

出口報單 (N5203) (正本、首頁正面) \_B9 保稅廠產品出口

出口報單		報單號碼(3)	AT 0112310039		海運	報單類別(2)	B9 保稅廠產品出口		第 1 頁	共 1 頁
出口原碼代碼(5)	1234567		報單主號(11)	ERGN0107270000		海運雜費(16)	特別		金額	金額
船名/航運公司(6)	019E	報單日期(7)	20120707		報單分類(12)	運費(17)				
裝貨港名稱/代碼(8)	KEELUNG	目的地國家及代碼(9)	LOS ANGELES		申請種類	N	運輸方式(14)	1		雜費(18)
報單代碼(10)	D03A1140		出口船名(15)			運費(19)	運費(20)			
統一編號(25)	12345678		海關監管編號(24)	CD00-0		運輸方式代碼(23)	1		附帶價格(新台幣)(21)	TWD
出口人(22)	中文名稱		基隆市三...							
	英文名稱		KEELUNG TRADING ASSOCIATION							
	中/英地址		基隆市三...							
買方(26)	中文名稱		AEO 編號							
	英文名稱		EVERGREEN INC.							
	中/英地址		NY, USA							
國家代碼(27)	US	統一編號(28)	ENICZZ-NY		海關監管編號(29)	車價補件代碼(30)		91.52		
貨名(32)	貨物名稱、前標(26)及規格(33)				輸出人許可文件號碼-海去(34)	單位(36)	淨重(公斤)(37)	附帶價格(新台幣)(38)	統計方式(41)	統計方式(41)
					輸出人貨品分類(35)					
1	"EVERGREEN" S/A; 201004000-00 PDA PHONE P/C:103A00019 CUSTOM BOM NO.00012345				YB/PBL 1525.20.10.10.2	個	4,001.53 5,040 PCB (5,040 SET)		02	
總件數/單位(42)	28 PCT		包裝說明(43)							
報關/貨櫃號碼(45)/其他申報事項(46)							推廣貿易服務費			
EVERGREEN INC. U.S.A. MADE IN TAIWAN R.O.C. KLFU1288552 4300 (1) FCL/FCL KKTU7265220 2200 (1) FCL/FCL										
基報公會保出字第 003CD000 號 長期委任書編號:12345678(101-103)										
							報關方式		(申報) 報關方式	
							證明文件		份數	
							報關人/AEO 編號(47)		專責人員(48)	
							報關有限公司 0010		王大勇 0000	



常用出口代碼及營業稅處理方式

統計方式	代碼意義	處理方式
01	附輸出許可證-非屬戰略性高科技貨品	依海關核發出口報單或輸出許可證記載之貨價申報為零稅率銷售額
02	免附輸出許可證-非屬戰略性高科技貨品	依海關核發出口報單記載之貨價申報為零稅率銷售額
04	無償之禮物、貨樣及廣告品	貨樣、廣告品依財政部780216台財稅781139734號函規定得免申報銷售額，但事後如收到國外寄達貨款者仍須於收款當期申報為零稅率銷售額，無償之禮物則依財政部760722台財稅761112325號函辦理。
05	出口委外加工或出口存放境外倉庫不復運進口	依財政部771115台財稅第770665884號函規定，按海關核發出口報單記載之貨價申報為零稅率銷售額，俟加工後運銷第三國買受人時，再憑有關交易證明文件，按交易總額減除原申報零稅率銷售額差額部分申報零稅率銷售額核實認定。
06	國外提供原料委託加工出口（限只收取加工費之外銷案件）【已達轉型以國貨出口一如G5、B9報單】	依財政部830824台財稅第831607203號函規定，按實際提供勞務收入，於取得外匯證明文件當期，申報為零稅率銷售額。
09	國貨出口供經營國際貿易之非本國籍船舶、航空器或其他運輸工具專用之物料、物品	依海關核發出口報單記載之貨價申報為零稅率銷售額
08	港口、機場售油（燃料）所售予之國際航線船舶及飛機為「非本國籍」（非中華民國籍）	依海關核發出口報單記載之貨價申報為零稅率銷售額（申報經海關零稅率銷售額欄位，外銷方式：7）
78	港口、機場售油（燃料）所售予之國際航線船舶及飛機為「本國籍」（中華民國籍）	依海關核發出口報單記載之貨價申報為零稅率銷售額（申報經海關零稅率銷售額欄位，外銷方式：7）
95	運往國外加工貨物（需再復運進口）	依財政部790124台財稅第790621107號函規定，免申報營業稅，惟如覓得國外買主，並於加工完成後直接運交買主，依財政部831221台財稅第831625961號函規定，於取得外匯收入當期，申報零稅率銷售額。
1A	附輸出許可證-戰略性高科技貨品	依海關核發出口報單記載之貨價申報為零稅率銷售額
7M	國貨出口修理、裝配（需再復運進口）	無須申報營業稅，俟進口時就修理費課徵進口稅捐







