

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
06			第 6 章 活樹及其他植物；球莖、根及類似品；切花及裝飾用葉 Chapter 6 live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		
0601			鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，在休眠中、生長中、或開花中；菊苣及根，不包括第 1 2 1 2 節之根 Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12		
0601.10			鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，休眠中者 Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, dormant		
0601.10.00			鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，休眠中者 Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, dormant		
0601.10.00	10	9	一葉蘭球莖，休眠中者 Pleione Corms, dormant	B01	
0601.10.00	20	7	鬱金香鱗莖，休眠中者 Tulip bulbs, dormant	B01	
0601.10.00	30	5	水仙鱗莖，休眠中者 Narcissus bulbs, dormant	B01	
0601.10.00	40	3	葉蘭匍匐莖，休眠中者 Microstylis arianenis hayata rhizomes, dormant	B01	
0601.10.00	50	0	黃根節蘭，休眠中者 Calanthe striata R. BR. VAR, dormant	B01 MW0	
0601.10.00	61	7	唐菖蒲球莖，休眠中者 Gladiolus corms, dormant	B01 MW0	
0601.10.00	62	6	百合鱗莖，休眠中者 Lily bulbs, dormant	B01 MW0	
0601.10.00	63	5	風信子鱗莖，休眠中者 Hyacinth bulbs, dormant	B01	
0601.10.00	64	4	海芋塊莖，休眠中者 Calla tubers, dormant	B01 MW0	
0601.10.00	65	3	金花石蒜鱗莖，休眠中者 Golden spider bulbs, dormant	B01 MW0	
0601.10.00	66	2	晚香玉鱗莖，休眠中者 Tuberosa bulbs, dormant	B01 MW0	
0601.10.00	67	1	孤挺花鱗莖，休眠中者 Hippeastrum bulbs, dormant	B01 MW0	

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0601.10.00	90	2	其他鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，休眠中者 Other blubs, tubers, tuberous roots, corms, crowns, and rhizomes, dormant	B01 MW0	
0601.20			鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，生長中或開花中；菊苣及根 Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in growth or in flower; chicory plants and roots		
0601.20.10			鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，生長中 Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in growth		
0601.20.10	10	5	一葉蘭球莖，生長中者 Pleione corms, in growth	B01 MW0	
0601.20.10	20	3	鬱金香鱗莖，生長中者 Tulip bulbs, in growth	B01	
0601.20.10	30	1	水仙鱗莖，生長中者 Narcissus bulbs, in growth	B01	
0601.20.10	40	9	葉蘭匍匐莖，生長中者 Microstylis arianensis hayata rhizomes, in growth	B01	
0601.20.10	50	6	黃根節蘭，生長中者 Calanthe striate R. BR. VAR, in growth	B01	
0601.20.10	61	3	唐菖蒲球莖，生長中者 Gladiolus corms, in growth	B01 MW0	
0601.20.10	62	2	百合鱗莖，生長中者 Lily bulbs, in growth	B01 MW0	
0601.20.10	63	1	風信子鱗莖，生長中者 Hyacinth bulbs, in growth	B01	
0601.20.10	64	0	海芋塊莖，生長中者 Calla tubers, in growth	B01 MW0	
0601.20.10	65	9	金花石蒜鱗莖，生長中者 Golden spider bulbs, in growth	B01 MW0	
0601.20.10	66	8	晚香玉鱗莖，生長中者 Tuberosa bulbs, in growth	B01 MW0	
0601.20.10	67	7	孤挺花鱗莖，生長中者 Hippeastrum bulbs, in growth	B01 MW0	
0601.20.10	68	6	鳳梨冠芽，生長中者 Pineapple crowns, in growth	B01 MW0	441
0601.20.10	70	2	香蕉，球莖 Banana, corms	B01 MW0	441
0601.20.10	90	8	其他鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，生長中 Other bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in growth	B01 MW0	

