The following list contains the classification decisions (other than those subject to a reservation) taken by the Harmonized System Committee (59th Session - March 2017) on specific products, together with their related Harmonized System code numbers and, in certain cases, the classification rationale.

Advice

Parties seeking to import or export merchandise covered by a decision are advised to verify the implementation of the decision by the importing or exporting country, as the case may be.

| No 項次 | Product description 貨品說明 | Classification 分類決定 | HS codes considered 稅則考量 | Classification rationale 分類依據 |
|----------|---|------------------------|--------------------------------|-------------------------------------|
| 1 | Dairy product composed of concentrated, fermented skimmed milk (80 %), fruit preparation (strawberry) (10 %), sugar (7.6 %), modified starch, strawberry seeds, black carrot juice concentrate, natural flavouring, thickener, mineral concentrate from milk, lemon juice concentrate and acid regulators. It also contains the two cultures Lactobacillus bulgaricus and Streptococcus thermophilus. The product is put up for retail sale in a plastic container with a net content of 160 g, and consists of two layers – the lower layer being a fruit preparation (strawberry), while the upper layer is in the form of a white dairy product. | 0406.10 | 04.03 and 04.06 | GIRs 1 and 6. |
| 1 | 由 80%脫脂發酵乳、10%調製水果(草莓)、 7.6%糖、改質澱粉、草莓籽、濃縮黑胡蘿 蔔汁、天然香料、增稠劑、含濃縮礦物質 的牛奶、濃縮檸檬汁及酸度調節劑組成之 乳製品,還含有保加利亞乳桿菌 (Lactobacillus bulgaricus)及嗜熱鏈球 菌(Streptococcus thermophiles)兩菌 種,本產品以零售包裝方式裝於淨重 160 克之塑膠罐,且分成兩層,下層係調製水 果(草莓),上層係白色乳製品。 | 第 0406.10 目 | 第 04.03 及 04.06 節 | 解釋準則一及六 |
| 2 | Arachidonic Acid (ARA) Oil, in the form of natural mixed glyceride which goes through fungi fermentation (Motierella Alpina), centrifugation and refining. Composition: 95 - 98 % triglyceride, 2 - 5 % diglyceride and monoglyceride. As to the triglyceride, it is fatty acid mainly including arachidonic acid, palmic acid, linolenic acid, and other fatty acids etc. The product | 1515.90 | 15.06, 15.15 and 21.06 | GIRs 1, 4 and 6. |

| | | | HS codes | Classification |
|----|--|----------------|------------------|-------------------|
| No | Product description | Classification | considered | |
| 項次 | 貨品說明 | 分類決定 | 税則考量 | rationale 分類依據 |
| | is light valley, or organic valley lievid at | | 税别考里 | 万類似據 |
| | is light yellow or orange-yellow liquid at | | | |
| | room temperature, and it turns into solid | | | |
| | form under 4°C. | | | |
| 2 | 由天然混合甘油脂通過真菌發酵 | 第 1515.90 目 | 第 15.06、 | 解釋準則一、四 |
| | (Motierella | | 15.15 及 | 及六 |
| | Alpina)、離心及精製而成的花生四烯酸 | | 21.06 節 | |
| | 油,成分:95~98%三酸甘油脂及2~5%雙 | | | |
| | 酸甘油脂與單酸甘油脂,三酸甘油脂的脂 | | | |
| | 肪酸主要為花生四烯酸、棕櫚酸、亞麻酸 | | | |
| | 及其他脂肪酸等。本產品於室溫時呈淡黃 | | | |
| | 色或橙黃色液體,低於4℃時凝固為固體。 | | | |
| 3 | Mixture of pieces of red and green pepper | 2005.99 | 04.06 | GIRs 1 and 6. |
| | fruits (Capsicum frutescens) filled with | | 20.05 and | |
