

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
21			第 2 1 章 雜項調製食品 Chapter 21 miscellaneous edible preparations		
2101			咖啡、茶或馬黛茶之萃取物、精、濃縮物及以咖啡、茶或馬黛茶為主要成分之調製品；焙製菊苣及其他焙製咖啡代用品及菊苣、咖啡代用品之萃取物、精、濃縮物 Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
			—咖啡之萃取物、精、濃縮物及以咖啡之萃取物、精、濃縮物或咖啡為主要成分之調製品： —Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11			咖啡之萃取物、精、濃縮物 Extracts, essences and concentrates		
2101.11.00			咖啡之萃取物、精、濃縮物 Extracts, essences and concentrates		
2101.11.00	00	1	咖啡之萃取物、精、濃縮物 Extracts, essences and concentrates of coffee	F01	
2101.12			以咖啡之萃取物、精、濃縮物或咖啡為主要成分之調製品 Preparations with a basis of extracts, essences or concentrates or with a basis of coffee		
2101.12.00			以咖啡之萃取物、精、濃縮物或咖啡為主要成分之調製品 Preparations with a basis of extracts, essences or concentrates or with a basis of coffee		
2101.12.00	00	0	以咖啡之萃取物、精、濃縮物或咖啡為主要成分之調製品 Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	F01	
2101.20			茶或馬黛茶之萃取物、精、濃縮物及以茶、馬黛茶之萃取物、精、濃縮物或以茶、馬黛茶為主要成分之調製品 Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate		

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2101.20.00			茶或馬黛茶之萃取物、精、濃縮物及以茶、馬黛茶之萃取物、精、濃縮物或以茶、馬黛茶為主要成分之調製品 Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate		
2101.20.00	00	0	茶或馬黛茶之萃取物、精、濃縮物及以茶、馬黛茶之萃取物、精、濃縮物或以茶、馬黛茶為主要成分之調製品 Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	F01	
2101.30			焙製菊苣及其他焙製咖啡代用品及菊苣、咖啡代用品之萃取物、精、濃縮物 Roasted chicory and other roasted coffee substitutes, and extracts , essences and concentrates thereof		
2101.30.00			焙製菊苣及其他焙製咖啡代用品及菊苣、咖啡代用品之萃取物、精、濃縮物 Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
2101.30.00	00	8	焙製菊苣及其他焙製咖啡代用品及菊苣、咖啡代用品之萃取物、精、濃縮物 Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	F01	
2102			酵母（活性或非活性）；其他已死單細胞微生物（但不包括第3002節之疫苗）；發粉 Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders		
2102.10			活性酵母 Active yeasts		
2102.10.00			活性酵母 Active yeasts		
2102.10.00	11	8	白麴、酒母 Peka (white koji), starter	F02	
2102.10.00	12	7	紅麴 Anka(red koji)	F01	
2102.10.00	20	7	神麴 Shen Chu	502	
2102.10.00	90	2	其他活性酵母 Other active yeasts	F02	

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2102.20			非活性酵母；其他已死單細胞微生物 Inactive yeasts; other single-cell micro-organisms, dead		
2102.20.00			非活性酵母；其他已死單細胞微生物 Inactive yeasts; other single-cell micro-organisms, dead		
2102.20.00	00	9	非活性酵母；其他已死單細胞微生物 Inactive yeasts; other single-cell micro-organisms, dead	F02	
2102.30			發粉 Prepared baking powders		
2102.30.00			發粉 Prepared baking powders		
2102.30.00	00	7	發粉 Prepared baking powders	508	
2103			調味醬汁及其調製品；混合調味料 Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard		
2103.10			醬油 Soya sauce		
2103.10.10			烤鰻用醬油 Soya sauce for baking eels		
2103.10.10	00	8	烤鰻用醬油 Soya sauce for baking eels	F01 MW0	
2103.10.90			其他醬油 Other soya sauce		
2103.10.90	00	1	其他醬油 Other soya sauce	F01 MW0	
2103.20			番茄醬及其他番茄調味醬 Tomato ketchup and other tomato sauces		
2103.20.00			番茄醬及其他番茄調味醬 Tomato ketchup and other tomato sauces		
2103.20.00	00	8	番茄醬及其他番茄調味醬 Tomato ketchup and other tomato sauces	F01 MW0	
2103.30			芥末粉、細粒及其調製品 Mustard flour and meal and prepared mustard		
2103.30.00			芥末粉、細粒及其調製品 Mustard flour and meal and prepared mustard		
2103.30.00	00	6	芥末粉、細粒及其調製品 Mustard flour and meal and prepared mustard	F01	
2103.90			其他 Other		
2103.90.10			蛋黃醬、沙拉醬 Mayonnaise, salad dressing		

