

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
03			第3章 魚類、甲殼類、軟體類及其他水產無脊椎動物 Chapter 3 fish and crustaceans, molluscs and other aquatic invertebrates		
0301			活魚 Live fish		
			—觀賞用魚： —Ornamental fish：		
0301.11			淡水 Freshwater		
0301.11.00			觀賞用魚，淡水 Ornamental fish, freshwater		
0301.11.00	10	1	錦鯉 Ornamental carp	B01	
0301.11.00	20	9	保育類觀賞用魚類 Conservation ornamental fishes		
0301.11.00	31	6	巴格海鱨 Bagre bagre	111	
0301.11.00	32	5	銀高體魮、施瓦氏四鬚魮、紅胸魮、鰭鰲屬、石魮屬、鱾屬、細魮屬、倒刺魮屬 Barbonymus gonionotus, Barbonymus schwanenfeldii, Systomus rubripinnis, Rhodeus spp., Tanakia spp., Zacco spp., Aphyocypris spp., Sinibarbus spp.	111 B01	
0301.11.00	33	4	印度雙線鱧、胸眼鱧、巴卡鱧、小點非洲攀鱧 Channa diplogramma, Channa pleurophthalma, Channa barca, Ctenopoma acutirostre	111	
0301.11.00	34	3	眼點麗魚、黑帶嬌麗魚、巴西珠母麗魚、達氏副麗魚、花身副麗魚、黃頰副麗魚、高眼麗體魚、布氏非鯽、雙斑半麗魚、點紋半麗魚、玫瑰半麗魚、多棘始麗魚、聖珠母麗魚、血鰭胭脂孔雀龍、雀斑矛麗魚、背斑矛麗魚、鬱矛麗魚、雷根氏矛麗魚、百合撒旦鱸、尖頭撒旦鱸、朱氏撒旦鱸、白斑撒旦鱸、肯氏雅麗魚、勒氏亮麗魚 Cichla ocellaris, Cryptoheros nigrofasciatus, Geophagus brasiliensis, Parachromis dovii, Parachromis managuensis, Parachromis motaguensis, Mayaheros urophthalmus, Tilapia buttikoferi, Hemichromis bimaculatus, Hemichromis guttatus, Hemichromis lifalili, Archocentrus multispinosus, Satanoperca daemon, Crenicichla strigata, Crenicichla lenticulata, Crenicichla notophthalmus, Crenicichla lugubris, Crenicichla regani, Satanoperca lilith, Satanoperca acuticeps, Satanoperca jurupari, Satanoperca leucisticta, Lepidolamprologus kendalli, Lamprologus lemairii	111	

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0301.11.00	35	2	野翼甲鯰、豹紋翼甲鯰、紅尾護頭鰭、恆河鰻、黑體尖陶樂鯰、鮠、歐鯰、細齒短平口鯰、長鬚扁鯰、錐吻鯰、火鑽坦克假棘甲鯰、側吻鉗甲鯰 Pterygoplichthys disjunctivus, Pterygoplichthys pardalis, Phractocephalus hemioliopterus, Mystus tengata, Oxydoras niger, Bagarius bagarius, Silurus glanis, Brachyplatystoma capapretum, Platysilurus malarma, Conorhynchus conirostris, Pseudacanthicus sp. "Typhoon" LDA105, Rineloricaria latirostris	111 B01	
0301.11.00	36	1	大口小脂鯉、馬拉巴厘齒脂鯉、巨狗脂鯉、飾紋狗脂鯉、鈍吻鯉脂鯉、花斑鮑氏脂鯉、鰻脂鯉 Salminus brasiliensis, Hoplias malabaricus, Hydrocynus goliath, Hydrocynus vittatus, Ctenolucius hujeta, Boulengerella maculata, Hepsetus odoe	111 B01	
0301.11.00	37	0	斑駁尖塘鱧、飾妝鎧弓魚、小皮頰鱗、巨巴西骨舌魚、蒂爾裸胸鯔、三刺擬塘魚、美洲狗魚、紡錘骨雀鱔、弓鰭魚、巴西直胸電鰻、朗登氏裸吻電鰻、葉狀新項鰭鮡 Oxyeleotris marmorata, Chitala ornata, Dermogenys pusillus, Arapaima gigas, Gymnothorax tile, Batrachomoeus trispinosus, Esox americanus, Atractosteus spatula, Amia calva, Orthosternarchus tamandua, Gymnorhamphichthys rondoni, Neovespicula depressifrons	111 B01	
0301.11.00	90	4	其他觀賞用魚，淡水 Other ornamental fish, freshwater	B01	
0301.19			其他 Other		
0301.19.00			其他觀賞用魚 Other ornamental fish		
0301.19.00	10	3	保育類熱帶魚類 Conservation tropical fishes		
0301.19.00	21	0	活海馬 Sea horse(Hippocampus spp.),live		
0301.19.00	90	6	其他觀賞用魚 Other ornamental fishes	B01	
			－其他活魚： －Other live fish:		
0301.91			鱒（褐鱒、麥克鈎吻鱒、克氏鈎吻鱒、黃鈎吻鱒、吉利鈎吻鱒、阿帕契鈎吻鱒及金腹鈎吻鱒） Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		

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0301.91.00			活鱒 Trout, live		
0301.91.00	00	6	活鱒 Trout, live	B01 F01	443
0301.92			鰻魚（鰻鱺屬） Eels (Anguilla spp.)		
0301.92.10			活鰻（鰻鱺屬） Eels (Anguilla spp.), live		
0301.92.10	10	1	活鰻（白鰻） Eels, Anguilla japonica, live	465 B01 F01 MP1	440
0301.92.10	20	9	活鰻（鱸鰻） Eels, Anguilla marmorata, live	465 B01 F01 MW0	
0301.92.10	30	7	澳洲活鰻 Live Australian eels (Anguilla australis)	B01 F01	
0301.92.10	90	4	其他活鰻（鰻鱺屬） Other eels (Anguilla spp.), live	465 B01 F01 MW0	440
0301.92.20			鰻線、鰻苗、幼鰻 Glass eel, eel fry, young eel		
0301.92.20	10	9	鰻線（白鰻線）（每公斤5 0 0 0尾以上） Glass eel (elver) (over 5000 pcs per kg)		112
0301.92.20	20	7	鰻苗（白鰻苗）（每公斤5 0 1尾至5 0 0 0尾） Eel fry (not less than 501 pcs, less than 5000 pcs per kg)		112
0301.92.20	30	5	幼鰻（幼白鰻）（每公斤1 1尾至5 0 0尾） Young eel (ekver) (not less than 11 pcs, less than 500 pcs per kg)	B01	112
0301.93			鯉魚（鯉屬、鯽屬、草魚、鯪屬、鯰屬、青魚、真卡特拉鯰、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯰、魴屬） Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)		
0301.93.00			鯉魚 Carp, live		
0301.93.00	00	4	鯉魚 Carp, live	B01 F01	

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0301.94			大西洋及太平洋黑鮪 Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)		
0301.94.00			大西洋及太平洋黑鮪 Atlantic and Pacific bluefin tunas, live		
0301.94.00	00	3	大西洋及太平洋黑鮪 Atlantic and Pacific bluefin tunas, live	442 F01 MW0	442
0301.95			南方黑鮪 Southern bluefin tunas (Thunnus maccoyii)		
0301.95.00			活南方黑鮪 Southern bluefin tunas (Thunnus maccoyii),live		
0301.95.00	00	2	活南方黑鮪 Southern bluefin tunas (Thunnus maccoyii),live	442 F01 MW0	442
0301.99			其他 Other		
0301.99.10			其他魚苗 Other fish fry		
0301.99.10	10	4	烏魚苗 Mullet fry	B01 MW0	
0301.99.10	20	2	虱目魚苗 Milkfish fry	B01 MW0	
0301.99.10	30	0	鯰魚苗 Catfish fry	B01	
0301.99.10	40	8	石斑魚苗 Grouper fry	B01 MW0	
0301.99.10	51	4	七星鱸魚苗 Sea perch fry	B01	
0301.99.10	52	3	紅目鱸魚苗 Blind sea bass fry	B01	
0301.99.10	62	1	保育類淡水魚苗 Conservation freshwater fish fry		
0301.99.10	63	0	保育類鹹水魚苗 Conservation seawater fish fry		
0301.99.10	64	9	大手多指馬鮫魚苗 Polydactylus macrochir fry	111	
0301.99.10	65	8	龍虎斑（雌棕點石斑 x 雄鞍帶石斑）魚苗 Epinephelus fuscoguttatus Female x Epinephelus lanceolatus Male, fry	111 B01	
0301.99.10	66	7	眼斑擬石首魚苗 Sciaenops ocellatus fry	111 B01	
0301.99.10	70	1	海鱧魚苗 Cobia (Rachycentron canadum) fry	B01	

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0301.99.10	80	9	吳郭魚苗 Tilapias fry	B01	
0301.99.10	91	6	其他淡水魚苗 Other freshwater fish fry	B01	
0301.99.10	92	5	其他鹹水魚苗 Other seawater fish fry	B01	
0301.99.21			活鱔魚 Live swamp eel		
0301.99.21	00	3	活鱔魚 Live swamp eel	F01	
0301.99.22			其他鯉魚 Other carp, live		
0301.99.22	00	2	其他鯉魚 Other carp, live	B01 F01 MW0	
0301.99.29			其他活魚 Other live fish		
0301.99.29	10	3	活鯰 Catfish, live	B01 F01	
0301.99.29	20	1	活櫻花鉤吻鮭（台灣鱒、梨山鱒） Formosan land-lacked salmon, live	B01 F01	
0301.99.29	30	9	活泥鰍 Live loach	F01	
0301.99.29	41	6	活石斑魚 Grouper, live	B01 F01	
0301.99.29	42	5	活鱘魚 Sturgeon (acipenseriformes spp.), live	F01	
0301.99.29	43	4	大口黑鱸（美洲大嘴鱸） Micropterus salmoides	111 F01 MW0	
0301.99.29	44	3	星點黑鱸 Hephaestus carbo	111 F01 MW0	
0301.99.29	45	2	玻璃魚 Parambassis ranga	111 F01 MW0	
0301.99.29	46	1	泰國鰱 Channa striata	111 F01 MW0	
0301.99.29	47	0	魚虎 Channa micropeltes	111 F01 MW0	
0301.99.29	48	9	食人魚 Serrasalmus spp., Pygocentrus spp., Pristobrycon spp., Pygopristis spp.	111 MW0	111

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0301.99.29	49	8	電鰻科（裸背電鰻科） Electric eel (Electrophoridae spp.)	111 F01 MW0	111
0301.99.29	51	3	活鯨鯊 Whale shark (Rhincodon typus), live	111 F02 MW0	111
0301.99.29	52	2	活大白鯊 Great white shark (Carcharodon carcharias), live	F02 MW0	
0301.99.29	53	1	活象鯨 Basking shark (Cetorhinus maximus), live	F02 MW0	
0301.99.29	54	0	活巨口鯊 Megamouth shark (Megachasma pelagios), live	F02 MW0	
0301.99.29	55	9	活路易氏雙髻鯊 Scalloped hammerhead shark (Sphyrna lewini), live	MW0	
0301.99.29	56	8	活錘頭雙髻鯊 Smooth hammerhead shark (Sphyrna zygaena), live	MW0	
0301.99.29	57	7	活無溝雙髻鯊 Great hammerhead shark (Sphyrna mokarran), live	MW0	
0301.99.29	60	2	活鬼蝠魟（前口蝠魟）屬 Manta spp., live	F02 MW0	
0301.99.29	71	9	活大手多指馬鮫 Polydactylus macrochir, live	111 F01 MW0	
0301.99.29	72	8	活龍虎斑（雌棕點石斑X雄鞍帶石斑） Epinephelus fuscoguttatus Female x Epinephelus lanceolatus Male, live	111 B01 F01 MW0	
0301.99.29	73	7	活眼斑擬石首魚 Sciaenops ocellatus, live	111 B01 F01 MW0	
0301.99.29	91	5	其他活淡水魚類 Other freshwater fishes, live	B01 F01 MW0	
0301.99.29	92	4	其他活鹹水魚類 Other seawater fishes, live	B01 F01 MW0	
0302			生鮮或冷藏魚（第0304節之切片、及其他魚肉除外） Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04		
			－鮭鱒科，第030291至030299目之可食用魚雜碎除外： － Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99		

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0302.11			鱒 (褐鱒、麥克鈎吻鱒、克氏鈎吻鱒、黃鈎吻鱒、吉利鈎吻鱒、阿帕契鈎吻鱒及金腹鈎吻鱒) Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		
0302.11.00			鱒，生鮮或冷藏 Trout, fresh or chilled		
0302.11.00	00	2	鱒，生鮮或冷藏 Trout, fresh or chilled	B01 F01	443
0302.13			太平洋鮭 (紅鈎吻鮭、細鱗鈎吻鮭、鈎吻鮭、大鱗鈎吻鮭、銀鈎吻鮭、馬蘇鈎吻鮭及玫瑰鈎吻鮭) Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)		
0302.13.00			太平洋鮭，生鮮或冷藏 Pacific salmon, fresh or chilled		
0302.13.00	00	0	太平洋鮭，生鮮或冷藏 Pacific salmon, fresh or chilled	B01 F01	443
0302.14			大西洋鮭及多瑙河鮭 Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		
0302.14.00			大西洋鮭及多瑙河鮭，生鮮或冷藏 Atlantic salmon and Danube salmon, fresh or chilled		
0302.14.00	00	9	大西洋鮭及多瑙河鮭，生鮮或冷藏 Atlantic salmon and Danube salmon, fresh or chilled	B01 F01	443
0302.19			其他 Other		
0302.19.00			其他鮭鱒科，生鮮或冷藏 Other salmonidae, fresh or chilled		
0302.19.00	00	4	其他鮭鱒科，生鮮或冷藏 Other salmonidae, fresh or chilled	B01 F01	443
			一扁魚類 (鰈科、鰱科、舌鰾科、鰻科、菱鰾科、棘鰾科)，第030291至030299目之可食用魚雜碎除外： - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0302.91 to 0302.99 :		

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0302.21			大比目魚（北大西洋大比目魚、大西洋大比目魚、太平洋大比目魚） Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)		
0302.21.00			大比目魚（北大西洋大比目魚、大西洋大比目魚、太平洋大比目魚），生鮮或冷藏 Halibut (reinhardtius hippoglossoides, hippoglossus hippoglossus, hippoglossus stenolepis), fresh or chilled		
0302.21.00	00	0	大比目魚（北大西洋大比目魚、大西洋大比目魚、太平洋大比目魚），生鮮或冷藏 Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis), fresh or chilled	F01	
0302.22			鰈魚（大西洋有棘鰈魚） Plaice (Pleuronectes platessa)		
0302.22.00			鰈魚（大西洋有棘鰈魚），生鮮或冷藏 Plaice (pleuronectes platessa), fresh or chilled		
0302.22.00	00	9	鰈魚（大西洋有棘鰈魚），生鮮或冷藏 Plaice (Pleuronectes platessa), fresh or chilled	F01	
0302.23			鰨魚（牛舌魚） Sole (Solea spp.)		
0302.23.00			鰨魚（牛舌魚），生鮮或冷藏 Sole (solea spp.), fresh or chilled		
0302.23.00	00	8	鰨魚（牛舌魚），生鮮或冷藏 Sole (Solea spp.), fresh or chilled	F01	
0302.24			比目魚（瘤棘鯡） Turbot (Psetta maxima)		
0302.24.00			比目魚，生鮮或冷藏 Turbot, fresh or chilled		
0302.24.00	00	7	比目魚，生鮮或冷藏 Turbot, fresh or chilled	F01	
0302.29			其他 Other		
0302.29.00			其他扁魚類，生鮮或冷藏 Other flat fishes, fresh or chilled		
0302.29.00	00	2	其他扁魚類，生鮮或冷藏 Other flat fishes, fresh or chilled	F01	
			— 鮪魚（鮪屬）、正鰹，第 0 3 0 2 9 1 至 0 3 0 2 9 9 目之可食用魚雜碎除外： - Tunas (of the genus Thunnus), skipjack tuna (stripebellied bonito)(Katsuwonus pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99 :		

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0302.31			長鰭鮪 Albacore or longfinned tunas (Thunnus alalunga)		
0302.31.00			長鰭鮪，生鮮或冷藏 Albacore or longfinned tunas (thunnus alalunga), fresh or chilled		
0302.31.00	00	8	長鰭鮪，生鮮或冷藏 Albacore or longfinned tunas (Thunnus alalunga), fresh or chilled	F01	
0302.32			黃鰭鮪 Yellowfin tunas (Thunnus albacares)		
0302.32.00			黃鰭鮪，生鮮或冷藏 Yellowfin tunas (thunnus albacares), fresh or chilled		
0302.32.00	00	7	黃鰭鮪，生鮮或冷藏 Yellowfin tunas (Thunnus albacares), fresh or chilled	442 F01	
0302.33			正鰹 Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)		
0302.33.00			正鰹，生鮮或冷藏 Skipjack tuna (stripe-bellied bonito)(Katsuwonus pelamis) , fresh or chilled		
0302.33.00	00	6	正鰹，生鮮或冷藏 Skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), fresh or chilled	F01	
0302.34			大目鮪 Bigeye tunas (Thunnus obesus)		
0302.34.00			大目鮪，生鮮或冷藏 Bigeye tunas (Thunnus obesus) , fresh or chilled		
0302.34.00	00	5	大目鮪，生鮮或冷藏 Bigeye tuna (Thunnus obesus), fresh or chilled	F01	
0302.35			大西洋及太平洋黑鮪 Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)		
0302.35.00			大西洋及太平洋黑鮪，生鮮或冷藏 Atlantic and Pacific bluefin tunas, fresh or chilled		
0302.35.00	00	4	大西洋及太平洋黑鮪，生鮮或冷藏 Atlantic and Pacific bluefin tunas, fresh or chilled	442 F01	442
0302.36			南方黑鮪 Southern bluefin tunas (Thunnus maccoyii)		
0302.36.00			南方黑鮪，生鮮或冷藏 Southern bluefin tunas (Thunnus maccoyii) , fresh or chilled		

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0302.36.00	00	3	南方黑鮪，生鮮或冷藏 Southern bluefin tuna (<i>Thunnus maccoyii</i>), fresh or chilled	442 F01	442
0302.39			其他 Other		
0302.39.00			其他鮪魚（鮪屬），生鮮或冷藏 Other tunas (of genus <i>Thunnus</i>), fresh or chilled		
0302.39.00	00	0	其他鮪魚（鮪屬），生鮮或冷藏 Other tunas (of genus <i>Thunnus</i>), fresh or chilled	F01	
			一 鯷魚（大西洋鯷、正鯷）、鰱魚（鰱屬）、沙丁魚（沙丁魚、擬沙丁魚屬）、小沙丁魚（小沙丁魚屬）、正鰱、鯖魚（正鯖、花腹鯖、白腹鯖）、印度鯖魚（金帶花鯖屬）、馬加鰹（馬加鰹屬）、竹筴魚（竹筴魚屬）、鰹（鰹屬）、海鰹、銀鰹（鰹屬）、秋刀魚、圓鰹（圓鰹屬）、毛鱗魚、劍旗魚、巴鰹、齒鰹（齒鰹屬）、旗魚（旗魚科），第030291至030299目之可食用魚雜碎除外： - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0302.91 to 0302.99 :		
0302.41			鯷魚（大西洋鯷、正鯷） Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		
0302.41.00			鯷魚，生鮮或冷藏 Herrings, fresh or chilled		
0302.41.00	00	6	鯷魚，生鮮或冷藏 Herrings, fresh or chilled	F01 MW0	
0302.42			鰱魚（鰱屬） Anchovies (<i>Engraulis</i> spp.)		
0302.42.00			鰱魚，生鮮或冷藏 Anchovies, fresh or chilled		