| | cheese (feta cheese and fresh cheese), | | 21.06 | |
| | submerged in a liquid consisting of | | | |
| | sunflower oil, garlic and spices. According | | | |
| | to the information provided by the | | | |
| | manufacturer, the product in question has | | | |
| | the following composition, by weight: | | | |
| | sunflower oil 40 %, cheese 35 % (17.5 % | | | |
| | feta cheese and 17.5 % fresh cheese), | | | |
| | pepper fruits (Capsicum frutescens) 24 %, | | | |
| | garlic and spices. The product is packaged | | | |
| | | | | |
| | in containers of transparent plastics with a | | | |
| 3 | net weight of 200 grams. | な 2005 00 ロ | な 0.4 0.0 | 如细准叫 刀、 |
| 3 | 以乾酪(菲達乾酪及新鮮乾酪)填充之紅蕃 | 第 2005.99 目 | 第 04.06、 | 解釋準則一及六 |
| | 椒及綠蕃椒(學名:Capsicum frutescens) | | 20.05 及 | |
| | 的混合品,浸漬於葵花油、大蒜及香料之 | | 21.06 節 | |
| | 混合液。本產品之組成按重量百分比如 | | | |
| | 下: 葵花油 40%、乾酪 35%(菲達乾酪 17.5% | | | |
| | 及新鮮乾酪 17.5%)、蕃椒(學名: Capsicum | | | |
| | frutescens)24%、大蒜及香料。本產品裝 | | | |
| 4 | 於淨重 200 克之透明塑膠罐。 | 2644.00 | 25.22 | OID 4 |
| 4 | Ilmenite ore ground into a fine black/dark | 2614.00 | 25.30and | GIRs 1. |
| | brown powder containing ilmenite (> 90 | | 26.14 | |
| | %), magnetite (< 0.3 %), sulphate (< 0.1 %) | | | |
| | and with a particle size < 45 µm for 99.5 % | | | |
| | of the powder. It has not undergone any | | | |
| | chemical treatment or processes, only | | | |
| | mechanical treatment in the form of | | | |
| | grinding. The product is used as a | | | |
| | weighing agent to increase the density in | | | |
| | offshore well drilling. | | | |
| 4 | 鈦鐵礦磨細成黑/深褐色粉末,含有鈦鐵 | 第 2614.00 目 | 第 25.30 及 | 解釋準則一 |
| | 礦(>90%)、磁鐵礦(<0.3%)及硫酸 | | 26.14 節 | |
| | 鹽(<0.1%),99.5%的粉末顆粒尺寸 | | | |
| | | | l | |

| No 項次 | Product description 貨品說明 | Classification 分類決定 | HS codes considered 稅則考量 | Classification rationale 分類依據 |
|----------|--|---------------------------------------|--------------------------------|-------------------------------------|
| | <45 µm。 它未經過任何化學處理或製 | | | |
| | 程,僅以磨碎的形式進行機械處理。該產 | | | |
| | 品用作海上鑽井中增加密度的增重劑。 | | | |
| 5 | Anti-Zika Virus ELISA (IgM) | 3002.15 | 30.02 | GIRs 1, 3 (b) and |
| | The ELISA test kit provides a semi | | | 6. |
| | quantitative in vitro assay for human antibodies of the immunoglobulin class | | | |
| | IgM against Zika virus in serum for the | | | |
| | diagnosis of Zika virus. | | | |
| 5 | 抗-茲卡病毒酵素免疫分析(IgM) | 第 3002.15 目 | 第 30.02 節 | 解釋準則一、三 |
| | 7.0 Jan 7.0 % 10 % 10 % 11 (1-8-7) | , , , , , , , , , , , , , , , , , , , | 71. 22. 22. 1 | (乙)及六 |
| | 本酵素免疫分析試劑組(ELISA)為半定量 | | | (3)2/(|
| | 體外測定血清中抵抗茲卡病毒的免疫球蛋 | | | |
| | 白IgM人類抗體,以供診斷茲卡病毒用。 | | | |
| | 口18.11 人类儿园 人区的国际下的专门 | | | |
| 6 | Anti-Chikungunya Virus ELISA (IgM) | 3002.15 | 30.02 | GIRs 1, 3 (b) and |
| | "The ELISA test kit provides a semi | | | 6. |
| | quantitative in vitro assay for human | | | |
| | antibodies of the immunoglobulin class | | | |
| | IgM against chikungunya virus (CHIKV) in | | | |
| | serum or plasma for the diagnosis of | | | |
