

ECONOMIC COOPERATION FRAMEWORK AGREEMENT

【海峽兩岸經濟合作架構協議】

Signed between the SEF (Taiwan/ROC) and
ARATS (China/PRC) on June 29, 2010



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[This translation is for reference only. The interpretation of the Cross-Straits Economic Cooperation Framework Agreement shall be based solely on the authentic copy in the Chinese language.]

Economic Cooperation Framework Agreement (ECFA)

PREAMBLE

The Straits Exchange Foundation (SEF) and the Association for Relations Across the Taiwan Straits (ARATS), adhering to the principles of equality, reciprocity and progressiveness and with a view to strengthening cross-Straits trade and economic relations,

Have agreed, in line with the basic principles of the World Trade Organization (WTO) and in consideration of the economic conditions of the two Parties, to gradually reduce or eliminate barriers to trade and investment for each other, create a fair trade and investment environment, further advance cross-Straits trade and investment relations by signing the Cross-Straits Economic Cooperation Framework Agreement (hereinafter referred to as this Agreement), and establish a cooperation mechanism beneficial to economic prosperity and development across the Straits.

The two Parties have agreed through consultations to the following:

Chapter 1: General Principles

Article 1: Objectives

The objectives of this Agreement are:

1. To strengthen and advance the economic, trade and investment cooperation between the two Parties;
2. To promote further liberalization of trade in goods and services between the two Parties and gradually establish fair, transparent and facilitative investment and investment protection mechanisms;
3. To expand areas of economic cooperation and establish a cooperation mechanism.

Article 2: Cooperation Measures

The two Parties have agreed, in consideration of their economic conditions, to take measures including but not limited to the following, in order to strengthen cross-Straits economic exchange and cooperation:

1. Gradually reducing or eliminating tariff and non-tariff barriers to trade in a substantial majority of goods between the two Parties;
2. Gradually reducing or eliminating restrictions on a large number of sectors in trade in services between the two Parties;
3. Providing investment protection and promoting two-way investment;
4. Promoting trade and investment facilitation and industry exchanges and cooperation.

Chapter 2: Trade and Investment

Article 3: Trade in Goods

1. The two Parties have agreed, on the basis of the Early Harvest for Trade in Goods as stipulated in Article 7 of this Agreement, to conduct consultations on an agreement on trade in goods no later than six months after the entry into force of this Agreement, and expeditiously conclude such consultations.
2. The consultations on the agreement on trade in goods shall include, but not be limited to:
 - (1) modalities for tariff reduction or elimination;
 - (2) rules of origin;
 - (3) customs procedures;
 - (4) non-tariff measures, including but not limited to technical barriers to trade (TBT) and sanitary and phytosanitary (SPS) measures;
 - (5) trade remedy measures, including measures set forth in the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994, the Agreement on Subsidies and Countervailing Measures and the Agreement on Safeguards of the World Trade Organization, and the safeguard measures between the two Parties applicable to the trade in goods between the two Parties.
3. Goods included in the agreement on trade in goods pursuant to this Article shall be divided into three categories: goods subject to immediate tariff elimination, goods subject to phased tariff reduction, and

exceptions or others.

4. Either Party may accelerate the implementation of tariff reduction at its discretion on the basis of the commitments to tariff concessions in the agreement on trade in goods.

Article 4: Trade in Services

1. The two Parties have agreed, on the basis of the Early Harvest for Trade in Services as stipulated in Article 8, to conduct consultations on an agreement on trade in services no later than six months after the entry into force of this Agreement, and expeditiously conclude such consultations.
2. The consultations on the agreement on trade in services shall seek to:
 - (1) gradually reduce or eliminate restrictions on a large number of sectors in trade in services between the two Parties;
 - (2) further increase the breadth and depth of trade in services;
 - (3) enhance cooperation in trade in services between the two Parties.
3. Either Party may accelerate the liberalization or elimination of restrictive measures at its discretion on the basis of the commitments to liberalization in the agreement on trade in services.

Article 5: Investment

1. The two Parties have agreed to conduct consultations on the matters referred to in paragraph 2 of this Article within six months after the entry into force of this Agreement, and expeditiously reach an agreement.
2. Such an agreement shall include, but not be limited to, the following:
 - (1) establishing an investment protection mechanism;
 - (2) increasing transparency on investment-related regulations;
 - (3) gradually reducing restrictions on mutual investments between the two Parties;
 - (4) promoting investment facilitation.

Chapter 3: Economic Cooperation

Article 6: Economic Cooperation

1. To enhance and expand the benefits of this Agreement, the two Parties have agreed to strengthen cooperation in areas including, but not limited to, the following:
 - (1) intellectual property rights protection and cooperation;
 - (2) financial cooperation;
 - (3) trade promotion and facilitation;
 - (4) customs cooperation;
 - (5) e-commerce cooperation;
 - (6) discussion on the overall arrangements and key areas for industrial cooperation, promotion of cooperation in major projects, and coordination of the resolution of issues that may arise in the course of industrial cooperation between the two Parties;
 - (7) promotion of small and medium-sized enterprises cooperation between the two Parties, and enhancement of the competitiveness of these enterprises;
 - (8) promotion of the mutual establishment of offices by economic and trade bodies of the two Parties.
2. The two Parties shall expeditiously conduct consultations on the specific programs and contents of the cooperation matters listed in this Article.

Chapter 4: Early Harvest

Article 7: Early Harvest for Trade in Goods

1. To accelerate the realization of the objectives of this Agreement, the two Parties have agreed to implement the Early Harvest Program with respect to the goods listed in Annex I. The Early Harvest Program shall start to be implemented within six months after the entry into force of this Agreement.
2. The Early Harvest Program for trade in goods shall be implemented in accordance with the following rules:
 - (1) the two Parties shall implement the tariff reductions in accordance with the product list and tariff reduction arrangements under the Early Harvest stipulated in Annex I, unless their respective non-interim tariff rates generally applied on imports from all other WTO members are lower, in which case such rates shall apply;
 - (2) the products listed in Annex I of this Agreement shall be subject to the Provisional Rules of Origin stipulated in Annex II. Each Party shall accord preferential tariff treatment to the above-mentioned products that are determined, pursuant to such Rules, as originating in the other Party upon importation;
 - (3) the provisional trade remedy measures applicable to the products listed in Annex I of this Agreement refer to measures provided for in subparagraph (5) of paragraph 2 of Article 3 of this Agreement. The safeguard measures between the two Parties are specified in Annex III of this Agreement.

3. As of the date of the entry into force of the agreement on trade in goods to be reached by the two Parties pursuant to Article 3 of this Agreement, the Provisional Rules of Origin stipulated in Annex II and the provisional trade remedy measures provided for in subparagraph (3) of paragraph 2 of this Article shall cease to apply.

Article 8: Early Harvest for Trade in Services

1. To accelerate the realization of the objectives of this Agreement, the two Parties have agreed to implement the Early Harvest Program on the sectors and liberalization measures listed in Annex IV. The Early Harvest Program shall be implemented expeditiously after the entry into force of this Agreement.
2. The Early Harvest Program for Trade in Services shall be implemented in accordance with the following rules:
 - (1) each Party shall, in accordance with the Sectors and Liberalization Measures Under the Early Harvest for Trade in Services in Annex IV, reduce or eliminate the restrictive measures in force affecting the services and service suppliers of the other Party;
 - (2) the definition of service suppliers stipulated in Annex V applies to the sectors and liberalization measures with respect to trade in services in Annex IV of this Agreement;
 - (3) as of the date of the entry into force of the agreement on trade in services to be reached by the two Parties pursuant to Article 4 of this Agreement, the definitions of service suppliers stipulated in Annex V of this Agreement shall cease to apply;
 - (4) in the event that the implementation of the Early Harvest Program for Trade in Services has caused a material adverse impact on the services sectors of one Party, the affected Party may request consultations with the other Party to seek a solution.

Chapter 5: Other Provisions

Article 9: Exceptions

No provision in this Agreement shall be interpreted to prevent either Party from adopting or maintaining exception measures consistent with the rules of the World Trade Organization.

Article 10: Dispute Settlement

1. The two Parties shall engage in consultations on the establishment of appropriate dispute settlement procedures no later than six months after the entry into force of this Agreement, and expeditiously reach an agreement in order to settle any dispute arising from the interpretation, implementation and application of this Agreement.
2. Any dispute over the interpretation, implementation and application of this Agreement prior to the date the dispute settlement agreement mentioned in paragraph 1 of this Article enters into force shall be resolved through consultations by the two Parties or in an appropriate manner by the Cross-Straits Economic Cooperation Committee to be established in accordance with Article 11 of this Agreement.

Article 11: Institutional Arrangements

1. The two Parties shall establish a Cross-Straits Economic Cooperation Committee (hereinafter referred to as the Committee), which consists of representatives designated by the two Parties. The Committee shall be responsible for handling matters relating to this Agreement, including but not limited to:
 - (1) concluding consultations necessary for the attainment of the objectives of this Agreement;
 - (2) monitoring and evaluating the implementation of this Agreement;
 - (3) interpreting the provisions of this Agreement;
 - (4) notifying important economic and trade information;
 - (5) settling any dispute over the interpretation, implementation and application of this Agreement in accordance with Article 10 of this Agreement.
2. The Committee may set up working group(s) as needed to handle matters in specific areas pertaining to this Agreement, under the supervision of the Committee.
3. The Committee will convene a regular meeting on a semi-annual basis and may call ad hoc meeting(s) when necessary with consent of the two Parties.
4. Matters related to this Agreement shall be communicated through contact persons designated by the competent authorities of the two Parties.

Article 12: Documentation Formats

The two Parties shall use the agreed documentation formats for communication of matters arising from this Agreement.

Article 13: Annexes and Subsequent Agreements

All annexes to this Agreement and subsequent agreements signed in accordance with this Agreement shall be parts of this Agreement.

Article 14: Amendments

Amendments to this Agreement shall be subject to consent through consultations between, and confirmation in writing by, the two Parties.

Article 15: Entry into Force

After the signing of this Agreement, the two Parties shall complete the relevant procedures respectively and notify each other in writing. This Agreement shall enter into force as of the day following the date that both Parties have received such notification from each other.

Article 16: Termination

1. The Party terminating this Agreement shall notify the other Party in writing. The two Parties shall start consultations within 30 days from the date the termination notice is issued. In case the consultations fail to reach a consensus, this Agreement shall be terminated on the 180th day from the date the termination notice is issued by the notifying Party.
2. Within 30 days from the date of termination of this Agreement, the two Parties shall engage in consultations on issues arising from the termination.

This Agreement is signed in quadruplicate on this 29th day of June [2010] with each Party retaining two copies. The different wording of the corresponding text of this Agreement shall carry the same meaning, and all four copies are equally authentic.

Annex I: Product List and Tariff Reduction Arrangements Under the Early Harvest for Trade in Goods

Annex II: Provisional Rules of Origin Applicable to Products Under the Early Harvest for Trade in Goods

Annex III: Safeguard Measures Between the Two Parties Applicable to Products Under the Early Harvest for Trade in Goods

Annex IV: Sectors and Liberalization Measures Under the Early Harvest for Trade in Services

Annex V: Definitions of Service Suppliers Applicable to Sectors and Liberalization Measures Under the Early Harvest for Trade in Services

Chairman
Straits Exchange Foundation

President
Association for Relations Across the Taiwan Straits

ANNEX I

Product List and Tariff Reduction Arrangements Under the Early Harvest for Trade in Goods

Product List Under the Early Harvest on the Taiwan Side

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
1	27079100	Creosote oils	1.0
2	27101941	Fuel oil, at 15 degrees C, over 0.93 specific gravity	5.0
3	27111990	Other liquefied gases hydrocarbons	5.0
4	27131200	Petroleum coke, calcined	1.0
5	28030010	Carbon black	2.5
6	28121010	Phosphorus trichloride	5.0
7	28151200	Sodium hydroxide, in aqueous solution (soda lye or liquid soda)	2.5
8	28161010	Magnesium hydroxide	5.0
9	28230090	Other titanium oxides	2.5
10	28258000	Antimony oxides	2.5
11	28273990	Other metal chlorides (sodium chloride classified in heading 2501)	3.4
12	28332400	Sulphates of nickel	2.7
13	28352500	Calcium hydrogenorthophosphate (dicalcium phosphate)	5.0
14	28362010	Soda crystal (washing soda)	5.5
15	28362090	Disodium carbonate	3.5

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
16	28419090	Other salts of oxometallic or peroxometallic acids	5.0
17	29033990	Other fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	5.0
18	29034900	Other halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	5.5
19	29055990	Other halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	2.5
20	29094999	Other ether alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.0
21	29103000	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	1.0
22	29124990	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function	2.5
23	29145000	Ketone-phenols and ketones with other oxygen function	2.5
24	29151100	Formic acid	2.5
25	29152100	Acetic acid	1.0
26	29153100	Ethyl acetate	2.5
27	29153900	Other esters of acetic acid	2.5
28	29159090	Other saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	4.0
29	29161200	Esters of acrylic acid	2.5
30	29161410	Methyl methacrylate	2.5
31	29163990	Other aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.0
32	29181400	Citric acid	3.5
33	29182900	Other carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.0
34	29209049	Other phosphorous ester and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.0
35	29211900	Other acyclic monoamines and their derivatives; salts thereof	1.0
36	29214200	Aniline derivatives and their salts	2.5
37	29215990	Other aromatic polyamines and their derivatives; salts thereof	5.0
38	29222100	Aminohydroxynaphthalene-sulphonic acids and their salts	5.0
39	29224990	Other amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof	5.0
40	29239000	Other quaternary ammonium salts and hydroxides	5.0
41	29241910	Dimethyl formamide (D.M.F.)	2.5
42	29242990	Other cyclic amides (including cyclic carbamates) and their derivatives; salts thereof	5.0
43	29270010	Azobisformamide	5.0
44	29270090	Other diazo-, azo- or azoxy-compounds	5.0
45	29291020	Diphenylmethane diisocyanate	1.2
46	29299000	Compounds with other nitrogen function	4.0
47	29309090	Other organo-sulphur compounds	2.5
48	29310029	Organotin compounds	4.0
49	29321310	Furfuryl alcohol	2.5
50	29321320	Tetrahydrofurfuryl alcohol	5.0
51	29321990	Other compounds containing an unfused furan ring (whether or not hydrogenated) in the structure	5.0
52	29322900	Other lactones	5.0

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
53	29329900	Other heterocyclic compound with oxygen hetero-atom(s) only	5.0
54	29333990	Other compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure	5.0
55	29336990	Other compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure	5.0
56	29339990	Other heterocyclic compounds with nitrogen hetero-atom(s) only	5.0
57	32041120	Preparations based on disperse dyes	5.0
58	32041210	Acid dyes, whether or not premetallised	5.0
59	32041220	Preparations based on acid dyes	5.0
60	32041230	Mordant dyes	5.0
61	32041240	Preparations based on mordant dyes	5.0
62	32041711	Organic fluorescent pigments	5.0
63	32041719	Other synthetic organic pigments	5.0
64	32041720	Preparations based on synthetic organic pigments	5.0
65	32042000	Synthetic organic products of a kind used as fluorescent brightening agents	5.0
66	32061100	Pigments and preparations, containing 80% or more by weight of titanium dioxide calculated on the dry weight	2.0
67	32061900	Other pigments and preparations based on titanium dioxide	2.0
68	32141090	Other glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' filling	5.0
69	33073000	Perfumed bath salts and other bath preparations	5.0
70	33074100	Agarbatti and other odoriferous preparations which operate by burning	5.0
71	33074900	Other preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites	5.0
72	33079090	Depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, whether or not perfumed or having disinfectant properties	5.0
73	34021300	Non-ionic organic surface-active agents	4.0
74	34022000	Surface-active preparations, washing preparations and cleaning preparations, put up for retail sale	4.0
75	35061000	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	6.5
76	35069110	Hot melt adhesives	6.5
77	35069190	Other adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5
78	35069900	Other prepared glues and adhesives	6.5
79	37079030	Toners, for photographic uses	3.5
80	38021000	Activated carbon	6.5
81	38061000	Rosin and resin acids	1.2
82	38069090	Other derivatives of rosin and resin acids	1.2
83	38121000	Prepared rubber accelerators	5.0
84	38123020	Other compound stabilisers for rubber or plastics	5.0
85	38151900	Other supported catalysts	1.0
86	38159019	Other catalytics	1.0
87	38160000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01	2.5
88	38243000	Non-agglomerated metal carbides mixed together or with metallic binders	5.0
89	38249099	Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural mixed products), not elsewhere specified or included	5.0
90	39029090	Other polymers of other olefins, in primary forms	2.5

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
91	39039090	Other polymers of styrene, in primary forms	2.5
92	39061010	Polymethyl methacrylate granules, in primary forms	2.5
93	39069010	Other acrylic polymers granules, in primary forms	1.0
94	39069090	Other acrylic polymers emulsion, in primary forms	4.0
95	39074000	Polycarbonates, in primary forms	2.5
96	39075000	Alkyd resins, in primary form	5.0
97	39079100	Other polyesters, unsaturated, in primary forms	2.5
98	39091000	Urea resins or thiourea resins, in primary forms	5.0
99	39092000	Melamine resins, in primary forms	5.0
100	39093090	Other amino resins, in primary forms	5.0
101	39094000	Phenolic resins, in primary forms	5.0
102	39095000	Polyurethanes, in primary forms	2.5
103	39100030	Silicone resin	4.0
104	39100040	Silicone rubber	4.0
105	39111010	Petroleum resins	5.0
106	40111000	New pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars)	10.0
107	40112000	New pneumatic tyres, of rubber, of a kind used on buses or lorries	10.0
108	40115000	New pneumatic tyres, of rubber, of a kind used on bicycles	5.0
109	52054800	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	4.0
110	52081300	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, unbleached	7.5
111	52083200	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, dyed	10.0
112	52083900	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, dyed	10.0
113	54021900	Other high tenacity filament yarn of nylon or polyamides, not put up for retail sale	1.5
114	54022000	High tenacity filament yarn of polyesters, not put up for retail sale	1.5
115	54024900	Other synthetic filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, not put up for retail sale	1.5
116	55039090	Other synthetic staple fibres, not carded, combed or otherwise processed for spinning	1.5
117	55081000	Sewing thread of synthetic staple fibres, whether or not put up for retail sale	4.0
118	55092200	Multiple (folded) or cabled yarn, containing 85% or more by weight of polyester staple fibres, not put up for retail sale	4.0
119	56031290	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.0
120	56031390	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.0
121	56039290	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.0
122	56039490	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.0
123	58012300	Other weft pile fabrics, of cotton	10.0
124	59021000	Tyre cord fabric of high tenacity yarn of nylon or other polyamides	5.0

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
125	59031010	PVC synthetic leather	5.0
126	59031020	Other fabrics of cotton, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading 59.02	8.0
127	59032010	PU synthetic leather	5.0
128	59069990	Other rubberised textile fabrics, of other textile materials	10.0
129	60041010	Knitted or crocheted fabrics, of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of silk, other than those of heading 60.01	10.0
130	70139100	Other glassware of lead crystal	6.5
131	70140011	Reflective glass for road marking lines and road signs	10.0
132	70140019	Other signalling glassware, not optically worked	10.0
133	70171090	Other laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, of fused quartz or other fused silica	5.0
134	74111000	Refined copper tubes and pipes	3.0
135	78041900	Lead plates and other lead sheets, strip and foil	1.2
136	82072020	Dies for extruding metal	4.0
137	82073010	Punches and dies for cold pressing and stamping of sheet metal; drop forging dies	10.0
138	82073090	Other interchangeable tools for pressing, stamping or punching	5.0
139	82075010	Interchangeable tools for drilling, hand tools use	4.0
140	82075020	Interchangeable tools for drilling, machines use	5.0
141	82079010	Other interchangeable tools, hand tools use	4.0
142	82089090	Other knives and cutting blades, for machines or for mechanical appliances	5.0
143	84122110	Hydraulic cylinders	5.0
144	84123110	Pneumatic cylinders	5.0
145	84138190	Other pumps for liquids	3.0
146	84139100	Parts of pumps for liquids	3.0
147	84141000	Vacuum pumps	3.0
148	84143010	Compressors, output 600 W and over, but less than 2,000 W, of a kind used in refrigerating equipment	5.0
149	84143020	Other compressors of a kind used in refrigerating equipment	5.0
150	84145900	Other fans	4.7
151	84148011	Centrifugal air compressors	2.5
152	84148019	Other compressors	4.0
153	84148020	Blowers	4.0
154	84148090	Other articles of heading 84.14	4.0
155	84149010	Parts of air pumps and vacuum pumps	3.0
156	84149020	Parts of compressors	3.4
157	84149030	Parts of fans and blowers	3.4
158	84149090	Other parts of articles of heading 84.14	4.0
159	84159000	Parts of air conditioning machines	1.5
160	84178090	Other industrial or laboratory furnaces and ovens, non-electric	4.0
161	84193200	Dryers for wood, paper pulp, paper or paperboard	4.0
162	84193900	Other dryers	4.0
163	84195000	Heat exchange units	3.0
164	84212190	Other filtering or purifying machinery and apparatus for water	4.0
165	84212900	Other filtering or purifying machinery and apparatus for liquids	3.0
166	84213990	Other filtering or purifying machinery and apparatus for gases	4.0
167	84219990	Other parts of filtering or purifying machinery and apparatus for liquids or gases	3.0

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
168	84243000	Steam or sand blasting machines and similar jet projecting machines	4.0
169	84388000	Other machinery of heading 84.38	4.0
170	84392000	Machinery for making paper or paperboard	4.0
171	84411000	Paper cutting machines	3.0
172	84418090	Other machinery of heading 84.41	4.0
173	84431990	Other printing machines	3.0
174	84440000	Machines for extruding drawing, texturing or cutting man-made textile materials	3.0
175	84471100	Circular knitting machines, with cylinder diameter not exceeding 165 mm	3.0
176	84471200	Circular knitting machines, with cylinder diameter exceeding 165 mm	3.0
177	84472000	Flat knitting machines; stitch-bonding machines	3.0
178	84485900	Other parts and accessories of machines of heading 84.47 or of their auxiliary machinery	2.5
179	84514000	Washing, bleaching or dyeing machines	3.0
180	84515090	Other machines for reeling, unreeling, folding, cutting or pinking textile fabrics	4.0
181	84518090	Other machinery of heading 84.51	4.0
182	84522110	Over-lock sewing machines (cock sewing machines)	2.0
183	84529000	Other parts of sewing machines	2.5
184	84729090	Other office machines of heading 84.72	3.5
185	84772090	Other extruders	3.0
186	84774000	Vacuum moulding machines and other thermoforming machines	3.0
187	84775900	Other machinery for moulding or otherwise forming	3.0
188	84778000	Other machinery of heading 84.77	3.0
189	84779000	Other parts of machinery of heading 84.77	2.5
190	84798100	Machinery for treating metal, including electric wire coil-winders	3.0
191	84798200	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	2.5
192	84798990	Other machinery of heading 84.79	4.0
193	84799090	Other parts of machinery of heading 84.79	2.5
194	84804100	Injection or compression moulds for metal or metal carbides	4.0
195	84807900	Other moulds for rubber or plastics	2.5
196	84812000	Valves for oleohydraulic or pneumatic transmissions	3.0
197	84813000	Check (nonreturn) valves	3.0
198	84814000	Safety or relief valves	3.0
199	84818020	Fire-hydrants and fire-sprinkler heads	2.5
200	84819020	Parts of fire-hydrants	2.5
201	84819090	Other parts of articles of heading 84.81	5.0
202	84824090	Other needle roller bearings	10.0
203	84829910	Steel race for bearings (unfinished)	2.5
204	84829920	Holder for bearings	2.5
205	84829990	Parts of other ball or roller bearings	2.5
206	84834090	Other articles of subheading 8483.40	5.0
207	84839090	Other toothed wheels, chain sprockets and other transmission elements presented separately ; and parts for articles of heading 84.83	5.0
208	84841000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5.0
209	85011010	Explosion proof motors, of an output not exceeding 37.5 W	5.0
210	85011090	Other motors of an output not exceeding 37.5 W	5.0
211	85030090	Other parts suitable for use solely or principally with the machines of	1.0