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0302.42.00	00	5	鰱魚，生鮮或冷藏 Anchovies, fresh or chilled	F01	
0302.43			沙丁魚（沙丁魚、擬沙丁魚屬）、小沙丁魚（小沙丁魚屬）、正鰹 Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)		
0302.43.00			沙丁魚、小沙丁魚、正鰹，生鮮或冷藏 Sardines, sardinella, brisling or sprats, fresh or chilled		
0302.43.00	00	4	沙丁魚、小沙丁魚、正鰹，生鮮或冷藏 Sardines, sardinella, brisling or sprats, fresh or chilled	F01 MW0	
0302.44			鯖魚（正鯖、花腹鯖、白腹鯖） Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)		
0302.44.00			鯖魚，生鮮或冷藏 Mackerel, fresh or chilled		
0302.44.00	00	3	鯖魚，生鮮或冷藏 Mackerel, fresh or chilled	F01 MW0	
0302.45			竹筴魚（竹筴魚屬） Jack and horse mackerel (Trachurus spp.)		
0302.45.00			竹筴魚，生鮮或冷藏 Jack and horse mackerel, fresh or chilled		
0302.45.00	00	2	竹筴魚，生鮮或冷藏 Jack and horse mackerel, fresh or chilled	F01	
0302.46			海鱸 Cobia (Rachycentron canadum)		
0302.46.00			海鱸，生鮮或冷藏 Cobia, fresh or chilled		
0302.46.00	00	1	海鱸，生鮮或冷藏 Cobia, fresh or chilled	F01	
0302.47			劍旗魚 Swordfish (Xiphias gladius)		
0302.47.00			劍旗魚，生鮮或冷藏 Swordfish, fresh or chilled		
0302.47.00	00	0	劍旗魚，生鮮或冷藏 Swordfish, fresh or chilled	442 F01 MW0	442
0302.49			其他 Other		
0302.49.10			秋刀魚，生鮮或冷藏 Pacific saury, fresh or chilled		
0302.49.10	00	6	秋刀魚，生鮮或冷藏 Pacific saury, fresh or chilled	F01	

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0302.49.20			毛鱗魚，生鮮或冷藏 Capelin, fresh or chilled		
0302.49.20	00	4	毛鱗魚，生鮮或冷藏 Capelin, fresh or chilled	F01	
0302.49.30			巴鯉，生鮮或冷藏 Kawakawa, fresh or chilled		
0302.49.30	00	2	巴鯉，生鮮或冷藏 Kawakawa, fresh or chilled	F01	
0302.49.40			鰆及圓鰆，生鮮或冷藏 Jacks, crevalles and scads, fresh or chilled		
0302.49.40	00	0	鰆及圓鰆，生鮮或冷藏 Jacks, crevalles and scads, fresh or chilled	F01 MW0	
0302.49.90			其他魚類，生鮮或冷藏 Other fish, fresh or chilled		
0302.49.90	10	7	白鯧，生鮮或冷藏 Pampus argenteus, fresh or chilled	F01	
0302.49.90	90	0	其他魚類，生鮮或冷藏 Other fish, fresh or chilled	B01 F01	
			— 海鰵科、歪尾鰵科、鰵科、鼠尾鰵科、黑鰵科、無 鬚鰵科、稚鰵科及鰻鱗鰵科之魚類，第 0 3 0 2 9 1 至 0 3 0 2 9 9 目之可食用魚雜碎除外： — Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99 :		
0302.51			鱈魚（大西洋鱈、格陵蘭鱈、大頭鱈） Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		
0302.51.00			鱈魚，生鮮或冷藏 Cod, fresh or chilled		
0302.51.00	00	3	鱈魚，生鮮或冷藏 Cod, fresh or chilled	F01	
0302.52			黑線鱈 Haddock (Melanogrammus aeglefinus)		
0302.52.00			黑線鱈，生鮮或冷藏 Haddock, fresh or chilled		
0302.52.00	00	2	黑線鱈，生鮮或冷藏 Haddock, fresh or chilled	F01	
0302.53			綠青鱈（維納斯青鱈） Coalfish (Pollachius virens)		
0302.53.00			綠青鱈，生鮮或冷藏 Coalfish, fresh or chilled		
0302.53.00	00	1	綠青鱈，生鮮或冷藏 Coalfish, fresh or chilled	F01	

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0302.54			無鬚鱈、長鰭鱈（無鬚鱈屬、長鰭鱈屬） Hake (Merluccius spp., Urophycis spp.)		
0302.54.00			無鬚鱈、長鰭鱈，生鮮或冷藏 Hake, fresh or chilled		
0302.54.00	00	0	無鬚鱈、長鰭鱈，生鮮或冷藏 Hake, fresh or chilled	F01	
0302.55			阿拉斯加狹鱈 Alaska Pollock (Theragra chalcogramma)		
0302.55.00			阿拉斯加狹鱈，生鮮或冷藏 Alaska Pollock, fresh or chilled		
0302.55.00	00	9	阿拉斯加狹鱈，生鮮或冷藏 Alaska Pollack, fresh or chilled	F01	
0302.56			藍鱈、南藍鱈 Blue whittings (Micromesistius poutassou, Micromesistius australis)		
0302.56.00			藍鱈、南藍鱈，生鮮或冷藏 Blue whittings, fresh or chilled		
0302.56.00	00	8	藍鱈、南藍鱈，生鮮或冷藏 Blue whittings, fresh or chilled	F01	
0302.59			其他 Other		
0302.59.00			其他魚類，生鮮或冷藏 Other fish, fresh or chilled		
0302.59.00	00	5	其他魚類，生鮮或冷藏 Other fish, fresh or chilled	B01 F01	
			－吳郭魚（口孵非鯽屬）、鯰魚（巨鯰屬、鯰屬、鬍鯰屬、真鮰屬）、鯉魚（鯉屬、鯽屬、草魚、鮠屬、鯪屬、青魚、真卡特拉鮰、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鮰、魴屬）、鰻魚（鰻屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬），第030291至030299目之可食用魚雜碎除外： － Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0302.91 to 0302.99 :		
0302.71			吳郭魚（口孵非鯽屬） Tilapias (Oreochromis spp.)		
0302.71.00			吳郭魚，生鮮或冷藏 Tilapias, fresh or chilled		

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0302.71.00	00	9	吳郭魚，生鮮或冷藏 Tilapias, fresh or chilled	F01	
0302.72			鯰魚（巨鯰屬、鯰屬、鬍鯰屬、真鮰屬） Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)		
0302.72.00			鯰魚，生鮮或冷藏 Catfish, fresh or chilled		
0302.72.00	00	8	鯰魚，生鮮或冷藏 Catfish, fresh or chilled	F01	
0302.73			鯉魚（鯉屬、鯽屬、草魚、鮪屬、鯪屬、青魚、真卡特拉鮰、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鮰、魴屬） Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)		
0302.73.00			鯉魚，生鮮或冷藏 Carp, fresh or chilled		
0302.73.00	00	7	鯉魚，生鮮或冷藏 Carp, fresh or chilled	B01 F01	
0302.74			鰻魚（鰻鱺屬） Eels (Anguilla spp.)		
0302.74.00			鰻魚，生鮮或冷藏 Eels, fresh or chilled		
0302.74.00	00	6	鰻魚，生鮮或冷藏 Eels, fresh or chilled	465 F01 MW0	440
0302.79			其他 Other		
0302.79.00			其他魚類，生鮮或冷藏 Other fish, fresh or chilled		
0302.79.00	00	1	其他魚類，生鮮或冷藏 Other fish, fresh or chilled	B01 F01	
			－其他魚，第030291至030299目之可食用魚雜碎除外： － Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99 :		
0302.81			角鯊及其他鯊魚 Dogfish and other sharks		
0302.81.00			角鯊及其他鯊魚，生鮮或冷藏 Dogfish and other sharks, fresh or chilled		
0302.81.00	10	5	鯨鯊，生鮮或冷藏 Whale shark (Rhincodon typus), fresh or chilled	111 F01 MW0	111

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0302.81.00	20	3	生鮮或冷藏大白鯊 Great white shark (<i>Carcharodon carcharias</i>), fresh or chilled	F01	
0302.81.00	30	1	生鮮或冷藏象鯊 Basking shark (<i>Cetorhinus maximus</i>), fresh or chilled	F01	
0302.81.00	40	9	生鮮或冷藏巨口鯊 Megamouth shark (<i>Megachasma pelagios</i>), fresh or chilled	F01	
0302.81.00	51	5	路易氏雙髻鯊、錘頭雙髻鯊及無溝雙髻鯊，生鮮或冷藏 Scalloped hammerhead shark (<i>Sphyrna lewini</i>), Smooth hammerhead shark (<i>Sphyrna zygaena</i>), Great hammerhead shark (<i>Sphyrna mokarran</i>), fresh or chilled	F01	
0302.81.00	52	4	鋸峰齒鯊，生鮮或冷藏 Blue shark (<i>Prionace glauca</i>), fresh or chilled	F01	
0302.81.00	53	3	馬加鯊，生鮮或冷藏 Shortfin mako shark (<i>Isurus oxyrinchus</i>), fresh or chilled	F01	
0302.81.00	54	2	污斑白眼鯊，生鮮或冷藏 Oceanic whitetip shark (<i>Carcharhinus longimanus</i>), fresh or chilled	F01	
0302.81.00	55	1	平滑白眼鯊，生鮮或冷藏 Silky shark (<i>Carcharhinus falciformis</i>), fresh or chilled	F01	
0302.81.00	56	0	淺海狐鯊、狐鯊及深海狐鯊，生鮮或冷藏 Pelagic thresher shark (<i>Alopias pelagicus</i>), Thresher shark (<i>Alopias vulpinus</i>), Bigeye thresher shark (<i>Alopias superciliosus</i>) fresh or chilled	F01	
0302.81.00	90	8	其他鯊魚，生鮮或冷藏 Dogfish and other sharks, fresh or chilled	F01	
0302.82			鰻及魷（鰻科） Rays and skates (<i>Rajidae</i>)		
0302.82.00			鰻及魷，生鮮或冷藏 Rays and skates, fresh or chilled		
0302.82.00	00	6	鰻及魷，生鮮或冷藏 Rays and skates, fresh or chilled	F01	
0302.83			美露鱈（犬牙南極魚屬） Toothfish (<i>Dissostichus</i> spp.)		
0302.83.00			美露鱈，生鮮或冷藏 Toothfish, fresh or chilled		
0302.83.00	00	5	美露鱈，生鮮或冷藏 Toothfish, fresh or chilled	442 F01	

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0302.84			鱸魚 (舌齒鱸屬) Seabass (Dicentrarchus spp.)		
0302.84.00			鱸魚，生鮮或冷藏 Seabass, fresh or chilled		
0302.84.00	00	4	鱸魚，生鮮或冷藏 Seabass, fresh or chilled	B01 F01	
0302.85			鯛魚 (鯛科) Seabream (Sparidae)		
0302.85.00			鯛魚，生鮮或冷藏 Seabream, fresh or chilled		
0302.85.00	00	3	鯛魚，生鮮或冷藏 Seabream, fresh or chilled	F01	
0302.89			其他 Other		
0302.89.10			烏魚，生鮮或冷藏 Mullet, fresh or chilled		
0302.89.10	00	7	烏魚，生鮮或冷藏 Mullet, fresh or chilled	F01 MW0	
0302.89.20			黃魚，生鮮或冷藏 Yellow croaker (Larimichthys crocea), fresh or chilled		
0302.89.20	00	5	黃魚，生鮮或冷藏 Yellow croaker (Larimichthys crocea), fresh or chilled	F01	
0302.89.30			香魚 (鱈) ，生鮮或冷藏 Sweetfish (Ayu), fresh or chilled		
0302.89.30	00	3	香魚 (鱈) ，生鮮或冷藏 Sweetfish (Ayu), fresh or chilled	F01	
0302.89.51			鱔魚，生鮮或冷藏 Rice-field eel, fresh or chilled		
0302.89.51	00	7	鱔魚，生鮮或冷藏 Rice-field eel, fresh or chilled	F01	
0302.89.52			海鰻，生鮮或冷藏 Muraenesocidae eels and congridae eels, fresh or chilled		
0302.89.52	00	6	海鰻，生鮮或冷藏 Muraenesocidae eels and congridae eels, fresh or chilled	F01	
0302.89.60			柳葉魚，生鮮或冷藏 Shishamo smelt (Spirinchus lanceolatus)(HIKKITA), lake smelt (Osmerus eperlanus mordax), fresh or chilled		

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0302.89.60	00	6	柳葉魚，生鮮或冷藏 Shishamo smelt (<i>Spirinchus lanceolatus</i>)(HIKKITA). Lake smelt (<i>Osmerus eperlanus mordax</i>), fresh or chilled	F01	
0302.89.70			鮫鰈魚、太平洋長身鱈魚、銀鱈，生鮮或冷藏 Monk fish, pacific linglods, sablefish, fresh or chilled		
0302.89.70	00	4	鮫鰈魚、太平洋長身鱈魚、銀鱈，生鮮或冷藏 Monk fish, pacific linglods, sablefish, fresh or chilled	F01	
0302.89.81			短擬鱸（藍色鱈魚），生鮮或冷藏 Blue cod (<i>Parapercis colias</i>), fresh or chilled		
0302.89.81	00	1	短擬鱸（藍色鱈魚），生鮮或冷藏 Blue cod (<i>Parapercis colias</i>), fresh or chilled	F01	
0302.89.82			灰海荷鰹（丁香魚），生鮮或冷藏 Silver anchovy(<i>Spratelloides gracilis</i>), fresh or chilled		
0302.89.82	00	0	灰海荷鰹（丁香魚），生鮮或冷藏 Silver anchovy(<i>Spratelloides gracilis</i>), fresh or chilled	F01	
0302.89.84			其他鰹魚，生鮮或冷藏 Other carangidae fishes, fresh or chilled		
0302.89.84	10	6	烏鰂，生鮮或冷藏 Parastromateus niger, fresh or chilled	F01 MW0	
0302.89.84	90	9	其他鰹魚，生鮮或冷藏 Other carangidae fishes, fresh or chilled	F01 MW0	
0302.89.85			其他鯖魚，生鮮或冷藏 Other scombridae fishes, fresh or chilled		
0302.89.85	00	7	其他鯖魚，生鮮或冷藏 Other mackerel (<i>Scomber</i> spp.), fresh or chilled	F01 MW0	
0302.89.89			其他魚類，生鮮或冷藏 Other fish, fresh or chilled		
0302.89.89	10	1	其他鯷類，生鮮或冷藏 Other herrings, fresh or chilled	F01	
0302.89.89	21	8	刺鰆（肉鯽），生鮮或冷藏 Psenopsis anomala, fresh or chilled	F01	
0302.89.89	22	7	白帶魚，生鮮或冷藏 Trichiurus lepturus, fresh or chilled	F01	441
0302.89.89	23	6	金線魚，生鮮或冷藏 Nemipterus virgatus, fresh or chilled	F01	
0302.89.89	25	4	午仔魚，生鮮或冷藏 Threadfins(<i>Eleutheronema</i> spp., <i>Polydactylus</i> spp.), fresh or chilled	F01	

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0302.89.89	30	7	鱈魚，生鮮或冷藏 Sturgeon (acipenseriformes spp.), fresh or chilled	F01	
0302.89.89	41	4	石斑魚，生鮮或冷藏 Grouper, fresh or chilled	F01	
0302.89.89	42	3	虱目魚，生鮮或冷藏 Milkfish, fresh or chilled	F01	
0302.89.89	50	2	河魨（豚），生鮮或冷藏 Puffer fish, fresh or chilled	111 F01	
0302.89.89	60	0	其他鱸魚，生鮮或冷藏 Other sea bass, fresh or chilled	B01 F01	
0302.89.89	70	8	其他鯰魚，生鮮或冷藏 Other catfish, fresh or chilled	F01	
0302.89.89	80	6	生鮮或冷藏鬼蝠魟（前口蝠鱝）屬 Manta spp., fresh or chilled	F01	
0302.89.89	91	3	其他淡水魚類，生鮮或冷藏 Other freshwater fish, fresh or chilled	F01	
0302.89.89	92	2	其他鹹水魚類，生鮮或冷藏 Other seawater fish, fresh or chilled	B01 F01	
			—魚肝、魚卵、魚白、魚鰭、魚頭、魚尾、魚鰾及其他可食用魚雜碎： — Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :		
0302.91			魚肝、魚卵及魚白 Livers, roes and milt		
0302.91.10			魚肝，生鮮或冷藏 Livers of fish, fresh or chilled		
0302.91.10	00	3	魚肝，生鮮或冷藏 Livers of fish, fresh or chilled	B01 F01	
0302.91.20			魚卵及魚白，生鮮或冷藏 Roes and milt of fish, fresh or chilled		
0302.91.20	00	1	魚卵及魚白，生鮮或冷藏 Roes and milt of fish, fresh or chilled	B01 F01	
0302.92			鯊魚翅 Shark fins		
0302.92.00			鯊魚翅，生鮮或冷藏 Shark fins, fresh or chilled		
0302.92.00	00	4	鯊魚翅，生鮮或冷藏 Shark fins, fresh or chilled	442 F01	
0302.99			其他 Other		
0302.99.10			魚皮，生鮮或冷藏 Skins of fish, fresh or chilled		
0302.99.10	10	3	河魨（豚）魚皮，生鮮或冷藏 Skins of Puffer fish, fresh or chilled	111 F01	

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0302.99.10	90	6	魚皮，生鮮或冷藏 Skins of fish, fresh or chilled	F01	
0302.99.20			魚尾及魚骨，生鮮或冷藏 Tails and bones of fish, fresh or chilled		
0302.99.20	10	1	鯊魚尾，生鮮或冷藏 Shark' s tail, fresh or chilled	442 F01	
0302.99.20	90	4	其他魚尾及魚骨，生鮮或冷藏 Other tails and bones of fish, fresh or chilled	F01	
0302.99.90			魚頭、魚唇、魚鰓及其他魚雜碎，生鮮或冷藏 Heads, lips, maws and other offal of fish, fresh or chilled		
0302.99.90	10	6	鰻魚雜碎，生鮮或冷藏 Offals of eel, fresh or chilled	F01	440
0302.99.90	20	4	鯊魚尾鰭上半部，生鮮或冷藏 Upper lobe of shark' s caudal fin, fresh or chilled	442 F01	
0302.99.90	90	9	其他魚頭、魚唇、魚鰓及其他魚雜碎，生鮮或冷藏 Other heads, lips, maws and other offal of fish, fresh or chilled	B01 F01	
0303			冷凍魚（第0304節之切片及其他魚肉除外） Fish, frozen, excluding fish fillets and other fish meat of heading 03.04		
			－鮭鱒科，第030391至030399目之可食用魚雜碎除外： － Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99 :		
0303.11			紅鈎吻鮭 Sockeye salmon (red salmon) (Oncorhynchus nerka)		
0303.11.00			冷凍紅鈎吻鮭 Sockeye salmon (red salmon), frozen		
0303.11.00	00	1	冷凍紅鈎吻鮭 Sockeye salmon (red salmon), frozen	B01 F01	443
0303.12			其他太平洋鮭（細鱗鈎吻鮭、鈎吻鮭、大鱗鈎吻鮭、銀鈎吻鮭、馬蘇鈎吻鮭及玫瑰鈎吻鮭） Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)		
0303.12.00			其他冷凍太平洋鮭 Other Pacific salmon, frozen		
0303.12.00	00	0	其他冷凍太平洋鮭 Other Pacific salmon, frozen	B01 F01	443
0303.13			大西洋鮭及多瑙河鮭 Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)		

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
0303.13.00			冷凍大西洋鮭及多瑙河鮭 Atlantic salmon and Danube salmon, frozen		
0303.13.00	00	9	冷凍大西洋鮭及多瑙河鮭 Atlantic salmon and Danube salmon, frozen	B01 F01	443
0303.14			鱒 (褐鱒、麥克鈎吻鱒、克氏鈎吻鱒、黃鈎吻鱒、吉利鈎吻鱒、阿帕契鈎吻鱒及金腹鈎吻鱒) Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		
0303.14.00			冷凍鱒 Trout, frozen		
0303.14.00	00	8	冷凍鱒 Trout, frozen	B01 F01	443
0303.19			其他 Other		
0303.19.00			其他冷凍鮭鱒類 Other salmonidae, frozen		
0303.19.00	00	3	其他冷凍鮭鱒類 Other salmonidae, frozen	B01 F01	443
			— 吳郭魚 (口孵非鯽屬)、鮠魚 (巨鮠屬、鮠屬、鬍鮠屬、真鮠屬)、鯉魚 (鯉屬、鯽屬、草魚、鮠屬、鯽屬、青魚、真卡特拉鮠、野鮠屬、哈氏紋唇魚、蘇門答臘細鬍鮠、魴屬)、鰻魚 (鰻屬)、尼羅河鱸 (尼羅尖吻鱸) 及鱧魚 (鱧屬), 第 030391 至 030399 目之可食用魚雜碎除外: - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99 :		
0303.23			吳郭魚 (口孵非鯽屬) Tilapias (Oreochromis spp.)		
0303.23.00			冷凍吳郭魚 Tilapias, frozen		
0303.23.00	00	7	冷凍吳郭魚 Tilapias, frozen	465 F01 MW0	

