依據歐盟執委會已採認之授權規章(2020.02.12 C(2020)673 final),撤銷部分柬國輸歐優惠待遇EBA,受影響的產品稅號如下,並自2020年8月12日起實施,屆時將適用歐盟最惠國待遇稅率。

製表單位:駐胡志明市辦事處經濟組

						Gene	eralized		.east		Country	
				Most Fa	voured Nation	_	tem of		eloped		ific Tariff	
			適用稅率	最惠	國待遇稅率	Pref	erences	Cou	untries	Pref	erences	
年度	關稅版本	HS Code	產品描述	從價稅%	從量稅	稅%	從量稅	稅%	從量稅	稅%	從量稅	
			甘蔗						-			
		121293	Sugar cane									
2019	HS2017	-12129300	Sugar cane		4.6 EUR/100 kg			0				
			任何材料製成之牲畜用鞍具及輓具(包括拖索、牽帶	、護膝套、	鼻籠、鞍褥、鞍囊	、狗衣	及類似品))				
		420100	Saddlery and harness for any animal (including tr	aces, leads	s, knee pads, muzz	les, sa	ddle cloth	ıs, sado	lle bags, d	log coa	ats and	
2019	HS2017	-42010000	同上	2.7		0						
			衣箱、手提箱、化妝箱、公事箱、公事包、書包、眼	鏡盒、望遠	鏡盒、照相機盒、	樂器盒	、槍械盒	、槍套及	類似容器	; 旅行	袋、食物	
			或飲料用之保溫袋、化妝袋、背包、手提袋、購物袋									
				粉盒、刀具盒及類似容器・以皮革、組合皮、塑膠布、紡織材料、硬化纖維或紙板製成者・或其全部或主要部分以此類材料或紙								
			Trunks, suit-cases, vanity-cases, executive-cases,									
			musical instrument cases, gun cases, holsters and		· · · · · · · · · · · · · · · · · · ·	-				_	_	
		4202	bags, rucksacks, handbags, shopping-bags, walle	ts, purses,	map-cases, cigare	ette-cas	ses, tobac	co-pou	iches, too	l bags,	sports	
			Executive-cases, briefcases, school satchels									
	HS2017	-42021110	and similar containers	3		0						
2019	HS2017	-42021190	Other	3		0						
			Executive-cases, briefcases, school satchels									
	HS2017	-42021211	and similar containers	9.7		3.3		0				
	HS2017	-42021219	Other	9.7		3.3		0				
2019	HS2017	-42021250	Of moulded plastic material	5.2		1.7		0				
			Executive-cases, briefcases, school satchels									
	HS2017	-42021291	and similar containers	3.7		0						
2019	HS2017	-42021299	Other	3.7		0						
2019	HS2017	-42021910	Of aluminium	5.7		1.9		0				
2019	HS2017	-42021990	Of other materials	3.7		0						
			With outer surface of leather or of									
2019	HS2017	-42022100	composition leather	3		0						

2019	HS2017	-42022210	Of sheeting of plastics	9.7	3.	3	ıl I			
2019	HS2017	-42022210	Of sneeting of plastics	3.7			<u>'</u>			
						0				
2019	HS2017	-42022900	Other	3.7		0				
2010	1100017	42022100	With outer surface of leather or of	1						
2019	HS2017	-42023100	composition leather	3		0				
2019	HS2017	-42023210	Of sheeting of plastics	9.7	3.)			
2019	HS2017	-42023290	Of textile materials	3.7		0				
2019	HS2017	-42023900	Other	3.7		0				
			Travelling-bags, toilet bags, rucksacks and							
2019	HS2017	-42029110	sports bags	3		0				
2019	HS2017	-42029180	Other	3		0				
			Travelling-bags, toilet bags, rucksacks and							
2019	HS2017	-42029211	sports bags	9.7	3.					
2019	HS2017	-42029215	Musical instrument cases	6.7	2.	3 0				
2019	HS2017	-42029219	Other	9.7	3.	3 0				
			Travelling-bags, toilet bags, rucksacks and							
2019	HS2017	-42029291	sports bags	2.7		0				
2019	HS2017	-42029298	Other	2.7		0				
2019	HS2017	-42029900	Other	3.7		0				
			皮革或組合皮製成之衣著物及服飾附屬品							
		4203	Articles of apparel and clothing accessories, of lea	ather or of	composition leathe					
2019	HS2017	-42031000	- Articles of apparel	4		0				
2019	HS2017	-42032100	Specially designed for use in sports	9	5.	5 C)			
2019	HS2017	-42032910	Protective for all trades	9	5.	5 C)			
2019	HS2017	-42032990	Other	7	3.	5 C)			
2019	HS2017	-42033000	- Belts and bandoliers	5	1.	5 0				
2019	HS2017	-42034000	- Other clothing accessories	5	1.	5 C)			
		1	其他皮革或組合皮製品		<u> </u>	<u> </u>	1			
		420500	Other articles of leather or of composition leather	r						
			·							
2019	HS2017	-42050011	Conveyor or transmission belts or belting	2		0				
2019	HS2017	-42050019	Other	3		0				
2019	HS2017	-42050090	- Other	2.5		0				

