混合、研磨、篩選、均化等機器	Machines for mixing/kneading/crushing/grinding, etc	7		84798200	混合、揉合、軋碎、磨粉、篩分、精選、均質、乳化或攪拌機器	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	2.5	
427	84804110	壓鑄模	Casting mold	8	EX	84804100	金屬或金屬碳化物用射出模或壓縮模	Injection or compression moulds for metal or metal carbides	4	大陸方面2012年將84804100分列為84804110、84804120及84804190
	84804120	粉末冶金用壓模	Pressed film used for powder metallurgy	8	EX	84804100	金屬或金屬碳化物用射出模或壓縮模	Injection or compression moulds for metal or metal carbides	4	
	84804190	其他金屬、硬質合金用注模或壓模	Other moulds, injection ` compression types, for metal ` metal carbides	8	EX	84804100	金屬或金屬碳化物用射出模或壓縮模	Injection or compression moulds for metal or metal carbides	4	
428	84807900	塑膠或橡膠用其他型模	Moulds for rubber ` plastics, nes	5		84807900	其他橡膠或塑膠用模	Other moulds for rubber or plastics	2.5	
429	84812010	油壓傳動閥	Valves for oleohydraulic transmissions	5	EX	84812000	油壓或氣壓傳動閥	Valves for oleohydraulic or pneumatic transmissions	3	
430	84813000	止回閥	Valves, check	5		84813000	止回（不回流）閥	Check (nonreturn) valves	3	
431	84814000	安全閥或溢流閥	Valves, safety ` relief	5		84814000	安全閥或放洩閥	Safety or relief valves	3	

432	84818021	電磁換向閥	Electromagnetic directional control valves	7	EX	84818090	其他第8481節所屬之貨品	Other articles of heading 84.81	4	大陸方面2010年刪除84818010分列為84818021、84818029、84218031、84218039及84818040	
	84818029	其他換向閥	Other directional control valves	7	EX	84818090	其他第8481節所屬之貨品	Other articles of heading 84.81	4		
	84818031	電子膨脹閥	Electronic expansion valves	7	EX	84818090	其他第8481節所屬之貨品	Other articles of heading 84.81	4		
	84818039	其他流量閥	Other flow control valves	7	EX	84818090	其他第8481節所屬之貨品	Other articles of heading 84.81	4		
	84818040	其他閥門	Other valves, nes	7			84818010	水龍頭	Faucet		4
							84818020	消防栓及消防撒水頭	Fire-hydrants and fire-sprinkler heads		2.5
							84818030	木栓	Taps, wooden		5
							84818041	腳踏車車胎用閥	Valves, inner-tube, for bicycles		2.5
							84818042	機器腳踏車車胎用閥	Valves, inner-tube, for motor-cycles		2.5
							84818049	其他機動車輛車胎用閥	Valves, inner-tube, for other motor vehicles		2.5
						84818050	電壓3000伏特及以上斷路器用真空閥	Vacuum valves, of a kind used on the breakers for a voltage of 3,000 V or over	0		
		84818060	天然氣管線緊急自動遮斷器(閥)	Automatic emergency breaker(valves) (for gas supply)	0						
		EX		84818090	其他第8481節所屬之貨品	Other articles of heading 84.81	4				
433	84819010	閥門用零件	Parts of valves	8		84819010	內胎閥之零件	Parts of valves, inner-tube	0	大陸方面848190目下所有稅號均列入早收清單	
					EX	84819020	消防栓之零件	Parts of fire-hydrants	2.5		
					EX	84819090	其他第8481節所屬貨品之零件	Other parts of articles of heading 84.81	3		
434	84819090	龍頭、旋塞及類似裝置的零件	Parts of taps, cocks ` similar	8	EX	84819020	消防栓之零件	Parts of fire-hydrants	2.5		

			appliances		EX	84819090	其他第8481節所屬貨品之零件	Other parts of articles of heading 84.81	3	
435	84824000	滾針軸承	Bearings, needle roller	8		84824010	滾針軸承，紡織機專用	Needle roller bearings, for textile machines	3	
						84824090	其他滾針軸承	Other needle roller bearings	10	
436	84829900	滾動軸承的其他零件	Bearing parts, nes	6		84829910	軸承用鋼圈（未經研磨）	Steel race for bearings (unfinished)	2.5	
						84829920	軸承用保持器	Holder for bearings	2.5	
						84829990	其他滾珠或滾子軸承之零件	Parts of other ball or roller bearings	2.5	
437	84834010	滾子螺桿傳動裝置	Roller screws	8		84834030	滾子螺桿	Roller screws	2.5	一、不包括行星齒輪減速器（因大陸方面84834020未列入早收清單）。 二、台灣方面84834040「滾珠或滾柱式線性滑軌」之貨品，大陸方面似有歸列84879000「本章其他稅號未列名機器零件」之見解。
438	84834090	其他齒輪及齒輪傳動裝置	Gears/gearing, ball screws, gear boxes, speed changers, etc	8		84834010	引擎內部用齒輪及齒輪裝置，機動車輛及機器腳踏車用者除外	Gears and gearing (except those for motor vehicles and motor-cycles) for inside of engines	4.7	
						84834020	滾珠螺桿	Ball screws	10	
						84834040	滾珠或滾柱式線性滑軌	Ball or roller linear side guides	5	
					EX	84834090	其他第848340目所屬之貨品	Other articles of subheading 8483.40	5	
439	84839000	單獨報驗的帶齒的輪及其它傳動元件；零件	Parts of appliances of heading No. 84.83	8		84839010	機動車輛用之齒輪、鏈輪及其他傳動元件，單獨呈現者；及第8483節所屬之機動車輛零件	Toothed wheels, chain sprockets and other transmission elements presented separately for motor vehicle ; and parts for motor vehicles of heading 84.83	15	