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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0303.24			鯰魚（巨鯰屬、鯰屬、翹鯰屬、真鮰屬） Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)		
0303.24.00			冷凍鯰魚 Catfish, frozen		
0303.24.00	00	6	冷凍鯰魚 Catfish, frozen	F01	
0303.25			鯉魚（鯉屬、鯽屬、草魚、鰱屬、鰻屬、青魚、真卡特拉鮰、野鰱屬、哈氏紋唇魚、蘇門答臘細鬚鮰、魴屬） Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)		
0303.25.00			冷凍鯉魚 Carp, frozen		
0303.25.00	00	5	冷凍鯉魚 Carp, frozen	B01 F01	
0303.26			鰻魚（鰻鱺屬） Eels (Anguilla spp.)		
0303.26.00			冷凍鰻魚 Eels, frozen		
0303.26.00	00	4	冷凍鰻魚 Eels, frozen	465 F01 MW0	440
0303.29			其他 Other		
0303.29.00			其他冷凍魚類 Other fish, frozen		
0303.29.00	00	1	其他冷凍魚類 Other fish, frozen	B01 F01	
			一扁魚類（鰈科、鰆科、舌鰷科、鰺科、菱鰆科、棘鰆科），第030391至030399目之可食用魚雜碎除外： - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99 :		
0303.31			大比目魚（北大西洋大比目魚、大西洋大比目魚、太平洋大比目魚） Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)		

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稅則號別				輸入 Import	輸出 Export
0303.31.00			冷凍大比目魚（北大西洋大比目魚、大西洋大比目魚、太平洋大比目魚） Halibut (reinhardtius hippoglossoides, hippoglossus hippoglossus, hippoglossus stenolepis), frozen		
0303.31.00	00	7	冷凍大比目魚（北大西洋大比目魚、大西洋大比目魚、太平洋大比目魚） Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis), frozen	F01	
0303.32			鱈魚（大西洋有棘鱈魚） Plaice (Pleuronectes platessa)		
0303.32.00			冷凍鱈魚（大西洋有棘鱈魚） Plaice (pleuronectes platessa), frozen		
0303.32.00	00	6	冷凍鱈魚（大西洋有棘鱈魚） Plaice (Pleuronectes platessa), frozen	F01	
0303.33			鰨魚（牛舌魚） Sole (Solea spp.)		
0303.33.00			冷凍鰨魚（牛舌魚） Sole (solea spp.), frozen		
0303.33.00	00	5	冷凍鰨魚（牛舌魚） Sole (Solea spp.), frozen	F01	
0303.34			比目魚（瘤棘鰽） Turbot (Psetta maxima)		
0303.34.00			冷凍比目魚 Turbot, frozen		
0303.34.00	00	4	冷凍比目魚 Turbot, frozen	F01	
0303.39			其他 Other		
0303.39.00			其他冷凍扁魚類 Other flat fishes, frozen		
0303.39.00	00	9	其他冷凍扁魚類 Other flat fishes, frozen	F01	
			— 鮪魚（鮪屬）、正鰹，第030391至030399目之可食用魚雜碎除外： — Tunas (of the genus Thunnus), skipjack tuna (stripebellied bonito) (Katsuwonus pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99 :		
0303.41			長鰭鮪 Albacore or longfinned tunas (Thunnus alalunga)		
0303.41.00			冷凍長鰭鮪 Albacore or longfinned tunas (thunnus alalunga), frozen		

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0303.41.00	00	5	冷凍長鰭鮪 Albacore or Longfinned tunas (Thunnus alalunga), frozen	F01	
0303.42			黃鰭鮪 Yellowfin tunas (Thunnus albacares)		
0303.42.00			冷凍黃鰭鮪 Yellowfin tunas (Thunnus albacares), frozen		
0303.42.00	00	4	冷凍黃鰭鮪 Yellowfin tunas (Thunnus albacares), frozen	442 F01	
0303.43			正鰹 Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)		
0303.43.00			冷凍正鰹 Skipjack tuna (stripe-bellied bonito)(Katsuwonus pelamis) , frozen		
0303.43.00	00	3	冷凍正鰹 Skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), frozen	F01 MW0	
0303.44			大目鮪 Bigeye tunas (Thunnus obesus)		
0303.44.00			冷凍大目鮪 Bigeye tunas (Thunnus obesus) , frozen		
0303.44.00	00	2	冷凍大目鮪 Bigeye tuna (Thunnus obesus), frozen	442 F01	442
0303.45			大西洋及太平洋黑鮪 Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)		
0303.45.00			冷凍大西洋及太平洋黑鮪 Atlantic and Pacific bluefin tunas, frozen		
0303.45.00	00	1	冷凍大西洋及太平洋黑鮪 Atlantic and Pacific bluefin tunas, frozen	442 F01	442
0303.46			南方黑鮪 Southern bluefin tunas (Thunnus maccoyii)		
0303.46.00			冷凍南方黑鮪 Southern bluefin tunas (Thunnus maccoyii) , frozen		
0303.46.00	00	0	冷凍南方黑鮪 Southern bluefin tuna (Thunnus maccoyii), frozen	442 F01	442
0303.49			其他 Other		
0303.49.00			其他冷凍鮪魚 (鮪屬) Other tunas (of genus Thunnus) , frozen		
0303.49.00	00	7	其他冷凍鮪魚 (鮪屬) Other tunas (of genus thunnus), frozen	F01	

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			一 鯷魚（大西洋鯷、正鯷）、鯷魚（鯷屬）、沙丁魚（沙丁魚、擬沙丁魚屬）、小沙丁魚（小沙丁魚屬）、正鰹、鯖魚（正鯖、花腹鯖、白腹鯖）、印度鯖魚（金帶花鯖屬）、馬加鰺（馬加鰺屬）、竹筴魚（竹筴魚屬）、鰵（鰵屬）、海鱚、銀鰺（鰺屬）、秋刀魚、圓鰺（圓鰺屬）、毛鱗魚、劍旗魚、巴鰹、齒鰵（齒鰵屬）、旗魚（旗魚科），第030391至030399目之可食用魚雜碎除外： - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0303.91 to 0303.99 :		
0303.51			鯷魚（大西洋鯷、正鯷） <i>Herrings (Clupea harengus, Clupea pallasii)</i>		
0303.51.00			冷凍鯷魚 <i>Herrings, frozen</i>		
0303.51.00	00	2	冷凍鯷魚 <i>Herrings, frozen</i>	F01 MW0	
0303.53			沙丁魚（沙丁魚、擬沙丁魚屬）、小沙丁魚（小沙丁魚屬）、正鰹 <i>Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)</i>		
0303.53.00			冷凍沙丁魚、小沙丁魚、正鰹 <i>Sardines, sardinella, brisling or sprats, frozen</i>		
0303.53.00	00	0	冷凍沙丁魚、小沙丁魚、正鰹 <i>Sardines, sardinella, brisling or sprats, frozen</i>	F01 MW0	
0303.54			鯖魚（正鯖、花腹鯖、白腹鯖） <i>Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)</i>		
0303.54.00			冷凍鯖魚 <i>Mackerel, frozen</i>		

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0303.54.00	10	7	石斑魚用餌料之冷凍鯖魚（正鯖、花腹鯖、白腹鯖） Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), frozen, for grouper feeding	442 MW0	
0303.54.00	90	0	其他冷凍鯖魚 Other mackerel, frozen	F01 MW0	
0303.55			竹筴魚（竹筴魚屬） Jack and horse mackerel (Trachurus spp.)		
0303.55.00			冷凍竹筴魚 Jack and horse mackerel, frozen		
0303.55.00	00	8	冷凍竹筴魚 Jack and horse mackerel, frozen	F01	
0303.56			海鱸 Cobia (Rachycentron canadum)		
0303.56.00			冷凍海鱸 Cobia, frozen		
0303.56.00	00	7	冷凍海鱸 Cobia, frozen	F01	
0303.57			劍旗魚 Swordfish (Xiphias gladius)		
0303.57.00			冷凍劍旗魚 Swordfish, frozen		
0303.57.00	00	6	冷凍劍旗魚 Swordfish, frozen	442 F01 MW0	442
0303.59			其他 Other		
0303.59.10			冷凍秋刀魚 Pacific saury, frozen		
0303.59.10	00	2	冷凍秋刀魚 Pacific saury, frozen	F01	
0303.59.20			冷凍毛鱗魚 Capelin, frozen		
0303.59.20	00	0	冷凍毛鱗魚 Capelin, frozen	F01	
0303.59.30			冷凍巴鯉 Kawakawa, frozen		
0303.59.30	00	8	冷凍巴鯉 Kawakawa, frozen	F01	
0303.59.40			鰹及圓鰹 Jacks, crevalles and scads, frozen		
0303.59.40	00	6	冷凍鰹及圓鰹 Jacks, crevalles and scads, frozen	F01 MW0	
0303.59.90			其他冷凍魚類 Other fish, frozen		

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0303.59.90	10	3	冷凍白鯧魚 Pampus argenteus, frozen	F01	
0303.59.90	20	1	冷凍旗魚 Marlins, sailfishes, spearfish, frozen	F01	
0303.59.90	90	6	其他冷凍魚類 Other fish, frozen	B01 F01	
			—海鰱科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類，第030391至030399目之可食用魚雜碎除外： — Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99 :		
0303.63			鱈魚（大西洋鱈、格陵蘭鱈、大頭鱈） Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		
0303.63.00			冷凍鱈魚 Cod, frozen		
0303.63.00	00	8	冷凍鱈魚 Cod, frozen	F01	
0303.64			黑線鱈 Haddock (Melanogrammus aeglefinus)		
0303.64.00			冷凍黑線鱈 Haddock, frozen		
0303.64.00	00	7	冷凍黑線鱈 Haddock, frozen	F01	
0303.65			綠青鱈（維納斯青鱈） Coalfish (Pollachius virens)		
0303.65.00			冷凍綠青鱈 Coalfish, frozen		
0303.65.00	00	6	冷凍綠青鱈 Coalfish, frozen	F01	
0303.66			無鬚鱈、長鰭鱈（無鬚鱈屬、長鰭鱈屬） Hake (Merluccius spp., Urophycis spp.)		
0303.66.00			冷凍無鬚鱈、長鰭鱈 Hake, frozen		
0303.66.00	00	5	冷凍無鬚鱈、長鰭鱈 Hake, frozen	F01	
0303.67			阿拉斯加狹鱈 Alaska Pollock (Theragra chalcogramma)		
0303.67.00			冷凍阿拉斯加狹鱈 Alaska Pollock, frozen		
0303.67.00	00	4	冷凍阿拉斯加狹鱈 Alaska Pollack, frozen	F01	

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稅則號別				輸入 Import	輸出 Export
0303.68			藍鱈、南藍鱈 Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)		
0303.68.00			冷凍藍鱈、南藍鱈 Blue whittings, frozen		
0303.68.00	00	3	冷凍藍鱈、南藍鱈 Blue whittings, frozen	F01	
0303.69			其他 Other		
0303.69.10			其他冷凍明太鱈 (青鱈、挪威狹鱈) Other pollock (<i>Pollachius pollachius</i> , <i>Theragra finnmarchica</i>), frozen		
0303.69.10	00	0	其他冷凍明太鱈 (青鱈、挪威狹鱈) Other pollock (<i>Pollachius pollachius</i> , <i>Theragra finnmarchica</i>), frozen	F01	
0303.69.90			其他冷凍海鰵科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類 Other frozen fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>		
0303.69.90	00	3	其他冷凍海鰵科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類 Other frozen fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	F01	
			— 其他魚，第030391至030399目之可食用魚雜碎除外： — Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99 :		
0303.81			角鯊及其他鯊魚 Dogfish and other sharks		
0303.81.00			冷凍角鯊及其他鯊魚 Dogfish and other sharks, frozen		
0303.81.00	10	4	冷凍鯨鯊 Whale shark (<i>Rhincodon typus</i>), frozen	111 F01 MW0	111
0303.81.00	20	2	冷凍大白鯊 Great white shark (<i>Carcharodon carcharias</i>), frozen	F01	
0303.81.00	30	0	冷凍象鯊 Basking shark (<i>Cetorhinus maximus</i>), frozen	F01	
0303.81.00	40	8	冷凍巨口鯊 Megamouth shark (<i>Megachasma pelagios</i>), frozen	F01	

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0303.81.00	51	4	冷凍路易氏雙髻鯊、錘頭雙髻鯊及無溝雙髻鯊 Scalloped hammerhead shark (<i>Sphyrna lewini</i>), Smooth hammerhead shark (<i>Sphyrna zygaena</i>), Great hammerhead shark (<i>Sphyrna mokarran</i>), frozen	F01	
0303.81.00	52	3	冷凍鋸峰齒鯊 Blue shark (<i>Prionace glauca</i>), frozen	F01	
0303.81.00	53	2	冷凍馬加鯊 Shortfin mako shark (<i>Isurus oxyrinchus</i>), frozen	F01	
0303.81.00	54	1	冷凍污斑白眼鯊 Oceanic whitetip shark (<i>Carcharhinus longimanus</i>), frozen	F01	
0303.81.00	55	0	冷凍平滑白眼鯊 Silky shark (<i>Carcharhinus falciformis</i>), frozen	F01	
0303.81.00	56	9	冷凍淺海狐鯊、狐鯊及深海狐鯊 Pelagic thresher shark (<i>Alopias pelagicus</i>), Thresher shark (<i>Alopias vulpinus</i>), Bigeye thresher shark (<i>Alopias superciliosus</i>), frozen	F01	
0303.81.00	90	7	其他冷凍鯊魚 Dogfish and other sharks, frozen	F01	
0303.82			鰻及魷（鰻科） Rays and skates (<i>Rajidae</i>)		
0303.82.00			冷凍鰻及魷 Rays and skates, frozen		
0303.82.00	00	5	冷凍鰻及魷 Rays and skates, frozen	F01	
0303.83			美露鱈（犬牙南極魚屬） Toothfish (<i>Dissostichus</i> spp.)		
0303.83.00			冷凍美露鱈 Toothfish, frozen		
0303.83.00	00	4	冷凍美露鱈 Toothfish, frozen	442 F01	
0303.84			鱸魚（舌齒鱸屬） Seabass (<i>Dicentrarchus</i> spp.)		
0303.84.00			冷凍鱸魚 Seabass, frozen		
0303.84.00	00	3	冷凍鱸魚 Seabass, frozen	B01 F01	
0303.89			其他 Other		
0303.89.10			冷凍烏魚 Mullet, frozen		
0303.89.10	00	6	冷凍烏魚 Mullet, frozen	F01	
0303.89.20			冷凍黃魚 Yellow croaker (<i>Larimichthys crocea</i>), frozen		

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0303.89.20	00	4	冷凍黃魚 Yellow croaker (<i>Larimichthys crocea</i>), frozen	F01	
0303.89.30			冷凍香魚(鰱) Sweetfish (<i>Ayu</i>), frozen		
0303.89.30	00	2	冷凍香魚(鰱) Sweetfish (<i>Ayu</i>), frozen	F01	
0303.89.51			冷凍鰻 Rice-field eel, frozen		
0303.89.51	00	6	冷凍鰻 Rice-field eel, frozen	F01	
0303.89.52			冷凍海鰻 Muraenesocidae eels and congridae eels, frozen		
0303.89.52	00	5	冷凍海鰻 Muraenesocidae eels and congridae eels, frozen	F01	
0303.89.60			冷凍柳葉魚 Shishamo smelt (<i>Spirinchus lanceolatus</i>)(HIKKITA), lake smelt (<i>Osmerus eperlanus mordax</i>), frozen		
0303.89.60	00	5	冷凍柳葉魚 Shishamo smelt (<i>Spirinchus lanceolatus</i>)(HIKKITA). Lake smelt (<i>Osmerus eperlanus mordax</i>), frozen	F01	
0303.89.70			冷凍鮫鰈魚、太平洋長身鱈魚、銀鱈 Monk fish, pacific linglods, sablefish, frozen		
0303.89.70	00	3	冷凍鮫鰈魚、太平洋長身鱈魚、銀鱈 Monk fish, pacific linglods, sablefish, frozen	F01	
0303.89.81			冷凍短擬鱸(藍色鱈魚) Blue cod (<i>Parapercis colias</i>), frozen		
0303.89.81	00	0	冷凍短擬鱸(藍色鱈魚) Blue cod (<i>Parapercis colias</i>), frozen	F01	
0303.89.82			冷凍灰海荷鰻(丁香魚) Silver anchovy(<i>Spratelloides gracilis</i>), frozen		
0303.89.82	00	9	冷凍灰海荷鰻(丁香魚) Silver anchovy(<i>Spratelloides gracilis</i>), frozen	F01	
0303.89.84			其他冷凍鰻魚 Other carangidae fishes, frozen		
0303.89.84	10	5	冷凍烏鰂 Parastromateus niger, frozen	F01 MW0	
0303.89.84	20	3	石斑魚用餌料之其他冷凍鰻魚 Other carangidae fishes, frozen, for grouper feeding	442 MW0	
0303.89.84	90	8	其他冷凍鰻魚 Other carangidae fishes, frozen	F01 MW0	
0303.89.85			其他冷凍鯖魚 Other scomber spp. fishes, frozen		

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0303.89.85	10	4	石斑魚用餌料之其他冷凍鯖屬魚 Other mackerel (Scomber spp.), frozen, for grouper feeding	442 MW0	
0303.89.85	90	7	其他冷凍鯖屬魚 Other mackerel (Scomber spp.), frozen	F01 MW0	
0303.89.89			其他冷凍魚類 Other fish, frozen		
0303.89.89	10	0	其他冷凍鯡類 Other herrings, frozen	F01	
0303.89.89	20	8	冷凍河魨 (豚) Puffer fish, frozen	111 F01	
0303.89.89	31	5	冷凍刺鰾 (肉鯽) Psenopsis anomala, frozen	F01	
0303.89.89	32	4	冷凍白帶魚 Trichiurus lepturus, frozen	F01	441
0303.89.89	33	3	冷凍金線魚 Nemipterus virgatus, frozen	F01	
0303.89.89	35	1	冷凍午仔魚 Threadfins (Eleutheronema spp., Polydactylus spp.), frozen	F01	
0303.89.89	42	2	冷凍鰹魚 Dorado, frozen	F01	
0303.89.89	43	1	冷凍虱目魚 Milkfish, frozen	F01	
0303.89.89	44	0	其他冷凍鱸魚 Other sea bass, frozen	B01 F01	
0303.89.89	50	1	冷凍鱘魚 Sturgeon (acipenseriformes spp.), frozen	F01	
0303.89.89	60	9	冷凍石斑魚 Grouper, frozen	F01	
0303.89.89	70	7	其他冷凍鯰魚 Other catfish, frozen	F01	
0303.89.89	80	5	冷凍鬼蝠魟 (前口蝠鱝) 屬 Manta spp., frozen	F01	
0303.89.89	90	3	其他冷凍魚類 Other fish, frozen	B01 F01	
			— 魚肝、魚卵、魚白、魚鰭、魚頭、魚尾、魚鰾及其他可食用魚雜碎： — Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :		
0303.91			魚肝、魚卵及魚白 Livers, roes and milt		
0303.91.10			冷凍魚肝 Livers of fish, frozen		

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0303.91.10	00	2	冷凍魚肝 Livers of fish, frozen	B01 F01	
0303.91.20			冷凍魚卵及魚白 Roes and milt of fish, frozen		
0303.91.20	10	8	冷凍鱘魚魚卵及魚白 Roes and milt, sturgeon (acipenseriformes spp.), frozen	F01	
0303.91.20	90	1	其他冷凍魚卵及魚白 Other roes and milt of fish, frozen	B01 F01	
0303.92			鯊魚翅 Shark fins		
0303.92.00			冷凍鯊魚翅 Shark fins, frozen		
0303.92.00	00	3	冷凍鯊魚翅 Shark fins, frozen	442 F01	
0303.99			其他 Other		
0303.99.10			冷凍魚皮 Skins of fish, frozen		
0303.99.10	10	2	河魨（豚）魚皮，冷凍 Skins of Puffer fish, frozen	111 F01	
0303.99.10	90	5	冷凍魚皮 Skins of fish, frozen	F01	
0303.99.20			冷凍魚尾及魚骨 Tails and bones of fish, frozen		
0303.99.20	10	0	冷凍鯊魚尾 Shark' s tail, frozen	442 F01	
0303.99.20	90	3	其他冷凍魚尾及魚骨 Other tails and bones of fish, frozen	F01	
0303.99.90			冷凍魚頭、魚唇、魚鰾及其他魚雜碎 Heads, lips, maws and other offal of fish, edible, frozen		
0303.99.90	10	5	鰻魚雜，冷凍 Offals of eel, frozen	F01	440
0303.99.90	20	3	冷凍鯊魚尾鰭上半部 Upper lobe of shark' s caudal fin, frozen	442 F01	
0303.99.90	90	8	其他冷凍魚頭、魚唇、魚鰾及其他魚雜碎 Other heads, lips, maws and other offal of fish, frozen	B01 F01	
0304			生鮮、冷藏或冷凍之切片及其他魚肉（不論是否經剁細） Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen		

