

## 海關進口稅則總則

### 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 tariff lines of the Nomenclature is governed by the Sections and the Chapters and the notes thereof, the description of tariff lines and General Rules for the Interpretation of the Customs Import Tariff. Additionally, it may also refer to the “Harmonized Commodity Description and Coding System Explanatory Notes” compiled by the Customs Cooperation Council, and to other relevant documents.
- 二、關稅依本稅則由海關從價或從量徵收。
  - I. Customs duty shall be collected by Customs either on an ad valorem basis or on a specific basis, in accordance with the Customs Import Tariff.
  - II. The rates of this Nomenclature are provided for in 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 specified goods imported from specified Least Developed Countries, developing countries or areas, or from those countries or areas which have signed a Free Trade Agreement, or an 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.
  - III. If imported goods are subject to both the rates in the first and second columns, the lower one shall apply.
  - IV. Countries or areas subject to application of

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 rates in the first or second columns, unless they have signed a treaty, Free Trade Agreement or Economic Cooperation Agreement with the Republic of China, the Executive Yuan shall then notify the Legislative Yuan for review, shall be listed by the Ministry of Finance (hereinafter referred to as the MOF) 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. The List of Least Developed Countries referred to in Paragraph 2 shall be identified in accordance with 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 area 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 area shall cease to be governed by the tariff rates in the second column and the additional notes thereof, which shall be announced by the MOF 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.

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 specified separately in the Additional Notes of the relevant Chapters. If verification by the competent authority is needed, it may be done by a subordinate agency, or by any other

government agency authorized by the authority.

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。

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。

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。

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訂適用情形及稅率不同者，採最低者為準。

七、本稅則應繳稅額，以新臺幣計算。

4. I. For products that are subject to tariff quotas, the allocation of quantities and the tariff rates within the quotas shall be governed by the Additional Notes of the relevant Chapters or the rules prescribed in Chapter 98 of this Customs Import Tariff. The tariff rates for quantities exceeding the quotas are the rates prescribed in Chapters 1 to 97.

II. The countries or areas subject to tariff quotas will be listed by the MOF 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.

5. Except for the products that are subject to tariff quotas, dutiable miscellaneous articles carried by incoming passengers, except for personal effects, and miscellaneous articles imported by postal parcels, are dutiable at a rate of 5% ad valorem.

6. If the application of tariff classification and rate of this Customs Import Tariff is not the same as the application of the condition and the rate prescribed by the treaty, agreement or Economic Cooperation Agreement as ratified and promulgated by our government, the lowest applicable rate will be adopted.

7. The duty amount according to the Customs Import Tariff shall be calculated in New Taiwan Dollars.