## 七、納稅辦法

**維護單位：**財政部關務署（通關業務組、關務資訊組）

**發布機關：**財政部關務署（關港貿單一窗口）

**編碼原則：**

1. 長度及屬性：長度為2碼，屬性為文數字。
1. 各碼意義說明：無。

**使用本代碼之訊息：**

N5135、NX401、NX5105、NX801

## 納稅辦法 ( Duty Treatment )

### ( 一 ) 進 口

#### 1. 繳現 ( Duty Levied )

代碼	代碼意義	英文說明	備註
31	稅款繳現	Duty levied	
32	外銷品原料稅款繳現	Duty levied on raw materials imported for manufacture of export goods	
33	機器設備延期或分期繳稅，獎參條例分期繳稅	Duty leviable on machinery and equipment on which payments have been deferred or made by instalments, Duty leviable by instalment according to the statute for Encouragement of Private Participation in Transportation Infrastructure Projects	
34	離島免稅購物商店銷售之應稅貨物	Dutiable goods sold by the Offshore Island Duty-free Store	
35	內銷補稅 ( 包括盤差補稅 )	Repayment of duty for domestic consumption (including for short inventory)	
36	原免稅進口貨品因轉讓而補稅	Duty levied on goods previously accorded duty-free treatment but eventually disposed of to private persons or concerns	
37	按裝配費課稅	Duty levied in accordance with assembling or processing cost	104.6.2 台關業字第 1041006707 號公告
38	按租賃或使用費課稅(未滿一年)	Duty levied in accordance with rental or royalty (less than one year)	
39	按修理費課稅(包	Duty levied in accordance with repairing	104.6.2 台關

代碼	代碼意義	英文說明	備註
	括免費修理)	cost (including free repairs)	業字第 1041006707 號公告
3A	稅款暫緩繳現	Duty deferred	
3B	完稅價格增(減)估	Customs value adjusted upward or downward	
3E	按租賃費或使用費課稅(一年或一年以上)	Duty levied in accordance with rental or royalty (one year or over)	
3F	按加工費課稅	Duty levied in accordance with processing Cost	
3K	稅款繳現，但貨物稅擔保記帳	Duty levied, but commodity tax recorded under customs acceptable guarantee	
3M	禮物、貨樣及廣告品	Gifts, samples of commercial goods and advertising matters	
3V	自由貿易港區受託加工、修理、檢驗、測試後輸往課稅區或保稅區(輸往課稅區者以添加之未稅或保稅貨物課徵稅費)	Goods, after its contracted processing, repairing, inspecting or testing in Free Trade Zones, transported to a tax zone or a bonded area. (if there is duty-unpaid or bonded goods, added to the said goods being transported to a tax zone, are subject to customs duty and relevant taxes.)	
3R	出口租賃期限未滿1年之復運進口貨物	Re-imports which were exported to be leased for less than one year	109年11月6日台關業字第10910128921號公告，自109年11月20日實施
3L	出口租賃期限1年以上之復運進口貨物	Re-imports which were exported to be leased for one year or over	109年11月6日台關業字第10910128921號公告，自109年11月20日實施

2. 記帳 ( Duty Recorded )

代碼	代碼意義	英文說明	備註
41	外銷品原料稅款擔保記帳	Duty leviable on raw materials recorded under customs acceptable guarantee	
42	外銷品原料稅款具結記帳	Duty leviable on raw materials recorded under cargo owner's guarantee	
49	其他記帳 (41, 42 除外)	Duty recorded under Government Authority (other than 41 and 42)	

3. 免稅 ( Duty-Free )

代碼	代碼意義	英文說明	備註
50	稅則免稅(保稅工廠、加工出口區區內事業、科學工業園區園區事業、農業科技園區園區事業進口加工外銷品原料除外)	Goods passed duty-free as per tariff (other than raw materials imported by Bonded Factories , or enterprises of Export Processing Zone , Science Park or Agricultural Biotechnology Park for the manufacture of export products)	
51	稅則增註免稅	Goods passed duty-free as per the additional notes of tariff	
52	機器設備免稅，獎參條例免稅	Machinery and equipment accorded duty-free treatment , Duty-free treatment according to the Statute for Encouragement of Private Participation in Transportation Infrastructure Projects	
53	其他一般免稅	Others (other than 51 , 52 , and goods admitted duty-free under Government Authority)	
專案免稅			
5A	總統、副總統應用物品	Articles imported for the use of the President and the Vice President of the Republic of China	
5B	駐在中華民國之各國使領館外交官、領事官暨其他享有外交待遇之機關與人員，進口之公用或自用物品	Articles imported for the official or personal use of the diplomatic and consular officials of foreign embassies , legations and consulates stationed in the Republic of China , and articles imported by other organizations and their personnel who are entitled to	

