

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
31			第 3 1 章 肥料 Chapter 31 fertilisers		
3101			不論是否經混合或化學處理之動植物肥料；動植物產品 經混合或化學處理製成之肥料 Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products		
3101.00			不論是否經混合或化學處理之動植物肥料；動植物產品 經混合或化學處理製成之肥料 Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products		
3101.00.10			糞肥 Dung		
3101.00.10	00	0	糞肥 Dung	403 B01 MW0	
3101.00.20			鳥糞（石） Guano		
3101.00.20	00	8	鳥糞（石） Guano	403 B01	
3101.00.90			其他不論是否經混合或化學處理之動植物肥料；動植物 產品經混合或化學處理製成之肥料 Other animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products		
3101.00.90	10	1	其他動物或植物及其混合之肥料，未經化學處理者 Other animal or vegetable fertilisers, and fertilisers produced by the mixing of animal or vegetable products, not chemically treated	403 B01	
3101.00.90	20	9	其他動物或植物及其混合之肥料，經化學處理者 Other animal or vegetable fertilisers, and fertilisers produced by the mixing of animal or vetetable products, chemically treated	403	
3102			礦物或化學氮肥 Mineral or chemical fertilisers, nitrogenous		
3102.10			尿素，不論是否為水溶液 Urea, whether or not in aqueous solution		
3102.10.10			尿素，肥料用 Urea, for fertilisers use		
3102.10.10	00	7	尿素，肥料用 Urea, for fertilizers use	403	441

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3102.10.20			裹覆尿素 Urea, coated		
3102.10.20	00	5	裹覆尿素 Urea, coated	403	441
3102.10.90			其他尿素 Other urea		
3102.10.90	00	0	其他尿素 Other urea	508	441
			—硫酸銨；硫酸銨及硝酸銨之複鹽及混合物： -Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102.21			硫酸銨 Ammonium sulphate		
3102.21.10			硫酸銨，肥料用 Ammonium sulphate, for fertiliser use		
3102.21.10	00	4	硫酸銨，肥料用 Ammonium sulphate, for fertiliser use	403	441
3102.21.90			其他硫酸銨 Other ammonium sulphate		
3102.21.90	00	7	其他硫酸銨 Other ammonium sulphate	508 MW0	
3102.29			其他 Other		
3102.29.00			硫酸銨及硝酸銨之複鹽及混合物 Double salts and mixtures of ammonium sulphate and ammonium nitrate		
3102.29.00	00	8	硫酸銨及硝酸銨之複鹽及混合物 Double salts and mixtures of ammonium sulphate and ammonium nitrate	403	441
3102.30			硝酸銨，不論是否為水溶液 Ammonium nitrate, whether or not in aqueous solution		
3102.30.10			硝酸銨，肥料用 Ammonium nitrate, for fertiliser use		
3102.30.10	00	3	硝酸銨，肥料用 Ammonium nitrate, for fertiliser use	403	
3102.30.90			其他硝酸銨 Other ammonium nitrate		
3102.30.90	00	6	其他硝酸銨 Other ammonium nitrate	553 MW0	
3102.40			硝酸銨與碳酸鈣或與其他無機非肥料物質之混合物 Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances		

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3102.40.00			硝酸銨與碳酸鈣或與其他無機非肥料物質之混合物 Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances		
3102.40.00	00	3	硝酸銨與碳酸鈣或與其他無機非肥料物質之混合物 Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	403	
3102.50			硝酸鈉 Sodium nitrate		
3102.50.10			硝酸鈉，肥料用 Sodium nitrate, for fertiliser use		
3102.50.10	00	8	硝酸鈉，肥料用 Sodium nitrate, for fertiliser use	403	
3102.50.90			其他硝酸鈉 Other sodium nitrate		
3102.50.90	00	1	其他硝酸鈉 Other sodium nitrate	845	
3102.60			硝酸鈣與硝酸銨之複鹽及混合物 Double salts and mixtures of calcium nitrate and ammonium nitrate		
3102.60.00			硝酸鈣與硝酸銨之複鹽及混合物 Double salts and mixtures of calcium nitrate and ammonium nitrate		
3102.60.00	10	6	硝酸鈣與硝酸銨之複鹽及混合物，肥料用 Double salts and mixtures of calcium nitrate and ammonium nitrate, for fertiliser use	403	
3102.60.00	90	9	其他硝酸鈣與硝酸銨之複鹽及混合物 Other double salts and mixtures of calcium nitrate and ammonium nitrate	553	
3102.80			尿素與硝酸銨之混合物，存於水或銨溶液者 Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution		
3102.80.00			尿素與硝酸銨之混合物，存於水或銨溶液者 Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution		
3102.80.00	00	4	尿素與硝酸銨之混合物，存於水或銨溶液者 Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	403	441
3102.90			其他，包括未在上述各項列舉之混合物 Other, including mixtures not specified in the foregoing subheadings		

