

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
41			第 4 1 章 生皮（毛皮除外）及皮革 Chapter 41 raw hides and skins (other than furskins) and leather		
4101			牛（包括水牛）及馬類動物之皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方法保存，但未鞣製、羊皮紙法製、或進一步處理者），不論是否去毛或剖層 Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split		
4101.20			整張生皮，未剖層，簡單乾燥者每張不超過 8 公斤，鹽乾者每張不超過 1 0 公斤，生鮮、鹽濕或以其他方法保存者每張不超過 1 6 公斤 Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved		
4101.20.00			整張生皮，未剖層，簡單乾燥者每張不超過 8 公斤，鹽乾者每張不超過 1 0 公斤，生鮮、鹽濕或以其他方法保存者每張不超過 1 6 公斤 Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved		
4101.20.00	10	4	經可逆性預鞣處理之整張不帶毛牛皮，未剖層，每張面積不超過 2 8 平方英尺（2 . 6 平方公尺） Whole bovine skin, had undergone a pre-tanning process which is reversible, without hair on, unsplit, of a unit surface area not exceeding 28 square feet (2.6 square meter)		
4101.20.00	90	7	其他整張生皮，未剖層，簡單乾燥者每張不超過 8 公斤，鹽乾者每張不超過 1 0 公斤，生鮮、鹽濕或以其他方法保存者每張不超過 1 6 公斤 Other whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	B01	
4101.50			整張超過 1 6 公斤之皮 Whole hides and skins, of a weight exceeding 16 kg		
4101.50.00			整張超過 1 6 公斤之皮 Whole hides and skins, of a weight exceeding 16 kg		

貨品分類號列 CCC Code		檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
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4101.50.00	00	9	整張超過16公斤之皮 Whole hides and skins, of a weight exceeding 16 kg	B01	
4101.90			其他，包括整張背皮、半張背皮、腹部皮 Other, including butts, bends and bellies.		
4101.90.00			其他，包括整張背皮、半張背皮、腹部皮 Other, including butts, bends and bellies.		
4101.90.00	00	1	其他，包括整張背皮、半張背皮、腹部皮 Other, including butts, bends and bellies.	B01	
4102			綿羊或小綿羊生皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方法保存，但未鞣製、羊皮紙法製或進一步處理者），不論是否帶毛或剖層，本章註一（丙）不包括者除外 Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed, or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter		
4102.10			帶毛 With wool on		
4102.10.00			帶毛綿羊或小綿羊生皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方法保存，但未鞣製，羊皮紙法製或進一步處理者），不論是否剖層 Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed, or further prepared), with wool on, whether or not split		
4102.10.00	00	7	帶毛綿羊或小綿羊生皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方法保存，但未鞣製，羊皮紙法製或進一步處理者），不論是否剖層 Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed, or further prepared), with wool on, whether or not split	B01	
			—不帶毛者： —Without wool on：		
4102.21			酸漬者 Pickled		
4102.21.00			不帶毛酸漬綿羊或小綿羊生皮 Pickled skins of sheep or lambs, without wool on		
4102.21.00	00	4	不帶毛酸漬綿羊或小綿羊生皮 Pickled skins of sheep or lambs, without wool on		
4102.29			其他 Other		

