

貨品分類號列	貨名	單位	第一欄	第二欄	第三欄	稽徵規定	輸入規定
4101	牛（包括水牛）及馬類動物之皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方法保存，但未鞣製、羊皮紙法製、或進一步處理者），不論是否去毛或剖層						
410120	整張生皮，簡單乾燥者每張不超過8公斤，鹽乾者每張不超過10公斤，生鮮、鹽濕或以其他方法保存者每張不超過16公斤						
41012010	經可逆性預鞣處理之整張不帶毛牛皮，每張面積不超過2.8平方英尺（2.6平方公尺）						
41012010004	經可逆性預鞣處理之整張不帶毛牛皮，每張面積不超過2.8平方英尺（2.6平方公尺）	KGM	0.00%	0(PA)	0.00%	R	
41012090	其他整張牛（包括水牛）及馬類生皮，簡單乾燥者每張不超過8公斤，鹽乾者每張不超過10公斤，生鮮、鹽濕或以其他方法保存者每張不超過16公斤						
41012090007	其他整張牛（包括水牛）及馬類生皮，簡單乾燥者每張不超過8公斤，鹽乾者每張不超過10公斤，生鮮、鹽濕或以其他方法保存者每張不超過16公斤	KGM	0.00%	0(PA)	0.00%	R	B01
410150	整張超過16公斤之皮						
41015000	整張超過16公斤之皮						
41015000009	整張超過16公斤之皮	KGM	0.00%	0(PA)	0.00%	R	B01
410190	其他，包括整張背皮、半張背皮、腹部皮						
41019000	其他，包括整張背皮、半張背皮、腹部皮						
41019000001	其他，包括整張背皮、半張背皮、腹部皮	KGM	0.00%	0(PA)	0.00%	R	B01
4102	綿羊或小綿羊生皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方法保存，但未鞣製、羊皮紙法製或進一步處理者），不論是否帶毛或剖層，本章註一（丙）不包括者除外						
410210	帶毛						
41021000	帶毛綿羊或小綿羊生皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方法保存，但未鞣製，羊皮紙法製或進一步處理者），不論是否剖層						
41021000007	帶毛綿羊或小綿羊生皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方法保存，但未鞣製，羊皮紙法製或進一步處理者），不論是否剖層	KGM	0.00%	0(PA)	0.00%	R	B01
41022	—不帶毛者：						

410221	酸漬者	Pickled						
41022100	不帶毛酸漬綿羊或小綿羊生皮	Pickled skins of sheep or lambs, without wool on						
41022100004	不帶毛酸漬綿羊或小綿羊生皮	Pickled skins of sheep or lambs, without wool on	KGM	0.00%	0(PA)	0.00%	R	
410229	其他	Other						
41022900	其他方法保存之不帶毛綿羊或小綿羊生皮，不論是否剖層	Raw skins of sheep or lambs, otherwise preserved, without wool on, whether or not split						
41022900104	不帶毛鹽漬綿羊、小綿羊生皮	Skins of sheep or lambs, salted, without wool on	KGM	0.00%	0(PA)	0.00%	R	B01
41022900202	不帶毛乾綿羊、小綿羊生皮	Skins of sheep or lambs, dried, without wool on	KGM	0.00%	0(PA)	0.00%	R	B01
41022900300	不帶毛灰漬綿羊、小綿羊生皮	Limed skins of sheep or lambs, without wool on	KGM	0.00%	0(PA)	0.00%	R	
41022900907	其他方法保存之不帶毛綿羊、小綿羊生皮	Raw skins of sheep or lambs, otherwise preserved, without	KGM	0.00%	0(PA)	0.00%	R	B01
4103	其他生皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方法保存，但未鞣製、羊皮紙法製或進一步處理者），不論是否去毛或剖層，本章註一（乙）或（丙）不包括者除外	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter						
410310	山羊或小山羊皮	Of goats or kids						
41031000	山羊或小山羊生皮（生鮮、鹽漬、乾、灰漬、酸漬或以其他方法保存，但未鞣製，羊皮紙法製或進一步處理者），不論是否去毛或剖層	Raw hides and skins of goats or kids (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not						
41031000104	鹽漬山羊、小山羊皮	Skins of goats or kids, salted	KGM	0.00%	0(PA)	0.00%	R	B01
41031000202	乾山羊、小山羊皮	Skins of goats or kids, dried	KGM	0.00%	0(PA)	0.00%	R	B01
41031000300	灰漬或酸漬山羊、小山羊皮	Skins of goats or kids, limed or pickled	KGM	0.00%	0(PA)	0.00%	R	
41031000907	其他方法保存之山羊、小山羊生皮	Raw skins of goats or kids, otherwise preserved	KGM	0.00%	0(PA)	0.00%	R	B01
410320	爬蟲動物生皮	Of reptiles						
41032000	爬蟲動物生皮	Raw skins of reptiles						
41032000102	乾蛇生皮	Dried raw skins of snake	KGM	0.00%	0(PA)	0.00%	R	
41032000905	其他爬蟲動物生皮	Other raw skins of reptiles	KGM	0.00%	0(PA)	0.00%	R	
410330	豬皮	Of swine						
41033000	豬皮	Skins of swine						
41033000002	豬皮	Of swine	KGM	0.00%	0(PA)	0.00%	R	B01
410390	其他	Other						
41039000	其他生皮	Raw hides and skins of other animals						
41039000116	生鮮鯨魚皮、鯊魚皮	Skins of whale or shark, fresh	KGM	0.00%	0(PA)	0.00%	R	
41039000125	生鮮鹿皮	Fresh skins of deer	KGM	0.00%	0(PA)	0.00%	R	B01
41039000134	生鮮山甲皮	Fresh skins of armadillo	KGM	0.00%	0(PA)	0.00%	R	
41039000143	生鮮犀牛皮	Skins of rhinocero, fresh	KGM	0.00%	0(PA)	0.00%	R	B01
41039000198	生鮮其他動物生皮	Hides and skins of other animals, fresh	KGM	0.00%	0(PA)	0.00%	R	B01

41039000214	鹽漬豬皮	Skins of swine, salted	KGM	0.00%	0(PA)	0.00%	R	B01
41039000223	鹽漬鯨魚、鯊魚皮	Skins of whale or shark, salted	KGM	0.00%	0(PA)	0.00%	R	
41039000232	鹽漬鹿皮	Skins of deer, salted	KGM	0.00%	0(PA)	0.00%	R	B01
41039000241	鹽漬山甲皮	Skins of armadillo, salted	KGM	0.00%	0(PA)	0.00%	R	
41039000250	鹽漬犀牛皮	Skins of rhinocero, salted	KGM	0.00%	0(PA)	0.00%	R	B01
41039000296	鹽漬其他動物生皮	Raw hides and skins of other animals, salted	KGM	0.00%	0(PA)	0.00%	R	B01
41039000312	乾鯨魚、鯊魚皮	Skins of whale or shark, dried	KGM	0.00%	0(PA)	0.00%	R	
41039000321	乾鹿皮	Dried skins of deer	KGM	0.00%	0(PA)	0.00%	R	B01
41039000330	乾犀牛皮	Skins of rhinocero, dried	KGM	0.00%	0(PA)	0.00%	R	B01
41039000349	乾象皮（包括中藥用）	Dried skins of elephatis corium (incl. for Chinese drugs)	KGM	0.00%	0(PA)	0.00%	R	502
41039000394	乾其他動物生皮	Raw hides and skins of other animals, dried	KGM	0.00%	0(PA)	0.00%	R	B01
41039000410	灰漬或酸漬鹿皮	Skins of deer, limed or pickled	KGM	0.00%	0(PA)	0.00%	R	
41039000429	灰漬或酸漬山甲皮	Skins of armadillo, limed or pickled	KGM	0.00%	0(PA)	0.00%	R	
41039000438	灰漬或酸漬犀牛皮	Skins of rhinocero, limed or pickled	KGM	0.00%	0(PA)	0.00%	R	
41039000492	灰漬或酸漬其他動物皮	Hides and skins of other animals, limed or pickled	KGM	0.00%	0(PA)	0.00%	R	
41039000919	其他方法保存之犀牛皮	Skins of rhinocero, otherwise preserved	KGM	0.00%	0(PA)	0.00%	R	B01
41039000991	其他方法保存之其他動物生皮	Raw hides and skins of other animals, otherwise preserved	KGM	0.00%	0(PA)	0.00%	R	B01
4104	不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革，不論是否剖層，但未進一步處理者	Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09						
41041	－濕皮革（包括濕藍皮革）：	In the wet state (including wet-blue) :						
410411	全粒面，未剖層皮革；粒面剖層皮革	Full grains, unsplit; grain splits						
41041110	整張不帶毛濕牛皮皮革（不包括濕藍皮革），每張面積不超過2.8平方英尺（2.6平方公尺），全粒面未剖層及粒面剖層者							
41041110002	整張不帶毛濕牛皮皮革（不包括濕藍皮革），每張面積不超過2.8平方英尺（2.6平方公尺），全粒面未剖層及粒面剖層者		KGM	0.00%	0(PA)	5.00%	R	
41041190	其他濕皮革（包括濕藍皮革），全粒面未剖層及粒面剖							
41041190005	其他濕皮革（包括濕藍皮革），全粒面未剖層及粒面剖		KGM	0.00%	0(PA)	5.00%	R	
410419	其他	Other						
41041910	其他整張不帶毛濕牛皮皮革（不包括濕藍皮革），每張面積不超過2.8平方英尺（2.6平方公尺）							
41041910004	其他整張不帶毛濕牛皮皮革（不包括濕藍皮革），每張面積不超過2.8平方英尺（2.6平方公尺）		KGM	0.00%	0(PA)	5.00%	R	
41041990	其他濕皮革（包括濕藍皮革）	Other leather in the wet state (including wet-blue)						
41041990007	其他濕皮革（包括濕藍皮革）	Other leather in the wet state (including wet-blue)	KGM	0.00%	0(PA)	5.00%	R	

41044	—乾皮革(胚皮革)	In the dry state (crust) :						
410441	全粒面，未剖層皮革；粒面剖層皮革	Full grains, unsplit; grain splits						
41044110	整張不帶毛牛（包括水牛）乾皮革（胚皮革），每張面積不超過28平方英尺（2.6平方公尺），全粒面及粒面剖層者	whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplit and grain						
41044110006	整張不帶毛牛（包括水牛）乾皮革（胚皮革），每張面積不超過28平方英尺（2.6平方公尺），全粒面及粒面剖層者	whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplit and grain	KGM	1.00%	0(PA)	5.00%	R	
41044190	其他不帶毛牛（包括水牛）及馬類動物乾皮革（胚皮革），全粒面及粒面剖層者	Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, full grain						
41044190009	其他不帶毛牛（包括水牛）及馬類動物乾皮革（胚皮革），全粒面及粒面剖層者	Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, full grain	KGM	2.50%	0(PA)	5.00%	R	
410449	其他	Other						
41044910	其他整張不帶毛牛（包括水牛）乾皮革（胚皮革），每張面積不超過28平方英尺（2.6平方公尺），不論是否剖層	Other whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), whether or not						
41044910008	其他整張不帶毛牛（包括水牛）乾皮革（胚皮革），每張面積不超過28平方英尺（2.6平方公尺），不論是否剖層	Other whole bovine (including buffalo) skin leather, in the dry state (crust), without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), whether or not	KGM	1.00%	0(PA)	5.00%	R	
41044990	其他不帶毛牛（包括水牛）及馬類動物乾皮革（胚皮革），不論是否剖層	Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, whether or not						
41044990001	其他不帶毛牛（包括水牛）及馬類動物乾皮革（胚皮革），不論是否剖層	Other bovine (including buffalo) or equine animals skin leather, in the dry state (crust), without hair on, whether or not	KGM	2.50%	0(PA)	5.00%	R	
4105	不帶毛之綿羊或小綿羊鞣製皮革或胚皮革，不論是否剖層，但未進一步處理者	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09						
410510	濕皮革（包括濕藍皮革）	In the wet state (including wet-blue) :						
41051000	不帶毛之綿羊或小綿羊鞣製濕皮革（包括濕藍皮革），不論是否剖層，但未進一步處理者	Sheep or lamb skin leather, in the wet state (including wet-blue), without wool on, whether or not split, but not further						
41051000004	不帶毛之綿羊或小綿羊鞣製濕皮革(包括濕藍皮)，不論是否剖層，但未進一步處理者。	Sheep or lamb skin leather, in the wet state (including wet-blue), without wool on, whether or not split, but not further	KGM	0.00%	0(PA)	0.00%	R	
410530	乾皮革（胚皮革）	In the dry state (crust) :						
41053000	不帶毛之綿羊或小綿羊鞣製乾皮革（胚皮革），不論是否剖層，但未進一步處理者	Sheep or lamb skin leather, in the dry state (crust), without wool on, whether or not split, but not further prepared.						
41053000000	不帶毛之綿羊或小綿羊鞣製乾皮革（胚皮革），不論是否剖層，但未進一步處理者。	Sheep or lamb skin leather, in the dry state (crust), without wool on, whether or not split, but not further prepared	KGM	2.00%	1.7%(PA)	5.00%	R	
4106	不帶毛其他動物鞣製皮革或胚皮革，不論是否剖層，但未進一步處理者	Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09						
41062	—山羊或小山羊皮革：	- Of goats or kids :						
410621	濕皮革（包括濕藍皮革）	In the wet state (including wet-blue) :						

