

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
15			第 1 5 章 動植物或微生物油脂及其分解物；調製食用 油脂；動植物蠟 Chapter 15 Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes		
1501			第 0 2 0 9 或 1 5 0 3 節除外之豬脂（包括熟豬油）及 禽脂 Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03		
1501.10			熟豬油 Lard		
1501.10.00			第 0 2 0 9 或 1 5 0 3 節除外之熟豬油 Pig lard, other than that of heading 02.09 or 15.03		
1501.10.00	00	0	第0209或1503節除外之熟豬油 Pig lard, other than that of heading 02.09 or 15.03	827 A02	
1501.20			其他豬脂 Other pig fat		
1501.20.00			第 0 2 0 9 或 1 5 0 3 節除外之其他豬脂 Other pig fat, other than that of heading 02.09 or 15.03		
1501.20.00	00	8	第0209或1503節除外之其他豬脂 Other pig fat, other than that of heading 02.09 or 15.03	829 A02	
1501.90			其他 Other		
1501.90.00			第 0 2 0 9 節除外之禽脂 Poultry fat, other than that of heading 02.09		
1501.90.00	00	3	第 0 2 0 9 節除外之禽脂 Poultry fat, other than that of heading 02.09	827 A02	
1502			第 1 5 0 3 節除外之牛、羊脂 Fats of bovine animals, sheep or goats, other than those of heading 15.03		
1502.10			已熬製之牛、羊脂 Tallow		
1502.10.10			第 1 5 0 3 節除外之牛、羊脂，已熬製，酸價不超過 1 Fats of bovine animals, sheep or goats, rendered, acid value not exceeding 1, other than those of heading 15.03		
1502.10.10	00	7	第1503節除外之牛、羊脂，已熬製，酸價不超過1 Fats of bovine animals, sheep or goats, rendered, acid value not exceeding 1, other than those of heading 15.03	827 A02	

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1502.10.20			第 1 5 0 3 節除外之牛、羊脂，已熬製，酸價超過 1 Fats of bovine animals, sheep or goats, rendered, acid value exceeding 1, other than those of heading 15.03		
1502.10.20	00	5	第1503節除外之牛、羊脂，已熬製，酸價超過1 Fats of bovine animals, sheep or goats, rendered, acid value exceeding 1, other than those of heading 15.03	827 A02	
1502.90			其他 Other		
1502.90.00			第 1 5 0 3 節除外之牛、羊脂，未熬製 Fats of bovine animals, sheep or goats, unrendered, other than those of heading 15.03		
1502.90.00	00	2	第1503節除外之牛、羊脂，未熬製 Fats of bovine animals, sheep or goats, unrender, other than those of heading 15.03	827 A02 B01	
1503			豬、牛、羊硬脂及脂油，未經乳化混合或調製者 Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared		
1503.00			豬、牛、羊硬脂及脂油，未經乳化混合或調製者 Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared		
1503.00.11			豬、牛、羊硬脂，酸價不超過 1 Lard stearin, oleostearin and tallow stearin, acid value not exceeding 1		
1503.00.11	00	7	豬、牛、羊硬脂，酸價不超過 1 Lard stearin, oleostearin and tallow stearin, acid value not exceeding 1	827 A02	
1503.00.12			豬、牛、羊硬脂，酸價超過 1 Lard stearin, oleostearin and tallow stearin, acid value exceeding 1		
1503.00.12	00	6	豬、牛、羊硬脂，酸價超過 1 Lard stearin, oleostearin and tallow stearin, acid value exceeding 1	827 A02	
1503.00.21			豬、牛、羊脂油，酸價不超過 1 Lard oil, oleo oil and tallow oil, acid value not exceeding 1		
1503.00.21	00	5	豬、牛、羊脂油，酸價不超過 1 Lard oil, oleo oil and tallow oil, acid value not exceeding 1	827 A02	
1503.00.22			豬、牛、羊脂油，酸價超過 1 Lard oil, oleo oil and tallow oil, acid value exceeding 1		

