

貨品分類號列 CCC Code		檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
稅則號別				輸入 Import	輸出 Export
89			第 8 9 章 船舶及浮動構造體 Chapter 89 ships, boats and floating structures		
8901			遊覽船、旅行船、渡船、貨船、駁船及類似船舶供載客或載貨者 Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods		
8901.10			遊覽船、旅行船及類似之主要設計供載客之船舶；各種渡船 Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		
8901.10.00			遊覽船、旅行船及類似之主要設計供載客之船舶；各種渡船 Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		
8901.10.00	00	2	遊覽船、旅行船及類似之主要設計供載客之船舶；各種渡船 Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	606 MW0	
8901.20			油輪 Tankers		
8901.20.00			油輪 Tankers		
8901.20.00	00	0	油輪 Tankers	606 MW0	
8901.30			冷凍船，不包括第 8 9 0 1 . 2 0 目所列者 Refrigerated vessels, other than those of subheading 8901.20		
8901.30.00			冷凍船（包括冷藏船） Refrigerated vessels		
8901.30.00	00	8	冷凍船（包括冷藏船） Refrigerated vessels	606 MW0	
8901.90			其他載貨船舶及其他客貨兩用船舶 Other vessels for the transport of goods and other vessels for the transport of both persons and goods		
8901.90.10			雜貨船 Ships, general cargo		
8901.90.10	00	3	雜貨船 Ships, general cargo	606 MW0	
8901.90.20			散裝貨船 Bulk carriers		

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8901.90.20	00	1	散裝貨船 Bulk carriers	606 MW0	
8901.90.30			貨櫃船 Container ships		
8901.90.30	00	9	貨櫃船 Container ships	606 MW0	
8901.90.90			其他載貨船舶及其他客貨兩用船舶 Other vessels for the transport of goods and other vessels for the transport of both persons and goods		
8901.90.90	00	6	其他載貨船舶及其他客貨兩用船舶 Other vessels for the transport of goods and other vessels for the transport of both persons and goods	606 MW0	
8902			漁船；漁獲加工船及其他供漁產品加工或調製儲存之船舶 Fishing vessels; factory ships and other vessels for processing or preserving fishery products		
8902.00			漁船；漁獲加工船及其他供漁產品加工或調製儲存之船舶 Fishing vessels; factory ships and other vessels for processing or preserving fishery products		
8902.00.10			漁船 Fishing vessels		
8902.00.10	10	9	船長 2 4 公尺以上之漁船 Fishing vessels larger than 24 metres length overall	401 MW0	441
8902.00.10	90	2	其他漁船 Other fishing vessels	401 MW0	441
8902.00.20			漁獲加工船及其他供漁產品加工或調製儲存之船舶 Factory ships and other vessels for processing or preserving fishery products		
8902.00.20	00	9	漁獲加工船及其他供漁產品加工或調製儲存之船舶 Factory ships and other vessels for processing or preserving fishery products	401 MW0	
8903			遊艇及其他遊樂或運動用船；划槳船及獨木舟 Yachts and other vessels for pleasure or sports; rowing boats and canoes		
			— 充氣船（包括剛性船身充氣船）： — Inflatable (including rigid hull inflatable) boats：		

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8903.11			已裝配或設計裝配發動機，空載淨重（不包括發動機）不超過100公斤 Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg		
8903.11.00			已裝配或設計裝配發動機，空載淨重（不包括發動機）不超過100公斤之充氣船 Inflatable boats, fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg		
8903.11.00	00	9	已裝配或設計裝配發動機，空載淨重（不包括發動機）不超過100公斤之充氣船 Inflatable boats, fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg		
8903.12			未設計裝配發動機使用且空載淨重不超過100公斤 Not designed for use with a motor and unladen (net) weight not exceeding 100 kg		
8903.12.10			未設計裝配發動機使用且空載淨重不超過100公斤之充氣船，供遊樂或運動用者 Inflatable boats, not designed for use with a motor and unladen (net) weight not exceeding 100 kg, for pleasure or sports		
8903.12.10	00	6	未設計裝配發動機使用且空載淨重不超過100公斤之充氣船，供遊樂或運動用者 Inflatable boats, not designed for use with a motor and unladen (net) weight not exceeding 100 kg, for pleasure or sports		
8903.12.90			其他未設計裝配發動機使用且空載淨重不超過100公斤之充氣船 Other inflatable boats, not designed for use with a motor and unladen (net) weight not exceeding 100 kg		
8903.12.90	00	9	其他未設計裝配發動機使用且空載淨重不超過100公斤之充氣船 Other inflatable boats, not designed for use with a motor and unladen (net) weight not exceeding 100 kg		
8903.19			其他 Other		
8903.19.10			其他充氣船(包括剛性船身充氣船)，供遊樂或運動用者 Other inflatable (including rigid hull inflatable) boats, for pleasure or sports		

