

| 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 |
| 33 | | | 第 3 3 章 精油及樹脂狀物質；香水、化粧品或盥洗用品 Chapter 33 essential oils and resinoids; perfumery, cosmetics or toilet preparations | | |
| 3301 | | | 精油（已否含萜者均在內），包括浸膏及淨油；樹脂狀物質；萃取含油樹脂；由油脂、固定油、蠟或類似品中，以萃取法或滲浸法所得之精油濃縮液；精油脫萜所得之萜副產品；精油之水餾液及水溶液 Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils | | |
| | | | —柑桔屬精油： -Essential oils of citrus fruit： | | |
| 3301.12 | | | 橙製 Of orange | | |
| 3301.12.00 | | | 橙油 Orange oil | | |
| 3301.12.00 | 00 | 6 | 橙油 Orange oil | 508 | |
| 3301.13 | | | 檸檬製 Of lemon | | |
| 3301.13.00 | | | 檸檬油 Lemon oil | | |
| 3301.13.00 | 00 | 5 | 檸檬油 Lemon oil | 508 | |
| 3301.19 | | | 其他 Other | | |
| 3301.19.00 | | | 其他柑桔屬精油 Other essential oils of citrus fruit | | |
| 3301.19.00 | 00 | 9 | 其他柑桔屬精油 Other essential oils of citrus fruit | 508 | |
| | | | —柑桔屬除外之精油： -Essential oils other than those of citrus fruit: | | |
| 3301.24 | | | 薄荷（唇形花科）製 Of peppermint (Mentha piperita) | | |
| 3301.24.00 | | | 薄荷油 Peppermint (mentha piperita) oil | | |
| 3301.24.00 | 00 | 2 | 薄荷油 Peppermint (Mentha piperita) oil | F02 | |

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| 3301.25 | | | 其他薄荷製 Of other mints | | |
| 3301.25.00 | | | 其他薄荷製精油 Essential oil of other mints | | |
| 3301.25.00 | 00 | 1 | 其他薄荷製精油 Essential oil of other mints | 508 | |
| 3301.29 | | | 其他 Other | | |
| 3301.29.10 | | | 樟腦油 Camphor oil | | |
| 3301.29.10 | 00 | 5 | 樟腦油 Camphor oil | | |
| 3301.29.20 | | | 雄刈萱（香茅油） Citronella oil | | |
| 3301.29.20 | 00 | 3 | 雄刈萱（香茅油） Citronella oil | | |
| 3301.29.90 | | | 其他柑桔屬除外之精油 Other essential oils other than those of citrus fruit | | |
| 3301.29.90 | 00 | 8 | 其他柑桔屬除外之精油 Other essential oils other than those of citrus fruit | F02 | |
| 3301.30 | | | 樹脂狀物質 Resinoids | | |
| 3301.30.00 | | | 樹脂狀物質 Resinoids | | |
| 3301.30.00 | 00 | 4 | 樹脂狀物質 Resinoids | 508 | |
| 3301.90 | | | 其他 Other | | |
| 3301.90.11 | | | 鴉片之萃取含油樹脂 Extracted oleoresins of opium | | |
| 3301.90.11 | 00 | 8 | 鴉片之萃取含油樹脂 Extracted oleoresins of opium | 522 | |
| 3301.90.12 | | | 甘草之萃取含油樹脂 Extracted oleoresins of liquorice | | |
| 3301.90.12 | 00 | 7 | 甘草之萃取含油樹脂 Extracted oleoresins of liquorice | | |
| 3301.90.13 | | | 霍布花（蛇麻花）之萃取含油樹脂 Extracted oleoresins of hops | | |
| 3301.90.13 | 00 | 6 | 霍布花（蛇麻花）之萃取含油樹脂 Extracted oleoresins of hops | | |
| 3301.90.14 | | | 除蟲菊之萃取含油樹脂 Extracted oleoresins of pyrethrum | | |