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
		heading 85.01 or 85.02	
212	85044091	Other power supply, exchangeable type	5.0
213	85049000	Parts of the articles of heading 85.04	1.7
214	85051100	Permanent magnets and articles intended to become permanent magnets after magnetisation, of metal	2.5
215	85051900	Permanent magnets and articles intended to become permanent magnets after magnetisation, of other material	1.7
216	85061021	Manganese dioxide dry cells (neutral), of an external volume not exceeding 300 cm ³	7.5
217	85061090	Other manganese dioxide primary cells and primary batteries	2.5
218	85078000	Other accumulators	2.5
219	85129010	Parts of lighting or visual signaling equipment of a kind used on bicycles	5.0
220	85181090	Other line microphones and stands therefore	7.5
221	85184090	Other audio-frequency electric amplifiers	10.0
222	85189090	Other parts of articles of heading 8518	1.0
223	85258010	Television cameras	5.0
224	85285910	Other colour non-cathode-ray tube monitors	10.0
225	85361000	Fuses, for a voltage not exceeding 1,000 V	6.0
226	85371010	Electronics control devices (including digital controllers, programmed controllers, microprocessors and other similar control devices) exclusively for use with machineries, for a voltage not exceeding 1,000 V	1.0
227	85392100	Tungsten halogen lamps	5.0
228	85393920	Cool cathode lamp	1.0
229	85393990	Other discharge lamps	5.0
230	85399000	Parts of articles of heading 85.39	1.7
231	87120010	Bicycles	6.0
232	87120090	Other cycles	5.0
233	87149120	Other frames and forks, and parts thereof	5.0
234	87149200	Wheel rims and spokes	5.0
235	87149310	Hubs, other than coaster braking hubs and hub brakes	5.0
236	87149320	Free-wheel sprocket-wheels	5.0
237	87149410	Caliper brake and parts thereof	5.0
238	87149420	Coaster braking hub and parts thereof	5.0
239	87149490	Other brakes and parts thereof	5.0
240	87149500	Saddles of cycles	5.0
241	87149610	Pedals and parts thereof	5.0
242	87149620	Crank-gear and parts thereof	5.0
243	87149910	Parts for side cars	5.0
244	87149920	Reflective sheets and bands, suitable for vehicles use	5.0
245	87149990	Other parts and accessories of vehicles of headings 87.11 to 87.13	5.0
246	87150000	Baby carriages and parts thereof	5.0
247	90015000	Spectacle lenses of other materials	3.0
248	90019090	Other optical elements, unmounted	5.0
249	90021100	Objective lenses, for cameras, projectors or photographic enlargers or reducers	5.0
250	90021900	Other objective lenses	3.4
251	90029032	Lenses, additional mounted, for television or cinematographic cameras or projectors	3.4
252	90029090	Other optical elements, mounted	5.0
253	90292090	Other articles of subheading 9029.20	7.5

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
254	90330090	Other parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	1.7
255	91021100	Wrist-watches, electrically operated, with mechanical display only, other than those of heading 91.01	5.0
256	94051000	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	3.4
257	94059900	Parts of other materials, articles of heading 94.05	3.4
258	95063900	Other golf equipment	5.0
259	95066990	Other balls	3.3
260	95069100	Articles and equipment for general physical exercise, gymnastics or athletics	3.0
261	95089000	Other roundabouts, swings, shooting galleries and other fairground amusements; travelling theatres	5.0
262	96032100	Tooth brushes, including dental-plate brushes	5.0
263	96039090	Other brooms, brushes, hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; squeegees (other than roller squeegees)	3.3
264	96072000	Parts of slide fasteners	2.5
265	96081000	Ball point pens	3.4
266	96091000	Pencils and crayons, with leads encased in a rigid sheath	3.4
267	96170000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner	5.0

Note: The descriptions of goods in the table are in their shortened forms. The specific product scope shall follow the corresponding tariff lines of Taiwan's Customs Import Tariff in 2009.

Tariff Reduction Arrangement for Products Under the Early Harvest on the Taiwan Side

	Import Tariff in 2009 (X%)	Agreement Tariff Rate		
		The First Year of Implementing the Early Harvest Program	The Second Year of Implementing the Early Harvest Program	The Third Year of Implementing the Early Harvest Program
1	$0 < X \leq 2.5$	0		
2	$2.5 < X \leq 7.5$	2.5	0	
3	$X > 7.5$	5	2.5	0

Notes:

1. Import tariff in 2009 refers to the non-interim import tariff rate that Taiwan generally applied to other members of the World Trade Organization in 2009.
2. If the Cross-Straits Economic Cooperation Framework Agreement enters into force in the first half of the year, the Early Harvest Program shall be implemented on July 1st of the same year; if the Agreement enters into force in the second half of the year, the Early Harvest Program shall be implemented on January 1st of the next year.
3. The Agreement Tariff Rate of the products under the Early Harvest Program shall be reduced to zero by a maximum of three installments in no more than two years after the implementation of the Program. The reduction of tariff rates in the first year shall commence on the date of implementing the Early Harvest Program, and the reductions in the second year and the third year shall commence on January 1st of the respective year.

Product List Under the Early Harvest on the Mainland Side

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
1	03019999	Live fish, nes	10.5
2	03026990	Fresh or chilled fish, nes	12
3	03037990	Frozen fish, nes	10
4	03042990	Other frozen fillets	10
5	04100090	Other edible products of animal origin, nes	20
6	06031300	Fresh orchids	10
7	07095930	Winter mushroom, fresh or chilled	13
8	08030000	Bananas, including plantains, fresh or dried	10
9	08051000	Oranges, fresh or dried	11
10	08055000	Lemons and limes, fresh or dried	11
11	08071910	Hami melons, fresh	12
12	08109080	Dragon fruit, fresh	20
13	09021090	Unflavoured green tea in immediate packings ≤ 3 kg	15
14	09022090	Unflavoured green tea in immediate packings > 3 kg	15
15	09023010	Oolong tea in immediate packings ≤ 3 kg	15
16	09023090	Other black tea & partly fermented tea nes, in immediate packings ≤ 3 kg	15
17	09024010	Oolong tea in immediate packings > 3 kg	15
18	09024090	Other black tea & partly fermented tea nes, in immediate packings > 3 kg	15
19	25231000	Cement clinkers, whether or not coloured	8
20	25232100	White cement, whether or not artificially coloured	6
21	25232900	Portland cement (excl. white), whether or not coloured	8
22	27101911	Aviation kerosene	9
23	27101919	Kerosene distillages, nes & preparations thereof	6
24	27101993	Basic oils for lubricating oils	6
25	27101994	Liquid paraffin and heavy liquid paraffin	5
26	28030000	Carbon (carbon blacks and other forms of carbon, not elsewhere specified or included)	5.5
27	29012200	Propene (propylene)	2
28	29012400	Buta-1, 3-diene and isoprene	2
29	29024100	o-Xylene	2
30	29024200	m-Xylene	2
31	29024300	p-Xylene	2
32	29024400	Mixed xylene isomers	2
33	29029030	Dodecylbenzene	2
34	29031300	Chloroform (trichloromethane)	10
35	29032100	Vinyl chloride (chloroethylene)	5.5
36	29051220	Propan-2-ol (isopropyl alcohol)	5.5
37	29051300	Butan-1-ol (n-butyl alcohol)	5.5
38	29051410	Iso-butyl alcohol	5.5
39	29094100	2,2'-Oxydiethanol (diethylene glycol, digol)	5.5
40	29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5
41	29103000	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	5.5
42	29152110	Acetic acid, glacial	5.5
43	29153200	Vinyl acetate	5.5
44	29161300	Methacrylic acid and its salts	6.5
45	29161400	Esters of methacrylic acid	6.5
46	29173200	Dioctyl orthophthalates	6.5
47	29173300	Dinonyl or didecyl orthophthalates	6.5

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
48	29173490	Other esters of orthophthalic	6.5
49	29241910	N,N-dimethylformamide	6.5
50	29291010	Toluene diisocyanate	6.5
51	29321100	Tetrahydrofuran	6
52	29333100	Pyridine and its salts	6
53	32041200	Acid dyes, whether or not premetallized, & preparations based thereon whether or not chemically defined; mordant dyes & preparations based thereon whether or not chemically defined	6.5
54	32041400	Direct dyes & preparations based thereon, whether or not chemically defined	6.5
55	32041600	Reactive dyes & preparations based thereon, whether or not chemically defined	6.5
56	32041700	Pigments & preparations based thereon, whether or not chemically defined	6.5
57	32041990	Synthetic organic colouring matters, incl. mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19, whether or not chemically defined	6.5
58	32042000	Synthetic organic products used as fluorescent brightening agents, whether or not chemically defined	6.5
59	32061110	Titanium white	6.5
60	32061900	Pigments & preparations based on titanium dioxide, containing < 80% by weight of titanium dioxide calculated on the dry weight	10
61	32064900	Colouring matter, nes; preparations as specified in Note 3 to chapter 32, other than those of heading 32.03, 32.04 or 32.05, nes	6.5
62	32081000	Paints & vanishes based on polyesters, dispersed or dissolved in a non-aqueous medium	10
63	32082010	Paints & vanishes based on acrylic polymers, dispersed or dissolved in a non-aqueous medium	10
64	32089090	Paints & varnishes, dispersed or dissolved in a non-aqueous medium, nes	10
65	32099010	Paints & varnishes based on epoxy resin	10
66	32099090	Other Paints & varnishes	10
67	32100000	Paints and varnishes (incl. enamels, lacquers & distemper), nes; prepared water pigments for leather finishing	10
68	32151900	Printing ink, whether or not concentrated or solid (excl. black)	6.5
69	34021300	Non-ionic surface-active agents, (excl. soap), whether or not put up for retail sale	6.5
70	35061000	Products suitable for use as glues or adhesives, put up for retail sale, net weight ≤ 1 kg	10
71	35069110	Adhesives based on polyamide	10
72	35069120	Adhesives based on epoxy resin	10
73	35069190	Adhesives based on rubber or plastic, nes	10
74	35069900	Prepared glues & other prepared adhesives, nes	10
75	38170000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	6.5
76	39023010	Ethylene-propylene copolymers, in primary forms, monomer of propylene by weight more than of ethylene	6.5
77	39029000	Polymers of propylene or other olefins, in primary forms, nes	6.5
78	39032000	Styrene-acrylonitrile (SAN) copolymers, in primary forms	12
79	39039000	Polymers of styrene, in primary forms, nes	6.5
80	39052100	Vinyl acetate copolymers, in aqueous dispersion	10
81	39053000	Polyvinyl alcohols, in primary forms, whether or not containing unhydrolyzed acetate groups	14

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
82	39061000	Polymethyl methacrylate, in primary forms	6.5
83	39069010	Polyacrylamide	6.5
84	39069090	Acrylic polymers, in primary forms, nes	6.5
85	39071010	Polyoxymethylene in primary forms	6.5
86	39072010	Polvtetramethylene Ether Glycol	6.5
87	39073000	Epoxide resins, in primary forms	6.5
88	39074000	Polycarbonates, in primary forms	6.5
89	39075000	Alkyd resins, in primary forms	10
90	39079100	Unsaturated polyesters, in primary forms, nes	6.5
91	39079990	Other polyesters in primary forms, other than unsaturated	6.5
92	39091000	Urea resins; thiourea resins, in primary forms	6.5
93	39092000	Melamine resins, in primary forms	6.5
94	39093090	Other amino-resins in primary forms other than poly	6.5
95	39094000	Phenolic resins, in primary forms	6.5
96	39095000	Polyurethanes, in primary forms	6.5
97	39100000	Silicones in primary forms	6.5
98	39111000	Petroleum resins, coumarone, indene or coumarone-indene resins & polyterpenes in primary forms	6.5
99	39191099	Self-adhesive tape, plates, strip, sheet, film, foil & other flat shapes, of plastics, in rolls, width ≤ 20 cm, nes	6.5
100	39199090	Self-adhesive plates, tape, strip, sheet, film, foil & other flat shapes of plastics, nes	6.5
101	39201090	Plate/foil/strip/sheet/film of polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, others	6.5
102	39202090	Plate/foil/strip/sheet/film of polymers of propylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular others	6.5
103	39203000	Plate/foil/strip/sheet/film of polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5
104	39204300	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, containing by weight ≥ 6% of plasticisers	6.5
105	39204900	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, containing by weight < 6% of plasticizers	6.5
106	39205100	Plate/foil/strip/sheet/film of polymethyl methacrylate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5
107	39206100	Plate/foil/strip/sheet/film of polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5
108	39206200	Plate/foil/strip/sheet/film of polyethylene terephthalate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5
109	39206900	Plate/foil/strip/sheet/film of other polyesters, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	10
110	39209990	Plate/foil/strip/sheet/film of other plastics, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	6.5
111	39211210	Cellular plates, strips, sheet, film of PVC combined with textile fabrics	9
112	39211310	Cellular plates, strips, sheet, film of polyurethanes with textile fabrics	9
113	39211990	Cellular plates, strips, sheet, film of plastics, nes	6.5
114	39219090	Other plates, strips, sheet, film of plastics, nes	6.5

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
115	39231000	Boxes, cases, crates & similar articles of plastics	10
116	39235000	Stoppers, lids, caps & other closures of plastics	10
117	39239000	Articles for conveyance or packing of goods, of plastics, nes	10
118	39269010	Machine or instruments parts of plastics	10
119	39269090	Articles of plastics, nes	10
120	40029911	Synthetic rubber, in primary forms, nes	7.5
121	40111000	New pneumatic tyres, of rubber of a kind used on motor cars	10
122	40112000	New pneumatic tyres, of rubber of a kind used on buses or lorries	10
123	40114000	New pneumatic tyres, of rubber of a kind used on motorcycles	15
124	40115000	New pneumatic tyres, of rubber of a kind used on bicycles	20
125	40116100	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on agricultural or forestry vehicles and machines	17.5
126	40116900	New pneumatic tyres, of rubber, of herring-bone or similar tread, nes	17.5
127	40119200	New pneumatic tyres, of rubber, nes, (excl. of herring-bone or similar tread), of a kind used on agricultural or forestry vehicles and machines	25
128	42021210	Trunks and suitcases with outer surface of plastics or textile materials	20
129	42021290	Vanity-cases, executive-cases, brief-cases, school satchels and similar containers nes, with outer surface of plastics or of textile materials	20
130	42021900	Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20
131	42022200	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of plastic sheeting or of textile materials	10
132	52051100	Uncombed single cotton yarn, with $\geq 85\%$ cotton, nprs, ≤ 14 mn, not put up for retail sale	5
133	52051200	Uncombed single cotton yarn, with $\geq 85\%$ cotton, nprs, > 14 mn but ≤ 43 mn, not put up for retail sale	5
134	52061200	Uncombed single cotton yarn, with $< 85\%$ cotton, nprs, > 14 mn but ≤ 43 mn, not put up for retail sale	5
135	52062200	Combed single cotton yarn, with $< 85\%$ cotton, nprs, > 14 mn but ≤ 43 mn, not put up for retail sale	5
136	52062400	Combed single cotton yarn, with $< 85\%$ cotton, nprs, > 52 mn but ≤ 80 mn, not put up for retail sale	5
137	52083100	Dyed plain cotton weave, with $\geq 85\%$ cotton, ≤ 100 g/m ²	10
138	52083200	Dyed plain cotton weave, with $\geq 85\%$ cotton, > 100 g/m ² , ≤ 200 g/m ²	10
139	52083900	Dyed woven cotton fabrics, with $\geq 85\%$ cotton, nes	10
140	52084200	Coloured plain cotton weave, with $\geq 85\%$ cotton, > 100 g/m ² , ≤ 200 g/m ²	10
141	52085990	Other printed fabrics, with $\geq 85\%$ cotton	10
142	52093100	Dyed plain cotton weave, with $\geq 85\%$ cotton, > 200 g/m ²	10
143	52093200	Dyed 3 or 4-thread twill (incl. cross twill), with $\geq 85\%$ cotton, > 200 g/m ²	10
144	52093900	Dyed woven cotton fabrics, with $\geq 85\%$ cotton, > 200 g/m ² , nes	10
145	52094100	Coloured plain cotton weave, with $\geq 85\%$ cotton, > 200 g/m ²	10
146	52094200	Denim, with $\geq 85\%$ cotton, > 200 g/m ²	10
147	52103100	Dyed plain cotton weave, with $< 85\%$ cotton, ≤ 200 g/m ²	10
148	52103900	Dyed woven cotton fabrics, nes, with $< 85\%$ cotton, ≤ 200 g/m ²	10
149	52104100	Coloured plain cotton weave, with $< 85\%$ cotton, ≤ 200 g/m ²	10
150	52104990	Woven fabrics of yarns of different colours, mixed mainly or solely with man-made fibres, with $< 85\%$ cotton, ≤ 200 g/m ²	10
151	52113900	Dyed woven cotton fabrics, nes, with $< 85\%$ cotton, > 200 g/m ²	10
152	54011010	Sewing thread of synthetic filaments, not for retail sale	5

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
153	54022000	High tenacity filaments yarn of polyesters, nprs, not put up for retail sale	5
154	54023310	Elastic filament of polyesters, not put up for retail sale	5
155	54026200	Multiple or cabled yarn of polyesters, nprs, not put up for retail sale	5
156	54071010	Woven fabrics of high tenacity yarn of nylon.or othr polyamides	10
157	54071020	Woven fabrics of high tenacity yarn of polyesters	10
158	54074100	Unbleached or bleached woven fabrics, ≥ 85% nylon...	10
159	54074200	Dyed woven fabrics of synthetic filament yarn, ≥ 85% nylon...	10
160	54074300	Coloured woven fabrics of synthetic filament yarn, ≥ 85% nylon...	10
161	54075100	Unbleached or bleached woven fabrics, ≥ 85% textured polyester	10
162	54075200	Dyed woven fabrics of synthetic filament yarn, ≥ 85% texturd polyester	10
163	54075300	Coloured woven fabrics of synthetic yarn, ≥ 85% textured polyester	10
164	54075400	Printed woven fabrics of synthetic yarn, ≥ 85% textured polyester	10
165	54076100	Other woven fabrics of synthetic yarn, ≥ 85% non-textured polyester	10
166	54076900	Other woven fabrics of synthetic yarn, ≥ 85% polyester, nes	10
167	54077100	Unbleached or bleached woven fabrics, ≥ 85% synthetic filaments, nes	10
168	54077200	Dyed woven fabrics, ≥ 85% synthetic filaments, nes	10
169	54078200	Dyed woven fabrics, < 85% synthetic filaments, mixed with cotton	10
170	54078300	Coloured woven fabrics, < 85% synthetic filaments, mixed with cotton	10
171	54079200	Dyed woven fabrics of synthetic filament yarn, nes	10
172	54079300	Coloured woven fabrics of synthetic filament yarn, nes	10
173	54082220	Dyed woven fabrics, ≥ 85% of cellulose acetate filament	10
174	54082290	Dyed woven fabrics, ≥ 85% of other artificial filaments	10
175	54082390	Coloured woven fabrics, ≥ 85% of other artificial filaments	10
176	54083200	Dyed woven fabrics of artificial filament yarn, nes	10
177	55039000	Synthetic staple fibres, nes, not carded, etc	5
178	55049000	Artificial staple fibres, (excl. viscose), not carded, etc	5
179	55093200	Multiple or cabled yarn, ≥ 85% acrylic/modacrylic staple fibres, nprs, not put up for retail sale	5
180	55095300	Yarn, < 85% polyester staple fibres, mixed with cotton, nprs, not put up for retail sale	5
181	55099200	Yarn, < 85% synthetic staple fibres, nes, mixed with cotton, nprs, not put up for retail sale	5
182	55101100	Single yarn, with ≥ 85% artificial staple fibres, nprs, not put up for retail sale	5
183	55101200	Multiple or cabled yarn, with ≥ 85% artificial staple fibres, nprs, not put up for retail sale	5
184	55103000	Yarn, with < 85% artificial staple fibres, mixed with cotton, nprs, not put up for retail sale	5
185	55121100	Unbleached or bleached woven fabrics, ≥ 85% polyester staple fibres	16.9
186	55121900	Printed, dyed or coloured woven fabrics, ≥ 85% polyester staple fibres	10
187	55129900	Printed, dyed, coloured woven fabrics, ≥ 85% synthetic fibres, nes	10
188	55132100	Dyed plain weave fabrics, < 85% polyester fibres + cotton, ≤ 170 g/m ²	10
189	55151100	Woven fabrics, < 85% polyester staple fibres with viscose rayon fibres	10
190	55151200	Woven fabrics of polyester staple fibres mixed wit man-made filaments	10
191	55161200	Dyed woven fabrics, ≥ 85% artificial staple fibres	10
192	55162200	Dyed woven fabrics, < 85% artificial fibres, with man-made filaments	10
193	56012290	Other wadding of man-made fibres & articles thereof, nes	12
194	56031110	Nonwovens of man-made filament, ≤ 25 g/m ² , coated, etc.	10
195	56031290	Nonwovens of man-made filament, > 25 g/m ² but ≤ 70 g/m ² , not coated, etc.	10
196	56031310	Nonwovens of man-made filament, > 70 g/m ² but ≤ 150 g/m ² , coated, etc.	10

