

# 中華民國商品標準分類

(第三次修訂)

第一冊

STANDARD CLASSIFICATION OF COMMODITIES  
OF THE REPUBLIC OF CHINA  
(REVISION 3)  
VOLUME I

行政院主計處編印

Compiled and Published by  
the Directorate-general of Budget, Accounting &  
Statistics, Executive Yuan  
The Republic of China

中華民國六十七年九月

September, 1978

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港台書室

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# 中華民國商品標準分類

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OF THE REPUBLIC OF CHINA

(REVISION 3)

VOLUME I

本分類標準（含第一、二冊）所列海關  
稅則統計號列（CTRN）僅供參考用。  
課徵關稅時，進口稅則號別之適用，仍  
應依海關稅則分類及關章辦理。



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中華民國六十七年九月

September, 1978

# 行政院函

中華民國六十八年四月二十一日

臺(68)經字第三七二〇號

中華民國六十八年四月二十一日發出  
臺六十八經字第三七二〇號

受文者：本院主計處

主旨：所送修訂「中華民國商品標準分類」，擬由貴處分函有關機關，

自七十年元月一日起實施一案，准予照辦。

說明：復本年四月十三日臺(68)處仁三字第二三〇三號函。

院長 孫運璿

# 行政院主計處函

中華民國陸拾捌年伍月拾貳日

臺(68)處仁三字第2998號

受文者：中央各機關、臺灣省政府、福建省政府等卅四單位

主旨：「中華民國商品標準分類」第三次修訂本經奉行政院核定，由本處依法公布，並自民國七十年元月一日起實施，第二次修訂本同時廢止，請查照並轉行照辦。

說明：

一、依據統計法第十一條暨施行細則廿一條及本院臺六十八經字第三七二〇號函辦理。

二、我國商品標準分類於民國五十二年由行政院<sup>函令</sup>公布實施，五十九年曾加修訂。近年來我國經濟發展迅速，商品結構已有重大變動，為適應實際需要，經由本處會同有關機關組成「中華民國商品標準分類改進委員會」再予修訂，報奉行政院臺六十八經字第三七二〇號函核定實施。各機關凡有關商品之生產、銷售、儲存、運輸之統計，自七十年元月一日起均應採用上項最新修訂之分類標準，藉資統一，以利經濟研究分析、物資動員暨財經建設計畫設計之參考。

三、檢附「中華民國商品標準分類」第三次修訂本。

主計長 鍾時益

壹、行政院頒行中華民國商品標準分類令

THE EXECUTIVE YUAN'S COMMAND CONCERNING THE  
APPLICATION OF THE STANDARD CLASSIFICATION  
OF THE COMMODITY OF THE REPUBLIC OF CHINA

# 行政院頒行中華民國商品標準分類令

行政院 函令

附件如文  
中華民國五十二年九月十七日  
臺(五二)仁字第050號

事由：函送中華民國商品標準分類請查照，並轉飭所屬遵照。  
令發希遵

受文者：中央政府各機關及臺灣省政府

一、查各機關所用商品分類標準，極不一致，對經濟分析與統計工作，影響甚大。前經本院主計處邀請有關機關組成專案研究小組，進行研討，並列為改進統計工作目標之一。

二、茲據該處呈報研究作業已竣事，並編訂「中華民國商品標準分類」，請予核定為我國商品標準分類方法，分行各機關研究採用，俾利統計分類與經濟分析，等情到院。

三、經核尚無不合，准予照辦。

四、相應函請查照並轉飭所屬遵照。  
令希遵

附送中華民國商品標準分類一冊。  
令發

院長 陳 誠

# 弁 言

## 一、緣起：

我國商品分類，原由各有關機關因業務需要各自擬訂，因之種類繁多，標準紛歧，各種有關商品之統計，無法相互比較分析。民國四十七年本處商請前美援會洽聘美籍專家周富瑞氏(Leon S. Geoffrey)為顧問，進行研究，並經本處邀請國內外專家學者及財政部、經濟部、前外貿會、美援會、海關、臺灣銀行等機關組成小組，於民國五十二年研訂完成我國商品標準分類，藉資統一全國有關商品統計分類標準。嗣因我國生產結構變動，商品種類增多，復於五十九年修訂一次。近年來工業發展迅速，商品日新月異，為配合實際需要，本處曾於民國六十三年七月二十三日邀請財經有關首長舉行會議檢討，決定於民國六十四年籌組「中華民國商品標準分類改進委員會」，廣續辦理修訂工作。並決定分兩階段進行；第一階段就原分類參酌各應用機關意見先作局部修訂，修訂結果業經報奉行政院臺六十六經字第五七二五號函核定自六十七年元月起實施。第二階段係參酌我國行業標準分類作整體之修訂。是項修訂工作至為審慎嚴謹，各類商品之名稱，除向有關機關、公會及各企業單位徵集資料分別編訂外，並按商品性質分類分次邀請有關部門之專家集會研討，然後提請全體委員會議審議，每次會議均對各類商品逐項反覆研討，自六十六年一月起至本（六十七）年九月止，歷時一年又九個月，始告完成。

