

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
08			第8章 食用果實及堅果；柑橘屬果實或甜瓜之外皮 Chapter 8 edible fruit and nuts; peel of citrus fruit or melons		
0801			椰子、巴西栗及腰果，鮮或乾，不論是否去殼或去皮 Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled		
			—椰子： —Coconuts:		
0801.11			脫水者 Desiccated		
0801.11.00			脫水椰子 Desiccated coconuts		
0801.11.00	00	8	脫水椰子 Desiccated coconuts	F01	
0801.12			剝殼者 In the inner shell (endocarp)		
0801.12.00			剝殼椰子 Coconuts, shelled		
0801.12.00	00	7	剝殼椰子 Coconuts, shelled	B01 F01 MW0	
0801.19			其他 Other		
0801.19.00			其他椰子 Other coconuts		
0801.19.00	10	8	其他椰子，帶殼者 Other coconuts, whole	B01 F01 MW0	
0801.19.00	90	1	其他椰子 Other coconuts	B01 F01 MW0	
			—巴西栗： —Brazil nuts:		
0801.21			帶殼者 In shell		
0801.21.10			鮮巴西栗，帶殼者 Brazil nuts, in shell, fresh		
0801.21.10	00	4	鮮巴西栗，帶殼者 Brazil nuts, in shell, fresh	B01 F01	
0801.21.20			乾巴西栗，帶殼者 Brazil nuts, in shell, dried		
0801.21.20	00	2	乾巴西栗，帶殼者 Brazil nuts, in shell, dried	F01	
0801.22			去殼者 Shelled		

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0801.22.10			鮮巴西栗，去殼者 Brazil nuts, shelled, fresh		
0801.22.10	00	3	鮮巴西栗，去殼者 Brazil nuts, shelled, fresh	B01 F01	
0801.22.20			乾巴西栗，去殼者 Brazil nuts, shelled, dried		
0801.22.20	00	1	乾巴西栗，去殼者 Brazil nuts, shelled, dried	F01	
			—腰果： -Cashew nuts:		
0801.31			帶殼者 In shell		
0801.31.10			鮮腰果，帶殼者 Fresh cashew nuts, in shell		
0801.31.10	00	2	鮮腰果，帶殼者 Fresh cashew nuts, in shell	B01 F01	
0801.31.20			乾腰果，帶殼者 Dried cashew nuts, in shell		
0801.31.20	00	0	乾腰果，帶殼者 Dried cashew nuts, in shell	F01	
0801.32			去殼者 Shelled		
0801.32.10			鮮腰果，去殼者 Fresh cashew nuts, shelled		
0801.32.10	00	1	鮮腰果，去殼者 Fresh cashew nuts, shelled	B01 F01	
0801.32.20			乾腰果，去殼者 Dried cashew nuts, shelled		
0801.32.20	00	9	乾腰果，去殼者 Dried cashew nuts, shelled	F01	
0802			其他鮮、乾堅果，不論是否去殼或去皮 Other nuts, fresh or dried, whether or not shelled or peeled		
			—扁桃仁： -Almonds:		
0802.11			帶殼者 In shell		
0802.11.10			帶殼甜扁桃仁，鮮或乾 Sweet almonds, in shell, fresh or dried		
0802.11.10	00	5	帶殼甜扁桃仁，鮮或乾 Sweet almonds, in shell, fresh or dried	B01 F01	
0802.11.20			帶殼苦扁桃仁，鮮或乾 Bitter almonds, in shell, fresh or dried		
0802.11.20	00	3	帶殼苦扁桃仁，鮮或乾 Bitter almonds, in shell, fresh or dried	514 B01	