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
197	56031390	Nonwovens of man-made filament, > 70 g/m ² but ≤ 150 g/m ² , not coated, etc.	10
198	56031410	Nonwovens of man-made filament, > 150 g/m ² , coated, etc.	10
199	56031490	Nonwovens of man-made filament, > 150 g/m ² , not coated, etc.	10
200	56039290	Nonwovens of other materials, > 25 g/m ² but ≤ 70 g/m ² , not coated, etc.	10
201	56039390	Nonwovens of other materials, > 70 g/m ² but ≤ 150 g/m ² , not coated, etc.	10
202	56039410	Nonwovens of other materials, > 150 g/m ² , coated, etc.	10
203	56039490	Nonwovens of other materials, > 150 g/m ² , not coated, etc.	10
204	56075000	Twine, cordage, ropes & cables, of synthetic fibres, nes	5
205	56081900	Knotted netting of man-made textile materials (excl. fishing nets)	12
206	58012200	Cut corduroy of cotton	10
207	58013300	Weft pile fabrics of man-made fibres, nes	10
208	58041030	Tulles & other net fabrics of man-made fibres	12
209	58041090	Tulles & other net fabrics of other textile materials, nes	10
210	58042100	Lace of man-made fibres in piece/strips/motifs, machine made	10
211	58061090	Narrow woven pile/chenille fabrics of other textl materials, nes	10
212	58062000	Narrow woven fabrics, with ≥ 5% elastomeric yarn or rubber thread	10
213	58063200	Narrow woven fabrics of man-made fibres, nes	10
214	58071000	Labels, badges... of textiles, woven, in piece..., not embroidered	10
215	58109200	Embroidery of man-made fibres, in the piece, in strips or in motifs	10
216	59031020	Textile imitation leather treated with polyvinyl chloride	10
217	59031090	Other textile fabrics treated with polyvinyl chloride	10
218	59032020	Textile imitation leather treated with polyurethane	10
219	59032090	Other textile fabrics treated with polyurethane	10
220	59039020	Textile imitation leater treated with other plastics, nes	10
221	59039090	Other textile fabrics treated with other plastics, nes	10
222	59069100	Rubberized textile fabrics, knitted or crocheted	10
223	59069990	Other rubberized textile fabrics, not knitted or crocheted, nes	10
224	59100000	Transmission or conveyor belts or belting, of textile material	8
225	60019200	Pile fabrics of man-made fibres, nes, knitted or crocheted	10
226	60041030	Knitted/crochetd fabrics of synthetic fibres, wid > 30 cm, elastomeric yarn ≥ 5%	10
227	60041090	Other knitted/crochetd fabrics, wid > 30 cm, elastomeric yarn ≥ 5%	10
228	60049030	Knitted/crochetd fabrics of synthetic fibres, wid > 30 cm, ≥ 5%, elastomeric rubber thread	10
229	60049090	Other knitted/crochetd fabrics, wid > 30 cm, ≥ 5%, elastomeric rubber thread	10
230	60053100	Other warp knit fabrics of unbleached or bleached synthetic fibres	10
231	60053200	Other warp knit fabrics of dyed synthetic fibres	10
232	60062400	Other knitted/crocheted fabrics of printed cotton, nes	10
233	60063100	Other knitted/crocheted fabrics of unbleached/bleached synthetic fibres	10
234	60063200	Other knitted/crocheted fabrics of dyed synthetic fibres, nes	10
235	60063300	Other knitted/crocheted fabrics of synthetic fibres of different colors	10
236	60063400	Other knitted/crocheted fabrics of printed synthetic fibres, nes	10
237	60064200	Other knitted/crocheted fabrics of dyed artificial fibres, nes	10
238	61051000	Men's or boys' shirts of cotton, knitted or crocheted	16
239	61069000	Women's or girls' blouses, etc, of other textiles, knitted/crocheted	16
240	61101100	Jerseys, pullovers, etc, of wool, knitted or crocheted	14
241	61102000	Jerseys, pullovers, etc, of cotton, knitted or crocheted	14
242	61103000	Jerseys, pullovers, etc, of man-made fibres, knitted or crocheted	16

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
243	61124100	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	17.5
244	61152200	Panty hose and tights of synthetic fibres, measuring per single yarn 67 decitex or more	16
245	61152990	Panty hose and tights of other textile materials, knitted or crocheted	14
246	61159900	Hosiery & footwear, of other textiles, knitted or crocheted, nes	14
247	61178010	Ties, bow ties and cravats, knitted or crocheted	14
248	61178090	Other parts of garments or of clothing accessories, knitted or crocheted	14
249	61179000	Parts of garments or clothing accessories, knitted or crocheted	14
250	62089200	Women's or girls' dressing gowns, panties, etc, of man-made fibres	16
251	62121010	Brassieres, of man-made fibres	16
252	62121090	Brassieres, of other textiles	14
253	62122010	Girdles & panty-girdles, of man-made fibres	16
254	62122090	Girdles & panty-girdles, of other textiles	14
255	62129010	Braces, suspenders and the like, of man-made fibres	16
256	62129090	Braces, suspenders and the like, of other textiles, nes	14
257	62171010	Stocking, socks and sockettes	14
258	62171020	Kimono belts	14
259	62171090	Other made up clothing accessories, nes	14
260	62179000	Parts of garments or of clothing accessories, nes	14
261	63019000	Other blankets & travelling rugs, nes	16
262	63026010	Bath towels of cotton terry fabrics	14
263	63026090	Other toilet linen & kitchen linen of cotton terry fabrics	14
264	63071000	Floor-cloths, dish-cloths, dusters & similar cleaning cloths	14
265	64061000	Uppers & parts thereof (excl. stiffeners)	15
266	64062010	Outer soles & heels of rubber	15
267	64069900	Non-wood parts of footwear (excl. uppers, outer soles & heels)	15
268	70031900	Cast glass sheets non-wired nes	17.5
269	70060000	Glass of 70.03, 70.04, 70.05 bent, edge-worked etc not framed etc	15
270	70091000	Rear-view mirrors for vehicles	10
271	70191100	Chopped strands of glass, length ≤ 50 mm	12
272	70191900	Slivers, yarn & other chopped strands of glass	10
273	70193900	Webs, mattresses, boards & similar nonwoven products of glass fibres	10.5
274	72082790	Other flat rlld prod, i/nas, in coil, hr,w ≥ 600 mm, pickled, thk < 3 mm	5
275	72083890	Flat rlld prod, i/nas, in coil, hr,w ≥ 600 mm, 3mm ≤ thk ≤ 4.75 mm	5
276	72083990	Flat rlld prod, i/nas, in coil, hr,w ≥ 600 mm, thk < 3 mm	3
277	72091690	Other flat rlld prod, i/nas, not in coil, cr,w ≥ 600 mm, 1 mm ≤ thk ≤ 3 mm	6
278	72091790	Other flat rlld prod, i/nas, not in coil, cr,w ≥ 600 mm, 0.5 mm ≤ thk ≤ 1 mm	3
279	72091890	Other flat rlld prod, i/nas, not in coil, cr,w ≥ 600 mm, thk < 0.5 mm	6
280	72103000	Flat rlld prod, i/nas, electrocly platd/coatd with zinc,w ≥ 600 mm	8
281	72104900	Flat rlld prod, i/nas, plated or coated with zinc,w ≥ 600 mm, nes	4
282	72171000	Wire, iron or non alloy steel, not plated or coated	8
283	72191200	Flat rlld prod, stainls steel, hr, in coil,w ≥ 600 mm, 4.75 mm ≤ th ≤ 10 mm	4
284	72191319	Of a thickness of 3 mm or more but less than 4.75mm, not acid pickled, other stainless steel, incoil	4
285	72191329	Of a thickness of 3 mm or more but less than 4.75mm, acid pickled, other stainless steel, incoil	4
286	72192300	Flat rlld prod, stainless steel, hr, nic,w ≥ 600 mm, 3 mm ≤ thk < 4.75 mm	10
287	72192410	Flat rlld prod, stainless steel, hr, nic,w ≥ 600 mm, 1 mm ≤ thk < 3 mm	10
288	72193100	Flat rlld prod, stainless steel, cr,w ≥ 600 mm, 4.75 mm or more thick	10

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
289	72193200	Flat rlld prod, stainless steel, cr,w ≥ 600 mm, 3 mm ≤ thick < 4.75 mm	10
290	72193300	Flat rlld prod, stainless steel, cr,w ≥ 600 mm, 1 mm < thick < 3 mm	10
291	72193400	Flat rlld prod, stainless steel, cr,w ≥ 600 mm, 0.5mm ≤ thick ≤ 1 mm	10
292	72193500	Flat rlld prod, stainless steel, cr,w ≥ 600 mm, thick < 0.5 mm	10
293	72199000	Flat rlld prod, stainless steel, 600 mm or more wide, nes	10
294	72209000	Flat rlld prod, stainless steel,w < 600 mm, nes	10
295	72251900	Flat rlld prd of Si-electricl steel,w ≥ 600 mm, nes	6
296	74071000	Bars, rods & profiles of refined Cu	4
297	74072100	Bars, rods & profiles of Cu-Zn base alloys	7
298	74072900	Bars, rods & profiles, Cu alloy nes	7
299	74081100	Wire of refined Cu of which the max cs dimension > 6 mm	4
300	74081900	Wire of refined Cu of which the max cs dimension ≤ 6 mm	4
301	74082100	Wire, Cu-zinc base alloy	7
302	74091900	Plate,sheet & strip of refined Cu,not in coil,thick > 0.15 mm	4
303	74092100	Plate,sheet & strip of Cu-Zn base alloys,in coil,thick > 0.15 mm	7
304	74092900	Plate,sheet & strip of Cu-Zn base alloys,not in coil,thick > 0.15 mm	7
305	74093100	Plate, sheet & strip of Cu-tin base alloys, in coil, thick > 0.15 mm	7
306	74093900	Plate,sheet & strip of Cu-tin base alloys,not in coil, thick> 0.15 mm	7
307	74094000	Plate,sheet & strip of Cu-Ni, Cu-Ni-Zn base alloy, thick > 0.15 mm	7
308	74099000	Plate, sheet & strip of Cu alloy, thick > 0.15 mm, nes	7
309	74101100	Foil of refined Cu, not backed	4
310	74101210	Foil of Cu-Ni base, Cu-Ni-Zn base alloys, not backed	7
311	74101290	Foil of Cu alloys, nes, not backed	7
312	74102110	Refined Copper foil (backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm, suitable for manufacturing printed circuit board	4
313	74102190	Foil of refined Cu, backed	4
314	76061190	Plate/sheet/strip, Al, not alloyed, rect sq, thick > 0.2 mm, nes	6
315	76061220	Plate, sheet strip, Al alloy, rect sq, 0.2 < thick < 0.28 mm	6
316	76061230	Plate, sheet strip, Al alloy, rect sq, 0.28 mm ≤ thick ≤ 0.35	6
317	76069100	Plate, sheet strip, Al, not alloyed, > 0.2 mm thick, nes	6
318	76069200	Plate, sheet strip, Al alloy, > 0.2 mm thick, nes	10
319	76071190	Foil, Al, not backed, rolled but not further worked, ≤ 0.2 mm, > 0.007 mm	6
320	76071900	Foil, Al, not backed & not > 0.2 mm thick, nes	6
321	76072000	Foil, Al, backed, not > 0.2 mm thick excluding any backing	6
322	81130000	Cermets & articles thereof, incl. waste & scrap	8.4
323	82032000	Pliers (incl. cutting pliers), pincers, tweezers & similar tools	10.5
324	82041200	Wrenches, hand-operated, with adjustable jaws	10
325	82052000	Hammers & sledge hammers	10
326	82054000	Screwdrivers	10.5
327	82055900	Tools for masons, watchmakers, miners & hand tools nes	10
328	82072010	Dies for drawing/extruding metal with working part of diamond/cubic BN	8
329	82072090	Dies for drawing/extruding metal with workng part of other materials, nes	8
330	82073000	Tools for pressing, stamping punching	8
331	82074000	Tools for taping threading	8
332	82075010	Tools for drilling, nes, with working part of diamond/cubic BN	8
333	82075090	Tools for drilling, with working part of oth materials, nes	8
334	82076010	Tools for boring/broaching, with working part of diamond/cubic BN	8
335	82077000	Tools for milling	8

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
336	82078000	Tools for turning	8
337	82079010	Interchangeable tools, nes, with working part of diamond/cubic BN	8
338	82079090	Interchangeable tools, nes, with working part of oth maerials	8
339	82082000	Knives & blades for machines/mechanical appliances for wood working	8
340	82084000	Knives & blades for agricultural, horticultural, forestry machines	8
341	82089000	Knives & blades for leather, paper, tobacco machines & other industries	8
342	84122100	Hydraulic power engines & motors linear acting (cylinders)	12
343	84123100	Pneumatic power engines & motors linear acting (cylinders)	14
344	84138100	Pumps nes	8
345	84139100	Parts of pumps for liquids	5
346	84141000	Vacuum pumps	8
347	84143013	Compressors for airconditioner, 0.4 kw < motor power ≤ 5 kw	10
348	84143014	Compressors for airconditioner, motor power > 5 kw	10
349	84145120	Window fans, with a built-in electric motor of output ≤ 125 W	20
350	84145199	Fans nes, with a built-in electric motor of output ≤ 125 W	10
351	84145990	Other fans, nes	8
352	84148090	Air or gas compressors/hoods, nes	7
353	84149019	Parts of compressors of subheading Nos. 84143011-84143014, 84143090	8
354	84149020	Parts of machines of subheading Nos. 84145110-84145190, 84146000	12
355	84149090	Parts of of machines of other subheadings of 84.14, nes	7
356	84159090	Parts of air conditioners of other subheadings of 84.15	10
357	84178090	Industrial/lab furnaces/ovens, non-electric, nes	10
358	84191900	Instantaneous storage water heaters, non-electric, nes	35
359	84193200	Dryers for wood, paper pulp, paper paperboard	9
360	84193990	Other dryers, nes	9
361	84195000	Heat exchange units, non-domestic, non-electric	10
362	84199090	Parts of other machinery, plant & equip of heading 84.19	4
363	84201000	Calendering rolling machines, excl for metals glass	8.4
364	84212190	Filtering, purifying machines for water, non-household type	5
365	84212990	Filtering, purifying machinery & apparatus for liquids nes	5
366	84213910	Filtering, purifying machines for gases nes, household type	15
367	84213921	Electrostatic dust collectors for industry uses	5
368	84213923	Cyclone dust collectors for industry uses	5
369	84213929	Other dust collectors for industry uses, nes	5
370	84213990	Other dust collectors, nes	5
371	84219990	Parts for filtering, purifying machines of non-household type	5
372	84243000	Steam, sand blasting machines & similar jet projecting machines	8.4
373	84281090	Other lifts and skip hoists	6
374	84283300	Continous-action elevators/conveyors for goods nes, belt type	5
375	84283910	Continous-action elevators/conveyors for goods, nes, chain type	5
376	84283920	Continous-action elevators/conveyors for goods, nes, roller type	5
377	84283990	Continous-action elevators/conveyors for goods, nes	5
378	84289090	Other lifting, handling, loading or unloading machinery	5
379	84388000	Other machinery for the industrial preparation/manufacture of food/drink, excl. for the extraction/preparation of animal/fixed vegetable fats/oils	8.5
380	84392000	Machinery for making paper, paperboard	8.4
381	84393000	Machinery for finishing paper, paperboard	8.4
382	84411000	Cutting machines for paper pulp, paper, paperboard of all kinds	12
383	84418090	Machinery for making up paper pulp, paper, paperboard nes	12

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
384	84431922	Platen screen press	10
385	84431929	Other screen printing machinery	10
386	84431980	Other printing machinery	8
387	84440010	Synthetic filament spinning jets	10
388	84463040	Water jet looms for weaving fabrics of a width > 30 cm, shuttles	8
389	84471100	Circular knitting machines with cylinder diameter ≤ 165 mm	8
390	84471200	Circular knitting machines with cylinder diameter > 165 mm	8
391	84472020	Other flat knitting machines	8
392	84485900	Other parts/accessories of machns of 84.47/their auxiliary machinery	6
393	84514000	Washing, bleaching, dyeing machines	8.4
394	84515000	Machines for reeling, unreeling, folding, cut pink textile fabrics	8
395	84518000	Machines for wring/dress/finishing/coating, impreg tex yarns etc	12
396	84522190	Other non-household type automatic sewing machines nes	12
397	84529099	Parts of non-household sewing machines, nes	14
398	84581100	Horizontal lathes numerically controlled	9.7
399	84589100	Lathes nes numerically controlled	5
400	84592100	Drilling machines nes, numerically controlled	9.7
401	84601100	Fl-surf grindg mach, pos of one axis acc to 0.01 mm, numerical controlled	9.7
402	84604020	Lapping machines	13
403	84609010	Grinding wheel machines	15
404	84609020	Polishing machines	15
405	84612020	Slotting machines	15
406	84613000	Broaching machines	12
407	84615000	Sawing, cutting-off machines by removing metal	12
408	84619011	Double-column (open-side) planing machines	15
409	84619019	Other planing machines, nes	15
410	84621010	Forging, die-stamping mach & hammers, numerically controlled	9.7
411	84621090	Forging, die-stamping mach & hammers, not numerically controlled	12
412	84624900	Punching/notching machines, not numerically controlled	10
413	84629910	Mechanical presses	10
414	84631019	Cold-drawing tube benches, > 300 t	10
415	84662000	Work holders for use with machines of 84.56 to 84.65	7
416	84669400	Parts & accessories nes for use on mach of hdg No 84.62 or 84.63	6
417	84772010	Plastic granulators	5
418	84772090	Extruders for working rubber, plastics nes	5
419	84774010	Plastics bridge-die-forming machines	5
420	84774020	Plastics calender-forming machines	5
421	84774090	Vacuum moldng/thermoforming mach for working rubber/plastic nes	5
422	84775900	Mach for moulding, otherwise forming rubber, plastics nes	5
423	84778000	Mach for working rubber, plastics, for the mfr of prods therefrom	5
424	84798110	Electric wire coil-winders	9.5
425	84798190	Other machines for treating metal	9.5
426	84798200	Machines for mixing/kneading/crushing/grinding, etc	7
427	84804100	Moulds, injection, compression types, for metal, metal carbides	8
428	84807900	Moulds for rubber, plastics, nes	5
429	84812010	Valves for oleohydraulic transmissions	5
430	84813000	Valves, check	5
431	84814000	Valves, safety, relief	5
432	84818010	Other valves	7

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
433	84819010	Parts of valves	8
434	84819090	Parts of taps, cocks, similar appliances	8
435	84824000	Bearings, needle roller	8
436	84829900	Bearing parts, nes	6
437	84834010	Roller screws	8
438	84834090	Gears/gearing, ball screws, gear boxes, speed changers, etc	8
439	84839000	Toothed wheels, chain sprockets and other transmission elements presented separately; parts of appliances of heading No. 84.83	8
440	84841000	Gaskets of metal sheeting combined with other material	8
441	84879000	Machinery parts, not specified or included elsewhere in this chapter	8
442	85011010	Electric motors of an output \leq 37.5 W, for toys	24.5
443	85011099	Electric motors of an output \leq 37.5 W, nes	9
444	85013100	DC motors, DC generators, of an output not exceeding 750 W	12
445	85030010	Parts of electric motors of subheading No. 8501.1010, 8501.1091	12
446	85030090	Parts of other machines of heading No. 85.01 or 85.02	8
447	85043110	Mutual inductors, capacity \leq 1 KVA	5
448	85043190	Other transformers, capacity \leq 1 KVA, nes	5
449	85049019	Parts of other transformers, nes	8
450	85049020	Parts of voltage stabilized suppliers and UPS	8
451	85049090	Parts of ballasts, static converters and other inductors	8
452	85051110	Permanent magnets/articles going to be permanent magnets, of rare-earth	7
453	85051190	Permanent magnets/articles going to be permanent magnets, of other metal	7
454	85078020	Lithium ion	12
455	85081100	Vacuum cleaners with self-contained electric motor, of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	10
456	85094090	Other domestic food grinders & mixers; fruit or veg juice extractors	10
457	85122010	Lighting equipment of a kind used for motor vehicles	10
458	85129000	Parts of electrical lighting, signalling & defrosting equipment	8
459	85158000	Other electric/laser/ultrasonic machines for weld/cut nes or for hot spray of metals/cermets	8
460	85162100	Electric space heating apparatus, having storage heating radiators	35
461	85164000	Electric smoothing irons	35
462	85166030	Electric cookers	15
463	85166050	Electric oven	15
464	85167210	Automatic bread makers	32
465	85181000	Microphones & stands therefore	10
466	85184000	Audio-frequency electric amplifiers	12
467	85189000	Parts of microphones, loudspeakers, headphones, earphones & electric sound amplifiers	10.5
468	85258013	Other television cameras, not for special purposes	35
469	85299042	Camera modules without special purpose	12
470	85299049	Parts for other TV cameras	12
471	85361000	Electrical fuses, for a voltage not exceeding 1,000 V	10
472	85371011	Programmable controllers	5
473	85371019	Other numerical control panels, for a voltage \leq 1,000 V	5
474	85389000	Parts for switches, fuses, panels and etc, nes	7
475	85393990	Other discharge lamps, for other uses nes	8
476	85399000	Parts of elect filament or discharge lamps, UV or IR lamps & arc-lamps	8
477	85408900	Valve & tubes, nes	8

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
478	85432010	General signal generators, output frequency < 1,500 MHz	15
479	85432090	Other signal generators, nes	8
480	85441100	Insulated winding wire of copper	10
481	85442000	Co-axial cable & other co-axial electric conductors	10
482	85444929	Electric conductors, not fitted with connectors, for a voltage exceeding 80 V but not exceeding 1,000 V	12
483	87081000	Bumpers & parts of motor vehicles	10
484	87082930	Windowpane raiser	10
485	87082941	Motor vehicles electric sunroofs	10
486	87082942	Motor vehicles manual sunroofs	10
487	87082951	Side panels	10
488	87082952	Car doors	10
489	87082953	Engine hood	10
490	87082954	Front wall	10
491	87082955	Baggage compartment lids (or back door)	10
492	87082956	Rear wall	10
493	87082957	Fender	10
494	87082959	Other body coverings	10
495	87082990	Parts & accessories of bodies nes for motor vehicles	10
496	87084010	Gear boxes of tractors	6
497	87084020	Gear boxes of buses with seats \geq 30	10
498	87084030	Gear boxes of dumpers	6
499	87084040	Gear boxes of trucks of 8704.2100/2230/3100/3230	10
500	87084050	Gear boxes of trucks of 8704.2240, 8704.2300	10
501	87084060	Gear boxes of vehicles of 87.05	10
502	87084099	Gearshift of other motor vehicles of 87.02 to 87.04	10
503	87087010	Road wheel & parts of tractors	6
504	87087020	Road wheel & parts of buses with seats \geq 30	10
505	87087030	Road wheel & parts of dumpers	6
506	87087040	Road wheel & parts of trucks of 8704.2100/2230/3100/3230	10
507	87087050	Road wheel & parts of trucks of 8704.2240, 8704.2300	10
508	87087060	Road wheel & parts of vehicles of 87.05	10
509	87087090	Road wheel & parts of other vehicles of 87.02 to 87.04	10
510	87089991	Frames of other vehicles of 87.02 to 87.04	10
511	87089992	Motor vehicles shafts	10
512	87089999	Other parts & accessories nes of other vehicles of 87.02 to 87.04	10
513	87120020	Racing bicycles	13
514	87120030	Mountain bicycles	13
515	87120041	Cross-country bicycles, 16", 18", 20"	13
516	87120049	Cross-country bicycles, nes	13
517	87120081	Other bicycles, not larger than 16"	13
518	87120089	Bicycles, nes	13
519	87120090	Non-motorised cycles, nes	23
520	87149100	Bicycle frames & forks, & parts thereof	12
521	87149200	Bicycle wheel rims & spokes	12
522	87149310	Hubs of bicycle	12
523	87149320	Free wheel	12
524	87149390	Free-wheel, sprocket wheel of bicycle	12
525	87149400	Bicycle brakes, including coaster braking hubs, & parts	12

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
526	87149500	Bicycle saddles	12
527	87149610	Bicycle padals and parts thereof	12
528	87149620	Bicycle crank-gears and parts thereof	12
529	87149900	Bicycle parts nes	12
530	90021190	Objective lenses for photo camera/enlarger/reducer, projector, nes	15
531	90021990	Objective lenses, nes	15
532	90029010	Other optical elements, mounted, for photo cameras	15
533	90029090	Other optical elements, mounted, nes	15
534	90213100	Artificial joints	4
535	90318090	Measuring or checking instruments, appliances & machines, nes	5
536	95063900	Golf equipment nes	14
537	95069110	Gymnasium or recovered equipment	12
538	96062100	Buttons of plastics, not covered with textile material	21
539	96062200	Buttons of base metal, not covered with textile material	15

Note: The descriptions of goods in the table are in their shortened forms. The specific product scope shall follow the corresponding tariff lines of the Mainland's Customs Tariff of Import and Export in 2009.