					84839020	機器腳踏車用之齒輪、鏈輪及其他傳動元件，單獨呈現者；及第8483節所屬之機器腳踏車零件	Toothed wheels, chain sprockets and other transmission elements presented separately for motorcycle ; and parts for motorcycle of heading 84.83	13.5	
					84839090	其他齒輪、鏈輪及其他傳動元件，單獨呈現者；及第8483節所屬貨品之零件	Other toothed wheels, chain sprockets and other transmission elements presented separately ; and parts for articles of heading 84.83	5	
440	84841000	金屬片密封墊或類似接合襯墊	Gaskets of metal sheeting combined with other material	8	84841000	密封墊及金屬片與其他材料或兩層或多層金屬片合成之類似接合墊	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5	
441	84879000	本章其他稅號未列名機器零件	Machinery parts, not specified or included elsewhere in this chapter	8	84879011	機動車輛及機器腳踏車用油封圈	Oil seal rings for motor vehicles and motor-cycle	15	台灣方面84834040「滾珠或滾柱式線性滑軌」之貨品，大陸方面似有歸列84879000「本章其他稅號未列名機器零件」之見解。
					84879019	其他油封圈	Other oil seal rings	5	
					84879020	非自動之加油罐	Lubricating pots, non-automatic	5	
					84879030	加脂乳頭	Grease nipples	5	
					84879090	其他本章未列名之機械零件	Other machinery parts not specified or included elsewhere in this Chapter	2.5	
442	85011010	輸出功率≤37.5瓦玩具電動機	Electric motors of an output≤37.5 W, for toys	24.5	EX 85011010	防爆型電動機，輸出未超過37.5瓦者	Explosion proof motors, of an output not exceeding 37.5 w	5	



					EX	85011090	其他電動機，輸出未超過37.5瓦者	Other motors of an output not exceeding 37.5 w	5	
443	85011099	其他輸出功率≤37.5瓦微電機	Electric motors of an output≤37.5 W, nes	9	EX	85011010	防爆型電動機，輸出未超過37.5瓦者	Explosion proof motors, of an output not exceeding 37.5 w	5	不包括「微電機，機座尺寸在20毫米及以上，但不超過39毫米」(因大陸方面85011091未列入早收清單)
					EX	85011090	其他電動機，輸出未超過37.5瓦者	Other motors of an output not exceeding 37.5 w	5	
444	85013100	輸出功率≤750瓦直流電動機、發電機	DC motors, DC generators, of an output not exceeding 750 W	12		85013111	防爆型直流電動機，輸出超過37.5瓦，但未超過750瓦者	Explosion proof dc motors of an output exceeding 37.5 w but not exceeding 750 w	5	
						85013119	其他直流電動機，輸出超過37.5瓦，但未超過750瓦者	Other dc motors, of an output exceeding 37.5 w but not exceeding 750 w	5	
						85013121	電動發電機，輸出未超過750瓦者	Dynamotors of an output not exceeding 750 w	6.8	
						85013129	其他直流發電機，輸出未超過750瓦者	Other dc generators of an output not exceeding 750 w	8.5	
445	85030010	玩具用電動機微電機零件	Parts of electric motors of subheading No. 8501.1010, 8501.1091	12	EX	85030010	輸出超過3.75瓩伺服電動機之零件	Parts of servo motors, of an output exceeding 3.75 kW	1	不包括「子目號8501.6420及8501.6430所列發電機用」、「子目號8502.3100所列發電機組用零件」(因大陸方面85030020及85030030未列入早收清單)
					EX	85030090	其他專用或主要用於第8501或8502節所列機器之零件	Other parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	1	
446	85030090	其他電動機、發電機(組)零件	Parts of other machines of heading No. 85.01 or 85.02	8	EX	85030010	輸出超過3.75瓩伺服電動機之零件	Parts of servo motors, of an output exceeding 3.75 kW	1	

					EX	85030090	其他專用或主要用於第8501或8502節所列機器之零件	Other parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	1	
447	85043110	額定容量≤1千伏安的五感器	Mutual inductors, capacity≤1 KVA	5	EX	85043100	其他變壓器，容量未超過1仟伏安者	Other transformers, having a power handling capacity not exceeding 1 kVA	5	大陸方面850431目下所有稅號均列入早收清單
448	85043190	額定容量≤1千伏安的其他變壓器	Other transformers, capacity ≤1 KVA, nes	5	EX	85043100	其他變壓器，容量未超過1仟伏安者	Other transformers, having a power handling capacity not exceeding 1 kVA	5	
449	85049019	其他變壓器零件	Parts of other transformers, nes	6.7	EX	85049000	第8504節所屬貨品之零件	Parts of the articles of heading 85.04	1.2	一、不包括「子目號8504.2321、8504.2329所列變壓器用零件」（因大陸方面85049011未列入早收清單）。
450	85049020	穩壓電源及不間斷供電電源零件	Parts of voltage stabilized suppliers and UPS	6.7	EX	85049000	第8504節所屬貨品之零件	Parts of the articles of heading 85.04	1.2	二、臺方2016/5/20配合ITA2協定，85049000稅率(%)由1.7降為1.2。
451	85049090	其他靜止式變流器及電感器零件	Parts of ballasts, static converters and other inductors	6.7	EX	85049000	第8504節所屬貨品之零件	Parts of the articles of heading 85.04	1.2	三、陸方2016/9/15配合ITA2協定，85049019、85049020、85049090稅率(%)由8降為6.7。
452	85051110	稀土的	of rare-earth	7	EX	85051100	金屬製永久磁鐵及經磁化可成永久磁鐵之貨品	Permanent magnets and articles intended to become permanent magnets after magnetisation, of	2.5	一、大陸方面850511目下所有稅號均列入早收清單 二、大陸方面2014年修改名稱
453	85051190	其他金屬的永磁體	Permanent magnets/articles going to be permanent magnets, of other metal	7	EX	85051100	金屬製永久磁鐵及經磁化可成永久磁鐵之貨品	Permanent magnets and articles intended to become permanent magnets after magnetisation, of metal	2.5	

