

出口報單 (N5203) (正本、首頁正面) _B9 保稅廠產品出口

出口報單

| | | | | | | | | | |
|--|--|-----------------|----------------|---------------------------------|---------------------------------|--------------------------------------|------------|------------------|--------------|
| 出口報單 | | 海運類別(1) | 海運 | 報單號碼(2) | 69 係稅關產品出口 | 第 頁 | 共 1 頁 | 買方/賣方/共 1 頁 | |
| 報單號碼(3) | | AT 011231D039 | | | | | 海關編號(4) | 0101234 A0123 | |
| 出口商代碼(5) | 1234567 | | 託運單主號(11) | -ERGN01072700000 | | 倉庫庫金額(16) | 零頭 | 金額 | |
| 船名/航次/ 代理行(6) | 019E | 報單日期(7) | 20120701 | | 託運單分號(12) | | | 運費(17) | |
| 裝貨地名稱/ 代碼(8) | KEELUNG | 目的地國家 及代碼(9) | LOSANGELES | 中國沖組 原料稅(13) | N | 運輸方式 (14) | 1 | 保險費(18) | |
| 轉存地代碼(10) | 003A1140 | | 出口船舶名稱 (15) | | | 匯率費用 (19) | | | |
| 統一編號(20) | 12345678 | | 海關監管編號(24) | CD00-0 | | 運輸方式 代碼(25) | 1 | 附帶價格(新台幣)(21) | TWD |
| 中文名稱 | 基隆市三益有限公司 AEO 編號 | | | | | | | | |
| 英文名稱 | KEELUNG TRADING ASSOCIATION | | | | | | | | |
| 中/英地址 | 基隆市承三 | | | | | | | | |
| 中文名稱 | EVERGREEN INC. AEO 編號 | | | | | | | | |
| 英文名稱 | EVERGREEN INC. | | | | | | | | |
| 中/英地址 | NY, USA | | | | | | | | |
| 國家代碼(22) | US | 統一編號(23) | ENICZZ-HY | | 海關監管編號(29) | 車價條件代碼(30) | | 海軍(31) | 31.92 |
| 項次 (32) | 貨物名稱、品牌(牌名)及規格等(33) | | | 輸入許可文件號碼-項次(34) 輸出入貿易分類別(35) | 輸出許可文件號碼-項次(34) 輸出入貿易分類別(35) | 淨重(公斤)(37) | 毛重(公斤)(38) | 體積(立方呎)(39) | 統計方式 (41) |
| 1 | "EVERGREEN" S/N: 201010000-00 PDA PHONE P/C: 103A00019 CUSTOM BOM NO. 00012345 | | | YS-NOL | IS25.20.10.10-2 | 4,801.53 5,040 PCE (5,040 SET) | | | 或 |
| 總件數/單位(42) | | 28 PLT | | 包裝說明(43) | | 總毛重(公斤)(44) | | 5,985.97 | |
| 備註/實錄號碼(45)/其他申報事項(46) | | | | | | 推廣貿易原產地 | | | |
| EVERGREEN INC. U.S.A. MADE IN TAIWAN R.O.C. KLFU1288552 4300 (1 FCL/FCL KKTU726522D 2200 (1 FCL/FCL | | | | | | | | | |
| 蓋報公會保出字第 003CD000 號 長期委任書編號: 12345678(101-103) | | | | | | 合 計 | | | |
| 運輸方式 | | | | | | (申/哥) | | 青輪方式 | |
| 證明文件 申 理 | | | | | | 份數 | | | |
| 報關人/AEO 編號(47) | | | | | | 專責人員(48) | | | |
| 報關有限公司 0010 | | | | | | 王大勇 00000 | | | |

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 |
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| 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—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 |

常用出口代碼及營業稅處理方式

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| 81 | 已完稅進口之貨物，係指：(一)由外國進口，經海關核發出口報單記載之貨價申報為零稅率銷售額；(二)由外國進口，經海關核發出口報單記載之貨價申報為零稅率銷售額；(三)由外國進口，經海關核發出口報單記載之貨價申報為零稅率銷售額。 |
| 82 | 退還性質屬進出貨物，無零稅率之適用，依財政部920110台財稅第0910456851號令規定，如營業人已依原進口貨物溢繳之營業稅，於發生退還申報扣抵銷項稅額者，其取自海關核退進口貨物溢繳之營業稅，於發生退還申報扣抵銷項稅額(月)之進項稅額扣減之。 |
| 8B | 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。 |
| 8C | 國外加工費屬營業成本，加工完成再出口時依出口報單價申報零稅率。 |
| 8A | 買賣性質按海關核發出口報單記載之貨價申報適用零稅率銷售額 |
| 8D | 退還屬進出貨物，無零稅之適用 |
| 90 | 依財政部930903台財稅字第09304525270號令及941004台財稅字第09404551250號函規定，如營業人不負貨物之瑕疵擔保責任，核屬居間法律行為者，按收付差額認列佣金收入，申報適用零稅率；如該營業人負擔貨物之瑕疵擔保責任，核屬買賣「居間」或「買賣」法律行為者，則非屬營業稅課稅範圍。至營業人之交易究竟屬「居間」或「買賣」法律行為，應得依帳載認定。 |

常用出口代碼及營業稅處理方式

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| 9G | 救濟物資或捐贈品 | 對國外捐助應專案報准外，依視同銷貨（按時價）辦理。 |
| 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、加工區、保稅工廠受託加工 | 供營運用機器設備可申報零稅率銷售額；銷售與保稅區營業人供營運用之勞務適用零稅率 |
| 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、修理、檢驗、測試後運回之貨品；課稅區、保稅區間受託加工、修理、檢驗、測試後運回之勞務收入適用零稅率銷售額。 | (1)屬銷售退貨者辦理銷貨退回與折讓申報。 (2)受託加工因故將原料退回者，免申報營業稅。 (3)屬自由貿易港區間受託加工、修理、檢驗、測試後運回之勞務收入適用零稅率銷售額。 |
| 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者（使用報單別B2） | 依海關核發出口報單記載之貨價，符合營業稅法第7條第4款範圍者，申報為零稅率銷售額 |
| 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後，其相互間之交易發生退貨案件（使用報單別B2） | 依海關核發出口報單記載之貨價，辦理銷貨退回與折讓 |
| 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 | 課稅區或保稅區提供勞務後，所收取之勞務收入符合營業稅法第7條第4款，適用零稅率銷售額 |
| 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 | 課稅區或保稅區提供勞務後，所收取之勞務收入符合營業稅法第7條第4款，適用零稅率銷售額 |

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 rotalty (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 |
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| | | 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 |
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| | 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 , teac-hing , 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 |
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| | 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、科學工業園區事業、加工出口區、加工出口區內事業、農業科技園區、農業科技園區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 coresspond 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 | 附輸出許可證一戰 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－非屬戰略性高科技貨品 | 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 <限保稅品> | 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、測試後運回一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 |
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| | | 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，其中間製程未自課稅區或保稅區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)－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)－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 |
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| | | 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 |
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| | | entertainment troupes , containers used for importing cargo , etc. | | |
| 9Q | 軍事機關專案外貨 復出口需再進口， 或軍事機關專案進 口時屬免列統計之 物品 | 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 | | |