| | chikungunya fever, and differential diagnosis of haemorrhagic fever. | | | |
| 6 | 抗-屈公病毒酵素免疫分析(IgM) | 第 3002.15 目 | 第 30.02 節 | 解釋準則一、三 |
| | VC 12 20 (V 1/ 1/ 20) 20 (V 1/ (-8.4) | , , , , , , , , , , , , , , , , , , , | 71. 22. 22. 1 | (乙)及六 |
| | 本酵素免疫分析試劑組(ELISA)為半定量 | | | |
| | 體外測定血清或血漿中抵抗屈公病毒 | | | |
| | (CHIKV) 的免疫球蛋白 IgM 人類抗體,以 | | | |
| | 供屈公熱及出血熱的鑑別診斷。 | | | |
| | | | | |
| 7 | Medicated bone graft substitute- it's a | 3004.90 | 30.01, | GIRs 1 and 6. |
| | granulate recommended for filling bone | | 30.04 and | |
| | defects and bone augmentation, for | | 30.06 | |
| | example: a) the increase/ reconstitution of | | | |
| | alveolar ridge; b) implantology; preparation of implant sites, bone | | | |
| | dehiscence filling and increase sinus floor; | | | |
| | c) periodontology: filling bone defects, | | | |
| | support membrane for guided bone | | | |
| | generation (GRT) | | | |
| | The inorganic matrix has a macro and | | | |
| | microporous similar to human cancellous | | | |
| | bone structure. Due to large volume of | | | |
| | interconnecting pores and natural | | | |
| | composition, the growth of the new bone | | | |

| No | Product description | Classification | HS codes | Classification |
|----|---|--------------------|---------------------------------------|-------------------|
| 項次 | 貨品說明 | 分類決定 | considered 稅則考量 | rationale 分類依據 |
| | at the implant place is favoured. It's then | | / / / / / / / / / / / / / / / / / / / | 刀块似像 |
| | partially remodelled by osteoclasts and | | | |
| | osteoblasts. | | | |
| 7 | 醫療用骨移植替代物- 顆粒狀,引用於骨 | 第 3004.90 目 | 第 30.01、 | 解釋準則一及六 |
| | 缺損填充和骨增生,例如: (a) 增加/重 | | 30.04 及 | |
| | 建齒槽脊; (b) 移植;植入部位骨開裂充 | | 30.06 節 | |
| | 填物及竇底提升的製品;(c)牙周病:骨 | | | |
| | 缺損的填充,供作引導骨再生(GRT)的膜 | | | |
| | 支撐。 | | | |
| | 本無機基質具有類似於人類疏鬆骨的粗孔 | | | |
| | 與微孔,由於孔洞與天然組成大面積的相 | | | |
| | 互連接,有助於植入位置新骨的生長,再 | | | |
| | 藉由破骨細胞和造骨細胞部分重塑。 | | | |
| 8 | "AN-E": Product consisting of dense, and | 3602.00 | 31.02 and | GIRs 1. |
| | very pure (non-porous), white, high- | | 36.02 | |
| | quality granules, put up in 1250 kg sacks | | | |
| | and having the following technical specifications: ammonium nitrate: 98 % | | | |
| | minimum; nitrogen content : 34 % | | | |
| | minimum; additives : traces; Fe : 0.001 % | | | |
| | max; magnesium nitrate: 1.0 % - 1.6 %; | | | |
| | combustible material : 0.2% max. This | | | |
| | product is emulsified in inert mineral oils, | | | |
| 8 | and is intended for use as an explosive. "AN-E":產品為緻密、非常純(非多孔 | 第 3602.00 目 | 第 31.02 及 | 解釋準則一 |
| 0 | 性)、白色、高品質的顆粒,1250公斤袋 | 9 9002.00 日 | 36.02 節 | 件样华则— |
| | 裝,且具有下列技術規格:硝酸銨:至少 | | 30. UZ KI | |
| | | | | |
| | 98%; 氮含量:至少34%;添加劑:微 | | | |
| | 量;鐵:最多 0.001%; 硝酸鎂: 1.0% - 1.6%; 可燃材料: 最多 0.2%。本產品在 | | | |
| | , | | | |
| | 情性礦物油中乳化,且供作炸藥使用。 | | | |
| 9 | "ANPP": Product consisting of white, | 3602.00 | 31.02 and | GIR 1. |
| | porous granules, put up in 1250 kg sacks | | 36.02 | |
