

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
22			第 2 2 章 飲料、酒類及醋 Chapter 22 beverages, spirits and vinegar		
2201			水，包括天然水或人造礦泉水及汽水（碳酸水），未含糖或其他甜味料及香料者；雪及冰 Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow		
2201.10			礦泉水及汽水（碳酸水） Mineral waters and aerated waters		
2201.10.10			礦泉水，未含糖或其他甜味料及香料者 Mineral waters, not containing added sugar or other sweetening matter nor flavoured		
2201.10.10	00	9	礦泉水，未含糖或其他甜味料及香料者 Mineral waters, not containing added sugar or other sweetening matter nor flavoured	F01	
2201.10.20			汽水（碳酸水），未含糖或其他甜味料及香料者 Aerated waters, not containing added sugar or other sweetening matter nor flavoured		
2201.10.20	00	7	汽水（碳酸水），未含糖或其他甜味料及香料者 Aerated waters, not containing added sugar or other sweetening matter nor flavoured	F01	
2201.90			其他 Other		
2201.90.10			雪及冰 Snow and ice		
2201.90.10	00	2	雪及冰 Snow and ice	F01	
2201.90.90			其他水，未含糖或其他甜味料及香料者 Other waters, not containing added sugar or other sweetening matter nor flavoured		
2201.90.90	10	3	未經澄清或淨化處理之天然水，以管線直接輸送者 Ordinary natural water, not clarified or purified, transported by pipelines	259	
2201.90.90	90	6	其他水，未含糖或其他甜味料及香料者 Other waters, not containing added sugar or other sweetening matter nor flavoured	F01	
2202			水，包括礦泉水及汽水（碳酸水），含糖或其他甜味料或香料及其他未含酒精飲料，但不包括第 2 0 0 9 節之果汁、堅果汁或蔬菜汁 Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09		

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2202.10			水，包括礦泉水及汽水（碳酸水），含糖或其他甜味料或香料及其他未含酒精飲料者 Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		
2202.10.00			水，包括礦泉水及汽水（碳酸水），含糖或其他甜味料或香料者 Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		
2202.10.00	10	8	汽水（碳酸水），含糖或其他甜味料或香料者 Aerated waters, containing added sugar or other sweetening matter or flavoured	F01	
2202.10.00	20	6	礦泉水，含糖或其他甜味料或香料者 Mineral waters, containing added sugar or other sweetening matter or flavoured	F01	
2202.10.00	90	1	其他水，含糖或其他甜味料或香料者 Other waters, containing added sugar or other sweetening matter nor flavoured	F01	
			－其他： － Other：		
2202.91			不含酒精之啤酒 Non-alcoholic beer		
2202.91.00			不含酒精之啤酒 Non-alcoholic beer		
2202.91.00	00	2	不含酒精之啤酒 Non-alcoholic beer	F01	
2202.99			其他 Other		
2202.99.11			未發酵稀釋天然蜜柑橘汁 Orange juice drink, unfermented		
2202.99.11	00	1	未發酵稀釋天然蜜柑橘汁 Orange juice drink, unfermented	F01 MW0	
2202.99.12			未發酵稀釋天然葡萄柚汁 Grapefruit juice drink, unfermented		
2202.99.12	00	0	未發酵稀釋天然葡萄柚汁 Grapefruit juice drink, unfermented	F01 MW0	
2202.99.13			未發酵稀釋天然鳳梨汁 Pineapple juice drink, unfermented		
2202.99.13	00	9	未發酵稀釋天然鳳梨汁 Pineapple juice drink, unfermented	F01 MW0	
2202.99.14			未發酵稀釋天然番茄汁 Tomato juice drink, unfermented		
2202.99.14	00	8	未發酵稀釋天然番茄汁 Tomato juice drink, unfermented	F01 MW0	