454	85076000	鋰離子電池	Lithium ion	12		85076000	鋰離子蓄電池	Lithium-ion accumulators	2.5	HS2012年版增訂鋰離子電池專目850760
455	85081100	功率不超過1500瓦，且帶有容積不超過20L的電動真空吸塵器	Vacuum cleaners with self-contained electric motor, of a power not exceeding 1500W and having a dust bag or other receptacle capacity not exceeding 20l	10		85081100	真空吸塵器，功率不超過1500瓦特，附有容量不超過20公升之集塵袋或其他容器，內裝有電動機者	Vacuum cleaners, of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l, with self-contained electric motor	5	
456	85094090	其他食品研磨機及攪拌器	Other domestic food grinders	10	EX	85094000	食品碾磨器及混合器；水果或蔬菜榨汁器	Food grinders and mixers; fruit or vegetable juice extractors	5	不包括「水果或蔬菜的榨汁機」（因大陸方面85094010未列入早收清單）
457	85122010	機動車輛用照明裝置	Lighting equipment of a kind used for motor vehicles	10	EX	85122011	機動車輛及機器腳踏車用車頭大燈及尾燈	Electrical head-lighting and tail-lighting for motor vehicles and motorcycles	12.5	
						85122012	機動車輛內照明燈	Lights, interior, for motor vehicles	7.5	
						85122013	連接機動車輛電池之手提應急照明燈	Portable emergency lamps for connection to motor vehicles battery	5	
						EX 85122019	其他機動車輛及機器腳踏車用照明設備	Other electrical lighting equipment for motor vehicles and motorcycles	7.5	
458	85129000	稅號85.12所列裝置的零件	Parts of electrical lighting, signalling & defrosting equipment	8		85129010	腳踏車用照明或視覺信號設備之零件	Parts of lighting or visual signalling equipment of a kind used on bicycles	5	

						85129020	機動車輛及機器腳踏車用照明或視覺信號設備之零件	Parts of electrical lighting or visual signalling equipment for motor vehicles and motorcycles	5	
						85129030	機動車輛及機器腳踏車用音響信號設備之零件	Parts of sound signalling equipment for motor vehicles and motorcycles	5	
						85129040	擋風板刮刷器、去霜器及去霧器之零件	Parts of windscreen wipers, defrosters and dimisters	5	
459	85158010	激光焊接機器人	Laser beam soldering robots	8	EX	85158090	其他第8515節所屬之貨品	Other articles of heading 85.15	3	大陸方面2014年自85158000分列85158010及85158090
	85158090	其他	Other	8		85158010	超音波熔接機	Ultrasonic welding machines	3	
						85158020	雷射熔接機	Laser beam welding machines	3	
					EX	85158090	其他第8515節所屬之貨品	Other articles of heading 85.15	3	
460	85162100	電氣儲存式散熱器	Electric space heating apparatus, having storage heating radiators	35		85162100	儲熱式電暖器	Storage heating radiators	7.5	
461	85164000	電熨斗	Electric smoothing irons	35		85164000	電熨斗	Electric smoothing irons	5	
462	85166030	電鍋	Electric cookers	15	EX	85166020	電鍋(包括炒鍋、燉鍋及電碗)	Electric cookers	5	
463	85166050	電烤箱	Roaster oven	15		85166010	電烤箱	Electric oven	3.7	
464	85167210	家用自動麵包機	Automatic bread makers	32	EX	85167200	烤麵包器	Toaster	3.7	

465	EX 85181000	電訊用麥克風，頻率範圍在300赫茲到3.4千赫之間，直徑不超過10毫米，高度不超過3毫米	Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	0		85181010	供通訊用微音器，頻率範圍在300赫茲至3.4千赫芝，直徑不超過10公厘，高度不超過3公厘	Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	0	一、臺方2016/5/20配合ITA2協定，85181090稅率(%)由7.5降為5.6。 二、陸方2016/9/15配合ITA2協定，85181000稅率(%)由10降為7.5。 三、陸方2016/9/15配合ITA2協定，新增85181000EX號。
	EX 85181000	其他傳聲器(麥克風)及其座架	Microphones & stands therefor	7.5		85181090	其他有線微音器及其座	Other line microphones and stands therefor	5.6	
466	EX 85184000	列入ITA的有線電話重複器用的電器擴音器		0		85184010	供有線電話產品增音器用之擴大器	Amplifiers for line telephone repeaters use	0	一、臺方2016/5/20配合ITA2協定，85184090稅率(%)由10降為7.5。 二、陸方2016/9/15配合ITA2協定，85184000稅率(%)由12降為9。 三、陸方2016/9/15配合ITA2協定，新增85184000EX號。
	EX 85184000	其他音頻擴大器	Audio-frequency electric amplifiers	9		85184090	其他聲頻擴大器	Other audio-frequency electric amplifiers	7.5	
467	EX 85189000	列入ITA的有線電話重複器用的電器擴音器的零件		0		85189010	有線電話手持聽筒及增音器用之擴大器之零件	Parts of line telephone handsets and amplifiers for repeaters use	0	一、臺方2016/5/20配合ITA2協定，85189090稅率(%)由1降為0.7。 二、陸方2016/9/15配合ITA2協定，85189000稅率(%)由10.5降為7.9。 三、陸方2016/9/15配合ITA2協定，新增85189000EX號。
	EX 85189000	稅號85.18所列貨品的其他零件	Parts of mics, loudspeakers, headphones, earphones & elec sound ampli	7.9		85189090	其他第8518節所屬貨品之零件	Other parts of articles of heading 8518	0.7	
468	85258013	非特種用途的其他電視攝像機	Other television cameras, not for special purposes	29.2%與複合稅2從低執行	EX	85258010	電視攝影機	television cameras	3.7	一、不包括「特種用途的電視攝像機」、「非特種用途的廣播級電視攝像機」(因大陸方面85258011、85258012未列入早收清單)。 二、臺方2016/5/20配合ITA2協定，85258010稅率(%)由5降為3.7。 三、陸方2016/9/15配合ITA2協定，85258013稅率(%)由複合稅2修正為29.2%與複合稅2從低執行。 四、陸方稅率，複合稅2：完稅價格不高於5000美元/台：35%；完稅價格高於5000美元/台：3%，加9728元/台。