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0802.12			去殼者 Shelled		
0802.12.10			去殼甜扁桃仁，鮮或乾 Sweet almonds, shelled, fresh or dried		
0802.12.10	00	4	去殼甜扁桃仁，鮮或乾 Sweet almonds, shelled, fresh or dried	B01 F01	
0802.12.20			去殼苦扁桃仁，鮮或乾 Bitter almonds, shelled, fresh or dried		
0802.12.20	00	2	去殼苦扁桃仁，鮮或乾 Bitter almonds, shelled, fresh or dried	514 B01	
			—榛實或榛子（榛屬）： -Hazelnuts or filberts (Corylus spp.):		
0802.21			帶殼者 In shell		
0802.21.00			帶殼榛實或榛子（榛屬），鮮或乾 Hazelnuts or filberts (corylus spp.), in shelled, fresh or dried		
0802.21.00	00	5	帶殼榛實或榛子（榛屬），鮮或乾 Hazelnuts or filberts (Corylus spp.), in shelled, fresh or dried	B01 F01	
0802.22			去殼者 Shelled		
0802.22.00			去殼榛實或榛子（榛屬），鮮或乾 Hazelnuts or filberts (corylus spp.), shelled, fresh or dried		
0802.22.00	00	4	去殼榛實或榛子（榛屬），鮮或乾 Hazelnuts or filberts (Corylus spp.), shelled, fresh or dried	B01 F01	
			—胡桃： -Walnuts:		
0802.31			帶殼者 In shell		
0802.31.00			帶殼胡桃，鮮或乾 Walnuts, in shell, fresh or dried		
0802.31.00	00	3	帶殼胡桃，鮮或乾 Walnuts, in shell, fresh or dried	B01 F01	
0802.32			去殼者 Shelled		
0802.32.00			去殼胡桃，鮮或乾 Walnuts, shelled, fresh or dried		
0802.32.00	00	2	去殼胡桃，鮮或乾 Walnuts, shelled, fresh or dried	B01 F01	
			—栗子（栗屬）： -Chestnuts (Castanea spp.):		

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0802.41			帶殼者 In shell		
0802.41.10			鮮栗子，帶殼者 Fresh chestnuts, in shell		
0802.41.10	00	9	鮮栗子，帶殼者 Fresh chestnuts, in shell	B01 F01	
0802.41.20			乾栗子，帶殼者 Dried chestnuts, in shell		
0802.41.20	00	7	乾栗子，帶殼者 Dried chestnuts, in shell	F01	
0802.42			去殼者 Shelled		
0802.42.10			鮮栗子，去殼者 Fresh chestnuts, shelled		
0802.42.10	00	8	鮮栗子，去殼者 Fresh chestnuts, shelled	B01 F01	
0802.42.20			乾栗子，去殼者 Dried chestnuts, shelled		
0802.42.20	00	6	乾栗子，去殼者 Dried chestnuts, shelled	F01	
			—開心果： -Pistachios：		
0802.51			帶殼者 In shell		
0802.51.00			開心果，帶殼者，鮮或乾 Pistachios, in shell, fresh or dried		
0802.51.00	00	8	開心果，帶殼者，鮮或乾 Pistachios, in shell, fresh or dried	B01 F01	
0802.52			去殼者 Shelled		
0802.52.00			開心果，去殼者，鮮或乾 Pistachios, shelled, fresh or dried		
0802.52.00	00	7	開心果，去殼者，鮮或乾 Pistachios, shelled, fresh or dried	B01 F01	
			—夏威夷果： -Macadamia nuts：		
0802.61			帶殼者 In shell		
0802.61.00			夏威夷果，帶殼者，鮮或乾 Macadamia nuts, in shell, fresh or dried		
0802.61.00	00	6	夏威夷果，帶殼者，鮮或乾 Macadamia nuts, in shell, fresh or dried	B01 F01	
0802.62			去殼者 Shelled		

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0802.62.00			夏威夷果，去殼者，鮮或乾 Macadamia nuts, shelled, fresh or dried		
0802.62.00	00	5	夏威夷果，去殼者，鮮或乾 Macadamia nuts, shelled, fresh or dried	B01 F01	
0802.70			可樂果（可樂果屬） Kola nuts (Cola spp.)		
0802.70.00			可樂果，無論是否去殼或去果皮，鮮或乾 Kola nuts, whether or not shelled or peeled, fresh or dried		
0802.70.00	00	5	可樂果，無論是否去殼或去果皮，鮮或乾 Kola nuts, whether or not shelled or peeled, fresh or dried	B01 F01	
0802.80			檳榔 Areca nuts		
0802.80.00			檳榔，鮮或乾 Areca(betel) nuts, fresh or dried		
0802.80.00	00	3	檳榔，鮮或乾 Areca(betel) nuts, fresh or dried	B01 MW0	
			－其他： -Other：		
0802.91			帶殼松子 Pine nuts, in shell		
0802.91.00			帶殼松子，鮮或乾 Pine nuts, in shell, fresh or dried		
0802.91.00	00	0	帶殼松子，鮮或乾 Pine nuts, in shell, fresh or dried	B01 F01	
0802.92			去殼松子 Pine nuts, shelled		
0802.92.00			去殼松子，鮮或乾 Pine nuts, shelled, fresh or dried		
0802.92.00	00	9	去殼松子，鮮或乾 Pine nuts, shelled, fresh or dried	B01 F01	
0802.99			其他 Other		
0802.99.10			白果（銀杏），鮮或乾 Ginkgo (white nuts), fresh or dried		
0802.99.10	00	0	白果（銀杏），鮮或乾 Ginkgo (white nuts), fresh or dried	513 B01 F02	
0802.99.20			大胡桃，鮮或乾 Pecans, fresh or dried		
0802.99.20	00	8	大胡桃，鮮或乾 Pecans, fresh or dried	B01 F01	
0802.99.30			蓮子，鮮或乾 Lotus seeds, fresh or dried		