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2202.99.15			未發酵稀釋天然葡萄汁 Grape juice drink, unfermented		
2202.99.15	00	7	未發酵稀釋天然葡萄汁 Grape juice drink, unfermented	F01 MW0	
2202.99.16			未發酵稀釋天然蘋果汁 Apple juice drink, unfermented		
2202.99.16	00	6	未發酵稀釋天然蘋果汁 Apple juice drink, unfermented	F01	
2202.99.17			未發酵稀釋天然檫樹果汁 Morinda citrifolia juice drink, unfermented		
2202.99.17	00	5	未發酵稀釋天然檫樹果汁 Morinda citrifolia juice drink, unfermented	F01 MW0	
2202.99.19			其他未發酵稀釋天然果汁 Other fruit juice drink, unfermented		
2202.99.19	00	3	其他未發酵稀釋天然果汁 Other fruit juice drink, unfermented,	F01 MW0	
2202.99.21			未發酵柑橘汁飲料 Orange juice drink, unfermented, soft		
2202.99.21	00	9	未發酵柑橘汁飲料 Orange juice drink, unfermented, soft	F01 MW0	
2202.99.22			未發酵葡萄柚汁飲料 Grapefruit juice drink, unfermented, soft		
2202.99.22	00	8	未發酵葡萄柚汁飲料 Grapefruit juice drink, unfermented, soft	F01 MW0	
2202.99.23			未發酵鳳梨汁飲料 Pineapple juice drink, unfermented, soft		
2202.99.23	00	7	未發酵鳳梨汁飲料 Pineapple juice drink, unfermented, soft	F01	
2202.99.24			未發酵番茄汁飲料 Tomato juice drink, unfermented, soft		
2202.99.24	00	6	未發酵番茄汁飲料 Tomato juice drink, unfermented, soft	F01 MW0	
2202.99.25			未發酵葡萄汁飲料 Grape juice drink, unfermented, soft		
2202.99.25	00	5	未發酵葡萄汁飲料 Grape juice drink, unfermented, soft	F01 MW0	
2202.99.26			未發酵蘋果汁飲料 Apple juice drink, unfermented, soft		
2202.99.26	00	4	未發酵蘋果汁飲料 Apple juice drink, unfermented, soft	F01	
2202.99.27			未發酵檫樹果汁飲料 Morinda citrifolia drink, unfermented, soft		
2202.99.27	00	3	未發酵檫樹果汁飲料 Morinda citrifolia drink, unfermented, soft	F01	

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2202.99.29			其他未發酵果汁飲料 Other fruit juice drink, unfermented, soft		
2202.99.29	00	1	其他未發酵果汁飲料 Other fruit juice drink, unfermented, soft	F01 MP1	
2202.99.30			未發酵稀釋蔬菜汁及飲料 Vegetable juice and soft drink, unfermented		
2202.99.30	00	8	未發酵稀釋蔬菜汁及飲料 Vegetable juice and soft drink, unfermented	F01 MP1	
2202.99.90			其他飲料，含糖或其他甜味料或香料及其他未含酒精飲料 Other waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages		
2202.99.90	10	3	麥芽飲料，不含酒精 Malt beverage, non-alcoholic	F01	
2202.99.90	20	1	未發酵綜合蔬果汁及飲料 Fruit and vegetable juice drink, unfermented, mixed	F01 MW0	
2202.99.90	30	9	含人參之飲料，不含酒精 Drinks, containing ginseng preparations, non-alcoholic	F01	
2202.99.90	91	5	其他未含酒精飲料水，含糖或其他甜味料或香料者（含乳製品，其乳脂肪及非脂肪乳固形物之總含量低於6%者） Other non-alcoholic beverages water, containing added sugar or other sweetening matter or flavouring substances (containing dairy products, such as milk fat & non-fat milk solid less than 6%, by weight)	F01	
2202.99.90	99	7	其他未含酒精飲料水，含糖或其他甜味料或香料者（不含乳製品） Other non-alcoholic beverages water, containing added sugar or other sweetening matter or flavoured (not containing dairy products)	F01	
2203			啤酒，麥芽釀造 Beer made from malt		
2203.00			啤酒，麥芽釀造 Beer made from malt		
2203.00.00			啤酒，麥芽釀造 Beer made from malt		
2203.00.00	00	1	啤酒，麥芽釀造 Beer made from malt	463 W01	
2204			鮮葡萄酒（包括加強酒）；葡萄醪，第2009節所指之葡萄汁除外 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09		