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2103.90.10	00	1	蛋黃醬、沙拉醬 Mayonnaise, salad dressing	F01	
2103.90.20			咖哩醬 Curry sauce		
2103.90.20	00	9	咖哩醬 Curry sauce	F01	
2103.90.40			桂花醬 Sweet osmanthus, paste		
2103.90.40	00	5	桂花醬 Sweet osmanthus, paste	F01	
2103.90.90			其他第2103節所屬之貨品 Other articles of heading 21.03		
2103.90.90	10	2	一般料理酒，以穀類或其他含澱粉之植物性原料，經糖化後加入酒精製得產品為基酒，或直接以釀造酒、蒸餾酒、酒精為基酒，加入0.5%以上之鹽，添加或不添加其他調味料，調製而成供烹調用之酒 General cooking wine, alcoholic beverages utilizing liquor made from cereals or other starch-containing plants added with ethyl alcohol after saccharification as a base, or utilizing brewed alcoholic beverages, distilled spirits or ethyl alcohol directly as a base; with a salt content of more than 0.5% of the total volume, and with or without other flavors.	463 MW0 W01	
2103.90.90	20	0	料理米酒，以米類為原料，經糖化、發酵、蒸餾、調和或不調和食用酒精而製成之酒，其成品酒之酒精成分以容量計算不得超過20%，且包裝標示專供烹調用酒之字樣者。 Cooking rice wine (Mijui): alcoholic products made from rice as raw material by saccharification, fermentation, distillation, and either blended or not blended with ethyl alcohol providing the alcohol content in no excess of 20% of the total volume. The labeling of 'exclusively used for cooking' on the package is required.	463 MW0 W01	

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2103.90.90	30	8	味醂，以米類、米麴及酒精為原料，經混合、糖化、熟成製得，其酒精成分以容量計算不超過15%，添加或不添加鹽或其他調味料，其專供烹調或調味用途且不適宜當作飲料飲用。 Mirin: the products made from rice, rice koji and ethyl alcohol as raw materials by blending, saccharification, and maturation, with the alcohol content in no excess of 15% of the total volume, and added with or without salt or other flavors. The products exclusively used for cooking or flavoring, and unsuitable for consumption as beverages.	F01 MW0	
2103.90.90	90	5	其他第2103節所屬之貨品 Other articles of heading No. 2103	F01	
2104			湯類及其調製品；均質混合調製品 Soups and broths and preparations therefor; homogenised composite food preparations		
2104.10			湯類及其調製品 Soups and broths and preparations therefor		
2104.10.11			液態湯類及其調製品，肉類 Meat soups and broths and preparations therefor, liquid		
2104.10.11	00	6	液態湯類及其調製品，肉類 Meat soups and broths and preparations therefor, liquid	B01 F01	
2104.10.19			其他液態湯及其調製品 Other soups and broths and preparations therefor, liquid		
2104.10.19	00	8	其他液態湯及其調製品 Other soups and broths and preparations therefor, liquid	F01	
2104.10.21			固態或粉狀之湯類及其調製品，肉類 Meat soups and broths and preparations therefor, solid or powder		
2104.10.21	00	4	固態或粉狀之湯類及其調製品，肉類 Meat soups and broths and preparations therefor, solid or powder	F01	
2104.10.29			其他固態或粉狀之湯類及其調製品 Other soups and broths and preparations therefor, solid or powder		
2104.10.29	00	6	其他固態或粉狀之湯類及其調製品 Other soups and broths and preparations therefor, solid or powder	F01	
2104.20			均質混合調製食品 Homogenised composite food preparations		