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			一生鮮或冷藏魚片，吳郭魚（口孵非鯽屬）、鯰魚（巨鯰屬、鯰屬、鬍鯰屬、真鮰屬）、鯉魚（鯉屬、鯽屬、草魚、鮠屬、鰱屬、青魚、真卡特拉鮰、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鮰、魴屬）、鰻魚（鰻鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬）： - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) :		
0304.31			吳郭魚（口孵非鯽屬） Tilapias (Oreochromis spp.)		
0304.31.00			生鮮或冷藏吳郭魚片 Tilapia fillets, fresh or chilled		
0304.31.00	00	6	生鮮或冷藏吳郭魚片 Tilapia fillets, fresh or chilled	F01	
0304.32			鯰魚（巨鯰屬、鯰屬、鬍鯰屬、真鮰屬） Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)		
0304.32.00			生鮮或冷藏鯰魚片 Catfish fillets, fresh or chilled		
0304.32.00	00	5	生鮮或冷藏鯰魚片 Catfish fillets, fresh or chilled	F01	
0304.33			尼羅河鱸（尼羅尖吻鱸） Nile Perch (Lates niloticus)		
0304.33.00			生鮮或冷藏尼羅河鱸魚片 Nile Perch fillets, fresh or chilled		
0304.33.00	00	4	生鮮或冷藏尼羅河鱸魚片 Nile Perch fillets, fresh or chilled	F01	
0304.39			其他 Other		
0304.39.00			其他魚片，生鮮或冷藏 Other fish fillets, fresh or chilled		
0304.39.00	10	6	生鮮或冷藏鰻魚片 Eel fillets, fresh or chilled	F01	440
0304.39.00	90	9	其他魚片，生鮮或冷藏 Other fish fillets, fresh or chilled	F01	
			一生鮮或冷藏其他魚片： -Fresh or chilled fillets of other fish :		

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0304.41			太平洋鮭（紅鈎吻鮭、細鱗鈎吻鮭、鈎吻鮭、大鱗鈎吻鮭、銀鈎吻鮭、馬蘇鈎吻鮭及玫瑰鈎吻鮭），大西洋鮭及多瑙河鮭 Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		
0304.41.00			生鮮或冷藏太平洋鮭、大西洋鮭及多瑙河鮭魚片 Pacific salmon, Atlantic salmon and Danube salmon fillets, fresh or chilled		
0304.41.00	00	4	生鮮或冷藏太平洋鮭、大西洋鮭及多瑙河鮭魚片 Pacific salmon, Atlantic salmon and Danube salmon fillets, fresh or chilled	F01	443
0304.42			鱒（褐鱒、麥克鈎吻鱒、克氏鈎吻鱒、黃鈎吻鱒、吉利鈎吻鱒、阿帕契鈎吻鱒及金腹鈎吻鱒） Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		
0304.42.00			生鮮或冷藏鱒魚片 Trout fillets, fresh or chilled		
0304.42.00	00	3	生鮮或冷藏鱒魚片 Trout fillets, fresh or chilled	F01	443
0304.43			扁魚類（鰈科、鰽科、舌鰨科、鰨科、菱鰽科、棘鰽科） Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)		
0304.43.00			生鮮或冷藏扁魚類魚片 Flat fish fillets, fresh or chilled		
0304.43.00	00	2	生鮮或冷藏扁魚類魚片 Flat fish fillets, fresh or chilled	F01	
0304.44			海鰵鰵科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類 Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>		
0304.44.00			生鮮或冷藏海鰵鰵科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科魚片 Fresh or chilled fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>		

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0304.44.00	00	1	生鮮或冷藏海鰵科、歪尾鱈科、鱈科、鼠尾鱈科、黑 鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科魚片 Fresh or chilled fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	F01	
0304.45			劍旗魚 Swordfish (Xiphias gladius)		
0304.45.00			生鮮或冷藏劍旗魚片 Swordfish fillets, fresh or chilled		
0304.45.00	00	0	生鮮或冷藏劍旗魚片 Swordfish fillets, fresh or chilled	442 F01 MW0	442
0304.46			美露鱈 (犬牙南極魚屬) Toothfish (Dissostichus spp.)		
0304.46.00			生鮮或冷藏美露鱈魚片 Toothfish fillets, fresh or chilled		
0304.46.00	00	9	生鮮或冷藏美露鱈魚片 Toothfish fillets, fresh or chilled	442 F01	
0304.47			角鯊及其他鯊魚 Dogfish and other sharks		
0304.47.00			生鮮或冷藏角鯊及其他鯊魚片 Dogfish and other sharks fillets, fresh or chilled		
0304.47.00	10	6	生鮮或冷藏鯨鯊魚片 Whale shark (Rhincodon typus) fillets, fresh or chilled	111 F01 MW0	111
0304.47.00	21	3	生鮮或冷藏路易氏雙髻鯊、錘頭雙髻鯊及無溝雙髻鯊魚 片 Scalloped hammerhead shark (Sphyrna lewini) fillets, Smooth hammerhead shark (Sphyrna zygaena) fillets, Great hammerhead shark (Sphyrna mokarran) fillets, fresh or chilled	F01	
0304.47.00	90	9	生鮮或冷藏角鯊及其他鯊魚片 Dogfish and other sharks fillets, fresh or chilled	F01	
0304.48			鰻及魷 (鰻科) Rays and skates (Rajidae)		
0304.48.00			生鮮或冷藏鰻及魷魚片 Rays and skates fillets, fresh or chilled		
0304.48.00	00	7	生鮮或冷藏鰻及魷魚片 Rays and skates fillets, fresh or chilled	F01	
0304.49			其他 Other		

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0304.49.10			生鮮或冷藏鱔魚魚片 Swamp eel fillets, fresh or chilled		
0304.49.10	00	4	生鮮或冷藏鱔魚魚片 Swamp eel fillets, fresh or chilled	F01	
0304.49.20			其他鯰魚片，生鮮或冷藏 Other catfish fillets, fresh or chilled		
0304.49.20	00	2	其他鯰魚片，生鮮或冷藏 Other catfish fillets, fresh or chilled	F01	
0304.49.30			其他鮭鱒魚片，生鮮或冷藏 Other salmonidae fillets, fresh or chilled		
0304.49.30	00	0	其他鮭鱒魚片，生鮮或冷藏 Other salmonidae fillets, fresh or chilled	F01	443
0304.49.90			其他魚片，生鮮或冷藏 Other fish fillets, fresh or chilled		
0304.49.90	11	4	生鮮或冷藏大西洋及太平洋黑鮪魚片 Atlantic and Pacific bluefin tunas (Thunnus thynnus,Thunnus orientalis) fillets or steaks (whether or not minced), fresh or chilled	442 F01	442
0304.49.90	12	3	生鮮或冷藏南方黑鮪魚片 Southern bluefin tuna (thunnus maccoyii) fillets (whether or not minced), fresh or chilled	442 F01	442
0304.49.90	13	2	生鮮或冷藏大目鮪魚片 Bigeye tuna (Thunnus obesus) fillets (whether or not minced), fresh or chilled	F01	
0304.49.90	14	1	生鮮或冷藏長鰭鮪魚片 Albacore or longfinned tunas (Thunnus alalunga) fillets, fresh or chilled	F01	
0304.49.90	15	0	生鮮或冷藏黃鰭鮪魚片 Yellowfin tunas (Thunnus albacares) fillets, fresh or chilled	F01	
0304.49.90	19	6	其他生鮮或冷藏鮪魚（鮪屬）魚片 Other tunas (of genus thunnus) fillets, fresh or chilled	F01	
0304.49.90	30	1	生鮮或冷藏鱸魚片 Sea bass fillets (whether or not minced), fresh or chilled	F01	
0304.49.90	40	9	生鮮或冷藏河魨（豚）魚片 Puffer fish fillets (whether or not minced), fresh or chilled	111 F01	
0304.49.90	50	6	生鮮或冷藏石斑魚片 Grouper fillets (whether or not minced), fresh or chilled	F01	
0304.49.90	60	4	生鮮或冷藏虱目魚片 Milkfish fillets (whether or not minced), fresh or chilled	F01	

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0304.49.90	71	1	生鮮或冷藏大白鯊魚片 Great white shark (<i>Carcharodon carcharias</i>) fillets, fresh or chilled	F01	
0304.49.90	72	0	生鮮或冷藏象鮫魚片 Basking shark (<i>Cetorhinus maximus</i>) fillets, fresh or chilled	F01	
0304.49.90	73	9	生鮮或冷藏巨口鯊魚片 Megamouth shark (<i>Megachasma pelagios</i>) fillets, fresh or chilled	F01	
0304.49.90	80	0	生鮮或冷藏鬼蝠魟（前口蝠鱝）屬魚片 Manta spp. fillets, fresh or chilled	F01	
0304.49.90	91	7	生鮮或冷藏正鰹魚片 Skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>) fillets, fresh or chilled	F01	
0304.49.90	99	9	其他魚片，生鮮或冷藏 Other fish fillets, fresh or chilled	F01	
			—其他，生鮮或冷藏： -Other, fresh or chilled：		
0304.51			吳郭魚（口孵非鯽屬）、鯰魚（巨鯰屬、鯰屬、鬍鯰屬、真細屬）、鯉魚（鯉屬、鯽屬、草魚、鮪屬、鯪屬、青魚、真卡特拉鮰、野鮫 屬、哈氏紋唇魚、蘇門答臘細鬚鮰、魴屬）、鰻魚（鰻鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬） Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		
0304.51.10			生鮮或冷藏鯰魚肉（不論是否經剁細） Catfish meat (whether or not minced), fresh or chilled		
0304.51.10	00	9	生鮮或冷藏鯰魚肉(不論是否經剁細) Catfish meat (whether or not minced), fresh or chilled	F01	
0304.51.90			其他魚肉，生鮮或冷藏（不論是否經剁細） Other fish meat (whether or not minced), fresh or chilled		
0304.51.90	10	0	生鮮或冷藏鰻魚肉（不論是否經剁細） Eel meat (whether or not minced) , fresh or chilled	F01	440

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0304.51.90	90	3	其他魚肉，生鮮或冷藏(不論是否經剁細) Other fish meat (whether or not minced), fresh or chilled	F01	
0304.52			鮭鱒類 Salmonidae		
0304.52.10			生鮮或冷藏鱒魚肉（不論是否經剁細） Trout meat (whether or not minced), fresh or chilled		
0304.52.10	00	8	生鮮或冷藏鱒魚肉(不論是否經剁細) Trout meat (whether or not minced), fresh or chilled	F01	443
0304.52.90			其他鮭魚肉，生鮮或冷藏（不論是否經剁細） Other salmonidae fish meat (whether or not minced), fresh or chilled		
0304.52.90	00	1	其他鮭魚肉，生鮮或冷藏(不論是否經剁細) Other salmonidae fish meat (whether or not minced), fresh or chilled	F01	443
0304.53			海鰱科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類 Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		
0304.53.00			生鮮或冷藏海鰱科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科魚肉（不論是否經剁細） Fresh or chilled meat (whether or not minced) of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		
0304.53.00	00	9	生鮮或冷藏海鰱科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科魚肉（不論是否經剁細） Fresh or chilled meat (whether or not minced) of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	F01	
0304.54			劍旗魚 Swordfish (Xiphias gladius)		
0304.54.00			生鮮或冷藏劍旗魚肉（不論是否經剁細） Swordfish meat (whether or not minced), fresh or chilled		

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0304.54.00	00	8	生鮮或冷藏劍旗魚肉(不論是否經剁細) Swordfish meat (whether or not minced), fresh or chilled	442 F01 MW0	442
0304.55			美露鱈(犬牙南極魚屬) Toothfish (Dissostichus spp.)		
0304.55.00			生鮮或冷藏美露鱈魚肉(不論是否經剁細) Toothfish meat (whether or not minced), fresh or chilled		
0304.55.00	00	7	生鮮或冷藏美露鱈魚肉(不論是否經剁細) Toothfish meat (whether or not minced), fresh or chilled	442 F01	
0304.56			角鯊及其他鯊魚 Dogfish and other sharks		
0304.56.00			生鮮或冷藏角鯊及其他鯊魚肉(不論是否經剁細) Dogfish and other sharks meat (whether or not minced), fresh or chilled		
0304.56.00	11	3	生鮮或冷藏路易氏雙髻鯊、錘頭雙髻鯊及無溝雙髻鯊肉(不論是否經剁碎) Scalloped hammerhead shark (Sphyrna lewini) meat (whether or not minced), Smooth hammerhead shark (Sphyrna zygaena) meat (whether or not minced), Great hammerhead shark (Sphyrna mokarran) meat (whether or not minced), fresh or chilled	F01	
0304.56.00	90	7	其他生鮮或冷藏角鯊及其他鯊魚肉(不論是否經剁細) Other Dogfish and other sharks meat (whether or not minced), fresh or chilled	F01	
0304.57			鰐及魷(鰐科) Rays and skates (Rajidae)		
0304.57.00			生鮮或冷藏鰐及魷魚肉(不論是否經剁細) Rays and skates meat (whether or not minced), fresh or chilled		
0304.57.00	00	5	生鮮或冷藏鰐及魷魚肉(不論是否經剁細) Rays and skates meat (whether or not minced), fresh or chilled	F01	
0304.59			其他 Other		
0304.59.10			生鮮或冷藏鰻魚魚肉(不論是否經剁細) Swamp eel meat (whether or not minced), fresh or chilled		
0304.59.10	00	1	生鮮或冷藏鰻魚魚肉(不論是否經剁細) Swamp eel meat (whether or not minced), fresh or chilled	F01	
0304.59.20			其他鯰魚肉, 生鮮或冷藏(不論是否經剁細) Other catfish meat (whether or not minced), fresh or chilled		

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0304.59.20	00	9	其他鯰魚肉，生鮮或冷藏(不論是否經剁細) Other catfish meat (whether or not minced), fresh or chilled	F01	
0304.59.90			其他魚肉，生鮮或冷藏(不論是否經剁細) Other fish meat (whether or not minced), fresh or chilled		
0304.59.90	11	1	生鮮或冷藏大西洋及太平洋黑鮪魚肉(不論是否經剁細) Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) meat (whether or not minced), fresh or chilled	442 F01	442
0304.59.90	12	0	生鮮或冷藏南方黑鮪魚肉(不論是否經剁細) Southern bluefin tuna (thunnus maccoyii) meat (whether or not minced), fresh or chilled	442 F01	442
0304.59.90	13	9	生鮮或冷藏大目鮪魚肉(不論是否經剁細) Bigeye tuna (Thunnus obesus) meat (whether or not minced), fresh or chilled	F01	
0304.59.90	14	8	生鮮或冷藏長鰭鮪魚肉(不論是否經剁細) Albacore or longfinned tunas (Thunnus alalunga) meat (whether or not minced), fresh or chilled	F01	
0304.59.90	15	7	生鮮或冷藏黃鰭鮪魚肉(不論是否經剁細) Yellowfin tunas (Thunnus albacares) meat (whether or not minced), fresh or chilled	F01	
0304.59.90	19	3	其他生鮮或冷藏鮪魚(鮪屬)魚肉(不論是否經剁細) Other tunas (of genus thunnus) meat (whether or not minced), fresh or chilled	F01	
0304.59.90	20	0	生鮮或冷藏鯨鯊魚肉(不論是否經剁細) Whale shark (Rhincodon typus) meat (whether or not minced), fresh or chilled	111 F01 MW0	111
0304.59.90	30	8	生鮮或冷藏鱸魚肉(不論是否經剁細) Sea bass meat (whether or not minced), fresh or chilled	F01	
0304.59.90	40	6	生鮮或冷藏河魨(豚)魚肉(不論是否經剁細) Puffer fish meat (whether or not minced), fresh or chilled	111 F01	
0304.59.90	50	3	生鮮或冷藏石斑魚肉(不論是否經剁細) Grouper meat (whether or not minced), fresh or chilled	F01	
0304.59.90	60	1	生鮮或冷藏虱目魚肉(不論是否經剁細) Milkfish meat (whether or not minced), fresh or chilled	F01	
0304.59.90	71	8	生鮮或冷藏大白鯊肉(不論是否經剁碎) Great white shark (Carcharodon carcharias) meat (whether or not minced), fresh or chilled	F01	

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0304.59.90	72	7	生鮮或冷藏象鮫肉（不論是否經剁碎） Basking shark (<i>Cetorhinus maximus</i>) meat (whether or not minced), fresh or chilled	F01	
0304.59.90	73	6	生鮮或冷藏巨口鯊肉（不論是否經剁碎） Megamouth shark (<i>Megachasma pelagios</i>) meat (whether or not minced), fresh or chilled	F01	
0304.59.90	80	7	生鮮或冷藏鬼蝠魞（前口蝠魞）屬肉（不論是否經剁碎） Manta spp. meat (whether or not minced), fresh or chilled	F01	
0304.59.90	91	4	生鮮或冷藏正鰹魚肉（不論是否經剁細） Skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>) meat (whether or not minced), fresh or chilled	F01	
0304.59.90	99	6	其他魚肉，生鮮或冷藏（不論是否經剁細） Other fish meat (whether or not minced), fresh or chilled	F01	
			一冷凍魚片，吳郭魚（口孵非鯽屬）、鮫魚（巨鮫屬、鮫屬、鬚鮫屬、真鮫屬）、鯉魚（鯉屬、鯽屬、草魚、鯪屬、鰱屬、青魚、真卡特拉鮰、野鮫屬、哈氏紋唇魚、蘇門答臘細鬚鮰、魴屬）、鰻魚（鰻 鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬）： - Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) :		
0304.61			吳郭魚（口孵非鯽屬） <i>Tilapias</i> (<i>Oreochromis</i> spp.)		
0304.61.00			冷凍吳郭魚片 <i>Tilapias</i> fillets, frozen		
0304.61.00	00	9	冷凍吳郭魚片 <i>Tilapias</i> fillets, frozen	465 F01 MW0	
0304.62			鮫魚（巨鮫屬、鮫屬、鬚鮫屬、真鮫屬） Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)		
0304.62.00			冷凍鮫魚片 Catfish fillets, frozen		

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0304.62.00	00	8	冷凍鮰魚片 Catfish fillets, frozen	F01	
0304.63			尼羅河鱸（尼羅尖吻鱸） Nile Perch (Lates niloticus)		
0304.63.00			冷凍尼羅河鱸魚片 Nile Perch fillets, frozen		
0304.63.00	00	7	冷凍尼羅河鱸魚片 Nile Perch fillets, frozen	F01	
0304.69			其他 Other		
0304.69.00			其他冷凍魚片 Other fish fillets, frozen		
0304.69.00	10	9	冷凍鰻魚片 Eel fillets , frozen	465 F01 MP1	440
0304.69.00	90	2	其他冷凍魚片 Other fish fillets, frozen	F01	
			—冷凍魚片，海鰱科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科： -Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae：		
0304.71			鱈魚（大西洋鱈、格陵蘭鱈、大頭鱈） Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		
0304.71.00			冷凍鱈魚片 Cod fillets, frozen		
0304.71.00	00	7	冷凍鱈魚片 Cod fillets, frozen	F01	
0304.72			黑線鱈 Haddock (Melanogrammus aeglefinus)		
0304.72.00			冷凍黑線鱈魚片 Haddock fillets, frozen		
0304.72.00	00	6	冷凍黑線鱈魚片 Haddock fillets, frozen	F01	
0304.73			綠青鱈（維納斯青鱈） Coalfish (Pollachius virens)		
0304.73.00			冷凍綠青鱈魚片 Coalfish fillets, frozen		
0304.73.00	00	5	冷凍綠青鱈魚片 Coalfish fillets, frozen	F01	
0304.74			無鬚鱈、長鰭鱈（無鬚鱈屬、長鰭鱈屬） Hake (Merluccius spp., Urophycis spp.)		