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3102.90.00			其他礦物或化學氮肥，包括未在上述各項列舉之混合物 Other mineral or chemical fertilisers, nitrogenous, including mixtures not specified in the foregoing subheadings		
3102.90.00	10	0	尿素硫酸銨（脲硫酸銨） Urea ammonium sulphate	403	441
3102.90.00	21	7	氰氮化鈣，肥料用 Calcium cyanamide, for fertiliser use	403	
3102.90.00	29	9	其他氰氮化鈣 Other calcium cyanamide	MW0	
3102.90.00	90	3	其他礦物或化學氮肥，包括未在上述各項列舉之混合物 Other mineral or chemical fertilisers, nitrogenous, including mixtures not specified in the foregoing subheadings	403	441
3103			礦物或化學磷肥 Mineral or chemical fertilisers, phosphatic		
			－過磷酸鹽 － Superphosphates :		
3103.11			含有以重量計大於或等於35%之五氧化二磷 （P2O5）者 Containing by weight 35 % or more of diphosphorus pentaoxide (P2O5)		
3103.11.00			含有以重量計大於或等於35%之五氧化二磷 （P2O5）者 Containing by weight 35 % or more of diphosphorus pentaoxide (P2O5)		
3103.11.00	00	7	過磷酸鹽，含有以重量計大於或等於35%之五氧化二 磷（P2O5）者 Superphosphates, containing by weight 35 % or more of diphosphorus pentaoxide (P2O5)	403	441
3103.19			其他 Other		
3103.19.00			其他過磷酸鹽 Other superphosphates		
3103.19.00	00	9	其他過磷酸鹽 Other superphosphates	403	441
3103.90			其他 Other		
3103.90.00			其他礦物或化學磷肥，包括未在上述各項列舉之混合物 Other mineral or chemical fertilisers, phosphatic, including mixtures not specified in the foregoing subheadings		

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3103.90.00	00	1	其他礦物或化學磷肥，包括未在上述各項列舉之混合物 Other mineral or chemical fertilisers, phosphatic, including mixtures not specified in the foregoing subheadings	403	441
3104			礦物或化學鉀肥 Mineral or chemical fertilisers, potassic		
3104.20			氯化鉀 Potassium chloride		
3104.20.10			氯化鉀，肥料用 Potassium chloride, for fertiliser use		
3104.20.10	00	3	氯化鉀，肥料用 Potassium chloride, for fertiliser use	403	441
3104.20.90			其他氯化鉀 Other potassium chloride		
3104.20.90	00	6	其他氯化鉀 Other potassium chloride	508	441
3104.30			硫酸鉀 Potassium sulphate		
3104.30.10			硫酸鉀，肥料用 Potassium sulphate, for fertiliser use		
3104.30.10	00	1	硫酸鉀，肥料用 Potassium sulphate, for fertiliser use	403	
3104.30.90			其他硫酸鉀 Other potassium sulphate		
3104.30.90	00	4	其他硫酸鉀 Other potassium sulphate	508 MW0	
3104.90			其他 Other		
3104.90.10			硫酸鉀鎂（不論純粹與否） Potassium magnesium sulphate (whether or not pure)		
3104.90.10	00	8	硫酸鉀鎂（不論純粹與否） Potassium magnesium sulphate (whether or not pure)	403	
3104.90.90			其他礦物或化學鉀肥，包括未在上述各項列舉之混合物 Other mineral or chemical fertilisers, potassic including mixtures not specified in the foregoing subheadings		
3104.90.90	10	9	光鹵石、鉀鹽石及其他天然粗鉀鹽 Carnallite, sylvite and other crude natural potassium salts		
3104.90.90	90	2	其他礦物或化學鉀肥，包括未在上述各項列舉之混合物 Other mineral or chemical fertilisers, potassic including mixtures not specified in the foregoing subheadings	403	441