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2104.20.10			嬰兒、幼童或病人用均質混合調製食品 Homogenised composite food preparations, used as infants or young children food or for dietetic purposes		
2104.20.10	10	3	嬰兒、幼童用均質混合調製食品 Homogenised composite food preparations, used as infants or young children food purposes	F01	
2104.20.10	20	1	病人用均質混合調製食品 Homogenised composite food preparations, used as dietetic purposes	501 F01	
2104.20.90			其他均質混合調製食品 Other homogenised composite food preparations		
2104.20.90	00	8	其他均質混合調製食品 Other homogenised composite food preparations	F01	
2105			冰淇淋及其他可食用冰，不論是否含可可者 Ice cream and other edible ice, whether or not containing cocoa		
2105.00			冰淇淋及其他可食用冰，不論是否含可可者 Ice cream and other edible ice, whether or not containing cocoa		
2105.00.10			冰淇淋，不論是否含可可者 Ice cream, whether or not containing cocoa		
2105.00.10	00	8	冰淇淋，不論是否含可可者 Ice cream, whether or not containing cocoa	F01	
2105.00.90			其他可食用冰，不論是否含可可者 Other edible ice, whether or not containing cocoa		
2105.00.90	00	1	其他可食用冰，不論是否含可可者 Other edible ice, whether or not containing cocoa	F01	
2106			未列名食物調製品 Food preparations not elsewhere specified or included		
2106.10			濃縮蛋白質及組織化蛋白質 Protein concentrates and textured protein substances		
2106.10.10			濃縮蛋白質及組織化蛋白質，蛋白質含量未達50%者 Protein concentrates and textured protein substances (containing less than 50% of protein)		
2106.10.10	00	5	濃縮蛋白質及組織化蛋白質，蛋白質含量未達50%者 Protein concentrates and textured protein substances (containing less than 50% of protein)	F01	
2106.10.20			濃縮蛋白質及組織化蛋白質，蛋白質含量50%及以上者 Protein concentrates and textured protein substances (containing 50% or more of protein)		

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2106.10.20	00	3	濃縮蛋白質及組織化蛋白質，蛋白質含量50%及以上者 Protein concentrates and textured protein substances (containing 50% or more of protein)	F01	
2106.90			其他 Other		
2106.90.10			糖漿（著色或加香料） Syrups, coloured or flavoured		
2106.90.10	00	8	糖漿（著色或加香料） Syrups, coloured or flavoured	F01	
2106.90.20			專供病患用之合成甜食及特殊營養食品 Synthetic sweetening agent and special dietary foods solely for patients		
2106.90.20	10	4	專供病患用之合成甜食 Synthetic sweetening agent solely for patients	F01	
2106.90.20	20	2	專供病患用之特殊營養食品 Special dietary food solely for patients	501 F01	
2106.90.30			高蛋白質調配營養食品（蛋白質含量在50%及以上者） A nourishing food prepared with high protein (containing 50% or more of protein)		
2106.90.30	00	4	高蛋白質調配營養食品（蛋白質含量在50%及以上者） A nourishing food prepared with high protein (containing 50% or more of protein)	501 F01	
2106.90.40			嬰兒或幼童食品 Infants or young children food		
2106.90.40	00	2	嬰兒或幼童食品 Infants or young children food	F01	
2106.90.51			供食品製造用，不攪酒精之化合配製品 Non-alcoholic compound preparations for making foodstuff		
2106.90.51	00	8	供食品製造用，不攪酒精之化合配製品 Non-alcoholic compound preparations for making foodstuff	F01	
2106.90.52			供飲料製造用，含酒精強度（以容積計）在0.5%及以下之化合配製品（以芳香物質為基料者除外） Compound preparations for making beverages, with an alcoholic strength by volume of 0.5% vol or lower (other than those based on odoriferous substances)		