469	85299042	非特種用途的取像模組	Camera modules without special purpose	12	EX	85299090	其他專用或主要用於第8525至8528節所屬器具之零件	Other parts suitable for use solely or principally with the apparatus of headings nos. 85.25 to 85.28	0	不包括「特種用途的電視攝像機、靜像視頻攝像機及其他視頻攝錄一體機、數字照相機用零件」(因大陸方面85299041未列入早收清單)(取像模組若已具有完成品主要特性者歸列成品稅號)
470	85299049	其他電視攝像機、靜像視頻攝像機及其他視頻攝錄一體機、數位相機零件	Parts for other TV cameras, still image video cameras, other video camera recorders and digital cameras	12	EX	85299090	其他專用或主要用於第8525至8528節所屬器具之零件	Other parts suitable for use solely or principally with the apparatus of headings nos. 85.25 to 85.28	0	
471	85361000	熔斷器(電壓≤1000伏)	Electrical fuses, for a voltage not exceeding 1,000 volts	10		85361000	熔絲裝置, 電壓未超過1000伏特者	Fuses, for a voltage not exceeding 1,000 volt	6	
472	85371011	用於電壓未超過1000伏的可編程式控制器	Programmable controuers	5	EX	85371010	專供配合機器使用之電子控制設備(包括數值、程式、電腦及其他類似控制設備), 電壓未超過1000伏特者	Electronics control devices (including digital controllers, programmed controllers, microprocessors and other similar control devices) exclusively for use with machineries, for a voltage not exceeding 1,000 V	1	

473	85371019	用於電壓未超過1000伏的其他數控裝置	Other numerical control panels, for a voltage≤1,000 V	5	EX	85371010	專供配合機器使用之電子控制設備(包括數值、程式、電腦及其他類似控制設備),電壓未超過1000伏特者	Electronics control devices (including digital controllers, programmed controllers, microprocessors and other similar control devices) exclusively for use with machineries, for a voltage not exceeding 1,000 V	1	
474	85389000	稅號85.35、85.36或85.37裝置的零件	Parts for switches, fuses, panels and etc, nes	7		85389010	開關及斷路器之零件及配件	Parts and fittings of switches and breakers	2	
						85389020	其他專用或主要用於第8537節所列器具之零件	Other parts suitable for use solely or principally with the apparatus of heading 8537	5	
						85389090	其他專用或主要用於第8535或8536節所列器具之零件	Other parts suitable for use solely or principally with the apparatus of heading 85.35 or 85.36	3	
475	EX 85393990	用於平板顯示器背光源的冷陰極管螢光燈	Cold-cathode fluorescent lamps(CCFLs) for backlighting of flat panel displays	6		85393921	用於平面顯示器背光源之冷陰極螢光燈管	Cold-cathode fluorescent lamps(CCFLs) for backlighting of flat panel displays	0	一、不包括「其他科研、醫療專用放電燈管」、「火車、航空器及船舶用放電燈管」(因大陸方面85393910、85393920未列入早收清單)。 二、臺方2016/5/20配合ITA2協定,將85393920號分列85393921及85393929號。 三、陸方2016/9/15配合ITA2協定,新增8539399010號。
	EX 85393990	其他用途的其他放電燈管	Other discharge lamps, for other uses nes	8	EX	85393910	集魚用燈泡	Bulbs, electric, for fishing	5	
					EX	85393929	其他冷陰極燈管	Other cool cathode lamp	1	
					EX	85393990	其他放電式燈泡	Other discharge lamps	5	

476	85399000	稅號85.39所列貨品的零件	Parts of elect filament or disch lamps, UV or IR lamps & arc-lamps	8		85399000	第8539節所屬貨品之零件	Parts of articles of heading 85.39	1.7	
477	85408900	其他電子管	Valve & tubes, nes	8		85408910	螢光式數目字燈管	Numerical indicator tubes, fluorescent type	1	
						85408990	其他電子管	Other valve and tubes	1	
478	85432010	輸出信號頻率<1500MHZ的通用信號發生器	General signal generators, output frequency<1.500 MHz	13.1	EX	85432000	信號產生器	Signal generators	2.7	一、大陸方面854320目下所有稅號均列入早收清單。 二、臺方2016/5/20配合ITA2協定，85432000稅率(%)由3.7降為2.7。 三、陸方2016/9/15配合ITA2協定，85432010稅率(%)由15降為13.1，
479	85432090	輸出信號頻率≥1500MHZ的通用信號發生器	Other signal generators, nes	7	EX	85432000	信號產生器	Signal generators	2.7	
480	85441100	銅製繞組電線	Insulated winding wire of copper	10		85441100	漆包銅線	Enameled copper wires	3.5	
481	85442000	同軸電纜及其它同軸電導體	Co-axial cable & other co-axial electric conductors	10		85442010	同軸電纜	Co-axial cable	5	
						85442090	其他同軸電導體	Other co-axial electric conductors	5	
482	85444929	80伏<耐壓≤1000伏無接頭電導體	Electric conductors, not fitted with connectors, for a voltage exceeding 80V but not exceeding 1000V	12	EX	85444990	其他電導體，未裝有插接器，電壓不超過1000伏特者	Other electric conductors, not fitted with connectors, for a voltage not exceeding 1000 V	5	不包括「額定電壓超過80伏、但不超過1000伏的無接頭電纜」(因大陸方面85444921未列入早收清單)
483	87081000	緩衝器(保險杠)及其零件	Bumpers & parts of motor vehicles	10		87081000	保險槓及其零件	Bumpers and parts thereof	12.5	
484	87082930	車窗玻璃升降器	Windowpane raiser	10	EX	87082990	其他第8701節至8702節機動車輛車身(包括駕駛臺)之其他零件及附件	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.02	15	大陸方面8708.29目下所有稅號均列入早收清單



485	87082941	汽車電動天窗	Motor vehicles electric sunroofs	10	EX	87082990	其他第8701節至8703節機動車輛車身(包括駕駛臺)之其他零件及附件	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.03	15
486	87082942	汽車手動天窗	Motor vehicles manual sunroofs	10	EX	87082990	其他第8701節至8704節機動車輛車身(包括駕駛臺)之其他零件及附件	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.04	15
487	87082951	側圍	Side panels	10	EX	87082919	其他沖壓車件類	Other pressed elements of vehicles	12.5
					EX	87082990	其他第8701節至8705節機動車輛車身(包括駕駛臺)之其他零件及附件	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.05	15
488	87082952	車門	Car doors	10	EX	87082919	其他沖壓車件類	Other pressed elements of vehicles	12.5
					EX	87082990	其他第8701節至8706節機動車輛車身(包括駕駛臺)之其他零件及附件	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.06	15
489	87082953	發動機罩蓋	Engine hood	10	EX	87082919	其他沖壓車件類	Other pressed elements of vehicles	12.5