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3105			礦物或化學肥料內含有肥料三要素氮、磷、鉀中之兩種或三種者；其他肥料；本章所載貨品之屬錠劑或類似形狀者，或其包裝毛重不超過10公斤者 Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		
3105.10			本章所載貨品屬錠劑或類似形狀或其包裝毛重不超過10公斤者 Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		
3105.10.00			本章所載貨品屬錠劑或類似形狀或其包裝毛重不超過10公斤者 Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		
3105.10.00	10	4	本章所載貨品屬錠劑或類似形狀或其包裝毛重不超過10公斤者，不含有機肥料者 Goods of this chapter in tablets or similar forms or in package of a gross weight not exceeding 10KG ,excluding organic fertiliser	403	
3105.10.00	90	7	其他本章所載貨品屬錠劑或類似形狀或其包裝毛重不超過10公斤者 Other goods of this chapter in tablets or similar forms or in package of a gross weight not exceeding 10KG	403 B01	
3105.20			礦物或化學肥料，含有肥料三要素氮、磷、鉀者 Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium		
3105.20.00			礦物或化學肥料，含有肥料三要素氮、磷、鉀者 Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium		
3105.20.00	00	4	礦物或化學肥料，含有肥料三要素氮、磷、鉀者 Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	403	441
3105.30			正磷酸氫二銨（磷酸二銨） Diammonium hydrogenorthophosphate (diammonium phosphate)		

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3105.30.00			正磷酸氫二銨（磷酸二銨） Diammonium hydrogenorthophosphate (diammonium phosphate)		
3105.30.00	00	2	正磷酸氫二銨（磷酸二銨） Diammonium hydrogenorthophosphate (diammonium phosphate)	508	
3105.40			正磷酸二氫銨（磷酸一銨）及與正磷酸氫二銨（磷酸二銨）之混合物 Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)		
3105.40.00			正磷酸二氫銨（磷酸一銨）及與正磷酸氫二銨（磷酸二銨）之混合物 Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)		
3105.40.00	00	0	正磷酸二氫銨（磷酸一銨）及與正磷酸氫二銨（磷酸二銨）之混合物 Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate	508	
			— 其他礦物或化學肥料，含有兩種肥料要素氮及磷者： -Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
3105.51			含有硝酸鹽及磷酸鹽者 Containing nitrates and phosphates		
3105.51.00			其他礦物或化學肥料，含有硝酸鹽及磷酸鹽者 Other mineral or chemical fertilisers containing nitrates and phosphates		
3105.51.00	00	6	其他礦物或化學肥料，含有硝酸鹽及磷酸鹽者 Other mineral or chemical fertilisers containing nitrates and phosphates	403	441
3105.59			其他 Other		
3105.59.00			其他礦物或化學肥料，含有兩種肥料要素氮及磷者 Other mineral or chemieal fertilisers containing the two fertilising elements nitrogen and phosphorus		
3105.59.00	00	8	其他礦物或化學肥料，含有兩種肥料要素氮及磷者 Other mineral or chemieal fertilisers containing the two fertilising elements nitrogen and phosphorus	403	441

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3105.60			礦物或化學肥料，含有兩種肥料要素磷及鉀者 Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium		
3105.60.00			礦物或化學肥料，含有兩種肥料要素磷及鉀者 Mineral or chemical fertilisers containing the two fertilising elements phosphours and potassium		
3105.60.00	00	5	礦物或化學肥料，含有兩種肥料要素磷及鉀者 Mineral or chemical fertilisers containing the two fertilising elements phosphours and potassium	403	441
3105.90			其他 Other		
3105.90.00			其他肥料 Other fertilisers		
3105.90.00	10	7	根瘤菌接種劑 Inoculant of nodule bacteria	B01	
3105.90.00	90	0	其他肥料 Other fertilisers	403 B01	441