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1503.00.22	00	4	豬、牛、羊脂油，酸價超過 1 Lard oil, oleo oil and tallow oil, acid value exceeding 1	827 A02	
1504			魚類及水產哺乳動物之油脂及其餾分物，不論是否精煉，但未經化學改質者 Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified		
1504.10			魚肝油及其餾分物 Fish-liver oils and their fractions		
1504.10.00			魚肝油及其餾分物 Fish-liver oils and their fractions		
1504.10.00	00	7	魚肝油及其餾分物 Fish-liver oils and their fractions	827 A02	
1504.20			魚類油脂及其餾分物（魚肝油除外） Fats and oils and their fractions, of fish, other than liver oils		
1504.20.00			魚類油脂及其餾分物（魚肝油除外） Fats and oils and their fractions, of fish other than liver oils		
1504.20.00	00	5	魚類油脂及其餾分物（魚肝油除外） Fats and oils and their fractions, of fish, other than liver oils	827 A02	
1504.30			水產哺乳動物之油脂及其餾分物 Fats and oils and their fractions, of marine mammals		
1504.30.00			水產哺乳動物之油脂及其餾分物 Fats and oils and their fractions, of marine mammals		
1504.30.00	00	3	水產哺乳動物之油脂及其餾分物 Fats and oils and their fractions, of marine mammals	827 A02	
1505			羊毛脂及其衍生之脂肪質（包括純淨羊毛脂） Wool grease and fatty substances derived therefrom (including lanolin)		
1505.00			羊毛脂及其衍生之脂肪質（包括純淨羊毛脂） Wool grease and fatty substances derived therefrom(including lanolin)		
1505.00.10			純淨羊毛脂 Lanolin		
1505.00.10	00	6	純淨羊毛脂 Lanolin		
1505.00.90			其他羊毛脂及其衍生之脂肪質 Other wool grease and fatty substances derived therefrom		

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1505.00.90	00	9	其他羊毛脂及其衍生之脂肪質 Other wool grease and fatty substances derived therefrom		
1506			其他動物油脂及其餾分物，不論是否精煉，但未經化學改質者 Other animal fats and oils and their fractions, whether or not refined, but not chemically modified		
1506.00			其他動物油脂及其餾分物，不論是否精煉，但未經化學改質者 Other animal fats and oils and their fractions, whether or not refined, but not chemically modified		
1506.00.10			蛋黃油 Oil, egg-yolk		
1506.00.10	00	5	蛋黃油 Oil, egg-yolk	827 A02	
1506.00.20			骨髓油 Bone-marrow oil		
1506.00.20	00	3	骨髓油 Bone-marrow oil	827 A02	
1506.00.90			其他動物油及脂 Other animal oils and fats,		
1506.00.90	10	6	鱉（甲魚）脂肪 Fat of soft-shell turtle (terrapin)	827 A02	
1506.00.90	90	9	其他動物油及脂 Other animal oils and fats	827 A02 B01	
1507			黃豆油及其餾分物，不論是否精煉，但未經化學改質者 Soya-bean oil and its fractions, whether or not refined, but not chemically modified		
1507.10			粗製油，不論是否去膠質者 Crude oil, whether or not degummed		
1507.10.00			粗製大豆（黃豆）油，不論是否去膠質者 Crude soy-bean oil ,whether or not degummed		
1507.10.00	00	4	粗製大豆（黃豆）油，不論是否去膠質者 Crude soy-bean oil ,whether or not degummed	827 A02 MW0	
1507.90			其他 Other		
1507.90.00			精製大豆（黃豆）油及其餾分物 Refined soybean oil and its fractions		
1507.90.00	00	7	精製大豆（黃豆）油及其餾分物 Refined soybean oil and its fractions	827 A02 MW0	

