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法人 中華經濟研究院

經濟專論

(55)

國際貿易標準分類(第一次修訂)

中文譯本

呂 玲 譯



中華民國 台北市

中華民國七十四年三月

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前 言

此為「國際貿易標準分類」第一次修訂本的中文譯本，原文為聯合國出版之 Commodity indexes for the Standard International Trade Classification, Revised (*Statistical Papers*, Series M, No. 38, Vol. II, Department of Economic and Social Affairs, Statistical Office of the United Nations, United Nations, New York, 1963)。

聯合國先後於 1963 年及 1975 年公布國際貿易標準分類修訂版及第二次修訂版 (Standard International Trade Classification, Revision 2)。自 1976 年起，世界各國有關進出口貿易之統計資料，陸續採用第二次修訂版之分類。該版曾由行政院主計處編譯成中文，即「國際貿易標準分類(第二次修訂)」，供各界參考。然在研究各國進出口貿易之時間序列分析時，常因跨越兩次不同分類所涵蓋的時間，致無法合理銜接，乃有將第二次修正之統計分類資料轉換為第一次修訂的統計分類資料之必要。由於國內尚無第一次修正本的中文譯本，在分析敘述上，頗感不便，遂參酌主計處編譯之第二次修訂中文版，將各項分類名稱譯為中文，俾供研究參考之用。

國際貿易標準分類(第一次修訂)

STANDARD INTERNATIONAL TRADE CLASSIFICATION, REVISED

呂 玲 譯

依大類、中類、小類、細類及子類區分

Classification of the Sections, Divisions, Groups, Subgroups and Items

小類	細類	子類		布魯塞爾 稅則分類
Group	Subgroup	Item		Corresponding BTN Heading

第 0 大類 食物及活禽畜

SECTION 0. FOOD AND LIVE ANIMALS

第 00 中類 活禽畜

DIVISION 00. LIVE ANIMALS

001		活禽畜	<i>Live animals</i>	
	001.1	牛	Bovine cattle (including buffaloes)	01.02
	001.2	羊	Sheep, lambs and goats	01.04
	001.3	豬	Swine	01.03
	001.4	家禽	Poultry, live	01.05
	001.5	馬、驢、騾、馱駝	Horses, asses, mules and hinnies	01.01
	001.9	未列名主供食用之活禽畜	Live animals (chiefly for food), n.e.s.*	01.06 A

第 01 中類 肉類及其製品

DIVISION 01. MEAT AND MEAT PREPARATIONS

011		<u>肉類；鮮、冷藏或凍藏</u>	<i>Meat, fresh, chilled or frozen</i>	
	011.1	牛肉	Meat of bovine animals, fresh, chilled or frozen	02.01 A
	011.2	羊肉	Meat of sheep and goats, fresh, chilled or frozen	02.01 B
	011.3	豬肉	Meat of swine, fresh, chilled or frozen	02.01 C
	011.4	家禽肉	Poultry, killed or dressed (including poultry offals other than liver), fresh, chilled or frozen	02.02
	011.5	馬、驢、騾及馱駝肉	Meat of horses, asses, mules and hinnies, fresh, chilled or frozen	02.01 D
	011.6	供食用之牛、羊、豬、馬雜碎肉	Edible offals of the animals falling in headings 001.1, 001.2, 001.3 and 001.5, fresh, chilled or frozen	02.01 E
	011.8	其他肉類及食用雜碎	Other fresh, chilled or frozen meat and edible offals	
	011.8(1)	家禽肝	Poultry liver, fresh, chilled, frozen, salted or in brine	02.03
	011.8(9)	未列名肉類及食用雜碎	Meat and edible offals, n.e.s., fresh, chilled or frozen	02.04