41062100	不帶毛山羊或小山羊濕皮革（包括濕藍皮革），不論是否剖層，但未進一步處理者	Goat or kid skin leather, in the wet state (including wet-blue), without hair on, whether or not split, but not further prepared.						
4106210000	不帶毛山羊或小山羊濕皮革（包括濕藍皮革），不論是否剖層，但未進一步處理者。	Goat or kid skin leather, in the wet state (including wet-blue), without hair on, whether or not split, but not further prepared	KGM	0.00%	0(PA)	0.00%	R	
410622	乾皮革（胚皮革）	In the dry state (crust) :						
41062200	不帶毛山羊或小山羊乾皮革（胚皮革），不論是否剖層，但未進一步處理者	Goat or kid skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.						
41062200009	不帶毛山羊或小山羊乾皮革（胚皮革），不論是否剖層，但未進一步處理者	Goat or kid skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared	KGM	2.50%	2%(PA)	5.00%	R	
41063	—豬皮革：	Of swine :						
410631	濕皮革（包括濕藍皮革）	In the wet state (including wet-blue)						
41063110	不帶毛豬濕藍皮革，不論是否剖層，但未進一步處理者	Swine skin leather, in the wet state , without hair on, whether or not split, but not further prepared						
41063110006	不帶毛豬濕藍皮革，不論是否剖層，但未進一步處理者	Swine skin leather, in the wet state , without hair on, whether or not split, but not further prepared	KGM	0.00%	0(PA)	0.00%	R	
41063190	其他不帶毛豬濕皮革，不論是否剖層，但未進一步處理者	Other swine skin leather, in the wet state , without hair on, whether or not split, but not further prepared						
41063190009	其他不帶毛豬濕皮革，不論是否剖層，但未進一步處理者	Other swine skin leather, in the wet state , without hair on, whether or not split, but not further prepared	KGM	0.00%	0(PA)	0.00%	R	
410632	乾皮革（胚皮革）	In the dry state (crust) :						
41063200	不帶毛豬乾皮革（胚皮革），不論是否剖層，但未進一步處理者	Swine skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.						
41063200007	不帶毛豬乾皮革（胚皮革），不論是否剖層，但未進一步處理者	Swine skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared	KGM	2.50%	0(PA)	5.00%	R	
410640	爬蟲動物皮革	Of reptiles						
41064010	植物預鞣之不帶毛爬蟲動物皮革，不論是否剖層，但未進一步處理者	Reptiles skin leather, in the wet state (including wet-blue), without hair on, whether or not split, but not further prepared.						
41064010005	不帶毛爬蟲動物濕皮革（包括濕藍皮革），不論是否剖層，但未進一步處理者	Reptiles skin leather, in the wet state (including wet-blue), without hair on, whether or not split, but not further prepared	KGM	0.00%	0(PA)	0.00%	R	
41064020	不帶毛爬蟲動物濕藍皮革，不論是否剖層，但未進一步處理者	Reptiles skin leather, in the wet-blue state, without hair on, whether or not split, but not further prepared						
41064020003	不帶毛爬蟲動物濕藍皮革，不論是否剖層，但未進一步處理者	Reptiles skin leather, in the wet-blue state, without hair on, whether or not split, but not further prepared	KGM	0.00%	0(PA)	0.00%	R	
41064090	其他不帶毛爬蟲動物皮革，不論是否剖層，但未進一步處理者	Reptiles skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.						
41064090008	其他不帶毛爬蟲動物皮革，不論是否剖層，但未進一步處理者	Other reptiles skin leather, in the wet state , without hair on, whether or not split, but not further prepared	KGM	2.50%	2%(PA)	5.00%	R	
41069	—其他：	Other						
410691	濕皮革（包括濕藍皮革）	In the wet state (including wet-blue) :						

41069110	不帶毛其他動物濕藍皮革，不論是否剖層，但未進一步處理者	Other animals skin leather, in the wet-blue state, without hair on, whether or not split, but not further prepared						
4106911003	不帶毛其他動物濕藍皮革，不論是否剖層，但未進一步處理者	Other animals skin leather, in the wet-blue state, without hair on, whether or not split, but not further prepared	KGM	0.00%	0(PA)	0.00%	R	
41069190	不帶毛其他動物濕皮革，不論是否剖層，但未進一步處理者	Other animals skin leather, in the wet state, without hair on, whether or not split, but not further prepared						
41069190006	不帶毛其他動物濕皮革，不論是否剖層，但未進一步處理者	Other animals skin leather, in the wet state, without hair on, whether or not split, but not further prepared	KGM	0.00%	0(PA)	0.00%	R	
410692	乾皮革（胚皮革）	In the dry state (crust) :						
41069200	不帶毛其他動物乾皮革（胚皮革），不論是否剖層，但未進一步處理者	Other animals skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared.						
41069200004	不帶毛其他動物乾皮革（胚皮革），不論是否剖層，但未進一步處理者	Other animals skin leather, in the dry state (crust), without hair on, whether or not split, but not further prepared	KGM	2.50%	2%(PA)	5.00%	R	
4107	不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09						
41071	一整張皮革：	- Whole hides and skins :						
410711	全粒面，未剖層	Full grains, unsplit						
41071110	整張不帶毛之牛（包括水牛）皮革，全粒面未剖層者，每張面積不超過2 8平方英尺（2.6平方公尺）	Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplit						
41071110009	整張不帶毛之牛（包括水牛）皮革，全粒面未剖層者，每張面積不超過2 8平方英尺（2.6平方公尺）	Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square meter), full grain unsplit	KGM	1.00%	0(PA)	5.00%	R	
41071190	其他整張不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，全粒面未剖層者，第4 1 1 4節所列者除外	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of heading 41.14.						
41071190002	其他整張不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，全粒面未剖層者，第4 1 1 4節所列者除外	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of heading 41.14	KGM	2.50%	0(PA)	5.00%	R	
410712	粒面剖層	Grain splits						
41071210	整張不帶毛之牛（包括水牛）皮革，粒面剖層，每張面積不超過2 8平方英尺（2.6平方公尺）	Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square						
41071210008	整張不帶毛之牛（包括水牛）皮革，粒面剖層，每張面積不超過2 8平方英尺（2.6平方公尺）	Whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6 square	KGM	1.00%	0(PA)	5.00%	R	

41071290	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，粒面剖層者，第4 1 1 4節所列者除外	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14.						
41071290001	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，粒面剖層者，第4 1 1 4節所列者除外	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14	KGM	2.50%	0(PA)	5.00%	R	
410719	其他	Other						
41071910	其他整張不帶毛之牛（包括水牛）皮革，每張面積不超過2 8平方英尺（2 . 6平方公尺）	Other whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6						
41071910001	其他整張不帶毛之牛（包括水牛）皮革，每張面積不超過2 8平方英尺（2 . 6平方公尺）	Other whole bovine (including buffalo) skin leather, without hair on, of a unit surface area not exceeding 28 square feet (2.6	KGM	1.00%	0(PA)	5.00%	R	
41071990	其他整張不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，第4 1 1 4節所列者除外	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, other than leather						
41071990004	其他整張不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革）已進一步處理，第4 1 1 4節所列者除外	Other whole leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, other than leather	KGM	2.50%	0(PA)	5.00%	R	
41079	—其他，包括邊皮革	- Other, including sides :						
410791	全粒面，未剖層	Full grains, unsplit						
41079100	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革）已進一步處理，全粒面未剖層者，第4 1 1 4節所列者除外	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, full grains, unsplit, other than leather of heading 41.14.						
41079100004	其他不帶毛牛及馬類動物皮革，以羊皮紙法製成或鞣製後再處理，全粒面及全粒面剖層者	Other bovine leather and equine leather, without hair on, parchment-dressed or prepared after tanning, full grains and	KGM	2.50%	0(PA)	5.00%	R	
410792	粒面剖層	Grain splits						
41079200	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革），已進一步處理，粒面剖層者，第4 1 1 4節所列者除外	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14.						
41079200003	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革），已進一步處理，粒面剖層者，第4 1 1 4節所列者除外	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, grain splits, other than leather of heading 41.14	KGM	2.50%	0(PA)	5.00%	R	
410799	其他	Other						

41079900	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革），已進一步處理者，包括邊皮革，不論是否剖層，第4 1 1 4節所列者除外	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.						
41079900006	其他不帶毛之牛（包括水牛）、馬類動物鞣製皮革或胚皮革（包括邊皮革及以羊皮紙法製作皮革），已進一步處理者，包括邊皮革，不論是否剖層，第4 1 1 4節所列者除外	Other leather further prepared after tanning or crusting, including side leathers and parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14	KGM	2.50%	0(PA)	5.00%	R	
4112	不帶毛之綿羊或小綿羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.						
411200	不帶毛之綿羊或小綿羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.						
41120000	不帶毛之綿羊或小綿羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.						
4112000007	不帶毛之綿羊或小綿羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	KGM	2.00%	1.7%(PA)	5.00%	R	
4113	不帶毛之其他動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading						
411310	山羊皮革及小山羊皮革	Of goats or kids						
41131000	不帶毛之山羊或小山羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without hair on, whether or not split, other than leather of heading 41.14.						
4113100004	不帶毛之山羊或小山羊鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of goats or kids, without hair on, whether or not split, other than leather of heading 41.14	KGM	2.50%	2%(PA)	5.00%	R	
411320	豬皮革	Of swine						
41132000	不帶毛之豬鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of swine, without hair on, whether or not split, other than leather of heading 41.14.						
4113200002	不帶毛之豬鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4 1 1 4節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of swine, without hair on, whether or not split, other than leather of heading 41.14	KGM	2.50%	0(PA)	5.00%	R	
411330	爬蟲動物皮革	Of reptiles						



41133000	不帶毛之爬蟲動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4114節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of reptiles, without hair on, whether or not split, other than leather of heading 41.14.						
4113300000	不帶毛之爬蟲動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4114節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of reptiles, without hair on, whether or not split, other than leather of heading 41.14	KGM	2.50%	2%(PA)	5.00%	R	
411390	其他	Other						
41139000	不帶毛之其他動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4114節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without hair on, whether or not split, other than leather of heading 41.14.						
4113900007	不帶毛之其他動物鞣製皮革或胚皮革（包括以羊皮紙法製作皮革），已進一步處理者，不論是否剖層，第4114節所列者除外	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without hair on, whether or not split, other than leather of heading 41.14	KGM	2.50%	2%(PA)	5.00%	R	
4114	雪米皮革（包括混製雪米皮）；漆皮及貼合漆皮；敷金屬皮革	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.						
411410	雪米皮革（包括混製雪米皮）	Chamois (including combination chamois) leather						
41141000	雪米皮革（包括混製雪米皮）	Chamois (including combination chamois) leather						
4114100003	雪米皮革（包括混製雪米皮）	Chamois (including combination chamois) leather	KGM	2.50%	2%(PA)	5.00%	R	
411420	漆皮及貼合漆皮；敷金屬皮革	Patent leather and patent laminated leather; metallised leather						
41142000	漆皮及貼合漆皮；敷金屬皮革	Patent leather and patent laminated leather; metallised leather						
4114200001	漆皮及貼合漆皮；敷金屬皮革	Patent leather and patent laminated leather; metallised leather	KGM	2.50%	2%(PA)	5.00%	R	
4115	以皮革或皮革纖維為主要成分之組合皮革，成塊、張或條，不論是否成捲者；皮革或組合皮之削片及其他廢料，不適於製造皮製品者；皮末、皮粉	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour						
411510	以皮革或皮革纖維為主要成分之組合皮革，成塊、張或條，不論是否成捲者	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls						
41151000	以皮革或皮革纖維為主要成分之組合皮革，成塊、張或條，不論是否成捲者	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls						
4115100002	以皮革或皮革纖維為主要成分之組合皮革，成塊、張或條，不論是否成捲者	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	KGM	2.50%	0(PA)	5.00%	R	
411520	皮革之削片及其他皮革或組合皮廢料，不適於製造皮製品者；皮末、皮粉	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust,						
41152000	皮革之削片及其他皮革或組合皮廢料，不適於製造皮製品者；皮末、皮粉	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust,						
4115200000	皮革之削片及其他皮革或組合皮廢料，不適於製造皮製品者；皮末、皮粉	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust,	KGM	2.50%	2%(PA)	5.00%	R	
4801	捲筒或平版之印報紙	Newsprint, in rolls or sheets						