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0304.74.00			冷凍無鬚鱈、長鰭鱈魚片 Hake fillets, frozen		
0304.74.00	00	4	冷凍無鬚鱈、長鰭鱈魚片 Hake fillets, frozen	F01	
0304.75			阿拉斯加狹鱈 Alaska Pollock (Theragra chalcogramma)		
0304.75.00			冷凍阿拉斯加狹鱈魚片 Alaska Pollock fillets, frozen		
0304.75.00	00	3	冷凍阿拉斯加狹鱈魚片 Alaska Pollack fillets, frozen	F01	
0304.79			其他 Other		
0304.79.00			其他冷凍海鰵鰵科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科魚片 Other frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		
0304.79.00	00	9	其他冷凍海鰵鰵科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科魚片 Other frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	F01	
			—其他冷凍魚片： -Frozen fillets of other fish：		
0304.81			太平洋鮭（紅鈎吻鮭、細鱗鈎吻鮭、鈎吻鮭、大鱗鈎吻鮭、銀鈎吻鮭、馬蘇鈎吻鮭及玫瑰鈎吻鮭），大西洋鮭及多瑙河鮭 Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)		
0304.81.00			冷凍太平洋鮭、大西洋鮭及多瑙河鮭魚片 Pacific salmon, Atlantic salmon and Danube salmon fillets, frozen		
0304.81.00	00	5	冷凍太平洋鮭、大西洋鮭及多瑙河鮭魚片 Pacific salmon, Atlantic salmon and Danube salmon fillets, frozen	F01	443

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0304.82			鱒 (褐鱒、麥克鈎吻鱒、克氏鈎吻鱒、黃鈎吻鱒、吉利鈎吻鱒、阿帕契鈎吻鱒及金腹鈎吻鱒) Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		
0304.82.00			冷凍鱒魚片 Trout fillets, frozen		
0304.82.00	00	4	冷凍鱒魚片 Trout fillets, frozen	F01	443
0304.83			扁魚類 (鰈科、鯡科、舌鰨科、鰨科、菱鯡科、棘鯡科) Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)		
0304.83.10			冷凍比目魚片 (瘤棘鯡) Turbot (<i>Psetta maxima</i>) fillets, frozen		
0304.83.10	00	1	冷凍比目魚片 (瘤棘鯡) Turbot (<i>Psetta maxima</i>) fillets, frozen	F01	
0304.83.90			其他冷凍扁魚類魚片 Other flat fish fillets, frozen		
0304.83.90	00	4	其他冷凍扁魚類魚片 Other flat fish fillets, frozen	F01	
0304.84			劍旗魚 Swordfish (<i>Xiphias gladius</i>)		
0304.84.00			冷凍劍旗魚片 Swordfish fillets, frozen		
0304.84.00	00	2	冷凍劍旗魚片 Swordfish fillets, frozen	442 F01 MW0	442
0304.85			美露鱈 (犬牙南極魚屬) Toothfish (<i>Dissostichus</i> spp.)		
0304.85.00			冷凍美露鱈魚片 Toothfish fillets, frozen		
0304.85.00	00	1	冷凍美露鱈魚片 Toothfish fillets, frozen	442 F01	
0304.86			鯡魚 (大西洋鯡、正鯡) Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		
0304.86.00			冷凍鯡魚片 Herring fillets, frozen		
0304.86.00	00	0	冷凍鯡魚片 Herring fillets, frozen	F01	
0304.87			鮪魚 (鮪屬)、正鰹 Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)		

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0304.87.00			冷凍鮪魚、正鰹魚片 Tuna fillets, skipjack or stripe-bellied bonito fillets, frozen		
0304.87.00	10	7	冷凍大西洋及太平洋黑鮪魚片 Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis), fillets or steaks, frozen	442 F01	442
0304.87.00	20	5	冷凍南方黑鮪魚片 Southern bluefin tuna (thunnus maccoyii), fillets or steaks, frozen	442 F01	442
0304.87.00	30	3	冷凍大目鮪魚片 Bigeye tuna (thunnus obesus), fillets or steaks, frozen	442 F01	442
0304.87.00	40	1	冷凍長鰭鮪魚片 Albacore or Longfinned tunas (Thunnus alalunga) fillets, frozen	F01	
0304.87.00	50	8	冷凍黃鰭鮪魚片 Yellowfin tunas (Thunnus albacares) fillets, frozen	F01	
0304.87.00	60	6	冷凍正鰹魚片 Skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) fillets, frozen	F01	
0304.87.00	99	1	其他冷凍鮪魚魚片 Other tunas (of genus thunnus) fillets, frozen	F01	
0304.88			角鯊、其他鯊魚、鰻及魷（鰻科） Dogfish, other sharks, rays and skates (Rajidae)		
0304.88.00			冷凍角鯊、其他鯊魚、鰻及魷魚片 Dogfish, other sharks, rays and skates fillets, frozen		
0304.88.00	11	5	冷凍鯨鯊魚片 Whale shark (Rhincodon typus), fillets or steaks, frozen	111 F01 MW0	111
0304.88.00	12	4	冷凍路易氏雙髻鯊、錘頭雙髻鯊及無溝雙髻鯊魚片 Scalloped hammerhead shark (Sphyrna lewini), Smooth hammerhead shark (Sphyrna zygaena), Great hammerhead shark (Sphyrna mokarran), fillets, frozen	F01	
0304.88.00	13	3	冷凍鋸峰齒鯊魚片 Blue shark (Prionace glauca), fillets, frozen	F01	
0304.88.00	14	2	冷凍馬加鯊魚片 Shortfin mako shark (Isurus oxyrinchus), fillets, frozen	F01	
0304.88.00	15	1	冷凍污斑白眼鯊魚片 Oceanic whitetip shark (Carcharhinus longimanus), fillets, frozen	F01	

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0304.88.00	16	0	冷凍平滑白眼鮫魚片 Silky shark (<i>Carcharhinus falciformis</i>), fillets, frozen	F01	
0304.88.00	17	9	冷凍淺海狐鯊、狐鯊及深海狐鯊魚片 Pelagic thresher shark (<i>Alopias pelagicus</i>), Thresher shark (<i>Alopias vulpinus</i>), Bigeye thresher shark (<i>Alopias superciliosus</i>), fillets, frozen	F01	
0304.88.00	19	7	冷凍角鯊及其他鯊魚魚片 Dogfish, other sharks, rays and skates fillets, frozen	F01	
0304.88.00	20	4	冷凍鰻及魷魚片 Dogfish, other sharks, rays and skates fillets, frozen	F01	
0304.89			其他 Other		
0304.89.10			冷凍鰻魚片 Swamp eel fillets, frozen		
0304.89.10	00	5	冷凍鰻魚片 Swamp eel fillets, frozen	F01	
0304.89.20			冷凍鰹（包括沙丁魚）魚片 Sardine fillets, frozen		
0304.89.20	00	3	冷凍鰹(包括沙丁魚)魚片 Sardine fillets, frozen	F01 MW0	
0304.89.30			冷凍鰺魚片 Carangidae fillets, frozen		
0304.89.30	00	1	冷凍鰺魚片 Carangidae fillets, frozen	F01 MW0	
0304.89.40			冷凍鯖屬魚片 Mackerel (<i>Scomber</i> spp.) fillets, frozen		
0304.89.40	00	9	冷凍鯖屬魚片 Mackerel (<i>Scomber</i> spp.) fillets, frozen	F01 MW0	
0304.89.50			其他冷凍鯰魚片 Other catfish fillets, frozen		
0304.89.50	00	6	其他冷凍鯰魚片 Other catfish fillets, frozen	F01	
0304.89.60			其他冷凍鮭魚片及鱒魚片 Other salmonidae fillets, frozen		
0304.89.60	00	4	其他冷凍鮭魚片及鱒魚片 Other salmonidae fillets, frozen	F01	443
0304.89.70			其他冷凍鯖魚片 Other herring fillets, frozen		
0304.89.70	00	2	其他冷凍鯖魚片 Other herring fillets, frozen	F01	

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0304.89.90			其他冷凍魚片 Other fish fillets, frozen		
0304.89.90	21	3	冷凍旗魚片（正旗魚科） Marlins (Istiophoridae family), fillets or steaks, frozen	F01 MW0	
0304.89.90	22	2	冷凍鰺魚片 Pomfret, fillets or steaks, frozen	F01	
0304.89.90	23	1	冷凍鰹魚片 Dorado, fillets or steaks, frozen	F01	
0304.89.90	24	0	冷凍虱目魚片 Milkfish, fillets or steaks, frozen	F01	
0304.89.90	25	9	冷凍鱘魚片 Sturgeon (acipenseriformes spp.), fillets, frozen	F01	
0304.89.90	40	0	冷凍海鱺魚片 Cobia (Rachycentron canadum), fillets or steaks, frozen	F01	
0304.89.90	50	7	冷凍河魨（豚）魚片 Puffer fish fillets and its meat (whether or not minced), frozen	111 F01	
0304.89.90	60	5	冷凍石斑魚片 Grouper, fillets or steaks, frozen	F01	
0304.89.90	70	3	冷凍鱸魚片 Sea bass fillets or steaks, frozen	F01	
0304.89.90	81	0	冷凍大白鯊魚片 Great white shark (Carcharodon carcharias), fillets or steaks, frozen	F01	
0304.89.90	82	9	冷凍象鮫魚片 Basking shark (Cetorhinus maximus), fillets or steaks, frozen	F01	
0304.89.90	83	8	冷凍巨口鯊魚片 Megamouth shark (Megachasma pelagios), fillets or steaks, frozen	F01	
0304.89.90	91	8	冷凍鬼蝠魟（前口蝠鱝）屬魚片 Manta spp., fillets or steaks, frozen	F01	
0304.89.90	99	0	其他冷凍魚片 Other fish fillets, frozen	F01	
			—其他，冷凍： - Other, frozen：		
0304.91			劍旗魚 Swordfish (Xiphias gladius)		
0304.91.10			冷凍劍旗魚漿 Frozen Swordfish (Xiphias gladius), minced (surimi)		

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0304.91.10	00	1	冷凍劍旗魚漿 Frozen Swordfish (<i>Xiphias gladius</i>), minced (surimi)	442 F01	442
0304.91.90			冷凍之其他劍旗魚肉 (不論是否經剁細) Other Swordfish (<i>Xiphias gladius</i>) meat (whether or not minced), frozen		
0304.91.90	00	4	冷凍之其他劍旗魚肉 (不論是否經剁細) Other swordfish (<i>Xiphias gladius</i>) meat (whether or not minced), frozen	442 F01	442
0304.92			美露鱈 (犬牙南極魚屬) Toothfish (<i>Dissostichus</i> spp.)		
0304.92.10			冷凍美露鱈魚漿 Frozen Toothfish (<i>Dissostichus</i> spp.), minced (surimi)		
0304.92.10	00	0	冷凍美露鱈魚漿 Frozen Toothfish (<i>Dissostichus</i> spp.), minced (surimi)	442 F01	
0304.92.90			冷凍之其他美露鱈魚肉 (不論是否經剁細) Other Toothfish (<i>Dissostichus</i> spp.) meat (whether or not minced), frozen		
0304.92.90	00	3	冷凍之其他美露鱈魚肉 (不論是否經剁細) Other toothfish (<i>Dissostichus</i> spp.) meat (whether or not minced), frozen	442 F01	
0304.93			吳郭魚 (口孵非鯽屬)、鯰魚 (巨鯰屬、鯰屬、鬍鯰屬、真鮰屬)、鯉魚 (鯉屬、鯽屬、草魚、鯪屬、鯪屬、青魚、真卡特拉鯰、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯰、魴屬)、鰻魚 (鰻鱺屬)、尼羅河鱸 (尼羅尖吻鱸) 及鱧魚 (鱧屬) <i>Tilapias</i> (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		
0304.93.10			冷凍魚漿 Fish, minced (surimi), frozen		
0304.93.10	10	7	冷凍鰻魚漿 Frozen eel, minced (surimi)	F01	440
0304.93.10	90	0	其他冷凍魚漿 Other fish, minced (surimi), frozen	F01	
0304.93.20			冷凍魚肉 (不論是否經剁細) Fish meat (whether or not minced), frozen		

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0304.93.20	00	7	冷凍魚肉（不論是否經剁細） Fish meat (whether or not minced), frozen	F01	
0304.94			阿拉斯加狹鱈 Alaska Pollock (Theragra chalcogramma)		
0304.94.10			冷凍阿拉斯加狹鱈魚漿 Alaska Pollock, minced (surimi), frozen		
0304.94.10	00	8	冷凍阿拉斯加狹鱈魚漿 Alaska Pollack, minced (surimi), frozen	F01	
0304.94.20			冷凍阿拉斯加狹鱈魚肉（不論是否經剁細） Alaska Pollock meat (whether or not minced), frozen		
0304.94.20	00	6	冷凍阿拉斯加狹鱈魚肉(不論是否經剁細) Alaska Pollack meat (whether or not minced), frozen	F01	
0304.95			海鰵鰵科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類，阿拉斯加狹鱈除外 Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (Theragra chalcogramma)		
0304.95.10			冷凍鱈魚漿 Frozen minced (surimi) of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		
0304.95.10	00	7	冷凍鱈魚漿 Frozen minced (surimi) of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	F01	
0304.95.20			冷凍鱈魚肉（不論是否經剁細） Frozen meat (whether or not minced) of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		
0304.95.20	00	5	冷凍鱈魚肉（不論是否經剁細） Frozen meat (whether or not minced) of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	F01	
0304.96			角鯊及其他鯊魚 Dogfish and other sharks		
0304.96.10			冷凍角鯊及其他鯊魚漿 Frozen dogfish and other sharks, minced (surimi)		

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0304.96.10	00	6	冷凍角鯊及其他鯊魚漿 Frozen dogfish and other sharks, minced (surimi)	F01	
0304.96.90			冷凍角鯊及其他鯊魚肉（不論是否經剁細） Dogfish and other sharks meat (whether or not minced), frozen		
0304.96.90	11	6	冷凍鋸峰齒鯊肉（不論是否經剁碎） Blue shark (Prionace glauca) meat (whether or not minced), frozen	F01	
0304.96.90	12	5	冷凍馬加鯊肉（不論是否經剁碎） Shortfin mako shark (Isurus oxyrinchus) meat (whether or not minced), frozen	F01	
0304.96.90	13	4	冷凍污斑白眼鯨肉（不論是否經剁碎） Oceanic whitetip shark (Carcharhinus longimanus) meat (whether or not minced), frozen	F01	
0304.96.90	14	3	冷凍平滑白眼鯨肉（不論是否經剁碎） Silky shark (Carcharhinus falciformis) meat (whether or not minced), frozen	F01	
0304.96.90	15	2	冷凍淺海狐鯊、狐鯊及深海狐鯊肉（不論是否經剁碎） Pelagic thresher shark (Alopias pelagicus), Thresher shark (Alopias vulpinus), Bigeye thresher shark (Alopias superciliosus) meat (whether or not minced), frozen	F01	
0304.96.90	90	0	冷凍角鯊及其他鯊魚肉（不論是否經剁細） Dogfish and other sharks meat (whether or not minced), frozen	F01	
0304.97			鰻及魷（鰻科） Rays and skates (Rajidae)		
0304.97.10			冷凍鰻及魷魚漿 Frozen rays and skates, minced (surimi)		
0304.97.10	00	5	冷凍鰻及魷魚漿 Frozen rays and skates, minced (surimi)	F01	
0304.97.90			冷凍鰻及魷魚肉（不論是否經剁細） Rays and skates meat (whether or not minced), frozen		
0304.97.90	00	8	冷凍鰻及魷魚肉（不論是否經剁細） Rays and skates meat (whether or not minced), frozen	F01	
0304.99			其他 Other		
0304.99.10			其他冷凍魚漿 Other fish, minced (surimi), frozen		
0304.99.10	10	1	冷凍河魨（豚）魚漿 Puffer fish, minced (surimi), frozen	111 F01	
0304.99.10	90	4	其他冷凍魚漿 Other fish, minced (surimi), frozen	F01	

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0304.99.90			其他冷凍魚肉（不論是否經剁細） Other fish meat (whether or not minced), frozen		
0304.99.90	21	1	冷凍之大西洋及太平洋黑鮪魚肉（不論是否經剁細） Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) meat (whether or not minced), frozen	442 F01	442
0304.99.90	22	0	冷凍之南方黑鮪魚肉（不論是否經剁細） Southern bluefin tuna (Thunnus maccoyii) meat (whether or not minced), frozen	442 F01	442
0304.99.90	23	9	冷凍大目鮪魚肉（不論是否經剁細） Bigeye tuna (Thunnus obesus) meat (whether or not minced), frozen	442 F01	442
0304.99.90	24	8	冷凍長鰭鮪魚肉（不論是否經剁細） Albacore or Longfinned tunas (Thunnus alalunga) meat (whether or not minced), frozen	F01	
0304.99.90	25	7	冷凍黃鰭鮪魚肉（不論是否經剁細） Yellowfin tunas (Thunnus albacares) meat (whether or not minced), frozen	F01	
0304.99.90	29	3	其他冷凍鮪魚魚肉（不論是否經剁細） Other tunas (of genus thunnus) meat (whether or not minced), frozen	F01	
0304.99.90	30	0	冷凍正鰹魚肉（不論是否經剁細） Skipjack or stripe-bellied bonito meat (whether or not minced), frozen	F01	
0304.99.90	99	8	其他冷凍魚肉(不論是否經剁細) Other fish meat (whether or not minced), frozen	F01	
0305			乾魚、鹹魚、浸鹹魚；燻魚，不論是否係在燻製前或燻製時烹煮 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process		
0305.20			乾、燻、鹹或浸鹹之魚肝、魚卵及魚白 Livers, roes and milt of fish, dried, smoked, salted or in brine		
0305.20.10			乾、燻、鹹或浸鹹之魚肝 Livers, dried, smoked, salted or in brine		
0305.20.10	00	6	乾、燻、鹹或浸鹹之魚肝 Livers, dried, smoked, salted or in brine	F01	
0305.20.20			乾、燻、鹹或浸鹹之魚卵及魚白 Roes and milt, dried, smoked, salted or in brine		
0305.20.20	10	2	乾、燻、鹹或浸鹹之烏魚卵（烏魚子）及魚白 Roes and milt, dried, smoked, salted or in brine	F01	
0305.20.20	90	5	其他乾、燻、鹹或浸鹹之魚卵及魚白 Other roes and milt, dried, smoked, salted or in brine	F01	

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			—乾、鹹或浸鹹魚之切片，但未燻製： —Fish fillets, dried, salted or in brine, but not smoked：		
0305.31			吳郭魚（口孵非鯽屬）、鯰魚（巨鯰屬、鯰屬、鬍鯰屬、真鮰屬）、鯉魚（鯉屬、鯽屬、草魚、鮪屬、鯪屬、青魚、真卡特拉鮪、野鮫屬、哈氏紋唇魚、蘇門答臘細鬚鮪、魴屬）、鰻魚（鰻鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬） Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)		
0305.31.00			乾、鹹或浸鹹吳郭魚、鯰魚、鯉魚、鰻魚、尼羅河鱸及鱧魚之切片，但未燻製 Tilapia fillets, catfish fillets, carp fillets, eel fillets, Nile Perch fillets and snakeheads fillets, dried, salted or in brine, but not smoked		
0305.31.00	10	3	乾、鹹或浸鹹鯰魚之切片，但未燻製 Catfish fillets, dried, salted or in brine, but not smoked	F01	
0305.31.00	20	1	乾、鹹或浸鹹吳郭魚、鯉魚、鰻魚、尼羅河鱸及鱧魚之切片，但未燻製 Tilapia fillets, carp fillets, eel fillets, Nile Perch fillets and snakeheads fillets, dried, salted or in brine, but not smoked	F01	
0305.32			海鰱科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類 Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		
0305.32.00			乾、鹹或浸鹹海鰱科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類切片，但未燻製 Dried, salted or in brine, fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, but not smoked		