			腸製品(蠶腸線除外)・牛大腸膜製品、膀胱製品	、腱製品			
		420600	Articles of gut (other than silk-worm gut), of gol	dbeater's skin, of b	pladders or of tendon		
2019	HS2017	-42060000	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons	1.7	0		
			羊毛或動物細毛製				
		610341	Of wool or fine animal hair			,	
2019	HS2017	-61034100	Of wool or fine animal hair	12	9.6	0	
		610242	合成纖維製				
2010	1160017	610343	Of synthetic fibres	1.01		T al	
2019	HS2017	-61034300	Of synthetic fibres	12	9.6	0	
		610240	其他紡織材料製				
2010	1160017	610349	Of other textile materials	1.0		T al	
2019	HS2017	-61034900	Of other textile materials	12	9.6	0	
		C10F	男用或男童用襯衫・針織或針織者				
2010	1162017	6105	Men's or boys' shirts, knitted or crochete	10			<u> </u>
	HS2017	-61051000	- Of cotton	12	9.6	0	
	HS2017	-61052010	Of synthetic fibres	12	9.6	0	
2019	HS2017	-61052090	Of artificial fibres	12	9.6	0	
2019	HS2017	-61059010	Of wool or fine animal hair	12	9.6	0	
2019	HS2017	-61059090	Of other textile materials	12	9.6	0	
		C107	男用或男童用內褲、三角褲、睡衣、睡衣褲、浴袍			ا ممام ناسم سمان	vaitta di au aua ala ata
2010	1162017	6107	Men's and boys' underpants, briefs, nightshirts, Of cotton			1	nitted of crochete
2019	HS2017	-61071100 -61071200	Of cotton Of man-made fibres	12 12	9.6 9.6	0	
2019	HS2017 HS2017		Of man-made libres Of other textile materials	12	9.6	0	
2019 2019	HS2017	-61071900 -61072100	Of other textile materials	12	9.6	0	
2019	HS2017	-61072100	Of cotton	12	9.6	0	
2019	HS2017 HS2017	-61072200	Of man-made fibres Of other textile materials	12	9.6	0	
2019	HS2017	-61072900	Of other textile materials	12	9.6	0	
2019	HS2017	-61079100	Of cotton	12	9.6	0	
2019	LI257017	-010/9900	T 恤衫、汗衫及其他背心,針織或針織者	12	9.0	ı u	
		6109	T-shirts, singlets and other vests, knitted or croc	hete			

