

飼料添加物及肥料」字樣，免依上述規定辦理。

shall be exempted from the aforesaid regulations, but a clear indication that the commodity is "not to be used as feedstuff or feedstuff additives and fertilizer " is required.

A01 進口時應依飼料管理法第二十條、第二十二條及輸入飼料查驗作業要點規定，向行政院農業委員會公告委託之經濟部標準檢驗局申請辦理輸入查驗。

Importation of feeds shall be made in accordance with the Feed Control Act Article 20, Article 22 and "Guideline for Inspection of Feed Imported" promulgated by the Council of Agriculture of Executive Yuan. The importer shall apply for inspection to the Bureau of Standards Metrology and Inspection, Ministry of Economic Affairs.

A02 本項下商品如屬飼料，進口時應依飼料管理法第二十條、第二十二條及輸入飼料查驗作業要點規定，向行政院農業委員會公告委託之經濟部標準檢驗局申請辦理輸入查驗。

Importation of feeds under this item shall be made in accordance with Feeds Control Act Article 20, Article 22 and "Guideline for Inspection of Feed Imported" promulgated by the Council of Agriculture of Executive Yuan. The importer shall apply for inspection to the Bureau of Standards Metrology and Inspection, Ministry of Economic Affairs.

B01 進口時，應依行政院農業委員會動植物防疫檢疫局編訂之「應施檢疫動植物物品目表」及有關檢疫規定辦理。

Importation shall be subject to the prescription set forth in the Table of Commodities Subject to Legal Animal & Plant Quarantine compiled by the Bureau of Animal and Plant Health Inspection and Quarantine Council of Agriculture, Executive Yuan.

C01 經濟部標準檢驗局公告應施進口檢驗商品。

Items subject to legal import inspection announced by the Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs.

C02 本項下部分商品屬於經濟部標準檢驗局公告應施進口檢驗商品。

Some of the commodities under this item subject to legal import inspection announced by the Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs.

F01 輸入商品應依照「食品及相關產品輸入查驗辦法」規定，向衛生福利部食品藥物管理署申請辦理輸入查驗。〔註：相關規定應洽衛生福利部食品藥物管理署〕。

Importation of foods shall follow the " Regulations of Inspection of Imported Foods and Related Products". The importer shall apply for inspection to the Food and Drug Administration, Ministry of Health and Welfare (FDA). (Note : Please contact FDA for relevant inspection requirements of food imports.)

F02 本項下商品如屬食品或含有食品，應依照「食品及相關產品輸入查驗辦法」規定，向衛生福利部食品藥物管理署申請辦理輸入查驗。〔註：相關規定應洽衛生福利部食品藥物管理署〕。

Importation of foods or the products containing foods under this item shall follow the " Regulations of Inspection of Imported Foods and Related Products " promulgated by Ministry of Health and Welfare. The importer shall apply for inspection to the Food and Drug Administration, Ministry of Health and Welfare (FDA). (Note : Please contact FDA for relevant inspection requirements of food imports.)

F03 輸入醫療器材應依照「輸入藥物邊境

Importation of medical devices shall follow

中華民國輸出入 貨品分類號列 C C C Code		檢 查 號 碼 CD	貨 名	Description of Goods	單 位 Unit	國定稅率 Tariff Rate			稽 徵 特 別 規 定 CR	輸出入 Imp. & Regulat	
稅則號別 Tariff No.						第一欄 Column I	第二欄 Column II	第三欄 Column III		輸入 Imp.	輸出 Exp.
0303.83			美露鱈 (犬牙南極魚屬)	Toothfish (Dissostichus spp.)							
0303.83.00	00	4	冷凍美露鱈	Toothfish, frozen	KGM	25%	免稅Free (PA,GT,SV,HN,NZ) 7.5% (NI) 22.5% (SG)	50%		F01	
0303.84			鱸魚 (舌齒鱸屬)	Seabass (Dicentrarchus spp.)							
0303.84.00	00	3	冷凍鱸魚	Seabass, frozen	KGM	25%	免稅Free (PA,GT,NI,SV,HN) 21.9% (NZ) 22.5% (SG)	40%		B01 F01	
0303.89			其他	Other							
0303.89.10	00	6	冷凍烏魚	Mullet, frozen	KGM	新臺幣25元 /公斤 NT\$25/KG M	新臺幣10元/公斤 NT\$10/KGM (GT) 新臺幣22.5元/公斤 NT\$22.5/KGM (SG) 免稅Free (PA,NI,SV,HN,NZ)	新臺幣40元 /公斤 NT\$40/KG M		F01	
0303.89.20	00	4	冷凍黃魚	Yellow croaker (Larimichthys crocea), frozen	KGM	27%	免稅Free (PA,NZ,SG) 8.1% (NI) 10.8% (GT) 14.4% (SV,HN)	40%		F01	
0303.89.30	00	2	冷凍香魚 (鱒)	Sweetfish (Ayu), frozen	KGM	新臺幣23元 /公斤或 17.5% 從高 徵稅 NT\$23/KG M or 17.5% whichever is higher	新臺幣2.3元/公斤 或1.7% 從高徵稅 NT\$2.3/KGM or 1.7% whichever is higher (GT) 新臺幣 20.1元/公斤或 15.3% 從高徵稅 NT\$20.1/KGM or 15.3% whichever is higher (NZ) 免稅 Free (PA,NI,SV,HN,SG)	新臺幣23元 /公斤或 17.5% 從高 徵稅 NT\$23/KG M or 17.5% whichever is higher		F01	
0303.89.40	00	0	冷凍秋刀魚	Saury, frozen	KGM	20%	免稅Free (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	40%		F01	
0303.89.51	00	6	冷凍鰩	Rice-field eel, frozen	KGM	新臺幣 10.8元/公斤 或18% 從高 徵稅 NT\$10.8/KG M or 18% whichever is higher	新臺幣1.1元/公斤 或1.8% 從高徵稅 NT\$1.1/KGM or 1.8% whichever is higher (GT) 免稅 Free (PA,NI,SV,HN,NZ, SG)	新臺幣12元 /公斤或20% 從高徵稅 NT\$12/KG M or 20% whichever is higher		F01	
0303.89.52	00	5	冷凍海鰻	Muraenesocidae eels and congridae eels, frozen	KGM	12.5%	免稅Free (PA,NI,NZ) 1.2% (GT) 3.7% (SV,HN) 11.2% (SG)	15%		F01	
0303.89.60	00	5	冷凍柳葉魚	Shishamo smelt (Spirinchus lanceolatus)(HIKITA). Capelin (Mallotus villosus), frozen	KGM	新臺幣 6.42元/公斤 或12.5% 從 高徵稅 NT\$6.42/KG M or 12.5% whichever is higher	免稅Free (PA,GT,NI,SV,HN, NZ,SG)	新臺幣9元 /公斤或 17.5% 從高 徵稅 NT\$9/KGM or 17.5% whichever is higher		F01	
0303.89.70	00	3	冷凍鮫鰈魚、太平洋長 身鰈魚、銀鰈	Monk fish, pacific linglods, sablefish, frozen	KGM	20%	免稅Free (PA,GT,SV,HN,NZ, SG) 6% (NI)	25%		F01	