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
0305.32.00	00	4	乾、鹹或浸鹹海鰵鰵科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱗鱈科之魚類切片，但未燻製 Dried, salted or in brine, fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, but not smoked	F01	
0305.39			其他 Other		
0305.39.10			乾、鹹或浸鹹鯖屬魚之切片，但未燻製 Mackerel (Scomber spp.) fillets, dried, salted or in brine, but not smoked		
0305.39.10	00	5	乾、鹹或浸鹹鯖屬魚之切片，但未燻製 Mackerel (Scomber spp.) fillets, dried, salted or in brine, but not smoked	F01 MW0	
0305.39.90			其他乾、鹹或浸鹹魚之切片，但未燻製 Other fish fillets, dried, salted or in brine, but not smoked		
0305.39.90	10	6	乾、鹹或浸鹹鯷魚（包括沙丁魚）之切片，但未燻製 Sardines fillets, dried, salted or in brine, but not smoked	F01	
0305.39.90	20	4	乾、鹹或浸鹹鮭鱒之切片，但未燻製 Salmon and trouts fillets, dried, salted or in brine, but not smoked	F01	443
0305.39.90	30	2	乾、鹹或浸鹹河豚之切片，但未燻製 Ball puffer fillets, dried, salted or in brine, but not smoked	111 F01	
0305.39.90	40	0	乾、鹹或浸鹹秋刀魚之切片，但未燻製 Saury fillets, dried, salted or in brine, but not smoked	F01	
0305.39.90	50	7	乾、鹹或浸鹹鰻魚之切片，但未燻製 Carangidae fishes fillets, dried, salted or in brine, but not smoked	F01	
0305.39.90	60	5	其他乾、鹹或浸鹹鯰魚之切片，但未燻製 Other catfish fillets, dried, salted or in brine, but not smoked	F01	
0305.39.90	90	9	其他乾、鹹或浸鹹魚之切片，但未燻製 Other fish fillets, dried, salted or in brine, but not smoked	F01	
			—燻魚，包括切片，可食用魚雜碎除外： -Smoked fish, including fillets, other than edible fish offal：		

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稅則號別				輸入 Import	輸出 Export
0305.41			太平洋鮭（紅鈎吻鮭、細鱗鈎吻鮭、鈎吻鮭、大鱗鈎吻鮭、銀鈎吻鮭、馬蘇鈎吻鮭及玫瑰鈎吻鮭），大西洋鮭及多瑙河鮭 Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)		
0305.41.00			燻製太平洋鮭，大西洋鮭及多瑙河鮭 Pacific salmon, Atlantic salmon and Danube salmon fillets, smoked		
0305.41.00	00	3	燻製太平洋鮭，大西洋鮭及多瑙河鮭 Pacific salmon, Atlantic salmon and Danube salmon fillets, smoked	F01	443
0305.42			鯡魚（太平洋鯡、正鯡） Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		
0305.42.00			燻製鯡魚 Herrings, smoked		
0305.42.00	00	2	燻製鯡魚 Herrings, smoked	F01	
0305.43			鱒（褐鱒、麥克鈎吻鱒、克氏鈎吻鱒、黃鈎吻鱒、吉利鈎吻鱒、阿帕契鈎吻鱒及金腹鈎吻鱒） Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)		
0305.43.00			燻製鱒魚 Trout, smoked		
0305.43.00	00	1	燻製鱒魚 Trout, smoked	F01	443
0305.44			吳郭魚（口孵非鯽屬）、鯰魚（巨鯰屬、鯰屬、鬍鯰屬、真鮰屬）、 鯉魚（鯉屬、鯽屬、草魚、鮠屬、鯪屬、青魚、真卡特拉鮠、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鮠、魴屬）、鰻魚（鰻鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬） Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		

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稅則號別				輸入 Import	輸出 Export
0305.44.10			燻製鮫魚 Catfish, smoked		
0305.44.10	00	8	燻製鮫魚 Catfish, smoked	F01	
0305.44.90			其他燻製魚類 Other fish, smoked		
0305.44.90	00	1	其他燻製魚類 Other fish, smoked	F01	
0305.49			其他 Other		
0305.49.20			其他燻製鮫魚 Other catfish, smoked		
0305.49.20	00	1	其他燻製鮫魚 Other catfish, smoked	F01	
0305.49.30			其他燻製鱒魚 Other trout, smoked		
0305.49.30	00	9	其他燻製鱒魚 Other trout, smoked	F01	443
0305.49.40			燻製灰海荷鯷（丁香魚） Silver anchovy (spratelloides gracilis), smoked		
0305.49.40	00	7	燻製灰海荷鯷（丁香魚） Silver anchovy (Spratelloides gracilis), smoked	F01	
0305.49.50			其他燻製鯷類（包括沙丁魚） Other sardines, smoked		
0305.49.50	00	4	其他燻製鯷類（包括沙丁魚） Other sardines, smoked	F01 MW0	
0305.49.90			其他燻製魚類 Other fish, smoked		
0305.49.90	30	0	燻製秋刀魚 Saury, smoked	F01	
0305.49.90	90	7	其他燻製魚類 Other fish, smoked	F01	
			—乾魚，可食用魚雜碎除外，不論是否為鹹者（但未燻製）： -Dried fish, other than edible fish offal, whether or not salted but not smoked：		
0305.51			鱈魚（大西洋鱈、格陵蘭鱈、大頭鱈） Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		
0305.51.00			乾鱈魚 Cod, dried		
0305.51.00	00	0	乾鱈魚 Cod, dried	F01	

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稅則號別				輸入 Import	輸出 Export
0305.52			吳郭魚（口孵非鯽屬）、鯰魚（巨鯰屬、鯰屬、鬍鯰屬、真鯰屬）、鯉魚（鯉屬、鯽屬、草魚、鯪屬、鯪屬、青魚、真卡特拉鯽、野鯪屬、哈氏紋唇魚、蘇門答臘細鬚鯽、魴屬）、鰻魚（鰻鱺屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬） Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)		
0305.52.00			乾吳郭魚、鯰魚、鯉魚、鰻魚、尼羅河鱸及鱧魚 Tilapias, catfish, carp, eels, nile perch and snakeheads, dried		
0305.52.00	00	9	乾吳郭魚、鯰魚、鯉魚、鰻魚、尼羅河鱸及鱧魚 Tilapias, catfish, carp, eels, nile perch and snakeheads, dried	F01	
0305.53			海鰱科、歪尾鱈科、鱈科、鼠尾鱈科、黑鱈科、無鬚鱈科、稚鱈科及鰻鱺科之魚類，鱈魚（大西洋鱈、格陵蘭鱈、大頭鱈）除外 Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		
0305.53.10			乾明太鱈 Pollock (Pollachius pollachius, Pollachius virens, Theragra chalcogramma, Theragra finnmarchica), dried		
0305.53.10	00	6	乾明太鱈 Pollock (Pollachius pollachius, Pollachius virens, Theragra chalcogramma, Theragra finnmarchica), dried	F01	
0305.53.90			其他乾魚類 Other fish, dried		
0305.53.90	00	9	其他乾魚類 Other fish, dried	F01	

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稅則號別				輸入 Import	輸出 Export
0305.54			鯷魚（大西洋鯷、正鯷）、鯷魚（鯷屬）、沙丁魚（沙丁魚、擬沙丁魚屬）、小沙丁魚（小沙丁魚屬）、正鰹、鯖魚（正鯖、花腹鯖、白腹鯖）、印度鯖魚（金帶花鯖屬）、馬加鰺（馬加鰺屬）、竹筴魚（竹筴魚屬）、鰹（鰹屬）、海鰻、銀鰻（鰻屬）、秋刀魚、圓鰹（圓鰹屬）、毛鱗魚、劍旗魚、巴鯷、齒鰹（齒鰹屬）、旗魚（旗魚科） Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)		
0305.54.10			乾鯷魚及鯷魚 Herrings and anchovies, dried		
0305.54.10	00	5	乾鯷魚及鯷魚 Herrings and anchovies, dried	F01 MW0	
0305.54.20			乾沙丁魚及小沙丁魚 Sardines and sardinella, dried		
0305.54.20	00	3	乾沙丁魚及小沙丁魚 Sardines and sardinella, dried	F01 MW0	
0305.54.30			乾正鰹 Brisling or sprats, dried		
0305.54.30	00	1	乾正鰹 Brisling or sprats, dried	F01 MW0	
0305.54.90			其他乾魚 Other fish, dried		
0305.54.90	00	8	其他乾魚 Other fish, dried	F01	
0305.59			其他 Other		
0305.59.60			乾海龍及乾海馬 Hai Lung (Syngnathus) and Hai Ma (Hippocampus) , dried		
0305.59.60	10	7	乾海龍 Hai lung (Syngnathus), dried	502	

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				輸入 Import	輸出 Export
0305.59.60	20	5	乾海馬 Hai Ma (Hippocampus), dried	502	
0305.59.71			乾灰海荷鰱 (丁香魚) Silver anchovy (Spratelloides gracilis), dried		
0305.59.71	00	6	乾灰海荷鰱 (丁香魚) Silver anchovy (Spratelloides gracilis), dried	F01	
0305.59.72			乾鰱魚 Sprats (Sprattus spp.), other than brisling or sprats(Sprattus sprattua), dried		
0305.59.72	00	5	乾鰱魚 Sprats (Sprattus spp.), other than brisling or sprats(Sprattus sprattua), dried	F01 MW0	
0305.59.79			其他乾鯷魚及鯷魚 Other clupeidae and engraulidae, dried		
0305.59.79	00	8	其他乾鯷魚及鯷魚 Other clupeidae and engraulidae, dried	F01 MW0	
0305.59.90			其他乾魚 Other fish, dried		
0305.59.90	30	7	乾河魨 (豚) Puffer fish, dried	111 F01	
0305.59.90	40	5	乾鯰魚 Catfish, dried	F01	
0305.59.90	50	2	乾美露鱈 Toothfish (Dissostichus spp.), dried	442 F01	
0305.59.90	90	4	其他乾魚 Other fish, dried	F01	
			—鹹魚 (乾及燻製者除外)，浸鹹魚，可食用魚雜碎除外： -Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :		
0305.61			鯷魚 (大西洋鯷、正鯷) Herrings (Clupea harengus, Clupea pallasii)		
0305.61.00			鹹鯷魚 Herrings, salted or in brine		
0305.61.00	00	8	鹹鯷魚 Herrings, salted or in brine	F01 MW0	
0305.62			鱈魚 (大西洋鱈、格陵蘭鱈、大頭鱈) Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)		
0305.62.00			鹹鱈魚 Cod, salted or in brine		
0305.62.00	00	7	鹹鱈魚 Cod, salted or in brine	F01	
0305.63			鰱魚 (鰱屬) Anchovies (Engraulis spp.)		

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稅則號別				輸入 Import	輸出 Export
0305.63.00			鹹鯷魚 Anchovies, salted or in brine		
0305.63.00	00	6	鹹鯷魚 Anchovies, salted or in brine	F01 MW0	
0305.64			吳郭魚（口孵非鯽屬）、鯰魚（巨鯰屬、鯰屬、鬍鯰屬、真鯰屬）、鯉魚（鯉屬、鯽屬、草魚、鮰屬、鮰屬、青魚、真卡特拉鮰、野鮰屬、哈氏紋唇魚、蘇門答臘細鬚鮰、魴屬）、鰻魚（鰻屬）、尼羅河鱸（尼羅尖吻鱸）及鱧魚（鱧屬） Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)		
0305.64.00			鹹吳郭魚、鯰魚、鯉魚、鰻魚、尼羅河鱸及鱧魚 Tilapias, catfish, carp, eels, Nile perch and snakeheads, salted or in brine		
0305.64.00	10	3	鹹鯰魚 Catfish, salted or in brine	F01	
0305.64.00	20	1	鹹吳郭魚、鯉魚、鰻魚、尼羅河鱸及鱧魚 Tilapias, carp, eels, Nile perch and snakeheads, salted or in brine	F01	
0305.69			其他 Other		
0305.69.10			鹹薩門魚 Fish, salmon, salted or in brine		
0305.69.10	00	8	鹹薩門魚 Fish, salmon, salted or in brine	F01	443
0305.69.40			鹹鯖屬魚 Mackerel (Scomber spp.), salted or in brine		
0305.69.40	00	2	鹹鯖屬魚 Mackerel (Scomber spp.), salted or in brine	F01 MW0	
0305.69.90			其他鹽醃魚類 Other fish, salted or in brine		
0305.69.90	20	7	鹹鰺類 Carangidae fishes, salted or in brine	F01	
0305.69.90	30	5	其他鹹鯰魚 Other catfish, salted or in brine	F01	
0305.69.90	40	3	鹹秋刀魚 Saury, salted or in brine	F01	

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稅則號別				輸入 Import	輸出 Export
0305.69.90	50	0	鹹美露鱈 Toothfish (Dissostichus spp.), salted or in brine	442 F01	
0305.69.90	90	2	其他鹽醃魚類 Other fish, salted or in brine	F01	
			—魚鰭、魚頭、魚尾、魚鰾及其他可食用魚雜碎： -Fish fins, heads, tails, maws and other edible fish offal：		
0305.71			鯊魚翅 Shark fins		
0305.71.10			燻魚翅 Shark fins, smoked		
0305.71.10	00	4	燻魚翅 Shark fins, smoked	442 F01	
0305.71.20			乾魚翅 Shark fins, dried		
0305.71.20	00	2	乾魚翅 Shark fins, dried	442 F01	
0305.71.30			鹹魚翅 Shark fins, salted or in brine		
0305.71.30	00	0	鹹魚翅 Shark fins, salted or in brine	442 F01	
0305.72			魚頭、魚尾、魚鰾 Fish heads, tails and maws		
0305.72.00			可食用之魚頭、魚尾、魚鰾 Edible fish heads, tails and maws		
0305.72.00	10	3	燻、乾、鹹之鯊魚尾 Shark' s tail, smoked, dried, or salted	442 F01	
0305.72.00	90	6	其他可食用之魚頭、魚尾、魚鰾 Other edible fish heads, tails and maws	F01	
0305.79			其他 Other		
0305.79.00			其他可食用魚雜碎 Other edible fish offal		
0305.79.00	10	6	燻、乾、鹹之鯊魚尾鰭上半部 Upper lobe of shark' s caudal fin, smoked, dried, or salted	442 F01	
0305.79.00	90	9	其他可食用魚雜碎 Other edible fish offal	F01	

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0306			活、生鮮、冷藏、冷凍、乾、鹹或浸鹹甲殼類動物，不論是否帶殼；燻製甲殼類動物，不論是否帶殼，亦不論是否係在燻製前或燻製時烹煮；蒸煮過或用水煮過之帶殼甲殼類動物，不論是否為冷藏、冷凍、乾、鹹或浸鹹 Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine		
			— 冷凍者： -Frozen:		
0306.11			龍蝦（真龍蝦屬、龍蝦屬、靜龍蝦屬） Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)		
0306.11.11			燻製龍蝦，冷凍 Smoked rock lobster and other sea crawfish, frozen		
0306.11.11	00	5	燻製龍蝦，冷凍 Smoked rock lobster and other sea crawfish, frozen	F01	
0306.11.12			未燻製龍蝦，冷凍 Rock lobster and other sea crawfish, not smoked, frozen		
0306.11.12	00	4	未燻製龍蝦，冷凍 Rock lobster and other sea crawfish, not smoked, frozen	F01	
0306.12			巨螯蝦（巨螯蝦屬） Lobster (Homarus spp.)		
0306.12.11			燻製巨螯蝦，冷凍 Smoked lobster, frozen		
0306.12.11	00	4	燻製巨螯蝦，冷凍 Smoked lobster, frozen	F01	
0306.12.12			未燻製巨螯蝦，冷凍 Lobster, not smoked, frozen		
0306.12.12	00	3	未燻製巨螯蝦，冷凍 Lobster, not smoked, frozen	F01	
0306.14			蟹類 Crabs		
0306.14.10			燻製蟹類，冷凍 Smoked crabs, frozen		
0306.14.10	10	1	燻製蟳，冷凍 Smoked swamp crabs (Scylla spp), frozen	F01	

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0306.14.10	20	9	燻製中華絨螯蟹〔大閘蟹〕，冷凍 Smoked eriochier sinensis, frozen	F01	
0306.14.10	90	4	其他燻製蟹類，冷凍 Other smoked crabs, frozen	F01	
0306.14.21			未燻製蟳，冷凍 Swamp crabs (Scylla spp.), not smoked, frozen		
0306.14.21	00	0	未燻製蟳，冷凍 Swamp crabs (Scylla spp.), not smoked, frozen	F01	
0306.14.29			其他未燻製蟹類，冷凍 Other crabs, not smoked, frozen		
0306.14.29	10	0	未燻製中華絨螯蟹〔大閘蟹〕，冷凍 Eriochier sinensis, not smoked, frozen	F01	
0306.14.29	90	3	其他未燻製蟹類，冷凍 Other crabs, not smoked, frozen	F01	
0306.15			挪威海螯蝦 Norway lobsters (Nephrops norvegicus)		
0306.15.00			冷凍挪威海螯蝦，包括燻製 Norway lobsters, frozen, smoked included		
0306.15.00	00	4	冷凍挪威海螯蝦，包括燻製 Norway lobsters, frozen, smoked included	F01	
0306.16			北極甜蝦及蝦（長額劍蝦屬、褐蝦） Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)		
0306.16.00			冷凍北極甜蝦及蝦，包括燻製 Cold-water shrimps and prawns, frozen, smoked included		
0306.16.00	00	3	冷凍北極甜蝦及蝦，包括燻製 Cold-water shrimps and prawns, frozen, smoked included	F01	
0306.17			其他蝦類 Other shrimps and prawns		
0306.17.00			其他冷凍蝦類，包括燻製 Other shrimps and prawns, frozen, smoked included		
0306.17.00	10	0	冷凍斑節蝦，包括燻製 Striped prawn (kuruma prawn), frozen, smoked included	F01	
0306.17.00	20	8	冷凍草蝦，包括燻製 Grass shrimp, (Giant tiger prawn), frozen, smoked included	F01	
0306.17.00	30	6	冷凍沙蝦，包括燻製 Sand Shrimp, (Speckled shrimp), frozen, smoked included	F01	
0306.17.00	40	4	冷凍蝦仁，包括燻製 Shrimp, peeled, frozen, smoked included	F01	

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0306.17.00	51	0	冷凍白蝦，包括燻製 Whiteleg shrimp (Penaeus vannamei), frozen, smoked included	F01	
0306.17.00	52	9	冷凍淡水長臂大蝦，包括燻製 Giant freshwater prawn (Macrobrachium rosenbergii), frozen, smoked included	F01	
0306.17.00	90	3	其他冷凍蝦類，包括燻製 Other shrimps and prawns, frozen, smoked included	F01	
0306.19			其他 Other		
0306.19.10			冷凍海螯蝦及螯蛄，包括燻製 Sea crawfish and crawfish, frozen, smoked included		
0306.19.10	00	8	冷凍海螯蝦及螯蛄，包括燻製 Sea crawfish and crawfish, frozen, smoked included	F01	
0306.19.20			其他冷凍水產甲殼類（含燻製）動物 Other crustaceans, frozen (smoked included)		
0306.19.20	00	6	其他冷凍水產甲殼類（含燻製）動物 Other crustaceans, frozen (smoked included)	F01	
			－活、生鮮或冷藏： － Live, fresh or chilled：		
0306.31			龍蝦（真龍蝦屬、龍蝦屬、靜龍蝦屬） Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)		
0306.31.00			活、生鮮或冷藏龍蝦 Rock lobster and other sea crawfish, live, fresh or chilled		
0306.31.00	10	2	活龍蝦 Rock lobster and other sea crawfish, live	F01	
0306.31.00	20	0	生鮮或冷藏龍蝦 Rock lobster and other sea crawfish, fresh or chilled	F01	
0306.32			巨螯蝦（巨螯蝦屬） Lobsters (Homarus spp.)		
0306.32.00			活、生鮮或冷藏巨螯蝦 Lobster, live, fresh or chilled		
0306.32.00	10	1	活巨螯蝦 Lobster, live	F01	
0306.32.00	20	9	生鮮或冷藏巨螯蝦 Lobster, fresh or chilled	F01	
0306.33			蟹類 Crabs		
0306.33.10			蟳、蟹苗 Crabs, fry		

