

附件一：海關進口稅則第十五章及第三十八章二十三節貨品表

品項	貨品分類號列 (CCC Code)	中文貨名	英文貨名
1	1501.10.00.00-0	第 0209 或 1503 節除外之熟豬油	Pig lard, other than that of heading 02.09 or 15.03
2	1501.20.00.00-8	第 0209 或 1503 節除外之其他豬脂	Other pig fat, other than that of heading 02.09 or 15.03
3	1501.90.00.00-3	第 0209 或 1503 節除外之禽脂	Poultry fat, other than that of heading 02.09 or 15.03
4	1502.10.10.00-7	第 1503 節除外之牛、羊脂, 已熬製, 酸價不超過 1	Fats of bovine animals, sheep or goats, rendered, acid value not exceeding 1, other than those of heading 15.03
5	1502.10.20.00-5	第 1503 節除外之牛、羊脂, 已熬製, 酸價超過 1	Fats of bovine animals, sheep or goats, rendered, acid value exceeding 1, other than those of heading 15.03
6	1502.90.00.00-2	第 1503 節除外之牛、羊脂, 未熬製	Fats of bovine animals, sheep or goats, unrender, other than those of heading 15.03
7	1503.00.11.00-7	豬、牛、羊硬脂, 酸價不超過 1	Lard stearin, oleostearin and tallow stearin, acid value not exceeding 1
8	1503.00.12.00-6	豬、牛、羊硬脂, 酸價超過 1	Lard stearin, oleostearin and tallow stearin, acid value exceeding 1
9	1503.00.21.00-5	豬、牛、羊脂油, 酸價不超過 1	Lard oil, oleo oil and tallow oil, acid value not exceeding 1
10	1503.00.22.00-4	豬、牛、羊脂油, 酸價超過 1	Lard oil, oleo oil and tallow oil, acid value exceeding 1
11	1504.10.00.00-7	魚肝油及其餾分物	Fish-liver oils and their fractions
12	1504.20.00.00-5	魚類油脂及其餾分物 (魚肝油除外)	Fats and oils and their fractions, of fish, other than liver oils
13	1504.30.00.00-3	水產哺乳動物之油脂及其餾分物	Fats and oils and their fractions, of marine mammals
14	1505.00.10.00-6	純淨羊毛脂	Lanolin
15	1505.00.90.00-9	其他羊毛脂及其衍生之脂肪質	Other wool grease and fatty substances derived therefrom
16	1506.00.10.00-5	蛋黃油	Oil, egg-yolk
17	1506.00.20.00-3	骨髓油	Bone-marrow oil

18	1506.00.90.10-6	鱉（甲魚）脂肪	Fat of soft-shell turtle ( terrapin )
19	1506.00.90.90-9	其他動物油及脂	Other animal oils and fats
20	1507.10.00.00-4	粗製大豆（黃豆）油,不論是否去膠質者	Crude soy-bean oil ,whether or not degummed
21	1507.90.00.00-7	精製大豆（黃豆）油及其餾分物	Refined soybean oil and its fractions
22	1508.10.00.00-3	粗製花生油	Crude ground-nut (peanut) oil
23	1508.90.00.00-6	精製花生油及其餾分物	Refined ground-nut (peanut) oil and its fractions
24	1509.10.00.00-2	橄欖原油	Virgin olive oil
25	1509.90.00.00-5	精製橄欖油及其餾分物	Refined olive oil and its fractions
26	1510.00.00.00-1	其他油類及其餾分物,僅由橄欖所提煉,不論是否精煉但未經化學改質,包括本節與第 1509 節之油類或其餾分物混合者	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15. 09
27	1511.10.00.00-8	粗製棕櫚油	Crude palm oil
28	1511.90.00.00-1	精製棕櫚油及其餾分物	Refined palm oil and its fractions
29	1512.11.10.00-4	粗製葵花子油	Crude sunflower-seed oil
30	1512.11.20.00-2	粗製紅花子油	Crude safflower oil
31	1512.19.10.00-6	精製葵花子油及其餾分物	Refined sunflower-seed oil and its fractions
32	1512.19.20.00-4	精製紅花子油及其餾分物	Refined safflower oil and its fractions
33	1512.21.00.00-4	粗製棉子油,不論是否去除棉子醇者	Crude cotton-seed oil, whether or not gossypol has been removed
34	1512.29.00.00-6	精製棉子油及其餾分物	Refined cotton-seed oil and its fractions
35	1513.11.00.00-5	粗製椰子（乾椰子肉）油	Crude coconut (copra) oil
36	1513.19.00.00-7	精製椰子（乾椰子肉）油及其餾分物	Refined coconut (copra) oil and its fractions
37	1513.21.10.00-1	粗製棕櫚仁油	Crude palm kernel oil
38	1513.21.20.00-9	粗製巴巴樹油	Crude babassu oil
39	1513.29.10.00-3	精製棕櫚仁油及其餾分物	Refined palm kernel oil and its fractions