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0601.20.20			鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，開花中 Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, in flower		
0601.20.20	10	3	一葉蘭球莖，開花中者 Pleione corms, in flower	B01 MW0	
0601.20.20	20	1	鬱金香鱗莖，開花中者 Tulip bulbs, in flower	B01	
0601.20.20	30	9	水仙鱗莖，開花中者 Narcissus bulbs, in flower	B01	
0601.20.20	40	7	葉蘭匍匐莖，開花中者 Microstylis arianensis hayata rhizomes, in flower	B01	
0601.20.20	50	4	黃根節蘭，開花中者 Calanthe striate R. BR. VAR, in flower	B01	
0601.20.20	61	1	唐菖蒲球莖，開花中者 Gladiolus corms, in flower	B01 MW0	
0601.20.20	62	0	百合鱗莖，開花中者 Lily bulbs, in flower	B01 MW0	
0601.20.20	63	9	風信子鱗莖，開花中者 Hyacinth bulbs, in flower	B01	
0601.20.20	64	8	海芋塊莖，開花中者 Calla tubers, in flower	B01 MW0	
0601.20.20	65	7	金花石蒜鱗莖，開花中者 Golden spider bulbs, in flower	B01 MW0	
0601.20.20	66	6	晚香玉鱗莖，開花中者 Tuberosa bulbs, in flower	B01 MW0	
0601.20.20	67	5	孤挺花鱗莖，開花中者 Hippeastrum bulbs, in flower	B01 MW0	
0601.20.20	90	6	其他鱗莖、塊莖、塊根、球莖、冠芽及匍匐莖，開花中 Other bulbs, tubers, tuberous roots, corms, crowns, and rhizomers, in flower	B01 MW0	
0601.20.30			菊苣及根 Chicory plants and roots		
0601.20.30	00	3	菊苣及根 Chicory plants and roots	B01	
0602			其他活植物（包括根），插穗及裔芽；菇類菌種 Other live plants (including their roots) cuttings and slips; mushroom spawn		
0602.10			未長根插穗及裔芽 Unrooted cuttings and slips		
0602.10.10			梨，未長根插穗及裔芽 Pear, unrooted cuttings and slips		
0602.10.10	00	8	梨，未長根插穗及裔芽 Pear, unrooted cuttings and slips	B01 MW0	
0602.10.90			其他未長根插穗及裔芽 Other unrooted cuttings and slips		

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0602.10.90	10	9	香蕉，吸芽 Banana, suckers	B01 MW0	441
0602.10.90	20	7	甘蔗，未長根插穗 Sugar-cane, unrooted cuttings	B01 MW0	
0602.10.90	30	5	茶樹枝條 Tea tree branch	B01 MW0	441
0602.10.90	40	3	番石榴枝條 Guava branch	B01 MW0	441
0602.10.90	51	9	番荔枝枝條 Sweet sop (Annona squamosa L.) branch	B01 MW0	441
0602.10.90	52	8	鳳梨釋迦枝條 Atemoya (Annona squamosa × Annona cherimola hybrids.) branch	B01 MW0	441
0602.10.90	53	7	紅龍果枝條 Dragon Fruit branch	B01 MW0	441
0602.10.90	54	6	芒果枝條 Mango branch	B01 MW0	441
0602.10.90	55	5	棗枝條 Jujube branch	B01 MW0	441
0602.10.90	56	4	蓮霧枝條 Wax apple branch	B01 MW0	441
0602.10.90	57	3	楊桃枝條 Carambola (starfruit) branch	B01 MW0	441
0602.10.90	58	2	荔枝枝條 Lychee branch	B01 MW0	441
0602.10.90	59	1	鳳梨，吸芽或裔芽 Pineapple, suckers or slips	B01 MW0	441
0602.10.90	90	2	其他未長根插穗及裔芽 Other unrooted cuttings and slips	B01 MW0	
0602.20			食用果實及堅果之樹，灌木及矮叢樹，已否接枝均在內 Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		
0602.20.00			食用果實及堅果之樹，灌木及矮叢樹，已否接枝均在內 Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		
0602.20.00	11	5	杏樹，已否接枝均在內 Apricot tree, grafted or not	B01	
0602.20.00	12	4	櫻桃樹，已否接枝均在內 Cherry tree, grafted or not	B01	
0602.20.00	13	3	栗樹，已否接枝均在內 Chestnut tree, grafted or not	B01	
0602.20.00	14	2	李樹，已否接枝均在內 Plum tree, grafted or not	B01 MW0	
0602.20.00	15	1	胡桃樹，已否接枝均在內 Walnut tree, grafted or not	B01	