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1508			花生油及其餾分物，不論是否精煉，但未經化學改質者 Ground-nut oil and its fractions, whether or not refined, but not chemically modified		
1508.10			粗製油 Crude oil		
1508.10.00			粗製花生油 Crude ground-nut (peanut) oil		
1508.10.00	00	3	粗製花生油 Crude ground-nut (peanut) oil	827 A02 MW0	
1508.90			其他 Other		
1508.90.00			精製花生油及其餾分物 Refined ground-nut (peanut) oil and its fractions		
1508.90.00	00	6	精製花生油及其餾分物 Refined ground-nut (peanut) oil and its fractions	827 A02 MW0	
1509			橄欖油及其餾分物，不論是否精煉，但未經化學改質者 Olive oil and its fractions, whether or not refined, but not chemically modified		
1509.20			特級初榨橄欖油 Extra virgin olive oil		
1509.20.00			特級初榨橄欖油 Extra virgin olive oil		
1509.20.00	00	0	特級初榨橄欖油 Extra virgin olive oil	827 A02	
1509.30			初榨橄欖油 Virgin olive oil		
1509.30.00			初榨橄欖油 Virgin olive oil		
1509.30.00	00	8	初榨橄欖油 Virgin olive oil	827 A02	
1509.40			其他初榨橄欖油 Other virgin olive oils		
1509.40.00			其他初榨橄欖油 Other virgin olive oils		
1509.40.00	00	6	其他初榨橄欖油 Other virgin olive oils	827 A02	
1509.90			其他 Other		
1509.90.00			精製橄欖油及其餾分物 Refined olive oil and its fractions		
1509.90.00	00	5	精製橄欖油及其餾分物 Refined olive oil and its fractions	827 A02	

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1510			其他油類及其餾分物，僅由橄欖所提煉，不論是否精煉 但未經化學改質，包括本節與第1509節之油類或其 餾分物混合者 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09		
1510.10			粗製橄欖果渣油 Crude olive pomace oils		
1510.10.00			粗製橄欖果渣油 Crude olive pomace oils		
1510.10.00	00	9	粗製橄欖果渣油 Crude olive pomace oils	827 A02	
1510.90			其他 Other		
1510.90.00			其他油類及其餾分物，僅由橄欖所提煉，不論是否精煉 但未經化學改質，包括本節與第1509節之油類或其 餾分物混合者 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09		
1510.90.00	00	2	其他油類及其餾分物，僅由橄欖所提煉，不論是否精煉 但未經化學改質，包括本節與第1509節之油類或其 餾分物混合者 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09	827 A02	
1511			棕櫚油及其餾分物，不論是否精煉，但未經化學改質者 Palm oil and its fractions, whether or not refined, but not chemically modified		
1511.10			粗製油 Crude oil		
1511.10.00			粗製棕櫚油 Crude palm oil		
1511.10.00	00	8	粗製棕櫚油 Crude palm oil	827 A02	
1511.90			其他 Other		
1511.90.00			精製棕櫚油及其餾分物 Refined palm oil and its fractions		

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1511.90.00	00	1	精製棕櫚油及其餾分物 Refined palm oil and its fractions	827 A02	
1512			葵花子、紅花子或棉子油及其餾分物，不論是否精煉，但未經化學改質者 Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified		
			— 葵花子或紅花子油及其餾分物： — Sunflower-seed or safflower oil and fractions thereof:		
1512.11			粗製油 Crude oil		
1512.11.10			粗製葵花子油 Crude sunflower-seed oil		
1512.11.10	00	4	粗製葵花子油 Crude sunflower-seed oil	827 A02	
1512.11.20			粗製紅花子油 Crude safflower oil		
1512.11.20	00	2	粗製紅花子油 Crude safflower oil	827 A02	
1512.19			其他 Other		
1512.19.10			精製葵花子油及其餾分物 Refined sunflower-seed oil and its fractions		
1512.19.10	00	6	精製葵花子油及其餾分物 Refined sunflower-seed oil and its fractions	827 A02	
1512.19.20			精製紅花子油及其餾分物 Refined safflower oil and its fractions		
1512.19.20	00	4	精製紅花子油及其餾分物 Refined safflower oil and its fractions	827 A02	
			— 棉子油及其餾分物： — Cotton-seed oil and its fractions:		
1512.21			粗製油，不論是否去除棉子醇者 Crude oil, whether or not gossypol has been removed		
1512.21.00			粗製棉子油，不論是否去除棉子醇者 Crude cotton-seed oil, whether or not gossypol has been removed		
1512.21.00	00	4	粗製棉子油，不論是否去除棉子醇者 Crude cotton-seed oil, whether or not gossypol has been removed	827 A02	
1512.29			其他 Other		
1512.29.00			精製棉子油及其餾分物 Refined cotton-seed oil and its fractions		