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4102.29.00			其他方法保存之不帶毛綿羊或小綿羊生皮，不論是否剖層 Raw skins of sheep or lambs, otherwise preserved, without wool on, whether or not split		
4102.29.00	30	0	不帶毛灰漬綿羊、小綿羊生皮 Limed skins of sheep or lambs, without wool on		
4102.29.00	90	7	其他方法保存之不帶毛綿羊、小綿羊生皮 Raw skins of sheep or lambs, otherwise preserved, without wool on	B01	
4103			其他生皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方法保存，但未鞣製、羊皮紙法製或進一步處理者），不論是否去毛或剖層，本章註一（乙）或（丙）不包括者除外 Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter		
4103.20			爬蟲動物生皮 Of reptiles		
4103.20.00			爬蟲動物生皮 Raw skins of reptiles		
4103.20.00	10	2	乾蛇生皮 Dried raw skins of snake		
4103.20.00	90	5	其他爬蟲動物生皮 Other raw skins of reptiles		
4103.30			豬皮 Of swine		
4103.30.00			豬皮 Skins of swine		
4103.30.00	00	2	豬皮 Of swine	B01	
4103.90			其他 Other		
4103.90.00			其他生皮 Raw hides and skins of other animals		
4103.90.00	11	6	生鮮鯨魚皮、鯊魚皮 Skins of whale or shark, fresh		
4103.90.00	12	5	生鮮鹿皮 Fresh skins of deer	B01	
4103.90.00	13	4	生鮮山甲皮 Fresh skins of armadillo		
4103.90.00	14	3	生鮮犀牛皮 Skins of rhinocero, fresh	B01	

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4103.90.00	19	8	生鮮其他動物生皮 Hides and skins of other animals, fresh	B01	
4103.90.00	21	4	鹽漬豬皮 Skins of swine, salted	B01	
4103.90.00	22	3	鹽漬鯨魚、鯊魚皮 Skins of whale or shark, salted		
4103.90.00	23	2	鹽漬鹿皮 Skins of deer, salted	B01	
4103.90.00	24	1	鹽漬山甲皮 Skins of armadillo, salted		
4103.90.00	25	0	鹽漬犀牛皮 Skins of rhinocero, salted	B01	
4103.90.00	29	6	鹽漬其他動物生皮 Raw hides and skins of other animals, salted	B01	
4103.90.00	31	2	乾鯨魚、鯊魚皮 Skins of whale or shark, dried		
4103.90.00	32	1	乾鹿皮 Dried skins of deer	B01	
4103.90.00	33	0	乾犀牛皮 Skins of rhinocero, dried	B01	
4103.90.00	34	9	乾象皮（包括中藥用） Dried skins of elephatis corium (incl. for Chinese drugs)	502 B01	
4103.90.00	39	4	乾其他動物生皮 Raw hides and skins of other animals, dried	B01	
4103.90.00	42	9	灰漬或酸漬山甲皮 Skins of armadillo, limed or pickled		
4103.90.00	43	8	灰漬或酸漬犀牛皮 Skins of rhinocero, limed or pickled		
4103.90.00	49	2	灰漬或酸漬其他動物皮 Hides and skins of other animals, limed or pickled		
4103.90.00	91	9	其他方法保存之犀牛皮 Skins of rhinoceros, otherwise preserved	B01	
4103.90.00	99	1	其他方法保存之其他動物生皮 Raw hides and skins of other animals, otherwise preserved	B01	
4104			不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革，不論是否剖層，但未進一步處理者 Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.		
			－濕皮革（包括濕藍皮革）： － In the wet state (including wet-blue)：		