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0802.99.30	00	6	蓮子，鮮或乾 Lotus seeds, fresh or dried	B01 F01 MP1	
0802.99.90			其他食用堅果，無論是否去殼或去果皮，鮮或乾 Other edible nuts, whether or not shelled or peeled, fresh or dried		
0802.99.90	00	3	其他食用堅果，無論是否去殼或去果皮，鮮或乾 Other edible nuts, whether or not shelled or peeled, fresh or dried	B01 F01	
0803			鮮或乾香蕉，包括芭蕉 Bananas, including plantains, fresh or dried		
0803.10			芭蕉 Plantains		
0803.10.10			鮮芭蕉 Fresh plantains		
0803.10.10	00	5	鮮芭蕉 Fresh plantains	B01 F01 MW0	446
0803.10.20			乾芭蕉 Dried plantains		
0803.10.20	00	3	乾芭蕉 Dried plantains	F01	
0803.90			其他 Other		
0803.90.10			其他鮮香蕉 Other fresh bananas		
0803.90.10	00	8	其他鮮香蕉 Other fresh bananas	B01 F01 MW0	446
0803.90.20			其他乾香蕉 Other dried bananas		
0803.90.20	00	6	其他乾香蕉 Other dried bananas	F01	
0804			鮮或乾椰棗(海棗)、無花果、鳳梨、酪梨、番石榴、芒果及山竹果 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried		
0804.10			椰棗(海棗) Dates		
0804.10.00			椰棗(海棗)，鮮或乾 Dates, fresh or dried		
0804.10.00	10	4	椰棗(海棗)，鮮 Dates, fresh	B01 F01 MW0	

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0804.10.00	20	2	椰棗(海棗)，乾 Dates, dried	F01	
0804.20			無花果 Figs		
0804.20.10			鮮無花果 Fresh figs		
0804.20.10	00	2	鮮無花果 Fresh figs	B01 F01	
0804.20.20			乾無花果 Dried figs		
0804.20.20	00	0	乾無花果 Dried figs	F01	
0804.30			鳳梨 Pineapples		
0804.30.10			鮮鳳梨 Fresh pineapples		
0804.30.10	00	0	鮮鳳梨 Fresh pineapples	B01 F01 MW0	
0804.30.20			乾鳳梨 Dried pineapples		
0804.30.20	00	8	乾鳳梨 Dried pineapples	F01 MW0	
0804.40			酪梨 Avocados		
0804.40.00			酪梨，鮮或乾 Avocados, fresh or dried		
0804.40.00	00	0	酪梨，鮮或乾 Avocados, fresh or dried	B01 F01 MW0	
0804.50			番石榴、芒果及山竹果 Guavas, mangoes and mangosteens		
0804.50.10			番石榴，鮮或乾 Guavas, fresh or dried		
0804.50.10	00	5	番石榴，鮮或乾 Guavas, fresh or dried	B01 F01 MW0	
0804.50.21			鮮芒果 Fresh mangoes		
0804.50.21	00	2	鮮芒果 Fresh mangoes	B01 F01 MW0	445
0804.50.22			乾芒果 Dried mangoes		