| | and having the following technical specifications: ammonium nitrate: 98 % | | | |
| | minimum; nitrogen content: 34 % | | | |
| | minimum; combustible material: 0.2 % | | | |
| | max; coating agent: 0.1 % max; normal | | | |
| | application : manufacture of ANFO | | | |
| | (Ammonium Nitrate Fuel Oil). This product | | | |
| | is the base material for the manufacture of | | | |

| No 項次 | Product description 貨品說明 ANFO (made from ammonium nitrate and | Classification 分類決定 | HS codes considered 稅則考量 | Classification rationale 分類依據 |
|----------|--|------------------------|--------------------------------|--|
| | fuel oil), used for civil explosives (mining or civil engineering sites). | | | |
| 9 | "ANPP":產品為白色、多孔性顆粒, 1250公斤袋裝,且具有下列技術規格:硝酸銨:至少98%;氮含量:至少34%;可燃材料:最多0.2%;塗層劑:最多0.1 %;一般應用:ANFO(硝酸銨燃料油)的製造。 本產品是製造 ANFO(由硝酸銨和燃料油製成)的基料,供作民用炸藥使用(採礦或土木工程場所)。 | 第 3602.00 目 | 第 31.02 及 36.02 節 | 解釋準則一 |
| 10 | Photoresists are light-sensitive plastic resin solutions used in the photolithographic manufacture of semiconductor materials. They are universally of two types, positive resists and negative resists, both of which consist of a polymer, photosensitizer, non-aqueous solvent, and various other chemicals. | 3707.90 | 3707.10 and 3707.90 | GIRs 1 and 6. |
| 10 | 光阻劑係光敏塑料樹脂溶液,用於半導體 材料的光刻製造。通常有正光阻和負光阻 兩種類型,均由聚合物、光敏劑、非水性 溶劑和各種其它化學品組成。 | 第 3707.90 目 | 第 3707.10 及 3707.90 目 | 解釋準則一及六 |
| 11 | Paraquat Dichloride The product consists of "paraquat dichloride" (N,N -dimethyl-4,4 - bipyridinium dichloride, [(C ₆ H ₇ N) ₂]Cl ₂)), together with related manufacturing impurities, in the form of a brown, clear to slightly turbid aqueous solution, free from visible extraneous matter. It must contain an effective emetic. The material also includes colorants olefactory alerting agents. | 3808.93 | 29.33 and 38.08 | GIRs 1 (Note 1 (a) to Chapter 38) and 6. |
| 11 | 巴拉刈二氣鹽 本產品包含"巴拉刈二氣鹽"(N,N'-二甲基-4,4'-聯吡啶氯化物,[(C6HrN)2]C12)),含相關製造過程之雜質,呈棕色、澄清至微混濁之水溶液,無可見之異物。本產品必須含有效催吐劑及有色嗅覺警示劑。 | 第 3808.93 目 | 第 29.33 及 38.08 節 | 解釋準則一(第 38 章章註一 (甲))及六 |

| | | | HS codes | Classification |
|-----|--|----------------|---------------------|------------------|
| No | Product description | Classification | considered | rationale |
| 項次 | 貨品說明 | 分類決定 | 稅則考量 | 分類依據 |
| 12 | Solvents based on aromatic substances | 3814.00 | 27.07 and | GIR 1. |
| | Colorless, clear, homogenous liquid | | 38.14 | |
| | without solid contaminations, presented in | | | |
| | barrels of 20 liters. Chemical composition | | | |
| | (by GC) : xylene (88.23 %), toluene (0.55 | | | |
| | %), methyl isobutyl ketone (7.68 %), other | | | |
| | (3.50 %). It is used for breeding mastics, | | | |
| | primers, paints, varnishes, adhesives, and | | | |
| | so on. Its composed of xylol (83 %) and | | | |
| | butyl acetate (17 %). | | | |
| 12 | 無色、澄清、均質、無固體不純物之芳香 | 第 3814.00 目 | 第 27.07 及 | 解釋準則一 |
| 12 | 物質為基之溶劑,呈20公升桶裝。化學組 | ٦, ٥٥١١. ٥٥ ١ | 38.14 節 | 7111 71 |
| | 成(氣相層析):二甲苯(88.23%)、甲苯 | | 00.11 ,, | |
| | (0.55%)、甲基異丁酮(7.86%)、其他 | | | |