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4104.11			全粒面，未剖層皮革；粒面剖層皮革 Full grains, unsplit; grain splits		
4104.11.10			整張不帶毛濕牛皮革（不包括濕藍皮革），每張面積不超過28平方英尺（2.6平方公尺），全粒面未剖層及粒面剖層者 Whole bovine skin leather, in the wet state (excluding wet-blue), without hair on, full grain unsplit and grain splits, of a unit surface area not exceeding 28 square feet (2.6 square meter)		
4104.11.10	00	2	整張不帶毛濕牛皮革（不包括濕藍皮革），每張面積不超過28平方英尺（2.6平方公尺），全粒面未剖層及粒面剖層者 Whole bovine skin leather, in the wet state (excluding wet-blue), without hair on, full grain unsplit and grain splits, of a unit surface area not exceeding 28 square feet (2.6 square meter)		
4104.11.90			其他濕皮革（包括濕藍皮革），全粒面未剖層及粒面剖層者 Other leather, in the wet state (including wet-blue), full grain unsplit and grain splits		
4104.11.90	00	5	其他濕皮革（包括濕藍皮革），全粒面未剖層及粒面剖層者 Other leather, in the wet state (including wet-blue), full grain unsplit and grain splits		
4104.19			其他 Other		
4104.19.10			其他整張不帶毛濕牛皮革（不包括濕藍皮革），每張面積不超過28平方英尺（2.6平方公尺） Other whole bovine skin leather, in the wet state (excluding wet-blue), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter)		
4104.19.10	00	4	其他整張不帶毛濕牛皮革（不包括濕藍皮革），每張面積不超過28平方英尺（2.6平方公尺） Other whole bovine skin leather, in the wet state (excluding wet-blue), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter)		
4104.19.90			其他濕皮革（包括濕藍皮革） Other leather in the wet state (including wet-blue)		
4104.19.90	00	7	其他濕皮革（包括濕藍皮革） Other leather in the wet state (including wet-blue)		

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			—乾皮革（胚皮革）： - In the dry state (crust)：		
4104.41			全粒面，未剖層皮革；粒面剖層皮革 Full grains, unsplit; grain splits		
4104.41.10			整張不帶毛牛（包括水牛）乾皮革（胚皮革），每張面積不超過28平方英尺（2.6平方公尺），全粒面及粒面剖層者 whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplits and grain splits		
4104.41.10	00	6	整張不帶毛牛（包括水牛）乾皮革（胚皮革），每張面積不超過28平方英尺（2.6平方公尺），全粒面及粒面剖層者 whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplits and grain splits		
4104.41.90			其他不帶毛牛（包括水牛）及馬類動物乾皮革（胚皮革），全粒面及粒面剖層者 Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, full grain unsplits and grain splits		
4104.41.90	00	9	其他不帶毛牛（包括水牛）及馬類動物乾皮革（胚皮革），全粒面及粒面剖層者 Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, full grain unsplits and grain splits		
4104.49			其他 Other		
4104.49.10			其他整張不帶毛牛（包括水牛）乾皮革（胚皮革），每張面積不超過28平方英尺（2.6平方公尺），不論是否剖層 Other whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), whether or not split		

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4104.49.10	00	8	其他整張不帶毛牛（包括水牛）乾皮革（胚皮革），每張面積不超過28平方英尺（2.6平方公尺），不論是否剖層 Other whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), whether or not split		
4104.49.90			其他不帶毛牛（包括水牛）及馬類動物乾皮革（胚皮革），不論是否剖層 Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, whether or not split		
4104.49.90	00	1	其他不帶毛牛（包括水牛）及馬類動物乾皮革（胚皮革），不論是否剖層 Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, whether or not split		
4105			不帶毛之綿羊或小綿羊鞣製皮革或胚皮革，不論是否剖層，但未進一步處理者 Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.		
4105.10			濕皮革（包括濕藍皮革） In the wet state (including wet-blue)		
4105.10.00			不帶毛之綿羊或小綿羊鞣製濕皮革（包括濕藍皮革），不論是否剖層，但未進一步處理者 Sheep or lamb skin leather, in the wet state (including wet-blue), without wool on, whether or not split, but not further prepared.		
4105.10.00	00	4	不帶毛之綿羊或小綿羊鞣製濕皮革（包括濕藍皮），不論是否剖層，但未進一步處理者。 Sheep or lamb skin leather, in the wet state (including wet-blue), without wool on, whether or not split, but not further prepared.		
4105.30			乾皮革（胚皮革） In the dry state (crust)		
4105.30.00			不帶毛之綿羊或小綿羊鞣製乾皮革（胚皮革），不論是否剖層，但未進一步處理者 Sheep or lamb skin leather, in the dry state (crust), without wool on, whether or not split, but not further prepared.		