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0602.20.00	16	0	柿樹，已否接枝均在內 Persimmon tree, grafted or not	B01 MW0	
0602.20.00	17	9	棗樹，已否接枝均在內 Jujube tree, grafted or not	B01 MW0	441
0602.20.00	18	8	蘋果樹，已否接枝均在內 Apple tree, grafted or not	B01 MW0	
0602.20.00	21	3	桃樹，已否接枝均在內 Peach tree, grafted or not	B01 MW0	
0602.20.00	22	2	梨樹，已否接枝均在內 Pear tree, grafted or not	B01 MW0	
0602.20.00	23	1	椰子樹，已否接枝均在內 Coconut tree, grafted or not	B01 MW0	
0602.20.00	24	0	枇杷樹，已否接枝均在內 Loquat tree, grafted or not	B01 MW0	
0602.20.00	25	9	檸檬樹，已否接枝均在內 Lemon tree, grafted or not	B01 MW0	
0602.20.00	26	8	葡萄樹，已否接枝均在內 Grape inie, grafted or not	B01 MW0	
0602.20.00	27	7	番石榴樹，已否接枝均在內 Guavas tree, grafted or not	B01 MW0	441
0602.20.00	28	6	番荔枝樹，已否接枝均在內 Sweet sop (Annona squamosa L.) tree, grafted or not	B01 MW0	441
0602.20.00	29	5	鳳梨釋迦樹，已否接枝均在內 Atemoya (Annona squamosa × Annona cherimola hybrids.) tree, grafted or not	B01 MW0	441
0602.20.00	30	2	香蕉，組織培養苗 Banana, tissue culture seedling	B01 MW0	441
0602.20.00	41	9	紅龍果樹，已否接枝均在內 Dragon Fruit tree, grafted or not	B01 MW0	441
0602.20.00	42	8	芒果樹，已否接枝均在內 Mango tree, grafted or not	B01 MW0	441
0602.20.00	43	7	蓮霧樹，已否接枝均在內 Wax apple tree, grafted or not	B01 MW0	441
0602.20.00	44	6	楊桃樹，已否接枝均在內 Carambola (starfruit) tree, grafted or not	B01 MW0	441
0602.20.00	45	5	荔枝樹，已否接枝均在內 Lychee tree, grafted or not	B01 MW0	441
0602.20.00	46	4	鳳梨植株（苗） Pineapple plant (seedling)	B01 MW0	441
0602.20.00	90	9	其他食用果樹及堅果之樹、灌木及矮樹叢，已否接枝均在內 Other edible fruit or nut trees, shrubs and bushes, grafted or not	B01 MW0	

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0602.30			山杜鵑及杜鵑，已否接枝均在內 Rhododendrons and azaleas, grafted or not		
0602.30.00			山杜鵑及杜鵑，已否接枝均在內 Rhododendrons and azaleas, grafted or not		
0602.30.00	00	6	山杜鵑及杜鵑，已否接枝均在內 Rhododendrons and azaleas, grafted or not	B01	
0602.40			玫瑰，已否接枝均在內 Rose, grafted or not		
0602.40.00			玫瑰，已否接枝均在內 Rose, grafted or not		
0602.40.00	00	4	玫瑰，已否接枝均在內 Rose, grafted or not	B01 MW0	
0602.90			其他 Other		
0602.90.10			菇類菌種 Mushroom spawn		
0602.90.10	10	9	含有毒品成分之菇類菌種（其成分係指行政院依「毒品危害防制條例」第二條第三項公告之各級毒品） Mushroom spawn, containing narcotics (the composition of which is as set forth in article 2.3 of Executive Yuan "Statute for Narcotics Hazard Control")	111 B01	111 S01 S03
0602.90.10	90	2	其他菇類菌種 Other mushroom spawn	B01 MP1	441
0602.90.91			其他活植物苗 Other plant seedlings		
0602.90.91	10	1	茶苗 Tea seedling	B01 MW0	441
0602.90.91	21	8	胡蘆竹苗 Bamboo planting stock with ball-shaped intermade	B01 MW0	
0602.90.91	29	0	其他竹苗 Other bamboo planting stock	B01	441
0602.90.91	30	7	蘭科植物瓶苗 Flasked culture orchid seedling	B01 MW0	
0602.90.91	41	4	蝴蝶蘭苗 Phalaenopsis seedling	B01 MW0	
0602.90.91	42	3	石斛蘭苗 Dendrobium seedling	B01 MW0	
0602.90.91	43	2	文心蘭苗 Oncidium seedling	B01 MW0	
0602.90.91	44	1	東洋蘭苗 Cymbidium hybridum hort seedling	B01 MW0	
0602.90.91	45	0	國蘭苗 Other cymbidium seedling	B01 MW0	