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2204.10			汽泡酒 Sparkling wine		
2204.10.10			香檳 Champagne		
2204.10.10	00	6	香檳 Champagne	463 W01	
2204.10.90			其他汽泡酒 Other sparkling wine		
2204.10.90	00	9	其他汽泡酒 Other sparkling wine	463 W01	
			— 其他酒；加酒精防止發酵或中斷發酵之葡萄醪： -Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21			裝在 2 公升或以下之容器內者 In containers holding 2 liter or less		
2204.21.00			其他鮮葡萄酒，裝在 2 公升或以下之容器內者 Other wine of fresh grapes, in containers holding 2 liter or less		
2204.21.00	00	5	其他鮮葡萄酒，裝在 2 公升或以下之容器內者 Other wine of fresh grapes, in containers holding 2 liter or less	463 MW0 W01	
2204.22			裝在超過 2 公升但不超過 10 公升之容器內者 In containers holding more than 2 liter but not more than 10 liter		
2204.22.00			其他鮮葡萄酒，裝在超過 2 公升但不超過 10 公升之容 器內者 Other wine of fresh grapes, In containers holding more than 2 liter but not more than 10 liter		
2204.22.00	00	4	其他鮮葡萄酒，裝在超過 2 公升但不超過 10 公升之容 器內者 Other wine of fresh grapes, In containers holding more than 2 liter but not more than 10 liter	463 MW0 W01	
2204.29			其他 Other		
2204.29.00			其他鮮葡萄酒，裝在超過 10 公升之容器內者 Other wine of fresh grapes, in containers over 10 liter		
2204.29.00	00	7	其他鮮葡萄酒，裝在超過 10 公升之容器內者 Other wine of fresh grapes, in containers over 10 liter	463 MW0 W01	
2204.30			其他葡萄醪 Other grape must		
2204.30.00			其他葡萄醪 Other grape must		

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2204.30.00	00	4	其他葡萄醪 Other grape must	463 MW0 W01	
2205			威米酒（苦艾酒）及加香料之其他鮮葡萄酒 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances		
2205.10			裝在 2 公升或以下之容器內者 In containers holding 2 liter or less		
2205.10.00			威米酒（苦艾酒）及加香料之其他鮮葡萄酒，裝在 2 公升或以下之容器內者 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 liter or less		
2205.10.00	10	5	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，酒精強度（以容積計）在 20% 及以下，裝在 2 公升或以下之容器內 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of an alcoholic strength by volume of 20% vol or less, in containers holding 2 liter or less	463 MW0 W01	
2205.10.00	20	3	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，酒精強度（以容積計）超過 20%，裝在 2 公升或以下之容器內 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of an alcoholic strength by volume of exceeding 20% vol, in containers holding 2 liter or less	463 MW0 W01	
2205.90			其他 Other		
2205.90.00			威米酒（苦艾酒）及加香料之其他鮮葡萄酒，裝在超過 2 公升之容器內者 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers over 2 liter		
2205.90.00	10	8	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，酒精強度（以容積計）在 20% 及以下，裝在超過 2 公升之容器內者 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of an alcoholic strength by volume of 20% vol or less, in containers holding over 2 liter	463 MW0 W01	

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2205.90.00	20	6	威米酒（苦艾酒）及加香料之其他鮮葡萄酒，酒精強度（以容積計）超過20%，裝在超過2公升之容器內者 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, of an alcoholic strength by volume of exceeding 20% vol, in containers holding over 2 liter	463 MW0 W01	
2206			其他釀造飲料（例如蘋果酒、梨酒、蜂蜜酒、清酒）；未列名釀造飲料混合品或釀造飲料與未含酒精飲料之混合品 Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		
2206.00			其他釀造飲料（例如蘋果酒、梨酒、蜂蜜酒、清酒）；未列名釀造飲料混合品或釀造飲料與未含酒精飲料之混合品 Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		
2206.00.10			穀類酒 Fermented cereal beverages		
2206.00.10	00	6	穀類酒 Fermented cereal beverages	463 MW0 W01	
2206.00.20			果類酒 Fermented fruit beverages		
2206.00.20	00	4	果類酒 Fermented fruit beverages	463 MW0 W01	
2206.00.30			蜂蜜酒 Mead		
2206.00.30	00	2	蜂蜜酒 Mead	463 MW0 W01	
2206.00.90			其他釀造飲料；未列名釀造飲料混合品或釀造飲料與未含酒精成分之飲料混合品 Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		