代碼	代碼意義	英文說明	備註
		diplomatic privileges	
5D	駐外人員任滿回國所攜帶自用物品	Articles for personal use brought in by government officials returning from abroad on expiry of their terms of office	
5E	外交郵袋	Diplomatic pouch	
5F	軍事機關、部隊進口之軍用武器、裝備、車輛、艦艇、航空器及其附屬品，暨專供軍用之物品	Arms and ammunition , military equipment vehicles , vessels , aircraft and accessories thereof , and supplies imported solely for military use by military authorities and armed forces	
5G	外國救難隊人員為緊急救難攜帶進口之裝備、器材、救難動物與用品，不再復運出口者	Imported equipments, apparatus, disaster rescue animals and goods carried by foreign rescuers for the purpose of emergency or disaster rescue, not to be re-exported	
5H	辦理救濟事業之政府機構或公益、慈善團體進口或受贈之救濟物資；政府機關為緊急救難自行進口或受贈之器材與物品	Relief articles imported by or donated to government agencies or public welfare and charity societies engaged in the conduct of relief work; or equipment and articles imported by or donated to government agencies for emergency aid	
5J	符合國際貨櫃報關公約之貨主自備循環使用貨櫃 (Shipper's own container)，聲明進口翌日起6個月內復運出口，免繳納營業稅保證金；逾期限時，	Shipper's own container for recycle use which conform to the International Customs Container Convention, to be declared that re-exported within six months from the date following the day of importation, shall be exempt from	

代碼	代碼意義	英文說明	備註
	補繳營業稅	guarantee money of business tax. If overdue declaration was happened, should supplement business tax	
5K	公私立各級學校、教育或研究機關，依其設立性質，進口用於教學、教育、研究或實驗之必需品，參加國際比賽之體育團隊，訓練及比賽用之必需體育器材	Articles necessary for educational , teaching , research or experimental purposes imported by public and private schools of all grades or by other educational or research institutions compatible to the respective nature of their establishments athletic equipment and apparatus required by sports organizations necessary for training and participating in international athletic contests	
5M	廣告品及貨樣，無商業價值或其價值在財政部規定之限額以下者	Advertising matter and samples of no commercial value or under duty-free ceilings imported for free distribution	
5N	中華民國漁船在海外捕獲之水產品	Fishery and sea products caught at sea by fishing boats of the Republic of China	
5P	一般旅客自用行李	Personal effects of general passengers for their own use	
5Q	政府機關為舉辦國際體育比賽自行進口或受贈之比賽用必需體育器材或用品	The necessary athletic equipment or supplies imported by or donated to government agencies for holding international athletic contests	113 年 12 月 10 日台關業字第 1131033230 號公告，自即日實施
5R	特定旅客自用行李(包括政府官員、中央民意代表、來臺工作外國白領人員、駐外人員及返	Personal effects of special passengers for their own use(including government officials , people's representatives of central government , officials	

代碼	代碼意義	英文說明	備註
	國留學生等)	abroad , and students returning after studying aboard)	
5T	私人餽贈之進口物品郵包、數量零星，在財政部規定限度內者	Petty gift parcels to individuals imported by post , within the scope defined by the Ministry of Finance	
5U	物流中心自保稅工廠、加工出口區、科學工業園區或自用保稅倉庫自加工出口區進儲未開放大陸地區物品再轉售其他保稅工廠、加工出口區及科學工業園區者(使用報單別D7)	From the Bonded Factories , the Export Processing Zones or the Science-Based Industrial Parks , the Logistics Centers enter and store goods or articles not eligible to be imported from Mainland China and then resell them to the other Bonded Factories , Export Processing Zones or Science-Based Industrial Parks. And/or the Private Bonded Warehouses from the Export Processing Zones do the same as the Logistics Centers	
5W	原子能設備免稅	Equipment for use of Atomic energy	
5X	促產條例免稅	Machine equipment imported duty-free in accordance with Statute for Upgrading Industries	
5Y	保稅工廠、科學工業園區區內事業、加工出口區區內事業、農業科技園區區內事業進口機器設備免稅	Admitted duty-free machinery equipment imported by Bonded Factories, enterprises of Science Park, Export Processing Zone, or Agricultural Biotechnology Park	修訂
5Z	澎湖、金門、馬祖地區之營業人進口並於當地銷售之免稅貨物	Goods imported duty-free by business unit in KINMEN 、 MATSU or PENG HU and sold locally	
54	賠償及掉換進口免稅	Goods imported duty-free for	