480100	捲筒或平版之印報紙	Newsprint, in rolls or sheets							
48010000	捲筒或平版之印報紙	Newsprint, in rolls or sheets							
48010000003	捲筒或平版之印報紙	Newsprint, in rolls or sheets	KGM	0.00%	0(PA)	7.50%	R		
4802	任何尺寸捲筒或長方形（包括正方形）平版之未塗佈紙與紙板，用於書寫、印刷或其他製圖用，未打孔之打孔卡片紙和打孔紙帶（第四八〇一或四八〇三節者除外）；手工製紙及紙板	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard							
480210	手工製紙及紙板	Hand-made paper and paperboard							
48021000	手工製紙及紙板，未塗佈，捲筒或平版	Hand-made paper and paperboard, uncoated, in rolls or sheets							
48021000108	手工製宣紙，未塗佈，捲筒或平版	Shiuan paper (chinese writing painting paper), hand-made, uncoated, in rolls or sheets	KGM	0.00%	0(PA)	7.50%	R		MW0
48021000206	手工製鈔票紙，捲筒或平版	Bank-note paper, hand-made, uncoated, in rolls or sheets	KGM	0.00%	0(PA)	7.50%	R		343
48021000901	其他手工製紙及紙板，未塗佈，捲筒或平版	Other hand-made paper and paperboard, uncoated, in rolls or	KGM	0.00%	0(PA)	7.50%	R		
480220	供製感光、感熱或感電紙或紙板用之原紙及原紙板	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or							
48022000	供製感光、感熱或感電紙或紙板用之原紙及原紙板，捲筒或平版	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or							
48022000008	供製感光、感熱或感電紙或紙板用之原紙及原紙板，捲筒或平版	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or	KGM	0.00%	0(PA)	5.00%	R		
480230	複寫紙之原紙	Carbonising base paper							
48023000	複寫紙之原紙，捲筒或平版	Carbonising base paper, in rolls or sheets							
48023000006	複寫紙之原紙，捲筒或平版	Carbonising base paper, in rolls or sheets	KGM	0.00%	0(PA)	7.50%	R		
480240	壁紙之原紙	Wallpaper base							
48024000	壁紙之原紙，捲筒或平版	Wallpaper base, in rolls or sheets							
48024000004	壁紙之原紙，捲筒或平版	Wallpaper base, in rolls or in sheet	KGM	0.00%	0(PA)	7.50%	R		
48025	—其他紙及紙板，不含用機械法或化學機械法製得纖維，或所含前述纖維重量占全部纖維含量之10%及以下者：	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :							
480254	每平方公尺重量不及40公克者	Weighing less than 40 g/m2							
48025400	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒或平版，每平方公尺重量不及40公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing less than 40 g/m2,							
48025400007	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒或平版，每平方公尺重量不及40公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing less than 40 g/square meter, in rolls or sheets	KGM	0.00%	0(PA)	5.00%	R		
480255	每平方公尺重量在40公克及以上，但不超過150公克之捲筒紙	Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls							

48025510	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度為15公分及以下，每平方公尺重量在40公克及以上，但不超過150公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/m2 or more but not more than 150 g/m2, in rolls of a width not exceeding							
48025510004	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度為15公分及以下，每平方公尺重量在40公克及以上，但不超過150公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in rolls of a width not exceeding 150 mm	KGM	0.00%	0(PA)	5.00%	R		
48025590	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，每平方公尺重量在40公克及以上，但不超過150公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/m2 or more but not more than 150 g/m2, in rolls							
48025590007	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，每平方公尺重量在40公克及以上，但不超過150公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter,	KGM	0.00%	0(PA)	5.00%	R		
480256	每平方公尺重量在40公克及以上，但不超過150公克，不摺疊時，其一邊不超過435公厘，另一邊不超過297公厘之平版紙	Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state							
48025610	書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，任一邊均不及150公厘，每平方公尺重量在40公克及以上，但不超過150公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with each side less than 150 mm in the unfolded state							
48025610003	書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，任一邊均不及150公厘，每平方公尺重量在40公克及以上，但不超過150公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with each side less than 150 mm in the unfolded state	KGM	0.00%	0(PA)	5.00%	R		
48025620	書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦在150公厘或以上，但不超過297公厘，每平方公尺重量在40公克及以上，但不超過150公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side 150mm or more but not exceeding 435 mm, the other side 150mm or							
48025620001	書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦在150公厘或以上，但不超過297公厘，每平方公尺重量在40公克及以上，但不超過150公克者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the	KGM	0.00%	0(PA)	5.00%	R		
48025690	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊亦不超過297公厘，每平方公尺重量在40公克及以上，但不超過150公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297							

48025690006	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊亦不超過297公厘，每平方公尺重量在40公克及以上，但不超過150公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	KGM	0.00%	0(PA)	5.00%	R	
480257	其他每平方公尺重量在40公克及以上，但不超過150公克者	Other, weighing 40 g/m2 or more but not more than 150 g/m2						
48025710	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊亦超過297公厘，每平方公尺重量在40公克及以上，但不超過150公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the						
48025710002	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊亦超過297公厘，每平方公尺重量在40公克及以上，但不超過150公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter, in sheets with one side exceeding 435 mm and the other side	KGM	0.00%	0(PA)	5.00%	R	
48025790	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，每平方公尺重量在40公克及以上，但不超過150公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/m2 or more but not more than 150 g/m2, in sheets						
48025790005	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，每平方公尺重量在40公克及以上，但不超過150公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing 40 g/square meter or more but not more than 150 g/square meter,	KGM	0.00%	0(PA)	5.00%	R	
480258	每平方公尺重量超過150公克者	Weighing more than 150 g/m2						
48025810	書寫、印刷或其他製圖用紙及紙板，未塗佈，每平方公尺重量超過150公克，捲筒者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing more than 150						
48025810109	書寫、印刷或其他製圖用紙及紙板，未塗佈，每平方公尺重量超過150公克，但不超過200公克，捲筒者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing more than 150 g/square meter but not more than 200 g/square meter, in rolls	KGM	0.00%	0(PA)	5.00%	R	
48025810207	書寫、印刷或其他製圖用紙及紙板，未塗佈，每平方公尺重量超過200公克，捲筒者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing more than 200	KGM	0.00%	0(PA)	5.00%	R	
48025820	書寫、印刷或其他製圖用紙及紙板，未塗佈，每平方公尺重量超過150公克，平版者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing more than 150						
48025820107	書寫、印刷或其他製圖用紙及紙板，未塗佈，每平方公尺重量超過150公克，但不超過200公克，平版者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing more than 150 g/square meter but not more than 200 g/square meter, in sheets	KGM	0.00%	0(PA)	5.00%	R	
48025820205	書寫、印刷或其他製圖用紙及紙板，未塗佈，每平方公尺重量超過200公克，平版者	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, weighing more than 200 g/square meter, in sheets	KGM	0.00%	0(PA)	5.00%	R	
48026	—其他紙及紙板，其所含用機械法或化學機械法製得纖維重量超過全部纖維含量之10%者	Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process?:						

480261	捲筒紙	In rolls							
48026110	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度15公分及以下者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width not							
48026110104	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度15公分及以下者，每平方公尺重量不及40公克者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width not exceeding 150 mm, weighing less than 40 g/square meter	KGM	0.00%	0(PA)	5.00%	R		
48026110202	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度15公分及以下者，每平方公尺重量在40公克及以上，但不及150公克者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width not exceeding 150 mm, weighing 40 g/square meter or more but not more than 150 g/square meter	KGM	0.00%	0(PA)	5.00%	R		
48026110300	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度15公分及以下者，每平方公尺重量在150公克及以上，但不及200公克者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width not exceeding 150 mm, weighing exceeding 150 g/square meter but not more than 200 g/square meter	KGM	0.00%	0(PA)	5.00%	R		
48026110408	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度15公分及以下者，每平方公尺重量在200公克及以上者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width not exceeding 150 mm, weighing exceeding 200 g/square meter	KGM	0.00%	0(PA)	5.00%	R		
48026120	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度超過15公分者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width							
48026120102	鈔票紙，未塗佈，捲筒，寬度超過15公分者	Banknotes paper, uncoated, in rolls with a width exceeding 150	KGM	0.00%	0(PA)	5.00%	R		343
48026120914	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度超過15公分者，每平方公尺重量不及40公克者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width exceeding 150 mm, weighing not exceeding 40 g/square	KGM	0.00%	0(PA)	5.00%	R		
48026120923	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度超過15公分者，每平方公尺重量在40公克及以上，但不及150公克者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width exceeding 150 mm, weighing exceeding 40 g/square meter but not more than 150 g/square meter	KGM	0.00%	0(PA)	5.00%	R		
48026120932	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度超過15公分者，每平方公尺重量在150公克及以上，但不及200公克者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width exceeding 150 mm, weighing exceeding 150 g/square meter but not more than 200 g/square meter	KGM	0.00%	0(PA)	5.00%	R		
48026120941	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，寬度超過15公分者，每平方公尺重量在200公克及以上者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in rolls with a width exceeding 150 mm, weighing exceeding 200 g/square	KGM	0.00%	0(PA)	5.00%	R		
480262	不摺疊時，其一邊不超過435公厘，另一邊不超過297公厘之平版紙	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state							
48026210	書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，任一邊均不及150公厘者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with each side less than 150mm in the unfolded state							

48026210103	書寫、印刷或其他製圖用紙及紙板，未塗佈，捲筒，平板，不摺疊時，任一邊均不及150公厘者，每平方公尺重量不及40公克者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with each side less than 150 mm in the unfolded state, weighing not exceeding 40	KGM	0.00%	0(PA)	5.00%	R	
48026210201	書寫、印刷或其他製圖用紙及紙板，未塗佈，平板，不摺疊時，任一邊均不及150公厘者，每平方公尺重量在40公克及以上，但不及150公克者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with each side less than 150 mm in the unfolded state, weighing exceeding 40 g/square meter but not more than 150 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48026210309	書寫、印刷或其他製圖用紙及紙板，未塗佈，平板，不摺疊時，任一邊均不及150公厘者，每平方公尺重量在150公克及以上，但不及200公克者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with each side less than 150 mm in the unfolded state, weighing exceeding 150 g/square meter but not more than 200 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48026210407	書寫、印刷或其他製圖用紙及紙板，未塗佈，平板，不摺疊時，任一邊均不及150公厘者，每平方公尺重量在200公克及以上者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with each side less than 150 mm in the unfolded state, weighing exceeding 200	KGM	0.00%	0(PA)	5.00%	R	
48026220	書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘者	Uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with one side 150mm or more but not exceeding 435mm, the other side 150mm or more but not exceeding 297mm in the unfolded state						
48026220101	鈔票紙，未塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘者	Banknotes paper, uncoated, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state	KGM	0.00%	0(PA)	5.00%	R	343
48026220913	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘者，每平方公尺重量不及40公克者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing not exceeding 40 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48026220922	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘者，每平方公尺重量在40公克及以上，但不及150公克者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing exceeding 40 g/square meter but not more than	KGM	0.00%	0(PA)	5.00%	R	
48026220931	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘者，每平方公尺重量在150公克及以上，但不及200公克者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing exceeding 150 g/square meter but not more	KGM	0.00%	0(PA)	5.00%	R	

48026220940	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘者，每平方公尺重量在200公克及以上者	Other uncoated paper and paperboard, of other kind used for writing, printing or other graphic purposes, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing exceeding 200 g/square meter and more	KGM	0.00%	0(PA)	5.00%	R	
48026290	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊不超過297公厘者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side not exceeding 435mm and the other side not exceeding 297 mm						
48026290106	鈔票紙，未塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊不超過297公厘者	Banknotes paper, uncoated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing exceeding 200 g/square meter	KGM	0.00%	0(PA)	5.00%	R	343
48026290918	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊不超過297公厘者，每平方公尺重量不及40公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing not exceeding 40 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48026290927	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊不超過297公厘者，每平方公尺重量在40公克及以上者，但不及150公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing exceeding 40 g/square meter but not more than 150 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48026290936	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊不超過297公厘者，每平方公尺重量在150公克及以上者，但不及200公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing exceeding 150 g/square meter but not more than 200 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48026290945	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊不超過297公厘者，每平方公尺重量在200公克及以上者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing exceeding 200 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
480269	其他	Other						
48026910	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊超過297公厘者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side exceeding 435mm and the other side exceeding 297mm in the unfolded state, weighing exceeding 200 g/square meter						
48026910106	鈔票紙，未塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊超過297公厘者	Banknotes paper, uncoated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing exceeding 200 g/square meter	KGM	0.00%	0(PA)	5.00%	R	343
48026910918	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊超過297公厘者，每平方公尺重量不及40公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing not exceeding 40 g/square meter	KGM	0.00%	0(PA)	5.00%	R	

48026910927	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊超過297公厘者，每平方公尺重量在40公克及以上，但不及150公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing exceeding 40 g/square meter but not more than 150 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48026910936	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊超過297公厘者，每平方公尺重量在150公克以上，但不及200公克者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing exceeding 150 g/square meter but not more than 200 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48026910945	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊超過297公厘者，每平方公尺重量在200公克及以上者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing exceeding 200 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48026990	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets						
48026990109	其他鈔票紙，未塗佈，平版者	Other banknotes paper, uncoated, in sheets	KGM	0.00%	0(PA)	5.00%	R	343
48026990902	其他書寫、印刷或其他製圖用紙及紙板，未塗佈，平版者	Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in sheets	KGM	0.00%	0(PA)	5.00%	R	
4803	衛生紙或面紙之原紙、紙巾或紙餐巾之原紙及類似之供家用及衛生用紙之原紙、纖維素胎及纖維素紙，不論是否皺摺、壓紋、打孔、表面著色、表面裝飾或印刷處理，捲筒或平版者均在內	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets						
480300	衛生紙或面紙之原紙、紙巾或紙餐巾之原紙及類似之供家用及衛生用紙之原紙、纖維素胎及纖維素紙，不論是否皺摺、壓紋、打孔、表面著色、表面裝飾或印刷處理，捲筒或平版者均在內	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets						
48030010	纖維素胎及纖維素紙不論是否皺摺、壓紋、打孔、表面著色、表面裝飾或印刷處理，捲筒或平版者	Cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets						
48030010009	纖維素胎及纖維素紙不論是否皺摺、壓紋、打孔、表面著色、表面裝飾或印刷處理，捲筒或平版者	Cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	KGM	0.00%	0(PA)	7.50%	R	
48030020	衛生紙或面紙之原紙、紙巾或紙餐巾之原紙及類似之供家用及衛生用之原紙，不論是否皺摺、壓紋、打孔、表面著色、表面裝飾或印刷處理，捲筒或平版者	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed,						