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0804.50.22	00	1	乾 芒 果 Dried mangoes	F01 MW0	445
0804.50.30			山竹果（鳳果），鮮或乾 Mangosteens, fresh or dried		
0804.50.30	00	1	山竹果（鳳果），鮮或乾 Mangosteens, fresh or dried	B01 F01	
0805			鮮或乾之柑橘類果實 Citrus fruit, fresh or dried		
0805.10			橙 Oranges		
0805.10.20			鮮橙（每年3月1日起至同年9月30日止進口者） Fresh oranges (Imported from 1st March to 30th September each year)		
0805.10.20	00	1	鮮橙（每年3月1日起至同年9月30日止進口者） Fresh oranges (Imported from 1st March to 30th September each year)	B01 F01 MW0	
0805.10.30			乾橙（每年3月1日起至同年9月30日止進口者） Dried oranges (Imported from 1st March to 30th September each year)		
0805.10.30	00	9	乾橙（每年3月1日起至同年9月30日止進口者） Dried oranges (Imported from 1st March to 30th September each year)	F01 MW0	
0805.10.91			其他鮮橙 Other fresh oranges		
0805.10.91	00	5	其他鮮橙 Other fresh oranges	B01 F01 MW0	
0805.10.92			其他乾橙 Other dried oranges		
0805.10.92	00	4	其他乾橙 Other dried oranges	F01 MW0	
			— 寬皮柑類（包括寬皮柑、溫州蜜柑）；地中海早橘、 螺柑及其他同類雜交果實： — Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids ：		
0805.21			寬皮柑類（包括寬皮柑、溫州蜜柑） Mandarins (including tangerines and satsumas)		
0805.21.10			溫洲蜜柑，鮮或乾 Satsumas, fresh or dried		
0805.21.10	10	8	鮮溫洲蜜柑 Satsumas, fresh	B01 F01 MW0	
0805.21.10	20	6	乾溫洲蜜柑 Satsumas, dried	F01 MW0	

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0805.21.90			其他寬皮柑類，鮮或乾 Other mandarins, fresh or dried		
0805.21.90	10	1	鮮椪柑 Ponkan, Chinese honey orange (or Nagpur suntara) ; Citrus reticulata Blanco (or Citrus poonensis Hort.)	B01 F01 MW0	
0805.21.90	90	4	其他寬皮柑類，鮮或乾 Other mandarins, fresh or dried	B01 F01 MW0	
0805.22			地中海早橘 Clementines		
0805.22.00			地中海早橘，鮮或乾 Clementines, fresh or dried		
0805.22.00	10	9	鮮地中海早橘 Clementines, fresh	B01 F01 MW0	
0805.22.00	20	7	乾地中海早橘 Clementines, dried	F01 MW0	
0805.29			其他 Other		
0805.29.00			螺柑及其他同類雜交果實，鮮或乾 Wilkins and similar citrus hybrids, fresh or dried		
0805.29.00	10	2	鮮茂谷柑 Murcott, Honey tangerine, Honey murcott; Citrus reticulate cv.murcott, fresh	B01 F01 MW0	
0805.29.00	90	5	螺柑及其他同類雜交果實，鮮或乾 Wilkins and similar citrus hybrids, fresh or dried	B01 F01 MW0	
0805.40			葡萄柚及柚 Grapefruit and pomelos		
0805.40.20			鮮或乾柚 Pomelos, fresh or dried		
0805.40.20	00	5	鮮或乾柚 Pomelos, fresh or dried	B01 F01 MW0	
0805.40.91			其他葡萄柚（每年1月1日起至同年9月30日止進口者），鮮或乾 Other grapefruit, fresh or dried (Imported from 1st January to 30th September each year)		
0805.40.91	10	7	其他鮮葡萄柚（每年1月1日起至同年9月30日止進口者） Other grapefruit, fresh (Imported from 1st January to 30th September each year)	B01 F01 MW0	

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0805.40.91	20	5	其他乾葡萄柚（每年1月1日起至同年9月30日止進口者） Other grapefruit, dried (Imported from 1st January to 30th September each year)	F01 MW0	
0805.40.92			其他葡萄柚（每年10月1日起至同年12月31日止進口者），鮮或乾 Other grapefruit, fresh or dried (Imported from 1st October to 31st December each year)		
0805.40.92	10	6	其他鮮葡萄柚（每年10月1日起至同年12月31日止進口者） Other grapefruit, fresh (Imported from 1st October to 31st December each year)	B01 F01 MW0	
0805.40.92	20	4	其他乾葡萄柚（每年10月1日起至同年12月31日止進口者） Other grapefruit, dried (Imported from 1st October to 31st December each year)	F01 MW0	
0805.50			檸檬及萊姆 Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)		
0805.50.10			檸檬及萊姆（每年一月一日起至同年九月三十日止進口者），鮮或乾 Lemons and limes, fresh or dried (imported from 1st January to 30th September each year)		
0805.50.10	00	4	檸檬及萊姆（每年一月一日起至同年九月三十日止進口者），鮮或乾 Lemons and limes, fresh or dried (imported from 1st January to 30th September each year)	B01 F01 MW0	
0805.50.90			其他檸檬及萊姆，鮮或乾 Other lemons and limes, fresh or dried		
0805.50.90	00	7	其他檸檬及萊姆，鮮或乾 Other lemons and limes, fresh or dried	B01 F01 MW0	
0805.90			其他 Other		
0805.90.00			其他鮮或乾柑橘類果實 Other citrus fruit, fresh or dried		
0805.90.00	00	8	其他鮮或乾柑橘類果實 Other citrus fruit, fresh or dried	B01 F01 MW0	
0806			鮮或乾葡萄 Grapes, fresh or dried		
0806.10			鮮 Fresh		
0806.10.00			鮮葡萄 Grapes, fresh		