2010	1,160017	L 61001000		10	l o.cl	1 0	1 1			
2019	HS2017	-61091000	- Of cotton	12	9.6	0				
			Of wool or fine animal hair or man-made							
	HS2017	-61099020	fibres	12	9.6	0				
2019	HS2017	-61099090	Of other textile materials	12	9.6	0				
			分等級之壓力襪(例如:靜脈瘤用長襪)							
		611510	Graduated compression hosiery (for example, sto	ckings for varicose						
2019	HS2017	-61151010	Of synthetic fibres	8	6.4	0				
2019	HS2017	-61151090	Other	12	9.6	0				
			合成纖維製·每股單絲在67分德士(即60·3丹	尼)以下者						
		611521	f synthetic fibres, measuring per single yarn less than 67 decite							
			Of synthetic fibres, measuring per single yarn							
2019	HS2017	-61152100	less than 67Â decitex	12	9.6	0				
			合成纖維製,每股單絲在67分德士(即60.3円	尼)及以上者		-				
		611522	Of synthetic fibres, measuring per single yarn 67	decitex or more						
			Of synthetic fibres, measuring per single yarn							
2019	HS2017	-61152200	67Â decitex or more	12	9.6	0				
			其他紡織材料製							
		611529	Of other textile materials							
2019	HS2017	-61152900	Of other textile materials	12	9.6	0				
			棉製							
		611595	Of cotton							
2019	HS2017	-61159500	Of cotton	12	9.6	0				
			合成纖維製	•						
		611596	Of synthetic fibres							
2019	HS2017	-61159610	Knee-length stockings	12	9.6	0				
2019	HS2017	-61159691	Women's stockings	12	9.6	0				
2019	HS2017	-61159699	Other	12	9.6	0				
			其他紡織材料製		<u> </u>		<u> </u>			
		611599	Of other textile materials							
2019	HS2017	-61159900	Of other textile materials	12	9.6	0				
	1	1	羊毛或動物細毛製	<u> </u>	1	-1	1 1			
		620341	Of wool or fine animal hair							
2019	HS2017	-62034110	Trousers and breeches	12	9.6	0				
	1.152017	3203 1110	Troducto dria breceries		3.8	<u> </u>				

2019	HS2017	-62034130	Bib and brace overalls	12	9.6	0		
2019	HS2017	-62034190	Other	12	9.6	0		
			合成纖維製	•		•		
		620343	Of synthetic fibres					
2019	HS2017	-62034311	Industrial and occupational	12	9.6	0		
2019	HS2017	-62034319	Other	12	9.6	0		
2019	HS2017	-62034331	Industrial and occupational	12	9.6	0		
2019	HS2017	-62034339	Other	12	9.6	0		
2019	HS2017	-62034390	Other	12	9.6	0		
			其他紡織材料製					
		620349	Of other textile materials					
2019	HS2017	-62034911	Industrial and occupational	12	9.6	0		
2019	HS2017	-62034919	Other	12	9.6	0		
2019	HS2017	-62034931	Industrial and occupational	12	9.6	0		
2019	HS2017	-62034939	Other	12	9.6	0		
2019	HS2017	-62034950	Other	12	9.6	0		
2019	HS2017	-62034990	Of other textile materials	12	9.6	0		
			男用及男童用襯衫					·
		6205	Men's or boys' shirts					
2019	HS2017	-62052000	- Of cotton	12	9.6	0		
	HS2017	-62053000	- Of man-made fibres	12	9.6	0		
2019	HS2017	-62059010	Of flax or ramie	12	9.6	0		
2019	HS2017	-62059080	Of other textile materials	12	9.6	0		
			男用或男童用汗衫及其他背心、內褲、三角褲、睡衣					
		6207	Men's or boys' singlets and other vests, underpar			robes, dressing	gowns and sir	milar
2019	HS2017	-62071100	Of cotton	12	9.6	0		
2019	HS2017	-62071900	Of other textile materials	12	9.6	0		
2019	HS2017	-62072100	Of cotton	12	9.6	0		
	HS2017	-62072200	Of man-made fibres	12	9.6	0		
2019	HS2017	-62072900	Of other textile materials	12	9.6	0		
	HS2017	-62079100	Of cotton	12	9.6	0		
2019	HS2017	-62079910	Of man-made fibres	12	9.6	0		
2019	HS2017	-62079990	Of other textile materials	12	9.6	0		