* n.e.s.: Not elsewhere specified or included. 未經列名或包含於其他項下者。

小類 Group	細類 Subgroup	子類 Item		布魯塞爾 稅則分類 Corresponding BTN Heading
012		<u>肉類；乾製、塩浸或燻製</u>	<i>Meat, dried, salted or smoked, whether or not in airtight containers</i>	
	012.1	培根、火腿及其他豬肉製品	Bacon, ham and other dried, salted or smoked pig meat	02.06 A
	012.9	未列名肉類及食用雜碎	Meat and edible offals, n.e.s., dried, salted or smoked	02.06 B
013		<u>裝於密閉容器之未列名肉類及一般之肉類調製品</u>	<i>Meat in airtight containers: n.e.s. and meat preparations, whether or not in airtight containers</i>	
	013.3	肉類萃取物及肉汁	Meat extracts and meat juices	16.03
	013.4	臘腸	Sausages, whether or not in airtight containers	16.01
	013.8	其他調製或保藏肉類	Other prepared or preserved meat, whether or not in airtight containers	16.02
第 02 中類 乳酪產品及禽卵				
DIVISION 02. DAIRY PRODUCTS AND EGGS				
022		<u>乳及乳酪</u>	<i>Milk and cream</i>	
	022.1	濃縮乳及乳酪（液態或半固態）（包括全脂乳、脫脂乳及乳漿）	Milk and cream (including buttermilk, skimmed milk and whey), evaporated or condensed (in liquid or semi-solid form)	04.02 A
	022.2	乳及乳酪粉（固態）（包括全脂乳、脫脂乳及乳漿）	Milk and cream (including buttermilk, skimmed milk and whey), dry (in solid form such as blocks or powder)	04.02 B
	022.3	鮮乳（包括全脂乳、脫脂乳、酸乳、酸酪及乳漿）	Milk and cream, fresh (including buttermilk, skimmed milk, sour milk, sour cream and whey)	04.01
023		<u>奶油</u>	<i>Butter</i>	
	023.0	奶油	Butter	04.03
024		<u>乾酪及凝乳</u>	<i>Cheese and curd</i>	
	024.0	乾酪及凝乳	Cheese and curd	04.04
025		<u>禽卵</u>	<i>Eggs</i>	
	025.0	禽卵	Eggs	04.05
第 03 中類 魚類及其製品				
DIVISION 03. FISH AND FISH PREPARATIONS				
031		<u>生鮮或經簡單保藏加工之魚類</u>	<i>Fish, fresh and simply preserved</i>	
	031.1	生鮮、冷藏或冷凍魚類	Fish, fresh, chilled or frozen	03.01
	031.2	乾製、醃製或燻製魚類但未再加工者	Fish, salted, dried or smoked, but not further prepared	03.02
	031.3	生鮮、冷藏、凍藏、醃製或乾製之甲殼類及軟體類	Crustacea and molluscs, fresh, chilled, frozen, salted or dried	03.03
032		<u>未列名裝於密閉容器之魚類，及無論是否裝於密閉容器之魚類調製品</u>	<i>Fish, in airtight containers, n.e.s. and fish preparations, whether or not in airtight containers (including crustacea and molluscs)</i>	

小類 Group	細類 Subgroup	子類 Item	布魯塞爾 稅則分類 Corresponding BTN Heading
032.0		未列名裝於密閉容器之魚類及無論是否裝於密閉容器之魚類調製品	Fish, in airtight containers, n.e.s. and fish preparations, whether or not in airtight containers (including crustacea and molluscs)
032.0(1)		調製或保藏魚類(包括魚子醬及其代替品)	Prepared or preserved fish (including caviar and caviar substitutes) 16.04
032.0(2)		調製或保藏甲殼類及軟體類	Crustacea and molluscs, prepared or preserved 16.05
第 04 中類 穀類及其製品			
DIVISION 04. CEREALS AND CEREAL PREPARATIONS			
041		未碾小麥類	Wheat (including spelt) and meslin, unmilled
041.0		未碾小麥類	Wheat (including spelt) and meslin, unmilled 10.01
042		米	Rice
042.1		稻穀或未再加工之糙米	Rice in the husk or husked, but not further prepared 10.06 A
042.2		經碾但未再加工之稻米(包括碎米)	Rice, glazed or polished, but not otherwise worked (including broken rice) 10.06 B
043		未碾大麥	Barley, unmilled
043.0		未碾大麥	Barley, unmilled 10.03
044		未碾玉米	Maize (corn), unmilled
044.0		未碾玉米	Maize (corn), unmilled 10.05
045		未碾穀類(小麥、稻米、大麥、玉米除外)	Cereals, unmilled, other than wheat, rice, barley and matze
045.1		未碾裸麥	Rye, unmilled 10.02
045.2		未碾燕麥	Oats, unmilled 10.04
045.9		未列名未碾穀類	Cereals, unmilled, n.e.s. 10.07
046		小麥粗粒粉及麵粉	Meal and flour of wheat or of meslin
046.0		小麥粗粒粉及麵粉	Meal and flour of wheat or of meslin
046.0(1)		小麥麵粉	Flour of wheat or of meslin 11.01 A
046.0(2)		小麥粗粒粉及屑片	Meal and groats of wheat or of meslin 11.02 A
047		除小麥外其他穀類之粗粒粉及細粉	Meal and flour of cereals, except meal and flour of wheat or of meslin
047.0		除小麥外其他穀類之粗粒粉及細粉	Meal and flour of cereals, except meal and flour of wheat or of meslin
047.0(1)		穀粉(小麥麵粉除外)	Cereal flours, except flour of wheat or of meslin 11.01 B
047.0(2)		穀類粗粒粉及屑片(小麥製者除外)	Cereal meals and groats (except of wheat or of meslin) 11.02 B
048		穀類製品、麵粉製品及果實蔬菜澱粉製品	Cereal preparations and preparations of flour and starch of fruits and vegetables
048.1		加工穀粒、碾片、研光及未定加工方式之穀粒	Cereal grains, flaked, pearled or prepared in a manner not elsewhere specified ("prepared breakfast foods")