## 二、分類原則：

本次我國商品標準分類計分三層次：第一層分類參酌我國行業標準分類釐訂；第二層分類參酌國際貿易標準分類（SITC）及本分類第二次修訂本之分類原則研訂；第三層分類則按下列各項分類原則訂定：

- (一) 商品之產業來源。
- (二) 商品之加工程序。
- (三) 商品之性質。
- (四) 商品之機能。

## 三、分類目的：

- (一) 分類體系之第一層（前三位號列）：採用我國行業標準分類為架構，藉可統一全國商品分類國內產、銷、儲、運及價量指數等統計之分類標準，俾利經濟分析與全國經建計畫之釐訂。
- (二) 第二層（第四、五位號列）：採用國際貿易標準分類為架構，以便於國內外統計結果之相互轉換與比較。

- (三) 第三層（第六、七位號列）：採取配合各界實際需用之目標，儘量細分，以利全國資訊系統之建立，而廣應用。

#### 四、商品範圍：

凡具有交易或使用價值之各項商品（含電力），均包括在本標準分類範圍之內，但不包括下列各項：

- (一) 土地。
- (二) 房屋（預製房屋除外）。
- (三) 未砍伐之林木。
- (四) 未經開發之地下資源。

#### 五、分類結構：

- (一) 分類層次——本分類由三層、六階組合而成：

第一層分類：含六「類」、三十三「項」、一百七十二「小項」。

第二層分類：含九百一十二「目」、三千零三十七「小目」。

第三層分類：含二萬六千六百零七「節」。

- (二) 分類編號——本分類採七位數編號：第一位數為「類 (Section)」、第二位數為「項 (Division)」、第三位數為「小項 (Sub-division)」、第四位數為「目 (Group)」、第五位數為「小目 (Sub-group)」、第六、七兩位數為「節 (Item)」。

第 1 類「農、林、漁、牧、狩獵品」

第 11 項「農產品」

第 111 小項「稻穀、雜糧」

第 1111 目「稻穀」

第 11111 小目「稻穀」

第 11111—10 節「稈（蓬萊）稻穀」

#### 六、本（第三）次修訂改進要點：

- (一) 強化分類體系：

為使分類體系科學化，層次合理化，分類之編號與階次均予增加。

1. 編號：本次修訂採七位數編號，較前六位數編號，多一位數。

2. 層次（含階次）：本次修訂之第一層分類含「類」、「項」、「小項」三階次，較前僅含「類」、「項」二階次，多一階次；第二層分類含「目」、「小目」二階次，亦較前含「目」一階次，多一階次；第三層分類含「節」，雖未增多其階次，但

其內容則較前充實。

(二) 配合經濟發展需要，分類加細，並增列新興商品類目：

本次修訂結果共分爲六類、三十三項、一百七十二小項、九百一十二目、三千零三十七小目、二萬六千六百零七節，較原有十類、六十三項、一千五百一十目、一萬五千九百八十二節，計縮併四類、三十項、五百九十八目，但增列一百七十二小項、三千零三十七小目、一萬零六百二十五節。

(三) 第一層分類改採我國行業標準分類，以適合國情，增廣實用：

本次修訂，配合國家經建發展，改按我國行業標準分類爲架構，較前採國際行業分類釐訂，更切合實用。

(四) 按商品性質之不同，採一物一號原則避免重複：

本次修訂係採一物一號原則，俾免一種商品因用途不同而分成數類，以致課稅、進出口貿易統計或歸類均發生重大困難，滋增糾紛。

(五) 增列相關分類間之號列對照表，俾有關商品之各種統計資料，可以互相轉換，擴大資料用途。

本次修訂內容，除編製本次修訂與前次修訂號列相互對照表外，並分別按我國商品標準分類、我國海關稅則分類、國際貿易標準分類等三種分類號列相互對照表，藉可利用電子計算機將三種統計資料相互轉換，便利分析比較，增廣資料用途。