		I	競賽裝、滑雪服及泳衣;其他衣服 –棉製							
		621132	Track suits, ski-suits and swimwear; other garmen	t—Of cotton						
2019	HS2017	-62113210	Industrial and occupational clothing	12	9.6	0				
			With an outer shell of a single identical							
2019	HS2017	-62113231	fabric	12	9.6	0				
2019	HS2017	-62113241	Upper parts	12	9.6	0				
2019	HS2017	-62113242	Lower parts	12	9.6	0				
2019	HS2017	-62113290	Other	12	9.6	0				
			競賽裝、滑雪服及泳衣;其他衣服 –人造纖維製							
		621133	Track suits, ski-suits and swimwear; other garmen	t—Of man-ma	nde fibres					
2019	HS2017	-62113310	Industrial and occupational clothing	12	9.6	0				
			With an outer shell of a single identical							
2019	HS2017	-62113331	fabric	12	9.6	0				
2019	HS2017	-62113341	Upper parts	12	9.6	0				
2019	HS2017	-62113342	Lower parts	12	9.6	0				
2019	HS2017	-62113390	Other	12	9.6	0				
			競賽裝、滑雪服及泳衣;其他衣服-其他紡織材料製	·						
		621139	Track suits, ski-suits and swimwear; other garmen	t—Of other te	xtile materials					
2019	HS2017	-62113900	Of other textile materials	12	9.6	0				
			競賽裝、滑雪服及泳衣;其他衣服 -棉製	•						
		621142	Track suits, ski-suits and swimwear; other garmen	t—Of cotton						
			Aprons, overalls, smock-overalls and other							
2010	1160017	6211 4210	industrial and occupational clothing (whether or	10						
2019	HS2017	-62114210	not also suitable for domestic use)	12	9.6	0				
2010	HS2017	-62114231	With an outer shell of a single identical fabric	12	9.6					
	HS2017	-62114231		12 12	9.6	0				
			Upper parts							
	HS2017	-62114242	Lower parts	12 12	9.6	0				
2019	HS2017	-62114290	Other	12	9.6	0				
		621142	競賽裝、滑雪服及泳衣;其他衣服 –人造纖維製	t Of	l - <i>f</i> 'l					
		621143	Track suits, ski-suits and swimwear; other garmen	t—Of man-ma	ade tibres					

	1	T	1			1	1		т	
			Aprons, overalls, smock-overalls and other							
			industrial and occupational clothing (whether or							
2019	HS2017	-62114310	not also suitable for domestic use)	12		9.6	0			
2023	1102027	0211.010	With an outer shell of a single identical			3.0	1 1		 	
2019	HS2017	-62114331	fabric	12		9.6	0			
	HS2017	-62114341	Upper parts	12		9.6	0			
2019	HS2017	-62114342	Lower parts	12		9.6	0			
	HS2017	-62114390	Other	12		9.6	0			
			競賽裝、滑雪服及泳衣;其他衣服 –其他紡織材料製		<u> </u>	ļ	!			
		621149	ack suits, ski-suits and swimwear; other garment—Of other textile materials							
2019	HS2017	-62114900	Of other textile materials	12		9.6	0			
			胸罩、束腰、緊身褡、吊褲帶、吊帶、吊襪及類似品	及其零件,	不論是否針織或非針線					
		6212	Brassieres, girdles, corsets, braces, suspenders, ga				of, whether	or not kı	nitted or	ſ
			In a set made up for retail sale containing a				<u> </u>		\Box	
2019	HS2017	-62121010	brassier and a pair of briefs	6.5		5.2	0			
2019	HS2017	-62121090	Other	6.5		5.2	0			
2019	HS2017	-62122000	- Girdles and panty girdles	6.5		5.2	0			
2019	HS2017	-62123000	- Corselettes	6.5		5.2	0			
2019	HS2017	-62129000	- Other	6.5		5.2	0			
			鞋靴,外底以橡膠、塑膠、皮或組合皮製,而鞋面以	皮製者—其	其他		*			
		640319	Footwear with outer soles of rubber, plastics, leath	ner or com	position leather and	l uppers c	of leatherC	ther		
2019	HS2017	-64031900	Other	8		4.5	0		П	
			鞋靴・外底以皮製・而鞋面以皮條帶繞過足背及圍繞	大姆趾部分	 `者	.				
		640320	Footwear with outer soles of leather, and uppers v	which con	sist of leather straps	across the	e instep and	around	the big t	to
									ΤŤ	
			- Footwear with outer soles of leather, and							
			uppers which consist of leather straps across the							
2019	HS2017	-64032000	instep and around the big toe	8		4.5	0		$oxed{oxed}$	
			其他鞋靴,帶有保護用金屬鞋頭者							
		640340	Other footwear, incorporating a protective metal	toe-ca						
			- Other footwear, incorporating a protective							
2019	HS2017	-64034000	metal toecap	8		4.5	0		$oldsymbol{ol}}}}}}}}}}}}}}}}}}$	
			覆足踝者							