48030020007	衛生紙或面紙之原紙、紙巾或紙餐巾之原紙及類似之供家用及衛生用之原紙，不論是否皺摺、壓紋、打孔、表面著色、表面裝飾或印刷處理，捲筒或平版者	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	KGM	0.00%	0(PA)	7.50%	R
4804	捲筒或平版之未塗佈牛皮紙及紙板（第4802或4803節者除外）	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03					
48041	— 裱面（牛皮）紙板：	Kraftliner :					
480411	未漂白	Unbleached					
48041100	未漂白裱面（牛皮）紙板，未塗佈，捲筒或平版	Unbleached kraftliner, uncoated, in rolls or sheets					
48041100007	未漂白裱面（牛皮）紙板，未塗佈，捲筒或平版	Unbleached kraftliner, uncoated, in rolls or sheets	KGM	0.00%	0(PA)	7.50%	R
480419	其他	Other					
48041900	其他裱面（牛皮）紙板，未塗佈，捲筒或平版	Other kraftliner, uncoated, in rolls or sheets					
48041900009	其他裱面（牛皮）紙板，未塗佈，捲筒或平版	Other kraftliner, uncoated, in rolls or sheets	KGM	0.00%	0(PA)	7.50%	R
48042	— 袋用牛皮紙：	Sack kraft paper:					
480421	未漂白	Unbleached					
48042100	未漂白袋用牛皮紙，未塗佈，捲筒或平版	Unbleached sack kraft paper, uncoated, in rolls or sheets					
48042100005	未漂白袋用牛皮紙，未塗佈，捲筒或平版	Unbleached sack kraft paper, uncoated, in rolls or sheets	KGM	0.00%	0(PA)	7.50%	R
480429	其他	Other					
48042900	其他袋用牛皮紙，未塗佈，捲筒或平版	Other sack kraft paper, uncoated, in rolls or sheets					
48042900007	其他袋用牛皮紙，未塗佈，捲筒或平版	Other sack kraft paper, uncoated, in rolls or sheets	KGM	0.00%	0(PA)	7.50%	R
48043	— 其他牛皮紙及紙板，其每平方公尺重量在150公克及以下者：	Other kraft paper and paperboard weighing 150 g/square meter or less :					
480431	未漂白	Unbleached					
48043100	其他未漂白牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在150公克及以下者	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing 150 g/square meter or less					
48043100003	其他未漂白牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在150公克及以下者	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing 150 g/square meter or less	KGM	0.00%	0(PA)	7.50%	R
480439	其他	Other					
48043900	其他牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在150公克及以下者	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing 150 g/square meter or less					
48043900005	其他牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在150公克及以下者	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing 150 g/square meter or less	KGM	0.00%	0(PA)	7.50%	R
48044	— 其他牛皮紙及紙板，其每平方公尺重量超過150公克，但未達225公克者：	Other kraft paper and paperboard weighing more than 150 g/square meter but less than 225 g/square meter :					
480441	未漂白	Unbleached					

48044100	其他未漂白之牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量超過150公克，但未達225公克者	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter						
48044100001	其他未漂白之牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量超過150公克，但未達225公克者	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter	KGM	0.00%	0(PA)	7.50%	R	
480442	整幅均勻漂白，且所含化學法木材纖維重量超過全部纖維含量之95%	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process						
48044200	其他整幅均勻漂白之牛皮紙及紙板，且所含化學法木材纖維重量超過全部纖維含量之95%，未塗佈，捲筒或平版，其每平方公尺重量超過150公克，但未達225公克者	Other kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, uncoated, in rolls or sheets, weighing more						
48044200000	其他整幅均勻漂白之牛皮紙及紙板，且所含化學法木材纖維重量超過全部纖維含量之95%，未塗佈，捲筒或平版，其每平方公尺重量超過150公克，但未達225公克者	Other kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter	KGM	0.00%	0(PA)	7.50%	R	
480449	其他	Other						
48044900	其他牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量超過150公克，但未達225公克者	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225						
48044900003	其他牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量超過150公克，但未達225公克者	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225	KGM	0.00%	0(PA)	7.50%	R	
48045	—其他牛皮紙及紙板，其每平方公尺重量在225公克及以上者：	-Other kraft paper and paperboard weighing 225 g/square meter or more :						
480451	未漂白	Unbleached						
48045100	其他未漂白之牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在225公克及以上者	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more						
48045100008	其他未漂白之牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在225公克及以上者	Other unbleached kraft paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more	KGM	0.00%	0(PA)	7.50%	R	
480452	整幅均勻漂白，且所含化學法木材纖維重量超過全部纖維含量之95%	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process						
48045200	其他整幅漂白之牛皮紙及紙板，且所含化學法木材纖維重量超過全部纖維含量之95%，未塗佈，捲筒或平版，其每平方公尺重量在225公克及以上者	Other kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, uncoated, in rolls or sheets, weighing 225						

48045200007	其他整幅漂白之牛皮紙及紙板，且所含化學法木材纖維重量超過全部纖維含量之95%，未塗佈，捲筒或平版，其每平方公尺重量在225公克及以上者	Other kraft paper and paperboard, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, uncoated, in rolls or sheets, weighing 225	KGM	0.00%	0(PA)	7.50%	R	
480459	其他	Other						
48045900	其他牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在225公克及以上者	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more						
48045900000	其他牛皮紙及紙板，未塗佈，捲筒或平版，其每平方公尺重量在225公克及以上者	Other kraft paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more	KGM	0.00%	0(PA)	7.50%	R	
4805	捲筒或平版之其他未塗佈紙及紙板，其加工或處理程度不超過本章註三所述者	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 2 to this						
48051	—瓦楞原紙	-Fluting paper :						
480511	半化學瓦楞原紙	Semi-chemical fluting paper						
48051100	半化學瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Uncoated semi-chemical fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter						
48051100006	半化學瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Uncoated semi-chemical fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter	KGM	0.00%	0(PA)	5.00%	R	
480512	草製瓦楞原紙	Straw fluting paper						
48051200	草製瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Uncoated straw fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to						
48051200005	草製瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Uncoated straw fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to	KGM	0.00%	0(PA)	5.00%	R	
480519	其他	other						
48051910	再生瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Uncoated recycled fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in						
48051910104	再生瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量不及100公克者	Uncoated recycled fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing not exceeding 100 g/square	KGM	0.00%	0(PA)	5.00%	R	
48051910202	再生瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量在100公克及以上，但不及130公克者	Uncoated recycled fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing exceeding 100 g/square meter but not more than 130g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48051910300	再生瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量在130公克及以上，但不及180公克者	Uncoated recycled fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing exceeding 130 g/square meter but not more than 180 g/square meter	KGM	0.00%	0(PA)	5.00%	R	

48051910408	再生瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量在180公克及以上，但不及215公克者	Uncoated recycled fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing exceeding 180 g/square meter but not more than 215 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48051910505	再生瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量在215公克及以上者	Uncoated recycled fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing exceeding 215 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48051990	其他瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Other uncoated fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to						
48051990009	其他瓦楞原紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Other uncoated fluting paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to	KGM	0.00%	0(PA)	5.00%	R	
48052	—再生裱面紙板	Multi-ply paper and paperboard :						
480524	每平方公尺重量150公克及以下者	Weighing 150 g/m2 or less						
48052400	再生裱面紙板，未塗佈，捲筒或平版，每平方公尺重量150公克及以下，其加工或處理程度不超過本章註三所述者者	Uncoated testliner (recycled liner board), in rolls or sheets, weighing 150 g/m2 or less, not further worked or processed than as specified in Note 3 to this Chapter						
48052400109	再生裱面紙板，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者者，每平方公尺重量不及125公克者	Uncoated testliner (recycled liner board), in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing not exceeding 125 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48052400207	再生裱面紙板，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者者，每平方公尺重量在125公克及以上，但150公克及以下者	Uncoated testliner (recycled liner board), in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing more than 40 g/square meter but not exceeding 150 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
480525	每平方公尺重量超過150公克者	Weighing more than 150 g/m2						
48052500	再生裱面紙板，未塗佈，捲筒或平版，每平方公尺重量超過150公克，其加工或處理程度不超過本章註三所述者	Uncoated testliner (recycled liner board), in rolls or sheets, weighing more than 150 g/m2, not further worked or processed than as specified in Note 3 to this Chapter						
48052500108	再生裱面紙板，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量150公克及以上，但不及175公克者	Uncoated testliner (recycled liner board), in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing exceeding 150 g/square meter or more but not more than 175 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48052500206	再生裱面紙板，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量175公克及以上，但不及250公克者	Uncoated testliner (recycled liner board), in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing exceeding 175 g/square meter but not more than 250 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48052500304	再生裱面紙板，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者，每平方公尺重量250公克及以上者	Uncoated testliner (recycled liner board), in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter, weighing more than 250 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
480530	亞硫酸鹽包裝紙	Sulphite wrapping paper						

48053000	亞硫酸鹽包裝紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註三所述者	Sulphite wrapping paper, uncoated, in rolls or sheets, not further worked or processed than as specified in Note 3 to this							
4805300003	亞硫酸鹽包裝紙，未塗佈，捲筒或平版，其加工或處理程度不超過本章註二所述者	Sulphite wrapping paper, uncoated, in rolls or sheets, not further worked or processed than as specified in Note 2 to this	KGM	0.00%	0(PA)	7.50%	R		
480540	過濾紙及紙板	Filter paper and paperboard							
48054011	茶袋紙，捲筒或平版，其加工或處理程度不超過本章註三所述者	Tea bag paper, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter							
48054011008	茶袋紙，捲筒或平版，其加工或處理程度不超過本章註二所述者	Tea bag paper, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	KGM	0.00%	0(PA)	7.50%	R		
48054019	其他過濾紙，捲筒或平版，其加工或處理程度不超過本章註三所述者	Other filter paper, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter							
48054019000	其他過濾紙，捲筒或平版，其加工或處理程度不超過本章註二所述者	Other filter paper, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	KGM	0.00%	0(PA)	7.50%	R		
48054020	過濾紙板，捲筒或平版，其加工或處理程度不超過本章註三所述者	Filter paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter							
48054020007	過濾紙板，捲筒或平版，其加工或處理程度不超過本章註二所述者	Filter paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	KGM	0.00%	0(PA)	7.50%	R		
480550	毛氈紙及紙板	Felt paper and paperboard							
48055000	毛氈紙及紙板，捲筒或平版，其加工或處理程度不超過本章註三所述者	Felt paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter							
48055000008	毛氈紙及紙板，捲筒或平版，其加工或處理程度不超過本章註二所述者	Felt paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter	KGM	0.00%	0(PA)	7.50%	R		
48059	-其他	-Other:							
480591	每平方公尺重量150公克及以下者	Weighing 150 g/m2 or less							
48059100	捲筒或平版之其他未塗佈紙及紙板，每平方公尺重量150公克及以下，其加工或處理程度不超過本章註三所述者	Other uncoated paper or paperboard, in rolls or sheets, weighing 150 g/m2 or less, not further worked or processed than as specified in Note 3 to this Chapter							
48059100107	電氣用絕緣紙或紙板（絕緣阻抗1000000000歐姆以上），捲筒或平版，未塗佈，每平方公尺重量150公克及以下，其加工或處理程度不超過本章註三所述者	Insulating paper or paperboard for electrical equipment (insulation resistivity over 1000000000 ohm), uncoated, in rolls or sheets, weighing 150 g/square meter or less, not further worked or processed than as specified in Note 3 to this Chapter	KGM	0.00%	0(PA)	5.00%	R		
48059100900	捲筒或平版之其他未塗佈紙及紙板，每平方公尺重量150公克及以下，其加工或處理程度不超過本章註三所述者	Other uncoated paper or paperboard, in rolls or sheets, weighing 150 g/square meter or less, not further worked or processed than as specified in Note 3 to this Chapter	KGM	0.00%	0(PA)	5.00%	R		
480592	每平方公尺重量超過150公克但不及225公克者	Weighing more than 150 g/m2 but less than 225 g/m2							
48059210	多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量超過150公克，但不及225公克者，其加工或處理程度不超過本章註三所述者	Multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/m2 but less than 225 g/m2, not further worked or processed than as specified in Note 3 to this							

48059210104	電氣用多層絕緣紙或紙板（絕緣阻抗1 0 0 0 0 0 0 0 0 0 0 歐姆以上），未塗佈，捲筒或平版，每平方公尺重量超過1 5 0公克，但不及2 2 5公克者，其加工或處理程度不超過本章註三所述者	Insulating multi-ply paper or paperboard for electrical equipment (insulation resistivity over 1000000000 ohm), uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter	KGM	0.00%	0(PA)	5.00%	R	
48059210916	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量超過1 5 0公克，但不及2 2 5公克者，每層均漂白，其加工或處理程度不超過本章註三所述者	Other multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter, each layer bleached	KGM	0.00%	0(PA)	5.00%	R	
48059210925	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量超過1 5 0公克，但不及2 2 5公克者，僅一外層漂白，其加工或處理程度不超過本章註三所述者	Other multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter, with only one outer layer	KGM	0.00%	0(PA)	5.00%	R	
48059210934	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量超過1 5 0公克，但不及2 2 5公克者，僅兩外層漂白，其加工或處理程度不超過本章註三所述者	Other multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter, with only two outer layers	KGM	0.00%	0(PA)	5.00%	R	
48059210943	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量超過1 5 0公克，但不及2 2 5公克者，每層均未漂白，其加工或處理程度不超過本章註三所述者	Other multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter, without any layer bleached	KGM	0.00%	0(PA)	5.00%	R	
48059210952	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量超過1 5 0公克，但不及2 2 5公克者，其加工或處理程度不超過本章註三	Other multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225 g/square meter, not further worked or processed than as specified in Note 3 to this Chapter	KGM	0.00%	0(PA)	5.00%	R	
48059290	其他捲筒或平版之未塗佈紙及紙板，每平方公尺重量超過1 5 0公克但不及2 2 5公克者，其加工或處理程度不超過本章註三所述者	Other paper or paperboard, uncoated, in rolls or sheets, weighing more than 150 g/m2 but less than 225g/m2, not further worked or processed than as specified in Note 3 to this						
48059290009	其他捲筒或平版之未塗佈紙及紙板，每平方公尺重量超過1 5 0公克但不及2 2 5公克者，其加工或處理程度不超過本章註三所述者	Other paper or paperboard, uncoated, in rolls or sheets, weighing more than 150 g/square meter but less than 225g/square meter, not further worked or processed than as	KGM	0.00%	0(PA)	5.00%	R	
480593	每平方公尺重量2 2 5公克及以上者	Weighing 225 g/m2 or more						
48059310	多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量2 2 5公克及以上，其加工或處理程度不超過本章註三所述者	Multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/m2 or more, not further worked or processed than as specified in Note 3 to this Chapter						
48059310103	電氣用多層絕緣紙或紙板（絕緣阻抗1 0 0 0 0 0 0 0 0 0 歐姆以上），未塗佈，捲筒或平版，每平方公尺重量2 2 5公克及以上，其加工或處理程度不超過本章註三所述者	Insulating multi-ply paper or paperboard for electrical equipment (insulation resistivity over 1000000000 ohm), uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note	KGM	0.00%	0(PA)	5.00%	R	