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0806.10.00	00	4	鮮葡萄 Grapes, fresh	B01 F01 MW0	
0806.20			乾 Dried		
0806.20.10			葡萄乾，散裝 Grapes, dried (raisin), in bulk		
0806.20.10	00	0	葡萄乾，散裝 Grapes, dried (resin), in bulk	F01	
0806.20.20			葡萄乾，盒裝 Grapes, dried (raisin), packed in boxes		
0806.20.20	00	8	葡萄乾，盒裝 Grapes, dried (resin), packed in boxes	F01	
0807			鮮瓜（包括西瓜）及木瓜 Melons (including watermelons) and papaws (papayas), fresh		
			—瓜（包括西瓜）： —Melon (including watermelons):		
0807.11			西瓜 Watermelons		
0807.11.00			鮮西瓜 Fresh watermelons		
0807.11.00	10	0	鮮無子西瓜 Fresh watermelon, seedless	B01 F01 MW0	
0807.11.00	90	3	其他鮮西瓜 Other fresh watermelons	B01 F01 MW0	
0807.19			其他 Other		
0807.19.10			鮮蜜瓜 Fresh honey dew melon		
0807.19.10	00	2	鮮蜜瓜 Fresh honey dew melon	B01 F01 MW0	
0807.19.90			其他鮮瓜類 Other fresh melons		
0807.19.90	00	5	其他鮮瓜類 Other fresh melons	B01 F01 MW0	
0807.20			木瓜 Papaws (papayas)		
0807.20.00			鮮木瓜 Fresh papaws (papayas)		

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0807.20.00	00	1	鮮木瓜 Fresh papaws (papayas)	B01 F01 MW0	445
0808			鮮蘋果，梨及榲桲 Apples, pears and quinces, fresh		
0808.10			蘋果 Apples		
0808.10.00			鮮蘋果 Fresh apples		
0808.10.00	00	2	鮮蘋果 Fresh apples	B01 F01 MW0	
0808.30			梨 Pears		
0808.30.10			鮮西洋梨 European pears (Pyrus communis), fresh		
0808.30.10	00	6	鮮西洋梨 European pears (Pyrus communis), fresh	B01 F01	
0808.30.90			其他鮮梨 Other pears, fresh		
0808.30.90	00	9	其他鮮梨 Other pears, fresh	B01 F01 MW0	
0808.40			榲桲 Quinces		
0808.40.00			鮮榲桲 Quinces, fresh		
0808.40.00	00	6	鮮榲桲 Quinces, fresh	B01 F01 MW0	
0809			鮮杏、櫻桃、桃子（包括油桃）、李子及黑刺李 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh		
0809.10			杏 Apricots		
0809.10.00			鮮杏 Fresh apricots		
0809.10.00	00	1	鮮杏 Fresh apricots	B01 F01	
			—櫻桃： -Cherries：		
0809.21			酸櫻桃 Sour cherries (Prunus cerasus)		
0809.21.00			酸櫻桃，鮮 Sour cherries, fresh		

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稅則號別				輸入 Import	輸出 Export
0809.21.00	00	8	酸櫻桃，鮮 Sour cherries, fresh	B01 F01	
0809.29			其他 Other		
0809.29.00			其他鮮櫻桃 Other cherries, fresh		
0809.29.00	00	0	其他鮮櫻桃 Other cherries, fresh	B01 F01	
0809.30			桃（包括油桃） Peaches, including nectarines		
0809.30.00			鮮桃（包括油桃） Fresh peaches, including nectarines		
0809.30.00	10	5	鮮桃 Fresh peaches	B01 F01 MW0	
0809.30.00	20	3	鮮油桃 Fresh nectarines	B01 F01 MW0	
0809.40			李子及黑刺李 Plums and sloes		
0809.40.10			鮮李子 Fresh plums		
0809.40.10	00	3	鮮李子 Fresh plums	B01 F01 MW0	
0809.40.20			鮮黑刺李 Fresh sloes		
0809.40.20	00	1	鮮黑刺李 Fresh sloes	B01 F01	
0810			其他鮮果實 Other fruit, fresh		
0810.10			草莓 Strawberries		
0810.10.00			鮮草莓 Fresh strawberries		
0810.10.00	00	8	鮮草莓 Fresh strawberries	B01 F01 MW0	
0810.20			紅刺莓，黑刺莓，桑椹及洛干莓 Raspberries, blackberries, mulberries and loganberries		
0810.20.00			鮮紅刺莓、黑刺莓、桑椹、洛干莓 Raspberries, blackberries, mulberries and loganberries, fresh		

