

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
23			第 2 3 章 食品工業產製過程之殘渣及廢品；調製動物飼料 Chapter 23 residues and waste from the food industries; prepared animal fodder		
2301			不適於人類食用之肉、雜碎、魚、甲殼類、軟體動物或其他水產無脊椎動物粉、粗粉及團粒；油渣 Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves		
2301.10			肉或雜碎之粉、粗粉及團粒；油渣 Flours, meals and pellets, of meat or meat offal; greaves		
2301.10.00			肉或雜碎之粉、粗粉及團粒；油渣 Flours, meals and pellets, of meat or meat offal; greaves		
2301.10.00	10	8	肉或雜碎之粉、粗粉及團粒 Flours, meals and pellets, of meat or meat offal	404 B01	
2301.10.00	20	6	油渣 Greaves		
2301.20			魚、甲殼類、軟體動物或其他水產無脊椎動物之粉、粗粉及團粒 Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates		
2301.20.10			魚渣粉 Fish meal		
2301.20.10	00	6	魚渣粉 Fish meal	404 A01	
2301.20.90			其他魚、甲殼類、軟體動物或其他水產無脊椎動物之粉、粗粉及團粒 Other flours, meals, and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates		
2301.20.90	00	9	其他魚、甲殼類、軟體動物或其他水產無脊椎動物之粉、粗粉及團粒 Other flours, meals, and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	A01	
2302			穀類或豆類植物經碾製與篩分後所剩餘之糠、麩皮及殘渣，不論是否呈團粒狀 Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants		

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2302.10			玉蜀黍（玉米） Of maize (corn)		
2302.10.00			玉蜀黍之糠、麩皮及殘渣 Bran, sharps and residues of maize (corn)		
2302.10.00	00	9	玉蜀黍之糠、麩皮及殘渣 Bran, sharps and residues of maize (corn)	F02 MP1	
2302.30			小麥 Of wheat		
2302.30.00			小麥之糠、麩皮及殘渣 Bran, sharps and residues of wheat		
2302.30.00	00	5	小麥之糠、麩皮及殘渣 Bran, sharps and residues of wheat	404 F02 MW0	
2302.40			其他穀類 Of other cereals		
2302.40.10			稻米之糠、麩皮及殘渣 Bran, sharps and residues of rice		
2302.40.10	00	1	稻米之糠、麩皮及殘渣 Bran, sharps and residues of rice	404 F01	
2302.40.90			其他穀類之糠、麩皮及殘渣 Bran, sharps and residues of other cereals		
2302.40.90	00	4	其他穀類之糠、麩皮及殘渣 Bran, sharps and residues of other cereals	F02	
2302.50			豆莢植物 Of leguminous plants		
2302.50.10			豆莢植物之糠、麩皮 Bran, sharps of leguminous plants		
2302.50.10	00	8	豆莢植物之糠、麩皮 Bran, sharps of leguminous plants	F02	
2302.50.20			豆莢植物之殘渣 Residues of leguminous plants		
2302.50.20	00	6	豆莢植物之殘渣 Residues of leguminous plants	F02	
2303			澱粉製品之殘渣及類似殘渣、甜菜渣、甘蔗渣及製糖之 其他殘渣、釀造或蒸餾之糟粕，不論是否呈團粒狀 Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets		
2303.10			澱粉製品之殘渣及類似殘渣 Residues of starch manufacture and similar residues		
2303.10.00			澱粉製品之殘渣及類似殘渣 Residues of starch manufacture and similar residues		

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2303.10.00	00	8	澱粉製品之殘渣及類似殘渣 Residues of starch manufacture and similar residues	F02	
2303.20			甜菜渣、甘蔗渣及製糖之其他殘渣 Beet-pulp, bagasse and other waste of sugar manufacture		
2303.20.10			甘蔗渣 Bagasse		
2303.20.10	00	4	甘蔗渣 Bagasse	F02	
2303.20.20			甜菜渣 Beet-pulp		
2303.20.20	00	2	甜菜渣 Beet-pulp	F02	
2303.20.30			製糖之其他殘渣 Other waste of sugar manufacture		
2303.20.30	00	0	製糖之其他殘渣 Other waste of sugar manufacture		
2303.30			釀造或蒸餾之糟粕 Brewing or distilling dregs and waste		
2303.30.00			釀造或蒸餾之糟粕 Brewing or distilling dregs and waste		
2303.30.00	00	4	釀造或蒸餾之糟粕 Brewing or distilling dregs and waste	F02	
2304			提煉黃豆油所產之油渣餅及其他固體殘渣，無論是否磨碎或呈團粒狀 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil		
2304.00			提煉黃豆油所產之油渣餅及其他固體殘渣，無論是否磨碎或呈團粒狀 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil		
2304.00.10			豆渣餅（大豆餅） Soybean cake		
2304.00.10	10	5	飼料用豆渣餅（大豆餅） Soybean cake, for feed use	A01	
2304.00.10	90	8	其他豆渣餅（大豆餅） Other soybean cake	F01	
2304.00.90			提煉黃豆油所產之其他固體殘渣，無論是否磨碎或呈團粒狀 Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil		

