

## 八、統計方式

**維護單位：**財政部關務署（通關業務組、關務資訊組）

**發布機關：**財政部關務署（關港貿單一窗口）

**編碼原則：**

1. 長度及屬性：長度為2碼，屬性為文數字。
1. 各碼意義說明：無。

**使用本代碼之訊息：**

N5203、N5205

## 統計方式 ( Mode of Statistics )

### (一) 出口

#### 1. 應列統計之出口貨物 ( Exports Included in Trade Statistics )

代碼	代碼意義	英文說明	業務主辦單位	備註
01	附輸出許可證--非屬戰略性高科技貨品	Exports covered by export permit-non- strategic high-tech commodities		
02	免附輸出許可證--非屬戰略性高科技貨品	Exports without export permit-non- strategic high-tech commodities		
03	軍事機關專案出口	Goods exported by military under special authorization of Board of Foreign Trade		
04	無償之禮物、貨樣及廣告品	Gifts, samples of commercial goods and advertising matters		
05	出口委外加工不復運進口	Exports to be processed abroad without re-importation		
06	國外提供原料委託加工出口(限只收取加工費之外銷案件)	Imported raw materials to be processed for exportation — solely for exported cases with processing costs paid		
07	海外售魚—專供關務署統計室用	Fish sold abroad — used solely for statistical purpose		
08	港口、機場售油(燃料)所售予之國際航線船舶及飛機為「非本國籍」(非中華民國籍)	Oil (fuel) supplied at ports (harbors & airports) to foreign vessels or aircrafts in international transportation		103. 11. 3 內容變更
09	國貨出口供經營國際貿易之非本國籍船舶、航空器或其他運輸工具專用之物料、物品。	Domestic materials, goods to be used solely for foreign ships, aircrafts or other means of		

代碼	代碼意義	英文說明	業務主辦單位	備註
		conveyance engaged in international trade		
95	運往國外加工貨物 (需再復運進口)	Exports to be processed abroad for re-importation		
1A	附輸出許可證－戰 略性高科技貨品	Exports covered by export permit-strategic high-tech commodities		
9G	救濟物資或捐贈品	Relief articles or donations		105.1.3 調整統計 範圍，由 免列統計 改為應列 統計。

## 2. 免列統計之出口貨物 (Exports Excluded in Trade Statistics)

代碼	代碼意義	英文說明	業務主辦單位	備註
78	港口、機場售油(燃 料)所售予之國際 航線船舶及飛機為 「本國籍」(中華民 國籍)	Oil (fuel) supplied at ports (harbors & airports) to national vessels or aircrafts in international transportation		105.1.3 調整統計 範圍，由 應列統計 改為免列 統計。
91	修理後復出口之國 貨	Goods re-exported after repairing		
93	未完成通關進口之 復進口國貨再出口	Re-imports of domestic goods held in Customs to be re-exported		
94	補運、賠償及掉換出 口	Export for replenishment compensation and replacement		
96	需辦理退押、退稅或 解除保證責任案件 之國貨復出口	Domestic goods to be re-exported after return of deposit or duty and discharge of guarantee		
97	課稅區與保稅區之 交易；保稅區間交 易；保稅區之保稅	Goods transacted between tax zones and bonded areas； goods transacted		

代碼	代碼意義	英文說明	業務主辦單位	備註
	貨物進儲保稅倉庫或物流中心之交易課稅區、保稅區貨物輸往自由貿易港區之交易－非屬戰略性高科技貨品	between two bonded areas ; bonded goods in bonded areas to be stored in Bonded Warehouses or Logistics Centers by transaction ; goods transferred from tax zones or bonded areas to Free Trade Zones by transaction – non- strategic high-tech commodities		
98	課稅區與保稅區之非交易；保稅區間非交易；保稅區之保稅貨物進儲保稅倉庫或物流中心之非交易；課稅區、保稅區貨物輸往自由貿易港區之非交易－非屬戰略性高科技貨品	Goods without transaction between taxed areas and bonded areas ; goods without transaction between two bonded areas ; bonded goods in bonded areas to be stored in Bonded Warehouses or Logistics Centers without transaction ; goods transferred from taxed areas or bonded areas to Free Trade Zones without transaction – non-strategic high-tech commodities		
7M	國貨出口修理、 <u>裝配</u> (需再復運進口)	Domestic goods exported for repair , <u>assembling</u> to be re-imported		104.6.2 台關業 字第 1041006 707號公 告
9A	駐華外交機構或我駐外單位出口公用或自用物品	Articles for the official or personal use exported by foreign embassies , legations and consulates stationed in the Republic of China or our similar organizations in Foreign countries		