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0810.20.00	00	6	鮮紅刺莓、黑刺莓、桑椹、洛干莓 Raspberries, blackberries, mulberries and loganberries, fresh	B01 F01 MP1	
0810.30			黑醋栗、白醋栗、紅醋栗及醋栗 Black, white or red currants and gooseberries		
0810.30.00			鮮黑醋栗、白醋栗、紅醋栗及醋栗 Black, white, or red currants and gooseberries, fresh		
0810.30.00	10	2	鮮黑醋栗、白醋栗、紅醋栗及醋栗 Black, white, or red currants and gooseberries, fresh	B01 F01	
0810.40			越橘，烏嘴莓及其他越橘屬果實 Cranberries, bilberries and other fruits of the genus Vaccinium		
0810.40.10			鮮藍莓 Blueberries, fresh		
0810.40.10	00	0	鮮藍莓 Blueberries, fresh	B01 F01	
0810.40.90			鮮越橘、烏嘴莓及其他越橘屬果實 Cranberries, bilberries and other fruits of the genus vaccinium, fresh		
0810.40.90	00	3	鮮越橘、烏嘴莓及其他越橘屬果實 Cranberries, bilberries and other fruits of the genus vaccinium, fresh	B01 F01	
0810.50			奇異果 Kiwifruit		
0810.50.00			鮮奇異果 Kiwifruits, fresh		
0810.50.00	00	9	鮮奇異果 Kiwifruits, fresh	B01 F01	
0810.60			榴槤 Durians		
0810.60.00			鮮榴槤 Durians , fresh		
0810.60.00	00	7	鮮榴槤 Durians, fresh	B01 F01	
0810.70			柿子 Persimmons		
0810.70.00			鮮柿子 Persimmons, fresh		
0810.70.00	00	5	鮮柿子 Persimmons, fresh	B01 F01 MW0	
0810.90			其他 Other		

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0810.90.10			鮮荔枝，桂圓 Litchis, longans, fresh		
0810.90.10	10	7	鮮荔枝 Lichees, fresh	B01 F01 MW0	445
0810.90.10	20	5	鮮桂圓 Lungngans, fresh	B01 F01 MW0	
0810.90.20			鮮紅毛丹果 Rambutan, fresh		
0810.90.20	00	7	鮮紅毛丹果 Rambutan, fresh	B01 F01 MW0	
0810.90.40			鮮楊桃 Carambolas (star fruit), fresh		
0810.90.40	00	3	鮮楊桃 Carambolas (starfruit), fresh	B01 F01 MW0	
0810.90.60			鮮釋迦 Sweet Sop		
0810.90.60	00	8	鮮釋迦 Sweet Sop	B01 F01 MW0	
0810.90.80			鮮棗 Jujubes, fresh		
0810.90.80	10	2	蜜棗，鮮 Jujube(Ziziphus mauritiana), fresh	B01 F01 MW0	
0810.90.80	90	5	其他棗類，鮮 Other Jujube, fresh	B01 F01 MW0	
0810.90.99			其他鮮果 Other fruits, fresh		
0810.90.99	10	1	鮮蓮霧 Wax apples, fresh	B01 F01 MW0	
0810.90.99	20	9	鮮山楂 Medlars, fresh	B01 F01	
0810.90.99	30	7	鮮梅〈日本杏〉 Mei(Prunus mume)(Japanese apricot), fresh	B01 F01 MW0	
0810.90.99	50	2	鮮紅龍果 Dragon fruits, fresh	B01 F01 MW0	