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2106.90.52	00	7	供飲料製造用含酒精強度（以容積計）在 0.5% 及以下之化合配製品（以芳香物質為基料者除外） Compound preparations for making beverages, with an alcoholic strength by volume of 0.5% vol or lower (other than those based on odoriferous substances)	F01	
2106.90.53			供食品製造用，芳香物質混合物之調製品 Preparations of mixtures of odoriferous substances, for making foodstuff.		
2106.90.53	00	6	供食品製造用，芳香物質混合物之調製品 Preparations of mixtures of odoriferous substances, for making foodstuff	508	
2106.90.54			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（以芳香物質為基料者除外） Compound alcoholic preparations of a kind used for the manufacture of beverages, with an alcoholic strength by volume exceeding 0.5% vol (other than those based on odoriferous substances)		
2106.90.54	00	5	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（以芳香物質為基料者除外） Compound alcoholic preparations of a kind used for the manufacture of beverages, with an alcoholic strength by volume exceeding 0.5% vol (other than those based on odoriferous substances)		
2106.90.55			檫樹茶 Morinda citrifolia tea		
2106.90.55	00	4	檫樹茶 Morinda citrifolia tea	F01 MW0	
2106.90.56			檫樹膠囊 Morinda citrifolia in capsule form		
2106.90.56	00	3	檫樹膠囊 Morinda citrifolia in capsule form	511 F01	
2106.90.60			製冰淇淋用之混合料及基料，但以可可或牛奶為基料者除外 Mixes and bases for making ice cream, without a basis of milk or cocoa		
2106.90.60	00	7	製冰淇淋用之混合料及基料，但以可可或牛奶為基料者除外 Mixes and bases for making ice cream, without a basis of milk or cocoa	F01	
2106.90.70			不屬稅則第 2009 節，供飲料製造用之濃縮果汁精 Concentrated fruit juice for drinking maker use, not including falling within heading 20.09		

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2106.90.70	00	5	不屬稅則第2009號，供飲料製造用之濃縮果汁精 Concentrated fruit juice for drinking maker use, not including falling within heading No. 20.09	F01 MP1	
2106.90.80			花粉 Bee pollen		
2106.90.80	00	3	花粉 Bee pollen	B01 F01 MW0	
2106.90.91			咖啡乳劑；大豆蛋白質食物調製品 Coffee creamer; preparations of soybeans and protein thereof		
2106.90.91	10	8	咖啡乳劑 Coffee creamer	F01	
2106.90.91	20	6	大豆蛋白質食物調製品 Preparations of soybeans protein	F01	
2106.90.93			椰漿粉 Coconut milk powder		
2106.90.93	00	8	椰漿粉 Coconut milk powder	F01	
2106.90.95			蛋白質水解物 Protein hydrolysates		
2106.90.95	00	6	蛋白質水解物 Protein hydrolysates	F01	
2106.90.96			以合成甜味劑替代糖之糖食、口香糖及類似品 Confectionery, gums and the like, containing synthetic sweetening agents instead of sugar		
2106.90.96	00	5	以合成甜味劑替代糖之糖食、口香糖及類似品 Confectionery, gums and the like containing synthetic sweetening agents instead of sugar	F01 MW0	
2106.90.98			其他食物調製品，含米量不低於30%者 Other food preparation containing not less than 30% of rice		
2106.90.98	00	3	其他食物調製品，含米量不低於30%者 Other food preparation containing not less than 30% of rice	F01 MW0	
2106.90.99			其他未列名食物調製品 Other food preparations, n.e.s.		
2106.90.99	20	8	錠劑、膠囊狀食物製品 Food preparations, in capsule or tablet form	511 F01	
2106.90.99	90	3	其他未列名食物調製品 Other food preparations, n.e.s.	F01 MP1	