代碼	代碼意義	英文說明	備註
		compensation and replacement its original shipment which has been dutypaid	
55	外銷品退回免稅	Exports returned duty-free	
56	保稅工廠、加工出口區區內事業、科學工業園區園區事業、農業科技園區園區事業進口加工外銷品原料	Raw materials imported by Bonded Factories , or enterprises of Export Processing Zone , Science Park , Agricultural Biotechnology Park for the manufacture of export products	
5C	加工出口區區內事業進口轉運用貨品、科學工業園區園區事業、農業科技園區園區事業進口貿易用成品	Trade goods imported by enterprises of Export Processing Zone , Science Park or Agricultural Biotechnology Park , admitted duty free	
57	補運進口免稅	Goods imported duty-free for replenishment	
58	免列統計之免稅貨物 1.外國政府或團體贈送之勳章、獎品 2.公私文件 3.紙幣、有價證券等 4.撈獲沉沒之船舶、航空器及其器材 5.待解體之中華民國船隻之固定設備	Goods imported duty-free excluded in trade statistics Medals and commendations conferred by foreign governments or organizations Official and private documents Paper currency , securities , etc. Wrecked vessels and aircraft and their equipment salvaged from the sea Fixed component of ships of the Republic of China registry to be dismantled	

代碼	代碼意義	英文說明	備註
	6.經營國際貿易之船舶航空器或其他運輸工具專用之燃料、物料	Fuel and materials solely for the use of ships , aircraft or other means of conveyance engaged in international trade	
	7.應稅物品，在進口後六個月內或於財政部核定之日期前原貨復運出口者，如展覽品、遊藝團體服裝及道具、盛裝貨物之容器等（僅供海關結案時使用）	Dutiable goods , which are to be reexported abroad within six months from the date of importation , or within a time limit authorized by the Ministry of Finance , such as articles for exhibition , costumes and paraphernalia of entertainment troupes , containers used for importing cargo , etc. (to be used by Customs only in settlement of case)	
	8.不屬貿易範圍內之貨品	Articles which are not objects of trade	
	9.使用貨品暫准通關證貨品	Goods under cover of an A. T. A. carnet	
	10.外國救難隊人員為緊急救難攜帶進口之裝備、器材、救難動物與用品，將復運出口者	Imported equipments, apparatus, disaster rescue animals and goods carried by foreign rescuers for the purpose of emergency or disaster rescue, to be re-exported	
	11.屬文化藝術獎助及促進條例貨物復運出口者	Goods correspond to Culture and the Arts Reward and Promotion Act, to be reexported abroad	110.11.25 台灣關業字第1101030998號公告
59	其他專案免稅	Others admitted duty-free under Government Authority	
9A	自由港區事業自國外進儲供營運之貨物	Goods entered and stored by the free port enterprise from overseas for its	

代碼	代碼意義	英文說明	備註
		operation	
9B	自由港區事業自國外進儲自用機器、設備	Machinery or equipment entered and stored by the free port enterprise from overseas for its own use	
9C	自由港區事業自國外進儲消耗性物料	Consumable materials entered and stored by the free port enterprise from overseas	
9D	自由港區事業自國外進儲維修貨物	Goods for repairing entered and stored by the free port enterprise from overseas	
9E	自由港區事業免稅貨物運往課稅區或保稅區修理、檢驗、測試	Duty-free goods of the free port enterprise transported to a tax zone or a bonded area for repair , test or inspection	
9F	自由港區事業免稅貨物運往課稅區或保稅區委託加工	Duty-free goods of the free port enterprise transported to a tax zone or a bonded area for contracted processing	
9G	離島免稅購物商店新臺幣 10 萬元 (含) 以下免稅(限使用於 D2 報單)	Taxes exempted on goods not exceeding the value of NT\$100,000(used for the D2 Declaration of the duty-free shops in offshore islands only).	
EF	自由港區事業委託二家以上區外廠商作多階段製程加工，其中間製程未復運入區及出區之加工貨物	The goods entrusted by the enterprise in the FTZ , to be processed under multiple contracted by more than two manufacturers outside the Zone , without being transported back to and left from the Zone again.	
FB	自由港區事業自國外輸入免稅貨物，未進	Duty-free goods entered by the FTZ enterprise from overseas are	

代碼	代碼意義	英文說明	備註
	儲自由港區事業逕行運往保稅區委託加工(使用報單別 F1)	allowed to be directly transported to a bonded area for contracted processing without being stored in the FTZ enterprise first ( F1 declaration form only )	

4. 繳押或具結放行

( Goods Released under Deposit or Consignee's Guarantee )

代碼	代碼意義	英文說明	備註
61	稅則未決	Tariff classification unsettled	
62	估價未決	Valuation unsettled	
63	配額或 SSG 未決		
64	貨物稅未決	Commodity tax unsettled	
65	預估稅捐	Duty estimated in advance	
66	產地未決	Country of Origin unsettled	
67	待補減、免關稅案件(不含展覽品)(免收推廣貿易服務費)	Pending production of permits for duty reduction or exemption (excluding articles for exhibition) (without trade promotion fee)	
68	待補輸入許可證	Import permit to be presented	
69	待補減、免關稅案件(不含展覽品)(應收推廣貿易服務費)	Pending production of permits for duty reduction or exemption (excluding articles for exhibition) (with trade promotion fee)	
70	待補記帳手續	Formalities for recording duty to be completed	
71	國貨待復運出口	To be exported for returning abroad	
72	具結放行	Released under consignee's guarantee	
73	外貨待復運出口，商港建設費繳現或免徵其他稅款暫繳押或具結；文化藝術獎助	Harbor dues paid or free but other duties deposited or guaranteed (for the foreign goods to be Reexported). Goods correspond to	110.11.25 台關業字 第 110103099 8 號公告