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2304.00.90	10	8	飼料用提煉黃豆油所產之其他固體殘渣，無論是否磨碎或呈團粒狀 Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil, for feed use	404 A01 MW0	
2304.00.90	90	1	其他提煉黃豆油所產之其他固體殘渣，無論是否磨碎或呈團粒狀 Other, other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	F01 MW0	
2305			提煉花生油所產之油渣餅及其他固體殘渣物，無論是否磨碎或呈團粒狀 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil		
2305.00			提煉花生油所產之油渣餅及其他固體殘渣物，無論是否磨碎或呈團粒狀 Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil		
2305.00.10			花生餅，不論是否帶殼 Ground-nut cake, with or without shells		
2305.00.10	00	6	花生餅（不論是否帶殼） Ground-nut cake, with or without shells		
2305.00.90			提煉花生油所產之其他固體殘渣物，無論是否磨碎或呈團粒狀 Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil		
2305.00.90	00	9	提煉花生油所產之其他固體殘渣物，無論是否磨碎或呈團粒狀 Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	825	
2306			提煉植物或微生物油脂所產之油渣餅及其他固體殘渣物，無論是否磨碎或呈團粒狀（第2304或2305節者除外） Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05		
2306.10			棉子 Of cotton seeds		
2306.10.00			棉子油渣餅及固體殘渣物 Oil-cake and solid residues of cotton seeds		

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2306.10.00	00	5	棉子油渣餅及固體殘渣物 Oil-cake and solid residues of cotton seeds	825 A02	
2306.20			亞麻仁 Of linseed		
2306.20.00			亞麻仁（亞麻子）油渣餅及固體殘渣物 Oil-cake and solid residues of linseed		
2306.20.00	00	3	亞麻仁（亞麻子）油渣餅及固體殘渣物 Oil-cake and solid residues of linseed	F02	
2306.30			向日葵種子 Of sunflower seeds		
2306.30.00			向日葵子油渣餅及固體殘渣物 Oil-cake and solid residues of sunflower seeds		
2306.30.00	00	1	向日葵子油渣餅及固體殘渣物 Oil-cake and solid residues of sunflower seeds		
			— 油菜子： - Of rape or colza seeds:		
2306.41			低芥子酸之油菜子 Of low erucic acid rape or colza seeds		
2306.41.00			低芥子酸之油菜子油渣餅及固體殘渣物 Oil-cake and solid residues of low erucic acid rape or colza seeds		
2306.41.00	00	8	低芥子酸之油菜子油渣餅及固體殘渣物 Oil-cake and solid residues of low erucic acid rape or colza seeds	404	
2306.49			其他 Other		
2306.49.00			其他油菜子油渣餅及固體殘渣物 Other oil-cake and solid residues of rape or colza seeds		
2306.49.00	00	0	其他油菜子油渣餅及固體殘渣物 Other oil-cake and solid residues of rape or colza seeds	825	
2306.50			椰子及乾椰子肉 Of coconut or copra		
2306.50.00			椰子及乾椰子肉油渣餅及固體殘渣物 Oil-cake and solid residues of coconut or copra		
2306.50.00	00	6	椰子及乾椰子肉油渣餅及固體殘渣物 Oil-cake and solid residues of coconut or copra		
2306.60			棕櫚類核果及子仁 Of palm nuts or kernels		
2306.60.00			棕櫚類核果及子仁油渣餅及固體殘渣物 Oil-cake and solid residues of palm nuts or kernels		

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2306.60.00	00	4	棕櫚類核果及子仁油渣餅及固體殘渣物 Oil-cake and solid residues of palm nuts or kernels		
2306.90			其他 Other		
2306.90.10			茶籽餅 Tea seed cake		
2306.90.10	00	6	茶籽餅 Tea seed cake		
2306.90.90			其他提煉植物或微生物油脂所產之油渣餅及固體殘渣物 Other oil-cake and other solid residues, resulting from the extraction of vegetable or microbial fats or oils		
2306.90.90	10	7	玉蜀黍（玉米）胚芽油渣餅及固體殘渣物 Oil-cake and solid residues of maize (corn) germ	MP1	
2306.90.90	90	0	其他提煉植物或微生物油脂所產之油渣餅及固體殘渣物 Other oil-cake and other solid residues, resulting from the extraction of vegetable or microbial fats or oils		
2307			酒糟、酒石 Wine lees; argol		
2307.00			酒糟、酒石 Wine lees; argol		
2307.00.10			酒糟 Wine lees		
2307.00.10	00	4	酒糟 Wine lees		
2307.00.20			酒石 Argol		
2307.00.20	00	2	酒石 Argol		
2308			作為動物飼料用之未列名植物材料與廢料、殘渣及副產品，無論是否呈團粒狀 Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included		
2308.00			作為動物飼料用之其他未列名植物材料與廢料、殘渣及副產品，無論是否呈團粒狀 Vegetable materials and vegetable waste, vegetable residues and byproducts, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included		