小類 Group	細類 Subgroup	子類 Item		布魯塞爾 稅則分類 Corresponding BTN Heading
	048.1(1)	加工穀粒、軋片、碾片 、精碾粒、研光粒等 ；及全粒軋片、碾片 或研碎之穀粒胚芽	Cereal grains, rolled, flaked, polished, pearled or kibbled; germs of cereals, whole, rolled; flaked or ground	11.02 C
	048.1(2)	膨鬆及烘製穀類之調製 食物	Prepared foods obtained by the swelling or roasting of cereal grains (e.g., puffed rice, corn flakes and similar "prepared breakfast foods")	19.05
	048.2	麥芽 (包括麥芽粉)	Malt (including malt flour)	11.07
	048.3	通心麵、麵條及類似品	Macaroni, spaghetti, noodles, vermicelli and similar products	19.03
	048.4	烘焙製品	Bakery products, e.g., bread, biscuits, cakes	
	048.4(1)	麵包、餅乾及其他普通 烘製品	Bread, ships' biscuits and other ordinary bakers' wares	19.07
	048.4(2)	糕餅及其他精製烘焙製品	Pastry, biscuits, cakes and other fine bakers' wares	19.08
	048.8	未列名穀類製品及食用 麵粉與澱粉	Preparations of cereals, flour and starch for food, n.e.s.	
	048.8(1)	麥精	Malt extract	19.01
	048.8(2)	嬰兒食用、營養增益用 及食療用之調製食品	Preparations of flour, starch or malt extract, used as infant food or for dietetic or culinary purposes	19.02
	048.8(3)	封緘糊、聖餅及類似品	Sealing wafers, communion wafers and similar products	19.06

第 05 中類 果實及蔬菜

DIVISION 05. FRUIT AND VEGETABLES

051		<u>新鮮果實及鮮或乾堅果</u>	<i>Fruit, fresh, and nuts (not including oil nuts), fresh or dried</i>	
	051.1	橙、柑等柑桔類果實	Oranges, tangerines or mandarines and clementines	08.02 A
	051.2	其他柑桔類果實	Other citrus fruit	08.02 B
	051.3	香蕉 (包括羊角蕉)	Bananas (including plantains), fresh	08.01 A
	051.4	蘋果	Apples, fresh	08.06 A
	051.5	葡萄	Grapes, fresh	08.04 A
	051.7	非榨油用之食用堅果	Edible nuts, fresh or dried (including coconuts) other than nuts chiefly used for the extracting of oil	
	051.7(1)	椰子、巴西胡桃及腰果	Coconuts, Brazil nuts, cashew nuts, fresh or dried	08.01 B
	051.7(2)	其他食用堅果	Other edible nuts, fresh or dried	08.05
	051.9	未列名果實	Fresh fruit, n.e.s.	
	051.9(1)	無花果	Figs, fresh	08.03 A
	051.9(2)	梨及榲桲	Pears and quinces, fresh	08.06 B
	051.9(3)	核果 (熱帶果實除外)	Stone fruit (other than tropical), fresh	08.07
	051.9(4)	漿果	Berries, fresh	08.08
	051.9(5)	除香蕉外之熱帶果實	Tropical fruit other than bananas, fresh	08.01 C

小類 Group	細類 Subgroup	子類 Item		布魯塞爾 稅則分類 Corresponding BTN Heading
		051.9(9) 其他鮮果	Other fresh fruit	08.09
052		乾果(包括脫水果實)	Dried fruit (including artificially dehydrated)	
	052.0	乾果(包括脫水果實)	Dried fruit (including artificially dehydrated)	
		052.0(1) 熱帶果實乾	Tropical fruit, dried	08.01 D
		052.0(2) 無花果乾	Figs, dried	08.03 B
		052.0(3) 葡萄乾	Grapes, dried (raisins)	08.04 B
		052.0(9) 其他乾果	Other dried fruit ¹	08.12
053		調製果實及果實製品	Fruit, preserved and fruit preparations	
	053.2	糖漬果實、果皮或植物部分	Fruit, fruit peel, parts of plants, preserved by sugar (drained, glaze or crystallized)	20.04
	053.3	果醬、果凍、果泥及果糊	Jams, marmalades, fruit jellies, fruit purées and pastes	20.05
	053.5	未發酵果汁及菜汁	Fruit juices and vegetable juices, unfermented, whether or not frozen	20.07
	053.6	暫經保藏處理之果實	Fruit, temporarily preserved	
		053.6(1) 凍存未加糖果實	Fruit preserved by freezing, not containing added sugar	08.10
		053.6(2) 凍存加糖果實	Fruit preserved by freezing, containing added sugar	20.03
		053.6(3) 暫時保藏果實	Fruit in temporary preservative	08.11
		053.6(4) 非糖漬之保藏瓜果皮及柑桔果實	Peel of melons and citrus fruit not preserved by sugar	08.13
	053.9	未列名其他調製或保藏果實及堅果	Fruit and nuts, prepared or preserved, n.e.s. (including fruit in airtight containers)	20.06
054		新鮮、冷藏、冷凍或經簡單調製之蔬菜；未列名鮮或乾根類、塊莖類及其他可食植物產品	Vegetables, fresh, frozen or simply preserved (including dried leguminous vegetables); roots, tubers and other edible vegetable products, n.e.s., fresh or dried	
	054.1	馬鈴薯(甘薯除外)	Potatoes, fresh (not including sweet potatoes)	07.01 A
	054.2	乾豆類	Beans, peas, lentils and other leguminous vegetables, dried (including split)	07.05
	054.4	蕃茄	Tomatoes, fresh	07.01 B
	054.5	其他新鮮蔬菜	Other fresh vegetables	07.01 C
	054.6	冷凍或暫時漬存蔬菜	Vegetables, frozen or in temporary preservative	
		054.6(1) 冷凍蔬菜	Vegetables, frozen	07.02
		054.6(2) 暫時漬存蔬菜	Vegetables in temporary preservative	07.03
	054.8	未列名乾或鮮食用蔬菜產品、根類及球莖類	Vegetable products, roots and tubers, chiefly for human food, n.e.s., fresh or dried	
		054.8(1) 根類及球根類；澱粉、粉粹體	Roots and tubers, fresh or dried; sago pith	07.06
		054.8(2) 甜菜及甘蔗	Sugar beet, fresh or dried; sugar cane	12.04
		054.8(3) 未經焙製之菊苣根	Chicory roots, fresh or dried, unroasted	12.05
		054.8(4) 蛇麻	Hops	12.06
		054.8(9) 未列名蔬菜	Vegetable products, fresh or dried, n.e.s.	12.08