代碼	代碼意義	英文說明	業務主辦單位	備註
9B	旅客行李	Personal effects, carried by passengers		
9C	紙幣、有價證券等	Paper currency, securities, etc.		
9D	本國漁船用品	Materials for the use of fishing boats of the Republic of China		
9E	貨物在出口後一年內，或於財政部核定之日期前原貨復運進口者，如展覽品，遊藝團體服裝及道具，租賃品，盛裝貨物之容器，出口測試之貨物等	Articles exported abroad, which are to be re-imported within one year from the date of their exportation or within a time limit authorized by Ministry of Finance, such as articles for exhibition costumes and paraphernalia of entertainment troupes, leased goods, container used for imports or exports, goods exported for testing, etc.		
9F	供經營國際貿易之本國籍船舶、航空器或其他運輸工具專用之物料、物品	Materials, goods to be used solely for national ships, aircrafts or other means of conveyance engaged in international trade		
9H	其他不屬於貿易範圍之貨物，例如骨灰、遺體等	Articles which are not objects of trade, such as cremains, human remains etc.		
9K	使用貨品暫准通關證貨品	Goods under cover of A. T. A. Carnet		
9T	課稅區、保稅區相互交易因故退貨；課稅區、保稅區間受託加工後退回；課稅	Goods returned after transaction between tax zones and bonded areas; goods returned after		

代碼	代碼意義	英文說明	業務主辦單位	備註
	區、保稅區與自由貿易港區間相互交易因故退貨；自由貿易港區間受託加工、修理、檢驗、測試後運回－非屬戰略性高科技貨品	contracted processing between tax zones and bonded areas； goods returned after transaction among tax zones， bonded areas and Free Trade Zones； goods returned after contracted processing， repairing， inspecting or testing among Free Trade Zones－ non-strategic high-tech commodities		
9U	課稅區、保稅區、自由貿易港區間之機器設備交易；科學工業園區、加工出口區、農業科技園區、保稅工廠受託加工	Transaction of machinery and equipment among tax zones， bonded areas and Free Trade Zones contracted processing in Science-based Industrial Parks， Export Processing Zones， Agricultural Biotechnology Parks and Bonded Factories.		
9V	自由貿易港區受託加工、修理、檢驗、測試	Contracted processing repairing， inspecting or testing in Free Trade Zones.		
9W	加工出口區、科學工業園區、保稅工廠輸入未經公告准許輸入之大陸地區物品後，再轉售或運往其他保稅區(使用報單別 B2)	The Export Processing Zones， the Science-Based Industrial Parks or the Bonded Factories import goods or articles not eligible to be imported from Mainland China and then resell/ship them to the other Bonded Areas.		
9X	加工出口區、科學工業園區、保稅工廠輸入未經公告准許輸入之大陸地區物品	The Export Processing Zones， the Science-Based Industrial Parks or the Bonded Factories import		

代碼	代碼意義	英文說明	業務主辦單位	備註
	其相互間之交易發生退貨案件(使用報單別 B2)	goods or articles not eligible to be imported from Mainland China and then return them to the seller after their transactions.		
9Y	自由港區事業免稅貨物運往課稅區或保稅區修理、檢驗、測試後運回	Duty-free goods of the free port enterprise shipped back after being transported to a tax zone or a bonded area for repair , test or inspection.		
9Z	自由港區事業免稅貨物運往課稅區或保稅區委託加工後運回	Duty-free goods of the free port enterprise shipped back after being transported to a tax zone or a bonded area for contracted processing.		
YZ	自由港區事業委託二家以上區外廠商作多階段製程加工其中間製程未自課稅區或保稅區復運回自由港區之加工貨物	None mid-process goods shipped back to Free Trade Zone from a tax zone or a bonded area under multiple contracted processing	關務署 通關業務組	

(二) 復出口 (Re-Exports)

1. 應列統計之復出口貨物 (Re-Exports Included in Trade Statistics)

代碼	代碼意義	英文說明	業務主辦單位	備註
81	已完稅進口之外貨轉售出口；保稅工廠、加工出口區區內事業、科學工業園區園區事業、自由港區事業(製造及加工事業)、農業科技園區園區事業進口之外貨轉售出口或轉儲物流中心後再轉售出口(自由港區事業除外)－非屬戰略性高科技貨品。	Import duty-paid goods exported for resale； goods imported by the Bonded Factories， Export Processing Zones， Science Parks， Free Trade Zones (processing and manufacturing enterprises)， Agricultural Biotechnology Park exported for resale or transferred to logistics center then exported for resale (except Free Trade Zones) -non -strategic high-tech commodities	關務署 通關業務組	
82	已完稅進口之外貨(包括作為樣品、贈品、廣告品及賠償品)因故復出口不再進口；保稅工廠、加工出口區區內事業、科學工業園區園區事業、自由港區事業(製造及加工事業)、農業科技園區園區事業進口之外貨因故復出口不再進口或轉儲物流中心後復出口不再進口(自由港區事業除外)－非屬戰略性高科技貨品。	Import duty-paid goods (including goods imported as samples， gifts of commercial goods， advertising matters and compensation goods) for some reasons exported without reversion； goods imported by the Bonded Factories， Export Processing Zones， Science Parks， Free Trade Zones (processing and manufacturing enterprises)， and Agricultural Biotechnology Park exported without reversion or transferred to logistics center then	關務署 通關業務組	