代碼	代碼意義	英文說明	備註
	及促進條例貨物待復運出口，非屬書面保證案件	Culture and the Arts Reward and Promotion Act, which are to be reexported abroad, and which are not applicable for written guarantee.	
74	供外銷品進口原料循環使用之空容器待復運出口，稅款暫繳押或具結，其他推廣貿易服務費繳現或免徵	Recycling empty containers used for import raw materials of export goods , to be reexported abroad. Duty deposited temporarily or guaranteed and other trade promotion fee paid or free	
75	文化藝術獎助及促進條例貨物待復運出口，屬書面保證案件	Goods coresspond to Culture and the Arts Reward and Promotion Act, which are to be reexported abroad, and which are applicable for written guarantee.	110.11.25 台關業字第 110103099 8號公告
79	其他	Others	

5. 其他 (Others)

代碼	代碼意義	英文說明	備註
90	三角貿易	Triangular trade	
91	扣押貨物	Goods detained	
92	放棄貨物	Goods abandoned	
93	拍賣所得價款繳稅(含變價買回)	Duty procured from auction proceeds (Including goods which are bought back by the consignee at the customs value of the goods)	
94	退運貨物	Goods returned abroad	
95	逾期貨物(包括逾期不報關、逾期不繳稅、逾期不退運等)	Overdue cargo (including overdue declaration , delinquent duty payment , overdue returning abroad , etc.)	

代碼	代碼意義	英文說明	備註
97	物流中心自保稅工廠加工出口區、科學工業園區進儲未開放大陸物品後再轉售（轉儲）從事重整業務之自主管理保稅倉庫或經海關核准自主管理之自用保稅倉庫自加工出口區進儲未開放大陸物品後再轉售（轉儲）物流中心或退回原保稅區者（使用報單別 D7）	From the Bonded Factories , the Export Processing Zones or the Science-Based Industrial Parks , the Logistics Centers enter and store goods or articles not eligible to be imported from Mainland China and then resell/transfer them to the Autonomous Bonded Warehouse or the private Bonded Warehouses enter and store goods or articles not eligible to be imported from Mainland China and then resell/transfer to the Logistics Centers or return to the original Bonded Areas	
98	進儲保稅倉庫或物流中心之保稅貨物	Goods included in Declarations D6 & D8 for entry in bond	
99	其他	Others	

(二) 復進口 ( Re-Imports )

1. 應列統計之復進口貨物 ( Re-Imports Included in Trade Statistics )

代碼	代碼意義	英文說明	備註
55	國貨退回或自由港區事業輸往國外貨物因故退回進儲自由港區事業不再出口	Goods exported from domestic or by the free port enterprise before and then returned but not for being re-exported	
5S	輸美貨物因符合法定事由原貨復運進口	Re-importation of goods exported to the U.S. in compliance with statutory circumstances	113年12月10日台關業字第1131033230號公告，自即日實施

2. 免列統計之復進口貨物 ( Re-Imports Excluded in Trade Statistics )

代碼	代碼意義	英文說明	備註
99	復進口之貨物 1. 國貨或自由港區事業輸往國外貨物退回修理、保養、掉換後再出口 2. 關稅法第53條之貨物 3. 使用貨品暫准通關證貨品	Goods re-imported Goods exported from domestic or by the free port enterprise before and then returned for repair, maintenance or replacement in order to be re-exported Goods conforming to Article 53 of the Customs Act Goods under cover of an A. T. A. carnet	109年11月6日台關業字第10910128921號公告，自109年11月20日實施

代碼	代碼意義	英文說明	備註
	4.保稅貨物於出口一年內原貨復運進口者，如展覽品、貨樣、廣告品、盛裝貨物之容器、檢驗或測試之貨物等	Bonded goods exported abroad, which are to be re-imported within one year from the date of their exportation, such as goods for exhibition, samples of commercial goods, advertising matters, containers used for importing cargo, inspecting or testing, etc.	113年12月13日台關稽字第1131033003號公告，自113年12月25日實施