(六) 增列新興商品，藉符實際需用：

配合商品結構之發展，增列「預製房屋」、「整廠機械」、「冷凍中國細點及菜餚」、「耐火材料」、「地熱」、「公用暖氣」、「公用熱水」等商品。

(七) 商品名稱採國家標準名詞，減少紛歧困擾：

各類商品名稱均盡量採用國家通用名詞或採學名加註俗稱，使所訂分類名稱更爲明確劃一，易於推行。

## 七、結語：

本次商品標準分類之修訂，基於多目標應用，強化分類體系，並充實商品內容，對於產、銷、儲、運及價量指數之統計，可獲得一致基礎，以利經濟分析與國內外統計資料之交換比較，並對戰時動員物資之管理以及建立資訊系統之運用，大有裨益。惟商品分類涉及範圍廣泛，內容至爲繁雜，本次修訂限於人力及時間，疏漏之處仍所難免，尙望方家不吝賜教，藉資今後修訂之參考。

鍾時益

民國六十七年九月於臺北

## Introduction

### 1. Historical background

The system of commodity classification of the Republic of China had been a rather diversified one. The government agencies, in their own needs, compiled independent classification for their own uses, and the difficulties were that the comparative and analytical studies of different trade statistics could not be possible.

In 1958, the government invited Mr. Leon S. Geoffrey, a specialist in the Council of United States Aid, as the statistical adviser to initiate a project on the commodity classification. The Directorate-General of Budget, Accounting and Statistics (DGBAS), Executive Yuan formed a working group with the representative's from Ministry of Finance, Ministry of Economic Affairs, Foreign Exchange and Trade Control Commission, Council of United States Aid, Inspectorate-General of Customs, and Bank of Taiwan to carry out the work, and the first unified classification system of commodities with the name designated as "Standard Classification of Commodities of the Republic of China (CCC)" came out in 1963. Hence-forth, we had a unified classification for commodity statistics throughout the country. In accordance with the change of economic structure and enhancement of the number of commodity items, the system had been revised in 1970.

Considering the rapid development of industries of the country, the DGBAS called a meeting, with financial and economic high officials, on July 23, 1974 and decided to establish a "Committee on improvement of CCC," to continue the revision work of the commodity classification.

The decision was carried out in two stages: in the first stage, the CCC has been revised appropriately and partially in accordance with the suggestions of the related government agencies to make the classification more practicable. In order to reduce the difficulties of the executive agencies and the users, it has kept as the original classification and the numerical code as possible. The result was completed and reported to the Executive Yuan, which ordered the implementation of the new revised classification in January, 1978.

In the second stage, it was mainly in reference of the Chinese Standard Industrial Classification (CSIC) and made a comprehensive revision of CCC. This principle was carefully pursued in every detail. All the commodity names were consulted with related government agencies, industrial and commercial associations and large enterprises. Meetings were held, according to different characteristic and classification of the commodities, with government agencies and specialists concerned in order to have the appropriate and exact names of different commodities. Then the results of the meetings were brought up to the conference of the Committee for final decision. In a period of one year and nine months, from January 1977 to September 1978, the revision was finally completed.

## 2. Principles of this classification

The revised CCC has been divided into three categories: the first category of the classification was compiled with reference to the Chinese Standard Industrial Classification (CSIC); the second category of the classification was compiled with reference to the Standard International Trade Classification (SITC), and the principles of the last revision of CCC; the third category of classification was based on the following criteria:

- (1) Industrial origins of commodities.
- (2) Processing of commodities.
- (3) Characteristics of commodities.
- (4) Functions of commodities.

## 3. General purposes

(1) The first category of the system of classification (first three digit numerical code): this category was based on the Chinese Standard Industrial Classification as its frame, in order to consolidate the statistical classification of production, marketing, inventory, transportation, and price and quantity indexes and to benefit for drafting economic planning and development throughout the country.

(2) The second category of the system (fourth and fifth digit): this category was based on SITC as its frame, in order to convert to and to compare with the national and international related statistics.

(3) The third category (sixth and seventh digit): this category was classified to more detail for the need of different practical purposes, in order to facilitate the utilization and establishment of information system throughout the country.

## 4. Coverage of commodities

Commodities which have market and useful value (included electricity) are all in this standard classification, except the following:

- (1) Land
- (2) Buildings (excluded prefabricated buildings)
- (3) Forest (not logging)
- (4) Potential underground resources

## 5. Structure of classification

(1) Category of classification—this classification of the third revision consists of three categories and six lower levels:

The first category of this classification consists of 6 sections, 33 divisions, 172 sub-divisions.