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1512.29.00	00	6	精製棉子油及其餾分物 Refined cotton-seed oil and its fractions	827 A02	
1513			椰子（乾椰子肉）、棕櫚仁或巴巴樹油及其餾分物，不論是否精煉，但未經化學改質者 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified		
			－椰子（乾椰子肉）油及其餾分物： －Coconut (copra) oil and its fractions:		
1513.11			粗製油 Crude oil		
1513.11.00			粗製椰子（乾椰子肉）油 Crude coconut (copra) oil		
1513.11.00	00	5	粗製椰子（乾椰子肉）油 Crude coconut (copra) oil	827 A02	
1513.19			其他 Other		
1513.19.00			精製椰子（乾椰子肉）油及其餾分物 Refined coconut (copra) oil and its fractions		
1513.19.00	00	7	精製椰子（乾椰子肉）油及其餾分物 Refined coconut (copra) oil and its fractions	827 A02	
			－棕櫚仁或巴巴樹油及其餾分物： －Palm kernel or babassu oil and fractions thereof:		
1513.21			粗製油 Crude oil		
1513.21.10			粗製棕櫚仁油 Crude palm kernel oil		
1513.21.10	00	1	粗製棕櫚仁油 Crude palm kernel oil	827 A02	
1513.21.20			粗製巴巴樹油 Crude babassu oil		
1513.21.20	00	9	粗製巴巴樹油 Crude babassu oil	827 A02	
1513.29			其他 Other		
1513.29.10			精製棕櫚仁油及其餾分物 Refined palm kernel oil and its fractions		
1513.29.10	00	3	精製棕櫚仁油及其餾分物 Refined palm kernel oil and its fractions	827 A02	
1513.29.20			精製巴巴樹油及其餾分物 Refined babassu oil and its fractions		
1513.29.20	00	1	精製巴巴樹油及其餾分物 Refined babassu oil and its fractions	827 A02	

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1514			油菜子油、芥子油及其餾分物，不論是否精煉，但未經化學改質者 Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified		
			-低芥子酸之油菜子油及其餾分物： -Low erucic acid rape or colza oil and its fractions:		
1514.11			粗製油 Crude oil		
1514.11.00			低芥子酸之粗製油菜子油 Crude rape or colza oil of low erucic acid		
1514.11.00	10	2	低芥子酸之粗製油菜子油 Crude rape or colza oil of low erucic acid	827 A02	
1514.19			其他 Other		
1514.19.00			低芥子酸之精製油菜子油及其餾分物 Refined rape or colza oil and its fractions of low erucic acid		
1514.19.00	00	6	低芥子酸之精製油菜子油及其餾分物 Refined rape or colza oil and its fractions of low erucic acid	827 A02	
			-其他： -Other:		
1514.91			粗製油 Crude oil		
1514.91.10			其他粗製之油菜子油 Other crude rape or colza oil		
1514.91.10	00	5	其他粗製之油菜子油 Other crude rape or colza oil	827 A02	
1514.91.20			粗製芥子油 Crude mustard oil		
1514.91.20	00	3	粗製芥子油 Crude mustard oil	827 A02	
1514.99			其他 Other		
1514.99.10			其他精製油菜子油及其餾分物 Other refined rape or colza oil and its fractions		
1514.99.10	00	7	其他精製油菜子油及其餾分物 Other refined rape or colza oil and its fractions	827 A02	
1514.99.20			精製芥子油及其餾分物 Refined mustard oil and fractions thereof		
1514.99.20	00	5	精製芥子油及其餾分物 Refined mustard oil and fractions thereof	827 A02	