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2206.00.90	00	9	其他釀造飲料；未列名釀造飲料混合品或釀造飲料與未含酒精成分之飲料混合品 Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	463 MW0 W01	
2207			未變性之乙醇（酒精），酒精強度（以容積計）在80%或以上者；已變性之乙醇（酒精）及其他酒精，任何酒精強度者 Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength		
2207.10			未變性之乙醇（酒精），酒精強度（以容積計）在80%或以上者 Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		
2207.10.10			供化學反應合成製造化學產品之工業用未變性之乙醇（酒精），酒精強度（以容積計）在80%或以上者 Industrial ethyl alcohol, undenatured, of an alcoholic strength by volume of 80% vol or higher, used for manufacture of chemical products through chemical synthetic reaction		
2207.10.10	10	1	供化學反應合成製造化學產品之工業用未變性之乙醇（酒精），酒精強度（以容積計）為80% Industrial ethyl alcohol, undenatured, of an alcoholic strength by volume of 80% vol, used for manufacture of chemical products through chemical synthetic reaction	251	
2207.10.10	20	9	供化學反應合成製造化學產品之工業用未變性之乙醇（酒精），酒精強度（以容積計）超過80% Industrial ethyl alcohol, undenatured, of an alcoholic strength by volume of exceeding 80% vol, used for manufacture of chemical products through chemical synthetic reaction	251	
2207.10.90			其他未變性之乙醇（酒精），酒精強度（以容積計）在80%或以上者 Other undenatured ethyl alcohol, of an alcoholic strength by volume of 80% vol or higher		
2207.10.90	10	4	其他未變性之乙醇（酒精），酒精強度（以容積計）為80%者 Other undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol	463 W01	

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2207.10.90	21	1	其他未變性之乙醇（酒精），酒精強度（以容積計）超過80%未超過90%者 Other undenatured ethyl alcohol of an alcoholic strength by volume exceeding 80% not exceeding 90% vol	463 W01	
2207.10.90	22	0	其他未變性之乙醇（酒精），酒精強度（以容積計）超過90%者 Other undenatured ethyl alcohol of an alcoholic strength by volume exceeding 90% vol	467 W01	
2207.20			已變性之乙醇（酒精）及其他酒精，任何酒精強度者 Ethyl alcohol and other spirits, denatured, of any strength		
2207.20.10			供化學反應合成製造化學產品之工業用已變性之乙醇（酒精），任何酒精強度者 Industrial ethyl alcohol, denatured, of any strength, used for manufacture of chemical products through chemical synthetic reaction		
2207.20.10	00	1	供化學反應合成製造化學產品之工業用已變性之乙醇（酒精），任何酒精強度者 Industrial ethyl alcohol, denatured, of any strength, used for manufacture of chemical products through chemical synthetic reaction		
2207.20.90			其他已變性之乙醇（酒精）及酒精，任何酒精強度者 Other ethyl alcohol and spirits, denatured, of any strength		
2207.20.90	00	4	其他已變性之乙醇（酒精）及酒精，任何酒精強度者 Other ethyl alcohol and spirits, denatured, of any strength		
2208			未變性之乙醇，其酒精強度以容積計低於80%者；烈酒、利口酒及其他含酒精成分之飲料 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages		
2208.20			蒸餾葡萄酒或葡萄渣而得之酒 Spirits obtained by distilling grape wine or grape marc		
2208.20.10			葡萄白蘭地 Grape brandy		
2208.20.10	00	0	葡萄白蘭地 Grape brandy	463 MW0 W01	
2208.20.90			蒸餾葡萄酒或葡萄渣而得之其他酒 Other spirits obtained by distilling grape wine or grape marc		