The second category consists of 912 groups, 3037 sub-groups.

The third category consists of 26,607 items.

(2) Numerical code system of classification—this classification of the third revision are designated into a seven digit numerical code system: the first digit stands for Section, the second digit for Division, the third digit for Sub-division, the fourth

digit for Group, the fifth digit for Sub-group, the sixth and seventh digit for Items.

For example:

First digit, Section 1. Agriculture, forestry, fishery, livestock and hunting products

Second digit, Division 11. Farm products

Third digit, Sub-division 111. Paddy rice, dry land crops

Fourth digit, Group 1111. Paddy rice

Fifth digit, Sub-group 11111. Paddy rice

Sixth and seventh digit, Item 11111-10 Rice Ponlai (japonica), but not further prepared

## 6. Main points of third revision

### (1) Strengthening the system of commodity classification:

To make the system of classification more scientific and category more reasonable, the numerical codes and categories has increased considerably than the last revision.

a. Numerical code: all commodity items in the third revised edition are designated into a seven digit numerical code system, one more digit is added than the last revision (second revision).

b. Sequence of categories: the first category of this revision consists of "section", "division" and "sub-division", while the last revision have only "section" and "division"; the second category consists of "group" and "sub-group", while last revision has only "group"; the third category consists of "item", the same as last revision but its content is much more enriched.

(2) In order to cope with the need of economic development, this classification makes much more detail, and adds the numerical code numbers for the new commodities: the results of this revision consist of 6 sections, 33 divisions, 172 sub-divisions, 912 groups, 3,037 sub-groups, and 23,607 items. In compare with last revision, there are 4 sections, 30 divisions, 598 groups subtracted, but 172 sub-divisions, 3,037 sub-groups and 10,625 items added.

(3) The first category adopts CSIC: This revision of the commodity classification adopts CSIC as framework mainly for the coordination of national economic development that is more practicable than the last revision based on ISIC.

(4) According to different characteristics of commodities, the principle is that one commodity with only one numerical code to avoid duplication: the commodity items which may occur two or more times are reduced to one to avoid duplication which can cause a lot of trouble to custom duties, and export and import statistics.

(5) A cross index of this revised code with code of the related classification for the conversion of the data of commodities concerned to widen the use of statistics.

The contents of this revision have cross index with the last revision. Besides, this revised CCC also has cross indexes with Customs Tariff Number, and the SITC

to facilitate the use of electronic computer to convert these three statistical data for analysis and comparability.

(6) Adding new commodities for practical needs:

In line with the changes of commodity structure, the revised classification has increased the following commodities; such as "Prefabricated buildings", "Complete set of machinery plant", "Chinese confectionery and Chinese food, frozen", "Refractory materials", "Geothermal resources", "District heating" and "District hot water".

(7) The national standard terms are used for every commodity name to avoid confusion:

The name of every commodity adopts national common term or technical terminology with popular name in the footnote to make the commodity names consistent, precise, and easy to be adopted.

## 7. Conclusion

Basing on the implimentation of multi-purposes, strenthening the system of classification, and enriching the content of the commodities, the Third Revision of Commodity Classification has accomplished the function of economic analysis, and unified the classifications of various statistics of production, marketing, inventory, transportation, and price and quantity indexes for the benefit of the management of mobilized war time supplies and the establishment of the information system. But the scope of the commodity classification is very broad and its content very complex; so this revision may, because of limited man power and time, have some points to be improved. I sincerely hope that agencies & specialists can give us suggestions or views for the benefit of the future revision.

S. Y. Chung

Director-general of Budget, Accounting  
& Statistics, Executive Yuan

Directorate-general of  
Budget, Accounting &  
Statistics, Executive Yuan  
Taipei, September, 1978

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#### 貳、弁 言 PREFACE

#### 叁、中華民國商品標準分類（第三次修訂）

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## SECTION, DIVISION AND SUB-DIVISION