Tariff Reduction Arrangement for Products Under the Early Harvest on the Mainland Side

	Import Tariff in 2009 (X%)	Agreement Tariff Rate		
		The First Year of Implementing the Early Harvest Program	The Second Year of Implementing the Early Harvest Program	The Third Year of Implementing the Early Harvest Program
1	$0 < X \leq 5$	0		
2	$5 < X \leq 15$	5	0	
3	$X > 15$	10	5	0

Notes:

1. Import tariff in 2009 refers to the non-interim import tariff rate that the Mainland generally applied to other members of the World Trade Organization in 2009.
2. If the Cross-Straits Economic Cooperation Framework Agreement enters into force in the first half of the year, the Early Harvest Program shall be implemented on July 1st of the same year; if the Agreement enters into force in the second half of the year, the Early Harvest Program shall be implemented on January 1st of the next year.
3. The Agreement Tariff Rate of the products under the Early Harvest Program shall be reduced to zero by a maximum of three installments in no more than two years after the implementation of the Program. The reduction of tariff rates in the first year shall commence on the date of implementing the Early Harvest Program, and the reductions in the second year and the third year shall commence on January 1st of the respective year.

ANNEX II

Provisional Rules of Origin Applicable to Products Under the Early Harvest for Trade in Goods

Article 1 Definitions

For the purposes of this Provisional Rules:

Customs Valuation Agreement means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, which is part of the Marrakesh Agreement Establishing the World Trade Organization.

Fungible materials means materials that are interchangeable for commercial purposes and whose properties are essentially identical and between which it is impractical to differentiate by a mere visual examination.

Generally Accepted Accounting Principles means the recognized essential authoritative accounting standards of one Party with respect to the recording of revenues, expenses, costs, assets and liabilities, the disclosure of information and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures.

Material means a good physically incorporated into another good or used in the production of another good, including ingredients, parts, components, subassemblies or semi-subassemblies.

Neutral elements means articles used in the production, testing or inspection of another good, but not physically incorporated into the good.

Non-originating materials means materials other than those qualified as originating in accordance with the provisions of this Provisional Rules.

Originating materials or originating goods means materials or goods which are qualified as originating in accordance with the provisions of this Provisional Rules.

Production means methods of obtaining goods, including but not limited to, growing, raising, mining, harvesting, fishing, farming, trapping, hunting, capturing, gathering, collecting, breeding, extracting, manufacturing, processing, or assembling.

Harmonized System means the Harmonized Commodity Description and Coding System of the World Customs Organization.

Heading means the four-digit code used in the Harmonized System.

Subheading means the six-digit code used in the Harmonized System.

Article 2 Originating Goods

Unless otherwise provided in this Provisional Rules, a good shall be considered as originating in one Party when:

- (a) the good is wholly obtained in one Party in accordance with Article 3;
- (b) the good is produced entirely in one or both Parties, exclusively from originating materials; or
- (c) the good is produced in one or both Parties, using non-originating materials, and conforms to the product specific rules provided in Article 4.

Article 3 Goods Wholly Obtained

For the purpose of subparagraph (a) of Article 2, the following goods shall be considered as wholly obtained in one Party:

- (a) live animals born and raised in one Party;
- (b) products obtained from live animals referred to in subparagraph (a) above in one Party;
- (c) plants or plant products harvested, picked or gathered in one Party;
- (d) goods obtained by hunting, trapping, fishing, farming, gathering or capturing in one Party;
- (e) minerals extracted in one Party;
- (f) products obtained by one Party from its relevant waters, seabed or subsoil beneath the seabed;
- (g) goods processed or manufactured on board factory ships registered in one Party, exclusively from goods referred to in subparagraph (f) above;
- (h) waste and scrap derived from processing operations in one Party and fit only for the recovery of raw materials, or waste collected after consumption in one Party provided that such waste are fit only for the recovery of raw materials; and
- (i) goods obtained in one Party solely from goods referred to in subparagraphs (a) through (h) above.

Article 4 Product Specific Rules

Unless otherwise provided in this Provisional Rules, the originating status of the goods, produced in one or both Parties using non-originating materials, shall be determined in accordance with the corresponding rules set forth in the Attachment to this Provisional Rules, which specifies a change in tariff classification, a regional value content, processing operation or other requirements.

The above-mentioned Attachment shall be implemented subsequent to the agreement to be reached through the consultation between the expert group on Rules of Origin of both Parties.

Article 5 Change in Tariff Classification

For the purpose of a change in tariff classification criterion provided in Article 4 of this Provisional Rules, the non-originating materials used in the production of a good shall undergo a change of tariff classification specified in the Attachment to this Provisional Rules as a result of processes performed in one or both Parties.

Article 6 Regional Value Content

1. For the purpose of the Regional Value Content (RVC) criterion provided in Article 4, the RVC shall be calculated according to the following formula:

$$\text{RVC} = \frac{\text{FOB} - \text{VNM}}{\text{FOB}} \times 100\%$$

where:

VNM shall be the value of non-originating materials adjusted based on CIF.

- Both FOB and CIF values referred to in this Provisional Rules shall be determined pursuant to the Customs Valuation Agreement and the Generally Accepted Accounting Principles.

Article 7 Processing Operations

For the purpose of the processing operation criterion provided in Article 4, the goods concerned shall be considered as originating provided that the processing operations specified in the Attachment to this Provisional Rules, have been conducted in one or both Parties.

Article 8 Accumulation Rule

Where an originating material of one Party is incorporated into a good in the other Party, the material so incorporated shall be considered to be originating in the latter Party.

Article 9 Minimal Operations or Processes

- For the purposes of this Article, “simple” is used to describe operations or processes which need neither professional skill nor specialized machine, apparatus or equipment.
- Simple operations or processes which contribute minimally to the essential characteristics of the goods, either by themselves or in combination, shall be considered to be minimal operations or processes and do not confer origin. These include but not limited to:
 - operations to ensure the preservation of goods in good condition during transportation or storage, such as ventilation, dehumidification, refrigeration, freezing, chilling, oiling, antirust painting, protection wrapping, or placing in salt or aqueous solutions;
 - breaking-up and assembling of goods for the purpose of facilitating consignments;
 - packaging, unpackaging or repackaging for sale or exhibition purposes;
 - slaughtering, freezing, cutting and slicing of animals;
 - sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles), slitting, bending, coiling, or uncoiling;
 - washing, cleaning, removing dust, oxide, oil, paints and other coverings;
 - simple painting, polishing, sharpening, grinding, cutting, assembling or disassembling;
 - bottling, canning, bagging, casing, boxing, fixing on cards or boards, and other similar packaging operations;
 - affixing or printing marks, labels, logos or other like distinguishing signs on products or their packaging;
 - diluting, dissolving or simple mixing that does not materially alter the characteristics of the goods;
 - husking, partial or complete bleaching, polishing and glazing of cereals other than rice;
 - operations to color sugar or form sugar lumps;
 - ironing or pressing of textiles;
 - peeling, stoning and shelling of fruits, nuts and vegetables.

Article 10 De Minimis

A good that fails to meet the criterion of change in tariff classification, pursuant to the provisions of the Attachment to this Provisional Rules, shall nonetheless be considered to be originating, provided that:

- the value of all non-originating materials, determined pursuant to Article 6, that fail to meet the criterion of change in tariff classification, does not exceed ten percent (10%) of the FOB value of the given good; and
- the good meets all the other applicable requirements of this Provisional Rules.

Article 11 Fungible Materials

- In determining whether a good is originating, any fungible material shall be distinguished by the physical separation of the goods; or by one of the inventory management methods recognized in the Generally Accepted Accounting Principles of the exporting Party.
- The selected inventory management method shall be used continuously for that good or material throughout the entire fiscal year.

Article 12 Neutral Elements

In determining whether a good is originating, the origin of the following neutral elements shall be disregarded:

- fuel, energy, catalysts and solvents;
- equipment, devices and supplies used for testing or inspecting the goods;
- gloves, glasses, footwear, clothing, safety equipment and supplies;
- tools, dies and molds;
- spare parts and materials used in the maintenance of equipment and buildings; and

- (f) any other goods that are not incorporated into the good, whose use in the production of that good can reasonably be demonstrated to be a part of that production.

Article 13 Sets

Sets, as defined in General Rule 3 for the Interpretation of the Harmonized System, shall be considered to be originating in one Party provided all the products of the sets are originating in that Party. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be considered to be originating, provided that the value of the non-originating materials, pursuant to Article 6, does not exceed ten percent (10%) of the FOB value of the set.

Article 14 Packaging Materials and Containers

1. Where goods are subject to a change in tariff classification criterion set out in the Attachment to this Provisional Rules, the origin of the packaging materials and containers in which the goods are packaged for retail sale shall be disregarded in determining the origin of the goods, provided that the packaging materials and containers are classified with the goods. Nevertheless, if the goods are subject to a regional value content requirement, the value of the packaging materials and containers used for retail sale shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the region value content of the goods.
2. The packaging materials and containers used for transportation shall not be taken into account in determining the origin of the goods.

Article 15 Accessories, Spare Parts and Tools

1. For the purpose of a change in tariff classification criterion provided in the Attachment to this Provisional Rules, accessories, spare parts, tools, manuals and informative materials presented with the goods upon importation shall be disregarded in the determination of the origin of the goods, provided that these are classified with and not invoiced separately from the good.
2. Where the goods are subject to a regional value content requirement, the value of the accessories, spare parts, tools, manuals and informative materials shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the region value content of the goods, provided that these are presented with and not invoiced separately from the goods.
3. This Article applies where the quantities and values of the accessories, spare parts, tools, manuals and informative materials are customary for the goods.

Article 16 Direct Consignment

1. Originating goods claiming for preferential tariff treatment shall be directly consigned between the Parties.
2. Goods whose transportation involves transit through one or more third parties, with or without transshipment or temporary storage, shall still be considered as directly consigned between the Parties, provided that:
 - (a) the transit entry is justified for geographical reasons or transportation requirements;
 - (b) the goods do not enter into trade, commerce or consumption in the third party; and
 - (c) the goods do not undergo any operation in the third party other than unloading and reloading, repackaging, or any operation required to keep them in good condition.
3. Under the condition set forth in paragraph 2 of this Article, the duration of temporary storage of the goods in the third party shall not exceed sixty (60) days from the date of their entry into that third party, and during the whole period of its temporary storage, the goods shall remain under the custody of Customs of that third party.
4. For the purpose of the goods as set out in paragraph 2 of this Article, documentation issued by the Customs of the transit party and other evidentiary documents recognized by the customs of the importing Party shall be submitted upon import declaration.

Article 17 Operational Procedures Related to Rules of Origin

Operational procedures for the implementation of this Provisional Rules shall be implemented subsequent to the agreement to be reached through the consultation between the expert group on Rules of Origin of both Parties.

ANNEX III

Safeguard Measures Between the Two Parties Applicable to Products Under the Early Harvest for Trade in Goods

1. If, as a result of the implementation of the Early Harvest Program by an importing Party, any specific product thereof is being imported from the other Party in such increased quantities, absolute or relative to the production of the importing Party, and under such conditions as to cause or threaten to cause serious injury to the industry of the importing Party that produces like or directly competitive products, the importing Party may

request consultations with the other Party to seek a mutually satisfactory solution.

Pursuant to the previous paragraph, if a Party determines to take a safeguard measure between the two Parties after investigation, the Party may increase the tariff rate applicable to the product concerned up to the level of non-interim tariff rate generally applied to the members of the World Trade Organization at the time when such a safeguard measure between the two Parties is taken.

2. The duration of a safeguard measure between the two Parties shall be as short as possible. The measure shall be taken only to the extent necessary to eliminate or prevent injury to the industry of the importing Party. The duration of such a measure shall not exceed one year.
3. When a safeguard measure between the two Parties on a product is terminated by one Party, the tariff rate of this product shall be the rate applicable at the time of the termination of the safeguard measure between the two Parties according to the tariff reduction modalities set forth in Annex I of the Cross-Straits Economic Cooperation Framework Agreement.
4. When a safeguard measure between the two Parties is taken, in the event of rules not stipulated in this Annex, the Agreement on Safeguards of the World Trade Organization shall be applied mutatis mutandis, except the quantitative restriction measures set forth in Article 5, as well as Articles 9, 13 and 14 of the Agreement on Safeguards of the World Trade Organization.
5. Where the Agreement on Safeguards of the World Trade Organization is applied mutatis mutandis under this Annex, the “Council for Trade in Goods” or the “Committee on Safeguards” mentioned in the Agreement on Safeguards of the World Trade Organization refers to the “Cross-Straits Economic Cooperation Committee” under the Cross-Straits Economic Cooperation Framework Agreement.
6. Neither Party may simultaneously take the following measures on a product from the other Party:
 - (1) a safeguard measure between the two Parties;
 - (2) a measure set forth in Article XIX of the General Agreement on Tariffs and Trade 1994 and the Agreement on Safeguards of the World Trade Organization.

ANNEX IV

Sectors and Liberalization Measures Under the Early Harvest for Trade in Services

Commitments of the Taiwan Side on Liberalization of Non-financial Service Sectors ①

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
C. Research and development services (CPC 851, 852, 853)	(1) No limitation. (2) No limitation. (3) Service suppliers of the Mainland are allowed to establish their commercial presence in Taiwan in the form of a sole proprietorship, joint venture, partnership or branch, to supply research and development services.	

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
F. Other business services (s) Convention services (CPC 87909*) — *Activities of establishments engaged in provision of planning, organizing, managing and marketing services for conventions and similar events (including catering and beverage services)	(1) No limitation. (2) No limitation. (3) Service suppliers of the Mainland are allowed to establish their commercial presence in Taiwan in the form of a sole proprietorship, joint venture, partnership or branch, to supply convention services.	

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
F. Other business services (s) Exhibition services (CPC87909) — Jointly held business-to-business exhibitions only.		The Mainland's enterprises, public institutions and convention-and-exhibition-related bodies or foundations, etc. are allowed to hold business-to-business exhibitions in Taiwan jointly with bodies such as enterprises, associations, or chambers of commerce of Taiwan's convention and exhibition industry, provided the relevant regulations are complied with.

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
F. Other business services (t) Others v. Specialty design services (CPC87907) — All specialized design services other than interior design are deemed specialty design services, such as design, visual communication (graphic) design and package design services in respect of merchandise such as fashion items, jewelry, furniture and other personal or household items.	(1) No limitation. (2) No limitation. (3) Service suppliers of the Mainland are allowed to establish commercial presence in Taiwan in the form of a sole proprietorship, joint venture, partnership or branch, to supply specialty design services.	

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
2. Communication services		
D. Audiovisual services (b) Motion pictures projection services — Chinese-language motion pictures and motion pictures jointly produced.		A maximum of ten motion pictures of the Mainland which are filmed by production units incorporated in accordance with the relevant regulations of the Mainland and which conform to the definitions in relevant regulations of Taiwan may, upon review and approval of the competent authority of Taiwan, be commercially released and exhibited in Taiwan each year; and regulations governing the release and exhibition of motion pictures of the Mainland shall be complied with.

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
4. Distribution services		
A. Commission agents' services (except live animals) (CPC 621) — Brokerage of sales of tangible commodities for a commission, on a fee or contract basis, is deemed commission agents' service. Commodity brokerage via the Internet is included in this class.	(1) No limitation. (2) No limitation. (3) Service suppliers of the Mainland are allowed to establish commercial presence in Taiwan in the form of a sole proprietorship, joint venture, partnership or branch, to supply commission agents' services.	

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
10. Recreational, cultural and sporting services (other than audiovisual services)		
D. Sporting and other recreational services (CPC 96411, 96412, 96419)	(1) No limitation. (2) No limitation. Service suppliers of the Mainland are allowed to establish their commercial presence in Taiwan in the form of a sole proprietorship, joint venture, partnership or branch, to supply sporting and recreational services.	

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
11. Air transport services		
(c) Computer reservation system ②	(1) No limitation. (2) No limitation. (3) Service suppliers of the Mainland are allowed to establish commercial presence in Taiwan in the form of a sole proprietorship, joint venture, partnership or branch, to supply computer reservationsystem services.	

Commitments of the Taiwan Side on Liberalization of Financial Services Sector

Sector	Specific Commitments
Banking and other financial services (excluding securities, futures and insurance)	The Mainland's banks which have been permitted to incorporate representative offices in Taiwan and whose representative offices have so incorporated for one full year, may apply for incorporation of branches in Taiwan.

Commitments of the Mainland Side on Liberalization of Non-financial Service Sectors ③

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
A. Professional Services		
b. Accounting, auditing and bookkeeping services (CPC862)	(1) No limitation. (2) No limitation. (3) Unbound except as indicated in the Mainland's WTO commitments	The validity period of the "Temporary License to Perform Auditing Service", applied for by Taiwan accounting firms for the purpose of conducting auditing business on a temporary basis in the Mainland is one year.

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
B. Computer and Related Services		
b. Software implementation services (CPC842)	(1) No limitation. (2) No limitation. (3) On the basis of the Mainland's commitments upon its accession to the WTO, Taiwan service suppliers shall be allowed to set up wholly-owned enterprises to provide software implementation services in the Mainland.	
c. Data processing services (CPC843, excluding CPC8439)	(1) No limitation. (2) No limitation. (3) On the basis of the Mainland's commitments upon its accession to the WTO, Taiwan service suppliers shall be allowed to set up wholly-owned enterprises to provide data processing services in the Mainland.	

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
C. Research and Development Services		
- Research and experimental development services on natural sciences and engineering (CPC8510)	(1) No limitation. (2) No limitation. (3) Taiwan service suppliers shall be permitted to set up equity joint venture, contractual joint venture or wholly owned enterprises to provide research and experimental development services on natural sciences and engineering in the Mainland.	

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
F. Other Business Services s. Convention services (CPC87909)	(1) No limitation. (2) No limitation. (3) On the basis of the Mainland's commitments upon its accession to the WTO, Taiwan service suppliers shall be allowed to set up wholly-owned enterprises to provide convention services in the Mainland.	

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
F. Other Business Services - Specialty design Services (CPC87907)	(1) No limitation. (2) No limitation. (3) Taiwan service suppliers shall be permitted to set up equity joint venture, contractual joint venture and wholly owned enterprises to provide specialty design services in the Mainland.	

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
2. Communication services		
D. Audiovisual Services - Videos, including entertainment software and (CPC83202), distribution services - Sound recording distribution services	(1) No limitation. (2) No limitation. (3) Unbound except as indicated in the Mainland's WTO commitments.	Chinese language motion pictures produced by production companies in Taiwan which are set up or established in accordance with the relevant laws of Taiwan, and which own more than 50% of the copyright of the motion pictures concerned, may be imported for distribution in the Mainland on a quota-free basis, after vetting and approval by the competent authority of the Mainland. Taiwan residents should comprise more than 50% of the total principal personnel ④ in the motion pictures concerned.

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
8. Health Related and Social Services (other than those listed under Professional Services)		
A. Hospital Services (CPC9311)	(1) Unbound. (2) Unbound. (3) Taiwan service suppliers shall be permitted to set up hospitals with Mainland-Taiwan joint ventures and cooperation in the Mainland and wholly owned hospitals in Shanghai Municipality, Jiangsu Province, Fujian Province, Guangdong Province and Hainan Province of the Mainland. ⑤	

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
11. Transport services		
C. Air Transport Services d. Aircraft repair and maintenance services ⑥ (CPC8868)	(1) Unbound ⑦. (2) No limitation. (3) On the basis of the Mainland's commitments upon its accession to the WTO, Taiwan service suppliers are permitted to establish wholly owned or equity joint venture enterprises in the Mainland. The Taiwan service supplier or the principal investor of a group of service suppliers making a joint investment shall be a juridical person.	

Commitments of the Mainland Side on Liberalization of Financial Services Sector

Sector	Specific Commitments
Insurance and Insurance-related Services	Groups formed by Taiwan insurance companies through integration or strategic mergers shall be allowed to apply for entry into the Mainland insurance market with reference to market access conditions for foreign-funded insurance companies (total assets held by the group of over US\$ 5 billion; more than 30 years of establishment experience of any one of the Taiwan insurance companies in the group; and a representative office established in the Mainland for over 2 years by any one of the Taiwan insurance companies in the group).

Sector	Specific Commitments
Banking and Other Financial Services (excluding securities, futures and insurance)	<ol style="list-style-type: none"> 1. For Taiwan banks to set up wholly owned banks or branches (not branches affiliated to a wholly owned bank) in the Mainland with reference to the Regulation on Administration of Foreign-funded Banks, they shall have representative offices in the Mainland for more than one year before application. 2. For the operating branches of Taiwan banks in the Mainland to apply to conduct RMB business, they shall have been operating in the Mainland for more than two years and be profitable in the preceding year before application. 3. For the operating branches of Taiwan banks in the Mainland to apply to conduct RMB business for Taiwan corporates in the Mainland, they shall fulfill the following conditions: they should have been operating in the Mainland for more than one year and been profitable in the preceding year. 4. The operating branches of Taiwan banks in the Mainland may set up special agencies providing financial services to small businesses, the specific requirements of which shall follow relevant rules in the Mainland. 5. Fast tracks shall be established for Taiwan banks applying to set up branches (not branches affiliated to wholly owned banks) in central and western, as well as northeastern regions of the Mainland. 6. In conducting profitability assessment on the branches of Taiwan banks in the Mainland, the relevant authorities shall take into account the overall performance of the Taiwan bank under assessment.

Sector	Specific Commitments
Securities, futures and other related services	<ol style="list-style-type: none"> 1. Proper facility shall be provided to the qualified Taiwan-funded financial institutions applying for qualification of Qualified Foreign Institutional Investor (QFII) in the Mainland. 2. Taiwan Stock Exchanges and Taiwan Futures Exchanges shall be included as soon as possible in the List of Overseas Exchanges Recognized by the Mainland for Qualified Domestic Institutional Investors (QDII) to invest in Financial Derivatives; and 3. Relevant procedures shall be simplified for Taiwan securities practitioners applying for and obtaining qualifications and certificates of practice in the Mainland.

ANNEX V

Definitions of Service Suppliers Applicable to Sectors and Liberalization Measures under the Early Harvest for Trade in Services

The two Parties agree to define Service Supplier ③ in the service sectors and liberalization measures listed in Annex IV of the Cross-Straits Economic Cooperation Framework Agreement (hereinafter referred to as Annex IV) that are beyond their respective World Trade Organization commitments as follows:

1. The service supplier applicable to the sectors and liberalization measures under the Early Harvest for trade in services refers to a natural person or juridical person of one Party that provides services to the other Party. ④
 - (1) “Natural person of one Party” refers to the natural person that holds the identity certificate of either Party;
 - (2) “Juridical person of one Party” refers to the entity that is constituted in either Party according to its regulations, which includes any company, trust, partnership, joint venture, sole proprietorship or association (chamber of commerce).