48059310915	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量2 2 5公克及以上，每層均漂白，其加工或處理程度不超過本章註三所述者	Multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter, each	KGM	0.00%	0(PA)	5.00%	R
48059310924	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量2 2 5公克及以上，僅一外層漂白，其加工或處理程度不超過本章註三所述者	Multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter, with only	KGM	0.00%	0(PA)	5.00%	R
48059310933	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量2 2 5公克及以上，僅兩外層漂白，其加工或處理程度不超過本章註三所述者	Multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter, with only	KGM	0.00%	0(PA)	5.00%	R
48059310942	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量2 2 5公克及以上，每層均未漂白，其加工或處理程度不超過本章註三所述者	Multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter, without	KGM	0.00%	0(PA)	5.00%	R
48059310951	其他多層紙及紙板，未塗佈，捲筒或平版，每平方公尺重量2 2 5公克及以上，其加工或處理程度不超過本章註三所述者	Other multi-ply paper and paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter	KGM	0.00%	0(PA)	5.00%	R
48059390	其他捲筒或平版之未塗佈紙及紙板，每平方公尺重量2 2 5公克及以上，其加工或處理程度不超過本章註三所述者	Other paper or paperboard, uncoated, in rolls or sheets, weighing 225 g/m2 or more, not further worked or processed than as specified in Note 3 to this Chapter					
48059390008	其他捲筒或平版之未塗佈紙及紙板，每平方公尺重量2 2 5公克及以上，其加工或處理程度不超過本章註三所述者	Other paper or paperboard, uncoated, in rolls or sheets, weighing 225 g/square meter or more, not further worked or processed than as specified in Note 3 to this Chapter	KGM	0.00%	0(PA)	5.00%	R
4806	捲筒或平版之植物纖維羊皮紙、防油紙、描圖紙及格拉新紙及其他打光透明紙或半透明紙	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in					
480610	植物纖維羊皮紙	Vegetable parchment					
48061000	植物纖維羊皮紙，捲筒或平版	Vegetable parchment paper, in rolls or sheets					
48061000006	植物纖維羊皮紙，捲筒或平版	Vegetable parchment paper, in rolls or sheets	KGM	0.00%	0(PA)	7.50%	R
480620	防油紙	Greaseproof papers					
48062000	防油紙，捲筒或平版	Greaseproof paper, in rolls or sheets					
48062000004	防油紙，捲筒或平版	Greaseproof paper, in rolls or sheets	KGM	0.00%	0(PA)	7.50%	R
480630	描圖紙	Tracing papers					
48063000	描圖紙，捲筒或平版	Tracing papers, in rolls or sheets					
48063000002	描圖紙，捲筒或平版	Tracing papers, in rolls or sheets	KGM	0.00%	0(PA)	7.50%	R
480640	格拉新紙及其他打光透明紙或半透明紙	Glassine and other glazed transparent or translucent papers					
48064000	格拉新紙及其他打光透明紙或半透明紙，捲筒或平版	Glassine and other glazed transparent or translucent papers, in rolls or sheets					
48064000000	格拉新紙及其他打光透明紙或半透明紙，捲筒或平版	Glassine and other glazed transparent or translucent papers, in rolls or sheets	KGM	0.00%	0(PA)	7.50%	R

4807	捲筒或平版，表面未經塗佈或浸漬之組合紙及紙板（以膠黏合數層平坦之紙或紙板而成者），不論其內部是否加強	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in						
480700	捲筒或平版，表面未經塗佈或浸漬之組合紙及紙板（以膠黏合數層平坦之紙或紙板而成者），不論其內部是否加強。	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in						
48070000	捲筒或平版，表面未經塗佈或浸漬之組合紙及紙板（以膠黏合數層平坦之紙或紙板而成者），不論其內部是否加強。	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in						
4807000007	捲筒或平版，表面未經塗佈或浸漬之組合紙及紙板（以膠黏合數層平坦之紙或紙板而成者），不論其內部是否加強。	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in	KGM	0.00%	0(PA)	5.00%	R	
4808	捲筒或平版紙及紙板，波浪狀（有或無以平坦面紙膠合者均在內）、皺紋狀、壓紋或打孔者，第4803節所述者除外	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in						
480810	瓦楞紙及紙板，不論是否打孔均在內	Corrugated paper and paperboard, whether or not perforated						
48081010	單層或雙層瓦楞紙板，第四八〇三節所述者除外	Corrugated container board, single or double wall, other than paper of the kind described in heading No.48.03.						
48081010002	單層或雙層瓦楞紙板，第4803節所述者除外	Corrugated container board, single or double wall, other than paper of the kind described in heading No.48.03.	KGM	0.00%	0(PA)	10.00%	R	
48081020	三層及以上瓦楞紙板，第四八〇三節所述者除外	Corrugated container board, triple wall, other than paper of the kind described in heading No.48.03.						
48081020000	三層及以上瓦楞紙板，第4803節所述者除外	Corrugated container board, triple wall, other than paper of the kind described in heading No.48.03.	KGM	0.00%	0(PA)	5.00%	R	
48081090	其他瓦楞紙及紙板，不論是否打孔均在內，捲筒或平版，第四八〇三節所述者除外	Other corrugated paper and paperboard, whether or not perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03.						
48081090005	其他瓦楞紙及紙板，不論是否打孔均在內，捲筒或平版，第4803節所述者除外	Other corrugated paper and paperboard, whether or not perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03.	KGM	0.00%	0(PA)	10.00%	R	
480820	縐紋袋用牛皮紙，不論是否壓紋或打孔均在內	Sack kraft paper, creped or crinkled, whether or not embossed or perforated						
48082000	縐紋袋用牛皮紙，不論是否壓紋或打孔均在內，捲筒或平版，第四八〇三節所述者除外	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03.						
48082000002	縐紋袋用牛皮紙，不論是否壓紋或打孔均在內，捲筒或平版，第4803節所述者除外	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03.	KGM	0.00%	0(PA)	7.50%	R	
480830	其他縐紋牛皮紙，不論是否壓紋或打孔均在內	Other kraft paper, creped or crinkled, whether or not embossed or perforated						



48083000	其他縐紋牛皮紙，不論是否壓紋或打孔均在內，捲筒或平版，第四八〇三節所述者除外	Other kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03.						
4808300000	其他縐紋牛皮紙，不論是否壓紋或打孔均在內，捲筒或平版，第 4 8 0 3 節所述者除外	Other kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03.	KGM	0.00%	0(PA)	7.50%	R	
480890	其他	Other						
48089000	其他紙及紙板，波浪狀、縐紋狀、壓紋或打孔者，捲筒或平版，第四八〇三節所述者除外	Other paper and paperboard, corrugated, creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03.						
48089000105	變壓器用縐紋絕緣紙，捲筒或平版（絕緣阻抗 1 0 0 0 0 0 0 0 歐姆以上），第 4 8 0 3 節所述者除外	Creped insulating paper for transformer, in rolls or sheets (insulation resistivity over 1000000000 ohm), other than paper of the kind described in heading No. 48.03.	KGM	0.00%	0(PA)	5.00%	R	
48089000908	其他紙及紙板，波浪狀、縐紋狀、壓紋或打孔者，捲筒或平版，第 4 8 0 3 節所述者除外	Other paper and paperboard, corrugated, creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No.48.03.	KGM	0.00%	0(PA)	5.00%	R	
4809	碳粉複寫紙 自行複寫紙及其他複寫或轉印紙（包括經塗佈或浸漬之複印蠟紙或套版印刷版紙），不論是否印刷均內，捲筒或平版者	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or						
480910	碳粉複寫紙或類似複寫紙	Carbon or similar copying papers						
48091000	碳粉複寫紙或類似複寫紙	Carbon or similar copying papers						
48091000003	碳粉複寫紙或類似複寫紙	Carbon or similar copying papers	KGM	0.00%	0(PA)	10.00%	R	
480920	自行複寫紙	Self-copy paper						
48092000	自行複寫紙	Self-copy paper						
48092000001	自行複寫紙	Self-copy paper	KGM	0.00%	0(PA)	10.00%	R	
480990	其他	Other						
48099010	轉印紙（包括已塗佈之轉印紙原紙）	Transfer paper (including coated transferable base paper)						
48099010004	轉印紙（包括已塗佈之轉印紙原紙）	Transfer paper (including coated transferable base paper)	KGM	0.00%	0(PA)	5.00%	R	
48099090	其他複寫紙	Other copying papers						
48099090007	其他複寫紙	Other copying papers	KGM	0.00%	0(PA)	10.00%	R	
4810	任何尺寸捲筒或長方形（包括正方形）平版之紙及紙板，其一面或雙面用高嶺土（白土）或其他無機物塗佈，不論是否有黏結劑均在內，惟未有其他塗佈，且不論是否經表面著色、表面裝飾、或表面印刷。	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets						
48101	一書寫、印刷或其他製圖用紙及紙板，不含用機械法或化學機械法製得纖維，或所含前述纖維重量佔全部纖維含量不超過 1 0 % 者：	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :						

481013	捲筒	In rolls:						
48101310	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度不超過15公分者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width less than 150mm						
48101310103	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度不超過15公分者，每平方公尺重量不及60公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width not exceeding 150 mm, weighing less than 60 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48101310201	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度不超過15公分者，每平方公尺重量60公克及以上，但不及75公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width not exceeding 150 mm, weighing 60 g/square meter or more, but less than 75 g/square	KGM	0.00%	0(PA)	5.00%	R	
48101310309	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度不超過15公分者，每平方公尺重量75公克及以上，但不及150公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width not exceeding 150 mm, weighing 75 g/square meter or more, but less than 150	KGM	0.00%	0(PA)	5.00%	R	
48101310407	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度不超過15公分者，每平方公尺重量150公克及以上，但不及200公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width not exceeding 150 mm, weighing 150 g/square meter or more, but less than 200	KGM	0.00%	0(PA)	5.00%	R	
48101310504	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度不超過15公分者，每平方公尺重量200公克及以上者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width not exceeding 150 mm, weighing 200 g/square meter or more	KGM	0.00%	0(PA)	5.00%	R	
48101320	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度超過15公分者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width 150mm or more						
48101320101	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度超過15公分者，每平方公尺不及60公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width more than 150 mm, weighing less than 60 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48101320209	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度超過15公分者，每平方公尺重量60公克及以上，但不及75公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width more than 150 mm, weighing 60 g/square meter or more, but less than 75 g/square	KGM	0.00%	0(PA)	5.00%	R	
48101320307	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度超過15公分者，每平方公尺重量75公克及以上，但不及150公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width more than 150 mm, weighing 75 g/square meter or more, but less than 150 g/square	KGM	0.00%	0(PA)	5.00%	R	
48101320405	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度超過15公分者，每平方公尺重量150公克及以上，但不及200公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width more than 150 mm, weighing 150 g/square meter or more, but less than 200	KGM	0.00%	0(PA)	5.00%	R	
48101320502	供書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒，寬度超過15公分者，每平方公尺重量200公克及以上者	Printing and writing or other graphic purposes paper, or paperboard, coated, in rolls of a width more than 150 mm, weighing 200 g/square meter or more	KGM	0.00%	0(PA)	5.00%	R	
481014	不摺疊時，其一邊不超過435公厘，另一邊不超過297公厘之平版紙	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state						
48101410	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，任一邊均不及150公厘者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with each side less than 150mm						