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2208.20.90	00	3	蒸餾葡萄酒或葡萄渣而得之其他酒 Other spirits obtained by distilling grape wine or grape marc	463 MW0 W01	
2208.30			威士忌酒 Whiskies		
2208.30.00			威士忌酒 Whiskies		
2208.30.00	00	0	威士忌酒 Whiskies	462 463 W01	
2208.40			蘭姆酒及蒸餾發酵甘蔗製品而得之其他酒 Rum and other spirits obtained by distilling fermented sugar-cane products		
2208.40.00			蘭姆酒及蒸餾發酵甘蔗製品而得之其他酒 Rum and other spirits obtained by distilling fermented sugar-cane products		
2208.40.00	00	8	蘭姆酒及蒸餾發酵甘蔗製品而得之其他酒 Rum and other spirits obtained by distilling fermented sugar-cane products	463 W01	
2208.50			琴酒及荷蘭杜松子酒 Gin and Geneva		
2208.50.00			琴酒及荷蘭杜松子酒 Gin and geneva		
2208.50.00	00	5	琴酒及荷蘭杜松子酒 Gin and Geneva	463 W01	
2208.60			伏特加酒 Vodka		
2208.60.00			伏特加酒 Vodka		
2208.60.00	00	3	伏特加酒 Vodka	463 W01	
2208.70			利口酒及甘露酒 Liqueurs and cordials		
2208.70.00			利口酒及甘露酒 Liqueurs and cordials		
2208.70.00	00	1	利口酒及甘露酒 Liqueurs and cordials	463 MW0 W01	
2208.90			其他 Other		
2208.90.10			未變性之乙醇，其酒精強度以容積計低於80%者 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol		

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
2208.90.10	00	5	未變性之乙醇，其酒精強度以容積計低於80%者 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol	463 W01	523
2208.90.20			水果白蘭地 Fruit brandy		
2208.90.20	00	3	水果白蘭地 Fruit brandy	463 MW0 W01	
2208.90.40			龍舌蘭酒 (Tequila, Mezcal)		
2208.90.40	00	9	龍舌蘭酒 Tequila, Mezcal	463 MW0 W01	
2208.90.50			茴香烈酒 (Ouzo)		
2208.90.50	00	6	茴香烈酒 Ouzo	463 MW0 W01	
2208.90.60			寇恩酒 (Korn)		
2208.90.60	00	4	寇恩酒 (Korn)	463 MW0 W01	
2208.90.70			酒精強度以容積計不超過10%之再製酒 Re-processed alcoholic beverages, of an alcoholic strength by volume of 10% vol or less		
2208.90.70	00	2	酒精強度以容積計不超過10%之再製酒 Re-processed alcoholic beverages, of an alcoholic strength by volume of 10% vol or less	463 W01	
2208.90.80			橄欖樹酒 Morinda citrifolia alcoholic beverages		
2208.90.80	00	0	橄欖樹酒 Morinda citrifolia alcoholic beverages	463 W01	
2208.90.90			其他烈酒及其他含有酒精成分之飲料 Other spirits, liqueurs and other spirituous beverages		
2208.90.90	11	5	米酒，以米類為原料，採用酒麴或酵素，經液化、糖化、發酵及蒸餾而製成之蒸餾酒 Rice wine, distilled spirits made from rice as raw materials, using yeast or enzyme, by liquefaction, saccharification, fermentation, and distillation	463 MW0 W01	

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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2208.90.90	12	4	以米類為原料，採用酒麴或酵素，經液化、糖化、發酵、蒸餾及調和酒精而製成之酒 Alcoholic products made from rice as raw materials, using yeast or enzyme, by liquefaction, saccharification, fermentation, distillation, and blended with ethyl alcohol	463 MW0 W01	
2208.90.90	19	7	其他穀類酒 Other distilled cereal beverages	463 MW0 W01	
2208.90.90	20	4	其他果類酒 Other distilled fruit beverages	463 MW0 W01	
2208.90.90	35	7	其他再製酒，酒精強度（以容積計）在20%及以下，但在10%以上者 Other re-processed alcoholic beverages, of an alcoholic strength by volume of 20% vol or less, but more than 10% vol	463 W01	
2208.90.90	36	6	其他再製酒，酒精強度（以容積計）超過20%者 Other re-processed alcoholic beverages, of an alcoholic strength by volume of exceeding 20% vol	463 W01	
2208.90.90	90	9	其他烈酒及其他含有酒精成分之飲料 Other spirits and other spirituous beverages	463 W01	
2209			醋及以醋酸製成之醋代用品 Vinegar and substitutes for vinegar obtained from acetic acid		
2209.00			醋及以醋酸製成之醋代用品 Vinegar and substitutes for vinegar obtained from acetic acid		
2209.00.00			醋及以醋酸製成之醋代用品 Vinegar and substitutes for vinegar obtained from acetic acid		
2209.00.00	00	5	醋及以醋酸製成之醋代用品 Vinegar and substitutes for vinegar obtained from acetic acid	F01	