## 八、統計方式

**維護單位：**財政部關務署（通關業務組、關務資訊組）

**發布機關：**財政部關務署（關港貿單一窗口）

**編碼原則：**

1. 長度及屬性：長度為2碼，屬性為文數字。

1. 各碼意義說明：無。

**使用本代碼之訊息：**

N5203、N5205

## 統計方式 (Mode of Statistics)

### (一) 出口

#### 1. 應列統計之出口貨物 (Exports Included in Trade Statistics)

代碼	代碼意義	英文說明	業務主辦單位	備註
01	附輸出許可證--非屬戰略性高科技貨品	Exports covered by export permit-non- strategic high-tech commodities		
02	免附輸出許可證--非屬戰略性高科技貨品	Exports without export permit-non- strategic high-tech commodities		
03	軍事機關專案出口	Goods exported by military under special authorization of Board of Foreign Trade		
04	無償之禮物、貨樣及廣告品	Gifts , samples of commercial goods and advertising matters		
05	出口委外加工或出口存放境外倉庫不復運進口	Exports to be processed or exports to be stored in warehouses abroad without re-importation	關務署 通關業務組	110.5.13 公告修正
06	國外提供原料委託加工出口(限只收取加工費之外銷案件)	Imported raw materials to be processed for exportation — solely for exported cases with processing costs paid		
07	海外售魚—專供關務署統計室用	Fish sold abroad — used solely for statistical purpose		
08	港口、機場售油(燃料)所售予之國際航線船舶及飛機為「非本國籍」(非中華民國籍)	Oil (fuel) supplied at ports (harbors & airports) to foreign vessels or aircrafts in international transportation		103.11.3 內容變更
09	國貨出口供經營國際貿易之非本國籍船舶、航空器或其他運輸工具專用之物	Domestic materials, goods to be used solely for foreign ships, aircrafts or other means of conveyance		

代碼	代碼意義	英文說明	業務主辦單位	備註
	料、物品。	engaged in international trade		
95	運往國外加工貨物 (需再復運進口)	Exports to be processed abroad for re-importation		
1A	附輸出許可證－戰 略性高科技貨品	Exports covered by export permit-strategic high-tech commodities		
9G	救濟物資或捐贈品	Relief articles or donations		105.1.3 調整統計 範圍，由 免列統計 改為應列 統計。
2L	出口租賃期限 1 年 以上之貨物	Exports to be leased for one year or over		109 年 11 月 6 日台 關業字第 109101289 21 號公 告，自 109 年 11 月 20 日 實施

2. 免列統計之出口貨物 (Exports Excluded in Trade Statistics)

代碼	代碼意義	英文說明	業務主辦單位	備註
78	港口、機場售油(燃料)所售予之國際航線船舶及飛機為「本國籍」(中華民國籍)	Oil (fuel) supplied at ports (harbors & airports) to national vessels or aircrafts in international transportation		105.1.3 調整統計範圍，由應列統計改為免列統計。
91	修理後復出口之國貨	Goods re-exported after repairing		
93	未完成通關進口之復進口國貨再出口	Re-imports of domestic goods held in Customs to be re-exported		
94	補運、賠償及掉換出口	Export for replenishment compensation and replacement		
96	需辦理退押、退稅或解除保證責任案件之國貨復出口	Domestic goods to be re-exported after return of deposit or duty and discharge of guarantee		
97	課稅區與保稅區之交易；保稅區間之交易；保稅區之保稅貨物進儲保稅倉庫或物流中心之交易；課稅區、保稅區貨物輸往自由貿易港區之交易—非戰略性高科技貨品	Goods transacted between tax zones and bonded areas ; goods transacted between two bonded areas ; bonded goods in bonded areas to be stored in Bonded Warehouses or Logistics Centers by transaction ; goods transferred from tax zones or bonded areas to Free Trade Zones by transaction — non- strategic high-tech commodities		
98	課稅區與保稅區之非交易；保稅區間之非交易；保稅區之保稅貨物進儲保稅倉庫或物流中心之非交易；課稅區、保稅區貨物輸往自由	Goods without transaction between taxed areas and bonded areas ; goods without transaction between two bonded areas ; bonded goods in bonded areas to be		

代碼	代碼意義	英文說明	業務主辦單位	備註
	貿易港區之非交易 一非屬戰略性高科 技貨品	stored in Bonded Warehouses or Logistics Centers without transaction ; goods transferred from taxed areas or bonded areas to Free Trade Zones without transaction — non-strategic high-tech commodities		
99	屬文化藝術獎助及 促進條例之貨物	Goods coresspond to Culture and the Arts Reward and Promotion Act		110.11.25 台關業字 第 11010309 98 號 公 告
7M	國貨出口修理、裝配 (需再復運進口)	Domestic goods exported for repair , assembling to be re-imported		104 年 6 月 2 日 台 關 業 字 第 10410067 07 號 公 告
9A	駐華外交機構或我 駐外單位出口公用 或自用物品	Articles for the official or personal use exported by foreign embassies , legations and consulates stationed in the Republic of China or our similar organizations in Foreign countries		
9B	旅客行李	Personal effects , carried by passengers		
9C	紙幣、有價證券等	Paper currency , securities , etc.		
9D	本國漁船用品	Materials for the use of fishing boats of the Republic of China		
9E	保稅貨物於出口一 年內原貨復運進口 者，如展覽品、貨樣 、廣告品、盛裝貨物 之容器、檢驗或測試 之貨物等 ( <u>≠保稅品</u> )	Bonded goods exported abroad, which are to be re- imported within one year from the date of their exportation, such as goods for exhibition, samples of commercial goods,		113 年 12 月 13 日 台 關 稽 字 第 113103300 3 號 公 告 自 113 年 12 月 25