					EX	87082990	其他第8701節至8707節機動車輛車身(包括駕駛臺)之其他零件及附件	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.07	15
490	87082954	前圍	Front wall	10	EX	87082919	其他沖壓車件類	Other pressed elements of vehicles	12.5
					EX	87082990	其他第8701節至8708節機動車輛車身(包括駕駛臺)之其他零件及附件	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.08	15
491	87082955	行李箱蓋(或背門)	Baggage compartment lids(or back door)	10	EX	87082919	其他沖壓車件類	Other pressed elements of vehicles	12.5
					EX	87082990	其他第8701節至8709節機動車輛車身(包括駕駛臺)之其他零件及附件	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.09	15
492	87082956	後圍	Rear wall	10	EX	87082919	其他沖壓車件類	Other pressed elements of vehicles	12.5
					EX	87082990	其他第8701節至8710節機動車輛車身(包括駕駛臺)之其他零件及附件	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.10	15
493	87082957	翼子板(或葉子板)	Fender	10	EX	87082919	其他沖壓車件類	Other pressed elements of vehicles	12.5

					EX	87082990	其他第8701節至8711節機動車輛車身(包括駕駛臺)之其他零件及附件	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.11	15	
494	87082959	車身的其他覆蓋件	Other body Coverings	10	EX	87082919	其他沖壓車件類	Other pressed elements of vehicles	12.5	
					EX	87082990	其他第8701節至8712節機動車輛車身(包括駕駛臺)之其他零件及附件	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.12	15	
495	87082990	車身的未列名零部件	Parts & accessories of bodies nes for motor vehicles	10		87082911	重車駕駛室沖壓大件	Press bigelement of heavy vehicle drive room	2.5	
					EX	87082919	其他沖壓車件類	Other pressed elements of vehicles	12.5	
						87082920	安全帶零件	Parts of safety seat belts	7.5	
					EX	87082990	其他第8701節至8713節機動車輛車身(包括駕駛臺)之其他零件及附件	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.13	15	
496	87084010	牽引車、拖拉車用變速箱及零件	Gear boxes of tractors	6	EX	87084010	自動變速箱	Automatic variable speed gear boxes	0	
					EX	87084020	其他齒輪箱	Other gear boxes	0	
					EX	87084080	齒輪箱零件	Parts of gear boxes	0	
497	87084020	大型客車用變速箱及零件	Gear boxes of buses with seats≥30	10	EX	87084010	自動變速箱	Automatic variable speed gear boxes	0	
					EX	87084020	其他齒輪箱	Other gear boxes	0	
					EX	87084080	齒輪箱零件	Parts of gear boxes	0	

498	87084030	非公路自卸車用變速箱及零件	Gear boxes of dumpers	6	EX	87084010	自動變速箱	Automatic variable speed gear boxes	0	
					EX	87084020	其他齒輪箱	Other gear boxes	0	
					EX	87084080	齒輪箱零件	Parts of gear boxes	0	
499	87084040	柴、汽油輕型貨車用變速箱及零件	Gear boxes of trucks of 8704.2100/2230/3100/3230	10	EX	87084010	自動變速箱	Automatic variable speed gear boxes	0	
					EX	87084020	其他齒輪箱	Other gear boxes	0	
					EX	87084080	齒輪箱零件	Parts of gear boxes	0	
500	87084050	其他柴油型重型貨車用變速箱及零件	Gear boxes of trucks of 8704.2240, 8704.2300	10	EX	87084010	自動變速箱	Automatic variable speed gear boxes	0	
					EX	87084020	其他齒輪箱	Other gear boxes	0	
					EX	87084080	齒輪箱零件	Parts of gear boxes	0	
501	87084060	特種車用變速箱及零件	Gear boxes of vehicles of 87.05	10	EX	87084010	自動變速箱	Automatic variable speed gear boxes	0	
					EX	87084020	其他齒輪箱	Other gear boxes	0	
					EX	87084080	齒輪箱零件	Parts of gear boxes	0	
502	87084099	未列名機動車輛用變速箱及零件	Gearshift of other motor vehicles of 87.02 to 87.04	10	EX	87084010	自動變速箱	Automatic variable speed gear boxes	0	不包括小轎車用自動換檔變速箱及零件 (因大陸方面87084091未列入早收清單)
					EX	87084020	其他齒輪箱	Other gear boxes	0	
					EX	87084080	齒輪箱零件	Parts of gear boxes	0	
503	87087010	牽引車及拖拉機用車輪及其零附件	Road wheel & parts of tractors	6	EX	87087010	鋼鐵製車輪毛坯	Road wheels, of iron or steel, in the rough state	10	大陸方面8708.70目均列入早收清單
					EX	87087020	鋁製車輪毛坯	Road wheels, of aluminium, in the rough state	5	
					EX	87087030	重車(所稱重車指總重量超過3.5公噸之車輛)之車輪,(直徑17.5吋及以上者)及其零件與附件	Road wheels and parts and accessories of heavy vehicle (g.v.w. over 3.5 tonnes is called heavy vehicle), with a diameter of no less than 17.5 inches	2.5	

					EX	87087090	其他車輪及其零件與附件	Other road wheels and parts and accessories thereof	15
504	87087020	大型客車用車輪及其零附件	Road wheel & parts of buses with seats ≥30	10	EX	87087010	鋼鐵製車輪毛坯	Road wheels, of iron or steel, in the rough state	10
					EX	87087020	鋁製車輪毛坯	Road wheels, of aluminium, in the rough state	5
					EX	87087030	重車（所稱重車指總重量超過3·5公噸之車輛）之車輪，（直徑17·5吋及以上者）及其零件與附件	Road wheels and parts and accessories of heavy vehicle (g.v.w. over 3.5 tonnes is called heavy vehicle), with a diameter of no less than 17.5 inches	2.5
505	87087030	非公路貨運自卸車用車輪及其零件	Road wheel & parts of dumpers	6	EX	87087010	鋼鐵製車輪毛坯	Road wheels, of iron or steel, in the rough state	10
					EX	87087020	鋁製車輪毛坯	Road wheels, of aluminium, in the rough state	5
					EX	87087030	重車（所稱重車指總重量超過3·5公噸之車輛）之車輪，（直徑17·5吋及以上者）及其零件與附件	Road wheels and parts and accessories of heavy vehicle (g.v.w. over 3.5 tonnes is called heavy vehicle), with a diameter of no less than 17.5 inches	2.5
					EX	87087090	其他車輪及其零件與附件	Other road wheels and parts and accessories thereof	15
506	87087040	中小型貨車用車輪及其零件	Road wheel & parts of trucks of 8704.2100/2230/3100	10	EX	87087010	鋼鐵製車輪毛坯	Road wheels, of iron or steel, in the rough state	10