| | (3.50%)。用作生產灰泥、底漆、漆類、凡 | | | |
| | 立水、粘著劑等等。本產品也由二甲苯(83 | | | |
| | %)及乙酸丁酯(17%)組成。 | | | |
| 13 | Rapid diagnostic test kits for detecting the | 3822.00 | 38.22 | GIR 1 and 3 (b). |
| | Zika virus and other diseases transmitted | | | |
| | by mosquitoes of the Aedes genus is an in | | | |
| | vitro assay based on the quantitative | | | |
| | detection of Zika Virus RNA by real-time | | | |
| | RT-PCR. | | | |
| 13 | 用以檢測茲卡病毒及其他由斑蚊傳播疾病 | 第 3822.00 目 | 第 38.22 節 | 解釋準則一及三 |
| | 的快速診斷試劑組,係以即時反轉錄聚合 | | | (乙) |
| | 酶連鎖反應(real-time RT-PCR)定量檢測 | | | |
| | 茲卡病毒核糖核酸(RNA)之體外試劑。 | | | |
| 14 | Product consisting of all parts of a shower | 3924.90 | 39.22, | GIRs 1,3 (b) and |
| | set (pipes, hand shower, shower head, | | 39.24 and | 6. |
| | round soap support, washer with filter, | | 84.81 | |
| | chromed hose, water divert and all the | | | |
| | parts needed for the functioning of the | | | |
| | shower) put up together in the same | | | |
| | packaging for retail sale. Some of these | | | |
| | parts are made of plastics and others are | | | |
| 1./ | made of metal. | 炒 9004 00 つ | 炒 90 00 | 知 經 准 四.1 |
| 14 | 包含所有組件(管、淋浴手柄、蓮蓬頭、圓 | 第 3924.90 目 | 第 39.22、 | 解釋準則一、三 |
| | 形肥皂支架、含濾器墊圈、鍍鉻軟管、水 分流器及淋浴功能所需的所有零件)之淋浴 | | 39.24 及 84.81 節 | (乙)及六 |
| | 分 | | 04.01 W | |
| | 零件有些由塑膠製成,其他則由金屬製。 | | | |
| 15 | Table top art easels. As the name suggests, | 4420.90 | 44.20, | GIRs 1 and 6. |
| 10 | these types of easels are small enough to | 7720.30 | 44.20, 44.21 and | Sins I alia 0. |
| | place on a table top, which makes them | | 94.03 | |
| | very portable. They contain a drawer for | | 3 | |
| | holding art supplies. Measuring 10 cm in | | | |
| | height (when folded) x 40 cm in width x 38 | | | |
| | TOTO TO TOTAL A TO CITI III WIGHT X 50 | <u> </u> | | |

| No 項次 | Product description 貨品說明 | Classification 分類決定 | HS codes considered 稅則考量 | Classification rationale 分類依據 |
|----------|---|------------------------|---------------------------------------|-------------------------------------|
| | cm in depth; they hold canvases or panels up to 86 cm high. | | , , , , , , , , , , , , , , , , , , , | 74 750.11.54.7 |
| 15 | 桌面藝術畫架。顧名思義,此類型的畫架 尺寸很小,足以置於桌面上,便於攜帶。 畫架包含可放置藝術用具的抽屜。規格為 10厘米高(折疊時)×40厘米寬×38厘米 深;並附有可達86厘米的畫布或畫板。 | 第 4420.90 目 | 第 44. 20、 44. 21 及 94. 03 節 | 解釋準則一及六 |
| 16 | Laminated textile fabric consisting of three layers, i.e., a middle layer of polyurethane film sandwiched between two layers of fabric (none of the layers being pile fabric). | 5903.20 | 59.03 and 60.01 | GIRs 1 and 6. |
| 16 | 三層複合織物,例如:上、下兩層為布 (非圈絨布種)中間夾一層 PU 膜。 | 第 5903.20 目 | 第 59.03 及 60.01 節 | 解釋準則一及六 |
| 17 | Long gauntlet work glove made up of laminated fabrics, coated on one side with plastics. The fabric is made up of three different layers laminated together. The first layer next to the skin consists of a brushed fabric knitted from yarns of cotton fibres, the middle layer consists of a cellular sheet of plastic (polyurethane) and the top layer is a fabric, knitted from yarns of cotton fibres, coated with an external layer of plastic (polymer of vinyl chloride). 長工作手套,由複合織物組成,並單面塗佈塑膠。複合織物是由三層材料構成,靠近皮膚的第一層是棉製刷毛針織布層、中 | 第 6116.10 目 | 第 61.16 節 | GIRs 1 and 6. 解釋準則一及六 |