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0810.90.99	90	4	其他鮮果 Other fruits, fresh	B01 F01 MP1	
0811			冷凍之果實及堅果，未以水蒸煮或已蒸煮，不論是否添加糖或其他甜味料者 Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		
0811.10			草莓 Strawberries		
0811.10.00			冷凍草莓 Strawberries, frozen		
0811.10.00	00	7	冷凍草莓 Strawberries, frozen	F01	
0811.20			紅刺莓、黑刺莓、桑椹及洛干莓、黑醋栗、白醋栗、紅醋栗及醋栗 Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		
0811.20.00			冷凍紅刺莓、黑刺莓、桑椹及洛干莓、黑醋栗、白醋栗、紅醋栗及醋栗 Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, frozen		
0811.20.00	00	5	冷凍紅刺莓、黑刺莓、桑椹及洛干莓、黑醋栗、白醋栗、紅醋栗及醋栗 Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, frozen	F01	
0811.90			其他 Other		
0811.90.11			加糖或加甜味料之冷凍果實及堅果 Frozen fruit and nuts, containing added sugar or other sweetening matter.		
0811.90.11	00	7	加糖或加甜味料之冷凍果實及堅果 Frozen fruit and nuts, containing added sugar or other sweetening matter	F01	
0811.90.21			未加糖或未加甜味料之冷凍番石榴 Frozen guava, not containing added sugar or other sweetening matter.		
0811.90.21	00	5	未加糖或未加甜味料之冷凍番石榴 Frozen guava, not containing added sugar or other sweetening matter	F01	

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0811.90.22			未加糖或未加甜味料之冷凍荔枝 Frozen litchis, not containing added sugar or other sweetening matter.		
0811.90.22	00	4	未加糖或未加甜味料之冷凍荔枝 Frozen litchis, not containing added sugar or other sweetening matter	F01	445
0811.90.23			未加糖或未加甜味料之冷凍香蕉 Frozen banana, not containing added sugar or other sweetening matter.		
0811.90.23	00	3	未加糖或未加甜味料之冷凍香蕉 Frozen banana, not containing added sugar or other sweetening matter	F01 MW0	
0811.90.24			未加糖或未加甜味料之冷凍芒果 Frozen mango, not containing added sugar or other sweetening matter.		
0811.90.24	00	2	未加糖或未加甜味料之冷凍芒果 Frozen mango, not containing added sugar or other sweetening matter	F01 MW0	445
0811.90.25			未加糖或未加甜味料之冷凍橙類 Frozen orange, not containing added sugar or other sweetening matter.		
0811.90.25	00	1	未加糖或未加甜味料之冷凍橙類 Frozen orange, not containing added sugar or other sweetening matter	F01 MW0	
0811.90.26			未加糖或未加甜味料之冷凍鳳梨 Frozen pineapple, not containing added sugar or other sweetening matter.		
0811.90.26	00	0	未加糖或未加甜味料之冷凍鳳梨 Frozen pineapple, not containing added sugar or other sweetening matter	F01 MW0	
0811.90.27			未加糖或未加甜味料之冷凍木瓜 Frozen papaya, not containing added sugar or other sweetening matter.		
0811.90.27	00	9	未加糖或未加甜味料之冷凍木瓜 Frozen papaya, not containing added sugar or other sweetening matter	F01 MW0	445
0811.90.28			未加糖或未加甜味料之冷凍櫻桃 Frozen cherries, not containing added sugar or other sweetening matter.		
0811.90.28	00	8	未加糖或未加甜味料之冷凍櫻桃 Frozen cherries, not containing added sugar or other sweetening matter	F01	

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				輸入 Import	輸出 Export
0811.90.29			未加糖或未加甜味料之冷凍紅莓，藍莓，桃子 Frozen cranberries, blueberries, peaches, not containing added sugar or other sweetening matter.		
0811.90.29	00	7	未加糖或未加甜味料之冷凍紅莓，藍莓，桃子 Frozen cranberries, blueberries, peaches, not containing added sugar or other sweetening matter	F01	
0811.90.31			未加糖或未加甜味料之冷凍蘋果 Frozen apple, not containing added sugar or other sweetening matter.		
0811.90.31	00	3	未加糖或未加甜味料之冷凍蘋果 Frozen apple, not containing added sugar or other sweetening matter	F01	
0811.90.32			未加糖或未加甜味料之冷凍鱈梨 Frozen avocado, not containing added sugar or other sweetening matter.		
0811.90.32	00	2	未加糖或未加甜味料之冷凍鱈梨 Frozen avocado, not containing added sugar or other sweetening matter	F01	
0811.90.39			其他未加糖或未加甜味料之冷凍果實及堅果 Other frozen fruits and nuts, not containing added sugar or other sweetening matter.		
0811.90.39	10	3	未加糖或未加甜味料之冷凍釋迦（不包括果泥及果糊） Frozen sweet sop, not containing added sugar or other sweetening matter (excluding fruit puree and fruit pastes)	F01 MW0	
0811.90.39	90	6	其他未加糖或未加甜味料之冷凍果實及堅果 Other frozen fruits and nuts, not containing added sugar or other sweetening matter	F01	
0812			暫時保藏之果實及堅果，但不適合直接食用者 Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption		
0812.10			櫻桃 Cherries		
0812.10.00			暫時保藏之櫻桃 Cherries, provisionally preserved		
0812.10.00	00	6	暫時保藏之櫻桃 Cherries, provisionally preserved	F01	
0812.90			其他 Other		
0812.90.10			暫時保藏之草莓 Strawberries , provisionally preserved		
0812.90.10	00	7	暫時保藏之草莓 Strawberries, provisionally preserved	F01	