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0602.90.91	46	9	仙履蘭苗 Lady slipper orchid seedling	B01	
0602.90.91	47	8	嘉德麗雅蘭苗 Cattleya seedling	B01 MW0	
0602.90.91	49	6	其他蘭科植物苗 Other orchid seedling	B01 MW0	
0602.90.91	51	1	馬拉巴栗苗 Pachira seedling	B01 MW0	
0602.90.91	52	0	蘇鐵苗 Sago cycad seedling	B01 MW0	
0602.90.91	53	9	巴西鐵樹苗 Fragrant dracaena seedling	B01 MW0	
0602.90.91	54	8	袖珍椰子苗 Chamaedorea seedling	B01 MW0	
0602.90.91	55	7	白鶴芋苗 Zantedeschia seedling	B01 MW0	
0602.90.91	56	6	粗肋草苗 Aglaonema seedling	B01 MW0	
0602.90.91	57	5	蔓綠絨苗 Philodendron seedling	B01 MW0	
0602.90.91	58	4	黛粉葉苗 Dieffenbachia seedling	B01 MW0	
0602.90.91	61	9	火鶴苗 Anthurium seedling	B01 MW0	
0602.90.91	70	8	甘蔗，組織培養苗 Sugar-cane, tissue culture seedling	B01 MW0	
0602.90.91	90	4	其他活植物苗 Other plant seedling	B01 MW0	
0602.90.99			其他活植物 Other live plants		
0602.90.99	11	2	蝴蝶蘭 Phalaenopsis, live	B01 MW0	
0602.90.99	12	1	石斛蘭 Dendrobium, live	B01 MW0	
0602.90.99	13	0	文心蘭 Oncidium, live	B01 MW0	
0602.90.99	14	9	東洋蘭 Cymbidium hybridum hort, live	B01 MW0	
0602.90.99	15	8	國蘭 Other cymbidium, live	B01 MW0	
0602.90.99	16	7	仙履蘭 Lady slipper orchid, live	B01	
0602.90.99	17	6	嘉德麗雅蘭 Cattleya, live	B01 MW0	

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0602.90.99	19	4	其他蘭科植物 Other orchid, live	B01 MW0	
0602.90.99	21	0	馬拉巴栗 Pachira, live	B01 MW0	
0602.90.99	22	9	蘇鐵 Sago cycad, live	B01 MW0	
0602.90.99	23	8	巴西鐵樹 Fragrant dracaena, live	B01 MW0	
0602.90.99	24	7	袖珍椰子 Chamaedorea, live	B01 MW0	
0602.90.99	25	6	白鶴芋 Zantedeschia, live	B01 MW0	
0602.90.99	26	5	粗肋草 Aglaonema, live	B01 MW0	
0602.90.99	27	4	蔓綠絨 Philodendron, live	B01 MW0	
0602.90.99	28	3	黛粉葉 Dieffenbachia, live	B01 MW0	
0602.90.99	31	8	火鶴 Anthurium, live	B01 MW0	
0602.90.99	90	6	其他活植物 Other live plants	B01 MW0	
0603			花束用或裝飾用之切花及花蕾，鮮、乾、染色、漂白、 塗裝或其他方式處理者 Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared		
			— 鮮： Fresh		
0603.11			玫瑰 Roses		
0603.11.00			玫瑰，鮮 Roses, fresh		
0603.11.00	00	8	玫瑰，鮮 Roses, fresh	B01 F02 MW0	
0603.12			康乃馨 Carnations		
0603.12.00			康乃馨，鮮 Carnations, fresh		
0603.12.00	00	7	康乃馨，鮮 Carnations, fresh	B01 MW0	
0603.13			蘭花 Orchids		

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0603.13.00			蘭花，鮮 Orchids, fresh		
0603.13.00	10	4	文心蘭，鮮 Oncidium, fresh	B01 MW0	
0603.13.00	20	2	蝴蝶蘭，鮮 Phalaenopsis, fresh	B01 MW0	
0603.13.00	30	0	石斛蘭，鮮 Dendrobium, fresh	B01 MW0	
0603.13.00	40	8	東洋蘭，鮮 Cymbidium hybridum hort, fresh	B01 MW0	
0603.13.00	50	5	仙履蘭，鮮 Lady slipper orchid, fresh	B01 MW0	
0603.13.00	60	3	嘉德麗雅蘭，鮮 Cattleya, fresh	B01 MW0	
0603.13.00	90	7	其他蘭花，鮮 Other orchid, fresh	B01 MW0	
0603.14			菊花 Chrysanthemums		
0603.14.00			菊花，鮮 Chrysanthemums, fresh		
0603.14.00	00	5	菊花，鮮 Chrysanthemums, fresh	B01 F02 MW0	
0603.15			百合（百合屬） Lilies (Lilium spp.)		
0603.15.00			百合，鮮 Lilies, fresh		
0603.15.00	00	4	百合，鮮 Lilies, fresh	B01 MW0	
0603.19			其他 Other		
0603.19.10			鴉片罌粟花，鮮 Opium poppier, fresh		
0603.19.10	00	8	鴉片罌粟花，鮮 Opium poppier, fresh	522 B01	522
0603.19.90			其他花束用或裝飾用之切花及花蕾，鮮 Other cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh		
0603.19.90	11	8	唐菖蒲，鮮 Gladiolus, fresh	B01 MW0	
0603.19.90	12	7	火鶴花，鮮 Anthurium, fresh	B01 MW0	
0603.19.90	14	5	海芋，鮮 Calla, fresh	B01 MW0	