¹ Dried citrus fruit is classified in group 051. 柑桔類乾果包含於 051 小類中。

小類 Group	細類 Subgroup	子類 Item		布魯塞爾 稅則分類 Corresponding BTN Heading
055		<u>未列名調製或保藏之蔬菜及根莖類植物</u>	<i>Vegetables, roots and tubers, preserved or prepared, n.e.s., whether or not in airtight containers</i>	
055.1		脫水蔬菜(豆莢類除外)	Vegetables, dehydrated (excluding leguminous vegetables)	07.04
055.4		未列名著類、果實及蔬菜之粗細粉或屑片	Flour and flakes of potatoes, fruits and vegetables, n.e.s. (including sago, tapioca)	
	055.4(1)	乾豆類之細粉	FLOURS OF THE LEGUMINOUS VEGETABLES FALLING WITHIN HEADING 054.2	11.03
	055.4(2)	果實及堅果之細粉	FLOURS OF THE FRUITS FALLING WITHIN GROUP 051	11.04
	055.4(3)	馬鈴薯之粗、細粉及屑片	Flour, meal and flakes of potato	11.05
	055.4(4)	根莖類植物之粗細粉及屑片	Flour and meal of the roots and tubers falling within heading 054.8(1)	11.06
	055.4(5)	樹薯粉粒、粉粽粉粒及其代替品	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	19.04
055.5		<u>未列名調製或保藏之蔬菜</u>	<i>Vegetables preserved or prepared, n.e.s., whether or not in airtight containers</i>	
	055.5(1)	以醋或醋酸調製或保藏之蔬菜及果實	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar	20.01
	055.5(2)	未列名以其他材料調製或保藏之蔬菜	Vegetables otherwise preserved or prepared, n.e.s.	20.02
第 06 中類 糖、糖製品及蜜				
DIVISION 06. SUGAR, SUGAR PREPARATIONS AND HONEY				
061		<u>糖及蜜</u>	<i>Sugar and honey</i>	
061.1		固態之粗製糖	Raw sugar, beet and cane (not including syrups)	17.01 A
061.2		固態之精製糖及精煉糖時之其他產物	Refined sugar and other products of refining beet and cane sugar (not including syrups)	17.01 B
061.5		糖蜜	Molasses	17.03
061.6		天然蜜	Natural honey	04.06
061.9		未列名糖及糖漿(包括人造蜜及焦糖)	Sugars and syrups, n.e.s. (including artificial honey and caramel)	17.02
062		<u>糖果及其他糖製品(巧克力糖果除外)</u>	<i>Sugar confectionery and other sugar preparations (except chocolate confectionery)</i>	
062.0		糖果及其他糖製品(巧克力糖果除外)	Sugar confectionery and other sugar preparations (except chocolate confectionery)	
	062.0(1)	不含可可之糖果	Sugar confectionery, not containing cocoa	17.04
	062.0(2)	加香料或色料之糖、糖漿及糖蜜	Flavoured or coloured sugars, syrups and molasses (not including sweetened fruit juices)	17.05

小類 Group	細類 Subgroup	子類 Item	布魯塞爾 稅則分類 Corresponding BTN Heading
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第 07 中類 飲嗜料及其製品