			/3230		EX	87087020	鋁製車輪毛坯	Road wheels, of aluminium, in the rough state	5
					EX	87087030	重車（所稱重車指總重量超過3·5公噸之車輛）之車輪，（直徑17·5吋及以上者）及其零件與附件	Road wheels and parts and accessories of heavy vehicle (g. v. w. over 3.5 tonnes is called heavy vehicle), with a diameter of no less than 17.5 inches	2.5
					EX	87087090	其他車輪及其零件與附件	Other road wheels and parts and accessories thereof	15
507	87087050	大型貨車用車輪及其零件	Road wheel & parts of trucks of 8704.2240, 8704.2300	10	EX	87087010	鋼鐵製車輪毛坯	Road wheels, of iron or steel, in the rough state	10
					EX	87087020	鋁製車輪毛坯	Road wheels, of aluminium, in the rough state	5
					EX	87087030	重車（所稱重車指總重量超過3·5公噸之車輛）之車輪，（直徑17·5吋及以上者）及其零件與附件	Road wheels and parts and accessories of heavy vehicle (g. v. w. over 3.5 tonnes is called heavy vehicle), with a diameter of no less than 17.5 inches	2.5
508	87087060	特種車用車輪及其零件	Road wheel & parts of vehicles of 87.05	10	EX	87087010	鋼鐵製車輪毛坯	Road wheels, of iron or steel, in the rough state	10
					EX	87087020	鋁製車輪毛坯	Road wheels, of aluminium, in the rough state	5

					EX	87087030	重車（所稱重車指總重量超過3·5公噸之車輛）之車輪，（直徑17·5吋及以上者）及其零件與附件	Road wheels and parts and accessories of heavy vehicle (g. v. w. over 3.5 tonnes is called heavy vehicle), with a diameter of no less than 17.5 inches	2.5	
					EX	87087090	其他車輪及其零件與附件	Other road wheels and parts and accessories thereof	15	
509	87087091	鋁合金製的車輪及其零附件	Road wheels & parts, of aluminium alloys	10	EX	87087020	鋁製車輪毛坯	Road wheels, of aluminium, in the rough state	5	大陸方面2013年將87087090分列為87087091及87087099
					EX	87087030	重車（所稱重車指總重量超過3·5公噸之車輛）之車輪，（直徑17·5吋及以上者）及其零件與附件	Road wheels and parts and accessories of heavy vehicle (g. v. w. over 3.5 tonnes is called heavy vehicle), with a diameter of no less than 17.5 inches	2.5	
					EX	87087090	其他車輪及其零件與附件	Other road wheels and parts and accessories thereof	15	
	87087099	其他車輛用車輪及其零附件	Road wheel & parts of other vehicles of 87.02 to 87.04	10	EX	87087010	鋼鐵製車輪毛坯	Road wheels, of iron or steel, in the rough state	10	

					EX	87087030	重車（所稱重車指總重量超過3·5公噸之車輛）之車輪，（直徑17·5吋及以上者）及其零件與附件	Road wheels and parts and accessories of heavy vehicle (g. v. w. over 3.5 tonnes is called heavy vehicle), with a diameter of no less than 17.5 inches	2.5	
					EX	87087090	其他車輪及其零件與附件	Other road wheels and parts and accessories thereof	15	
510	87089991	其他稅號所列車輛用車架	Frames of other vehicles of 87.02 to 87.04	10	EX	87089911	小客車底盤，未裝引擎者	Chassis for passenger cars, without engines	30	一、台灣方面於HS2007版修正案，將原歸列870899目之有關汽車傳動軸及其零件，改歸列870850目下，惟為與國際規範一致，於HS2012版修正時一併再回歸列870899目，爰修正稅號對照如左。 二、另台灣方面2010年修正87085099之貨名。三、不包括牽引車及拖拉機用其他零附件、稅號8702.1091及8702.9010所列車輛用車架、大型客車用其他零附件、稅號8704.1030及8704.1090所列車輛用車架、非公路貨運自卸車用其他零附件、稅號8704.2100、8704.2230、8704.3100及8704.3230所列車輛用車架、中小型貨車用其他零附件、稅號8704.2240、8704.2300及8704.3240所列車輛用車架、總重≥14噸貨車用其他零附件、特種車用其他零附件（因大陸方面87089910、87089921、87089929、87089931、87089939、87089941、87089949、87089951、87089959、87089960未列入早收清單）。
					EX	87089912	大客車底盤，未裝引擎者	Chassis for buses, without engines	25	
					EX	87089990	其他機動車輛之零件及附件	Parts and accessories for other motor vehicles	15	
511	87089992	汽車傳動軸	Motor vehicles shafts	10	EX	87089981	鋼鐵製傳動軸及其傳動零件及組件之毛坯	Transmission shafts and transmission parts and components thereof, of iron or steel, in the rough	10	
						87089982	十字接頭式傳動軸、等速接頭式傳動軸	Transmission shafts, journal cross type and constant velocity type	15	
					EX	87089990	其他機動車輛之零件及附件	Parts and accessories for vehicle	15	
512	87089999	機動車輛用未列名零附件	Other parts & accessories of other vehicles of 87.02 to 87.04	10	EX	87089911	小客車底盤，未裝引擎者	Chassis for passenger cars, without engines	30	
					EX	87089912	大客車底盤，未裝引擎者	Chassis for buses, without engines	25	



