

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
97			第 9 7 章 藝術品、珍藏品及古董 Chapter 97 works of art, collectors' pieces and antiques		
9701			手繪之繪畫、素描及粉彩畫，第 4 9 0 6 節之繪畫及手繪或手描製品除外；美術拼貼、馬賽克及類似之裝飾匾 Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques		
			— 超過 1 0 0 年者： - Of an age exceeding 100 years：		
9701.21			繪畫、素描及粉彩畫 Paintings, drawings and pastels		
9701.21.00			繪畫、素描及粉彩畫，超過 1 0 0 年者 Paintings, drawings and pastels, of an age exceeding 100 years		
9701.21.00	00	9	繪畫、素描及粉彩畫，超過 1 0 0 年者 Painting, drawing and pastels, of an age exceeding 100 years		
9701.22			馬賽克 Mosaics		
9701.22.00			馬賽克，超過 1 0 0 年者 Mosaics, of an age exceeding 100 years		
9701.22.00	00	8	馬賽克，超過 1 0 0 年者 Mosaics, of an age exceeding 100 years		
9701.29			其他 Other		
9701.29.00			美術拼貼及類似裝飾匾，超過 1 0 0 年者 Collages and similar decorative plaques, of an age exceeding 100 years		
9701.29.00	00	1	美術拼貼及類似裝飾匾，超過 1 0 0 年者 Collages and similar decorative plaques, of an age exceeding 100 years		
			— 其他： - Other：		
9701.91			繪畫、素描及粉彩畫 Paintings, drawings and pastels		
9701.91.00			其他繪畫、素描及粉彩畫 Other paintings, drawings and pastels		
9701.91.00	00	4	其他繪畫、素描及粉彩畫 Other painting, drawing and pastels		
9701.92			馬賽克 Mosaics		

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9701.92.00			其他馬賽克 Other mosaics		
9701.92.00	00	3	其他馬賽克 Other mosaics		
9701.99			其他 Other		
9701.99.00			其他美術拼貼及類似裝飾匾 Other collages and similar decorative plaques		
9701.99.00	00	6	其他美術拼貼及類似裝飾匾 Other collages and similar decorative plaques		
9702			凹版畫、版畫及石版畫原跡 Original engravings, prints and lithographs		
9702.10			超過100年者 Of an age exceeding 100 years		
9702.10.00			凹版畫、版畫及石版畫原跡，超過100年者 Original engravings, prints and lithographs, of an age exceeding 100 years		
9702.10.00	00	1	凹版畫、版畫及石版畫原跡，超過100年者 Original engravings, prints and lithographs, of an age exceeding 100 years		
9702.90			其他 Other		
9702.90.00			其他凹版畫、版畫及石版畫原跡 Other original engravings, prints and lithographs		
9702.90.00	00	4	其他凹版畫、版畫及石版畫原跡 Other original engravings, prints and lithographs		
9703			任何材料製之雕塑品及雕像原作 Original sculptures and statuary, in any material		
9703.10			超過100年者 Of an age exceeding 100 years		
9703.10.00			任何材料製之雕塑品及雕像原作，超過100年者 Original sculptures and statuary, in any material, of an age exceeding 100 years		
9703.10.00	10	8	象牙製之雕塑品及雕像原作，超過100年者 Original sculptures and statuary, in ivory, of an age exceeding 100 years		

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9703.10.00	20	6	紅檜 (Chamaecyparis formosensis)、臺灣扁柏 (Chamaecyparis obtusa var. formosana)、臺灣肖楠 (Calocedrus macrolepis var. formosana)、牛樟 (Cinnamomum kanehirae) 製之雕塑品及雕像原作，超過100年者 Original sculptures andstatuary, in (Chamaecyparis formosensis), (Chamaecyparis obtusa var. formosana), (Calocedrus macrolepis var. formosana), or (Cinnamomum kanehirae) wood, of an age exceeding 100 years		456
9703.10.00	90	1	其他任何材料製之雕塑品及雕像原作，超過100年者 Original sculptures and statuary, in any other material, of an age exceeding 100 years		
9703.90			其他 Other		
9703.90.00			其他任何材料製之雕塑品及雕像原作 Other original sculptures and statuary, in any material		
9703.90.00	10	1	象牙製之雕塑品及雕像原作 Original sculptures and statuary, in ivory		
9703.90.00	20	9	紅檜 (Chamaecyparis formosensis)、臺灣扁柏 (Chamaecyparis obtusa var. formosana)、臺灣肖楠 (Calocedrus macrolepis var. formosana)、牛樟 (Cinnamomum kanehirae) 製之雕塑品及雕像原作 Original sculptures andstatuary, in (Chamaecyparis formosensis), (Chamaecyparis obtusa var. formosana), (Calocedrus macrolepis var. formosana), or (Cinnamomum kanehirae) wood		456
9703.90.00	90	4	其他任何材料製之雕塑品及雕像原作 Original sculptures and statuary, in any other material		