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4105.30.00	00	0	不帶毛之綿羊或小綿羊鞣製乾皮革（胚皮革），不論是否剖層，但未進一步處理者。 Sheep or lamb skin leather, in the dry state (crust), without wool on, whether or not split, but not further prepared		
4106			不帶毛其他動物鞣製皮革或胚皮革，不論是否剖層，但未進一步處理者 Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.		
			－山羊或小山羊皮革： － Of goats or kids：		
4106.21			濕皮革（包括濕藍皮革） In the wet state (including wet-blue)		
4106.21.00			不帶毛山羊或小山羊濕皮革（包括濕藍皮革），不論是否剖層，但未進一步處理者 Goat or kid skin leather, in the wet state (including wet-blue), without hair on, whether or not split, but not further prepared.		
4106.21.00	00	0	不帶毛山羊或小山羊濕皮革（包括濕藍皮革），不論是否剖層，但未進一步處理者。 Goat or kid skin leather, in the wet state (including wet-blue), without hair on, whether or not split, but not further prepared		
4106.22			乾皮革（胚皮革） In the dry state (crust)		
4106.22.00			不帶毛山羊或小山羊乾皮革（胚皮革），不論是否剖層，但未進一步處理者 Goat or kid skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.		
4106.22.00	00	9	不帶毛山羊或小山羊乾皮革（胚皮革），不論是否剖層，但未進一步處理者 Goat or kid skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared		
			－豬皮革： － Of swine：		
4106.31			濕皮革（包括濕藍皮革） In the wet state (including wet-blue)		
4106.31.10			不帶毛豬濕藍皮革，不論是否剖層，但未進一步處理者 Swine skin leather, in the wet state, without hair on, whether or not split, but not further prepared		



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4106.31.10	00	6	不帶毛豬濕藍皮革，不論是否剖層，但未進一步處理者 Swine wet-blue leather, without hair on, whether or not split, but not further prepared		
4106.31.90			其他不帶毛豬濕皮革，不論是否剖層，但未進一步處理者 Other swine skin leather, in the wet state , without hair on, whether or not split, but not further prepared		
4106.31.90	00	9	其他不帶毛豬濕皮革，不論是否剖層，但未進一步處理者 Other swine skin leather, in the wet state , without hair on, whether or not split, but not further prepared		
4106.32			乾皮革（胚皮革） In the dry state (crust)		
4106.32.00			不帶毛豬乾皮革（胚皮革），不論是否剖層，但未進一步處理者 Swine skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.		
4106.32.00	00	7	不帶毛豬乾皮革（胚皮革），不論是否剖層，但未進一步處理者 Swine skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared		
4106.40			爬蟲動物皮革 Of reptiles		
4106.40.10			植物預鞣之不帶毛爬蟲動物皮革，不論是否剖層，但未進一步處理者 Reptiles skin leather, in the wet state (including wet-blue) , without hair on, whether or not split, but not further prepared.		
4106.40.10	00	5	植物預鞣之不帶毛爬蟲動物皮革，不論是否剖層，但未進一步處理者 Reptiles skin leather, vegetable pre-tanned, without hair on, whether or not split, but not further prepared		
4106.40.20			不帶毛爬蟲動物濕藍皮革，不論是否剖層，但未進一步處理者 Reptiles skin leather, in the wet-blue state, without hair on, whether or not split, but not further prepared		