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2308.00.00			作為動物飼料用之其他未列名植物材料與廢料、殘渣及副產品，無論是否呈團粒狀 Vegetable materials and vegetable waste , vegetable residues and byproducts , whether or not in the form of pellets , of a kind used in animal feeding , not elsewhere specified or included		
2308.00.00	00	5	作為動物飼料用之其他未列名植物材料與廢料、殘渣及副產品，無論是否呈團粒狀 Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	B01 F02	
2309			調製動物飼料 Preparations of a kind used in animal feeding		
2309.10			供零售用之貓狗食品 Dog or cat food, put up for retail sale		
2309.10.00			供零售用之貓狗食品 Dog or cat food, put up for retail sale		
2309.10.00	00	2	供零售用之貓狗食品 Dog or cat food, put up for retail sale	B01 MP1	
2309.90			其他 Other		
2309.90.10			魚溶漿 Fish soluble		
2309.90.10	00	3	魚溶漿 Fish soluble	404 A01	
2309.90.21			飼料用乳粉（魚粉含量在5%及以上，菜籽粕含量在8%及以上，苜蓿草粉含量在3%及以上），含脂重量不超過1.5%者 Milk powder for feeding animals (containing 5% or more of fish meal , containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal) , of a fat content , by weight , not exceeding 1.5%		
2309.90.21	00	0	飼料用乳粉（魚粉含量在5%及以上，菜籽粕含量在8%及以上，苜蓿草粉含量在3%及以上），含脂重量不超過1.5%者 Milk powder for feeding animals (containing 5% or more of fish meal, containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal), of a fat content by weight not exceeding 1.5%	404 A01	

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2309.90.22			飼料用乳粉（魚粉含量在5%及以上，菜籽粕含量在8%及以上，苜蓿草粉含量在3%及以上），含脂重量超過1.5%，未加糖或未含甜味料者 Milk powder for feeding animals (containing 5% or more of fish meal , containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal) , of a fat content , by weight , exceeding 1.5% , not containing added sugar or other sweetening matter		
2309.90.22	00	9	飼料用乳粉（魚粉含量在5%及以上，菜籽粕含量在8%及以上，苜蓿草粉含量在3%及以上），含脂重量超過1.5%，未加糖或未含甜味料者 Milk powder for feeding animals (containing 5% or more of fish meal, containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal), of a fat content, by weight, exceeding 1.5%, not containing added sugar or other sweetening matter	404 A01	
2309.90.23			飼料用乳粉（魚粉含量在5%及以上，菜籽粕含量在8%及以上，苜蓿草粉含量在3%及以上），含脂重量超過1.5%，加糖或含其他甜味料者 Milk powder for feeding animals (containing 5% or more of fish meal , containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal) , of a fat content , by weight , exceeding 1.5% , containing added sugar or other sweetening matter		
2309.90.23	00	8	飼料用乳粉（魚粉含量在5%及以上，菜籽粕含量在8%及以上，苜蓿草粉含量在3%及以上），含脂重量超過1.5%，加糖或含其他甜味料者 Milk powder for feeding animals (containing 5% or more of fish meal, containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal), of a fat content, by weight, exceeding 1.5%, containing added sugar or other sweetening matter	404 A01	
2309.90.30			飼料用乳清粉及改質乳清粉（魚粉含量在5%及以上，菜籽粕含量在8%及以上或苜蓿草粉含量在3%及以上者） Whey powder and modified whey powder for feeding animals (containing 5% or more of fish meal , containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal)		

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2309.90.30	00	9	飼料用乳清粉及改質乳清粉（魚粉含量在 5% 及以上，菜籽粕含量在 8% 及以上或苜蓿草粉含量在 3% 及以上者） Whey and modified whey powder for feeding animals (containing 5% or more of fish meal, containing 8% or more of rape seed meal or containing 3% or more of alfalfa meal)	404 A01	
2309.90.90			其他調製動物飼料 Other preparation for animal feeding		
2309.90.90	10	4	調製單味飼料 Preserved feeds ingredient	404 B01 MW0	
2309.90.90	21	1	犢牛人工乳 Calf milk replacer	404 B01 MW0	
2309.90.90	22	0	仔豬人工乳 Piglet milk replacer	404 B01 MW0	
2309.90.90	29	3	其他家畜飼料 Other stock feedstuff	404 B01 MW0	
2309.90.90	30	0	家禽飼料 Poultry feedstuff	404 B01 MW0	
2309.90.90	40	8	魚飼料 Fish feedstuff	404 B01 MW0	
2309.90.90	50	5	含維生素、胺基酸或礦物質之調製品（但不含動物性產品），供動物飼料用 Preparations, containing vitamins, amino acids or minerals (but not containing animal components), for animal feed use	404	
2309.90.90	60	3	含藥物飼料添加物 Medicated feed additives	406 MW0	525
2309.90.90	90	7	其他調製動物飼料 Other preparation for feeding	404 B01 MP1	