2. A service supplier of one Party that is a juridical person shall simultaneously meet the following conditions:
 - (1) the nature and scope of the services supplied in this Party shall include the nature and scope of the services intended to be supplied in the other Party; ⑩
 - (2) the following requirements shall be met when engaging in substantive business operation in this Party:
 - a. such a service supplier shall have engaged in business operations with the same nature and scope of services for three consecutive ⑪ years or more as such a supplier intends to provide in the other Party. Among which:
 - A banking institution of one Party that engages in banking and other financial services (excluding securities, futures and insurance) shall have obtained business license(s) from and registered with the banking supervisory and regulatory authority in this Party, and have been engaging in business operations for five consecutive years or more;
 - A securities and futures company of one Party that engages in securities, futures and related services shall have obtained business license(s) from and registered with the securities and futures supervisory and regulatory authority in this Party, and have been engaging in business operations for five consecutive years or more;
 - An insurance company of one Party that engages in insurance and related services, shall have obtained business license(s) from and registered with the insurance supervisory and regulatory authority in this Party, and have been engaging in business operations for five consecutive years or more;
 - b. such a service supplier shall have been paying income tax in this Party;
 - c. such a service supplier shall own or lease business premises in this Party.
3. In order to be qualified to the preferential treatments that are listed in Annex IV and beyond the commitments in the World Trade Organization, the service supplier of one Party shall file an application, accompanied by appropriate documentation and information, with the competent authority or its consigned institutions of such Party, for a Service Supplier Certificate in accordance with the following requirements:
 - (1) A natural person service supplier of one Party shall provide identity certificate and other documentation and information deemed necessary by the competent authority or its consigned institutions;
 - (2) A juridical person service supplier of one Party shall provide:
 - a. Copy of the registration certificate;
 - b. Copy of the tax payment certificate of the latest three or five years;
 - c. Audited financial statements of the latest three or five years;
 - d. Certificate documents or their copies of business premises ownership or lease;
 - e. Other documentation or their copies that serve to prove the nature and scope of services provided;
 - f. Other documentation or information deemed necessary by the competent authority or its consigned institutions.
4. The competent authority or its consigned institutions of one Party shall issue a Service Supplier Certificate to a service supplier of such Party upon finding that the relevant documents and information submitted by such service supplier pursuant to Item 3 of this Annex conform to the provisions of this Annex.
5. When a service supplier of one Party applies to provide in the other Party the services that are listed in Annex IV and beyond the commitments in the World Trade Organization, such a service supplier shall provide related competent authorities with a valid Service Supplier Certificate as well as documents and information required for the related service sectors involved in the application.
6. The service supplier of one Party that has been providing services in the other Party may apply for a Service Supplier Certificate according to related provisions in this Annex to enjoy the preferential treatments that are listed in Annex IV and beyond the commitments in the World Trade Organization.

[Notes]

- ①-- Sectors and sub-sectors are classified in accordance with the Services Sectoral Classification List of the World Trade Organization General Agreement on Trade in Services (GNS/W/120). The contents of each sector are based on the corresponding CPC, United Nations Provisional Central Product Classification, ST/ESA/STAT/SER.M/77 as reference.
- ②-- The definition in the Annex on Air Transport Services to the World Trade Organization General Agreement on Trade in Services shall apply.
- ③-- Sectoral classification is based on WTO's GATS Services Sectoral Classification List (GNS/W/120). For the contents of the sectors, reference is made to the relevant CPC, United Nations Provisional Central Product Classification (ST/ESA/STAT/SER.M/77).
- ④-- Principal personnel includes personnel performing the roles of director, screenwriter, leading actor, leading actress, supporting actor, supporting actress, producer, cinematographer, editor, art director, costume designer, action choreographer, and composer of the original film score.
- ⑤-- The establishment of such hospitals shall comply with relevant regulations on foreign investment in hospitals of joint ventures, cooperation and wholly-ownership.
- ⑥-- The definition in WTO's GATS Annex on Air Transport Services applies.
- ⑦-- Unbound due to the lack of technical feasibility.
- ⑧-- Only applicable to service suppliers that will provide services in the mode of commercial presence.
- ⑨-- Excluding branches, representative offices, liaison offices, or other non-judicial institutions.
- ⑩-- As to medical service suppliers in Taiwan's side, such suppliers include:
 - (1) juridical person, medical institutions;
 - (2) the founders of medical institutions;
 - (3) the special purpose companies established by the medical institutions.
- ⑪-- As to the medical service suppliers in Taiwan's side, the medical institutions provided for in footnote 3 shall comply with this requirement.

海峽兩岸經濟合作架構協議

(本協議尚待完成相關程序後生效)

序言

財團法人海峽交流基金會與海峽兩岸關係協會遵循平等互惠、循序漸進的原則，達成加強海峽兩岸經貿關係的意願；

雙方同意，本著世界貿易組織(WTO)基本原則，考量雙方的經濟條件，逐步減少或消除彼此間的貿易和投資障礙，創造公平的貿易與投資環境；透過簽署「海峽兩岸經濟合作架構協議」(以下簡稱本協議)，進一步增進雙方的貿易與投資關係，建立有利於兩岸經濟繁榮與發展的合作機制；

經協商，達成協議如下：

第一章 總則

第一條 目標

本協議目標為：

- 一、加強和增進雙方之間的經濟、貿易和投資合作。
- 二、促進雙方貨品和服務貿易進一步自由化，逐步建立公平、透明、便捷的投資及其保障機制。
- 三、擴大經濟合作領域，建立合作機制。

第二條 合作措施

雙方同意，考量雙方的經濟條件，採取包括但不限於以下措施，加強海峽兩岸的經濟交流與合作：

- 一、逐步減少或消除雙方之間實質多數貨品貿易的關稅和非關稅障礙。
- 二、逐步減少或消除雙方之間涵蓋眾多部門的服務貿易限制性措施。
- 三、提供投資保護，促進雙向投資。
- 四、促進貿易投資便捷化和產業交流與合作。

第二章 貿易與投資

第三條 貨品貿易

- 一、雙方同意，在本協議第七條規定的「貨品貿易早期收穫」基礎上，不遲於本協議生效後六個月內就貨品貿易協議展開磋商，並儘速完成。
- 二、貨品貿易協議磋商內容包括但不限於：
 - (一) 關稅減讓或消除模式；
 - (二) 原產地規則；
 - (三) 海關程序；
 - (四) 非關稅措施，包括但不限於技術性貿易障礙(TBT)、食品安全檢驗與動植物防疫檢疫措施(SPS)；
 - (五) 貿易救濟措施，包括世界貿易組織「一九九四年關稅暨貿易總協定第六條執行協定」、「補貼及平衡措施協定」、「防衛協定」規定的措施及適用於雙方之間貨品貿易的雙方防衛措施。
- 三、依據本條納入貨品貿易協議的產品應分為立即實現零關稅產品、分階段降稅產品、例外或其他產品三類。
- 四、任何一方均可在貨品貿易協議規定的關稅減讓承諾的基礎上自主加速實施降稅。

第四條 服務貿易

- 一、雙方同意，在第八條規定的「服務貿易早期收穫」基礎上，不遲於本協議生效後六個月內就服務貿易協議展開磋商，並儘速完成。
- 二、服務貿易協議的磋商應致力於：
 - (一) 逐步減少或消除雙方之間涵蓋眾多部門的服務貿易限制性措施；
 - (二) 繼續擴展服務貿易的廣度與深度；
 - (三) 增進雙方在服務貿易領域的合作。
- 三、任何一方均可在服務貿易協議規定的開放承諾的基礎上自主加速開放或消除限制性措施。

第五條 投資

- 一、雙方同意，在本協議生效後六個月內，針對本條第二款所述事項展開磋商，並儘速達成協議。
- 二、該協議包括但不限於以下事項：
 - (一) 建立投資保障機制；

- (二) 提高投資相關規定的透明度；
- (三) 逐步減少雙方相互投資的限制；
- (四) 促進投資便利化。

第三章 經濟合作

第六條 經濟合作

一、為強化並擴大本協議的效益，雙方同意，加強包括但不限於以下合作：

- (一) 智慧財產權保護與合作；
- (二) 金融合作；
- (三) 貿易促進及貿易便捷化；
- (四) 海關合作；
- (五) 電子商務合作；
- (六) 研究雙方產業合作布局和重點領域，推動雙方重大項目合作，協調解決雙方產業合作中出現的問題；
- (七) 推動雙方中小企業合作，提升中小企業競爭力；
- (八) 推動雙方經貿團體互設辦事機構。

二、雙方應儘速針對本條合作事項的具體計畫與內容展開協商。

第四章 早期收穫

第七條 貨品貿易早期收穫

一、為加速實現本協議目標，雙方同意對附件一所列產品實施早期收穫計畫，早期收穫計畫將於本協議生效後六個月內開始實施。

二、貨品貿易早期收穫計畫的實施應遵循以下規定：

- (一) 雙方應按照附件一列明的早期收穫產品及降稅安排實施降稅；但雙方各自對其他所有世界貿易組織會員普遍適用的非臨時性進口關稅稅率較低時，則適用該稅率；
- (二) 本協議附件一所列產品適用附件二所列臨時原產地規則。依據該規則被認定為原產於一方的上述產品，另一方在進口時應給予優惠關稅待遇；
- (三) 本協議附件一所列產品適用的臨時貿易救濟措施，是指本協議第三條第二款第五目所規定的措施，其中雙方防衛措施列入本協議附件三。

三、自雙方根據本協議第三條達成的貨品貿易協議生效之日起，本協議附件二中列明的臨時原產地規則和本條第二款第三目規定的臨時貿易救濟措施規則應終止適用。

第八條 服務貿易早期收穫

一、為加速實現本協議目標，雙方同意對附件四所列服務貿易部門實施早期收穫計畫，早期收穫計畫應於本協議生效後儘速實施。

二、服務貿易早期收穫計畫的實施應遵循下列規定：

- (一) 一方應按照附件四列明的服務貿易早期收穫部門及開放措施，對另一方的服務及服務提供者減少或消除實行的限制性措施；
- (二) 本協議附件四所列服務貿易部門及開放措施適用附件五規定的服務提供者定義；
- (三) 自雙方根據本協議第四條達成的服務貿易協議生效之日起，本協議附件五規定的服務提供者定義應終止適用；
- (四) 若因實施服務貿易早期收穫計畫對一方的服務部門造成實質性負面影響，受影響的一方可要求與另一方磋商，尋求解決方案。

第五章 其他

第九條 例外

本協議的任何規定不得解釋為妨礙一方採取或維持與世界貿易組織規則相一致的例外措施。

第十條 爭端解決

一、雙方應不遲於本協議生效後六個月內就建立適當的爭端解決程序展開磋商，並儘速達成協議，以解決任何關於本協議解釋、實施和適用的爭端。

二、在本條第一款所指的爭端解決協議生效前，任何關於本協議解釋、實施和適用的爭端，應由雙方透過協商解決，或由根據本協議第十一條設立的「兩岸經濟合作委員會」以適當方式加以解決。

第十一條 機構安排

一、雙方成立「兩岸經濟合作委員會」(以下簡稱委員會)。委員會由雙方指定的代表組成，負責處理與

本協議相關的事宜，包括但不限於：

- (一) 完成為落實本協議目標所必需的磋商；
- (二) 監督並評估本協議的執行；
- (三) 解釋本協議的規定；
- (四) 通報重要經貿資訊；
- (五) 根據本協議第十條規定，解決任何關於本協議解釋、實施和適用的爭端。

二、委員會可根據需要設立工作小組，處理特定領域中與本協議相關的事宜，並接受委員會監督。

三、委員會每半年召開一次例會，必要時經雙方同意可召開臨時會議。

四、與本協議相關的業務事宜由雙方業務主管部門指定的聯絡人負責聯絡。

第十二條 文書格式

基於本協議所進行的業務聯繫，應使用雙方商定的文書格式。

第十三條 附件及後續協議

本協議的附件及根據本協議簽署的後續協議，構成本協議的一部分。

第十四條 修正

本協議修正，應經雙方協商同意，並以書面形式確認。

第十五條 生效

本協議簽署後，雙方應各自完成相關程序並以書面通知另一方。本協議自雙方均收到對方通知後次日起生效。

第十六條 終止

一、一方終止本協議應以書面通知另一方。雙方應在終止通知發出之日起三十日內開始協商。如協商未能達成一致，則本協議自通知一方發出終止通知之日起第一百八十日終止。

二、本協議終止後三十日內，雙方應就因本協議終止而產生的問題展開協商。

本協議於六月二十九日簽署，一式四份，雙方各執兩份。四份文本中對應表述的不同用語所含意義相同，四份文本具有同等效力。

附件一：貨品貿易早期收穫產品清單及降稅安排

附件二：適用於貨品貿易早期收穫產品的臨時原產地規則

附件三：適用於貨品貿易早期收穫產品的雙方防衛措施

附件四：服務貿易早期收穫部門及開放措施

附件五：適用於服務貿易早期收穫部門及開放措施的服務提供者定義

財團法人海峽交流基金會

海峽兩岸關係協會

董事長 江丙坤

會長 陳雲林

附件一

貨品貿易早期收穫產品清單及降稅安排

台灣方面早期收穫產品清單

序號	2009年 稅則號列	產品名稱	2009年 進口稅率(%)
1	27079100	雜酚油	1.0
2	27101941	燃料油，溫度15°C，比重超過0.93	5.0
3	27111990	其他液化碳化氫(煙)	5.0
4	27131200	石油焦，已煨燒	1.0
5	28030010	破烟	2.5
6	28121010	三氯化磷	5.0
7	28151200	氫氧化鈉水溶液(鹼水或液鹼)	2.5
8	28161010	氫氧化鎂	5.0
9	28230090	其他氧化鈦	2.0
10	28258000	氧化銻	2.5
11	28273990	其他金屬氧化物(氯化鈉歸列第2501節)	3.4
12	28332400	鎳之硫酸鹽	2.7

序號	2009年 稅則號列	產品名稱	2009年 進口稅率(%)
13	28352500	磷酸氫鈣(磷酸二鈣)	5.0
14	28362010	晶鹼	5.5
15	28362090	碳酸鈉(純鹼)	3.5
16	28419090	其他氧金屬或過氧金屬酸鹽	5.0
17	29033990	其他非環烴之氯化、溴化或碘化衍生物	5.0
18	29034900	其他含二種或以上不同鹵素原子之非環烴鹵化衍生物	5.5
19	29055990	其他非環醇之鹵化、磺化、硝化或亞硝化衍生物	2.5
20	29094999	其他醚醇及其鹵化、磺化、硝化或亞硝化衍生物	5.0
21	29103000	1-氯-2,3-環氧丙烷	1.0
22	29124990	未列名醛、醛酚及具有其他氧官能基之醛	2.5
23	29145000	酮酚及具有其他氧官能基之酮	2.5
24	29151100	蟻酸(甲酸)	2.5
25	29152100	醋酸(乙酸)	1.0
26	29153100	醋酸乙酯	2.5
27	29153900	其他醋酸之酯類	2.5
28	29159090	其他飽和非環一元羧酸及酸酐、鹵化物、過氧化物及過氧酸；其鹵化、磺化、硝化或亞硝化衍生物	4.0
29	29161200	丙烯酸之酯類	2.5
30	29161410	甲基丙烯酸甲酯	2.5
31	29163990	其他芳香族一元羧酸、其酐、鹵化物、過氧化物、過氧酸及其衍生物	5.0
32	29181400	檸檬酸	3.5
33	29182900	其他具有酚官能基但無其他氧官能基之羧酸，其酐、鹵化物、過氧化物、過氧酸及其衍生物	5.0
34	29209049	其他亞磷酸酯及其鹽類，及其鹵化、磺化、硝化或亞硝化衍生物	5.0
35	29211900	其他非環一元胺及其衍生物；其鹽類	1.0
36	29214200	苯胺衍生物及其鹽類	2.5
37	29215990	其他芳香族多元胺及其衍生物；其鹽類	5.0
38	29222100	胺基羥基萘磺酸及其鹽類	5.0
39	29224990	其他胺基酸(含氧官能基超過一種以上者除外)及其酯類；其鹽類	5.0
40	29239000	其他第四銨鹽類及氫氧化物	5.0
41	29241910	二甲基甲醯胺	2.5
42	29242990	其他環醯胺(包括環狀胺甲酸酯)及其衍生物及其鹽類	5.0
43	29270010	偶氮二甲醯胺	5.0
44	29270090	其他重氮、偶氮或氧化偶氮化合物	5.0
45	29291020	二異氰酸二苯甲烷	1.2
46	29299000	其他氮官能基化合物	4.0
47	29309090	其他有機硫化物	2.5
48	29310029	有機錫化合物	4.0
49	29321310	呋喃甲醇	2.5
50	29321320	四氫呋喃甲醇	5.0
51	29321990	其他之結構中含有一未稠合之呋喃環(不論是否氫化)之化合物	5.0
52	29322900	其他內酯	5.0
53	29329900	其他僅具有氧雜原子之雜環化合物	5.0
54	29333990	其他結構中含有一未稠合之吡啶環(不論是否氫化)之化合物	5.0
55	29336990	其他含有一未經稠合之三氮口環(不論是否氫化)之化合物	5.0
56	29339990	其他僅具有氮雜原子之雜環化合物	5.0

序號	2009 年 稅則號列	產品名稱	2009 年 進口稅率 (%)
57	32041120	以分散性染料為基料之調製品	5.0
58	32041210	酸性染料，不論是否已金屬預處理	5.0
59	32041220	以酸性染料為基料之調製品	5.0
60	32041230	媒染染料	5.0
61	32041240	以媒染染料為基料之調製品	5.0
62	32041711	有機螢光顏料	5.0
63	32041719	其他合成有機顏料	5.0
64	32041720	以合成有機顏料為基料之調製品	5.0
65	32042000	用作螢光增亮劑之合成有機產品	5.0
66	32061100	以乾物質計，含二氧化鈦在 8 0 % 或以上之顏料及調製品	2.0
67	32061900	其他以二氧化鈦為基料之顏料及調製品	2.0
68	32141090	其他玻璃匠用之油灰、接合用之油灰、樹脂黏合劑，填隙料及其他灰泥；漆匠用之填充物	5.0
69	33073000	沐浴香鹽及其他沐浴用劑	5.0
70	33074100	亞珈倍地及其他燻香物品	5.0
71	33074900	其他室內薰香或除臭劑，包括用於宗教儀式之芳香製品	5.0
72	33079090	脫毛劑及其他未列名之香料製劑、化粧品或盥洗用製劑，不論是否芳香或有消毒性質者	5.0
73	34021300	非離子性有機界面活性劑	4.0
74	34022000	零售包裝界面活性製劑、洗滌製劑及清潔製劑	4.0
75	35061000	適於作膠用或粘著劑用之產品，以零售包裝當作膠或粘著劑出售，每件淨重不逾一公斤者	6.5
76	35069110	熱熔膠	6.5
77	35069190	其他以第 3 9 0 1 至第 3 9 1 3 節之聚合物或以橡膠為基料之粘著劑	6.5
78	35069900	其他調製膠及調製粘著劑	6.5
79	37079030	供照相用調色劑	3.5
80	38021000	活性碳	6.5
81	38061000	松香及樹脂酸	1.2
82	38069090	其他松香及樹脂酸之衍生物	1.2
83	38121000	調製之橡膠促進劑	5.0
84	38123020	橡膠或塑膠用其他複合安定劑	5.0
85	38151900	其他載體上觸媒	1.0
86	38159019	其他觸媒	1.0
87	38160000	耐火水泥、灰泥、混凝土及類似配製品，不包括第 3 8 0 1 節所列者	2.5
88	38243000	未經凝聚之金屬碳化物混合物或其與金屬黏結劑混合者	5.0
89	38249099	其他化學或相關工業之未列名化學品及化學製品(包括天然產品混合物)	5.0
90	39029090	其他烯烴之聚合物，初級狀態	2.5
91	39039090	其他苯乙烯之聚合物，初級狀態	2.5
92	39061010	聚甲基丙烯酸甲酯粒，初級狀態	2.5
93	39069010	其他丙烯酸聚合物粒，初級狀態	1.0
94	39069090	其他丙烯酸聚合物乳液，初級狀態	4.0
95	39074000	聚碳酸樹脂，初級狀態	2.5
96	39075000	醇酸樹脂，初級狀態	5.0
97	39079100	其他聚酯，不飽和者，初級狀態	2.5
98	39091000	尿素樹脂或硫脲樹脂，初級狀態	5.0
99	39092000	三聚氰胺樹脂，初級狀態	5.0
100	39093090	其他胺基樹脂，初級狀態	5.0

序號	2009 年 稅則號列	產品名稱	2009 年 進口稅率 (%)
101	39094000	酚樹脂，初級狀態	5.0
102	39095000	聚胺基甲酸乙酯，初級狀態	2.5
103	39100030	矽樹脂	4.0
104	39100040	矽橡膠	4.0
105	39111010	石油樹脂	5.0
106	40111000	新橡膠氣胎，小客車（包括旅行車及賽車）用	10.0
107	40112000	新橡膠氣胎，大客車及貨車用	10.0
108	40115000	新橡膠氣胎，腳踏車用	5.0
109	52054800	多股（合股）或粗股精梳棉紗，單股紗支數在 8 3 . 3 3 分德士以下（公制支數超過 1 2 0 支）者	4.0
110	52081300	未漂白棉三枚或四枚斜紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量不超過 2 0 0 公克者	7.5
111	52083200	染色棉平紋梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量超過 1 0 0 公克，不超過 2 0 0 公克者	10.0
112	52083900	其他染色棉梭織物，含棉重量在 8 5 % 及以上，每平方公尺重量不超過 2 0 0 公克者	10.0
113	54021900	其他高強力尼龍或聚醯胺絲紗，非供零售用者	1.5
114	54022000	高強力聚酯絲紗，非供零售用者	1.5
115	54024900	其他未加撚或撚度每公尺不超過 5 0 撚之其他合成纖維單股絲紗，非供零售用者	1.5
116	55039090	其他合成纖維棉，未初梳、未精梳或未另行處理以供紡製用者	1.5
117	55081000	合成纖維棉製縫紉線，不論是否供零售用者	4.0
118	55092200	多股（合股）或粗股紗，含聚酯纖維棉重量在 8 5 % 及以上，非供零售用者	4.0
119	56031290	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	5.0
120	56031390	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	5.0
121	56039290	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	5.0
122	56039490	其他不織布，不論是否經浸漬、塗佈、被覆或黏合者	5.0
123	58012300	棉製其他緯線圈絨梭織物	10.0
124	59021000	尼龍或其他聚醯胺高強力紗製之輪胎簾布	5.0
125	59031010	P V C 合成皮	5.0
126	59031020	其他用聚氯乙烯浸漬、塗佈、被覆或黏合之棉紡織物，但第 5 9 0 2 節所列者除外	8.0
127	59032010	P U 合成皮	5.0
128	59069990	用橡膠處理之其他紡織物，其他紡織材料製	10.0
129	60041010	絲製其他針織品或鈎針織品，寬度超過 3 0 公分且含彈性紗重量在 5 % 及以上，但不含橡膠線者，第 6 0 0 1 節除外	10.0
130	70139100	其他鉛水晶玻璃器	6.5
131	70140011	道路標線及標誌用反光玻璃	10.0
132	70140019	其他信號用玻璃器，未經光學加工	10.0
133	70171090	其他實驗室、衛生或醫療用之玻璃器，已否刻度或校正者均在內，屬熔凝石英或其他熔化矽砂製者	5.0
134	74111000	精煉銅管	3.0
135	78041900	鉛板及其他鉛片、扁條及箔	1.2
136	82072020	擠壓金屬用模	4.0
137	82073010	冷壓及衝壓金屬片機器用衝頭及模；落錘鍛模	10.0
138	82073090	其他壓、衝、撞打工具之可互換工具	5.0
139	82075010	可互換之鑽孔工具，手工具用	4.0
140	82075020	可互換之鑽孔工具，工具機用	5.0
141	82079010	其他可互換工具，手工具用	4.0