| | 間層是發泡塑膠(聚氨酯)層、最外層是 棉製針纖布層,該最外層並塗佈塑膠(聚 氯乙烯)。 | | | |
| 18 | Glove made up of rubberized textile fabrics composed of a layer of cellular rubber between two layers of a knitted man-made fabric. The palm portion has small dots of a "sticky" surface plastic for gripping purposes. The material of which the glove is made is similar to that used in wet suits. | 6116.9 | 61.16 | GIRs 1 and 6. |
| 18 | 橡膠化織物所構成的手套,係兩外層為人 造纖維針織布中間夾層為發泡橡膠。手掌 部分有塑膠小膠點以便握持,手套的材質 | 第 6116.9 目 | 第 61.16 節 | 解釋準則一及六 |

| No 項次 | Product description 貨品說明 | Classification 分類決定 | HS codes considered 稅則考量 | Classification rationale 分類依據 |
|----------|---|------------------------|--------------------------------|-------------------------------------|
| | 與潛水服的材料相似。 | | | |
| 19 | Electronic safe made of steel, designed to protect valuables. The container is equipped with a programmable electronic keypad lock and indicator panel as well as a lock for an override key. The external dimensions are 200 x 310 x 200 mm and the internal dimensions are 198 x 308 x 140 mm (h x w x d). The container weighs 4.5 kg, the door is 3 mm thick and the body is 1 mm thick. A dial on the front door positions two one-way sliding bolts (20 mm thick) into place. There are predrilled holes at the bottom and back to fix the container to the floor or wall. It is intended for home or business use. | 8303.00 | 83.03 and 94.03 | GIR 1. |
| 19 | 鋼製電子保險箱,用於保護貴重物品,配有一個具指示面板之可編程電子鍵盤鎖及一個用鎖匙開啟之主鎖。外部尺寸為 200 x 310 x 200 mm,內部空間為 198 x 308 x 140 mm (高 x 寬 x 深),重 4.5 公斤,門厚 3mm,主體厚 1mm。前門板有一錶盤,可將兩個單向滑栓 (20mm 厚) 放置到定位。底部和後部有預鑽孔,可將保險箱固定在地板或牆壁上。 適用於家庭或商業用途。 | 第 8303.00 目 | 第 83.03 及 94.03 節 | 解釋準則一 |
| 20 | Electronic safe made of steel, designed to protect valuables. The container is equipped with a programmable electronic keypad lock and indicator panel as well as a lock for an override key. The external dimensions are 250 x 350 x 250 mm and the internal dimensions are 248 x 348 x 190 mm (h x w x d). The container weighs 6 kg, the door is 3 mm thick and the body is 1 mm thick. A dial on the front door positions two one-way sliding bolts (20 mm thick) into place. There are pre-drilled holes at the bottom and back to fix the container to the floor or wall. It is intended for home or business use. | 8303.00 | 83.03 and 94.03 | GIR 1 |
| 20 | 鋼製電子保險箱,用於保護貴重物品, 配有一個具指示面板之可編程電子鍵盤鎖及 一個用鎖匙開啟之主鎖。外部尺寸為 250 x | 第 8303.00 目 | 第 83.03 及 94.03 節 | 解釋準則一 |

| No | Product description | Classification | HS codes | Classification |
|----|---|----------------|----------------------|--|
| 項次 | 貨品說明 | 分類決定 | considered 稅則考量 | rationale 分類依據 |
| | 350 x 250 mm,內部空間為 248 x 348 x 190 mm(高 x 寬 x 深),重6公斤,門厚 3mm,主體厚 1mm。前門板有一錶盤,可將兩個單向滑栓(20mm厚)放置到定位。底部和後部有預鑽孔,可將保險箱固定在地板或牆壁上。 適用於家庭或商業用途。 | | | |
