

## 海關進口稅則總則

### V. GENERAL RULES OF THE CUSTOMS IMPORT TARIFF

- 一、本稅則各號別品目之劃分，除依據本稅則類、章及其註，各號別之貨名及解釋準則之規定外，並得參據關稅合作理事會編纂之「國際商品統一分類制度（HS）註解」及其他有關文件辦理。
1. The classification of articles in the heading of the nomenclature is governed by the notes of Sections & Chapters, the description of headings and Rules for the interpretation of the nomenclature. Besides, it may also make reference to “Harmonized Commodity Description and Coding System Explanatory Notes” compiled by the Customs Cooperation Council, and to other relative documents.
- 二、關稅依本稅則由海關從價或從量徵收。
2. Customs duty shall be collected by Customs either on ad valorem basis or on a specific basis in accordance with the Customs Import Tariff.

本稅則稅率分為3欄。第1欄之稅率適用於世界貿易組織會員，或與中華民國有互惠待遇之國家或地區之進口貨物。第2欄之稅率適用於特定低度開發、開發中國家或地區之特定進口貨物，或與我簽署自由貿易協定或經濟合作協議之國家或地區之特定進口貨物。不得適用第1欄及第2欄稅率之進口貨物，應適用第3欄稅率。

進口貨物如同時得適用第1欄及第2欄稅率時，適用較低之稅率。

適用第1欄或第2欄稅率之國家或地區，除與中華民國簽署條約、自由貿易協定、經濟合作協議應送請立法院審議外，由財政部會商有關機關報行政院核定後，送請立法院查照。第二項有關低度開發國家名單依聯合國低度開發國家準則辦理。

The rate of this Nomenclature is divided into three columns. The first column applies to goods imported from WTO members or from countries or areas that have reciprocal treatment with the Republic of China. The second column applies to the specified goods imported from the specified Least Developed Countries or developing countries or areas, or from those countries or areas which have signed Free Trade Agreement or Economic Cooperation Agreement with the Republic of China. When there is no suitable rate in the first and second columns for the imported goods, the rate in the third column shall apply.

If imported goods are subject to both the rates in the first and second columns at the same time, then the lower one shall apply.

Countries or areas subject to application of the rates in the first or second columns, unless they have signed treaty, Free Trade Agreement or Economic Cooperation Agreement with the Republic of China, the Executive Yuan shall then notify the Legislative Yuan for screening, shall be listed by the Ministry of Finance after consulting with other government agencies concerned and be reported to the Executive Yuan for approval. The Executive Yuan shall then notify the Legislative Yuan of its approval for information. The List of Least Developed Countries referred to in Paragraph Two shall be pursuant to The

Criteria for the Identification of the LDCs set up by the United Nations.

- 二之一、我國對外簽署之條約、自由貿易協定或經濟合作協議經一方或雙方聲明終止或退出，自該等國家或地區進口之特定貨物，得由財政部會商有關機關報請行政院核定後，公告全部或部分貨物停止適用第2欄稅率及其增註規定，並由行政院函請立法院查照。
- 2-1. When a treaty, free trade agreement, or economic cooperation agreement signed with another country or region has been terminated or withdrawn by a declaration from one or both of the parties, all or part of the goods imported from that country or region shall cease to be applied to the tariff rates in Column II and the additional notes thereof, which shall be announced by the Ministry of Finance after consulting with other government agencies concerned and then reporting to the Executive Yuan for approval. The Executive Yuan shall then notify the Legislative Yuan of its approval for information.
- 三、本稅則有條件課稅、減稅或免稅之品目，其條件在有關各章內另加增註規定。如須經主管機關出具證明者，得由該主管機關委任所屬下級機關或委託不相隸屬之行政機關執行之。
3. For items subject to conditional duty reduction or exemption, the qualifying conditions are separately laid down in the Additional Notes in the Chapters concerned. If verification by the competent authorities is needed, it may be issued from a subordinate department which is authorized by the authorities, or from any other government agency not related to the authorities.
- 四、實施關稅配額之貨品，其數量及配額內稅率，依本稅則各章之有關增註或第98章規定辦理；配額外稅率適用各該貨品所屬第1章至第97章稅則號別之稅率。
4. For the products that are subject to a tariff rate quota, the quantity and rate shall be allocated according to the related chapter additional notes or the rules prescribed in chapter 98；the others according to the rules prescribed in chapters 1 to 97.
- 適用配額內稅率之對象，由財政部會商有關機關後報請行政院核定，並由行政院函請立法院查照。
- The countries or areas that are subject to a tariff rate quota will be listed by the Ministry of Finance after consulting with other government agencies concerned and be reported to the Executive Yuan for approval. The Executive Yuan shall then notify the Legislative Yuan of its approval for information.
- 五、旅客攜帶自用行李以外之應稅零星物品，郵包之零星物品，除實施關稅配額之物品外，按5%稅率徵稅。
5. Except for the products that are subject to a tariff rate quota, dutiable miscellaneous articles besides personal effects carried by incoming passengers and miscellaneous articles imported by postal parcels, are dutiable at the rate 5% ad valorem.
- 六、本稅則稅率之適用與經我國政府依法完成批准及公布程序之條約、協定或經濟合作協議所
6. If the application of tariff classification and rate of this Nomenclature is not the same as the application of the condition and the rate prescribed by the treaty,

訂適用情形及稅率不同者，採  
最低者為準。

agreement or Economic Cooperation Agreement as  
ratified and promulgated by our government, the  
lowest rate will be adopted.

七、本稅則應繳稅額，以新臺幣計  
算。

7. The duty amount of the Nomenclature shall be  
calculated in the currency of New Taiwan Dollar.