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8903.19.10	00	9	其他充氣船（包括剛性船身充氣船），供遊樂或運動用者 Other inflatable (including rigid hull inflatable) boats, for pleasure or sports		
8903.19.90			其他充氣船（包括剛性船身充氣船） Other inflatable (including rigid hull inflatable) boats		
8903.19.90	00	2	其他充氣船（包括剛性船身充氣船） Other inflatable (including rigid hull inflatable) boats, for pleasure or sports		
			－帆船，但不包括充氣者，不論是否裝配輔助發動機： -Sailboats, other than inflatable, with or without auxiliary motor：		
8903.21			長度不超過 7.5 公尺 Of a length not exceeding 7.5 m		
8903.21.00			長度不超過 7.5 公尺之帆船 Sailboats of a length not exceeding 7.5 m		
8903.21.00	00	7	長度不超過 7.5 公尺之帆船 Sailboats of a length not exceeding 7.5 m	606	
8903.22			長度超過 7.5 公尺但不超過 24 公尺 Of a length exceeding 7.5 m but not exceeding 24 m		
8903.22.00			長度超過 7.5 公尺但不超過 24 公尺之帆船 Sailboats of a length exceeding 7.5 m but not exceeding 24 m		
8903.22.00	00	6	長度超過 7.5 公尺但不超過 24 公尺之帆船 Sailboats of a length exceeding 7.5 m but not exceeding 24 m	606	
8903.23			長度超過 24 公尺 Of a length exceeding 24 m		
8903.23.00			長度超過 24 公尺之帆船 Sailboats of a length exceeding 24 m		
8903.23.00	00	5	長度超過 24 公尺之帆船 Sailboats of a length exceeding 24 m	606	
			－機動船，但不包括充氣者，亦不含舷外機動船： -Motorboats, other than inflatable, not including outboard motorboats：		
8903.31			長度不超過 7.5 公尺 Of a length not exceeding 7.5 m		
8903.31.00			長度不超過 7.5 公尺之機動船 Motorboats of a length not exceeding 7.5 m		
8903.31.00	00	5	長度不超過 7.5 公尺之機動船 Motorboats of a length not exceeding 7.5 m	606 MW0	

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8903.32			長度超過 7.5 公尺但不超過 24 公尺 Of a length exceeding 7.5 m but not exceeding 24 m		
8903.32.00			長度超過 7.5 公尺但不超過 24 公尺之機動船 Motorboats of a length exceeding 7.5 m but not exceeding 24 m		
8903.32.00	00	4	長度超過 7.5 公尺但不超過 24 公尺之機動船 Motorboats of a length exceeding 7.5 m but not exceeding 24 m	606 MW0	
8903.33			長度超過 24 公尺 Of a length exceeding 24 m		
8903.33.00			長度超過 24 公尺之機動船 Motorboats of a length exceeding 24 m		
8903.33.00	00	3	長度超過 24 公尺之機動船 Motorboats of a length exceeding 24 m	606 MW0	
			— 其他： -Other:		
8903.93			長度不超過 7.5 公尺 Of a length not exceeding 7.5 m		
8903.93.10			其他第 8903 節所屬船舶，長度不超過 7.5 公尺，供遊樂或運動用者 Other vessels of heading 89.03, of a length not exceeding 7.5 m, for pleasure or sports		
8903.93.10	10	6	其他遊艇及遊樂或運動用船，長度不超過 7.5 公尺 Other yachts and vessels, of a length not exceeding 7.5 m, for pleasure or sports	MP1	
8903.93.10	20	4	其他划槳船及獨木舟，長度不超過 7.5 公尺，供遊樂或運動用者 Other rowing boats and canoes, of a length not exceeding 7.5 m, for pleasure or sports		
8903.93.90			其他第 8903 節所屬船舶，長度不超過 7.5 公尺者 Other vessels of heading 89.03, of a length not exceeding 7.5 m		
8903.93.90	00	1	其他第 8903 節所屬船舶，長度不超過 7.5 公尺者 Other vessels of heading 89.03, of a length not exceeding 7.5 m		
8903.99			其他 Other		
8903.99.30			其他第 8903 節所屬船舶，供遊樂或運動用者 Other vessels of heading 89.03, for pleasure or sports		
8903.99.30	10	6	其他遊艇及遊樂或運動用船 Other yachts and vessels for pleasure or sports, for pleasure or sports	MP1	