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| 3301.90.14 | 00 | 5 | 除蟲菊之萃取含油樹脂 Extracted oleoresins of pyrethrum | | |
| 3301.90.15 | | | 含魚藤酮植物根之萃取含油樹脂 Extracted oleoresins of the roots of plants containing rotenone | | |
| 3301.90.15 | 00 | 4 | 含魚藤酮植物根之萃取含油樹脂 Extracted oleoresins of the roots of plants containing rotenone | | |
| 3301.90.16 | | | 蘆薈萃取含油樹脂 Extracted oleoresins of aloes | | |
| 3301.90.16 | 00 | 3 | 蘆薈萃取含油樹脂 Extracted oleoresins of aloes | | |
| 3301.90.19 | | | 其他萃取含油樹脂 Other extracted oleoresins | | |
| 3301.90.19 | 00 | 0 | 其他萃取含油樹脂 Other extracted oleoresins | F02 | |
| 3301.90.90 | | | 其他由油脂、固定油、蠟或類似品中以萃香法或滲浸法所得之精油濃縮液；精油脫萜所得之萜副產品；精油之水餾液及水溶液 Other concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils | | |
| 3301.90.90 | 00 | 2 | 其他由油脂、固定油、蠟或類似品中以萃香法或滲浸法所得之精油濃縮液；精油脫萜所得之萜副產品；精油之水餾液及水溶液 Other concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils | 508 | |
| 3302 | | | 工業原料用之芳香物質混合物及以一種或以上此類芳香物質為基料之混合物（包括醇類溶劑在內）；製造飲料用之以芳香物質為基料之其他調製品 Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages | | |
| 3302.10 | | | 供食品或飲料工業用 Of a kind used in the food or drink industries | | |

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| 3302.10.10 | | | 以芳香物質為基料，用以調製飲料之酒精製品，含酒精強度以容積計超過0.5%者 Compound alcoholic preparations based on odoriferous substance, of a kind used for the manufacture of beverages, with an alcoholic strength by volume exceeding 0.5% vol | | |
| 3302.10.10 | 00 | 5 | 以芳香物質為基料，用以調製飲料之酒精製品，含酒精強度以容積計超過0.5%者 Compound alcoholic preparations based on odoriferous substance, of a kind used for the manufacture of beverages, with an alcoholic strength by volume exceeding 0.5% vol | 508 | |
| 3302.10.90 | | | 其他供食品或飲料工業原料用之芳香物質混合物及以一種或以上此類芳香物質為基料之混合物（包括醇類溶劑在內） Other mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used in the food or drink industries | | |
| 3302.10.90 | 00 | 8 | 其他供食品或飲料工業原料用之芳香物質混合物及以一種或以上此類芳香物質為基料之混合物（包括醇類溶劑在內） Other mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used in the food or drink industries | 508 | |
| 3302.90 | | | 其他 Other | | |
| 3302.90.00 | | | 其他工業原料用之芳香物質混合物及以一種或以上此類芳香物質為基料之混合物（包括醇類溶劑在內） Other mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry | | |
| 3302.90.00 | 00 | 0 | 其他工業原料用之芳香物質混合物及以一種或以上此類芳香物質為基料之混合物（包括醇類溶劑在內） Other mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry | 508 | |
| 3303 | | | 香水及盥洗用香水 Perfumes and toilet waters | | |
| 3303.00 | | | 香水及盥洗用香水 Perfumes and toilet waters | | |

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| 3303.00.00 | | | 香水及盥洗用香水 Perfumes and toilet waters | | |
| 3303.00.00 | 00 | 8 | 香水及盥洗用香水 Perfumes and toilet waters | | |
| 3304 | | | 美容或化粧用品及保養皮膚用品(藥品除外)，包括防曬或助曬用品；指甲用化粧品 Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations | | |
| 3304.10 | | | 唇部化粧用品 Lip make-up preparations | | |
| 3304.10.00 | | | 唇部化粧用品 Lip make-up preparations | | |
| 3304.10.00 | 00 | 5 | 唇部用化粧品 Lip make-up preparations | | |
| 3304.20 | | | 眼部化粧用品 Eye make-up preparations | | |
| 3304.20.00 | | | 眼部化粧用品 Eye make-up preparations | | |
| 3304.20.00 | 10 | 1 | 睫毛膏、眼線 Mascara, eyeliner preparations | | |
| 3304.20.00 | 90 | 4 | 其他眼部化粧用品 Other eye make-up preparations | | |
| 3304.30 | | | 指甲用化粧品 Manicure or pedicure preparations | | |
| 3304.30.10 | | | 指甲油 Nail polishes | | |
| 3304.30.10 | 00 | 9 | 指甲油 Nail polishes | | |
| 3304.30.20 | | | 指甲油去除劑 Nail polish remover | | |
| 3304.30.20 | 00 | 7 | 指甲油去除劑 Nail polish remover | | |
| 3304.30.90 | | | 其他指甲用化粧品 Other manicure or pedicure preparations | | |
| 3304.30.90 | 00 | 2 | 其他指甲用化粧品 Other manicure or pedicure preparations | | |
| | | | — 其他： -Other: | | |
| 3304.91 | | | 化粧粉，不論是否壓緊 Powders, whether or not compressed | | |
| 3304.91.10 | | | 面粉 Face powder | | |