代碼	代碼意義	英文說明	業務主辦單位	備註
		advertising matters, containers used for importing cargo, inspecting or testing, etc.		日實施
53	關稅法第 53 條之貨物	Goods conforming to Article 53 of the Customs Act		109 年 11 月 6 日台關業字第 109101289 21 號公告，自 109 年 11 月 20 日實施
2R	出口租賃期限未滿 1 年之貨物	Exports to be leased for less than one year		109 年 11 月 6 日台關業字第 109101289 21 號公告，自 109 年 11 月 20 日實施
9F	供經營國際貿易之本國籍船舶、航空器或其他運輸工具專用之物料、物品	Materials, goods to be used solely for national ships, aircrafts or other means of conveyance engaged in international trade		
9H	其他不屬於貿易範圍之貨物，例如骨灰、遺體等	Articles which are not objects of trade, such as cremains, human remains etc.		
9K	使用貨品暫准通關證貨品	Goods under cover of A. T. A. Carnet		
9T	課稅區、保稅區相互交易因故退貨；課稅區、保稅區間受託加工後退回；課稅區、保稅區與自由貿易港區間相互交易因故退貨；自由貿易港區間受託加工、修理、檢驗、測試後運回—非屬戰略性高科技貨品	Goods returned after transaction between tax zones and bonded areas ; goods returned after contracted processing between tax zones and bonded areas ; goods returned after transaction among tax zones, bonded areas and Free Trade Zones ; goods returned after contracted		

代碼	代碼意義	英文說明	業務主辦單位	備註
		processing , repairing , inspecting or testing among Free Trade Zones – non-strategic high-tech commodities		
9U	課稅區、保稅區、自由貿易港區間之機器設備交易；科學工業園區、加工出口區、農業科技園區、保稅工廠受託加工	Transaction of machinery and equipment among tax zones , bonded areas and Free Trade Zones contracted processing in Science-based Industrial Parks , Export Processing Zones , Agricultural Biotechnology Parks and Bonded Factories.		
9V	自由貿易港區受託加工、修理、檢驗、測試	Contracted processing repairing , inspecting or testing in Free Trade Zones.		
9W	加工出口區、科學工業園區、保稅工廠輸入未經公告准許輸入之大陸地區物品後，再轉售或運往其他保稅區(使用報單別 B2)	The Export Processing Zones , the Science-Based Industrial Parks or the Bonded Factories import goods or articles not eligible to be imported from Mainland China and then resell/ship them to the other Bonded Areas.		
9X	加工出口區、科學工業園區、保稅工廠輸入未經公告准許輸入之大陸地區物品，其相互間之交易發生退貨案件(使用報單別 B2)	The Export Processing Zones , the Science-Based Industrial Parks or the Bonded Factories import goods or articles not eligible to be imported from Mainland China and then return them to the seller after their transactions.		
9Y	自由港區事業免稅貨物運往課稅區或保稅區修理、檢驗、測試後運回	Duty-free goods of the free port enterprise shipped back after being transported		

代碼	代碼意義	英文說明	業務主辦單位	備註
		to a tax zone or a bonded area for repair , test or inspection.		
9Z	自由港區事業免稅貨物運往課稅區或保稅區委託加工後運回	Duty-free goods of the free port enterprise shipped back after being transported to a tax zone or a bonded area for contracted processing.		
YZ	自由港區事業委託二家以上區外廠商作多階段製程加工，其中間製程未課稅區或保稅區之復運回自由港區之加工貨物	None mid-process goods shipped back to Free Trade Zone from a tax zone or a bonded area under multiple contracted processing		

(二) 復出口 (Re-Exports)

1. 應列統計之復出口貨物 (Re-Exports Included in Trade Statistics)

代碼	代碼意義	英文說明	業務主辦單位	備註
81	已完稅進口之外貨轉售出口；保稅工廠、加工出口區區內事業、科學工業園區區內事業、自由港區事業(製造及加工事業)、農業科技園區區內事業進口之外貨轉售出口或轉儲物流中心後再轉售出口(自由港區事業除外)一非屬戰略性高科技貨品。	Import duty-paid goods exported for resale ; goods imported by the Bonded Factories , Export Processing Zones , Science Parks , Free Trade Zones (processing and manufacturing enterprises) , Agricultural Biotechnology Park exported for resale or transferred to logistics center then exported for resale ( except Free Trade Zones ) -non -strategic high-tech commodities	關務署 通關業務組	
82	已完稅進口之外貨(包括作為樣品、贈品、廣告品及賠償品)因故復出口不再進口；保稅工廠、加工出口區區內事業、科學工業園區區內事業、自由港區事業(製造及加工事業)、農業科技園區區內事業進口之外貨因故復出口不再進口或轉儲物流中心後復出口不再進口(自由港區事業除外)一非屬戰略性高科技貨品。	Import duty-paid goods (including goods imported as samples , gifts of commercial goods , advertising matters and compensation goods) for some reasons exported without reversion ; goods imported by the Bonded Factories , Export Processing Zones , Science Parks , Free Trade Zones (processing and manufacturing enterprises) , and Agricultural Biotechnology Park exported without reversion or transferred to logistics center then exported without	關務署 通關業務組	