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				輸入 Import	輸出 Export
0812.90.90			其他果實與堅果，暫時保藏而不適於即時食用者 Other fruits and nuts provisionally preserved, but unsuitable in that state for immediate consumption		
0812.90.90	00	0	其他果實與堅果，暫時保藏而不適於即時食用者 Other fruits and nuts provisionally preserved, but unsuitable in that state for immediate consumption	F01 MP1	
0813			第 0 8 0 1 至 0 8 0 6 節以外之乾果；本章內堅果或乾 果實之混合物 Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter		
0813.10			杏 Apricots		
0813.10.00			杏乾 Apricot, dried		
0813.10.00	00	5	杏乾 Apricot, dried	F01	
0813.20			梅 Prunes		
0813.20.10			梅乾，盒裝 Prunes, dried, packed in boxes		
0813.20.10	00	1	梅乾，盒裝 Prunes, dried, packed in boxes	F01 MW0	
0813.20.20			梅乾，散裝 Prunes, dried, in bulk		
0813.20.20	10	7	烏梅乾，散裝 Wu Mei (Fructus Mume Praeparatus), dried, in bulk	F01	
0813.20.20	90	0	其他梅乾，散裝 Other prunes, dried, in bulk	F01 MW0	
0813.30			蘋果 Apples		
0813.30.00			蘋果乾 Apples, dried		
0813.30.00	00	1	蘋果乾 Apples, dried	F01	
0813.40			其他水果 Other fruit		
0813.40.10			桂圓，桂圓肉 Longans, dried and longan pulp		
0813.40.10	00	7	桂圓，桂圓肉 Longans, dried and longan pulp	F01 MW0	
0813.40.20			山楂 Crataegi Fructus, dried		

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0813.40.20	00	5	山楂 Crataegi Fructus, dried	F01	
0813.40.31			紅棗乾 (包括中藥用者) Chinese jujubes (red), dried.(incl. for Chinese drugs)		
0813.40.31	00	2	紅棗乾 (包括中藥用者) Chinese jujubes (red), dried. (incl. for Chinese drugs)	513 F02 H02	
0813.40.32			黑棗乾 Chinese jujubes (black), dried		
0813.40.32	00	1	黑棗乾 Chinese jujubes (black), dried	F01	
0813.40.39			其他乾棗類 Other jujubes, dried		
0813.40.39	00	4	其他乾棗類 Other jujubes, dried	F01	
0813.40.90			其他乾果 Other dried fruits		
0813.40.90	10	8	柿子乾 Persimmons, dried	F01	
0813.40.90	90	1	其他乾果 Other dried fruits	F01	
0813.50			本章內堅果或乾果實之混合物 Mixtures of nuts or dried fruits of this Chapter		
0813.50.00			本章內堅果或乾果實之混合物 Mixtures of nuts or dried fruits of this Chapter		
0813.50.00	00	6	本章內堅果或乾果實之混合物 Mixtures of nuts or dried fruits of this Chapter	B01 F01	
0814			柑橘或瓜 (包括西瓜) 之外皮, 鮮、冷凍、乾或暫時漬 存於鹽水、硫磺水或其他浸漬溶液者均在內 Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions		
0814.00			柑橘或瓜 (包括西瓜) 之外皮, 鮮、冷凍、乾或暫時漬 存於鹽水、硫磺水或其他浸漬溶液者均在內 Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions		

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0814.00.00			柑橘或瓜（包括西瓜）之外皮，鮮、冷凍、乾或暫時漬 存於鹽水、硫磺水或其他浸漬溶液者均在內 Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions		
0814.00.00	10	4	廣橘皮 Tangerine peel (Citri reticulatae pericarpium)	513 F02 H02	
0814.00.00	90	7	其他柑橘或瓜（包括西瓜）之外皮，鮮、冷凍、乾或暫 時漬存於鹽水、硫磺水或其他浸漬溶液者均在內 Other peel of citrus fruit or melons (including watermelons), fresh, frozen , dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	B01 F02	