48101410102	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，任一邊均不及150公厘者，每平方公尺重量不及60公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with each side less than 150 mm in the unfolded state, weighing less than 60 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48101410200	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，任一邊均不及150公厘者，每平方公尺重量60公克及以上，但不及75公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with each side less than 150 mm in the unfolded state, weighing 60 g/square meter or more, but	KGM	0.00%	0(PA)	5.00%	R	
48101410308	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，任一邊均不及150公厘者，每平方公尺重量75公克及以上，但不及150公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with each side less than 150 mm in the unfolded state, weighing 75 g/square meter or more, but	KGM	0.00%	0(PA)	5.00%	R	
48101410406	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，任一邊均不及150公厘者，每平方公尺重量150公克及以上，但不及200公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with each side less than 150 mm in the unfolded state, weighing 150 g/square meter or more, but	KGM	0.00%	0(PA)	5.00%	R	
48101410503	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，任一邊均不及150公厘者，每平方公尺重量200公克及以上者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with each side less than 150 mm in the unfolded state, weighing 200 g/square meter or more	KGM	0.00%	0(PA)	5.00%	R	
48101420	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state						
48101420100	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘者，每平方公尺重量不及60公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side 150 mm or more, but not exceeding 435 mm, the other side 150 mm or more, but not exceeding 297 mm in the unfolded state, weighing less than	KGM	0.00%	0(PA)	5.00%	R	
48101420208	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘，每平方公尺重量60公克及以上，但不及75公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing 60 g/square meter or more, but less than 75 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48101420306	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘，每平方公尺重量75公克及以上，但不及150公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing 75 g/square meter or more, but less than 150 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48101420404	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘，每平方公尺重量150公克及以上，但不及200公克者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing 150 g/square meter or more, but less than 200 g/square meter	KGM	0.00%	0(PA)	5.00%	R	

48101420501	書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊在150公厘或以上，但不超過435公厘，另一邊亦150公厘或以上，但不超過297公厘，每平方公尺重量200公克及以上者	Printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side 150 mm or more but not exceeding 435 mm, the other side 150 mm or more but not exceeding 297 mm in the unfolded state, weighing 200	KGM	0.00%	0(PA)	5.00%	R	
48101490	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊亦不超過297公厘者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded						
48101490105	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊亦不超過297公厘，每平方公尺不及60公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing less than 60 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48101490203	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊亦不超過297公厘，每平方公尺重量60公克及以上，但不及75公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing 60 g/square meter or more, but less than 75	KGM	0.00%	0(PA)	5.00%	R	
48101490301	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊亦不超過297公厘，每平方公尺重量75公克及以上，但不及150公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing 75 g/square meter or more, but less than 150	KGM	0.00%	0(PA)	5.00%	R	
48101490409	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊亦不超過297公厘，每平方公尺重量150公克及以上，但不及200公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing 150 g/square meter or more, but less than 200	KGM	0.00%	0(PA)	5.00%	R	
48101490506	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊不超過435公厘，另一邊亦不超過297公厘，每平方公尺重量200公克及以上者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state, weighing 200 g/square meter or more	KGM	0.00%	0(PA)	5.00%	R	
481019	其他	Other						
48101910	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊亦超過297公厘者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state						
48101910107	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊亦超過297公厘，每平方公尺不及60公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing less than 60 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48101910205	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊亦超過297公厘，每平方公尺重量60公克及以上，但不及75公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing 60 g/square meter or more, but less than 75 g/square	KGM	0.00%	0(PA)	5.00%	R	

48101910303	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊亦超過297公厘，每平方公尺重量75公克及以上，但不及150公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing 75 g/square meter or more, but less than 150 g/square	KGM	0.00%	0(PA)	5.00%	R	
48101910401	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊亦超過297公厘，每平方公尺重量150公克及以上，但不及200公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing 150 g/square meter or more, but less than 200	KGM	0.00%	0(PA)	5.00%	R	
48101910508	其他書寫、印刷或其他製圖用紙及紙板，塗佈，平版，不摺疊時，其一邊超過435公厘，另一邊亦超過297公厘者及，每平方公尺重量200公克及以上者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state, weighing 200 g/square meter or more	KGM	0.00%	0(PA)	5.00%	R	
48101990	其他供書寫、印刷或其他製圖用紙及紙板，塗佈，平版者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets						
48101990100	其他供書寫、印刷或其他製圖用紙及紙板，塗佈，平版，每平方公尺不及60公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets, weighing less than 60 g/square	KGM	0.00%	0(PA)	5.00%	R	
48101990208	其他供書寫、印刷或其他製圖用紙及紙板，塗佈，平版，每平方公尺重量60公克及以上，但不及75公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets, weighing 60 g/square meter or more, but less than 75 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48101990306	其他供書寫、印刷或其他製圖用紙及紙板，塗佈，平版，每平方公尺重量75公克及以上，但不及150公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets, weighing 75 g/square meter or more, but less than 150 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48101990404	其他供書寫、印刷或其他製圖用紙及紙板，塗佈，平版，每平方公尺重量150公克及以上，但不及200公克者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets, weighing 150 g/square meter or more, but less than 200 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48101990501	其他供書寫、印刷或其他製圖用紙及紙板，塗佈，平版，每平方公尺重量200公克及以上者	Other printing and writing or other graphic purposes paper, or paperboard, coated, in sheets, weighing 200 g/square meter or	KGM	0.00%	0(PA)	5.00%	R	
48102	一書寫、印刷或其他製圖用紙及紙板，其所含用機械法或化學機械法製得纖維重量超過全部纖維含量之10%：	Paper and paperboard of a kind used for writing, printing or other graphic purposes of which more than 10% by weight of the total fibre content consists of fibres obtained by a						
481022	輕量塗佈紙	Light-weight coated paper:						
48102210	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過15公克，每平方公尺總重量不超過72公克，捲筒者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides, of a total weight not exceeding 72 g/m2 with a coating weight not exceeding 15						
48102210102	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過15公克，每平方公尺總重量不及50公克，捲筒者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides, of a total weight not exceeding 72 g/square meter with a coating weight not exceeding 15 g/square meter per side, in rolls, weighing not	KGM	0.00%	0(PA)	5.00%	R	

48102210200	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過15公克，每平方公尺總重量50公克及以上，但不及60公克，捲筒者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides, of a total weight not exceeding 72 g/square meter with a coating weight not exceeding 15 g/square meter per side, in rolls, weighing exceeding 50 g/square meter, but no more than 60 g/square	KGM	0.00%	0(PA)	5.00%	R	
48102210308	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過15公克，每平方公尺總重量60公克及以上，但不超過72公克，捲筒者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides, of a total weight not exceeding 72 g/square meter with a coating weight not exceeding 15 g/square meter per side, in rolls, weighing exceeding 60 g/square meter, but no more than 72 g/square	KGM	0.00%	0(PA)	5.00%	R	
48102220	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過15公克，每平方公尺總重量不超過72公克，平版者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides, of a total weight not exceeding 72 g/m2 with a coating weight not exceeding 15						
48102220100	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過15公克，每平方公尺總重量不及50公克，平版者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides, of a total weight not exceeding 72 g/square meter with a coating weight not exceeding 15 g/square meter per side, in sheets, weighing not	KGM	0.00%	0(PA)	5.00%	R	
48102220208	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過15公克，每平方公尺總重量50公克及以上，但不及60公克，平版者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides, of a total weight not exceeding 72 g/square meter with a coating weight not exceeding 15 g/square meter per side, in sheets, weighing exceeding 50 g/square meter, but no more than 60 g/square	KGM	0.00%	0(PA)	5.00%	R	
48102220306	書寫、印刷或其他製圖用紙及紙板，雙面塗佈，每面每平方公尺塗佈重量不超過15公克，每平方公尺總重量60公克及以上，但不超過72公克，平版者	Printing and writing or other graphic purposes paper, or paperboard, coated on both sides, of a total weight not exceeding 72 g/square meter with a coating weight not exceeding 15 g/square meter per side, in sheets, weighing exceeding 60 g/square meter, but no more than 72 g/square	KGM	0.00%	0(PA)	5.00%	R	
481029	其他	Other						
48102900	其他書寫、印刷或其他製圖用紙及紙板，塗佈，捲筒或平版，其所含用機械法或化學機械法製得纖維重量超過全部纖維含量之10%者	Other coated paper and paperboard of a kind used for writing, printing or other graphic purposes, in rolls or sheets, of which more than 10 percent by weight of the total fiber content consists of fibers obtained by a mechanical or chemi-						
48102900009	其他書寫、印刷或其他製圖用紙及紙板，其所含機械漿（纖維）重量超過全部纖維含量之10%	Other coated paper and paperboard of a kind used for writing, printing or other graphic purposes, in rolls or sheets, of which more than 10 percent by weight of the total fiber content consists of fibers obtained by a mechanical or chemi-	KGM	0.00%	0(PA)	5.00%	R	
48103	—牛皮紙及紙板，書寫、印刷或其他製圖用者除外：	—Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :						

481031	整幅均勻漂白，且所含化學法木材纖維重量超過全部纖維含量之95%，而其每平方公尺重量不超過150公克	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150						
48103100	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，且所含化學法木材纖維重量超過全部纖維含量之95%，而其每平方公尺重量不超過150公克，捲筒或平版	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a						
48103100005	整幅均勻漂白之牛皮紙及紙板，且所含化學法木材纖維重量超過全部纖維含量之95%，而其每平方公尺重量不超過150公克，捲筒或平版	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/square meter or less, in	KGM	0.00%	0(PA)	5.00%	R	
481032	整幅均勻漂白，且所含化學法木材纖維重量超過全部纖維含量之95%，而其每平方公尺重量超過150公克	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than						
48103210	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，且每平方公尺重量超過150公克，捲筒者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a						
48103210100	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，捲筒，每平方公尺重量超過150公克，但不及200公克者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, in rolls, weighing exceeding 150 g/square meter, but less than 200 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48103210208	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，每平方公尺重量200公克及以上，但不及400公克，捲筒者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, in rolls, weighing 200 g/square meter or more, but less than 400 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48103210306	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，每平方公尺重量400公克及以上，捲筒者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, in rolls, weighing 400 g/square meter or	KGM	0.00%	0(PA)	5.00%	R	
48103220	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，且每平方公尺重量超過150公克，平版者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a						

48103220108	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，每平方公尺重量超過150公克，但不及200公克，平版者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, in sheets, weighing exceeding 150 g/square meter, but less than 200 g/square meter	KGM	0.00%	0(PA)	5.00%	R	
48103220206	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，每平方公尺重量200公克及以上，但不及400公克，平版者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, in sheets, weighing 200 g/square meter or	KGM	0.00%	0(PA)	5.00%	R	
48103220304	整幅均勻漂白之牛皮紙及紙板，書寫、印刷或其他製圖用者除外，所含化學法木材纖維重量超過全部纖維含量之95%，每平方公尺重量400公克及以上，平版者	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, in sheets, weighing 400 g/square meter or	KGM	0.00%	0(PA)	5.00%	R	
481039	其他	Other						
48103910	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，捲筒者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls						
48103910103	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，捲筒，每平方公尺重量150公克及以下者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls, weighing 150 g/square meter or less	KGM	0.00%	0(PA)	5.00%	R	
48103910201	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，捲筒，每平方公尺重量150公克及以上，但不及200公克者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls, weighing 150 g/square meter or more, but less than 200	KGM	0.00%	0(PA)	5.00%	R	
48103910309	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，捲筒，每平方公尺重量200公克及以上，但不及400公克者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls, weighing 200 g/square meter or more, but less than 400	KGM	0.00%	0(PA)	5.00%	R	
48103910407	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，捲筒，每平方公尺重量400公克及以上者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls, weighing 400 g/square meter or more	KGM	0.00%	0(PA)	5.00%	R	
48103920	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，平版者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in sheets						
48103920101	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，平版，每平方公尺重量150公克及以下者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in sheets, weighing 150 g/square meter and less	KGM	0.00%	0(PA)	5.00%	R	
48103920209	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，平版，每平方公尺重量150公克以上，但不及200公克者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in sheets, weighing exceeding 150 g/square meter, but less than 200	KGM	0.00%	0(PA)	5.00%	R	



48103920307	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，平版，每平方公尺重量200公克及以上，但不及400公克者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in sheets, weighing exceeding 200 g/square meter, but less than 400	KGM	0.00%	0(PA)	5.00%	R	
48103920405	其他牛皮紙及紙板，書寫、印刷或其他製圖用者除外，平版，每平方公尺重量400公克及以上者	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in sheets, weighing 400 g/square meter or more	KGM	0.00%	0(PA)	5.00%	R	
48109	—其他紙及紙板：	Other paper and paperboard：						
481092	多層	Multi-ply						
48109210	多層紙及紙板，每層均漂白，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Multi-ply paper or paperboard, bleached uniformly throughout the mass, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets						
48109210009	多層紙及紙板，每層均漂白，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Multi-ply paper or paperboard, bleached uniformly throughout the mass, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	KGM	0.00%	0(PA)	5.00%	R	
48109220	多層紙及紙板，僅外一層漂白，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Multi-ply paper or paperboard, only with one outer layer bleached, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets						
48109220007	多層紙及紙板，僅一外層漂白，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Multi-ply paper or paperboard, only with one outer layer bleached, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or sheets	KGM	0.00%	0(PA)	5.00%	R	
48109230	三層及以上多層紙及紙板，僅外二層漂白，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Paper and paperboard, having three or more layers, of which only the two outer layers are bleached, coated on one or both sides with kaolin (china clay) or other inorganic substances, in						
48109230005	三層及以上多層紙及紙板，僅二外層漂白，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Paper and paperboard, having three or more layers, of which only the two outer layers are bleached, coated on one or both sides with kaolin (china clay) or other inorganic substances, in	KGM	0.00%	0(PA)	5.00%	R	
48109290	其他多層紙及紙板，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Other multi-ply paper or paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, in						
48109290002	其他多層紙及紙板，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Other multi-ply paper or paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, in	KGM	0.00%	0(PA)	5.00%	R	
481099	其他	Other						
48109900	其他紙及紙板，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Other paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or						
48109900004	其他紙及紙板，其一面或雙面用高嶺土（白土）或其他無機物塗佈，捲筒或平版	Other paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, in rolls or	KGM	0.00%	0(PA)	5.00%	R	
4811	任何尺寸之捲筒或長方形（包括正方形）平版之紙、紙板、纖維素胎及纖維素紙，經塗佈、浸漬、覆面、表面著色、表面裝飾或印刷者，第四八〇三、四八〇九、四八一〇節者除外	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10						