代碼	代碼意義	英文說明	業務主辦單位	備註
		reversion ( except Free Trade Zones ) -non -strategic high-tech commodities		
83	軍事機關專案外貨復出口不再進口	Goods Re-exported by military under special authorization of Board of Foreign Trade without reversion		
84	自美國進口貨物因符合法定事由原貨復運出口。	Re-exportation of goods imported from the United States in compliance with statutory circumstances	關務署 通關業務組	113 年 12 月 10 日 台關業字 第 11310332 30 號 公 告，自即 日實施
8A	附輸出許可證--戰略性高科技貨品轉售出口	Exports covered by export permit-strategic high-tech commodities for resale.	關務署 通關業務組	105.7.3 公告修 訂
8B	國外提供原料委託加工(限只收取加工費)後仍屬外貨之復出口	Imported raw materials after being processed are still foreign goods-solely for re-exported cases with processing costs paid		
8C	運往國外加工(需再復運進口)之外貨復出口	Foreign goods to be re-exported and processed abroad for re-importation		
8D	附輸出許可證--戰略性高科技貨品非轉售出口	Exports covered by export permit-strategic high-tech commodities not for resale.	關務署 通關業務組	105.7.3 公告增 列

代碼	代碼意義	英文說明	業務主辦單位	備註
8F	保稅倉庫、物流中心或自由港區(非製造及加工事業)自國外進儲供經營國際貿易之非本國籍船舶、航空器或其他運輸工具專用之物料、物品復出口。	Re-exported foreign materials, goods entered into a bonded warehouse, logistics center or Free Trade Zone ( non-processing and non-manufacturing enterprise) to be used solely for foreign ships, aircrafts or other means of conveyance engaged in international trade		105.1.3 調整統計範圍，由免列統計改為應列統計。
9L	保稅倉庫、物流中心或自由港區(非製造及加工事業)自國外進儲之外貨轉售出口	Foreign goods entered into a bonded warehouse , logistics center or Free Trade Zone (non-manufacturing and non-processing enterprise)to be resold for exportation	關務署 通關業務組	105.1.3 調整統計範圍，由免列統計改為應列統計。
9S	保稅倉庫、物流中心或自由港區(非製造及加工事業)自國外進儲之外貨退運出口	Foreign goods entered into a bonded warehouse , logistics center or Free Trade Zone ( non-processing and non-manufacturing enterprise)to be returned for exportation	關務署 通關業務組	105.1.3 調整統計範圍，由免列統計改為應列統計。

2. 免列統計之復出口貨物 (Re-Exports Excluded in Trade Statistics)

代碼	代碼意義	英文說明	業務主辦單位	備註
7G	外國救難隊人員為 緊急救難攜帶進口 之裝備、器材、救難 動物與用品復運出 口	Imported equipments, apparatus, disaster rescue animals and goods carried by foreign rescuers for the purpose of emergency or disaster rescue to be re- exported		
90	三角貿易之外貨復 出口	Re-exports in triangular trade		
92	需辦理退押、退稅或 解除保證責任案件 之外貨復出口	Foreign goods to be re- exported after return of deposit or duty and discharge of guarantee		
9J	符合國際貨櫃報關 公約之貨主自備循 環使用貨櫃 (Shipper's own container)進口時未 繳納營業稅保證 金，復運出口	Re-exported shipper's own container for recycle use which conform to the International Customs Container Convention without guarantee money of business tax while imported	關務署 通關業務組	
9M	退回國外修理、掉換 或裝配之外貨	Goods returned abroad for repairing , replacement or assembling .		104.6.2 台關業 字第 104100 6707 號公告
9N	未完成通關進口之 外貨因故退運出口	Goods under customs escort for re-exprot		
9P	應稅物品，在外貨 進口時已申報將於 進口後六個月內或 於財政部核定之日 期前原貨復運出口 者，如展覽品、遊藝 團體服裝及道具、盛 裝貨物之容器等	Dutiable goods , which are to be re-exported abroad within six months from the time of import declaration , or within a time limit authorized by the Ministry of Finance , such as articles for exhibition , costumes and paraphernalia of		

代碼	代碼意義	英文說明	業務主辦單位	備註
		entertainment troupes , containers used for importing cargo , etc.		
9Q	軍事機關專案外貨復出口或軍事屬時再運退運出口之	Goods re-exported by military by special authorization of Board of Foreign Trade with reversion or military goods imported by military by special authorization of Board of Foreign Trade and excluded in trade statistics to be returned abroad		
9R	使用貨品暫准通關證貨品	Goods under cover of an A. T. A. carnet		