DIVISION 07. COFFEE, TEA, COCOA, SPICES AND MANUFACTURES THEREOF

071		<u>咖啡</u>	<i>Coffee</i>	
	071.1	咖啡及含咖啡成分之代 替品	Coffee, green or roasted, and coffee substitutes containing coffee	09.01 A
	071.3	咖啡精、咖啡素、濃縮 咖啡及類似製品	Coffee extracts, essences, concentrates and similar preparations of coffee	21.02 A
072		<u>可可</u>	<i>Cocoa</i>	
	072.1	可可豆	Cocoa beans, raw or roasted	18.01
	072.2	未加糖可可粉	Cocoa powder, unsweetened	18.05
	072.3	可可脂及可可膏	Cocoa butter and cocoa paste	
	072.3(1)	可可膏	Cocoa paste	18.03
	072.3(2)	可可脂(凝脂或油)	Cocoa butter (fat or oil)	18.04
073		<u>未列名巧克力及其他含 可可或巧克力製品</u>	<i>Chocolate and other food preparations containing cocoa or chocolate, n.e.s.</i>	
	073.0	未列名巧克力及其他含 可可或巧克力製品	Chocolate and other food preparations containing cocoa or chocolate, n.e.s.	18.06
074		<u>茶及馬黛茶</u>	<i>Tea and maté</i>	
	074.1	茶	Tea	09.02
	074.2	馬黛茶	Maté	09.03
075		<u>香辛料</u>	<i>Spices</i>	
	075.1	胡椒及番椒	Pepper and pimiento, whether or not ground	09.04
	075.2	除胡椒及番椒外之其他 香辛料	Spices, except pepper and pimento, whether or not ground	
	075.2(1)	香草	Vanilla	09.05
	075.2(2)	肉桂及肉桂花	Cinnamon and cinnamon-tree flowers	09.06
	075.2(3)	丁香	Cloves (whole fruit, cloves and stems)	09.07
	075.2(4)	肉荳蔻、荳蔻乾皮及小 荳蔻	Nutmeg, mace and cardamoms	09.08
	075.2(5)	茴香類種子	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	09.09
	075.2(9)	麝香草、番紅花、月桂 葉及其他香辛料	Thyme, saffron, bay leaves and other spices	09.10

第 08 中類 家畜飼料(未碾穀類除外)

DIVISION 08. FEEDING-STUEF FOR ANIMALS (NOT INCLUDING UNMILLED CEREALS)

081		<u>家畜飼料(未碾穀類除 外)</u>	<i>Feeding-stuff for animals (not including unmilled cereals)</i>	
	081.1	乾或鮮芻秣	Hay and fodder, green or dry	
	081.1(1)	未調製或經切碎而未調 製之穀草及莢殼	Cereal straw and husks, unprepared, or chopped, but not otherwise prepared	12.09
	081.1(2)	草根、乾草、苜蓿及類 似飼料品	Fodder roots, hay, lupines, vetches and similar forage products	12.10

小類 Group	細類 Subgroup	子類 Item		布魯塞爾 稅則分類 Corresponding BTN Heading
		081.1(9) 未列名飼料用植物產品	Vegetable products of a kind used for animal food, n.e.s.	23.06
	081.2	糠、麸皮、其他穀類及 豆類加工之殘餘物	Bran, pollard, sharps and other by-products from the working of cereal grains and leguminous vegetables	23.02
	081.3	油籽餅、粗粉及其他植 物油渣	Oil-seed cake and meal and other vegetable oil residues	23.04
	081.4	不適食用之肉類及魚類 之粉及糜	Meat meal (including tankage) and fish meal, unfit for human consumption	23.01
	081.9	未列名食物廢料及混合 飼料	Food wastes and prepared animal feed, n.e.s.	09.01 B
	081.9(1)	咖啡殼及種皮	Coffee husks and skins	
	081.9(2)	可可外殼、莢、皮及廢料	Cocoa shells, husks, skins and waste	18.02
	081.9(3)	甜菜渣、甘蔗渣及類似 殘渣	Beet-pulp, bagasse and such wastes	23.03
	081.9(4)	酒糟、粗酒石	Wine less; argol	23.05
	081.9(9)	未列名甘甜飼料、及其 他混合調製飼料	Sweetened forage; other preparations of a kind used in animal feeding	23.07

第 09 中類 雜項食物製品

DIVISION 09. MISCELLANEOUS FOOD PREPARATIONS

091		<u>人造奶油及起酥油</u>	<i>Margarine and shortening</i>	
	091.3	豬脂及其他熬製豬油及 家禽油脂	Lard and other rendered pig fat; rendered poultry fat	15.01
	091.4	未列名人造奶油、人造豬 油及其他人造食用油脂	Margarine, imitation lard and other prepared edible fats, n.e.s.	15.13
099		<u>未列名食物調製品</u>	<i>Food preparations, n.e.s.</i>	
	099.0	未列名食物調製品	Food preparations, n.e.s.	
	099.0(1)	焙製之咖啡代替品	Roasted coffee substitutes, etc.	21.01
	099.0(2)	茶或馬黛茶之萃液、精 煉料或濃縮料	Extracts, essences or concentrates of tea or maté, etc.	21.02 B
	099.0(3)	芥菜粉及調製芥菜	Mustard flour and prepared mustard	21.03
	099.0(4)	醬油及混合調味料	Sauces; mixed seasonings	21.04
	099.0(5)	羹湯製品	Soups and broths	21.05
	099.0(6)	天然酵母及調配酵粉	Natural yeasts (active and inactive) and prepared baking powders	21.06
	099.0(7)	醋及其代替品	Vinegar and substitutes for vinegar	22.10
	099.0(9)	其他雜項食物調製品	Other miscellaneous food preparations	21.07