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9704			郵票、印花稅票、郵資符誌、首日封、明信片、信封、郵簡（具有郵資符誌者）及其類似品，已使用或未經使用者，第4907節所列者除外 Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined		
9704.00			郵票、印花稅票、郵資符誌、首日封、明信片、信封、郵簡（具有郵資符誌者）及其類似品，已使用或未經使用者，第4907節所列者除外 Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined		
9704.00.10			已使用或未經使用之郵票及類似品 Postage and similar stamps, used or unused		
9704.00.10	00	9	已使用或未經使用之郵票及類似品 Postage and similar stamps, used or unused		
9704.00.20			已使用或未經使用之印花稅票及類似品 Revenue and similar stamps, used or unused		
9704.00.20	00	7	已使用或未經使用之印花稅票及類似品 Revenue and similar stamps, used or unused		
9704.00.30			已使用或未經使用之首日封、明信片、信封、郵簡（具有郵資符誌者）及類似品 First-day covers, postal stationnery(stamped paper), and the like, used or unused		
9704.00.30	00	5	已使用或未經使用之首日封、明信片、信封、郵簡（具有郵資符誌者）及類似品 First-day covers, postal stationnery(stamped paper), and the like, used or unused		
9704.00.90			其他第9704節所屬之貨品 Other articles of heading 97.04		
9704.00.90	00	2	其他第9704節所屬之貨品 Other articles of heading No. 97.04		
9705			具有考古學、人種學、歷史學、動物學、植物學、礦物學、解剖學、古生物學或貨幣學價值之收集品及珍藏品 Collections and collectors' pieces of archaeological, ethnraphic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest		

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9705.10			具有考古學、人種學或歷史學價值之收集品及珍藏品 Collections and collectors' pieces of archaeological, ethnographic or historical interest		
9705.10.00			具有考古學、人種學或歷史學價值之收集品及珍藏品 Collections and collectors' pieces of archaeological, ethnographic or historical interest		
9705.10.00	10	6	武器之收集品及珍藏品 Collections and collectors' pieces of weapon	363	111
9705.10.00	90	9	其他具有考古學、人種學或歷史學價值之收集品及珍藏品 Other collections and collectors' pieces of archaeological, ethnographic or historical interest		111
			— 具有動物學、植物學、礦物學、解剖學或古生物學價值之收集品及珍藏品： — Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest：		
9705.21			人體標本及其部品 Human specimens and parts thereof		
9705.21.00			人體標本及其部品 Human specimens and parts thereof		
9705.21.00	00	5	人體標本及其部品 Human specimens and parts thereof		111
9705.22			絕種或瀕臨絕種物種及其部品 Extinct or endangered species and parts thereof		
9705.22.00			絕種或瀕臨絕種物種及其部品 Extinct or endangered species and parts thereof		
9705.22.00	10	2	絕種或瀕臨絕種鳥獸動物魚貝及其部品 Extinct or endangered species of birds, animals, fish, shell and parts thereof		
9705.22.00	90	5	其他絕種或瀕臨絕種物種及其部品 Other extinct or endangered species and parts thereof		111
9705.29			其他 Other		
9705.29.00			其他具有動物學、植物學、礦物學、解剖學或古生物學價值之收集品及珍藏品 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or palaeontological interest		

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9705.29.00	10	5	鳥獸動物魚貝之收集品及珍藏品 Collections and collectors' pieces of birds, animals, fish and shell		
9705.29.00	90	8	其他具有動物學、植物學、礦物學、解剖學或古生物學價值之收集品及珍藏品 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or palaeontological interest		111
			— 具有貨幣學價值之收集品及珍藏品： — Collections and collectors' pieces of numismatic interest：		
9705.31			超過100年者 Of an age exceeding 100 years		
9705.31.00			具有貨幣學價值之收集品及珍藏品，超過100年者 Collections and collectors' pieces of numismatic interest, of an age exceeding 100 years		
9705.31.00	00	3	具有貨幣學價值之收集品及珍藏品，超過100年者 Collections and collectors' pieces of numismatic interest, of an age exceeding 100 years		111
9705.39			其他 Other		
9705.39.00			其他具有貨幣學價值之收集品及珍藏品 Other collections and collectors' pieces of numismatic interest		
9705.39.00	00	5	其他具有貨幣學價值之收集品及珍藏品 Other collections and collectors' pieces of numismatic interest		111
9706			年代超過100年之古董 Antiques of an age exceeding one hundred years		
9706.10			年代超過250年者 Of an age exceeding 250 years		
9706.10.00			年代超過250年者之古董 Antiques of an age exceeding 250 years		
9706.10.00	10	5	年代超過250年之象牙製品古董 Articles of ivory, antiques of an age exceeding 250 years (excluding original sculptures and statuary, in ivory)		
9706.10.00	90	8	其他年代超過250年者之古董 Other antiques of an age exceeding 250 years		111
9706.90			其他 Other		
9706.90.00			其他古董 Other antiques		

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9706.90.00	10	8	象牙製品古董 Articles of ivory, antiques(excluding original sculptures and statuary, in ivory)		
9706.90.00	90	1	其他古董 Other antiques		111