序號	2009 年 稅則號列	產品名稱	2009 年 進口稅率 (%)
142	82089090	其他機器或機械工具用刀及刀片	5.0
143	84122110	液壓缸	5.0
144	84123110	氣壓缸	5.0
145	84138190	其他液體泵	3.0
146	84139100	液體泵之零件	3.0
147	84141000	真空泵	3.0
148	84143010	輸出功率 6 0 0 瓦特及以上但未達 2 0 0 0 瓦特之冷藏設備 用壓縮機	5.0
149	84143020	其他冷藏設備用之壓縮機	5.0
150	84145900	其他風扇	4.7
151	84148011	離心式空氣壓縮機	2.5
152	84148019	其他壓縮機	4.0
153	84148020	鼓風機	4.0
154	84148090	其他第 8 4 1 4 節所屬之貨品	4.0
155	84149010	空氣泵及真空泵之零件	3.0
156	84149020	壓縮機之零件	3.4
157	84149030	風扇及鼓風機之零件	3.4
158	84149090	其他第 8 4 1 4 節所屬貨品之零件	4.0
159	84159000	空氣調節器零件	1.5
160	84178090	其他非電熱式工業或實驗室用爐及烘烤箱	4.0
161	84193200	木材、紙漿、紙或紙板用乾燥機	4.0
162	84193900	其他乾燥機	4.0
163	84195000	熱交換器	3.0
164	84212190	其他水過濾或淨化機具	4.0
165	84212900	其他液體過濾或淨化機具	3.0
166	84213990	其他氣體過濾或淨化機具	4.0
167	84219990	其他液體或氣體過濾及淨化機具之零件	3.0
168	84243000	噴水蒸汽機或噴砂機及類似噴射機器	4.0
169	84388000	其他第 8 4 3 8 節所屬之機械	4.0
170	84392000	紙或紙板製造機械	4.0
171	84411000	切紙機	3.0
172	84418090	其他第 8 4 4 1 節所屬之機械	4.0
173	84431990	其他印刷機	3.0
174	84440000	人造纖維材料射絲、延伸、撚絲或切割機器	3.0
175	84471100	環型針織機 (圓編機), 針筒直徑不超過 1 6 5 公厘者	3.0
176	84471200	環型針織機 (圓編機), 針筒直徑超過 1 6 5 公厘者	3.0
177	84472000	編織針織機; 合縫機	3.0
178	84485900	其他第 8 4 4 7 節機器或其輔助機械之零件及附件	2.5
179	84514000	洗滌、漂白或染色機器	3.0
180	84515090	其他織物之捲取、鬆捲、摺疊、切斷或剪邊機器	4.0
181	84518090	其他第 8 4 5 1 節所屬之機械	4.0
182	84522110	鎖邊縫紉機 (拷克車)	2.0
183	84529000	縫紉機之其他零件	2.5
184	84729090	其他第 8 4 7 2 節所屬辦公室用機器	3.5
185	84772090	其他押出機	3.0
186	84774000	真空成型機及其他熱定型機	3.0
187	84775900	其他模製或造形用機械	3.0
188	84778000	其他第 8 4 7 7 節所屬之機械	3.0
189	84779000	第 8 4 7 7 節所屬機械之零件	2.5

序號	2009 年 稅則號列	產品名稱	2009 年 進口稅率 (%)
190	84798100	處理金屬用機械，包括電線捲繞機	3.0
191	84798200	混合、揉合、軋碎、磨粉、篩分、精選、均質、乳化或攪拌機器	2.5
192	84798990	其他第 8 4 7 9 節所屬之機械	4.0
193	84799090	其他第 8 4 7 9 節所屬機械之零件	2.5
194	84804100	金屬或金屬碳化物用射出模或壓縮模	4.0
195	84807900	其他橡膠或塑膠用模	2.5
196	84812000	油壓或氣壓傳動閥	3.0
197	84813000	止回（不回流）閥	3.0
198	84814000	安全閥或放洩閥	3.0
199	84818020	消防栓及消防撒水頭	2.5
200	84819020	消防栓之零件	2.5
201	84819090	其他第 8 4 8 1 節所屬貨品之零件	5.0
202	84824090	其他滾針軸承	10.0
203	84829910	軸承用鋼圈（未經研磨）	2.5
204	84829920	軸承用保持器	2.5
205	84829990	其他滾珠或滾子軸承之零件	2.5
206	84834090	其他第 8 4 8 3 4 0 目所屬之貨品	5.0
207	84839090	其他齒輪、鏈輪及其他傳動元件，單獨呈現者；及第 8 4 8 3 節所屬貨品之零件	5.0
208	84841000	密合墊及金屬片與其他材料或兩層或多層金屬片合成之類似接合墊	5.0
209	85011010	防爆型電動機，輸出未超過 3 7 . 5 瓦者	5.0
210	85011090	其他電動機，輸出未超過 3 7 . 5 瓦者	5.0
211	85030090	其他專用或主要用於第 8 5 0 1 或 8 5 0 2 節所列機器之零件	1.0
212	85044091	其他交換式電源供應器	5.0
213	85049000	第 8 5 0 4 節所屬貨品之零件	1.7
214	85051100	金屬製永久磁鐵及經磁化可成永久磁鐵之貨品	2.5
215	85051900	其他材料製永久磁鐵及經磁化可成永久磁鐵之貨品	1.7
216	85061021	二氧化錳乾電池（中性），外體積未超過 3 0 0 毫升者	7.5
217	85061090	其他二氧化錳原電池及原電池組	2.5
218	85078000	其他蓄電池	2.5
219	85129010	腳踏車用照明或視覺信號設備之零件	5.0
220	85181090	其他有線微音器及其座	7.5
221	85184090	其他聲頻擴大器	10.0
222	85189090	其他第 8 5 1 8 節所屬貨品之零件	1.0
223	85258010	電視攝影機	5.0
224	85285910	其他彩色非陰極射線管監視器	10.0
225	85361000	熔絲裝置，電壓未超過 1 0 0 0 伏特者	6.0
226	85371010	專供配合機器使用之電子控制設備（包括數值、程式、電腦及其他類似控制設備），電壓未超過 1 0 0 0 伏特者	1.0
227	85392100	鹵素鎢絲燈泡	5.0
228	85393920	冷陰極燈管	1.0
229	85393990	其他放電式燈泡	5.0
230	85399000	第 8 5 3 9 節所屬貨品之零件	1.7
231	87120010	二輪腳踏車	6.0
232	87120090	其他腳踏車	5.0
233	87149120	其他車架及叉及其零件	5.0

序號	2009 年 稅則號列	產品名稱	2009 年 進口稅率 (%)
234	87149200	輪圈及輪幅	5.0
235	87149310	輪穀，但倒煞車輪穀及輪穀煞車除外	5.0
236	87149320	飛輪之鏈輪	5.0
237	87149410	鋼線煞車器及其零件	5.0
238	87149420	倒煞車輪穀及其零件	5.0
239	87149490	其他煞車器及其零件	5.0
240	87149500	腳踏車車座	5.0
241	87149610	踏板及其零件	5.0
242	87149620	曲柄齒輪及其零件	5.0
243	87149910	邊車零件	5.0
244	87149920	車輛用反光片、帶	5.0
245	87149990	其他第 8 7 1 1 至 8 7 1 3 節所屬車輛之零件及附件	5.0
246	87150000	嬰兒用車及其零件	5.0
247	90015000	其他材料製眼鏡用透鏡	3.0
248	90019090	其他未裝配光學元件	5.0
249	90021100	物鏡，供照相機、投影機或照相放大器或縮影器用者	5.0
250	90021900	其他物鏡	3.4
251	90029032	電視或電影攝影機或放映機用附加鏡頭	3.4
252	90029090	其他已裝配光學元件	5.0
253	90292090	其他第 9 0 2 9 2 0 目所屬之貨品	7.5
254	90330090	其他本章未列名之機器、用具、儀器或器具之零件及附件	1.7
255	91021100	手錶，電動者，僅有機械顯時裝置者，已列入第 9 1 0 1 節者除外	5.0
256	94051000	枝形吊燈及其他天花板或牆壁之電照明配件，不包括公共露天場所或街道照明用者	3.4
257	94059900	第 9 4 0 5 節所屬貨品之其他材料製零件	3.4
258	95063900	其他高爾夫球設備	5.0
259	95066990	其他球	3.3
260	95069100	一般體能運動、體操或競技比賽用物品及設備	3.0
261	95089000	其他遊樂場迴轉台、鞦韆台、射擊場及其他遊樂場之娛樂設備；巡迴劇團	5.0
262	96032100	牙刷，包括假牙床用刷	5.0
263	96039090	其他帚、刷，手操作之機械式地板刷，無動力拖把及羽毛揮帚；T 型擦乾器（滾筒擦乾器除外）	3.3
264	96072000	拉鍊之零件	2.5
265	96081000	原子筆	3.4
266	96091000	鉛筆及蠟筆，其筆芯裝於硬質護層內者	3.4
267	96170000	具有外殼之保溫瓶及其他真空保溫器皿；上述物品之零件，不包括玻璃製瓶膽	5.0

註：表中產品名稱為簡稱，具體產品範圍按台灣 2009 年稅則相應稅則號列的規定執行。

台灣方面早期收穫產品降稅安排

	2009 年進口稅率 (X%)	協議稅率		
		早期收穫計畫實施第 1 年	早期收穫計畫實施第 2 年	早期收穫計畫實施第 3 年
1	$0 < X \leq 2.5$	0		
2	$2.5 < X \leq 7.5$	2.5	0	
3	$X > 7.5$	5	2.5	0

註：

1. 2009 年進口稅率指台灣 2009 年對其他所有世界貿易組織會員普遍適用的非臨時性進口關稅稅率。
2. 「海峽兩岸經濟合作架構協議」如在上半年生效，早期收穫計畫的實施時間為當年的 7 月 1 日，如在下半年生效，早期收穫計畫的實施時間為次年的 1 月 1 日。
3. 早期收穫計畫產品的協議稅率在該計畫實施後不超過 2 年的時間內最多分 3 次降為零，第 1 年開始降稅時間為早期收穫計畫實施時，第 2 年、第 3 年的降稅時間為當年的 1 月 1 日。

大陸方面早期收穫產品清單

序號	2009 年 稅則號列	產品名稱 (簡稱)	2009 年 進口稅率 (%)
1	03019999	其他活魚	10.5
2	03026990	其他鮮、冷魚	12
3	03037990	其他未列名凍魚	10
4	03042990	其他凍魚片	10
5	04100090	其他編號未列名的食用動物產品	20
6	06031300	鮮蘭花	10
7	07095930	鮮或冷的金針菇	13
8	08030000	鮮或乾的香蕉，包括芭蕉	10
9	08051000	鮮或乾橙	11
10	08055000	鮮或乾的檸檬及酸橙	11
11	08071910	鮮哈密瓜	12
12	08109080	火龍果	20
13	09021090	每件淨重≤3 千克的其他綠茶	15
14	09022090	每件淨重>3 千克的其他綠茶	15
15	09023010	每件淨重≤3 千克的烏龍茶	15
16	09023090	每件淨重≤3 千克的其他發酵、半發酵紅茶	15
17	09024010	每件淨重>3 千克的烏龍茶	15
18	09024090	每件淨重>3 千克的其他紅茶 (已發酵) 及半發酵茶	15
19	25231000	水泥熟料，不論是否著色	8
20	25232100	白水泥，不論是否人工著色	6
21	25232900	其他矽酸鹽水泥，不論是否著色	8
22	27101911	航空煤油	9
23	27101919	其他煤油餾分產品	6
24	27101993	潤滑油基礎油	6
25	27101994	液體石蠟和重質液體石蠟	6
26	28030000	碳 (碳黑及其他稅號未列名的其他形狀的碳)	5.5
27	29012200	丙烯	2
28	29012400	1,3-丁二烯及異戊二烯	2
29	29024100	鄰二甲苯	2
30	29024200	間二甲苯	2
31	29024300	對二甲苯	2
32	29024400	混合二甲苯異構體	2
33	29029030	十二烷基苯	2
34	29031300	氯仿 (三氯甲烷)	10
35	29032100	氯乙烯	5.5
36	29051220	異丙醇	5.5
37	29051300	正丁醇	5.5
38	29051410	異丁醇	5.5
39	29094100	2,2'-氧聯二乙醇 (二甘醇)	5.5
40	29094300	乙二醇或二甘醇的單丁醚	5.5
41	29103000	1-氯-2,3-環氧丙烷 (表氯醇)	5.5

序號	2009 年 稅則號列	產品名稱 (簡稱)	2009 年 進口稅率 (%)
42	29152110	冰乙酸 (冰醋酸)	5.5
43	29153200	乙酸乙烯酯	5.5
44	29161300	甲基丙烯酸及其鹽	6.5
45	29161400	甲基丙烯酸酯	6.5
46	29173200	鄰苯二甲酸二辛酯	6.5
47	29173300	鄰苯二甲酸二壬酯, 鄰苯二甲酸二癸酯	6.5
48	29173490	其他鄰苯二甲酸酯	6.5
49	29241910	二甲基甲醯胺	6.5
50	29291010	2, 4 和 2, 6 甲苯二異氰酸酯混合物 (甲苯二異氰酸酯 TDI)	6.5
51	29321100	四氫呋喃	6
52	29333100	吡啶及其鹽	6
53	32041200	酸性染料(不論是否預金屬絡合)及其為基本成分的製品(不論是否已有化學定義); 煤染染料及其為基本成分的製品(不論是否已有化學定義)	6.5
54	32041400	直接染料及其為基本成分的製品 (不論是否已有化學定義)	6.5
55	32041600	活性染料及其為基本成分的製品 (不論是否已有化學定義)	6.5
56	32041700	顏料及其為基本成分的製品 (不論是否已有化學定義)	6.5
57	32041990	由子目號 3204.11 至 3204.19 中兩個或多個子目所列著色料組成的混合物, (不論是否已有化學定義)	6.5
58	32042000	用作螢光增白劑的有機合成產品 (不論是否已有化學定義)	6.5
59	32061110	鈦白粉	6.5
60	32061900	二氧化鈦為基料的顏料及製品, 乾量計二氧化鈦<80%	10
61	32064900	其他著色料及其製品; 32 章注釋三所述的製品, 但稅目 32.03, 32.04 及 32.05 的貨品除外	6.5
62	32081000	分散或溶于非水介質的聚酯油漆及清漆等	10
63	32082010	分散或溶于非水介質的丙烯酸聚合物油漆及清漆	10
64	32089090	分散或溶于非水介質其他油漆、清漆溶液	10
65	32099010	以環氧樹脂為基本成分的溶于水介質其他聚合物油漆及清漆	10
66	32099090	溶于水介質其他聚合物油漆及清漆	10
67	32100000	其他油漆及清漆 (包括瓷漆、大漆及水漿塗料); 皮革用水性顏料	10
68	32151900	其他印刷油墨 (不論是否固體或濃縮), 黑色印刷油墨除外	6.5
69	34021300	非離子型有機表面活性劑	6.5
70	35061000	適於作膠或粘合劑的產品, 零售包裝每件淨重≤1 千克	10
71	35069110	以聚醯胺為基本成份的粘合劑	10
72	35069120	以環氧樹脂為基本成分的粘合劑	10
73	35069190	以其他橡膠或塑膠為基本成分的粘合劑	10
74	35069900	其他調製膠、粘合劑	10
75	38170000	混合烷基苯及混合烷基萘, 但稅目 27.07 及 29.02 的產品除外	6.5
76	39023010	初級形狀的乙烯丙烯共聚物(乙丙橡膠丙烯單體單元的含量大於乙烯單體單元)	6.5
77	39029000	其他初級形狀的烯烴聚合物	6.5
78	39032000	初級形狀苯乙烯-丙烯腈共聚物	12
79	39039000	初級形狀的其他苯乙烯聚合物	6.5
80	39052100	乙酸乙烯酯共聚物的水分散體	10
81	39053000	初級形狀的聚乙烯醇 (不論是否含有未水解的乙酸酯基)	14
82	39061000	初級形狀的聚甲基丙烯酸甲酯	6.5
83	39069010	聚丙烯醯胺	6.5
84	39069090	其他初級形狀的丙烯酸聚合物	6.5

序號	2009 年 稅則號列	產品名稱 (簡稱)	2009 年 進口稅率 (%)
85	39071010	初級形狀的聚甲醛	6.5
86	39072010	聚四亞甲基醚二醇	6.5
87	39073000	初級形狀的環氧樹脂	6.5
88	39074000	初級形狀的聚碳酸酯	6.5
89	39075000	初級形狀的醇酸樹脂	10
90	39079100	初級形狀的不飽和聚酯	6.5
91	39079990	初級形狀的其他聚酯	6.5
92	39091000	初級形狀的尿素樹脂及硫尿樹脂	6.5
93	39092000	初級形狀的蜜胺樹脂	6.5
94	39093090	其他初級形狀的其他氨基樹脂	6.5
95	39094000	初級形狀的酚醛樹脂	6.5
96	39095000	初級形狀的聚亞氨酯	6.5
97	39100000	初級形狀的聚矽氧烷	6.5
98	39111000	初級形狀的石油樹脂、苯並吡喃-茛樹脂、多萜樹脂	6.5
99	39191099	其他材料製的，寬度≤20 釐米的其他成卷塑膠膠粘板片等	6.5
100	39199090	其他自粘塑膠板、片、膜等材料	6.5
101	39201090	其他乙烯聚合物製板、片、帶	6.5
102	39202090	其他丙烯聚合物製板、片、帶	6.5
103	39203000	非泡沫聚苯乙烯板、片、膜、箔及扁條	6.5
104	39204300	按重量計增塑劑含量不小於 6% 的聚氯乙烯板、片、膜、箔及扁條	6.5
105	39204900	按重量計增塑劑含量小於 6% 的聚氯乙烯板、片、膜、箔及扁條	6.5
106	39205100	聚甲基丙烯酸甲酯板片膜箔及扁條	6.5
107	39206100	聚碳酸酯製板、片、膜、箔及扁條	6.5
108	39206200	聚對苯二甲酸乙二酯板片膜箔扁條	6.5
109	39206900	其他聚酯板、片、膜、箔及扁條	10
110	39209990	其他塑膠製的非泡沫塑料板片	6.5
111	39211210	泡沫聚氯乙烯人造革及合成革	9
112	39211310	泡沫聚氨酯製人造革及合成革	9
113	39211990	其他泡沫塑料板、片、膜、箔及扁條	6.5
114	39219090	未列名塑膠板、片、膜、箔及扁條	6.5
115	39231000	塑膠製盒、箱及類似品	10
116	39235000	塑膠製塞子、蓋子及類似品	10
117	39239000	供運輸或包裝貨物用其他塑膠製品	10
118	39269010	塑膠製機器及儀器用零件	10
119	39269090	其他塑膠製品	10
120	40029911	其他初級形狀的合成橡膠	7.5
121	40111000	機動小客車用新的充氣橡膠輪胎	10
122	40112000	客或貨運車用新的充氣橡膠輪胎	10
123	40114000	摩托車用新的充氣橡膠輪胎	15
124	40115000	自行車用新的充氣橡膠輪胎	20
125	40116100	農業或林業車輛及機器用人字形胎面或類似胎面的新充氣橡膠輪胎	17.5
126	40116900	其他人字形胎面或類似胎面的新充氣橡膠輪胎	17.5
127	40119200	農業或林業車輛及機器用非人字形胎面或類似胎面的新充氣橡膠輪胎	25
128	42021210	以塑膠或紡織材料作面的衣箱	20
129	42021290	塑膠或紡織材料作面的其他箱包	20

序號	2009年 稅則號列	產品名稱(簡稱)	2009年 進口稅率(%)
130	42021900	其他材料製箱包	20
131	42022200	以塑膠片或紡織材料作面的手提包	10
132	52051100	非零售粗梳粗支純棉單紗	5
133	52051200	非零售粗梳中支純棉單紗	5
134	52061200	非零售粗梳中支混紡棉單紗	5
135	52062200	非零售精梳中支混紡棉單紗	5
136	52062400	非零售精梳較細支混紡棉單紗	5
137	52083100	染色的輕質全棉平紋布	10
138	52083200	染色的較輕質全棉平紋布	10
139	52083900	染色的輕質其他全棉機織物	10
140	52084200	色織的較輕質全棉平紋布	10
141	52085990	印花的輕質其他全棉機織物	10
142	52093100	染色的重質全棉平紋布	10
143	52093200	染色的重質全棉三、四線斜紋布	10
144	52093900	染色的重質其他全棉機織物	10
145	52094100	色織的重質全棉平紋布	10
146	52094200	色織的重質全棉粗斜紋布(勞動布)	10
147	52103100	與化纖混紡染色的輕質平紋棉布	10
148	52103900	與化纖混紡染色的輕質其他棉布	10
149	52104100	與化纖混紡色織的輕質平紋棉布	10
150	52104990	與化纖混紡色織的輕質其他棉布	10
151	52113900	與化纖混紡染色的重質其他棉布	10
152	54011010	非供零售用合成纖維長絲縫紉線	5
153	54022000	非零售聚酯長絲高強力紗	5
154	54023310	非零售聚酯彈力絲	5
155	54026200	非零售聚酯多股紗線	5
156	54071010	尼龍或其他聚醯胺高強力紗製機織物	10
157	54071020	聚酯高強力紗製機織物	10
158	54074100	未漂白或漂白的純尼龍布	10
159	54074200	染色的純尼龍布	10
160	54074300	色織的純尼龍布	10
161	54075100	未漂白或漂白純聚酯變形長絲布	10
162	54075200	染色的純聚酯變形長絲布	10
163	54075300	色織的純聚酯變形長絲布	10
164	54075400	印花的純聚酯變形長絲布	10
165	54076100	其他純聚酯非變形長絲布	10
166	54076900	其他純聚酯長絲布	10
167	54077100	未漂白或漂白其他純合成纖維長絲布	10
168	54077200	染色的其他純合成纖維長絲布	10
169	54078200	染色的與棉混紡合成纖維長絲布	10
170	54078300	色織的與棉混紡合成纖維長絲布	10
171	54079200	染色的其他混紡合成纖維長絲布	10
172	54079300	色織的其他混紡合成纖維長絲布	10
173	54082220	純醋酸長絲製染色機織物	10
174	54082290	純其他人造長絲製染色機織物	10
175	54082390	純其他人造長絲製色織機織物	10
176	54083200	染色的人纖長絲混紡布	10
177	55039000	未梳的其他合成纖維短纖	5

序號	2009年 稅則號列	產品名稱(簡稱)	2009年 進口稅率(%)
178	55049000	未梳的其他人造纖維短織	5
179	55093200	非零售純聚丙烯腈短織多股紗線	5
180	55095300	非零售與棉混紡聚酯短織紗線	5
181	55099200	非零售與棉混紡其他合成纖維短織紗線	5
182	55101100	非零售純人造纖維短織單紗	5
183	55101200	非零售純人造纖維短織多股紗線	5
184	55103000	非零售與棉混紡人造纖維短織紗線	5
185	55121100	未漂或漂白的純聚酯布	16.9
186	55121900	其他純聚酯布	10
187	55129900	其他純合成纖維布	10
188	55132100	與棉混紡染色的輕質聚酯平紋布	10
189	55151100	與粘膠纖維短織混紡的聚酯布	10
190	55151200	與化纖長絲混紡的聚酯布	10
191	55161200	染色的純人造纖維短織布	10
192	55162200	與化纖長絲混紡的染色人造纖維布	10
193	56012290	化學纖維製的絮胎及其他絮胎製品	12
194	56031110	每平米≤25克經浸漬化纖長絲無紡織物	10
195	56031290	25克<每平米≤70克其他化纖長絲無紡織物	10
196	56031310	70克<每平米≤150克浸漬化纖長絲無紡織物	10
197	56031390	70克<每平米≤150克其他化纖長絲無紡織物	10
198	56031410	每平米>150克經浸漬化纖長絲無紡織物	10
199	56031490	每平米>150克的其他化纖長絲無紡織物	10
200	56039290	25克<每平米≤70克其他無紡織物	10
201	56039390	70克<每平米≤150克的其他無紡織物	10
202	56039410	每平米>150克經浸漬其他無紡織物	10
203	56039490	每平米>150克的其他無紡織物	10
204	56075000	其他合纖製線、繩、索、纜	5
205	56081900	化纖材料製成的其他網	12
206	58012200	割絨的棉製燈芯絨	10
207	58013300	其他化纖緯起絨織物	10
208	58041030	化纖製網眼薄紗及其他網眼織物	12
209	58041090	其他紡織材料網眼薄紗及其他網眼織物	10
210	58042100	化纖機製花邊	10
211	58061090	其他材料狹幅起絨織物及繩絨織物	10
212	58062000	含彈性紗線≥5%的狹幅織物	10
213	58063200	化纖製其他狹幅機織物	10
214	58071000	機織非繡製紡織材料標籤、徽章等	10
215	58109200	化學纖維製見底布刺繡品	10
216	59031020	用聚氯乙烯浸、塗的人造革	10
217	59031090	用聚氯乙烯浸、塗的其他紡織物	10
218	59032020	用聚氨基甲酸酯浸、塗的人造革	10
219	59032090	用聚氨基甲酸酯浸、塗的其他紡織物	10
220	59039020	用其他塑膠浸、塗的人造革	10
221	59039090	用其他塑膠浸、塗的其他紡織物	10
222	59069100	用橡膠處理的針織或鉤編的紡織物	10
223	59069990	用橡膠處理的其他紡織物	10
224	59100000	紡織材料製的傳動帶或傳送帶及帶料	8
225	60019200	化纖製針織或鉤編起絨織物	10