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0306.33.10	10	8	中華絨螯蟹（大閘蟹）苗（殼長3公分以下） Eriocheir sinensis, fry (carapace width below 3 cm)	442	
0306.33.10	90	1	其他蟳、蟹苗 Other crabs, fry		
0306.33.21			活、生鮮或冷藏蟳 Swamp crabs (Scylla spp.), live, fresh or chilled		
0306.33.21	10	5	活蟳 Swamp crabs (Scylla spp.), live	F01	
0306.33.21	90	8	生鮮或冷藏蟳 Swamp crabs (Scylla spp.), fresh or chilled	F01	
0306.33.29			其他活、生鮮或冷藏蟹類 Other crabs, live, fresh or chilled		
0306.33.29	11	6	活中華絨螯蟹〔大閘蟹〕 Eriocheir sinensis, live	F01	
0306.33.29	19	8	其他活蟹類 Other crabs, live	F01	
0306.33.29	91	9	生鮮或冷藏中華絨螯蟹〔大閘蟹〕 Eriocheir sinensis, fresh or chilled	F01	
0306.33.29	99	1	其他生鮮或冷藏蟹類 Other crabs, fresh or chilled	F01	
0306.34			挪威海螯蝦 Norway lobsters (Nephrops norvegicus)		
0306.34.00			活、生鮮或冷藏挪威海螯蝦 Norway lobsters, live, fresh or chilled		
0306.34.00	00	1	活、生鮮或冷藏挪威海螯蝦 Norway lobsters, live, fresh or chilled	F01	
0306.35			北極甜蝦及蝦（長額劍蝦屬、褐蝦） Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)		
0306.35.10			北極甜蝦及蝦，苗 Cold-water shrimps and prawns, fry		
0306.35.10	00	8	北極甜蝦及蝦，苗 Cold-water shrimps and prawns, fry		
0306.35.20			活、生鮮或冷藏北極甜蝦及蝦 Cold-water shrimps and prawns, live, fresh or chilled		
0306.35.20	00	6	活、生鮮或冷藏北極甜蝦及蝦 Cold-water shrimps and prawns, live, fresh or chilled	F01	
0306.36			其他蝦類 Other shrimps and prawns		
0306.36.10			其他蝦類，苗 Other shrimps and prawns, fry		

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0306.36.10	00	7	其他蝦類，苗 Other shrimps and prawns, fry	B01	
0306.36.20			其他活、生鮮或冷藏蝦類 Other shrimps and prawns, live, fresh or chilled		
0306.36.20	11	2	活班節蝦 Striped prawn , live	B01 F01	
0306.36.20	12	1	生鮮或冷藏班節蝦 Striped prawn, (kuruma prawn), fresh or chilled	F01	
0306.36.20	21	0	活草蝦 Grass shrimp , live	B01 F01	
0306.36.20	22	9	生鮮或冷藏草蝦 Grass shrimp, fresh or chilled	F01	
0306.36.20	31	8	活沙蝦 Sand shrimp (speekled shrimp), live	B01 F01	
0306.36.20	32	7	生鮮或冷藏沙蝦 Sand shrimp (speekled shrimp), fresh or chilled	F01	
0306.36.20	41	6	活白蝦 Whiteleg shrimp (Penaeus vannamei), live	B01 F01	
0306.36.20	42	5	生鮮或冷藏白蝦 Whiteleg shrimp (Penaeus vannamei), fresh or chilled	F01	
0306.36.20	51	3	活淡水長臂大蝦 Giant freshwater prawn (Macrobrachium rosenbergii), live	B01 F01	
0306.36.20	52	2	生鮮或冷藏淡水長臂大蝦 Giant freshwater prawn (Macrobrachium rosenbergii), fresh or chilled	F01	
0306.36.20	60	2	觀賞用活蝦（擬匙指蝦屬、米蝦屬、新米蝦屬、蜆蝦屬、鞭腕蝦屬、活額蝦屬、膜角蝦屬、岩蝦屬、掃帚蝦屬及托蝦屬） Ornamental shrimps and prawns, live (Atyopsis spp., Caridina spp., Neocaridina spp., Stenopus spp., Lysmata spp., Rhynchocinetes spp., Hymenocera spp., Periclimenes spp., Saron spp., Thor spp.)	B01	
0306.36.20	81	7	繁殖用草蝦種蝦 Grass shrimp spawner	B01	
0306.36.20	82	6	繁殖用班節蝦種蝦 Striped prawn (kuruma prawn), spawner	B01	
0306.36.20	83	5	繁殖用大正蝦種蝦 Oriental prawns, spawner	B01	
0306.36.20	84	4	繁殖用淡水長臂大蝦種蝦 Giant freshwater prawn (Macrobrachium rosenbergii) spawner	B01	

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0306.36.20	89	9	其他繁殖用蝦類種蝦 Other prawns, spawner	B01	
0306.36.20	91	5	其他活蝦 Other shrimps and prawns, live	B01 F01	
0306.36.20	92	4	其他生鮮或冷藏蝦 Other shrimps and prawns, fresh or chilled	F01	
0306.39			其他 Other		
0306.39.10			水產甲殼類種苗 Crustaceans, fry		
0306.39.10	00	4	水產甲殼類種苗 Crustaceans, fry	B01	
0306.39.20			活、生鮮或冷藏海螯蝦及蜆蛄 Other sea crawfish or crawfish, live, fresh or chilled		
0306.39.20	10	0	活海螯蝦或蜆蛄 Sea crawfish, live	B01 F01	
0306.39.20	20	8	生鮮或冷藏海螯蝦或蜆蛄 Sea crawfish or crawfish, fresh or chilled	F01	
0306.39.90			其他活、生鮮或冷藏水產甲殼類動物 Other crustaceans, live, fresh or chilled		
0306.39.90	11	4	螯蝦（歐洲螯蝦屬，太平洋螯蝦屬） Crawfish(Astacus spp., Pacifastacus spp.)	111 B01 F01	
0306.39.90	12	3	破壞者螯蝦、四脊滑螯蝦、美國螯蝦、大理石紋螯蝦、 龍紋螯蝦、淡水小龍蝦 Cherax destructor, Cherax quadricarinatus, Procambarus clarkii, Procambarus fallax virginalis, Procambarus fallax, Cherax pulcher	111 B01 F01	
0306.39.90	20	3	其他生鮮或冷藏水產甲殼類動物 Other crustaceans, fresh or chilled	F01	
0306.39.90	90	8	其他活水產甲殼類動物 Other crustaceans, live	B01 F01	
			－其他： － Other：		
0306.91			龍蝦（真龍蝦屬、龍蝦屬、靜龍蝦屬） Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)		
0306.91.10			乾、鹹或浸鹹龍蝦，但未燻製 Rock lobster and other sea crawfish, dried, salted or in brine, but not smoked		
0306.91.10	00	9	乾、鹹或浸鹹龍蝦，但未燻製 Rock lobster and other sea crawfish, dried, salted or in brine, but not smoked	F01	

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0306.91.20			燻製龍蝦 Rock lobster and other sea crawfish, smoked		
0306.91.20	00	7	燻製龍蝦 Rock lobster and other sea crawfish, smoked	F01	
0306.92			巨螯蝦（巨螯蝦屬） Lobsters (Homarus spp.)		
0306.92.10			乾、鹹或浸鹹巨螯蝦，但未燻製 Lobster, dried, salted or in brine, but not smoked		
0306.92.10	00	8	乾、鹹或浸鹹巨螯蝦，但未燻製 Lobster, dried, salted or in brine, but not smoked	F01	
0306.92.20			燻製巨螯蝦 Lobster, smoked		
0306.92.20	00	6	燻製巨螯蝦 Lobster, smoked	F01	
0306.93			蟹類 Crabs		
0306.93.10			乾、鹹或浸鹹蟹類，但未燻製 Crabs, dried, salted or in brine, but not smoked		
0306.93.10	00	7	乾、鹹或浸鹹蟹類，但未燻製 Crabs, dried, salted or in brine, but not smoked	F01	
0306.93.20			燻製蟹類 Crabs, smoked		
0306.93.20	00	5	燻製蟹類 Crabs, smoked	F01	
0306.94			挪威海螯蝦 Norway lobsters (Nephrops norvegicus)		
0306.94.00			乾、鹹或浸鹹挪威海螯蝦，包括燻製 Norway lobsters, dried, salted or in brine, smoked included		
0306.94.00	00	8	乾、鹹或浸鹹挪威海螯蝦，包括燻製 Norway lobsters, dried, salted or in brine, smoked included	F01	
0306.95			蝦類 Shrimps and prawns		
0306.95.11			乾蝦皮（櫻蝦科），但未燻製 Shrimp skin (Sergestidae), dried, but not smoked		
0306.95.11	00	4	乾蝦皮（櫻蝦科），但未燻製 Shrimp skin (Sergestidae), dried, but not smoked	F01	
0306.95.19			其他乾、鹹或浸鹹蝦類，但未燻製 Other shrimps and prawns, dried, salted or in brine, but not smoked		

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0306.95.19	10	4	乾、鹹或浸鹹北極甜蝦及蝦，但未燻製 Cold-water shrimps and prawns, dried, salted or in brine, but not smoked	F01	
0306.95.19	90	7	其他乾、鹹或浸鹹蝦類，但未燻製 Other shrimps and prawns, dried, salted or in brine, but not smoked	F01	
0306.95.20			燻製蝦類 Shrimps and prawns, smoked		
0306.95.20	10	1	燻製北極甜蝦及蝦 Cold-water shrimps and prawns, smoked	F01	
0306.95.20	90	4	其他燻製蝦類 Other shrimps and prawns, smoked	F01	
0306.99			其他 Other		
0306.99.10			燻製海螯蝦及蜆蛄 Sea crawfish and crawfish, smoked		
0306.99.10	00	1	燻製海螯蝦或蜆蛄 Sea crawfish or crawfish, smoked	F01	
0306.99.90			其他乾、鹹或浸鹹水產甲殼類（含燻製）動物 Other crustaceans, dried, salted or in brine (smoked included)		
0306.99.90	10	2	其他乾水產甲殼類（含燻製）動物 Other crustaceans, dried (smoked included)	F01	
0306.99.90	20	0	其他鹹或浸鹹水產甲殼類（含燻製）動物 Other crustaceans, salted or in brine (smoked included)	F01	
0307			活、生鮮、冷藏、冷凍、乾、鹹或浸鹹軟體類動物，不論是否帶殼；燻製軟體類動物，不論是否帶殼，亦不論是否係在燻製前或燻製時烹煮 Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process		
			—牡蠣（蠔、蚵）： -Oysters：		
0307.11			活、生鮮或冷藏 Live, fresh or chilled		
0307.11.10			牡蠣（蠔、蚵）苗 Oysters, fry		
0307.11.10	00	5	牡蠣（蠔、蚵）苗 Oysters, fry		
0307.11.90			其他活、生鮮或冷藏牡蠣（蠔、蚵） Other oysters, live, fresh or chilled		

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0307.11.90	10	6	歐洲牡蠣 Ostrea edulis	111 465 F01 MW0	
0307.11.90	90	9	其他活、生鮮或冷藏牡蠣（蠔、蚶） Other oysters, live, fresh or chilled	465 F01 MW0	
0307.12			冷凍 Frozen		
0307.12.00			冷凍牡蠣（蠔、蚶），但未燻製 Oysters, frozen, but not smoked		
0307.12.00	00	6	冷凍牡蠣（蠔、蚶），但未燻製 Oysters, frozen, but not smoked	465 F01 MW0	
0307.19			其他 Other		
0307.19.20			乾牡蠣（蠔、蚶），但未燻製 Oysters, dried, but not smoked		
0307.19.20	00	5	乾牡蠣（蠔、蚶），但未燻製 Oysters, dried, but not smoked	F01	
0307.19.30			鹹或浸鹹牡蠣（蠔、蚶），但未燻製 Oysters, salted or in brine, but not smoked		
0307.19.30	00	3	鹹或浸鹹牡蠣（蠔、蚶），但未燻製 Oysters, salted or in brine, but not smoked	F01	
0307.19.40			燻製牡蠣（蠔、蚶） Oysters, smoked		
0307.19.40	00	1	燻製牡蠣（蠔、蚶） Oysters, smoked	F01	
			—海扇貝及其他海扇蛤科之軟體類動物： —Scallops and other molluscs of the family Pectinidae：		
0307.21			活、生鮮或冷藏 Live, fresh or chilled		
0307.21.00			活、生鮮或冷藏海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物 Scallops (include full shell fish and compoy) and other molluscs of the family Pectinidae, live, fresh or chilled		
0307.21.00	00	5	活、生鮮或冷藏海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物 Scallops (include full shell fish and compoy) and other molluscs of the family Pectinidae, live, fresh or chilled	F01	
0307.22			冷凍 Frozen		

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0307.22.00			冷凍海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物，但未燻製 Scallops (include full shell fish and conpoy) and other molluscs of the family Pectinidae, frozen, but not smoked		
0307.22.00	00	4	冷凍海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物，但未燻製 Scallops (include full shell fish and conpoy) and other molluscs of the family Pectinidae, frozen, but not smoked	F01	
0307.29			其他 Other		
0307.29.20			乾、鹹或浸鹹海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物，但未燻製 Scallops (include full shell fish and compoy) and other molluscs of the family Pectinidae, dired, salted or in brine, but not		
0307.29.20	10	1	乾海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物，但未燻製 Scallops (include full shell fish and compoy) and other molluscs of the family Pectinidae, dired, but not smoked	F01	
0307.29.20	20	9	鹹或浸鹹海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物，但未燻製 Scallops (include full shell fish compoy) and other molluscs of the family Pectinidae, salted or in brine, but not smoked	F01	
0307.29.30			燻製海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物 Scallops (include full shell fish and conpoy)) and other molluscs of the family Pectinidae, smoked		
0307.29.30	00	1	燻製海扇貝（含全貝及干貝）及其他海扇蛤科之軟體類動物 Scallops (include full shell fish and conpoy) and other molluscs of the family Pectinidae, smoked	F01	
			—貽貝（淡菜）： —Mussels (Mytilus spp., Perna spp.):		
0307.31			活、生鮮或冷藏 Live, fresh or chilled		
0307.31.00			活、生鮮或冷藏貽貝（淡菜） Mussels (Mytilus spp., Perna spp.), live, fresh or chilled		
0307.31.00	11	0	活紫貽貝（淡菜） Mytilus galloprovincialis, live	111 F01	

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0307.31.00	19	2	其他活貽貝（淡菜） Other mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.), live	F01	
0307.31.00	21	8	鮮或冷藏紫貽貝（淡菜） <i>Mytilus galloprovincialis</i> , fresh or chilled	111 F01	
0307.31.00	29	0	其他鮮或冷藏貽貝（淡菜） Other mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.), fresh or chilled	F01	
0307.32			冷凍 Frozen		
0307.32.00			冷凍貽貝（淡菜），但未燻製 Mussels, frozen, but not smoked		
0307.32.00	00	2	冷凍貽貝（淡菜），但未燻製 Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.), frozen, but not smoked	F01	
0307.39			其他 Other		
0307.39.21			乾貽貝（淡菜），但未燻製 Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.), dried, but not smoked		
0307.39.21	00	0	乾貽貝（淡菜），但未燻製 Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.), dried, but not smoked	F01	
0307.39.29			鹹或浸鹹貽貝（淡菜），但未燻製 Mussels (<i>Mytilus</i> spp. <i>Perna</i> spp.), salted or in brine, but not smoked		
0307.39.29	00	2	鹹或浸鹹貽貝（淡菜），但未燻製 Mussels (<i>Mytilus</i> spp. <i>Perna</i> spp.), salted or in brine, but not smoked	F01	
0307.39.30			燻製貽貝（淡菜） Mussels (<i>Mytilus</i> spp. <i>Perna</i> spp.), smoked		
0307.39.30	00	9	燻製貽貝（淡菜） Mussels (<i>Mytilus</i> spp. <i>Perna</i> spp.), smoked	F01	
			－墨魚及魷魚： － Cuttle fish and squid：		
0307.42			活、生鮮或冷藏 Live, fresh or chilled		
0307.42.10			活、生鮮或冷藏墨魚 Cuttle fish, live, fresh or chilled		
0307.42.10	10	6	活墨魚 Cuttle fish, live	F01	
0307.42.10	20	4	生鮮或冷藏墨魚 Cuttle fish, fresh or chilled	F01	
0307.42.20			活、生鮮或冷藏魷魚 Squid, live, fresh or chilled		

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0307.42.20	10	4	活、生鮮或冷藏鎖管（軟翅仔屬、尾鎖管屬、擬鎖管屬） Neritic squid (Sepioteuthis spp., Uroteuthis spp., Loliolus spp.), live, fresh or chilled	F01	
0307.42.20	90	7	其他活、生鮮或冷藏魷魚 Other squid, live, fresh or chilled	F01	
0307.43			冷凍 Frozen		
0307.43.10			冷凍墨魚，但未燻製 Cuttle fish, frozen, but not smoked		
0307.43.10	00	7	冷凍墨魚，但未燻製 Cuttle fish, frozen, but not smoked	F01	
0307.43.20			冷凍魷魚，但未燻製 Squid, frozen, but not smoked		
0307.43.20	10	3	冷凍鎖管（軟翅仔屬、尾鎖管屬、擬鎖管屬），但未燻製 Neritic squid (Sepioteuthis spp., Uroteuthis spp., Loliolus spp.), frozen, but not smoked	F01	
0307.43.20	90	6	其他冷凍魷魚，但未燻製 Other squid, frozen, but not smoked	F01	
0307.49			其他 Other		
0307.49.21			乾、鹹或浸鹹墨魚，但未燻製 Cuttle fish, dried, salted or in brine, but not smoked		
0307.49.21	00	8	乾、鹹或浸鹹墨魚，但未燻製 Cuttle fish, dried, salted or in brine, but not smoked	F01	
0307.49.24			乾、鹹或浸鹹魷魚，但未燻製 Squid, dried, salted or in brine, but not smoked		
0307.49.24	00	5	乾、鹹或浸鹹魷魚，但未燻製 Squid, dried, salted or in brine, but not smoked	F01	
0307.49.31			燻製墨魚 Cuttle, smoked		
0307.49.31	00	6	燻製墨魚 Cuttle, smoked	F01	
0307.49.34			燻製魷魚 Squid, smoked		
0307.49.34	10	1	燻製魷魚（赤魷屬、鎖管屬、太平洋魷屬、軟翅仔屬） Squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.), smoked	F01 MW0	
0307.49.34	90	4	其他燻製魷魚 Other squid, smoked	F01	
			— 章魚： — Octopus (Octopus spp.):		

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0307.51			活、生鮮或冷藏 Live, fresh or chilled		
0307.51.00			活、生鮮或冷藏章魚 Octopus, live, fresh or chilled		
0307.51.00	00	8	活、生鮮或冷藏章魚 Octopus, live, fresh or chilled	F01	
0307.52			冷凍 Frozen		
0307.52.00			冷凍章魚，但未燻製 Octopus, frozen, but not smoked		
0307.52.00	00	7	冷凍章魚，但未燻製 Octopus, frozen, but not smoked	F01	
0307.59			其他 Other		
0307.59.10			乾、鹹或浸鹹章魚，但未燻製 Octopus, dried, salted or in brine, but not smoked		
0307.59.10	20	4	乾、鹹或浸鹹章魚，但未燻製 Octopus, dried, salted, in brine, but not smoked	F01	
0307.59.20			燻製章魚 Octopus, smoked		
0307.59.20	00	6	燻製章魚 Octopus, smoked	F01	
0307.60			螺，（海螺除外） Snails, other than sea snails		
0307.60.10			活、生鮮或冷藏螺（海螺除外） Snails, live, fresh or chilled, other than sea snails		
0307.60.10	11	2	福壽螺 Apple snail(Pomacea canaliculata, Pomacea insularum)	111 B01 F01	
0307.60.10	12	1	觀賞用活螺（石蜆螺屬、河蜆螺屬、蘇拉威西兔螺屬） Ornamental snail, live (Clithon spp., Neritina spp., Tylomelania spp.)		
0307.60.10	13	0	非洲虎紋大蝸牛 Achatina panthera	111 B01	
0307.60.10	14	9	淡水峨螺 Anentome helena	111	
0307.60.10	19	4	其他活螺（海螺除外） Other snail, live, other than sea snails	B01 F01	
0307.60.10	20	1	鮮或冷藏螺（海螺除外） Snail, fresh or chilled, other than sea snails	F01	
0307.60.20			冷凍螺（海螺除外），但未燻製 Snails, frozen, other than sea snails, but not smoked		