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8903.99.30	20	4	其他划槳船及獨木舟，供遊樂或運動用者 Other rowing boats and canoes, for pleasure or sports		
8903.99.90			其他第 8 9 0 3 節所屬船舶 Other vessels of heading 89.03		
8903.99.90	00	5	其他第 8 9 0 3 節所屬船舶 Other vessels of heading 89.03		
8904			拖船及推船 Tugs and pusher craft		
8904.00			拖船及推船 Tugs and pusher craft		
8904.00.00			拖船及推船 Tugs and pusher craft		
8904.00.00	00	1	拖船及推船 Tugs and pusher craft	606 MW0	
8905			燈船、消防船、挖泥船、起重船及其他非以航行為主要任務之船舶；浮塢；浮在水面或潛入水中之鑽探或生產平台 Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms		
8905.10			挖泥船 Dredgers		
8905.10.00			挖泥船 Dredgers		
8905.10.00	00	8	挖泥船 Dredgers	606 MW0	
8905.20			浮在水面或潛入水中之鑽探或生產平台 Floating submersible drilling or production platforms		
8905.20.00			浮在水面或潛入水中之鑽探或生產平台 Floating submersible drilling or production platforms		
8905.20.00	00	6	浮在水面或潛入水中之鑽探或生產平台 Floating submersible drilling or production platforms		
8905.90			其他 Other		
8905.90.10			浮塢 Floating docks		
8905.90.10	00	9	浮塢 Floating docks	MW0	

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8905.90.20			燈船、消防船、起重船 Light-vessels, fire-floats, floating cranes		
8905.90.20	00	7	燈船、消防船、起重船 Light-vessels, fire-floats, floating cranes	606	
8905.90.90			其他非以航行為主要任務之船舶 Other vessels the navigability of which is subsidiary to their main function		
8905.90.90	00	2	其他非以航行為主要任務之船舶 Other vessels the navigability of which is subsidiary to their main function	606	
8906			其他船隻，包括軍用艦艇及救生艇，但不包括划槳船 Other vessels, including warships and lifeboats other than rowing boats		
8906.10			軍用艦艇 Warships		
8906.10.00			軍用艦艇 Warships		
8906.10.00	00	7	軍用艦艇 Warships	641 MW0	111
8906.90			其他 Other		
8906.90.10			救生艇 Lifeboats		
8906.90.10	00	8	救生艇 Lifeboats		
8906.90.20			修造船艇用器材 Supplies required for repairing and building of vessels		
8906.90.20	00	6	修造船艇用器材 Supplies required for repairing and building of vessels		
8906.90.90			其他船隻，但不包括划槳船 Other vessels other than rowing boats		
8906.90.90	00	1	其他船隻，但不包括划槳船 Other vessels other than rowing boats	606 MW0	
8907			其他水上浮動構造體（例如：筏、浮箱、浮力圍堰、棧橋、浮筒及浮標） Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)		
8907.10			充氣筏 Inflatable rafts		
8907.10.10			救生筏 Life-saving rafts		

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8907.10.10	00	4	救生筏 Life-saving rafts		
8907.10.90			其他充氣筏 Other inflatable rafts		
8907.10.90	00	7	其他充氣筏 Other inflatable rafts		
8907.90			其他 Other		
8907.90.00			其他水上浮動構造體（例如：筏、浮箱、浮力圍堰、棧橋、浮筒及浮標） Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)		
8907.90.00	00	9	其他水上浮動構造體（例如：筏、浮箱、浮力圍堰、棧橋、浮筒及浮標） Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)		
8908			供解體之船舶及其他浮動結構體 Vessels and other floating structures for breaking up		
8908.00			供解體之船舶及其他浮動結構體 Vessels and other floating structures for breaking up		
8908.00.10			供解體之船舶 Vessels for breaking up		
8908.00.10	00	5	供解體之船舶 Vessels for breaking up		
8908.00.20			供解體之其他浮動結構體 Other floating structures for breaking up		
8908.00.20	00	3	供解體之其他浮動結構體 Other floating structures for breaking up		