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4106.40.20	00	3	不帶毛爬蟲動物濕藍皮革，不論是否剖層，但未進一步處理者 Reptiles wet-blue leather, without hair on, whether or not split, but not further prepared		
4106.40.90			其他不帶毛爬蟲動物皮革，不論是否剖層，但未進一步處理者 Reptiles skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.		
4106.40.90	00	8	其他不帶毛爬蟲動物皮革，不論是否剖層，但未進一步處理者 Other reptiles skin leather, without hair on, whether or not split, but not further prepared		
			－其他： － Other:		
4106.91			濕皮革（包括濕藍皮革） In the wet state (including wet-blue)		
4106.91.10			不帶毛其他動物濕藍皮革，不論是否剖層，但未進一步處理者 Other animals skin leather, in the wet-blue state , without hair on, whether or not split, but not further prepared		
4106.91.10	00	3	不帶毛其他動物濕藍皮革，不論是否剖層，但未進一步處理者 Other animals wet-blue leather, without hair on, whether or not split, but not further prepared		
4106.91.90			不帶毛其他動物濕皮革，不論是否剖層，但未進一步處理者 Other animals skin leather, in the wet state , without hair on, whether or not split, but not further prepared		
4106.91.90	00	6	不帶毛其他動物濕皮革，不論是否剖層，但未進一步處理者 Other animals skin leather, in the wet state , without hair on, whether or not split, but not further prepared		
4106.92			乾皮革（胚皮革） In the dry state (crust)		
4106.92.00			不帶毛其他動物乾皮革（胚皮革），不論是否剖層，但未進一步處理者 Other animals skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.		

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
4106.92.00	00	4	不帶毛其他動物乾皮革（胚皮革），不論是否剖層，但未進一步處理者 Other animals skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared		
4107			不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4114節所列者除外 Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.		
			一整張皮革： - Whole hides and skins：		
4107.11			全粒面，未剖層 Full grains, unsplit		
4107.11.10			整張不帶毛之牛（包括水牛）皮革，全粒面未剖層者，每張面積不超過28平方英尺（2.6平方公尺） Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplit		
4107.11.10	00	9	整張不帶毛之牛（包括水牛）皮革，全粒面未剖層者，每張面積不超過28平方英尺（2.6平方公尺） Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplit		
4107.11.90			其他整張不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，全粒面未剖層者，第4114節所列者除外 Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of heading 41.14.		
4107.11.90	00	2	其他整張不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，全粒面未剖層者，第4114節所列者除外 Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of heading 41.14		

貨品分類號列 CCC Code	稅則號別	檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
				輸入 Import	輸出 Export
4107.12			粒面剖層 Grain splits		
4107.12.10			整張不帶毛之牛（包括水牛）皮革，粒面剖層，每張面積不超過28平方英尺（2.6平方公尺） Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), grain splits		
4107.12.10	00	8	整張不帶毛之牛（包括水牛）皮革，粒面剖層，每張面積不超過28平方英尺（2.6平方公尺） Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), grain splits		
4107.12.90			其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，粒面剖層者，第4114節所列者除外 Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14.		
4107.12.90	00	1	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，粒面剖層者，第4114節所列者除外 Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14		
4107.19			其他 Other		
4107.19.10			其他整張不帶毛之牛（包括水牛）皮革，每張面積不超過28平方英尺（2.6平方公尺） Other whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter)		
4107.19.10	00	1	其他整張不帶毛之牛（包括水牛）皮革，每張面積不超過28平方英尺（2.6平方公尺） Other whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter)		

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
4107.19.90			其他整張不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，第4114節所列者除外 Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, other than leather of heading 41.14.		
4107.19.90	00	4	其他整張不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，第4114節所列者除外 Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, other than leather of heading 41.14		
			— 其他，包括邊皮革： - Other, including sides：		
4107.91			全粒面，未剖層 Full grains, unsplit		
4107.91.00			其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革）已進一步處理，全粒面未剖層者，第4114節所列者除外 Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of heading 41.14.		
4107.91.00	00	4	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革）已進一步處理，全粒面未剖層者，第4114節所列者除外 Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of heading 41.14		
4107.92			粒面剖層 Grain splits		

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
4107.92.00			其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革），已進一步處理，粒面剖層者，第4114節所列者除外 Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14.		
4107.92.00	00	3	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革），已進一步處理，粒面剖層者，第4114節所列者除外 Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14		
4107.99			其他 Other		
4107.99.00			其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4114節所列者除外 Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.		
4107.99.00	00	6	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4114節所列者除外 Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14		
4112			不帶毛之綿羊或小綿羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4114節所列者除外 Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.		

