

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
24			第 2 4 章 菸類及已製菸類代用品；以非燃燒方式吸入之產品，無論是否含尼古丁；其他供人攝入尼古丁之含尼古丁產品 Chapter 24 Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body		
2401			原料菸葉；菸葉下腳 Unmanufactured tobacco; tobacco refuse		
2401.10			菸葉，未除骨者 Tobacco, not stemmed/stripped		
2401.10.10			黃色種（維吉尼亞）未除骨菸葉 Flue-cured (Virginia) tobacco, not stemmed/stripped		
2401.10.10	00	7	黃色種（維吉尼亞）未除骨菸葉 Flue-cured (Virginia) tobacco, not stemmed/stripped		
2401.10.90			其他未除骨菸葉 Other tobacco, not stemmed/stripped		
2401.10.90	00	0	其他未除骨菸葉 Other tobacco, not stemmed/stripped		
2401.20			菸葉，部分或全部除骨者 Tobacco, partly or wholly stemmed/stripped		
2401.20.10			黃色種（維吉尼亞）部分或全部除骨菸葉 Flue-cured (Virginia) tobacco, partly or wholly stemmed/stripped		
2401.20.10	00	5	黃色種（維吉尼亞）部份或全部除骨菸葉 Flue-cured (Virginia) tobacco, partly or wholly stemmed/stripped		
2401.20.90			其他部分或全部除骨菸葉 Other tobacco, partly or wholly stemmed/stripped		
2401.20.90	00	8	其他部份或全部除骨菸葉 Other tobacco, partly or wholly stemmed/stripped		
2401.30			菸葉下腳 Tobacco refuse		
2401.30.00			菸葉下腳 Tobacco refuse		
2401.30.00	00	5	菸葉下腳 Tobacco refuse		
2402			菸葉或菸葉代用品所製之雪茄菸、呂宋菸、小雪茄菸及紙菸 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		

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2402.10			含菸葉之雪茄菸、呂宋菸及小雪茄菸 Cigars, cheroots and cigarillos, containing tobacco		
2402.10.00			含菸葉之雪茄菸、呂宋菸及小雪茄菸 Cigars, cheroots and cigarillos, containing tobacco		
2402.10.00	00	8	含菸葉之雪茄菸、呂宋菸及小雪茄菸 Cigars, cheroots and cigarillos, containing tobacco	463	
2402.20			含菸葉之紙菸 Cigarettes containing tobacco		
2402.20.00			含菸葉之紙菸 Cigarettes containing tobacco		
2402.20.00	00	6	含菸葉之紙菸 Cigarettes containing tobacco	463	
2402.90			其他 Other		
2402.90.10			含菸葉代用品之雪茄菸、呂宋菸及小雪茄菸 Cigars cheroots and cigarillos, containing tobacco substitutes		
2402.90.10	00	9	含菸葉代用品之雪茄菸、呂宋菸及小雪茄菸 Cigars, cheroots and cigarillos, containing tobacco substitutes	463	
2402.90.20			含菸葉代用品之紙菸 Cigarettes containing tobacco substitutes		
2402.90.20	00	7	含菸葉代用品之紙菸 Cigarettes containing tobacco substitutes	463	
2403			其他加工菸葉及菸葉代用製品—包括「均質」或「複合」之菸葉；菸葉成分抽出物及菸精 Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences		
			—吸菸，不論是否含有任何比例之菸葉代用品： —Smoking tobacco, whether or not containing tobacco substitutes in any proportion		
2403.11			符合本章目註一所述之水菸草 Water pipe tobacco specified in Subheading Note 1 to this Chapter		
2403.11.00			符合本章目註一所述之水菸草 Water pipe tobacco specified in Subheading Note 1 to this Chapter		
2403.11.00	00	6	符合本章目註一所述之水菸草 Water pipe tobacco specified in Subheading Note 1 to this Chapter	463	

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2403.19			其他 Other		
2403.19.00			其他菸 Other smoking tobacco		
2403.19.00	00	8	其他菸 Other smoking tobacco	463	
			— 其他： -Other:		
2403.91			「均質」或「複合」菸葉 "Homogenised" or "reconstituted" tobacco		
2403.91.00			均質或複合菸葉 "Homogenised" or reconstituted tobacco		
2403.91.00	00	9	均質或複合菸葉 Homogenised or reconstituted tobacco		
2403.99			其他 Other		
2403.99.10			菸葉成份抽出物及菸精 Tobacco extracts and essences		
2403.99.10	00	9	菸葉成份抽出物及菸精 Tobacco extracts and essences		
2403.99.90			其他加工菸葉及菸葉代用製品 Other manufactured tobacco and manufactured tobacco substitutes		
2403.99.90	90	3	其他加工菸葉及菸葉代用製品 Other manufactured tobacco and manufactured tobacco substitutes	463	
2404			含菸葉、複合菸葉、尼古丁、或菸葉、尼古丁代用品之產品，以非燃燒方式吸入；其他供人攝入尼古丁之含尼古丁產品 Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body		
			— 以非燃燒方式吸入產品： - Products intended for inhalation without combustion：		
2404.11			含菸葉或複合菸葉 Containing tobacco or reconstituted tobacco		
2404.11.00			含菸葉或複合菸葉者 Containing tobacco or reconstituted tobacco		

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2404.11.00	00	5	含菸葉或複合菸葉之以非燃燒方式吸入之產品 Products, containing tobacco or reconstituted tobacco, intended for inhalation without combustion	463 501	
2404.12			其他，含尼古丁者 Other, containing nicotine		
2404.12.00			其他含尼古丁之以非燃燒方式吸入產品 Other, containing nicotine		
2404.12.00	10	2	含尼古丁之以非燃燒方式吸入之戒菸輔助用產品 Preparations, containing nicotine, intended for inhalation without combustion and to assist smokers to stop smoking	503	
2404.12.00	90	5	其他含尼古丁之以非燃燒方式吸入產品 Other products, containing nicotine, intended for inhalation without combustion	111	
2404.19			其他 Other		
2404.19.00			其他，以非燃燒方式吸入者 Other, intended for inhalation without combustion		
2404.19.00	00	7	其他，以非燃燒方式吸入者 Other products intended for inhalation without combustion	111	
			－其他： -Other：		
2404.91			以口服方式 For oral application		
2404.91.00			以口服方式攝入尼古丁之含尼古丁產品 For oral application		
2404.91.00	00	8	以口服方式攝入尼古丁之含尼古丁產品 Preparations containing nicotine, intended for the intake of nicotine into the human body by oral application	503 MW0	
2404.92			以皮膚吸收方式 For transdermal application		
2404.92.00			以皮膚吸收方式攝入尼古丁之含尼古丁產品 For transdermal application		
2404.92.00	00	7	以皮膚吸收方式攝入尼古丁之含尼古丁產品 Preparations, containing nicotine, intended for the intake of nicotine into the human body by transdermal application	503	
2404.99			其他 Other		
2404.99.00			其他供人攝入尼古丁之含尼古丁產品 Other nicotine containing products intended for the intake of nicotine into the human body		

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2404.99.00	00	0	其他供人攝入尼古丁之含尼古丁產品 Other nicotine containing products intended for the intake of nicotine into the human body	503	