序號	2009 年 稅則號列	產品名稱 (簡稱)	2009 年 進口稅率 (%)
226	60041030	寬>30 釐米，彈性紗線≥5%合成纖維製針織、鉤編織物	10
227	60041090	寬>30 釐米，彈性紗線≥5%其他紡織材料針織、鉤編織物	10
228	60049030	寬>30 釐米含橡膠線的合成纖維製針織、鉤編織物	10
229	60049090	寬>30 釐米含橡膠線的其他紡織材料針織、鉤編織物	10
230	60053100	未漂白或漂白合成纖維製的其他經編織物	10
231	60053200	染色合成纖維製的其他經編織物	10
232	60062400	印花棉製的其他針織、鉤編織物	10
233	60063100	未漂白或漂白合成纖維製的其他針織、鉤編織物	10
234	60063200	染色合成纖維製的其他針織、鉤編織物	10
235	60063300	色織合成纖維製的其他針織、鉤編織物	10
236	60063400	印花合成纖維製的其他針織、鉤編織物	10
237	60064200	染色人造纖維製的其他針織、鉤編織物	10
238	61051000	棉製針織或鉤編男襯衫	16
239	61069000	其他紡織材料製針織或鉤編女襯衫	16
240	61101100	羊毛製針織或鉤編套頭衫等	14
241	61102000	棉製針織或鉤編套頭衫等	14
242	61103000	化纖製針織或鉤編套頭衫等	16
243	61124100	合纖製針織或鉤編女式游泳服	17.5
244	61152200	單絲≥67 分特合纖製連褲襪等	16
245	61152990	其他紡織材料製針織連褲襪及緊身褲襪	14
246	61159900	其他紡織材料製針織或鉤編短襪及其他襪類	14
247	61178010	針織或鉤編領帶及領結	14
248	61178090	針織或鉤編其他衣著附件	14
249	61179000	其他針織或鉤編衣著零件	14
250	62089200	化纖製女式背心、內衣及類似品	16
251	62121010	化纖製胸罩	16
252	62121090	其他紡織材料製胸罩	14
253	62122010	化纖製束腰帶及腹帶	16
254	62122090	其他紡織材料製束腰帶及腹帶	14
255	62129010	化纖製吊褲帶、吊襪帶等	16
256	62129090	其他紡織材料製吊褲帶、吊襪帶等	14
257	62171010	非針織非鉤編襪子及襪套	14
258	62171020	非針織非鉤編和服腰帶	14
259	62171090	非針織非鉤編服裝或衣著附件	14
260	62179000	非針織非鉤編服裝或衣著零件	14
261	63019000	其他紡織材料製毯子及旅行毯	16
262	63026010	棉製浴巾	14
263	63026090	棉製盥洗及廚房用毛巾織物	14
264	63071000	擦地布、擦碗布等	14
265	64061000	鞋面及其零件，硬襯除外	15
266	64062010	橡膠製的外底及鞋跟	15
267	64069900	其他材料製鞋靴、護腿等零件	15
268	70031900	鑄、軋製的其他非夾絲玻璃板、片	17.5
269	70060000	經其他加工稅號 70.03-70.05 的玻璃	15
270	70091000	車輛後視鏡	10
271	70191100	長度≤50 毫米的短切玻璃纖維	12
272	70191900	玻璃纖維、梳條、紗線	10
273	70193900	玻璃纖維製的網及類似無紡產品	10.5

序號	2009 年 稅則號列	產品名稱 (簡稱)	2009 年 進口稅率 (%)
274	72082790	其他厚度<3 毫米的其他經酸洗的熱軋卷材	5
275	72083890	其他 3 毫米≤厚度<4.75 毫米的其他卷材	5
276	72083990	其他厚度<3 毫米的其他熱軋卷材	3
277	72091690	其他 1 毫米<厚度<3 毫米的冷軋卷材	6
278	72091790	其他 0.5 毫米≤厚度≤1 毫米的冷軋卷材	3
279	72091890	其他厚度<0.5 毫米的冷軋卷材	6
280	72103000	電鍍鋅的鐵或非合金鋼寬板材	8
281	72104900	鍍鋅的其他形鐵或非合金鋼寬板材	4
282	72171000	未鍍或塗層的鐵或非合金鋼絲	8
283	72191200	4.75 毫米≤厚度≤10 毫米熱軋不銹鋼卷板	4
284	72191319	厚度在 3 毫米及以上,但小於 4.75 毫米的未經酸洗的其他不銹鋼卷板	4
285	72191329	厚度在 3 毫米及以上,但小於 4.75 毫米的經酸洗的其他不銹鋼卷板	4
286	72192300	3 毫米≤厚度<4.75 毫米熱軋不銹鋼平板	10
287	72192410	1 毫米<厚度<3 毫米熱軋不銹鋼平板	10
288	72193100	厚度≥4.75 毫米冷軋不銹鋼板	10
289	72193200	3 毫米≤厚度<4.75 毫米冷軋不銹鋼板材	10
290	72193300	1 毫米<厚度<3 毫米冷軋不銹鋼板材	10
291	72193400	0.5 毫米≤厚度≤1 毫米冷軋不銹鋼板材	10
292	72193500	厚度<0.5 毫米冷軋不銹鋼板材	10
293	72199000	其他不銹鋼冷軋板材	10
294	72209000	其他不銹鋼帶材	10
295	72251900	其他矽電鋼寬板	6
296	74071000	精煉銅條、杆及型材及異型材	4
297	74072100	黃銅條、杆及型材及異型材	7
298	74072900	其他銅合金條杆、型材及異型材	7
299	74081100	最大截面尺寸>6 毫米的精煉銅絲	4
300	74081900	截面尺寸≤6 毫米的精煉銅絲	4
301	74082100	黃銅絲	7
302	74091900	其他精煉銅板、片、帶	4
303	74092100	成卷的黃銅板、片、帶	7
304	74092900	其他黃銅板、片、帶	7
305	74093100	成卷的青銅板、片、帶	7
306	74093900	其他青銅板、片、帶	7
307	74094000	白銅或德銀製板、片、帶	7
308	74099000	其他銅合金板、片、帶	7
309	74101100	無襯背的精煉銅箔	4
310	74101210	無襯背的白銅或德銀銅箔	7
311	74101290	無襯背的其他銅合金箔	7
312	74102110	印刷電路用覆銅板	4
313	74102190	有襯背的其他精煉銅箔	4
314	76061190	純鋁製矩形的其他板、片及帶	6
315	76061220	厚度<0.28 毫米的鋁合金製矩形鋁板片帶	6
316	76061230	0.28 毫米≤厚度≤0.35 毫米的鋁合金製矩形鋁板片帶	6
317	76069100	純鋁製非矩形的板、片及帶	6
318	76069200	鋁合金製非矩形的板、片及帶	10
319	76071190	軋製後未進一步加工的無襯背鋁箔	6

序號	2009 年 稅則號列	產品名稱 (簡稱)	2009 年 進口稅率 (%)
320	76071900	其他無襯背鋁箔	6
321	76072000	有襯背鋁箔	6
322	81130000	金屬陶瓷及其製品，包括廢碎料	8.4
323	82032000	鉗子、鑷子及類似工具	10.5
324	82041200	可調式的手動扳手及板鉗	10
325	82052000	手工錘子	10
326	82054000	手工螺絲刀	10.5
327	82055900	其他手工工具	10
328	82072010	帶超硬部件的金屬拉拔或擠壓用模	8
329	82072090	其他金屬拉拔或擠壓用模	8
330	82073000	鍛壓或衝壓工具	8
331	82074000	攻絲工具	8
332	82075010	帶超硬材料部件的鑽孔工具	8
333	82075090	帶其他材料工作部件的鑽孔工具	8
334	82076010	帶超硬材料部件的鏗孔或鉸孔工具	8
335	82077000	銑削工具	8
336	82078000	車削工具	8
337	82079010	帶超硬材料部件的其他可互換工具	8
338	82079090	其他可互換工具	8
339	82082000	木工機械用刀及刀片	8
340	82084000	農、林業機器用刀及刀片	8
341	82089000	其他機器或機械器具用刀及刀片	8
342	84122100	直線作用的液壓動力裝置 (液壓缸)	12
343	84123100	直線作用的氣壓動力裝置 (氣壓缸)	14
344	84138100	其他液體泵	8
345	84139100	液體泵用零件	5
346	84141000	真空泵	8
347	84143013	功率 0.4-5 千瓦的空氣調節器用壓縮機	10
348	84143014	功率>5 千瓦的空氣調節器用壓縮機	10
349	84145120	功率≤125 瓦的換氣扇	20
350	84145199	功率≤125 瓦其他風扇、風機	10
351	84145990	其他扇，風機	8
352	84148090	其他氣體壓縮機及通風罩或循環氣罩	7
353	84149019	其他用於製冷設備的壓縮機零件	8
354	84149020	風機、風扇、通風罩及循環氣罩零件	12
355	84149090	稅號 84.14 其他所列機器零件	7
356	84159090	製冷量>4 千大卡/時等空調的零件	10
357	84178090	其他非電熱的工業用爐及烘箱	10
358	84191900	其他非電熱的快速或貯備式熱水器	35
359	84193200	木材、紙漿、紙或紙板用乾燥器	9
360	84193990	其他用途的乾燥器	9
361	84195000	熱交換裝置	10
362	84199090	稅號 84.19 的其他機器設備用零件	4
363	84201000	研光機或其他滾壓機器	8.4
364	84212190	其他過濾或淨化水的裝置	5
365	84212990	其他液體的過濾、淨化機器及裝置	5
366	84213910	家用型氣體過濾、淨化機器及裝置	15
367	84213921	工業用靜電除塵器	5

序號	2009 年 稅則號列	產品名稱 (簡稱)	2009 年 進口稅率 (%)
368	84213923	工業用旋風式除塵器	5
369	84213929	工業用其他除塵器	5
370	84213990	其他氣體的過濾、淨化機器及裝置	5
371	84219990	其他過濾、淨化裝置用零件	5
372	84243000	噴汽機、噴砂機及類似噴射機	8.4
373	84281090	其他升降機及倒卸式起重機	6
374	84283300	其他帶式連續運貨升降、輸送機	5
375	84283910	鏈式連續運送貨物的升降機及輸送機	5
376	84283920	輥式連續運送貨物的升降機及輸送機	5
377	84283990	其他未列名連續運貨升降、輸送機	5
378	84289090	其他升降、搬運、裝卸機械	5
379	84388000	84 章其他未列名食品等加工機器	8.5
380	84392000	紙或紙板的抄造機器	8.4
381	84393000	紙或紙板的整理機器	8.4
382	84411000	切紙機	12
383	84418090	其他製造紙漿製品、紙製品的機器	12
384	84431922	平網印刷機	10
385	84431929	其他網式印刷機	10
386	84431980	其他印刷機	8
387	84440010	合成纖維長絲紡絲機	10
388	84463040	所織織物寬度>30 釐米的噴水織機	8
389	84471100	圓筒直徑≤165 毫米的圓型針織機	8
390	84471200	圓筒直徑>165 毫米的圓型針織機	8
391	84472020	平型緯編機	8
392	84485900	稅號 84.47 機器用的其他零附件	6
393	84514000	洗滌、漂白或染色機器	8.4
394	84515000	紡織物捲繞、退繞、折疊、剪切或剪齒邊機器	8
395	84518000	稅號 84.51 所列其他未列名的機器	12
396	84522190	其他自動縫紉機	12
397	84529099	其他縫紉機用其他零件	14
398	84581100	切削金屬的數控臥式車床	9.7
399	84589100	切削金屬的其他數控車床	5
400	84592100	切削金屬的數控鑽床	9.7
401	84601100	數控平面磨床	9.7
402	84604020	研磨機床	13
403	84609010	砂輪機	15
404	84609020	拋光機床	15
405	84612020	插床	15
406	84613000	拉床	12
407	84615000	鋸床或切斷機	12
408	84619011	龍門刨床	15
409	84619019	其他刨床	15
410	84621010	數控鍛造或衝壓機床及鍛錘	9.7
411	84621090	非數控鍛造或衝壓機床及鍛錘	12
412	84624900	非數控沖孔、開槽機、沖剪兩用機	10
413	84629910	其他機械壓力機	10
414	84631019	其他冷拔管機	10
415	84662000	工件夾具	7

序號	2009 年 稅則號列	產品名稱 (簡稱)	2009 年 進口稅率 (%)
416	84669400	稅號 84.62-84.63 機器用其他零附件	6
417	84772010	塑膠造粒機	5
418	84772090	其他加工橡膠或塑膠的擠出機	5
419	84774010	塑膠中空成型機	5
420	84774020	塑膠壓延成型機	5
421	84774090	其他真空模塑及熱成型機器	5
422	84775900	其他橡膠或塑膠的模塑機、成型機	5
423	84778000	其他橡膠或塑膠加工機器	5
424	84798110	繞線機	9.5
425	84798190	其他處理金屬的機械	9.5
426	84798200	其他混合、研磨、篩選、均化等機器	7
427	84804100	金屬、硬質合金用注模或壓模	8
428	84807900	塑膠或橡膠用其他型模	5
429	84812010	油壓傳動閥	5
430	84813000	止回閥	5
431	84814000	安全閥或溢流閥	5
432	84818010	其他閥門	7
433	84819010	閥門用零件	8
434	84819090	龍頭、旋塞及類似裝置的零件	8
435	84824000	滾針軸承	8
436	84829900	滾動軸承的其他零件	6
437	84834010	滾子螺桿傳動裝置	8
438	84834090	其他齒輪及齒輪傳動裝置	8
439	84839000	單獨報驗的帶齒的輪及其他傳動元件；零件	8
440	84841000	金屬片密封墊或類似接合襯墊	8
441	84879000	本章其他稅號未列名機器零件	8
442	85011010	輸出功率≤37.5 瓦玩具電動機	24.5
443	85011099	其他輸出功率≤37.5 瓦微電機	9
444	85013100	輸出功率≤750 瓦直流電動機、發電機	12
445	85030010	玩具用電動機微電機零件	12
446	85030090	其他電動機、發電機 (組) 零件	8
447	85043110	額定容量≤1 千伏安的互感器	5
448	85043190	額定容量≤1 千伏安的其他變壓器	5
449	85049019	其他變壓器零件	8
450	85049020	穩壓電源及不間斷供電電源零件	8
451	85049090	其他靜止式變流器及電感器零件	8
452	85051110	稀土永磁體	7
453	85051190	其他金屬的永磁體	7
454	85078020	鋰離子電池	12
455	85081100	功率不超過 1500 瓦，且帶有容積不超過 20L 的電動真空吸塵器	10
456	85094090	食品研磨機及攪拌器或果、菜榨汁器	10
457	85122010	機動車輛用照明裝置	10
458	85129000	稅號 85.12 所列裝置的零件	8
459	85158000	其他焊接機器及裝置	8
460	85162100	電氣儲存式散熱器	35
461	85164000	電熨斗	35
462	85166030	電鍋	15

序號	2009年 稅則號列	產品名稱(簡稱)	2009年 進口稅率(%)
463	85166050	電烤箱	15
464	85167210	家用自動麵包機	32
465	85181000	傳聲器(麥克風)及其座架	10
466	85184000	音頻擴大器	12
467	85189000	稅號 85.18 所列貨品的零件	10.5
468	85258013	非特種用途的其他電視攝像機	35
469	85299042	非特種用途的取像模組	12
470	85299049	其他電視攝像機、靜像視頻攝像機及其他視頻攝錄一體機、數位相機零件	12
471	85361000	熔斷器(電壓≤1000伏)	10
472	85371011	可編程式控制器	5
473	85371019	其他數控裝置	5
474	85389000	稅號 85.35、85.36 或 85.37 裝置的零件	7
475	85393990	其他用途的其他放電燈管	8
476	85399000	稅號 85.39 所列貨品的零件	8
477	85408900	其他電子管	8
478	85432010	輸出信號頻率<1500兆赫的通用信號發生器	15
479	85432090	輸出信號頻率≥1500兆赫的通用信號發生器	8
480	85441100	銅製繞組電線	10
481	85442000	同軸電纜及其他同軸電導體	10
482	85444929	80伏<耐壓≤1000伏無接頭電導體	12
483	87081000	緩衝器(保險杠)及其零件	10
484	87082930	車窗玻璃升降器	10
485	87082941	汽車電動天窗	10
486	87082942	汽車手動天窗	10
487	87082951	側圍	10
488	87082952	車門	10
489	87082953	發動機罩蓋	10
490	87082954	前圍	10
491	87082955	行李箱蓋(或背門)	10
492	87082956	後圍	10
493	87082957	翼子板(或葉子板)	10
494	87082959	車身的其他覆蓋件	10
495	87082990	車身的未列名零部件	10
496	87084010	牽引車、拖拉機用變速箱及零件	6
497	87084020	大型客車用變速箱及零件	10
498	87084030	非公路自卸車用變速箱及零件	6
499	87084040	柴、汽油輕型貨車用變速箱及零件	10
500	87084050	其他柴油型重型貨車用變速箱及零件	10
501	87084060	特種車用變速箱及零件	10
502	87084099	未列名機動車輛用變速箱及零件	10
503	87087010	牽引車及拖拉機用車輪及其零附件	6
504	87087020	大型客車用車輪及其零附件	10
505	87087030	非公路貨運自卸車用車輪及其零件	6
506	87087040	中小型貨車用車輪及其零件	10
507	87087050	大型貨車用車輪及其零件	10
508	87087060	特種車用車輪及其零件	10
509	87087090	其他車輛用車輪及其零附件	10

序號	2009 年 稅則號列	產品名稱 (簡稱)	2009 年 進口稅率 (%)
510	87089991	其他稅號所列車輛用車架	10
511	87089992	汽車傳動軸	10
512	87089999	機動車輛用未列名零附件	10
513	87120020	競賽型自行車	13
514	87120030	山地自行車	13
515	87120041	16、18、20 英寸自行車	13
516	87120049	其他越野自行車	13
517	87120081	≤16 英寸的未列名自行車	13
518	87120089	其他未列名自行車	13
519	87120090	其他非機動腳踏車	23
520	87149100	非機動腳踏車車架、輪叉及其零件	12
521	87149200	非機動腳踏車輪圈及輻條	12
522	87149310	非機動腳踏車的輪轂	12
523	87149320	飛輪	12
524	87149390	其他非機動腳踏車的飛輪	12
525	87149400	非機動腳踏車的制動器及其零件	12
526	87149500	非機動腳踏車的鞍座	12
527	87149610	非機動腳踏車腳蹬及其零件	12
528	87149620	非機動腳踏車曲柄、鏈輪及其零件	12
529	87149900	非機動腳踏車的其他零附件	12
530	90021190	其他照相機、投影儀等物鏡	15
531	90021990	稅號 90.02 未列名的其他物鏡	15
532	90029010	照相機用未列名光學元件	15
533	90029090	其他光學儀器用未列名光學元件	15
534	90213100	人造關節	4
535	90318090	未列名測量、檢驗儀器器具及機器	5
536	95063900	其他高爾夫球用具	14
537	95069110	健身及康復器械	12
538	96062100	塑膠製鈕扣，未用紡織材料包裹	21
539	96062200	金屬製鈕扣，未用紡織材料包裹	15

註：表中產品名稱為簡稱，具體產品範圍按大陸 2009 年稅則相應稅則號列的規定執行。

大陸方面早期收穫產品降稅安排

	2009 年進口稅率 (X%)	協議稅率		
		早期收穫計畫實施第 1 年	早期收穫計畫實施第 2 年	早期收穫計畫實施第 3 年
1	$0 < X \leq 5$	0		
2	$5 < X \leq 15$	5	0	
3	$X > 15$	10	5	0

註：

- 2009 年進口稅率指大陸 2009 年對其他所有世界貿易組織會員普遍適用的非臨時性進口關稅稅率。
- 「海峽兩岸經濟合作架構協議」如在上半年生效，早期收穫計畫的實施時間為當年的 7 月 1 日；如在下半年生效，早期收穫計畫的實施時間為次年的 1 月 1 日。
- 早期收穫計畫產品的協議稅率在該計畫實施後不超過 2 年的時間內最多分 3 次降為零，第 1 年開始降稅時間為早期收穫計畫實施時，第 2 年、第 3 年的降稅時間為當年的 1 月 1 日。

附件二

適用於貨品貿易早期收穫產品的臨時原產地規則

第一條 定義

就本規則而言：

關稅估價協定 指作為「馬爾喀什設立世界貿易組織協定」組成部分之「一九九四年關稅暨貿易總協定第七條執行協定」。

可互換材料 指在商業上可互換之材料，其性質實質相同，僅憑目視無法加以區分。

一般公認之會計原則 指一方有關記錄收入、支出、成本、資產及負債、資訊揭露以及編製財務報表方面公認之實質上具有權威性之會計準則。上述準則包括普遍適用之概括性指引、詳細之標準、慣例及程序。

材料 指構成另一貨物之一部分或用於生產另一貨物之貨物，包括組成成分、零件、部件、組件及半組裝品。

中性材料 指在另一貨物之生產、測試或檢驗過程中使用，但本身不構成該貨物組成成分之貨品。

非原產材料 指除依據本規則規定具備原產資格之材料以外之其他材料。

原產材料或原產貨物 指依據本規則規定具備原產資格之材料或貨物。

生產 指獲得貨物之方法，包括但不限於種植、飼養、開採、收穫、捕撈、耕種、誘捕、狩獵、捕獲、採集、收集、養殖、提取、製造、加工或裝配。

調和制度 指世界海關組織編製之「國際商品統一分類制度」。

節 指調和制度使用之四位碼。

目 指調和制度使用之六位碼。

第二條 原產貨物

除本規則另有規定外，符合下列情況之一之貨物應認定為原產於一方：

- (一) 該貨物是依據本規則第三條之規定，在一方完全獲得；
- (二) 該貨物完全是在一方或雙方，僅由原產材料生產；
- (三) 該貨物是在一方或雙方使用非原產材料生產，符合第四條產品特定規則。

第三條 完全獲得貨物

依據本規則第二條(一)之規定，下列貨物應認定為在一方完全獲得：

- (一) 在一方出生並飼養之活動物；
- (二) 在一方從上述(一)所述活動物中獲得之產品；
- (三) 在一方收穫、採摘或採集之植物或植物產品；
- (四) 在一方狩獵、誘捕、捕撈、耕種、採集或捕獲獲得之貨物；
- (五) 在一方採掘之礦物；
- (六) 一方在相關之水域、海床或底土獲得之產品；
- (七) 在一方註冊之加工船上，完全用上述(六)所述貨物加工、製造之貨物；
- (八) 在一方加工過程中產生且僅用於原材料回收之廢碎料，或在一方消費後所收集且僅用於原材料回收之廢品；
- (九) 在一方完全從上述(一)至(八)所述貨物獲得之貨物。