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1515			其他固定性植物或微生物油脂（包括荷荷巴油）及其餾分物，不論是否精煉，但未經化學改質者 Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified		
			—亞麻仁油及其餾分物： -Linseed oil and its fractions:		
1515.11			粗製油 Crude oil		
1515.11.00			粗製亞麻仁油 Crude linseed oil		
1515.11.00	00	3	粗製亞麻仁油 Crude linseed oil	827 A02	
1515.19			其他 Other		
1515.19.00			精製亞麻仁油及其餾分物 Refined linseed oil and its fractions		
1515.19.00	00	5	精製亞麻仁油及其餾分物 Refined linseed oil and its fractions	827 A02	
			—玉米油及其餾分物： -Maize (corn) oil and its fractions:		
1515.21			粗製油 Crude oil		
1515.21.00			粗製玉米油 Crude maize (corn) oil		
1515.21.00	00	1	粗製玉米油 Crude maize (corn) oil	827 A02 MW0	
1515.29			其他 Other		
1515.29.00			精製玉米油及其餾分物 Maize (corn) oil and its fractions		
1515.29.00	00	3	精製玉米油及其餾分物 Maize (corn) oil and its fractions	827 A02 MW0	
1515.30			蓖麻油及其餾分物 Castor oil and its fractions		
1515.30.00			蓖麻油及其餾分物 Castor oil and its fractions		
1515.30.00	00	0	蓖麻油及其餾分物 Castor oil and its fractions	828 A02	
1515.50			芝麻油及其餾分物 Sesame oil and its fractions		

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1515.50.00			芝麻油及其餾分物 Sesame oil and its fractions		
1515.50.00	00	5	芝麻油及其餾分物 Sesame oil and its fractions	827 A02	
1515.60			微生物油脂及其餾分物 Microbial fats and oils and their fractions		
1515.60.00			微生物油脂及其餾分物 Microbial fats and oils and their fractions		
1515.60.00	00	3	微生物油脂及其餾分物 Microbial fats and oils and their fractions	827 A02	
1515.90			其他 Other		
1515.90.10			荷荷巴油及其餾分物 Jojoba oil and its fractions		
1515.90.10	00	5	荷荷巴油及其餾分物 Jojoba oil and its fractions	829 A02	
1515.90.20			桐油及其餾分物 Tung oil and its fractions		
1515.90.20	00	3	桐油及其餾分物 Tung oil and its fractions	829 A02	
1515.90.90			其他固定性植物油脂及其餾分物 Other fixed vegetable fats and oils and fractions thereof		
1515.90.90	10	6	罌粟子油及其餾分物 Poppy-seed oil and their fractions	829 A02 MW0	
1515.90.90	90	9	其他固定性植物油脂及其餾分物 Other fixed vegetable fats and oils and their fractions	827 A02	
1516			動植物或微生物油脂及其餾分物，部分或全部氫化、互酯化、再酯化或反油酸化，不論是否精煉，但未進一步調製 Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared		
1516.10			動物油脂及其餾分物 Animal fats and oils and their fractions		
1516.10.11			動物油脂及其餾分物，酸價不超過 1 Animal fats and oils and their fractions, acid value not exceeding 1		
1516.10.11	00	0	動物油脂及其餾分物，酸價不超過 1 Animal fats and oils and their fractions, acid value not exceeding 1	827 A02	