					EX	87089960	限速器	Speed limit indicators	7.5	
					EX	87089990	其他機動車輛之零件及附件	Parts and accessories for other motor vehicles	15	
513	87120020	競賽型自行車	Racing bicycles	13	EX	87120010	二輪腳踏車	Bicycles	6	大陸方面8712節下所有稅號均列入早收清單
514	87120030	山地自行車	Mountain bicycles	13	EX	87120010	二輪腳踏車	Bicycles	6	
515	87120041	16、18、20英寸自行車	Cross-country bicycles, 16", 18", 20"	13	EX	87120010	二輪腳踏車	Bicycles	6	
516	87120049	其他越野自行車	Cross-country bicycles, nes	13	EX	87120010	二輪腳踏車	Bicycles	6	
517	87120081	≤16英寸的未列名自行車	Other bicycles, not larger than 16"	13	EX	87120010	二輪腳踏車	Bicycles	6	
518	87120089	其他未列名自行車	Bicycles, nes	13	EX	87120010	二輪腳踏車	Bicycles	6	
519	87120090	其他非機動腳踏車	Non-motorised cycles, nes	23		87120090	其他腳踏車	Other cycles	5	
520	87149100	非機動腳踏車車架、輪叉及其零件	Bicycle frames & forks, & parts thereof	12		87149110	粗製車架接頭	Cycle frame lugs, rough	5	
						87149120	其他車架及叉及其零件	Other frames and forks, and parts thereof	5	
521	87149210	輪圈	Bicycle wheel rims & spokes	12	EX	87149200	輪圈及輪幅	Wheel rims and spokes	5	大陸方面2012年將87149200分列為87149210及87149290
	87149290	輻條	Bicycle wheel spokes	12	EX	87149200	輪圈及輪幅	Wheel rims and spokes	5	
522	87149310	非機動腳踏車的輪轂	Hubs of bicycle	12		87149310	輪轂，但倒煞車輪轂及輪轂煞車除外	Hubs, other than coaster braking hubs and hub brakes	5	一、大陸方面8714.93目下所有稅號均列入早收清單。 二、台灣方面8714999012「腳踏車用飛輪」之貨品，大陸方面似有歸列87149320「飛輪」或87149390「其他非機動腳踏車的飛輪」之見解。
523	87149320	飛輪	free wheel	12	EX	87149320	飛輪之鏈輪	Free-wheel sprocket-wheels	5	
524	87149390	其他非機動腳踏車的飛輪	Free-wheel, sprocket wheel of bicycle	12	EX	87149320	飛輪之鏈輪	Free-wheel sprocket-wheels	5	
525	87149400	非機動腳踏車的製動器及其零件	Bicycle brakes, including coaster braking hubs, & parts	12		87149410	鋼線煞車器及其零件	Caliper brake and parts thereof	5	
						87149420	倒煞車輪轂及其零件	Coaster braking hub and parts thereof	5	

						87149490	其他煞車器及其零件	Other brakes and parts thereof	5	
526	87149500	非機動腳踏車的鞍座	Bicycle saddles	12		87149500	腳踏車車座	Saddles of cycles	5	
527	87149610	非機動腳踏車腳蹬及其零件	Bicycle padals and parts thereof	12		87149610	踏板及其零件	Pedals and parts thereof	5	大陸方面8714.96目下所有稅號均列入早收清單
528	87149620	非機動腳踏車曲柄、鏈輪及其零件	Bicycle crank-gears and parts thereof	12		87149620	曲柄齒輪及其零件	Crank-gear and parts thereof	5	
529	87149900	非機動腳踏車的其他零附件	Bicycle parts nes	12		87149910	邊車零件	Parts for side cars	5	
						87149920	車輛用反光片、帶	Reflective sheets and bands, suitable for vehicles use	5	
						87149990	其他第8711至8713節所屬車輛之零件及附件	Other parts and accessories of vehicles of headings 87.11 to 87.13	5	
530	90021190	其他照相機、投影儀等物鏡	Objective lenses for photo camera/enlarger/reducer, projectors, nes	15	EX	90021110	可拆卸式交換鏡頭，供單眼照相機用者	Interchangeable lenses, for single lens reflex cameras	0	不包括特殊用途照相機用物鏡、縮微閱讀機用物鏡、單反相機鏡頭、其他相機用鏡頭等(因大陸方面90021110、90021120、90021131、90021139未列入早收清單)。另 台灣方面2010年將90021100分列為90021110及90021190。
					EX	90021190	其他物鏡，供照相機、投影機或照相放大器或縮影器用者	Other objective lenses, for cameras, projectors or photographic enlargers or reducers	5	
531	90021990	稅號90.02未列名的其他物鏡	Objective lenses, nes	13.1	EX	90021900	其他物鏡	Other objective lenses	2.5	一、不包括攝影機或放映機用物鏡(因大陸方面90021910未列入早收清單)。 二、臺方2016/5/20配合ITA2協定，90021900稅率(%)由3.4降為2.5。 三、陸方2016/9/15配合ITA2協定，90021990稅率(%)由15降為13.1。
532	90029010	照相機用未列名光學元件	Other optical elements, mounted, for photo cameras	13.1		90029020	照相機用選景器	View finders for photographic cameras	0	一、大陸方面9002.90目下所有稅號均已列入早收清單。 二、臺方2016/5/20配合ITA2協定，90029020稅率(%)由5降為0。 三、臺方2016/5/20配合ITA2協定，
					EX	90029039	其他附加鏡頭	Other additional mounted lenses	3.7	