第四條 產品特定原產地規則

除本規則另有規定外，在一方或雙方使用非原產材料生產之貨物，應依據本規則附件規定之稅則號別變更、區域產值含量、加工工序標準或其他標準認定其原產資格。

上述附件由雙方原產地規則磋商小組另行商定後實施。

第五條 稅則號別變更

在適用本規則第四條所稱之稅則號別變更標準時，貨物生產過程中所使用之非原產材料，在一方或雙方經過生產後，均須發生本規則附件所規定之稅則號別變更。

第六條 區域產值含量

一、在適用本規則第四條所規定之區域產值含量(RVC)標準時，其區域產值含量應依據下列公式計算：

$$RVC = \frac{FOB - VNM}{FOB} \times 100\%$$

上述 VNM 指非原產材料之價格。該價格應以起岸價格 (CIF) 為基礎進行核定。

二、本規則所述之離岸價格 (FOB) 及起岸價格 (CIF) 應依據「關稅估價協定」及一般公認會計原則進行核定。

第七條 加工工序

在適用本規則第四條所規定之加工工序標準時，貨物只有在一方或雙方經過本規則附件所規定之加工工序後，方能賦予原產資格。

第八條 累積規則

一方之原產材料在另一方構成另一貨物之組成部分時，該材料應視為原產於該另一方。

第九條 微末加工

一、本條所稱「簡單」指既不需要專業技能，也不需要專用之機器、儀器或設備即可進行加工或處理。
二、對貨物之本質特性影響輕微之簡單加工或處理，無論是單獨或合併，均應認定為微末加工，不得賦予原產資格。其中包括但不限於：

- (一) 為確保貨物在運輸或儲藏期間處於良好狀態而進行之處理，例如通風、乾燥、冷藏、冷凍、上油、塗抹防鏽漆、包覆保護層、加鹽或水溶液；
- (二) 為便利托運而對貨物進行之拆解、組裝；
- (三) 以銷售或展示為目的之包裝、拆包或重新包裝等處理；
- (四) 動物屠宰、冷凍、分割、切片；
- (五) 過濾、篩選、挑選、分類、分級、搭配 (包括成套物品之組合)、縱切、彎曲、捲繞、展開等作業；
- (六) 洗滌、清潔、除塵、去除氧化物、除油、去漆以及去除其他塗層；
- (七) 簡單之上漆、磨光、削尖、研磨、切割、裝配或拆卸等作業；
- (八) 裝瓶、裝罐、裝袋、裝箱、裝盒、固定於紙板或木板及其他類似之包裝工序；
- (九) 在產品或其包裝上粘貼或印刷標誌、標籤、標識及其他類似之區別標記；
- (十) 稀釋、溶解或簡單混合，未實質改變貨物本質者；
- (十一) 除稻米以外之穀物之去殼、部分或完全之漂白、拋光及上光；
- (十二) 食糖上色或形成糖塊之操作；
- (十三) 紡織品之熨燙或壓平；
- (十四) 水果、堅果及蔬菜之去皮、去核或去殼。

第十條 微小含量

貨物不符合本規則附件規定之稅則號別變更標準，但同時符合下列條件者，仍應視為原產貨物：

- 一、對於不符合稅則號別變更之非原產材料，其依據第六條規定核定之價值不超過該貨物離岸價格之百分之十；
- 二、該貨物符合其所適用之本規則所有其他規定。

第十一條 可互換材料

- 一、在認定貨物是否為原產貨物時，任何可互換材料應據實加以區分；或依據出口方一般公認會計原則承認之庫存管理方法擇一辦理。
- 二、上述經擇定之庫存管理方法，應在其整個會計年度內，連續使用該方法對上述貨物或材料進行管理。

第十二條 中性材料

在認定貨物是否為原產貨物時，下列中性材料之原產地應不予考慮：

- (一) 燃料、能源、催化劑及溶劑；
- (二) 用於測試或檢驗貨物之設備、裝置及相關用品；
- (三) 手套、眼鏡、鞋靴、衣服、安全設備及用品；
- (四) 工具及模具；
- (五) 用於維護設備和建築之備用零件及材料；

(六) 在貨物生產過程中使用，雖未構成該貨物組成成分，但能合理表明為該貨物生產過程一部分之其他貨物。

第十三條 成套貨品

調和制度解釋準則三規定之成套貨品，如果各組成貨品均原產於一方，則該成套貨品應認定為原產於該方；若部分組成貨品非原產於一方，依第六條規定所核定之非原產材料價格不超過該成套貨品離岸價格之百分之十，該成套貨品仍應認定為原產於該方。

第十四條 包裝材料及容器

一、對於應適用本規則附件所列稅則號別變更標準之貨物，如零售用包裝材料及容器與該貨物歸在同一稅號，則在認定該貨物之原產地時，零售用包裝材料及容器應不予考慮。但對於必須符合區域產值含量標準之貨物，在認定該貨物原產地時，零售用包裝材料及容器之價值應視實際情況認定為原產材料或非原產材料後予以核計。

二、在認定貨物原產地時，用於貨物運輸之包裝材料及容器應不予考慮。

第十五條 配件、備用零件及工具

一、對於本規則附件規定之原產地所需稅則號別變更標準，在貨物進口時，貨物之配件、備用零件、工具、說明書及資訊資料等，與該貨物一併報關，並與該貨物歸入同一稅號，且不單獨開具發票，則在認定該貨物原產地時，上述配件、備用零件、工具、說明書及資訊資料等應不予考慮。

二、對於必須符合區域產值含量標準之貨物，如配件、備用零件、工具、說明書及資訊資料等，與該貨物一併報關，且不單獨開具發票，則在計算該貨物之區域產值含量時，上述配件、備用零件、工具、說明書及資訊資料之價值應視實際情況認定為原產材料或非原產材料後予以核計。

三、上述配件、備用零件、工具、說明書及資訊資料之數量及價值，應符合該貨物之慣例。

第十六條 直接運輸

一、申請適用優惠關稅待遇之一方原產貨物，應在雙方之間直接運輸。

二、貨物運經雙方以外的一個或多個第三方，不論是否在第三方轉換運輸工具或臨時儲存，若同時符合下列條件，仍應視為在雙方之間直接運輸：

(一) 基於地理原因或運輸需要；

(二) 貨物在該第三方未發生貿易、商業或消費之情況；

(三) 除裝卸、重新包裝或使貨物保持良好狀態所需之處理外，貨物在該第三方未經任何其他處理。

三、在本條第二款規定情形下，貨物在第三方臨時儲存之停留時間，自運抵該方之日起不得超過六十天，並且貨物在停留期間必須處於該第三方海關監管之下。

四、對於本條第二款所述貨物，在貨物申報進口時，應提交中轉方海關出具之證明文件以及進口方海關認可之其他證明文件。

第十七條 原產地相關行政程序

執行本規則所需之行政程序由雙方原產地規則磋商小組另行商定後實施。

附件三

適用於貨品貿易早期收穫產品的雙方防衛措施

一、進口方因履行早期收穫計畫，導致從另一方進口特定產品的數量絕對增加或與其產量相比相對增加，且此種情況已對其生產同類或直接競爭產品的產業造成嚴重損害或嚴重損害之虞，進口方可要求與另一方進行磋商，以尋求雙方滿意的解決方案。

根據上述規定，經調查，如一方決定採取雙方防衛措施，可將所涉產品適用的關稅稅率提高至採取雙方防衛措施時實施的普遍適用於世界貿易組織會員的非臨時性進口關稅稅率。

二、雙方防衛措施的實施期限應儘可能縮短，並以消除或防止進口方產業受到損害的範圍為限，最長不超過一年。

三、當一方終止針對某一產品實施的雙方防衛措施時，該產品的關稅稅率應根據「海峽兩岸經濟合作架構協議」附件一所規定的降稅模式，按照該措施終止時的關稅稅率執行。

四、實施雙方防衛措施時，對於本附件中未規定的規則，雙方應準用世界貿易組織「防衛協定」，但世界貿易組織「防衛協定」第五條所列的數量限制措施及第九條、第十三條、第十四條不適用。

五、本附件準用世界貿易組織「防衛協定」條款時所稱的「貨品貿易理事會」或「防衛委員會」均指「海峽兩岸經濟合作架構協議」所稱的「兩岸經濟合作委員會」。

六、一方不得對另一方同一產品同時實施以下措施：

- (一) 雙方防衛措施；
- (二) 「一九九四年關稅暨貿易總協定」第十九條及世界貿易組織「防衛協定」規定的措施。

附件四

服務貿易早期收穫部門及開放措施 臺灣方面非金融服務業的開放承諾 ①

服務提供模式：(1) 跨境提供服務 (2) 境外消費 (3) 商業據點呈現

行業或次行業別	市場開放承諾	其他承諾
一、商業服務業		
C. 研究與發展服務業 (CPC 851、852、853)	(1) 沒有限制。 (2) 沒有限制。 (3) 允許大陸服務提供者在臺灣以獨資、合資、合夥及設立分公司等形式設立商業據點，提供研究與發展服務。	

服務提供模式：(1) 跨境提供服務 (2) 境外消費 (3) 商業據點呈現

行業或次行業別	市場開放承諾	其他承諾
一、商業服務業		
F. 其他商業服務業 (s) 會議服務業 (CPC87909*) - *指為會議或類似事件提供計畫、組織、管理及行銷等營業性活動(包括外燴及飲料服務)	(1) 沒有限制。 (2) 沒有限制。 (3) 允許大陸服務提供者在臺灣以獨資、合資、合夥及設立分公司等形式設立商業據點，提供會議服務。	

服務提供模式：(1) 跨境提供服務 (2) 境外消費 (3) 商業據點呈現

行業或次行業別	市場開放承諾	其他承諾
一、商業服務業		
F. 其他商業服務業 (s) 展覽服務業 (CPC87909) - 限合辦之專業展覽		允許大陸企業、事業單位、與會展相關之團體或基金會等來臺從事與臺灣會展產業之企業或公會、商會、協會等團體合辦之專業展覽，惟須符合相關規定。

服務提供模式：(1) 跨境提供服務 (2) 境外消費 (3) 商業據點呈現

行業或次行業別	市場開放承諾	其他承諾
一、商業服務業		
F. 其他商業服務業 (t) 其他 v. 特製品設計服務業 (CPC87907) - 凡從事室內設計以外專門設計服務之行業均屬之，如服裝、珠寶、家具等商品及其他個人或家庭物品之設計、視覺傳達（平面）設計及包裝設計等服務	(1) 沒有限制。 (2) 沒有限制。 (3) 允許大陸服務提供者在臺灣以獨資、合資、合夥及設立分公司等形式設立商業據點，提供特製品設計服務。	

服務提供模式：(1) 跨境提供服務 (2) 境外消費 (3) 商業據點呈現

行業或次行業別	市場開放承諾	其他承諾
二、通訊服務業		
D. 視聽服務業 (b) 電影放映服務業 - 華語電影片和合拍電影片		根據大陸有關規定設立的製片單位所拍攝、符合臺灣相關規定所定義之大陸電影片，經臺灣主管機關審查通過後，每年以10部為限，可在臺灣商業發行映演，並應符合大陸電影片進入臺灣發行映演相關規定。

服務提供模式：(1) 跨境提供服務 (2) 境外消費 (3) 商業據點呈現

行業或次行業別	市場開放承諾	其他承諾
四、配銷服務業		
A. 經紀商服務業（活動物除外） (CPC 621) - 凡以按次計費或依合約計酬方式，從事有形商品買賣居間說合而收取佣金之行業均屬之。經由網際網路從事商品經紀亦歸入本類	(1) 沒有限制。 (2) 沒有限制。 (3) 允許大陸服務提供者在臺灣以獨資、合資、合夥及設立分公司等形式設立商業據點，提供經紀商服務。	

服務提供模式：(1) 跨境提供服務 (2) 境外消費 (3) 商業據點呈現

行業或次行業別	市場開放承諾	其他承諾
十、娛樂、文化及運動服務業（視聽服務業除外）		
D. 運動及其他娛樂服務業(CPC 96411、96412、96419)	(1) 沒有限制。 (2) 沒有限制。 (3) 允許大陸服務提供者在臺灣以獨資、合資、合夥及設立分公司等形式設立商業據點，提供運動休閒服務。	

服務提供模式：(1) 跨境提供服務 (2) 境外消費 (3) 商業據點呈現

行業或次行業別	市場開放承諾	其他承諾
十一、空運服務業		
(c) 電腦訂位系統 ②	(1) 沒有限制。 (2) 沒有限制。 (3) 允許大陸服務提供者在臺灣以獨資、合資、合夥及設立分公司等形式設立商業據點，提供電腦訂位系統服務。	

臺灣方面金融服務業的開放承諾

行業別名稱	具體承諾
銀行及其他金融服務(不包括證券期貨和保險)	大陸的銀行經許可在臺灣設立代表人辦事處且滿1年，可申請在臺灣設立分行。

大陸方面非金融服務部門的開放承諾 ③

服務提供模式：(1) 跨境交付 (2) 境外消費 (3) 商業存在

部門或分部門	市場開放承諾	其他承諾
1、商業服務		
A. 專業服務 b. 會計、審計和簿記服務 (CPC862)	(1) 沒有限制 (2) 沒有限制 (3) 除在加入世界貿易組織時承諾的內容外，不作承諾。	允許臺灣會計師事務所在大陸臨時開展審計業務時申請的「臨時執行審計業務許可證」的有效期限為1年。

服務提供模式：(1) 跨境交付 (2) 境外消費 (3) 商業存在

部門或分部門	市場開放承諾	其他承諾
1、商業服務		
B. 計算機及其相關服務 b. 軟件實施服務 (CPC842)	(1) 沒有限制 (2) 沒有限制 (3) 在加入世界貿易組織時承諾的基礎上，允許臺灣服務提供者在大陸設立獨資企業，提供軟件實施服務。	
c. 數據處理服務 (CPC843，不包括 CPC8439)	(1) 沒有限制 (2) 沒有限制 (3) 在加入世界貿易組織時承諾的基礎上，允許臺灣服務提供者在大陸設立獨資企業，提供數據處理服務。	

服務提供模式：(1) 跨境交付 (2) 境外消費 (3) 商業存在

部門或分部門	市場開放承諾	其他承諾
1、商業服務		
C. 研究和開發服務 - 自然科學和工程學的研究和實驗開發服務 (CPC8510)	(1) 沒有限制 (2) 沒有限制 (3) 允許臺灣服務提供者在大陸設立合資、合作或獨資企業，提供自然科學和工程學的研究和實驗開發服務。	

服務提供模式：(1) 跨境交付 (2) 境外消費 (3) 商業存在

部門或分部門	市場開放承諾	其他承諾
1、商業服務		
F. 其它商業服務 s. 會議服務 (CPC87909)	(1) 沒有限制 (2) 沒有限制 (3) 在加入世界貿易組織時承諾的基礎上，允許臺灣服務提供者在大陸設立獨資企業，提供會議服務。	

服務提供模式：(1) 跨境交付 (2) 境外消費 (3) 商業存在

部門或分部門	市場開放承諾	其他承諾
1、商業服務		
F. 其他商業服務 - 專業設計服務 (CPC87907)	(1) 沒有限制 (2) 沒有限制 (3) 允許臺灣服務提供者在大陸設立合資、合作或獨資企業，提供專業設計服務。	

服務提供模式：(1) 跨境交付 (2) 境外消費 (3) 商業存在

部門或分部門	市場開放承諾	其他承諾
2、通訊服務		
D. 視聽服務 - 錄像的分銷服務，包括娛樂軟件及 (CPC83202) - 錄音製品分銷服務	(1) 沒有限制 (2) 沒有限制 (3) 除在加入世界貿易組織時承諾的內容外，不作承諾。	根據臺灣有關規定設立或建立的製片單位所拍攝的、擁有 50% 以上的電影片著作權的華語電影片經大陸主管部門審查通過後，不受進口配額限制在大陸發行放映。該電影片主要工作人員組別 ④ 中臺灣居民應占該組別整體員工數目的 50% 以上。

服務提供模式：(1) 跨境交付 (2) 境外消費 (3) 商業存在

部門或分部門	市場開放承諾	其他承諾
8、與健康相關的服務和社會服務 (除專業服務中所列以外)		
A. 醫院服務 (CPC9311)	(1) 不作承諾 (2) 不作承諾 (3) 允許臺灣服務提供者在大陸設立合資、合作醫院；允許臺灣服務提供者在上海市、江蘇省、福建省、廣東省、海南省設立獨資醫院。⑤	

服務提供模式：(1) 跨境交付 (2) 境外消費 (3) 商業存在

部門或分部門	市場開放承諾	其他承諾
11、運輸服務		
C. 航空運輸服務 d. 飛機的維修和保養服務 ⑥ (CPC8868)	(1) 不作承諾 ⑦ (2) 沒有限制 (3) 在加入世界貿易組織時承諾的基礎上，允許臺灣服務提供者以獨資或合資形式投資大陸航空器維修領域，臺灣服務提供者必須為法人或多個臺灣服務提供者共同投資時其主要投資者必須為法人。	

大陸方面金融服務部門的開放承諾

部門名稱	具體承諾
保險及其相關服務	允許臺灣保險公司經過整合或戰略合併組成的集團，參照外資保險公司市場准入條件 (集團總資產 50 億美元以上，其中任何一家臺灣保險公司的經營歷史在 30 年以上，且其中任何一家臺灣保險公司在大陸設立代表處 2 年以上) 申請進入大陸市場。

部門名稱	具體承諾
銀行及其他金融服務 (不包括證券期貨和保險)	<ol style="list-style-type: none"> 臺灣的銀行比照大陸「外資銀行管理條例」的有關規定，在大陸申請設立獨資銀行或分行 (非獨資銀行下屬分行)，提出申請前應在大陸已經設立代表處 1 年以上。 臺灣的銀行在大陸的營業性機構申請經營人民幣業務，應具備下列條件：提出申請前在大陸開業 2 年以上且提出申請前 1 年盈利。 臺灣的銀行在大陸的營業性機構具備下列條件可申請經營在大陸的台資企業人民幣業務：提出申請前在大陸開業 1 年以上且提出申請前 1 年盈利。 臺灣的銀行在大陸設立的營業性機構可建立小企業金融服務專營機構。具體要求參照大陸相關規定執行。 為臺灣的銀行申請在大陸中西部、東北部地區開設分行 (非獨資銀行下屬分行) 設立綠色通道。 主管部門審查臺灣的銀行在大陸分行的有關盈利性資格時，採取多家分行整體考核的方式。

部門名稱	具體承諾
證券、期貨及其相關服務	1. 對符合條件的臺資金融機構在大陸申請合格境外機構投資者資格給予適當便利。 2. 儘快將臺灣證券交易所、期貨交易所列入大陸允許合格境內機構投資者投資金融衍生產品的交易所名單。 3. 簡化臺灣證券從業人員在大陸申請從業人員資格和取得執業資格的相關程序。

附件五

適用於服務貿易早期收穫部門及開放措施的服務提供者定義

雙方同意，就「海峽兩岸經濟合作架構協議」附件四（以下簡稱附件四）所列並超出各自在世界貿易組織承諾的服務部門及開放措施訂定適用的服務提供者定義^⑧如下：

一、適用於服務貿易早期收穫部門及開放措施的服務提供者，指為另一方提供服務的一方自然人或一方法人。^⑨

- (一) 「一方自然人」指持有兩岸任一方身分證明文件的自然人；
- (二) 「一方法人」指根據兩岸任一方相關規定在該方設立的實體，包括任何公司、信託、合夥、合資、獨資或協會（商會）。

二、一方法人服務提供者應同時具備下列條件：

- (一) 在該方提供服務的性質和範圍，應包含其擬在另一方提供服務的性質和範圍；^⑩
- (二) 在該方從事實質性商業經營，應符合下列規定：
 1. 在該方從事與擬在另一方提供服務的性質和範圍相同的商業經營持續三年以上^⑪。其中：
 - 從事銀行及其他金融服務（不包括證券期貨和保險）的一方銀行機構，應在該方獲得銀行業監督管理機構營業許可並註冊或登記設立且從事商業經營持續五年以上；
 - 從事證券期貨及其相關服務的一方證券期貨公司，應在該方獲得證券期貨監督管理機構營業許可並註冊或登記設立且從事商業經營持續五年以上；
 - 從事保險及其相關服務的一方保險公司，應在該方獲得保險業監督管理機構營業許可並註冊或登記設立且從事商業經營持續五年以上；
 2. 在該方繳納所得稅；
 3. 在該方擁有或租用經營場所。

三、一方服務提供者為享有附件四所列並超出在世界貿易組織承諾的優惠待遇，應按下列規定向該方業務主管部門或其委託機構提供文件、資料，申請「服務提供者證明書」：

- (一) 一方自然人服務提供者應提供身分證明文件，及業務主管部門或其委託機構認為需要提供的其他文件、資料；
- (二) 一方法人服務提供者應提供：
 1. 註冊登記證明影本；
 2. 最近三年或五年的完稅證明影本；
 3. 最近三年或五年經會計師簽證的財務報表；
 4. 擁有或租用經營場所的證明文件或其影本；
 5. 其他證明提供服務性質和範圍的文件或其影本；
 6. 業務主管部門或其委託機構認為需要提供的其他文件、資料。

四、一方服務提供者按本附件第三點規定提供相關文件、資料，業務主管部門或其委託機構認為符合本附件規定，向其核發服務提供者證明書。

五、一方服務提供者申請在另一方提供附件四所列並超出在世界貿易組織承諾的服務時，應向另一方的相關業務主管部門提交有效的服務提供者證明書，及申請所涉服務部門規定的文件、資料。

六、已在另一方提供服務的一方服務提供者可按照本附件的相關規定申請取得服務提供者證明書，以享有附件四所列並超出在世界貿易組織承諾的優惠待遇。

[註腳]

- ①-- 行業分類使用世界貿易組織「服務貿易總協定」服務行業分類 (GNS/W/120)，行業的內容參照聯合國中央產品分類暫行版 (CPC, United Nations Provisional Central Product Classification, ST/ESA/STAT/SER.M/77)。
- ②-- 適用世界貿易組織「服務貿易總協定『空運服務業附則』」的定義。
- ③-- 部門分類使用世界貿易組織「服務貿易總協定」服務部門分類 (GNS/W/120)，部門的內容參考相應的聯合國臨時中央產品分類 (CPC, United Nations Provisional Central Product Classification, ST/ESA/STAT/SER.M/77)。
- ④-- 主要工作人員組別包括導演、編劇、男主角、女主角、男配角、女配角、監製、攝影師、剪接師、美術指導、服裝設計、動作/武術指導、以及原創音樂。
- ⑤-- 應符合大陸關於外商投資設立合資、合作或獨資醫院的有關規定。
- ⑥-- 適用世界貿易組織「服務貿易總協定『關於空運服務的附件』」的定義。
- ⑦-- 由於缺乏技術可行性，因此不作承諾。
- ⑧-- 僅適用於以商業據點呈現模式提供服務的服務提供者。
- ⑨-- 不包括在一方登記的分公司、辦事處、聯絡處和其他非法人機構。
- ⑩-- 就臺灣方面醫療服務提供者而言，包括：
 - (1) 法人醫療機構；
 - (2) 醫療機構的設置人；
 - (3) 醫療機構設置的特定目的公司。
- ⑪-- 就臺灣方面醫療服務提供者而言，註 3 規定的醫療機構應符合此項規定。



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