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0603.19.90	15	4	金花石蒜，鮮 Golden spider, fresh	B01 MW0	
0603.19.90	16	3	洋桔梗，鮮 Lisianthus, fresh	B01 MW0	
0603.19.90	17	2	晚香玉，鮮 Tuberosa, fresh	B01 MW0	
0603.19.90	18	1	鬱金香，鮮 Tulip, fresh	B01 MW0	
0603.19.90	90	2	其他花束用或裝飾用之切花及花蕾，鮮 Other cut flower and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh	B01 F02 MW0	
0603.90			其他 Other		
0603.90.10			鴉片罌粟花，乾製或經其他處理 Opium poppier, dried or otherwise prepared		
0603.90.10	00	0	鴉片罌粟花，乾製或經其他處理 Opium poppier, dried or otherwise prepared	522 B01	522
0603.90.90			其他花束用或裝飾用之切花及花蕾，乾、染色、漂白，塗裝或用其他方式處理者 Other cut flower and flower buds of a kind suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared		
0603.90.90	00	3	其他花束用或裝飾用之切花及花蕾，乾、染色、漂白，塗裝或用其他方式處理者 Other cut flower and flower buds of a kind suitable for bouquets or for ornamental purposes, dyed, bleached, impregnated or otherwise prepared		
0604			花束用或裝飾用之各種植物之枝葉及其他部分（花朵及花蕾除外）、苔藻蘚、地衣及草，不論鮮、乾、染色、漂白，塗裝或用其他方式處理者 Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared		
0604.20			鮮 Fresh		
0604.20.11			水苔，鮮 Sphagnum moss, fresh		
0604.20.11	00	3	水苔，鮮 Sphagnum moss, fresh	B01	
0604.20.19			其他苔藻蘚及地衣，鮮 Other mosses and lichens, fresh		

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
0604.20.19	00	5	其他苔藻蘚及地衣，鮮 Other mosses and lichens, fresh	B01	
0604.20.20			聖誕樹，針葉樹類 Christmas trees (coniferous), fresh		
0604.20.20	00	2	聖誕樹，針葉樹類 Christmas trees (coniferous), fresh	B01 MW0	
0604.20.30			花束用或裝飾用之各種植物之枝葉及其他部分，花朵及 花蕾除外，鮮 Foliage, branches and other parts of plants, without flowers or flower buds, being goods of a kind suitable for bouquets or ornamental purposes, fresh		
0604.20.30	00	0	花束用或裝飾用之各種植物之枝葉及其他部分，花朵及 花蕾除外，鮮 Foliage, branches and other parts of plants, without flowers or flower buds, being goods of a kind suitable for bouquets or ornamental purposes, fresh	B01 MW0	
0604.20.41			韓國草皮，鮮 Mascareen grass, fresh		
0604.20.41	00	7	韓國草皮，鮮 Mascareen grass, fresh	B01 MW0	
0604.20.49			其他觀賞用草皮，鮮 Other ornamental grass, fresh		
0604.20.49	00	9	其他觀賞用草皮，鮮 Other ornamental grass, fresh	B01 MW0	
0604.90			其他 Other		
0604.90.11			其他水苔 Other sphagnum moss		
0604.90.11	00	8	其他水苔 Other sphagnum moss	B01	
0604.90.19			其他苔藻蘚及地衣 Other mosses and lichens		
0604.90.19	00	0	其他苔藻蘚及地衣 Other mosses and lichens	B01	
0604.90.90			其他花束用或裝飾用之各種植物之枝葉及其他部份，花 朵及花蕾除外，乾、染色、漂白、塗裝或用其他方式處 理者 Other foliage, branches and other parts of plants, without flowers or flower buds, being goods of a kind suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared		

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
0604.90.90	00	2	其他花束用或裝飾用之各種植物之枝葉及其他部份，花朵及花蕾除外，乾、染色、漂白、塗裝或用其他方式處理者 Other foliage, branches and other parts of plants, without flowers or flower buds, being goods of a kind suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	B01	