533	90029090	其他光學儀器用未列名光學元件	Other optical elements, mounted, nes	13.1		90029010	燈塔或浮標用透鏡及稜鏡	Lenses and prisms, for light houses or beacons	0	90029039稅率(%)由5降為3.7。 四、臺方2016/5/20配合ITA2協定，90029010稅率(%)由5降為0。 五、臺方2016/5/20配合ITA2協定，90029031稅率(%)由3.4降為0。 六、臺方2016/5/20配合ITA2協定，90029032稅率(%)由3.4降為2.5。 七、臺方2016/5/20配合ITA2協定，90029033稅率(%)由5降為0。 八、臺方2016/5/20配合ITA2協定，90029040稅率(%)由5降為0。 九、臺方2016/5/20配合ITA2協定，90029090稅率(%)由5降為3.7。 十、陸方2016/9/15配合ITA2協定，90029010、90029090稅率(%)由15降為13.1。
						90029031	製版及文件複印用附加鏡頭	Lenses, additional mounted, for photoengraving and document copying	0	
						90029032	電視或電影攝影機或放映機用附加鏡頭	Lenses, additional mounted, for television or cinematographic cameras or projectors	2.5	
						90029033	顯微鏡用附加鏡頭	Lenses, additional mounted, for microscopes	0	
					EX	90029039	其他附加鏡頭	Other additional mounted lenses	3.7	
						90029040	其他顯微鏡用已裝配光學元件	Other optical elements, mounted, for microscopes	0	
						90029090	其他已裝配光學元件	Other optical elements, mounted	3.7	
					534	90213100	人造關節	Artificial joints	4	
535	90318090	未列名測量、檢驗儀器器具及機器	Measuring or checking instruments, appliances & machines, nes	5	EX	90318000	其他本章未列名之計量或檢查用儀器、用具及機器	Other measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter	0	不包括光纖通信及光纖性能測試儀、座標測量儀、超聲波探傷檢測儀、磁粉探傷檢測儀、渦流探傷檢測儀、其他無損探傷檢測儀器(射線探傷儀除外)。(因大陸方面90318010、90318020、90318031、90318032、90318033、90318039未列入早收清單)
536	95063900	其他高爾夫球用具	Golf equipment nes	14		95063900	其他高爾夫球設備	Other golf equipment	5	
537	95069111	跑步機	Treadmill	12	EX	95069100	一般體能運動、體操或競技比賽用物品及設備	Articles and equipment for general physical exercise, gymnastics or athletics	3	大陸方面2011年將95069110分列為95069111及95069119

	95069119	其他健身及康復器械	Other gymnasium or recovered equipment	12	EX	95069100	一般體能運動、體操或競技比賽用物品及設備	Articles and equipment for general physical exercise, gymnastics or athletics	3	
538	96062100	塑膠製鈕扣，未用紡織材料包裹	Buttons of plastics, not covered with textile material	21		96062100	塑膠製鈕扣，未包紡織物者	Buttons, of plastics not covered with textile material	3.3	
539	96062200	金屬製鈕扣，未用紡織材料包裹	Buttons of base metal, not covered with textile material	15		96062200	卑金屬製鈕扣，未包紡織物者	Buttons, of base metal, not covered with textile material	5	
119、250	96190011	共應而使用的尿布及尿褲		7.5		96190011	尿墊及其裏襯及類似之物品，紙漿、紙、纖維素胎或纖維素紙製者	Napkins and napkin liners and similar articles, of paper pulp, paper, cellulose wadding or webs of	0	配合HS2017年版稅則修正，陸方將稅號第96190010號分列第96190011及96190019號。
	96190019	其他尿布及尿褲			EX	96190020	衛生棉(墊)、衛生棉塞、尿墊及其裏襯及類似之物品，紡織材料之填充料製者	Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles, of wadding of textile materials	10	
					EX	96190030	衛生棉(墊)、衛生棉塞、尿墊及其裏襯及類似之物品，其他紡織材料製者	Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles, of other textile materials	11	
					EX	96190090	衛生棉(墊)、衛生棉塞、尿墊及其裏襯及類似之物品，其他材料製者	Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles, of other materials	5	

119、 250	96190020	衛生巾(護墊)及止血塞	Sanitary towels (pads) and tampons	10		96190012	衛生棉(墊)、衛生棉塞及類似之衛生用品, 紙漿、紙、纖維素胎或纖維素紙製者	Sanitary towels (pads) and tampons and similar sanitary articles, of paper pulp, paper, cellulose wadding or webs of	0	
					EX	96190020	衛生棉(墊)、衛生棉塞、尿墊及其裏襯及類似之物品, 紡織材料之填充料製者	Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles, of wadding of textile materials	10	
					EX	96190030	衛生棉(墊)、衛生棉塞、尿墊及其裏襯及類似之物品, 其他紡織材料製者	Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles, of other textile materials	11	
					EX	96190090	衛生棉(墊)、衛生棉塞、尿墊及其裏襯及類似之物品, 其他材料製者	Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles, of other materials	5	
119、 250	96190090	其他	Other	14	EX	96190020	衛生棉(墊)、衛生棉塞、尿墊及其裏襯及類似之物品, 紡織材料之填充料製者	Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles, of wadding of textile materials	10	

				EX	96190030	衛生棉(墊)、衛生棉塞、尿墊及其裏襯及類似之物品,其他紡織材料製者	Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles, of other textile materials	11	
				EX	96190090	衛生棉(墊)、衛生棉塞、尿墊及其裏襯及類似之物品,其他材料製者	Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles, of other materials	5	

備註1：(1)臺灣方面於2017年1月1日起實施HS2017年版稅則修正方案，依據該方案之內容，ECFA早收清單項數將增加為314項，惟產品範圍不變。另大陸方面於2017年1月1日起實施HS2017年版稅則修正方案，依據該方案之內容，ECFA早收清單項數將增加為653項，惟產品範圍不變。(2)台灣方面稅號前附有"EX"者表示對照該稅號所屬之部分貨品，稅號前未附有"EX"者表示對照該稅號所屬之全部貨品。(3)本對照表所列稅號係為雙方2018年1月1日有效之稅則號別。(4)序號係指2010年6月兩岸簽署ECFA之附件一所列早收產品清單的序號。(5)表中雙方稅號之中、英文貨名為產品簡稱，具體產品範圍應按雙方2018年稅則相應稅號的規定辦理，至稅率係指2018年最惠國(MFN)稅率(對WTO會員之進口貨物適用稅率)僅供參考，正確稅率以雙方稅則所定者為準。(6)本對照表不具法律效力，僅供參考使用。(7)貨名欄空白者係因陸方尚未提供，俟後補列。

備註2：大陸方面降稅安排：				
	2009年進口稅率(X%)	協議稅率		
		早期收穫計畫實施第1年(2011年1月1日)	早期收穫計畫實施第2年(2012年1月1日)	早期收穫計畫實施第3年(2013年1月1日)
1	0 < X ≤ 5	0		
2	5 < X ≤ 15	5	0	
3	X > 15	10	5	0