

## 附表 8：中華民國商品標準分類解釋準則

中華民國商品標準分類之分類應依下列原則辦理：

- 一、類、章及分章之標題，僅為便於查考而設；其分類之核定，應依照各節所列之名稱及有關類或章註為之，此等節或註內未另行規定者，依照後列各準則規定辦理。
- 二、
  - (甲)某節中所列之任何一種貨品，應包括該項貨品之不完整或未完成者在內，惟此類不完整或未完成之貨品，進口時需已具有完整或完成貨品之主要特性，該節應包括該完整或完成之貨品（或由於本準則而被列為完整或完成者），而於進口時未組合或經拆散者。
  - (乙)某節中所列之任何材料或物質，應包括是項材料或物質與其他材料或物質之混合物或合成物在內。其所稱以某種材料或物質構成之貨品，則應包括由全部或部分為項材料或物質構成者在內。凡貨品超過一種以上之材料或物質構成者，其分類應依照準則三各款原則辦理。
- 三、貨品因適用準則二(乙)或因其他原因而表面上可歸列於兩個或更多節時，其分類應依照下列規定辦理：
  - (甲)節所列之具有特殊性者較僅具一般性者為優先適用。當有兩節或更多節，而每節僅列有混合物或組合品所含材料或物質之一部分，或各僅列有供組合成套出售貨物所含零件之一部分，則前述之各節對該等貨品可認為係具有同等之特殊性，縱使其中之一項較其他節所載者更為完備或精確。
  - (乙)由不同材料或零件組成之混合物、組成物及供組合成套出售之貨物，其不能依準則三(甲)歸類者，在本準則可適用之範圍內，應按照實質上構成該項貨品主要特徵所用之材料或成分分類。
  - (丙)當貨品不能依準則三(甲)或三(乙)分類時，應歸入可予考慮之節中，擇其節位列最後者為準。
- 四、貨品未能依前述準則列入任何節者，應適用其性質最類似之貨品所屬之節。
- 五、除前述各準則外，下列規定應適用於各所規範之物品：
  - (甲)照相機盒、樂器盒、槍盒、製圖工具盒、項鍊盒及類似容器，具特殊形狀或適於容納特定或成套之物品，適於長期使用並與所裝物品同時進口者，如其於正常情況下係與所裝物品同時出售，則應與該物品歸列同一節。惟此規完不適用於其本身已構成整件貨品主要特質之容器。
  - (乙)基於準則五(甲)的規完，包裝材料與包裝容器與所包裝之物品同時進口者，如其於正常情況下係用以包裝該物品，則應與所包裝之物品歸列同一節，惟此項規完不適用於顯然可重複使用之包裝材料或包裝容器。
- 六、基於合法之目的，某一節之目下物品之分類應依照該目及相關目註之規定，惟該等規定之適用僅止於相同層次目之比較。為本準則之適用，除非另有規定，相關類及章之註釋亦可引用。