小類 Group	細類 Subgroup	子類 Item	布魯塞爾 稅則分類 Corresponding BTN Heading
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第 1 大類 飲料及菸類

SECTION 1. BEVERAGES AND TOBACCO

第 11 中類 飲料

DIVISION 11. BEVERAGES

111		未列名不含酒精飲料	<i>Non-alcoholic beverages, n.e.s.</i>	
	111.0	未列名不含酒精飲料	Non-alcoholic beverages, n.e.s.	
		111.0(1) 水、冰及雪	Waters (including spa waters and aerated waters); ice and snow	22.01
		111.0(2) 檸檬水、加料水及其他 不含酒精飲料	Lemonade and flavoured waters, non-alcoholic (not including juices falling within heading 053.5)	22.02
112		酒精飲料	<i>Alcoholic beverages</i>	
	112.1	新鮮葡萄製酒	Wine of fresh grapes (including grape must)	
		112.1(1) 未加酒精之發酵中或隱 發酵之葡萄汁	Grape must, in fermentation or with fermentation arrested, otherwise than by the addition of alcohol	22.04
		112.1(2) 鮮葡萄酒、加酒精之隱 發酵葡萄汁	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol	22.05
		112.1(3) 苦艾酒及其他加香料之 鮮葡萄酒	Vermouths and other wines of fresh grapes fla- voured with aromatic extracts	22.06
	112.2	未列名蘋果酒及發酵飲料	Cider and fermented beverages, n.e.s.	22.07
	112.3	啤酒 (包括麥酒、黑啤 酒、苦啤酒)	Beer (including ale, stout, porter)	22.03
	112.4	蒸餾酒精飲料	Distilled alcoholic beverages	22.09

第 12 中類 菸葉及菸製品

DIVISION 12. TOBACCO AND TOBACCO MANUFACTURES

121		未製菸葉	<i>Tobacco, unmanufactured</i>	
	121.0	未製菸葉 (包括碎屑及莖 梗)	Tobacco, unmanufactured (including scrap tobacco and tobacco stems)	24.01
122		菸葉製品	<i>Tobacco manufactures</i>	
	122.1	雪茄及方頭雪茄	Cigars and cheroots	24.02 A
	122.2	紙菸	Cigarettes	24.02 B
	122.3	鼻菸、嚼菸、嗅菸等其 他菸葉製品	Tobacco, manufactured (including smoking and chewing tobacco, snuff)	24.02 C

小類 Group	細類 Subgroup	子類 Item	布魯塞爾 稅則分類 Corresponding BTN Heading
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第 2 大類 非食用或燃料用原料

SECTION 2. CRUDE MATERIALS, INEDIBLE, EXCEPT FUELS

第 21 中類 生皮及生毛皮

DIVISION 21. HIDES, SKINS AND FUR SKINS, UNDRESSED

211		<u>生皮</u>	<i>Hides and skins (except fur skins), undressed</i>	
	211.1	牛、馬生皮(小牛生皮除外)	Bovine and equine hides other than calf skins and kip skins	41.01 A
	211.2	小牛生皮	Calf skins and kip skins	41.01 B
	211.4	山羊生皮	Goat skins and kid skins	41.01 C
	211.6	連毛之綿羊及羔羊生皮	Sheep and lamb skins, with the wool on (except astrakhan, caracul, Persian lamb, broadtail and similar skins)	41.01 D
	211.7	不連毛之綿羊及羔羊生皮	Sheep and lamb skins, without the wool	41.01 E
	211.8	生皮舊、廢料	Waste and used leather	41.09
	211.9	未列名生皮	Hides and skins, n.e.s.	41.01 F
212		<u>生毛皮</u>	<i>Fur skins, undressed</i>	
	212.0	生毛皮(包括俄國羔皮、鬃羔皮、波斯羔皮、寬尾羔皮及其他類似羔皮)	Fur skins, undressed (including astrakhan, caracul, Persian lamb, broadtail and similar skins)	43.01

第 22 中類 油料用種籽及果核、果仁

DIVISION 22. OIL-SEEDS, OIL NUTS AND OIL KERNELS

221		<u>油料用種籽、果核及果仁</u>	<i>Oil-seeds, oil nuts and oil kernels</i>	
	221.1	花生(無論已否去殼)	Groundnuts (peanuts), green, whether or not shelled (excluding flour and meal) (report quantities on a shelled basis)	12.01 A
	221.2	椰子肉乾	Copra (excluding flour and meal)	12.01 B
	221.3	棕櫚核果及仁	Palm nuts and kernels (excluding flour and meal)	12.01 C
	221.4	大豆	Soya beans (excluding flour and meal)	12.01 D
	221.5	亞麻子	Linseed (excluding flour and meal)	12.01 E
	221.6	棉籽	Cotton seed (excluding flour and meal)	12.01 F
	221.7	蓖麻子	Castor oil seed (excluding flour and meal)	12.01 G
	221.8	未列名油料用種籽、果核及果仁	Oil-seeds, oil nuts and oil kernels, n.e.s. (excluding flour and meal)	12.01 H
	221.9	未脫脂之油料作物之粉 藥物(芥菜粉除外)	Flour and meal of oil-seeds, oil nuts and oil kernels, nondefatted (excluding mustard flour)	12.02