類 Sec- tion	項 Divi- sion	小項 Sub- divi- sion	名 稱 Title	類 Sec- tion	項 Divi- sion	小項 Sub- divi- sion	名 稱 Title
1			<b>農、林、漁、牧、狩獵品</b> <b>Agriculture, Forestry, Fishery, Livestock and Hunting Products</b>				
	11		<b>農產品</b> <b>Farm Products</b>				
		111	稻穀、雜糧 Paddy Rice, Dry Land Crops			222 }	非鐵金屬礦石 Non-ferrous Ores
		112	特用作物 Special Crops			223 }	貴金屬礦石 Precious Metal Ores
		113	蔬菜，鮮或冷藏 Vegetables, Fresh or Chilled			224 }	稀有金屬礦石 Rare Metal Ores
		114 }	水果，鮮或冷藏 Fruits, Fresh or Chilled			225 }	
		115 }	食用菌，鮮或冷藏 Edible Fungi, Fresh or Chilled				
		116 }	其他農產品 Other Farm Products				
		119 }					
	12		<b>林產品</b> <b>Forest Products</b>				
		121	針葉樹圓木 Conifers (Softwood)			23	<b>非金屬礦產品</b> <b>Non-metallic Minerals</b>
		122	闊葉樹圓木 Non-conifers (Hardwood)				
		123	木漿材 Pulpwood			231	天然元素及氧化物礦產品 Natural Elements and Oxide Minerals
		124	竹 Bamboo			232	鹵化物礦產品 Halide Minerals
		125	薪炭 Fuel Wood and Charcoal			233	碳酸鹽礦產品 Carbonate Minerals
		129	其他林產品 Other Forest Products			234	矽酸鹽礦產品 Silicate Minerals
						235	含水矽酸鹽礦產品 Hydrous Silicate Minerals
						236	硼酸及磷酸鹽礦產品 Borate and Phosphate Minerals
						237	硫酸及硝酸鹽礦產品 Sulphate and Nitrate Minerals
						238	碳氫化合物礦產品 Hydrocarbon Compound Minerals
						239	其他非金屬礦產品 Other Non-metallic Minerals
	13		<b>禽畜產品</b> <b>Livestock and Poultry Products</b>			24	<b>寶石（包括次寶石）原石</b> <b>Precious (incl. Semi-precious) Rough Stones</b>
		131	家禽及其產品 Poultry and Their Products				
		132	家畜及其產品 Livestock and Their Products			240	寶石（包括次寶石）原石 Precious (incl. Semi-precious) Rough Stones
		139	其他飼養動物及其產品 Other Live Animals and Their Products				
	14		<b>水產品</b> <b>Fishery Products</b>				
		141	活、鮮、冷藏或凍藏魚類 Fishes, Live, Fresh, Chilled or Preserved by Freezing			3 }	<b>製造業產品</b> <b>Manufacturing Products</b>
		142	活、鮮、冷藏或凍藏甲殼類及軟體類水產動物 Crustaceans and Molluscs, Live, Fresh, Chilled or Preserved by Freezing			4 }	
		143	經簡單處理之水產品 Crude Materials and Semi-products of Fishery Origin			31 }	<b>加工食品</b> <b>Processed Food</b>
						32 }	
	15		<b>狩獵品</b> <b>Hunting Products</b>			311	屠宰肉類（魚類列入141），鮮或冷藏 Meat (Fish Meat is Classified in 141), Fresh or Chilled
		150	狩獵品 Hunting Products			312	碾製品 Grain Products, Milled
						313	糖及糖蜜 Sugar and Molasses
						314	食用動植物油脂 Edible Animal and Vegetable Oils and Fats
						315	調味品 Seasonings
						316	調製飼料 Prepared Feedstuff
						317	冷凍食品 Frozen Food
						318	脫水食品 Dehydrated Food
						321	醃漬食品 Food in Temporary Preservative
						322	肉類加工食品（冷凍、脫水、醃漬、罐頭分別列入317、318、321、325） Processed Food of Meat (Frozen, Dehydrated, Prepared or Preserved, Canned Food are Classified in 317, 318, 321, 325)
						323	水產加工食品（冷凍、脫水、醃漬、罐頭分別列入317、318、321、325） Processed Seafood (Frozen, Dehydrated, Prepared or Preserved, Canned Food are Classified in 317, 318, 321, 325)
						324	乳類製品 Dairy Products
						325	罐頭食品 Canned Food
						326	烘焙食品及糖果 Roast Food and Sugar Confectionery
						327	茶及其代用品 Tea and Surrogates
						329	其他食品 Miscellaneous Food Preparations
2			<b>礦產品</b> <b>Minerals</b>				
	21		<b>能源礦產品</b> <b>Energy Minerals</b>				
		211	煤 Coal				
		212	原油 Crude Petroleum				
		213	天然氣 Natural Gas				
		214	地熱 Geothermal Resources				
		215	放射性能源之礦石及精砂 Ores and Concentrates of Radioactive Minerals				
	22		<b>金屬礦石</b> <b>Metallic Ores</b>				
		221	鐵礦石 Iron Ores				