貨品分類號列 CCC Code	稅則號別	檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
				輸入 Import	輸出 Export
1516.10.12			魚油，酸價不超過 1 Fish oil, acid value not exceeding 1		
1516.10.12	00	9	魚油，酸價不超過 1 Fish oil, acid value not exceeding 1	827 A02	
1516.10.21			動物油脂及其餾分物，酸價超過 1 Animal fats and oils and their fractions, acid value exceeding 1		
1516.10.21	00	8	動物油脂及其餾分物，酸價超過 1 Animal fats and oils and their fractions, acid value exceeding 1	827 A02	
1516.10.22			魚油，酸價超過 1 Fish oil, acid value exceeding 1		
1516.10.22	00	7	魚油，酸價超過 1 Fish oil, acid value exceeding 1	827 A02	
1516.20			植物油脂及其餾分物 Vegetable fats and oils and their fractions		
1516.20.11			植物油脂及其餾分物，酸價不超過 0.6 Vegetable fats and oils and their fractions, acid value not exceeding 0.6		
1516.20.11	00	8	植物油脂及其餾分物，酸價不超過 0.6 Vegetable fats and oils and their fractions, acid value not exceeding 0.6	827 A02	
1516.20.12			棕櫚油及棕櫚核油，酸價不超過 0.6 Palm oil and palm kernel oil, acid value not exceeding 0.6		
1516.20.12	00	7	棕櫚油及棕櫚核油，酸價不超過 0.6 Palm oil and palm kernel oil, acid value not exceeding 0.6	827 A02	
1516.20.20			植物油脂及其餾分物，酸價超過 0.6 Vegetable fats and oils and their fractions, acid value exceeding 0.6		
1516.20.20	00	7	植物油脂及其餾分物，酸價超過 0.6 Vegetable fats and oils and their fractions, acid value exceeding 0.6	827 A02	
1516.30			微生物油脂及其餾分物 Microbial fats and oils and their fractions		
1516.30.00			微生物油脂及其餾分物 Microbial fats and oils and their fractions		
1516.30.00	00	9	微生物油脂及其餾分物 Microbial fats and oils and their fractions	827 A02	

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
1517			人造奶油；本章各種動植物或微生物油脂或其餾分物製成之可食用混合品或調製品，第1516節食用油脂或其餾分物除外 Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16		
1517.10			人造奶油，液態人造奶油除外 Margarine, excluding liquid margarine		
1517.10.00			人造奶油，液態人造奶油除外 Margarine, excluding liquid margarine		
1517.10.00	00	2	人造奶油，液態人造奶油除外 Margarine, excluding liquid margarine	830	
1517.90			其他 Other		
1517.90.10			液態人造奶油 Liquid margarine		
1517.90.10	00	3	液態人造奶油 Liquid margarine	830	
1517.90.20			酥脆油 Shortening		
1517.90.20	00	1	酥脆油 Shortening	830	
1517.90.90			本章其他各種動植物或微生物油脂或其餾分物製成之可食用混合品或調製品，第1516節食用油脂或其餾分物除外 Other edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16		
1517.90.90	00	6	本章其他各種動植物或微生物油脂或其餾分物製成之可食用混合品或調製品，第1516節食用油脂或其餾分物除外 Other edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16	830	

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
1518			沸製、氧化、脫水、硫化、吹製，在真空中或惰性氣體中行聚合化或經其他化學方法改質之動植物或微生物油脂及其餾分物，但不包括第1516節所列產品；本章各種動植物或微生物油脂或其餾分物製成之未列名非食用混合品或調製品 Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included		
1518.00			沸製、氧化、脫水、硫化、吹製，在真空中或惰性氣體中行聚合化或經其他化學方法改質之動植物或微生物油脂及其餾分物，但不包括第1516節所列產品；本章各種動植物或微生物油脂或其餾分物製成之未列名非食用混合品或調製品 Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included		
1518.00.10			沸製亞麻仁油 Boiled linseed oil		
1518.00.10	00	1	沸製亞麻仁油 Boiled linseed oil	830	
1518.00.20			脫水蓖麻油 Dehydrated castor oil		
1518.00.20	00	9	脫水蓖麻油 Dehydrated castor oil	831	
1518.00.30			氧化亞麻仁油 Linoxyn		
1518.00.30	00	7	氧化亞麻仁油 Linoxyn	830	
1518.00.40			環氧大豆（黃豆）油 Epoxy soy-bean oil		
1518.00.40	00	5	環氧大豆（黃豆）油 Epoxy soy-bean oil	830	