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| 3304.91.10 | 00 | 5 | 面粉 Face powder | | |
| 3304.91.20 | | | 痱子粉及爽身粉 Prickly heat powder and talc and talcum powder | | |
| 3304.91.20 | 00 | 3 | 痱子粉及爽身粉 Prickly heat powder and talc and talcum powder | | |
| 3304.91.90 | | | 其他化粧粉 Other toilet powders | | |
| 3304.91.90 | 00 | 8 | 其他化粧粉 Other toilet powders | | |
| 3304.99 | | | 其他 Other | | |
| 3304.99.10 | | | 面霜 Face cream | | |
| 3304.99.10 | 91 | 7 | 面霜 Face cream | | |
| 3304.99.20 | | | 潔面霜 Cleansing cream | | |
| 3304.99.20 | 91 | 5 | 潔面霜 Cleansing cream | | |
| 3304.99.90 | | | 其他美容或化粧用品及保養皮膚用品（藥品除外） Other beauty or make-up preparations and preparations for the care of the skin (other than medicaments) | | |
| 3304.99.90 | 91 | 0 | 其他美容或化粧用品及保養皮膚用品（藥品除外） Other beauty or make-up preparations and preparations for the care of the skin (other than medicaments) | | |
| 3305 | | | 髮用製品 Preparations for use on the hair | | |
| 3305.10 | | | 洗髮劑 Shampoos | | |
| 3305.10.00 | | | 洗髮劑及潤絲劑 Shampoos and rinse | | |
| 3305.10.00 | 91 | 4 | 洗髮劑及潤絲劑 Shampoos and rinse | | |
| 3305.20 | | | 燙髮劑 Preparations for permanent waving or straightening | | |
| 3305.20.00 | | | 燙髮劑 Preparations for permanent waving or straightening | | |
| 3305.20.00 | 00 | 2 | 燙髮劑 Preparations for permanent waving or straightening | | |

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| 3305.30 | | | 髮膠 Hair lacquers | | |
| 3305.30.00 | | | 髮膠 Hair lacquers | | |
| 3305.30.00 | 00 | 0 | 髮膠 Hair lacquers | | |
| 3305.90 | | | 其他 Other | | |
| 3305.90.10 | | | 髮膏、髮油、髮乳、髮蠟或髮水 Hair pomade, hair oil, hair emulsion, hair wax or wonder hair tonic | | |
| 3305.90.10 | 10 | 3 | 整髮液、養髮液 Hair shaped liquid, hair tonic | | |
| 3305.90.10 | 90 | 6 | 其他髮膏、髮油、髮乳、髮蠟或髮水 Other hair pomade, hair oil, hair emulsion, hair wax or wonder hair tonic | | |
| 3305.90.20 | | | 染髮劑 Hair dyes | | |
| 3305.90.20 | 00 | 3 | 染髮劑 Hair dyes | | |
| 3305.90.90 | | | 其他髮用製品 Other preparations for use on the hair | | |
| 3305.90.90 | 00 | 8 | 其他髮用製品 Other preparations for use on the hair | | |
| 3306 | | | 口腔或牙科衛生用品，包括假牙固定膏及粉；用以清潔牙縫之紗線（牙線），具個別零售包裝者 Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages | | |
| 3306.10 | | | 潔牙劑 Dentifrices | | |
| 3306.10.10 | | | 牙膏（不論是否含有藥物） Tooth paste (whether or not including medicaments) | | |
| 3306.10.10 | 10 | 9 | 牙膏（含藥物者） Tooth paste (including medicaments) | 503 | 523 |
| 3306.10.10 | 90 | 2 | 其他牙膏 Other tooth paste | | |
| 3306.10.20 | | | 漱口劑，口腔芳香劑，假牙清潔劑 Mouth washes, oral perfume, denture cleaner | | |
| 3306.10.20 | 10 | 7 | 含藥漱口劑，口腔芳香劑 Medicated mouth washes, oral perfume | 503 | 523 |
| 3306.10.20 | 20 | 5 | 假牙清潔劑 Denture cleaner | 504 | |