| 21 | Palm size washer device used for removing stains with ultrasonics produced by an ultrasonic horn that vibrates at ultrasonic speed. The device is used on clothes which have been moistened, and will create microbubbles resulting from the ultrasonic vibration. The bursting force of the bubbles assists in removing dirt and stains. | 8479.89 | 84. 79 and 85. 43 | GIRs 1 and 6. |
| 21 | 掌上型超音波清洗裝置,以超音波喇叭所產生之超音波振動速度去除污垢。 該裝置用於已潤濕之衣服上,並以超音波振動產生微氣泡,並藉由泡沫的爆裂力去除污垢和污漬。 | 第 8479.89 目 | 第 84.79 及 85.43 節 | 解釋準則一及六 |
| 22 | Palm size washer device operated by a small electric motor, used for prewashing clothes by removing the stain. In order to remove the stain, the device uses a combination of water and detergent and then the patting mechanism will clean the stains. | 8509. 80 | 85. 09 and 85. 36 | GIRs 1 (Note 4 (b) to Chapter 85) and 6. |
| 22 | 以小型電動機運作之掌上型清洗裝置,用 於預洗衣服以去除污漬。為去除污漬,該 裝置使用水跟清潔劑的混合液,再利用拍 打機制清潔污漬。 | 第 8509.80 目 | 第 85.09 及 85.36 節 | 解釋準則一(第 85 章章註四 (乙))及六 |
| 23 | Insulated Gate Bipolar Transistor (IGBT) module 62 mm x 106 mm x 36 mm) containing 1 IGBT, 1 diode that is connected in anti-parallel to the transistor to protect the transistor from potential damage caused by reverse current when the transistor is turned off, and several electrodes. These components are interconnected by aluminium wires and enclosed in a plastic casing. The functions of the product are: amplification, oscillation, frequency conversion, and switching of electrical current. The product is used to regulate current and voltage in high-power applications and | 8541. 29 | 85. 41 | GIRs 1 and 6 |

| No 項次 | Product description 貨品說明 | Classification 分類決定 | HS codes considered 稅則考量 | Classification rationale 分類依據 |
|----------|--|------------------------|--------------------------------|-------------------------------------|
| | is capable of handling high current through-put. The voltage rating capacity is 1200 V and the maximum amp rating is 400 A. Specific applications include: lighting and heating, motion control applications, electric fans, control of electric pumps, etc. | | 机 机 | 刀 炽 (代4)外 |
| 23 | 絕緣閘雙極性電晶體(IGBT)模組(62×106 ×36 MM),由1個IGBT電晶體、1個與 IGBT電晶體反向並聯以保護電晶體免於被 反向電流損壞之二極體及多個電極組成, 這些元件以鋁線互連著裝於塑料外殼中。 該產品之功能為放大、振盪、頻率轉換及 電流切換,供用於高功率之應用以調節電 流及電壓,具大電流處理能力,其額定電 壓、最大額定電流分別為1200V、400A,具 體應用包括照明、加熱、運動控制應用、 電扇、電動泵控制等。 | 第 8541.29 目 | 第 85.41 節 | 解釋準則一及六 |
| 24 | Unassembled bicycle parts comprising: - Frame; - Fork; - Handlebar; - Brake levers; - Stem; - Grip; - Complete crank set; - Shifter(s); - Brake mechanism/brakes; - BB part; - Saddle; - Seat post; - Chain wheel. | 8712.00 | 87. 12 and 87. 14 | GIRs 1 and 2 (a). |
| 24 | 未組裝之腳踏車零件包括: - 車架; - 前叉; - 手把 - 煞車把; - 龍頭 - 握把 - 完整之曲柄組; - 變速器把手 - 煞車機構/煞車器; - 底托架(Bottom Bracket); - 座墊 - 座管; - 鏈輪。 | 第 8712.00 目 | 第 87. 12 及 87. 14 節 | 解釋準則一及二(甲) |
| 25 | Unassembled bicycle parts comprising : - Frame; - Fork; | 8712. 00 | 87. 12 and 87. 14 | GIRs 1 and 2 (a). |

| No 項次 | Product description 貨品說明 | Classification 分類決定 | HS codes considered | Classification rationale |