代碼	代碼意義	英文說明	業務主辦單位	備註
		exported without reversion ( except Free Trade Zones ) -non-strategic high-tech commodities		
83	軍事機關專案外貨復出口不再進口	Goods Re-exported by military under special authorization of Board of Foreign Trade without reversion		
8A	附輸出許可證--戰略性高科技貨品轉售出口	Exports covered by export permit-strategic high-tech commodities for resale.	關務署 通關業務組	105.7.3 公告修訂
8B	國外提供原料委託加工(限只收取加工費)後仍屬外貨之復出口	Imported raw materials after being processed are still foreign goods-solely for re-exported cases with processing costs paid		
8C	運往國外加工(需再復運進口)之外貨復出口	Foreign goods to be re-exported and processed abroad for re-importation		
8D	附輸出許可證--戰略性高科技貨品非轉售出口	Exports covered by export permit-strategic high-tech commodities not for resale.	關務署 通關業務組	105.7.3 公告增列
8F	保稅倉庫、物流中心或自由港區(非製造及加工事業)自國外進儲供經營國際貿易之非本國籍船舶、航空器或其他運輸工具專用之物料、物品復出口。	Re-exported foreign materials, goods entered into a bonded warehouse, logistics center or Free Trade Zone (non-processing and non-manufacturing enterprise) to be used solely for foreign ships, aircrafts or other means of conveyance engaged in international trade		105.1.3 調整統計範圍，由免列統計改為應列統計。

代碼	代碼意義	英文說明	業務主辦單位	備註
9L	保稅倉庫、物流中心或自由港區(非製造及加工事業)自國外進儲之外貨轉售出口	Foreign goods entered into a bonded warehouse, logistics center or Free Trade Zone (non-manufacturing and non-processing enterprise) to be resold for exportation	關務署 通關業務組	105.1.3 調整統計範圍，由免列統計改為應列統計。
9S	保稅倉庫、物流中心或自由港區(非製造及加工事業)自國外進儲之外貨退運出口	Foreign goods entered into a bonded warehouse, logistics center or Free Trade Zone (non-processing and non-manufacturing enterprise) to be returned for exportation	關務署 通關業務組	105.1.3 調整統計範圍，由免列統計改為應列統計。

2. 免列統計之復出口貨物 (Re-Exports Excluded in Trade Statistics)

代碼	代碼意義	英文說明	業務主辦單位	備註
7G	外國救難隊人員為緊急救難攜帶進口之裝備、器材、救難動物與用品復運出口	Imported equipments, apparatus, disaster rescue animals and goods carried by foreign rescuers for the purpose of emergency or disaster rescue to be re-exported		
90	三角貿易之外貨復出口	Re-exports in triangular trade		
92	需辦理退押、退稅或解除保證責任案件之外貨復出口	Foreign goods to be re-exported after return of deposit or duty and discharge of guarantee		
9J	符合國際貨櫃報關公約之貨主自備循環使用貨櫃 (Shipper's own container) 進口時未繳納營業稅保證金，復運出口	Re-exported shipper's own container for recycle use which conform to the International Customs Container Convention without guarantee money of business tax while imported	關務署 通關業務組	
9M	退回國外修理、掉換或 <u>裝配</u> 之外貨	Goods returned abroad for repairing, replacement or <u>assembling</u> .		104.6.2 台關業 字第 104100 6707 號公告
9N	未完成通關進口之外貨因故退運出口	Goods under customs escort for re-exprot		
9P	應稅物品，在外貨進口時已申報將於進口後六個月內或於財政部核定之日期前原貨復運出口者，如展覽品、遊藝團體服裝及道具、盛裝貨物之容器等	Dutiable goods, which are to be re-exported abroad within six months from the time of import declaration, or within a time limit authorized by the Ministry of Finance, such as articles for		

代碼	代碼意義	英文說明	業務主辦單位	備註
		exhibition , costumes and paraphernalia of entertainment troupes , containers used for importing cargo , etc.		
9Q	軍事機關專案外貨復出口需再進口，或軍事機關專案進口時屬免列統計貨物再退運出口之軍品	Goods re-exported by military by special authorization of Board of Foreign Trade with reversion or military goods imported by military by special authorization of Board of Foreign Trade and excluded in trade statistics to be returned abroad		
9R	使用貨品暫准通關證貨品	Goods under cover of an A. T. A. carnet		