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
1518.00.50			本章各種動植物或微生物油脂或其餾分物製成之未列名非食用混合品或調製品 Inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included		
1518.00.50	00	2	本章各種動植物或微生物油脂或其餾分物製成之未列名非食用混合品或調製品 Inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	111	
1518.00.90			其他沸製、氧化、脫水、硫化、吹製，在真空中或惰性氣體中行聚合化或經其他化學方法改質之動植物或微生物油脂及其餾分物，但不包括第1516節所列產品 Other animal ,vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16		
1518.00.90	00	4	其他沸製、氧化、脫水、硫化、吹製，在真空中或惰性氣體中行聚合化或經其他化學方法改質之動植物或微生物油脂及其餾分物，但不包括第1516節所列產品 Other animal ,vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16	830	
1520			粗製甘油；甘油水溶液及甘油鹼液 Glycerol, crude; glycerol waters and glycerol lyes		
1520.00			粗製甘油；甘油水溶液及甘油鹼液 Glycerol, crude; glycerol waters and glycerol lyes		
1520.00.00			粗製甘油；甘油水溶液及甘油鹼液 Glycerol, crude; glycerol waters and glycerol lyes		
1520.00.00	00	9	粗製甘油；甘油水溶液及甘油鹼液 Glycerol, crude; glycerol waters and glycerol lyes	831	

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
1521			植物蠟（三甘油脂除外）、蜂蠟，其他蟲臘及鯨蠟，不論是否精製或著色 Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured		
1521.10			植物蠟 Vegetable waxes		
1521.10.00			植物蠟，不論已否精製或著色 Vegetable waxes, whether or not refined or coloured		
1521.10.00	00	6	植物蠟，不論已否精製或著色 Vegetable waxes, whether or not refined or coloured	831	
1521.90			其他 Other		
1521.90.10			蜂蠟（黃蠟），無論已否精製或著色 Bees wax (yellow wax), whether or not refined or coloured		
1521.90.10	00	7	蜂蠟（黃蠟），無論已否精製或著色 Bees wax (yellow wax), whether or not refined or coloured	830 MW0	
1521.90.20			鯨蠟，不論已否精製或著色 Spermaceti, whether or not refined or coloured		
1521.90.20	00	5	鯨蠟，不論已否精製或著色 Spermaceti, whether or not refined or coloured		
1521.90.90			其他蟲臘，無論已否精製或著色 Other insect waxes, whether or not refined or coloured		
1521.90.90	00	0	其他蟲臘，無論已否精製或著色 Other insect waxes, whether or not refined or coloured		
1522			鞣革餘油；油脂及動植物蠟經加工處理後所餘之殘 Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes		
1522.00			鞣革餘油；油脂及動植物蠟經加工處理後所餘之殘 Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes		
1522.00.10			鞣革餘油 Degras		
1522.00.10	00	5	鞣革餘油 Degras	832	
1522.00.20			其他油脂及動植物蠟經加工處理後所餘之殘渣 Other residues resulting from the treatment of fatty substances or animal or vegetable waxes		

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稅則號別				輸入 Import	輸出 Export
1522.00.20	00	3	其他油脂及動植物蠟經加工處理後所餘之殘渣 Other residues resulting from the treatment of fatty substances or animal or vagetable waxes	832	