481110	焦油、瀝青或柏油紙及紙板	Tarred, bituminised or asphalted paper and paperboard							
48111000	焦油、瀝青或柏油紙及紙板，捲筒或平版，第四八〇三、四八〇九、四八一〇節所述者除外	Tarred, bituminised or asphalted paper and paperboard, in rolls or sheets, other than goods of the kind described in heading No.48.03, 48.09 or 48.10							
4811100009	焦油、瀝青或柏油紙及紙板，捲筒或平版，第4803、4809或4810節所述者除外	Tarred, bituminised or asphalted paper and paperboard, in rolls or sheets, other than goods of the kind described in heading No.48.03, 48.09 or 48.10	KGM	0.00%	0(PA)	8.50%	R		
48112	—塗膠或塗接著劑之紙及紙板：	Gummed or adhesive paper and paperboard：							
48113	—以塑膠（接著劑除外）塗佈、浸漬或覆面之紙及紙板：	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):							
481141	自黏性者	Self-adhesive							
48114100	自黏性紙及紙板，捲筒或平版，第四八〇三、四八〇九、四八一〇節所述者除外	Self-adhesive paper and paperboard, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or							
4811410002	自黏性紙及紙板，捲筒或平版，第4803、4809、4810節所述者除外	Self-adhesive paper and paperboard, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or	KGM	0.00%	0(PA)	5.00%	R	MP1	
481149	其他	Other							
48114900	其他塗膠或塗接著劑之紙及紙板，第四八〇三、四八〇九、四八一〇節所述者除外	Other gummed or adhesive paper and paperboard, other than goods of the kind described in heading No.48.03, 48.09 or							
4811490004	其他塗膠或塗接著劑之紙及紙板，第4803、4809、4810節所述者除外	Other gummed or adhesive paper and paperboard, other than goods of the kind described in heading No.48.03, 48.09 or	KGM	0.00%	0(PA)	5.00%	R	MW0	
48115	—以塑膠（接著劑除外）塗佈、浸漬或覆面之紙及紙板	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):							
481151	已漂白，且每平方公尺重量超過150公克者：	Bleached, weighing more than 150 g/m2							
48115100	以塑膠（接著劑除外）塗佈、浸漬或覆面之紙及紙板，已漂白，且每平方公尺重量超過150公克者，捲筒或平版，第四八〇三、四八〇九、四八一〇節所述者除外	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives), bleached, weighing more than 150 g/m2, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10							
4811510009	以塑膠（接著劑除外）塗佈、浸漬或覆面之紙及紙板，已漂白，且每平方公尺重量超過150公克者，捲筒或平版，第4803、4809、4810節所述者除外	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives), bleached, weighing more than 150 g/square meter, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10	KGM	0.00%	0(PA)	5.00%	R	MW0	
481159	其他	Other							
48115900	其他以塑膠（接著劑除外）塗佈、浸漬或覆面之紙及紙板，第四八〇三、四八〇九、四八一〇節所述者除外	Other paper or paperboard coated, impregnated or covered with plastics (excluding adhesives), other than goods of the kind described in heading No.48.03, 48.09 or 48.10,							
4811590001	其他以塑膠（接著劑除外）塗佈、浸漬或覆面之紙及紙板，第4803、4809、4810節所述者除外	Other paper or paperboard coated, impregnated or covered with plastics (excluding adhesives), other than goods of the kind described in heading No.48.03, 48.09 or 48.10,	KGM	0.00%	0(PA)	5.00%	R	MW0	

481160	以蠟、石蠟、硬脂、油或甘油塗佈、浸漬或覆面之紙及紙板	Paper and paperboard, coated or impregnated with wax, paraffin wax, stearin, oil or glycerol						
48116000	以蠟、石蠟、硬脂、油或甘油塗佈、浸漬或覆面之紙及紙板，捲筒或平版，第四八〇三、四八〇九、四八一〇節所述者除外	Paper and paperboard, coated or impregnated with wax, paraffin wax, stearin, oil or glycerol, in rolls or sheets, other than goods of the kind described in heading No. 48.03,48.09 or						
4811600008	以蠟、石蠟、硬脂、油或甘油塗佈、浸漬或覆面之紙及紙板，捲筒或平版，第4803、4809、4810節所述者除外	Paper and paperboard, coated or impregnated with wax, paraffin wax, stearin, oil or glycerol, in rolls or sheets, other than goods of the kind described in heading No. 48.03,48.09 or	KGM	0.00%	0(PA)	5.00%	R	
481190	其他紙、紙板、纖維素胎及纖維素紙	Other paper, paperboard, cellulose wadding and webs of						
48119000	其他紙、紙板、纖維素胎及纖維素紙，第四八〇三、四八〇九、四八一〇節所述者除外	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10						
48119000100	電氣用絕緣紙板（絕緣阻抗1000000000歐姆以上）第4803、4809或4810節所述者除外	Insulating paperboard for electrical equipment (insulation resistivity over 1000000000 ohm), other than goods of the kind described in heading No. 48.03, 48.09 or 48.10	KGM	0.00%	0(PA)	5.00%	R	
48119000208	電氣用絕緣紙板（絕緣阻抗1000000000歐姆以上）及製造乾電池用防腐紙，第4803、4809或4810節所述者除外	Insulating paper for electrical equipment (insulation resistivity over 1000000000 ohm) and anti-corrosion paper for manufacturing dry cells, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10	KGM	0.00%	0(PA)	5.00%	R	
48119000306	傳真紀錄紙，第4803、4809或4810節所述者除外	Facsimile recording paper, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10	KGM	0.00%	0(PA)	5.00%	R	
48119000903	其他紙、紙板、纖維素胎及纖維素紙，第4803、4809、4810節所述者除外	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10	KGM	0.00%	0(PA)	5.00%	R	
4812	紙漿製濾塊、濾板及濾片	Filter blocks, slabs and plates, of paper pulp						
481200	紙漿製濾塊、濾板及濾片	Filter blocks, slabs and plates, of paper pulp						
48120000	紙漿製濾塊、濾板及濾片	Filter blocks, slabs and plates, of paper pulp						
4812000000	紙漿製過濾用紙塊、紙板	Filter blocks, slabs and plates, of paper pulp	KGM	0.00%	0(PA)	7.50%	R	
4813	捲菸紙，不論是否切成一定尺寸，亦不論其是否為小冊或管狀均在內	Cigarette paper, whether or not cut to size or in the form of booklets or tubes						
481310	小冊或管狀者	in the form of booklets or tubes						
48131000	捲菸紙，小冊或管狀者	Cigarette paper, in the form of booklets or tubes						
4813100007	捲菸紙，小冊或管狀者	Cigarette paper, in the form of booklets or tubes	KGM	0.00%	0(PA)	10.00%	R	
481320	寬度不超過5公分之成捲者	In rolls of a width not exceeding 5 cm						
48132000	捲菸紙，寬度不超過五公分之成捲者	Cigarette paper, in rolls of a width not exceeding 5 cm						
4813200005	捲菸紙，寬度不超過5公分之成捲者	Cigarette paper, in rolls of a width not exceeding 5 cm	KGM	0.00%	0(PA)	10.00%	R	
481390	其他	Other						
48139010	寬度超過15公分之捲菸紙	Cigarette paper, exceeding 15 cm in width						

48139010008	寬度超過 15 公分之捲菸紙	Cigarette paper, exceeding 15 cm in width	KGM	0.00%	0(PA)	10.00%	R	
48139090	其他捲菸紙	Other cigarette paper						
48139090001	其他捲菸紙	Other cigarette paper	KGM	0.00%	0(PA)	9.00%	R	
4814	壁紙及類似糊牆紙；窗用透明紙	Wallpaper and similar wall coverings; window transparencies						
481410	生染紙	Ingrain paper						
48141000	生染紙	Ingrain paper						
48141000006	生染紙	Ingrain paper	KGM	0.00%	0(PA)	9.00%	R	
481420	壁紙及類似糊牆紙，其正面塗佈或覆蓋以塑膠，該塑膠層具有印刷紋理，浮凸壓紋、表面著色、印就圖案或其他裝飾	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of						
48142000	壁紙及類似糊牆紙，其正面塗佈或覆蓋以塑膠，該塑膠層具有印刷紋理，浮凸壓紋、表面著色、印就圖案或其他裝飾	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of						
48142000004	壁紙及類似糊牆紙，其正面塗佈或覆蓋以塑膠，該塑膠層具有印刷紋理，浮凸壓紋、表面著色、印就圖案或其他裝飾	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of	KGM	0.00%	0(PA)	9.00%	R	C02
481430	壁紙及類似糊牆紙，其正面覆蓋有編結材料，不論是否平行編結或編織者	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven						
48143000	壁紙及類似糊牆紙，其正面覆蓋有編結材料，不論是否平行編結或編織者	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven						
48143000002	壁紙及類似糊牆紙，其正面覆蓋有編結材料，不論是否平行編結或編織者	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	KGM	0.00%	0(PA)	9.00%	R	C02
481490	其他	Other						
48149010	其他壁紙	Other wallpaper, of paper						
48149010007	其他壁紙	Other wallpaper, of paper	KGM	0.00%	0(PA)	10.00%	R	C02
48149020	窗用透明紙	Window transparencies of paper						
48149020005	窗用透明紙	Window transparencies of paper	KGM	0.00%	0(PA)	10.00%	R	
48149030	油氈紙	Lincrusta paper						
48149030003	油氈紙	Lincrusta paper	KGM	0.00%	0(PA)	10.00%	R	
48149090	其他類似糊牆紙	Other similar wall coverings						
48149090000	其他類似糊牆紙	Other similar wall coverings	KGM	0.00%	0(PA)	9.00%	R	C02
4815	以紙或紙板為底之地覆蓋物，不論是否切成一定尺寸	Floor coverings on a base of paper or of paperboard, whether or not cut to size						

481500	以紙或紙板為底之地覆蓋物，不論是否切成一定尺寸	Floor coverings on a base of paper or of paperboard, whether or not cut to size						
48150000	以紙或紙板為底而製成之地覆蓋物，不論是否切成一定尺寸	Floor coverings on a base of paper or paperboard, whether or not cut to size						
48150000007	以紙或紙板為底而製成之地覆蓋物，不論是否切成一定尺寸	Floor coverings on a base of paper or paperboard, whether or not cut to size	KGM	0.00%	0(PA)	10.00%	R	
4816	碳粉複寫紙、自行複寫紙及其他複寫或轉印紙（第4809節除外），複印蠟紙及套版印刷版紙，不論是否盒裝	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in						
481610	碳粉複寫紙或類似複寫紙	Carbon or similar copying papers						
48161000	碳粉複寫紙或類似複寫紙（第四八〇九節除外）	Carbon or similar copying papers (other than those of heading No.48.09)						
48161000004	碳粉複寫紙或類似複寫紙（第4809節除外）	Carbon or similar copying papers (other than those of heading No.48.09)	KGM	0.00%	0(PA)	10.00%	R	
481620	自行複寫紙	Self-copy paper						
48162000	自行複寫紙（第四八〇九節除外）	Self-copy paper (other than those of heading No. 48.09)						
48162000002	自行複寫紙（第4809節除外）	Self-copy paper (other than those of heading No. 48.09)	KGM	0.00%	0(PA)	10.00%	R	
481630	複印蠟紙	Duplicator stencils						
48163000	複印蠟紙（第四八〇九節除外）	Duplicator stencils (other than those of heading No. 48.09)						
48163000000	複印蠟紙（第4809節除外）	Duplicator stencils (other than those of heading No. 48.09)	KGM	0.00%	0(PA)	10.00%	R	
481690	其他	Other						
48169010	轉印紙（包括已塗佈之轉印紙原紙，第四八〇九節除外）	Transfer paper (including coated transferable base paper, other than those of heading No.48.09)						
48169010005	轉印紙（包括已塗佈之轉印紙原紙，第4809節除外）	Transfer paper (including coated transferable base paper, other than those of heading No.48.09)	KGM	0.00%	0(PA)	5.00%	R	
48169090	其他複寫紙（第四八〇九節除外）	Other copying paper (other than those of heading No. 48.09)						
48169090008	其他複寫紙（第4809節除外）	Other copying paper (other than those of heading No. 48.09)	KGM	0.00%	0(PA)	10.00%	R	
4817	紙或紙板製之信封、郵簡、明信片及通信用卡片；紙或紙板製之裝有各式紙類文具之盒、袋、夾及摘記夾	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery						
481710	信封	Envelopes						
48171000	信封	Envelopes						
48171000003	信封	Envelopes	KGM	0.00%	0(PA)	10.00%	R	
481720	郵簡、明信片及通信用卡片	Letter cards, plain postcards and correspondence cards						
48172000	郵簡、明信片及通信用卡片	Letter cards, plain postcards and correspondence cards						
48172000001	郵簡、明信片及通信用卡片	Letter cards, plain postcards and correspondence cards	KGM	0.00%	0(PA)	10.00%	R	