|----------|--|------------------------|---------------------|--------------------------|
| | - Handlebar; | | 稅則考量 | 分類依據 |
| | - Stem (connecting the fork and | | | |
| | handlebar); | | | |
| | - Brake and gear levers and cables; | | | |
| | - Brakes; | | | |
| | - Crank arms; | | | |
| | - Crank set; | | | |
| | - Chain ring; | | | |
| | - Chain ring bolts; | | | |
| | - Front derailleur; | | | |
| 95 | - Seat post clamp. | 第 0719 00 p | 5 07 10 n | 如經淮山 12 - |
| 25 | 未組裝之腳踏車零件包括: | 第 8712.00 目 | 第 87.12 及 87.14 節 | 解釋準則一及二 |
| | - 車架; | | 87.14 即 | (甲) |
| | - 前叉; | | | |
| | - 手把 - 龍頭(連接前叉和手把); | | | |
| | - 熊朝(连按朋文和丁托), - 煞車把及煞車線; | | | |
| | 無率化及無半線,無車器 | | | |
| | - 曲柄臂 | | | |
| | - 曲柄組 | | | |
| | - 鏈環; | | | |
| | - 鏈環螺栓; | | | |
| | - 前變速器 | | | |
| | - 座管夾。 | | | |
| 26 | Unassembled bicycle parts comprising: | 8712.00 | 87.12 and | GIRs 1 and 2 |
| | - Frame; | | 87. 14 | (a). |
| | - Fork; | | | |
| | - Handlebar; | | | |
| | - Stem; | | | |
| 0.0 | - Brake handles and cables. | 炊 0月10 00 つ | kk 07 10 n | 知何准则 可 |
| 26 | 未組裝之腳踏車零件包括: | 第 8712.00 目 | 第 87.12 及 | 解釋準則一及二 |
| | - 車架; - 前叉; | | 87.14 節 | (甲) |
| | - 加文; - 手把 | | | |
| | - 龍頭; | | | |
| | | | | |
| 27 | Virtual reality headset designed to be | 9004. 90 | 85. 43, | GIRs 1 and 6. |
| - | connected to and used with a specific | | 90.04 and | orno r una o. |
| | type of a mobile phone. The product | | 90.13 | |
| | incorporates components such as an | | | |
| | internal Central Processing Unit (CPU); | | | |
| | a pair of convex lenses to magnify the | | | |
| | image of mobile telephone's screen; | | | |
| | and a touch pad to control a mobile | | | |
| | phone. It provides the user with a | | | |
| | stereoscopic (three-dimensional) view | | | |
| | of the images displayed on the screen of the mobile telephone. | | | |
| 27 | 設計供連接特定形式手機使用之虛擬實境 | 第 9004.90 目 | 第 85.43、 | 解釋準則一及六 |
| 41 | スリハベスアベルハ 1/K K川~肥珠貝児 | N. 0001.00 E | N. 00' 40 | カイナバ 久八 |

| No 項次 | Product description 貨品說明 | Classification 分類決定 | HS codes considered 稅則考量 | Classification rationale 分類依據 |
|----------|---|------------------------|--------------------------------|-------------------------------------|
| | 頭套,該產品包括處理單元、一對可放大 手機螢幕影像之凸透鏡,以及控制手機之 觸控板。它將手機螢幕影像以立體(3D)之 形式供使用者觀看。 | | 90.04 及 90.13 節 | |
| 28 | Jump rope consisting of a heavy solid core 5 mm PVC cord, length approximately 3 m (10 feet), that can take a beating on any surface (concrete, pavement, wood flooring, etc.), and two handles made of plastics. The cord attaches at a 90-degree angle, which eliminates the possibility of breakage at the handle. It features a snap lock system that makes it easy to adjust the rope to the perfect length. | 9506. 91 | 95. 03 and 95. 06 | GIRs 1and 6. |
| 28 | 由直徑 5mm PVC 實心繩子,以及 2 個塑膠手把組成之跳繩,繩子長度約 3 公尺(10 英呎)。該跳繩可在任何平面上(如:混泥土、人行道、木質地板等)使用。繩子以角度 90 度連接,以降低手把破裂之可能性。該產品具有卡扣鎖,可藉以調整繩子至適當之長度。 | 第 9506.91 目 | 第 95.03 及 95.06 節 | 解釋準則一及六 |