小類 Group	細類 Subgroup	子類 Item	布魯塞爾 稅則分類 Corresponding BTN Heading
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第 23 中類 生橡膠 (包括人造橡膠及再生橡膠)

DIVISION 23. CRUDE RUBBER (INCLUDING SYNTHETIC AND RECLAIMED)

231		<u>生橡膠</u>	<i>Crude rubber (including synthetic and reclaimed)</i>	
	231.1	天然橡膠及類似品	Natural rubber and similar natural gums	40.01
	231.2	人造橡膠及橡膠代替品	Synthetic rubber and rubber substitutes	40.02
	231.3	再生橡膠	Reclaimed rubber	40.03
	231.4	未硬化橡膠碎屑及廢料	Waste and scrap of unhardened rubber	40.04

第 24 中類 木材及軟木

DIVISION 24. WOOD, LUMBER AND CORK

241		<u>薪材及木炭</u>	<i>Fuel wood and charcoal</i>	
	241.1	薪材及木材廢料	Fuel wood and wood waste (including sawdust)	44.01
	241.2	木炭	Wood charcoal	44.02
242		<u>粗製方木及圓木段</u>	<i>Wood in the rough or roughly squared</i>	
	242.1	紙漿用木材	Pulpwood (including broadleaved)	44.03 A
	242.2	針葉樹鋸解及旋片用木段	Sawlogs and veneer logs - conifer	
	242.2(1)	針葉樹粗製木段	Sawlogs and veneer logs, in the rough - conifer	44.03 B
	242.2(2)	針葉樹粗製方木段	Sawlogs and veneer logs, roughly squared - conifer	44.04 A
	242.3	闊葉樹鋸解及旋片用木段	Sawlogs and veneer logs - non-conifer	
	242.3(1)	闊葉樹粗製木段	Sawlogs and veneer logs, in the rough - non-conifer	44.03 C
	242.3(2)	闊葉樹粗製方木段	Sawlogs and veneer logs, roughly squared - non-conifer	44.04 B
	242.4	礦用柱木	Pitprops (mine timber)	44.03 D
	242.9	未列名其他粗製樁、柱、杆材	Poles, piling, posts and other wood in the rough, n.e.s.	44.03 E
243		<u>簡單加工木材</u>	<i>Wood, shaped or simply worked</i>	
	243.1	軌道枕木	Railway sleepers (ties)	44.07
	243.2	經鋸、刨、開舌、開槽之針葉樹板材	Lumber, sawn, planed, grooved, tongued, etc., conifer	
	243.2(1)	縱解針葉樹粗製板材	Lumber, sawn lengthwise, etc, conifer	44.05 A
	243.2(2)	經刨平、開舌、開槽等加工之針葉樹板材	Lumber, planed, tongued, grooved, etc., conifer	44.13 A
	243.3	經鋸、刨、開舌、開槽之闊葉樹板材	Lumber, sawn, planed, grooved, tongued, etc., non-conifer	
	243.3(1)	縱解闊葉樹粗製板材	Lumber, sawn lengthwise, etc., non-conifer	44.05 B
	243.3(2)	經刨平、開舌、開槽等加工之闊葉樹板材	Lumber, planed, tongued, grooved, etc., non-conifer	44.13 B
244		<u>軟木生材及廢料</u>	<i>Cork, raw and waste</i>	
	244.0	軟木生材及廢料 (包括天然塊狀及片狀軟木)	Cork, raw and waste (including natural cork in blocks and sheets)	
	244.0(1)	未加工軟木小塊、碎粒及粉屑; 軟木廢料	Cork, unworked, crushed, granulated or ground; waste cork	45.01

小類 Group	細類 Subgroup	子類 Item		布魯塞爾 稅則分類 Corresponding BTN Heading
		244.0(2) 軟木塊、板、連接片或 連接條	Cork in blocks, plates, sheets or strips, etc.	45.02

第 25 中類 紙漿及廢紙

DIVISION 25. PULP AND WASTE PAPER

251	紙漿及廢紙	<i>Pulp and waste paper</i>	
251.1	舊、廢紙	Paper waste and old paper	47.02
251.2	機械木漿	Mechanical wood pulp	47.01 A
251.5	木漿以外之紙漿	Pulp other than wood pulp	47.01 B
251.6	溶製化學木漿	Chemical wood pulp, dissolving grades	47.01 C
251.7	硫酸塩化學木漿	Sulphate wood pulp	
251.7(1)	未漂白硫酸塩木漿	Sulphate wood pulp, unbleached	47.01 D
251.7(2)	溶製者除外之漂白硫酸 塩木漿	Sulphate wood pulp, bleached, other than dis- solving grades	47.01 E
251.8	亞硫酸化學木漿	Sulphite wood pulp	
251.8(1)	未漂白亞硫酸木漿	Sulphite wood pulp, unbleached	47.01 F
251.8(2)	溶製者除外之漂白亞硫 酸木漿	Sulphite wood pulp, bleached, other than dis- solving grades	47.01 G
251.9	半化學木漿	Semi-chemical wood pulp	47.01 H