40	1513.29.20.00-1	精製巴巴樹油及其餾分物	Refined babassu oil and its fractions
41	1514.11.00.10-2	低芥子酸之粗製油菜子油	Crude rape or colza oil of low erucic acid
42	1514.19.00.00-6	低芥子酸之精製油菜子油及其餾分物	Refined rape or colza oil and its fractions of low erucic acid
43	1514.91.10.00-5	其他粗製之油菜子油	Other crude rape or colza oil
44	1514.91.20.00-3	粗製芥子油	Crude mustard oil
45	1514.99.10.00-7	其他精製油菜子油及其餾分物	Other refined rape or colza oil and its fractions
46	1514.99.20.00-5	精製芥子油及其餾分物	Refined mustard oil and fractions thereof
47	1515.11.00.00-3	粗製亞麻仁油	Crude linseed oil
48	1515.19.00.00-5	精製亞麻仁油及其餾分物	Refined linseed oil and its fractions
49	1515.21.00.00-1	粗製玉米油	Crude maize (corn) oil
50	1515.29.00.00-3	精製玉米油及其餾分物	Maize (corn) oil and its fractions
51	1515.30.00.00-0	蓖麻油及其餾分物	Castor oil and its fractions
52	1515.50.00.00-5	芝麻油及其餾分物	Sesame oil and its fractions
53	1515.90.10.00-5	荷荷巴油及其餾分物	Jojoba oil and its fractions
54	1515.90.20.00-3	桐油及其餾分物	Tung oil and its fractions
55	1515.90.90.10-6	罌粟子油及其餾分物	Poppy-seed oil and their fractions
56	1515.90.90.90-9	其他固定性植物油脂及其餾分物	Other fixed vegetable fats and oils and their fractions
57	1516.10.11.00-0	氫(硬)化動物油脂及其餾分物,酸價不超過 1	Hydrogenated (hardened) animal fats and oils and their fractions, acid value not exceeding 1
58	1516.10.12.00-9	硬化魚油,酸價不超過 1	Hardened fish oil, acid value not exceeding 1
59	1516.10.21.00-8	氫(硬)化動物油脂及其餾分物,酸價超過 1	Hydrogenated (hardened) animal fats and oils and their fractions, acid value exceeding 1
60	1516.10.22.00-7	硬化魚油,酸價超過 1	Hardened fish oil acid value exceeding 1
61	1516.20.11.00-8	氫(硬)化植物油脂及其餾分物,酸價不超過 0.6	Hydrogenated (hardened) vegetable fats and oils and their fractions, acid value not exceeding 0.6

62	1516.20.12.00-7	氫化棕櫚油及氫化棕櫚核油,酸價不超過 0.6	Hydrogenated palm oil and hydrogenated palm kernel oil, acid value not exceeding 0.6
63	1516.20.20.00-7	氫(硬)化植物油脂及其餾分物,酸價超過 0.6	Hydrogenated (hardened) vegetable fats and oils and their fractions, acid value exceeding 0.6
64	1517.10.00.00-2	人造奶油,液態人造奶油除外	Margarine, excluding liquid margarine
65	1517.90.10.00-3	液態人造奶油	Liquid margarine
66	1517.90.20.00-1	酥脆油	Shortening
67	1517.90.90.00-6	其他可食用動植物油脂混合物或調製品,第 1516 節食用油脂或其餾分物除外	Other edible mixtures or preparations of animal or vegetable fats or oils, other than edible fats or oils or their fractions of heading 15.16
68	1518.00.10.00-1	沸製亞麻仁油	Boiled linseed oil
69	1518.00.20.00-9	脫水蓖麻油	Dehydrated castor oil
70	1518.00.30.00-7	氧化亞麻仁油	Linoxyn
71	1518.00.40.00-5	環氧大豆(黃豆)油	Epoxy soy-bean oil
72	1518.00.90.00-4	其他沸製、氧化、脫水、硫化、吹製,在真空中或惰性氣體中行聚合化或經其他化學方法改質之動、植物油脂及其餾分物,但不包括第 1516 節所列產品	Other animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16
73	1520.00.00.00-9	粗製甘油;甘油水溶液及甘油鹼液	Glycerol, crude; glycerol waters and glycerol lyes
74	1521.10.00.00-6	植物蠟,不論已否精製或著色	Vegetable waxes, whether or not refined or coloured
75	1521.90.10.00-7	蜂蠟(黃蠟),無論已否精製或著色	Bees wax (yellow wax), whether or not refined or coloured
76	1521.90.20.00-5	鯨蠟,不論已否精製或著色	Spermaceti, whether or not refined or coloured
77	1521.90.90.00-0	其他蟲蠟,無論已否精製或著色	Other insect waxes, whether or not refined or coloured
78	1522.00.10.00-5	鞣革餘油	Degras
79	1522.00.20.00-3	其他油脂及動植物蠟經加	Other residues resulting from the

		工處理後所餘之殘渣	treatment of fatty substances or animal or vegetable waxes
80	3823.11.00.00-6	硬脂酸	Stearic acid
81	3823.12.00.00-5	油酸	Oleic acid
82	3823.13.00.00-4	松脂油脂肪酸	Tall oil fatty acids
83	3823.19.10.00-6	粗製動植物性軟脂酸	Crude animal or vegetable palmitic acids
84	3823.19.20.00-4	動物性油脂精製所得之酸性油	Acid oils from refining, animal
85	3823.19.30.00-2	植物性油脂精製所得之酸性油	Acid oils from refining, vegetable
86	3823.19.90.00-9	其他工業用一元脂肪酸	Other industrial monocarboxylic fatty acids
87	3823.70.00.00-4	工業用脂肪醇	Industrial fatty alcohols