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
4112.00			不帶毛之綿羊或小綿羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外 Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.		
4112.00.00			不帶毛之綿羊或小綿羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外 Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.		
4112.00.00	00	7	不帶毛之綿羊或小綿羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外 Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14		
4113			不帶毛之其他動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外 Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.		
4113.10			山羊皮革及小山羊皮革 Of goats or kids		
4113.10.00			不帶毛之山羊或小山羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外 Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without hair on, whether or not split, other than leather of heading 41.14.		
4113.10.00	00	4	不帶毛之山羊或小山羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外 Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without hair on, whether or not split, other than leather of heading 41.14		

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
4113.20			豬皮革 Of swine		
4113.20.00			不帶毛之豬鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4114節所列者除外 Leather further prepared after tanning or crusting, including parchment-dressed leather, of swine, without hair on, whether or not split, other than leather of heading 41.14.		
4113.20.00	00	2	不帶毛之豬鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4114節所列者除外 Leather further prepared after tanning or crusting, including parchment-dressed leather, of swine, without hair on, whether or not split, other than leather of heading 41.14		
4113.30			爬蟲動物皮革 Of reptiles		
4113.30.00			不帶毛之爬蟲動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4114節所列者除外 Leather further prepared after tanning or crusting, including parchment-dressed leather, of reptiles, without hair on, whether or not split, other than leather of heading 41.14.		
4113.30.00	00	0	不帶毛之爬蟲動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4114節所列者除外 Leather further prepared after tanning or crusting, including parchment-dressed leather, of reptiles, without hair on, whether or not split, other than leather of heading 41.14		
4113.90			其他 Other		
4113.90.00			不帶毛之其他動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4114節所列者除外 Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without hair on, whether or not split, other than leather of heading 41.14.		



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
4113.90.00	00	7	不帶毛之其他動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4 節所列者除外 Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without hair on, whether or not split, other than leather of heading 41.14		
4114			油鞣皮革（包括混製油鞣皮革）；漆皮及貼合漆皮；敷金屬皮革 Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.		
4114.10			油鞣皮革（包括混製油鞣皮革） Chamois (including combination chamois) leather		
4114.10.00			油鞣皮革（包括混製油鞣皮革） Chamois (including combination chamois) leather		
4114.10.00	00	3	油鞣皮革（包括混製油鞣皮革） Chamois (including combination chamois) leather		
4114.20			漆皮及貼合漆皮；敷金屬皮革 Patent leather and patent laminated leather; metallised leather		
4114.20.00			漆皮及貼合漆皮；敷金屬皮革 Patent leather and patent laminated leather; metallised leather		
4114.20.00	00	1	漆皮及貼合漆皮；敷金屬皮革 Patent leather and patent laminated leather; metallised leather		
4115			以皮革或皮革纖維為主要成分之組合皮革，成塊、張或條，不論是否成捲者；皮革或組合皮之削片及其他廢料，不適於製造皮製品者；皮末、皮粉 Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
4115.10			以皮革或皮革纖維為主要成分之組合皮革，成塊、張或條，不論是否成捲者 Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls		

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
4115.10.00			以皮革或皮革纖維為主要成分之組合皮革，成塊、張或條，不論是否成捲者 Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls		
4115.10.00	00	2	以皮革或皮革纖維為主要成分之組合皮革，成塊、張或條，不論是否成捲者 Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls		
4115.20			皮革之削片及其他皮革或組合皮廢料，不適於製造皮製品者；皮末、皮粉 Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
4115.20.00			皮革之削片及其他皮革或組合皮廢料，不適於製造皮製品者；皮末、皮粉 Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
4115.20.00	00	0	皮革之削片及其他皮革或組合皮廢料，不適於製造皮製品者；皮末、皮粉 Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		