第 26 中類 紡織纖維及廢纖維

DIVISION 26. TEXTILE FIBRES (NOT MANUFACTURED INTO YARN,
THREAD OR FABRICS) AND THEIR WASTE

261	蠶絲	<i>Silk</i>	
261.1	適於抽繅之蠶繭	Silk worm cocoons suitable for reeling	50.01
261.2	不適於抽繅之蠶繭、下 脚絲及廢短蠶絲	Unreleable cocoons and cocoon wastes, frisons, silk thread waste and silk noils	50.03
261.3	未加撫生絲	Raw silk (not thrown)	50.02
262	羊毛及其他獸毛	<i>Wool and other animal hair</i>	
262.1	綿羊毛及羔羊毛，已淘 洗而未脫脂	Sheep's and lambs' wool, greasy or fleece-washed	53.01 A
262.2	脫脂綿羊毛及羔羊毛， 無論漂染已否	Sheep's and lambs' wool, degreased, whether or not bleached or dyed	53.01 B
262.3	未梳之細獸毛	Fine animal hair, other than wool, not carded or combed	53.02 A
262.5	未梳之馬鬃及其他粗獸 毛	Horsehair and other coarse hair, not carded or combed	
262.5(1)	馬毛及廢馬毛	Horsehair and horsehair waste, not carded or combed	05.03
262.5(9)	其他未梳粗獸毛	Other coarse hair, not carded or combed	53.02 B
262.6	翻造毛線	Wool shoddy	53.04
262.7	已梳之羊毛及其他獸毛	Wool or other animal hair, carded or combed (excluding tops)	53.05 A

小類 Group	細類 Subgroup	子類 Item		布魯塞爾 稅則分類 Corresponding BTN Heading
	262.8	毛條	Wool tops	53.05 B
	262.9	未列名羊毛及其他獸毛 廢料	Waste of wool and of other animal hair, n.e.s.	53.03
263		<u>棉花</u>	<i>Cotton</i>	
	263.1	原棉花	Raw cotton, other than linters	55.01
	263.2	棉籽絨	Cotton linters	55.02
	263.3	未梳廢棉	Cotton waste, not carded or combed	55.03
	263.4	經梳棉或精梳處理之棉花	Cotton, carded or combed	55.04
264		<u>黃麻</u>	<i>Jute</i>	
	264.0	黃麻(包括碎片及廢料)	Jute (including jute cuttings and waste)	57.03
265		<u>除棉花、黃麻外之植物 性紡織纖維</u>	<i>Vegetable fibres, except cotton and jute</i>	
	265.1	亞麻、亞麻條束及廢料	Flax and flax tow and waste	54.01
	265.2	大麻、大麻條束及廢料	True hemp and true hemp tow and waste (<i>cannabis sativa</i>)	57.01
	265.3	苧麻、苧麻下脚及廢料	Ramie and ramie noils and waste	54.02
	265.4	瓊麻及其他龍舌蘭料麻 類、及其廢料	Sisal and other fibres of the agave family and their waste	57.04 A
	265.5	馬尼拉麻、其條束及廢 料	Manila fibre (<i>musa textilis</i>) and Manila tow and waste	57.02
	265.8	未列名植物性紡織纖維 及其廢料	Vegetable textile fibres, n.e.s., and waste of such fibres	57.04 B
266		<u>合成纖維及再生纖維</u>	<i>Synthetic and regenerated (artificial) fibres</i>	
	266.2	紡紗用合成纖維	Synthetic fibres suitable for spinning	
	266.2(1)	未梳之棉狀合成纖維	Discontinuous synthetic fibres, not carded or combed	56.01 A
	266.2(2)	製造棉狀合成纖維用之 絲狀纖維條束	Continuous filament tow for the manufacture of discontinuous synthetic fibres	56.02 A
	266.2(3)	經梳棉或精梳處理之棉 狀合成纖維及廢料	Discontinuous synthetic fibres or waste, carded or combed	56.04 A
	266.3	紡紗用再生纖維	Regenerated fibres suitable for spinning	
	266.3(1)	未梳之棉狀再生纖維	Discontinuous regenerated fibres, not carded or combed	56.01 B
	266.3(2)	製造棉狀再生纖維用之 絲狀纖維束條	Continuous filament tow for the manufacture of discontinuous regenerated fibres	56.02 B
	266.3(3)	經梳棉或精梳處理之棉 狀再生纖維及廢料	Discontinuous regenerated fibres or waste, carded or combed	56.04 B
	266.4	未梳之合成纖維或再生 纖維之廢料	Waste of synthetic or regenerated fibres, not carded or combed	56.03
267		<u>紡織纖維製品之廢料</u>	<i>Waste materials from textile fabrics (including rags)</i>	
	267.0	紡織纖維製品之廢料	Waste materials from textile fabrics (including rags)	
	267.0(1)	舊衣物及其他成捆進口 之紡織廢料	Old clothing and other textile waste imported in bulk	63.01