GENERAL RULES FOR  
THE INTERPRETATION OF THE HARMONIZED SYSTEM

CLASSIFICATION OF GOODS IN THE NOMENCLATURE SHALL BE GOVERNED BY THE FOLLOWING PRINCIPLES

1. THE TITLES OF SECTIONS, CHAPTERS AND SUB-CHAPTERS ARE PROVIDED FOR EASE OF REFERENCE ONLY; FOR LEGAL PURPOSES, CLASSIFICATION SHALL BE DETERMINED ACCORDING TO THE TERMS OF THE HEADINGS AND ANY RELATIVE SECTION OR CHAPTER NOTES AND, PROVIDED SUCH HEADINGS OR NOTES DO NOT OTHERWISE REQUIRE, ACCORDING TO THE FOLLOWING PROVISIONS.
2. (a) ANY REFERENCE IN A HEADING TO AN ARTICLE SHALL BE TAKEN TO INCLUDE A REFERENCE TO THAT ARTICLE INCOMPLETE OR UNFINISHED, PROVIDED THAT, AS PRESENTED, THE INCOMPLETE OR UNFINISHED ARTICLE HAS THE ESSENTIAL CHARACTER OF THE COMPLETE OR FINISHED ARTICLE. IT SHALL ALSO BE TAKEN TO INCLUDE A REFERENCE TO THAT ARTICLE COMPLETE OR FINISHED (OR FALLING TO BE CLASSIFIED AS COMPLETE OR FINISHED BY VIRTUE OF THIS RULE), PRESENTED UNASSEMBLED OR DISASSEMBLED.  
(b) ANY REFERENCE IN A HEADING TO A MATERIAL OR SUBSTANCE SHALL BE TAKEN TO INCLUDE A REFERENCE TO MIXTURES OR COMBINATIONS OF THAT MATERIAL OR SUBSTANCE WITH OTHER MATERIALS OR SUBSTANCES. ANY REFERENCE TO GOODS OF A GIVEN MATERIAL OR SUBSTANCE SHALL BE TAKEN TO INCLUDE A REFERENCE TO GOODS CONSISTING WHOLLY OR PARTLY OF SUCH MATERIAL OR SUBSTANCE. THE CLASSIFICATION OF GOODS CONSISTING OF MORE THAN ONE MATERIAL OR SUBSTANCE SHALL BE ACCORDING TO THE PRINCIPLES OF RULE 3.
3. WHEN BY APPLICATION OF RULE 2 (b) OR FOR ANY OTHER REASON, GOODS ARE, PRIMA FACIE, CLASSIFIABLE UNDER TWO OR MORE HEADINGS, CLASSIFICATION SHALL BE EFFECTED AS FOLLOWS
  - (a) THE HEADING WHICH PROVIDES THE MOST SPECIFIC DESCRIPTION SHALL BE PREFERRED TO HEADINGS PROVIDING A MORE GENERAL DESCRIPTION. HOWEVER, WHEN TWO OR MORE HEADINGS EACH REFER TO PART ONLY OF THE MATERIALS OR SUBSTANCES CONTAINED IN MIXED OR COMPOSITE GOODS OR TO PART ONLY OF THE ITEMS IN A SET PUT UP FOR RETAIL SALE, THOSE HEADINGS ARE TO BE REGARDED AS EQUALLY SPECIFIC IN RELATION TO THOSE GOODS, EVEN IF ONE OF THEM GIVES A MORE COMPLETE OR PRECISE DESCRIPTION OF THE GOODS.
  - (b) MIXTURES, COMPOSITE GOODS CONSISTING OF DIFFERENT MATERIALS OR MADE UP OF DIFFERENT COMPONENTS, AND GOODS PUT UP IN SETS FOR RETAIL SALE, WHICH CANNOT BE CLASSIFIED BY REFERENCE TO 3 (a),

SHALL BE CLASSIFIED AS IF THEY CONSISTED OF THE MATERIAL OR COMPONENT WHICH GIVES THEM THEIR ESSENTIAL CHARACTER, INSOFAR AS THIS CRITERION IS APPLICABLE.

(c) WHEN GOODS CANNOT BE CLASSIFIED BY REFERENCE TO 3 (a) OR 3 (b) THEY SHALL BE CLASSIFIED UNDER THE HEADING WHICH OCCURS LAST IN NUMERICAL ORDER AMONG THOSE WHICH EQUALLY MERIT CONSIDERATION.

4. GOODS WHICH CANNOT BE CLASSIFIED IN ACCORDANCE WITH THE ABOVE RULES SHALL BE CLASSIFIED UNDER THE HEADING APPROPRIATE TO THE GOODS TO WHICH THEY ARE MOST AKIN.

5. IN ADDITION TO THE FOREGOING PROVISIONS, THE FOLLOWING RULES SHALL APPLY IN RESPECT OF THE GOODS REFERRED TO THEREIN

(a) CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, DRAWING INSTRUMENT CASES, MECKLACE CASES AND SIMILAR CONTAINERS, SPECIALLY SHAPED OR FITTED TO CONTAIN A SPECIFIC ARTICLE OR SET OF ARTICLES, SUITABLE FOR LONG-TERM USE AND PRESENTED WITH THE ARTICLES FOR WHICH THEY ARE INTENDED, SHALL BE CLASSIFIED WITH SUCH ARTICLES WHEN OF A KIND NORMALLY SOLD THEREWITH. THE RULE DOES NOT, HOWEVER, APPLY TO CONTAINERS WHICH GIVE THE WHOLE ITS ESSENTIAL CHARACTER;

(b) SUBJECT TO THE PROVISIONS OF RULE 5 (a) ABOVE, PACKING MATERIALS AND PACKING CONTAINERS PRESENTED WITH THE GOODS THEREIN SHALL BE CLASSIFIED WITH THE GOODS IF THEY ARE OF A KIND NORMALLY USED FOR PACKING SUCH GOODS. HOWEVER, THIS PROVISION DOES NOT APPLY WHEN SUCH PACKING MATERIALS OR PACKING CONTAINERS ARE CLEARLY SUITABLE FOR REPETITIVE USE.

6. FOR LEGAL PURPOSES, THE CLASSIFICATION OF GOODS IN THE SUBHEADINGS OF A HEADING SHALL BE DETERMINED ACCORDING TO THE TERMS OF THOSE SUBHEADINGS AND ANY RELATED SUBHEADING NOTES AND, MUTATIS MUTANDIS, TO THE ABOVE RULES, ON THE UNDERSTANDING THAT ONLY HEADINGS AT THE SAME LEVEL ARE COMPARABLE. FOR THE PURPOSES OF THE RULE THE RELATIVE SECTION AND CHAPTER NOTES ALSO APPLY, UNLESS THE CONTEXT OTHERWISE REQUIRES.