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| 3306.10.20 | 91 | 9 | 其他漱口劑 Other mouth washes | | |
| 3306.10.20 | 92 | 8 | 其他口腔芳香劑 Other oral perfume | | |
| 3306.10.90 | | | 其他潔牙劑 Other dentifrices | | |
| 3306.10.90 | 00 | 4 | 其他潔牙劑 Other dentifrices | | |
| 3306.20 | | | 用以清潔牙縫之紗線（牙線） Yarn used to clean between the teeth (dental floss) | | |
| 3306.20.00 | | | 用以清潔牙縫之紗線（牙線），具個別零售包裝者 Yarn used to clean between the teeth (dental floss), in individual retail packages | | |
| 3306.20.00 | 00 | 1 | 用以清潔牙縫之紗線（牙線），具個別零售包裝者 Yarn used to clean between the teeth (dental floss), in individual retail packages | | |
| 3306.90 | | | 其他 Other | | |
| 3306.90.00 | | | 其他口腔或牙科衛生用品，包括假牙固定膏及粉 Other preparation for oral or dental hygiene, including denture fixative pastes and powders | | |
| 3306.90.00 | 00 | 6 | 其他口腔或牙科衛生用品，包括假牙固定膏及粉 Other preparation for oral or dental hygiene, including denture fixative pastes and powders | MP1 | |
| 3307 | | | 刮鬍或刮鬍前後用劑、身體除臭劑、洗浴用劑、脫毛劑及其他未列名之香料製劑、化粧品或盥洗用製劑；室內除臭劑，不論是否芳香或有消毒性質者 Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties | | |
| 3307.10 | | | 刮鬍或刮鬍前後用劑 Pre-shave, shaving or after-shave preparations | | |
| 3307.10.00 | | | 刮鬍或刮鬍前後用劑 Pre-shave, shaving or after-shave preparations | | |
| 3307.10.00 | 00 | 2 | 刮鬍或刮鬍前後用劑 Pre-shave, shaving or after-shave preparations | | |
| 3307.20 | | | 身體除臭劑及止汗劑 Personal deodorants and antiperspirants | | |
| 3307.20.00 | | | 身體除汗臭劑 Personal deodorants | | |

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| 3307.20.00 | 00 | 0 | 身體除汗臭劑 Personal deodorants | | |
| 3307.30 | | | 沐浴香鹽及其他沐浴用劑 Perfumed bath salts and other bath preparations | | |
| 3307.30.00 | | | 沐浴香鹽及其他沐浴用劑 Perfumed bath salts and other bath preparations | | |
| 3307.30.00 | 00 | 8 | 沐浴香鹽及其他沐浴用劑 Perfumed bath salts and other bath preparations | C02 | |
| | | | —室內薰香或除臭劑，包括用於宗教儀式之芳香製品： -Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites: | | |
| 3307.41 | | | 亞珈倍地及其他燻香物品 Agarbatti and other odoriferous preparations which operate by burning | | |
| 3307.41.00 | | | 亞珈倍地及其他燻香物品 Agarbatti and other odoriferous preparations which operate by burning | | |
| 3307.41.00 | 00 | 5 | ”亞珈倍地”及其他燻香物品 "Agarbatti" and other odoriferous preparations which operate by burning | | |
| 3307.49 | | | 其他 Other | | |
| 3307.49.00 | | | 其他室內薰香或除臭劑，包括用於宗教儀式之芳香製品 Other preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites | | |
| 3307.49.00 | 00 | 7 | 其他室內薰香或除臭劑，包括用於宗教儀式之芳香製品 Other preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites | | |
| 3307.90 | | | 其他 Other | | |
| 3307.90.20 | | | 隱形眼鏡清洗液 Cleaning solution for contact lens | | |
| 3307.90.20 | 00 | 1 | 隱形眼鏡清洗液 Cleaning solution for contact lens. | 504 | |
| 3307.90.90 | | | 脫毛劑及其他未列名之香料製劑、化粧品或盥洗用製劑 ，不論是否芳香或有消毒性質者 Depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, whether or not perfumed or having disinfectant properties | | |
| 3307.90.90 | 10 | 4 | 脫毛劑 Depilatories | 503 | |

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| 3307.90.90 | 20 | 2 | 含藥盥洗用製劑 Medicated toilet preparations | 802 | |
| 3307.90.90 | 90 | 7 | 其他未列名之香料製劑、化粧品或盥洗用製劑，不論是否芳香或有消毒性質者 Other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, whether or not perfumed or having disinfectant properties | | |