481730	紙或紙板製之裝有各式紙類文具之盒、袋、夾及摘記夾	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery							
48173000	紙或紙板製之裝有各式紙類文具之盒、袋、夾及摘記夾	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery							
48173000009	紙或紙板製之裝有各式紙類文具之盒、袋、夾及摘記夾	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	KGM	0.00%	0(PA)	10.00%	R		
4818	家用或衛生用之衛生紙及類似用紙、纖維素胎或纖維素紙，成捲筒狀，其寬度不超過36公分者，或依尺寸或形狀裁切者；紙漿、紙、纖維素胎或纖維素紙所製之紙手帕、面紙、紙巾、桌巾、餐巾、嬰兒用尿布、棉球、床單及供家庭、衛生或醫院用之類似製品、衣著及服飾附屬品	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or							
481810	衛生紙	Toilet paper							
48181000	衛生紙	Toilet paper							
48181000002	衛生紙	Toilet paper	KGM	0.00%	0(PA)	10.00%	R		
481820	紙手帕、面紙及紙巾	Handkerchiefs, cleansing or facial tissues and towels							
48182000	紙手帕、面紙及紙巾	Handkerchiefs, cleansing or facial tissues and towels, of paper							
48182000000	紙手帕、面紙及紙巾	Handkerchiefs, cleansing or facial tissues and towels, of paper	KGM	0.00%	0(PA)	10.00%	R		
481830	桌巾及餐巾	Tablecloths and serviettes							
48183000	紙桌巾及餐巾	Tablecloths and serviettes, paper							
48183000008	紙桌巾及餐巾	Tablecloths and serviettes, of paper	KGM	0.00%	0(PA)	10.00%	R		
481840	衛生用毛巾及棉球，嬰兒用尿布及尿布襯紙，及類似之衛生用品	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles							
48184010	尿布及尿布襯紙	Napkins and napkin liners							
48184010004	尿布及尿布襯紙	Napkins and napkin liners	KGM	0.00%	0(PA)	15.00%	R		
48184020	衛生用毛巾及棉球及其他類似之衛生用品	Sanitary towels and tampons and other similar sanitary articles							
48184020100	紙、纖維素胎或纖維素紙製之衛生棉塞	Tampons, of paper, cellulose wadding or webs of cellulose	KGM	0.00%	0(PA)	10.00%	R		504
48184020903	紙、纖維素胎或纖維素紙製之衛生用毛巾及其他類似之衛生用品	Sanitary towels and other similar sanitary articles, of paper, cellulose wadding or webs of cellulose fibres	KGM	0.00%	0(PA)	10.00%	R		
481850	衣著及服飾附屬品	Articles of apparel and clothing accessories							
48185000	紙製衣著及服飾附屬品	Articles of apparel and clothing accessories, of paper							
48185000003	紙製衣著及服飾附屬品	Articles of apparel and clothing accessories, of paper	KGM	0.00%	0(PA)	10.00%	R		
481890	其他	Other							
48189000	其他供家庭、衛生或醫院用紙製品	Other household, sanitary or hospital articles, of paper							
48189000103	紙製口罩	Masks, of paper	PCE KGM	0.00%	0(PA)	10.00%	R		

48189000906	其他供家庭、衛生或醫院用紙製品	Other household, sanitary or hospital articles, of paper	KGM	0.00%	0(PA)	10.00%	R	
4819	紙、紙板、纖維素胎或纖維素紙所製之箱、盒、匣、袋及其他包裝容器；辦公室及商店等用之紙或紙板製之文卷盒、信盤及其類似品	Cartons, boxes, cases, bags, and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like						
481910	瓦楞紙或紙板製之箱、盒及匣	Cartons, boxes and cases, of corrugated paper or paperboard						
48191000	瓦楞紙或紙板製之箱、盒及匣	Cartons, boxes and cases, of corrugated paper or paperboard						
48191000001	瓦楞紙或紙板製之箱、盒及匣	Cartons, boxes and cases, of corrugated paper or paperboard	KGM	0.00%	0(PA)	10.00%	R	
481920	非瓦楞紙或紙板製之可折疊之箱、盒及匣	Folding cartons, boxes and cases, of non-corrugated paper or paperboard						
48192000	非瓦楞紙或紙板製之可折疊之箱、盒及匣	Folding cartons, boxes and cases, of non-corrugated paper or paperboard						
48192000009	非瓦楞紙或紙板製之可折疊之箱、盒及匣	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	KGM	0.00%	0(PA)	10.00%	R	
481930	底邊寬度在40公分或以上之紙袋	Sacks and bags, having a base of a width of 40 cm or more						
48193000	底邊寬度在40公分或以上之紙袋	Sacks and bags, having a base of a width of 40 cm or more,						
48193000007	底邊寬度在40公分或以上之紙袋	Sacks and bags, having a base of a width of 40 cm or more,	KGM	0.00%	0(PA)	10.00%	R	MP1
481940	其他紙袋，包括錐形者	Other sacks and bags, including cones						
48194000	其他紙袋，包括錐形者	Other sacks and bags, including cones, paper						
48194000005	其他紙袋，包括錐形者	Other sacks and bags, including cones, paper	KGM	0.00%	0(PA)	10.00%	R	MP1
481950	其他包裝容器，包括唱片封套	Other packing containers, including record sleeves						
48195000	其他紙製包裝容器，包括唱片封套	Other packing containers, including record sleeves, of paper						
48195000002	其他紙製包裝容器，包括唱片封套	Other packing containers, including record sleeves, of paper	KGM	0.00%	0(PA)	5.00%	R	MP1
481960	辦公室及商店等用之文卷盒、信盤、存物盒及其他類似品	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like						
48196000	辦公室及商店等用之紙製文卷盒、信盤、存物盒及其他類似品	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like, paper						
48196000000	辦公室及商店等用之紙製文卷盒、信盤、存物盒及其他類似品	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like, paper	KGM	0.00%	0(PA)	10.00%	R	
4820	紙或紙板製之登記簿、記帳簿、筆記簿、訂貨簿、收據簿、信紙本、記事簿、日記及類似簿冊、練習簿、吸墨紙簿、活頁或其他裝訂冊、紙夾、文卷套、各種事務用表格、夾有空白紙葉之複寫套紙及其他文具；紙或紙板製之樣本或其他收集簿及書籍封套	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book						
482010	登記簿、記帳簿、筆記簿、訂貨簿、收據簿、信紙本、記事簿、日記簿及類似簿冊	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar						

48201000	登記簿、記帳簿、筆記簿、訂貨簿、收據簿、信紙本、記事簿、日記簿及類似簿冊	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar						
48201000106	日記簿	Diaries	KGM	0.00%	0(PA)	10.00%	R	
48201000204	記事簿	Memorandum pads	KGM	0.00%	0(PA)	10.00%	R	
48201000302	地址簿	Address books	KGM	0.00%	0(PA)	10.00%	R	
48201000909	其他登記簿、記帳簿、筆記簿、訂貨簿、收據簿、信紙本及類似簿冊	Other registers, account books, note books, order books, letter pads and similar articles	KGM	0.00%	0(PA)	10.00%	R	
482020	練習簿	Exercise books						
48202000	練習簿	Exercise books						
48202000006	練習簿	Exercise books	KGM	0.00%	0(PA)	10.00%	R	
482030	裝訂冊（書籍封套除外），紙夾及文卷套	Binders (other than book covers), folders and file covers						
48203000	裝訂冊（書籍封套除外），紙夾及文卷套	Binders (other than book covers), folders and file covers						
48203000004	裝訂冊（書籍封套除外），紙夾及文卷套	Binders (other than book covers), folders and file covers	KGM	0.00%	0(PA)	10.00%	R	
482040	各種事務用表格及夾有空白紙葉之複寫套紙	Manifold business forms and interleaved carbon sets						
48204000	各種事務用表格及夾有空白紙葉之複寫套紙	Manifold business forms and interleaved carbon sets						
48204000002	各種事務用表格及夾有空白紙葉之複寫套紙	Manifold business forms and interleaved carbon sets	KGM	0.00%	0(PA)	10.00%	R	
482050	收集樣本或收集物之簿冊	Albums for samples or for collections						
48205010	相片簿	Albums, photograph						
48205010007	相片簿	Albums, photograph	KGM	0.00%	0(PA)	10.00%	R	
48205020	郵票簿	Albums, stamp						
48205020005	郵票簿	Albums, stamp	KGM	0.00%	0(PA)	10.00%	R	
48205090	其他收集樣本或收集物之簿冊	Other albums for samples or for collections						
48205090000	其他收集樣本或收集物之簿冊	Other albums for samples or for collections	KGM	0.00%	0(PA)	10.00%	R	
482090	其他	Other						
48209000	其他	Other						
48209000001	其他	Other	KGM	0.00%	0(PA)	10.00%	R	
4821	紙或紙板製之各種標籤，不論是否印刷者	Paper or paperboard labels of all kinds, whether or not printed						
482110	已印刷	Printed						
48211000	已印刷之紙或紙板標籤	Labels, paper or paperboard, printed						
48211000007	已印刷之紙或紙板標籤	Labels, paper or paperboard, printed	KGM	0.00%	0(PA)	10.00%	R	
482190	其他	Other						
48219000	其他紙或紙製之各種標籤，未印刷者	Other paper or paperboard labels of all kinds, not printed						
48219000000	其他紙或紙製之各種標籤，未印刷者	Other paper or paperboard labels of all kinds, not printed	KGM	0.00%	0(PA)	10.00%	R	
4822	紙漿、紙或紙板製之線軸、線管及其類似品（不論是否打孔或硬化者）	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)						



482210	供紡織紗線纏繞用者	Of a kind used for winding textile yarn							
48221000	供紡織紗線纏繞用之紙漿、紙或紙板製之線軸、線管及其類似品，不論是否打孔或硬化者	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, used for winding textile yarn, whether or not perforated or hardened							
48221000006	供紡織紗線纏繞用之紙漿、紙或紙板製之線軸、線管及其類似品，不論是否打孔或硬化者	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, used for winding textile yarn, whether or not perforated or hardened	KGM	0.00%	0(PA)	9.00%	R		
482290	其他	Other							
48229000	紙漿、紙或紙板製非供紡織紗線纏繞用之其他類似品，不論是否打孔或硬化者	Other similar articles of paper pulp, paper or paperboard, not used for winding textile yarn, whether or not perforated or							
48229000009	紙漿、紙或紙板製非供紡織紗線纏繞用之其他類似品，不論是否打孔或硬化者	Other similar articles of paper pulp, paper or paperboard, not used for winding textile yarn, whether or not perforated or	KGM	0.00%	0(PA)	10.00%	R		
4823	其他切成一定尺寸或形狀之紙、紙板、纖維素胎及纖維素紙；其他以紙漿、紙、紙板、纖維素胎或纖維素紙所製之物品	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose							
48231	一成條或成捲之塗膠或塗接著劑之紙：	Gummed or adhesive paper, in strips or rolls:							
482312	自黏性者	Self-adhesive							
48231200	自黏性之紙，切成一定尺寸，成條或成捲	Self-adhesive paper, cut to size, in strips or rolls							
48231200003	自黏性之紙，切成一定尺寸，成條或成捲	Self-adhesive paper, cut to size, in strips or rolls	KGM	0.00%	0(PA)	5.00%	R		MW0
482319	其他	Other							
48231900	其他塗膠或塗接著劑之紙，切成一定尺寸，成條或成捲	Other gummed or adhesive paper, cut to size, in strips or rolls							
48231900006	其他塗膠或塗接著劑之紙，切成一定尺寸，成條或成捲	Other gummed or adhesive paper, cut to size, in strips or rolls	KGM	0.00%	0(PA)	7.50%	R		MP1
482320	過濾紙及紙板	Filter paper and paperboard							
48232000	過濾紙及紙板，切成一定尺寸	Filter paper and paperboard							
48232000003	過濾紙及紙板，切成一定尺寸	Filter paper and paperboard, cut to size	KGM	0.00%	0(PA)	5.00%	R		
482340	已印刷自動紀錄機用之成捲、成張或盤狀紀錄紙	Rolls, sheets and dials, printed for self-recording apparatus							
48234000	已印刷自動紀錄機用之成捲、成張或盤狀紀錄紙	Rolls, sheets and dials, printed for self-recording apparatus							
48234000009	已印刷自動紀錄機用之成捲、成張或盤狀紀錄紙	Rolls, sheets and dials, printed for self-recording apparatus	KGM	0.00%	0(PA)	10.00%	R		
482360	紙或紙板製之盤、碟、杯及其類似品	Trays, dishes, plates, cups and the like, of paper or paperboard							
48236000	紙或紙板製之盤、碟、杯及其類似品	Trays, dishes, plates cups and the like, of paper or paperboard							
48236000004	紙或紙板製之盤、碟、杯及其類似品	Trays, dishes, plates cups and the like, of paper or paperboard	KGM	0.00%	0(PA)	10.00%	R		
482370	紙漿之模製或壓製品	Moulded or pressed articles of paper pulp							
48237000	紙漿之模製或壓製品	Moulded or pressed articles of paper pulp							
48237000002	紙漿之模製或壓製品	Moulded or pressed articles of paper pulp	KGM	0.00%	0(PA)	10.00%	R		
482390	其他	Other							

48239000	其他切成一定尺寸或形狀之紙、紙板、纖維素胎及纖維素紙；其他以紙漿、紙、紙板、纖維素胎或纖維素紙所製之物品	Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose						
48239000106	絕緣用紙帶或紙板（絕緣阻抗1 0 0 0 0 0 0 0 0 歐姆以上）	insulating paper tapes or paperboard (insulation resistivity over 1000000000 ohm)	KGM	0.00%	0(PA)	5.00%	R	
48239000909	其他切成一定尺寸或形狀之紙、紙板、纖維素胎及纖維素紙；其他以紙漿、紙、紙板、纖維素胎或纖維素紙所製之物品	Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose	KGM	0.00%	0(PA)	5.00%	R	MP1