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0307.60.20	00	3	冷凍螺(海螺除外)，但未燻製 Snails, frozen, other than sea snails, but not smoked	F01	
0307.60.30			乾、鹹或浸鹹螺（海螺除外），但未燻製 Snails, dried, salted or in brine, other than sea snails, but not smoked		
0307.60.30	00	1	乾、鹹或浸鹹螺(海螺除外)，但未燻製 Snails, dried, salted or in brine, other than sea snails, but not smoked	F01	
0307.60.40			燻製螺（海螺除外） Snails, smoked, other than sea snails		
0307.60.40	00	9	燻製螺(海螺除外) Snails, smoked, other than sea snails	F01	
			—蛤、鳥蛤及赤貝（魁蛤科、北極蛤科、鳥尾蛤科、斧蛤科、縫棲蛤科、馬珂蛤科、尖峰蛤科、海螂蛤科、唱片蛤科、毛蛸科、竹蛸科、碑礫蛤科及簾蛤科）： -Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae)：		
0307.71			活、生鮮或冷藏 Live, fresh or chilled		
0307.71.10			蛤、鳥蛤及赤貝，苗 Clams, cockles and ark shells, fry		
0307.71.10	00	2	蛤、鳥蛤及赤貝，苗 Clams, cockles and ark shells, fry		
0307.71.20			活、生鮮或冷藏海瓜子 Ruditapes philippinarum, live, fresh or chilled		
0307.71.20	00	0	活、生鮮或冷藏海瓜子 Ruditapes philippinarum, live, fresh or chilled	F01	
0307.71.30			活、生鮮或冷藏蛤蜊 Hard clam (Meretrix lusoria, Ruditapes variegatus, Paphia amabilis, Tapes literatus), live, fresh or chilled		
0307.71.30	10	6	活蛤蜊 Hard clam, (Meretrix lusoria, Ruditapes variegatus, Paphia amabilis, Tapes literatus), live	465 F01 MP1	
0307.71.30	20	4	生鮮或冷藏蛤蜊 Hard clam, (Meretrix lusoria, Ruditapes variegatus, Paphia amabilis, Tapes literatus), fresh or chilled	465 F01 MP1	

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0307.71.90			其他活、生鮮或冷藏蛤、鳥蛤及赤貝 Other clams, cockles and ark shells, live, fresh or chilled		
0307.71.90	10	3	活蛤 (含鳥蛤及赤貝) Clams (include cockles and ark shells), live	465 F01 MW0	
0307.71.90	21	0	活碑磔貝 Giant clams (tridacnidae spp.), live	F02	
0307.71.90	22	9	生鮮或冷藏碑磔貝 Giant clams (tridacnidae spp.), fresh or chilled	F01	
0307.71.90	90	6	生鮮或冷藏蛤 (含鳥蛤及赤貝) Clams (include cockles and ark shells), fresh or chilled	F01	
0307.72			冷凍 Frozen		
0307.72.10			冷凍海瓜子, 但未燻製 Ruditapes philippinarum, frozen, but not smoked		
0307.72.10	00	1	冷凍海瓜子, 但未燻製 Ruditapes philippinarum, frozen, but not smoked	F01	
0307.72.20			冷凍蚶子 (魁蛤科), 但未燻製 Arcoida (Acridae), frozen, but not smoked		
0307.72.20	00	9	冷凍蚶子 (魁蛤科), 但未燻製 Arcoida (Acridae), frozen, but not smoked	F01	
0307.72.30			冷凍蜆 (毛蜆科、竹蜆科), 但未燻製 Clams (Solenidae, Solecurtidae), frozen, but not smoked		
0307.72.30	00	7	冷凍蜆 (毛蜆科、竹蜆科), 但未燻製 Clams (Solenidae, Solecurtidae), frozen, but not smoked	F01	
0307.72.40			冷凍蛤蜊, 但未燻製 Hard clam (Meretrix lusoria, Ruditapes variegatus, Paphia amabilis, Tapes literatus), frozen, but not smoked		
0307.72.40	00	5	冷凍蛤蜊, 但未燻製 Hard clam (Meretrix lusoria, Ruditapes variegatus, Paphia amabilis, Tapes literatus), frozen, but not smoked	465 F01 MP1	
0307.72.90			其他冷凍蛤、鳥蛤及赤貝, 但未燻製 Other clams, cockles and ark shells, frozen, but not smoked		
0307.72.90	10	2	冷凍碑磔貝, 但未燻製 Giant clams (tridacnidae spp.), frozen, but not smoked	F01	

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0307.72.90	90	5	其他冷凍蛤、鳥蛤及赤貝，但未燻製 Other clams, cockles and ark shells, frozen, but not smoked	F01	
0307.79			其他 Other		
0307.79.00			乾、鹹或浸鹹蛤、鳥蛤及赤貝，包括燻製 Clams, cockles and ark shells, dried, salted or in brine, smoked included		
0307.79.00	11	3	乾碑礫貝，但未燻製 Giant clams (tridacnidae spp.), dried, frozen, but not smoked	F01	
0307.79.00	12	2	鹹或浸鹹碑礫貝，但未燻製 Giant clams (tridacnidae spp.), salted or in brine, frozen, but not smoked	F01	
0307.79.00	90	7	其他乾、鹹或浸鹹蛤、鳥蛤及赤貝，包括燻製 Other clams, cockles and ark shells, dried, salted or in brine, smoked included	514	
			－鮑魚（鮑螺屬）及鳳凰螺（鳳凰螺屬）： － Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.)：		
0307.81			活、生鮮或冷藏鮑魚（鮑螺屬） Live, fresh or chilled abalone (Haliotis spp.)		
0307.81.10			鮑魚苗，包括九孔 Abalone, fry		
0307.81.10	00	0	鮑魚苗，包括九孔 Abalone, fry	B01 F02	
0307.81.21			其他活、生鮮或冷藏鮑魚（九孔除外） Other abalone, live, fresh or chilled, other than Haliotis diversicolor		
0307.81.21	00	7	其他活、生鮮或冷藏鮑魚(九孔除外) Other abalone, live, fresh or chilled, other than Haliotis diversicolor	465 B01 F01 MP1	
0307.81.22			其他活、生鮮或冷藏九孔 Other Haliotis diversicolor, live, fresh or chilled		
0307.81.22	10	4	活九孔 Abalones (Haliotis diversicolor), live	465 B01 F01 MW0	
0307.81.22	20	2	生鮮或冷藏九孔 Abalones (Haliotis diversicolor), fresh or chilled	465 F01 MW0	

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0307.82			活、生鮮或冷藏鳳凰螺（鳳凰螺屬） Live, fresh or chilled stromboid conchs (Strombus spp.)		
0307.82.00			活、生鮮或冷藏鳳凰螺 Stromboid conchs, live, fresh or chilled		
0307.82.00	00	1	活、生鮮或冷藏鳳凰螺 Stromboid conchs, live, fresh or chilled	F01	
0307.83			冷凍鮑魚（鮑螺屬） Frozen abalone (Haliotis spp.)		
0307.83.10			冷凍鮑魚（九孔除外），但未燻製 Abalone, frozen, other than Haliotis diversicolor, but not smoked		
0307.83.10	00	8	冷凍鮑魚(九孔除外)，但未燻製 Abalone, frozen, other than Haliotis diversicolor, but not smoked	F01	
0307.83.20			冷凍九孔，但未燻製 Haliotis diversicolor, frozen, but not smoked		
0307.83.20	00	6	冷凍九孔，但未燻製 Haliotis diversicolor, frozen, but not smoked	465 F01 MW0	
0307.84			冷凍鳳凰螺（鳳凰螺屬） Frozen stromboid conchs (Strombus spp.)		
0307.84.00			冷凍鳳凰螺，但未燻製 Stromboid conchs, frozen, but not smoked		
0307.84.00	00	9	冷凍鳳凰螺，但未燻製 Stromboid conchs, frozen, but not smoked	F01	
0307.87			其他鮑魚（鮑螺屬） Other abalone (Haliotis spp.)		
0307.87.10			鹹或浸鹹鮑魚（九孔除外），但未燻製 Abalone, salted or in brine, other than Haliotis diversicolor, but not smoked		
0307.87.10	00	4	鹹或浸鹹鮑魚(九孔除外)，但未燻製 Abalone, salted or in brine, other than Haliotis diversicolor, but not smoked	F01	
0307.87.20			乾鮑魚（九孔除外），但未燻製 Abalone, dried, other than Haliotis diversicolor, but not smoked		
0307.87.20	00	2	乾鮑魚(九孔除外)，但未燻製 Abalone, dried, other than Haliotis diversicolor, but not smoked	F01	
0307.87.30			乾、鹹或浸鹹九孔，但未燻製 Haliotis diversicolor, dried, salted or in brine, but not smoked		

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0307.87.30	00	0	乾、鹹或浸鹹九孔，但未燻製 Haliotis diversicolor, dried, salted or in brine, but not smoked	F01	
0307.87.40			燻製鮑魚，包括九孔 Abalone, including Haliotis diversicolor, smoked		
0307.87.40	00	8	燻製鮑魚，包括九孔 Abalone, including Haliotis diversicolor, smoked	F01	
0307.88			其他鳳凰螺（鳳凰螺屬） Other stromboid conchs (Strombus spp.)		
0307.88.10			乾、鹹或浸鹹鳳凰螺，但未燻製 Stromboid conchs, dried, salted or in brine, but not smoked		
0307.88.10	00	3	乾、鹹或浸鹹鳳凰螺，但未燻製 Stromboid conchs, dried, salted or in brine, but not smoked	F01	
0307.88.20			燻製鳳凰螺 Stromboid conchs, smoked		
0307.88.20	00	1	燻製鳳凰螺 Stromboid conchs, smoked	F01	
			—其他： -Other:		
0307.91			活、生鮮或冷藏 Live, fresh or chilled		
0307.91.10			其他軟體類動物之種苗 Other molluscs, fry		
0307.91.10	00	8	其他軟體類動物之種苗 Other molluscs, fry	B01	
0307.91.30			活、生鮮或冷藏鐘螺 Top shell, live, fresh or chilled		
0307.91.30	10	2	活鐘螺 Top shell, live	F01	
0307.91.30	20	0	生鮮或冷藏鐘螺 Top shell, fresh or chilled	F01	
0307.91.70			活、生鮮或冷藏南美貝 Locos, live, fresh or chilled		
0307.91.70	10	3	活南美貝 Locos, live	F01	
0307.91.70	20	1	生鮮或冷藏南美貝 Locos, fresh or chilled	F01	
0307.91.90			其他活、生鮮或冷藏軟體類動物 Other molluscs, live, fresh or chilled		
0307.91.90	10	9	三角帆蚌 Hyriopsis cumingii	111	
0307.91.90	90	2	其他活、生鮮或冷藏軟體類動物 Other molluscs, live, fresh or chilled	F01	

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稅則號別				輸入 Import	輸出 Export
0307.92			冷凍 Frozen		
0307.92.10			冷凍蚶子（蚶蜊科、笠蚶科），但未燻製 Arcoida (Glycymerididae, Limopsidae), frozen, but not smoked		
0307.92.10	00	7	冷凍蚶子（蚶蜊科、笠蚶科），但未燻製 Arcoida (Glycymerididae, Limopsidae), frozen, but not smoked	F01	
0307.92.20			冷凍蜆（刀蜆科），但未燻製 Clams (Cutellidae), frozen, but not smoked		
0307.92.20	00	5	冷凍蜆（刀蜆科），但未燻製 Clams (Cutellidae), frozen, but not smoked	F01	
0307.92.30			冷凍鐘螺，但未燻製 Top shell, frozen, but not smoked		
0307.92.30	00	3	冷凍鐘螺，但未燻製 Top shell, frozen, but not smoked	F01	
0307.92.40			冷凍南美貝，但未燻製 Locos, frozen, but not smoked		
0307.92.40	00	1	冷凍南美貝，但未燻製 Locos, frozen, but not smoked	F01	
0307.92.90			其他冷凍軟體類動物，但未燻製 Other molluscs, frozen, but not smoked		
0307.92.90	00	0	其他冷凍軟體類動物，但未燻製 Other molluscs, frozen, but not smoked	F01	
0307.99			其他 Other		
0307.99.51			乾、鹹或浸鹹鐘螺，但未燻製 Top shell, dried, salted or in brine, but not smoked		
0307.99.51	10	8	乾鐘螺，但未燻製 Top shell, dried, but not smoked	F01	
0307.99.51	20	6	鹹或浸鹹鐘螺，但未燻製 Top shell, salted or in brine, but not smoked	F01	
0307.99.59			其他乾、鹹或浸鹹軟體類動物，但未燻製 Other molluscs, dried, salted or in brine, but not smoked		
0307.99.59	10	0	其他乾軟體類動物，但未燻製 Other molluscs, dried, but not smoked	F01	
0307.99.59	20	8	其他鹹或浸鹹軟體類動物，但未燻製 Other molluscs, salted or in brine, but not smoked	F01	
0307.99.61			燻製鐘螺 Top shell, smoked		
0307.99.61	00	8	燻製鐘螺 Top shell, smoked	F01	

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0307.99.62			燻製蚶子（蚶蜊科、笠蚶科）及蜆（刀蜆科） Arcoida (Glycymerididae, Limopsidae) and clams (Cutellidae), smoked		
0307.99.62	00	7	燻製蚶子（蚶蜊科、笠蚶科）及蜆（刀蜆科） Arcoida (Glycymerididae, Limopsidae) and clams (Cutellidae), smoked	F01	
0307.99.63			燻製南美貝 Locos, smoked		
0307.99.63	00	6	燻製南美貝 Locos, smoked	F01	
0307.99.69			其他燻製軟體類動物 Other molluscs, smoked		
0307.99.69	00	0	其他燻製軟體類動物 Other molluscs, smoked	F01	
0308			活、生鮮、冷藏、冷凍、乾、鹹或浸鹹水產無脊椎動物 （甲殼類及軟體類動物除外）；燻製水產無脊椎動物 （甲殼類及軟體類動物除外），不論是否係在燻製前或 燻製時烹煮 Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process		
			—海參： — Sea cucumbers (Stichopus japonicus, Holothuroidea)：		
0308.11			活、生鮮或冷藏 Live, fresh or chilled		
0308.11.10			海參苗 Sea cucumbers, fry		
0308.11.10	00	4	海參苗 Sea cucumbers, fry		
0308.11.90			其他活、生鮮或冷藏海參 Other sea cucumbers, live, fresh or chilled		
0308.11.90	00	7	其他活、生鮮或冷藏海參 Other sea cucumbers, live, fresh or chilled	F01	
0308.12			冷凍 Frozen		
0308.12.00			冷凍海參，但未燻製 Sea cucumbers, frozen, but not smoked		
0308.12.00	00	5	冷凍海參，但未燻製 Sea cucumbers, frozen, but not smoked	F01	
0308.19			其他 Other		

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				輸入 Import	輸出 Export
0308.19.21			乾刺參，但未燻製 Sea cucumbers, spiky, dried, but not smoked		
0308.19.21	00	3	乾刺參，但未燻製 Sea cucumbers, spiky, dried, but not smoked	F01	
0308.19.22			乾光參，但未燻製 Sea cucumbers, not spiky, dried, but not smoked		
0308.19.22	00	2	乾光參，但未燻製 Sea cucumbers, not spiky, dried, but not smoked	F01	
0308.19.30			其他乾、鹹或浸鹹海參，但未燻製 Other sea cucumbers, dried, salted or in brine, but not smoked		
0308.19.30	10	0	其他乾海參 Other sea-cucumber, dried	F01	
0308.19.30	20	8	其他鹹或浸鹹海參 Other sea-cucumber salted or in brine	F01	
0308.19.40			燻製海參 Sea cucumbers, smoked		
0308.19.40	00	0	燻製海參 Sea cucumbers, smoked	F01	
			—海膽（球海膽屬、擬正海膽、拉文海膽、食用正海膽）： - Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus)：		
0308.21			活、生鮮或冷藏 Live, fresh or chilled		
0308.21.11			海膽苗 Sea urchins, fry		
0308.21.11	00	1	海膽苗 Sea urchins, fry		
0308.21.19			其他活、生鮮或冷藏海膽 Other sea urchins, live, fresh or chilled		
0308.21.19	00	3	其他活、生鮮或冷藏海膽 Other sea urchins, live, fresh or chilled	F01	
0308.22			冷凍 Frozen		
0308.22.00			冷凍海膽，但未燻製 Sea urchins, frozen, but not smoked		
0308.22.00	00	3	冷凍海膽，但未燻製 Sea urchins, frozen, but not smoked	F01	
0308.29			其他 Other		
0308.29.00			乾、鹹或浸鹹海膽，包括燻製 Sea urchins, dried, salted or in brine, smoked included		

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0308.29.00	00	6	乾、鹹或浸鹹海膽，包括燻製 Sea urchins, dried, salted or in brine, smoked included	F01	
0308.30			水母（海蜇屬） Jellyfish (Rhopilema spp.)		
0308.30.11			海蜇苗 Jellyfish, fry		
0308.30.11	00	0	海蜇苗 Jellyfish, fry		
0308.30.19			其他活、生鮮或冷藏海蜇 Other jellyfish, live, fresh or chilled		
0308.30.19	00	2	其他活、生鮮或冷藏海蜇 Other jellyfish, live, fresh or chilled	F01	
0308.30.20			冷凍海蜇，但未燻製 Jellyfish, frozen, but not smoked		
0308.30.20	00	9	冷凍海蜇，但未燻製 Jellyfish, frozen, but not smoked	F01	
0308.30.30			乾、鹹或浸鹹海蜇，但未燻製 Jellyfish, dried, salted or in brine, but not smoked		
0308.30.30	10	5	乾海蜇皮，但未燻製 Sea blubber, dried	F01	
0308.30.30	20	3	鹹或浸鹹海蜇，但未燻製 Jellyfish, dried, salted or in brine, but not smoked	F01	
0308.30.40			燻製海蜇 Jellyfish, smoked		
0308.30.40	00	5	燻製海蜇 Jellyfish, smoked	F01	
0308.90			其他 Other		
0308.90.11			其他水產無脊椎動物之種苗 Other aquatic invertebrates, fry		
0308.90.11	00	7	其他水產無脊椎動物之種苗 Other aquatic invertebrates, fry		
0308.90.19			其他活、生鮮或冷藏水產無脊椎動物 Other aquatic invertebrates, live, fresh or chilled		
0308.90.19	10	7	活海蟲 Sea worm, live		
0308.90.19	21	4	活石珊瑚 Hard coral(Scleractinia spp.),live		
0308.90.19	22	3	活軟珊瑚 Soft coral(Alcyonacea spp.),live		

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0308.90.19	90	0	其他活、生鮮或冷藏水產無脊椎動物 Other aquatic invertebrates, live, fresh or chilled	F02	
0308.90.20			其他冷凍水產無脊椎動物，但未燻製 Other aquatic invertebrates, frozen, but not smoked		
0308.90.20	00	6	其他冷凍水產無脊椎動物，但未燻製 Other aquatic invertebrates, frozen, but not smoked	F01	
0308.90.30			其他乾、鹹或浸鹹水產無脊椎動物，但未燻製 Other aquatic invertebrates, dried, salted or in brine, but not smoked		
0308.90.30	00	4	其他乾、鹹或浸鹹水產無脊椎動物，但未燻製 Other aquatic invertebrates, dried, salted or in brine, but not smoked	F01	
0308.90.40			其他燻製水產無脊椎動物 Other aquatic invertebrates, smoked		
0308.90.40	00	2	其他燻製水產無脊椎動物 Other aquatic invertebrates, smoked	F01	
0309			適於人類食用之魚類、甲殼類、軟體類及其他水產無脊椎動物之粉、細粒及團粒 Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption		
0309.10			魚類 Of fish		
0309.10.00			適於人類食用之魚粉、細粒及團粒 Flours, meals and pellets of fish, fit for human consumption		
0309.10.00	00	6	適於人類食用之魚粉、細粒及團粒 Flours, meals and pellets of fish, fit for human consumption	F01	
0309.90			其他 Other		
0309.90.10			適於人類食用之甲殼類動物粉、細粒及團粒 Flours, meals and pellets of crustaceans, fit for human consumption		
0309.90.10	00	7	適於人類食用之甲殼類動物粉、細粒及團粒 Flours, meals and pellets of crustaceans, fit for human consumption	F01	
0309.90.20			適於人類食用之軟體類動物粉、細粒及團粒 Flours, meals and pellets of molluscs, fit for human consumption		

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0309.90.20	00	5	適於人類食用之軟體類動物粉、細粒及團粒 Flours, meals and pellets of molluscs, fit for human consumption	F01	
0309.90.30			適於人類食用之水產無脊椎動物（甲殼類及軟體類動物除外）粉、細粒及團粒 Flours, meals and pellets of aquatic invertebrates ,other than crustaceans and molluscs, fit for human consumption		
0309.90.30	00	3	適於人類食用之水產無脊椎動物（甲殼類及軟體類動物除外）粉、細粒及團粒 Flours, meals and pellets of aquatic invertebrates, other than crustaceans and molluscs, fit for human consumption	F01	