1	1	640351	Covering the ankle				
-		040331	Made on a base or platform of wood, not	- 1		 	1 1
2019	HS2017	-64035105	having an inner sole	8	4.5		
2019	HS2017	-64035103	Of less than 24Â cm	8	4.5	0	
2019	HS2017	-64035111	For men	8	4.5	0	
2019	HS2017	-64035113	For women	8	4.5	0	
2019	HS2017	-64035119	Of less than 24Â cm	8	4.5	0	
2019	HS2017	-64035195	For men	8	4.5	0	
2019	HS2017	-64035199	For women	8	4.5	0	
			其他				
		640359	Other				1 1
2212			Made on a base or platform of wood, not		, _		
2019	HS2017	-64035905	having an inner sole	8	4.5	0	
2212			With sole and heel combined having a	_			
2019	HS2017	-64035911	height of more than 3Â cm	5	1.5	0	
2019	HS2017	-64035931	Of less than 24Â cm	8	4.5	0	
2019	HS2017	-64035935	For men	8	4.5	0	
2019	HS2017	-64035939	For women	8	4.5	0	
2019	HS2017	-64035950	Slippers and other indoor footwear	8	4.5	0	
2019	HS2017	-64035991	Of less than 24Â cm	8	4.5	0	
2019	HS2017	-64035995	For men	8	4.5	0	
2019	HS2017	-64035999	For women	8	4.5	0	
			覆足踝者		-		
		640391	Covering the ankle				
			Made on a base or platform of wood, not				
2019	HS2017	-64039105	having an inner sole	8	4.5	0	
2019	HS2017	-64039111	Of less than 24Â cm	8	4.5	0	
			Footwear which cannot be identified as				
2019	HS2017	-64039113	men's or women's footwear	8	4.5	0	
2019	HS2017	-64039116	For men	8	4.5	0	
2019	HS2017	-64039118	For women	8	4.5	0	
2019	HS2017	-64039191	Of less than 24Â cm	8	4.5	0	

		1	1	<u> </u>			
			Footwear which cannot be identified as				
2019	HS2017	-64039193	men's or women's footwear	8	4.5	0	
	HS2017	-64039196	For men	8	4.5	0	
	HS2017	-64039198	For women	5	1.5	0	
			其他	<u> </u>			
		640399	Other				
			Made on a base or platform of wood, not				
2019	HS2017	-64039905	having an inner sole	8	4.5	0	
			With sole and heel combined having a				
2019	HS2017	-64039911	height of more than 3Â cm	8	4.5	0	
2019	HS2017	-64039931	Of less than 24Â cm	8	4.5	0	
			Footwear which cannot be identified as				
	HS2017	-64039933	men's or women's footwear	8	4.5	0	
	HS2017	-64039936	For men	8	4.5	0	
	HS2017	-64039938	For women	5	1.5	0	
	HS2017	-64039950	Slippers and other indoor footwear	8	4.5	0	
2019	HS2017	-64039991	Of less than 24Â cm	8	4.5	0	
			Footwear which cannot be identified as				
	HS2017	-64039993	men's or women's footwear	8	4.5	0	
	HS2017	-64039996	For men	8	4.5	0	
2019	HS2017	-64039998	For women	7	3.5	0	
			其他鞋靴				
		6405	Other footwear				
	HS2017	-64051000	- With uppers of leather or composition leather	3.5	0		
	HS2017	-64052010	With outer soles of wood or cork	3.5	0		
	HS2017	-64052091	Slippers and other indoor footwear	4	0		
2019	HS2017	-64052099	Other	4	0		
			With outer soles of rubber, plastics, leather or				
	HS2017	-64059010	composition leather	17	11.9	0	
2019	HS2017	-64059090	With outer soles of other materials	4	0		

			鞋靴零件(包括鞋面不論是否附有鞋底者,但附有外	·底者除外);可調	換之襯底、鞋跟墊子及類	似品;綁腿	、護腿及類似品	品及其零件		
			Parts of footwear (including uppers whether or n	ot attached to so	les other than outer sole	s); remova	ble in-soles, he	eel		
		6406	cushions and similar articles; gaiters, leggings an	nions and similar articles; gaiters, leggings and similar articles, and parts thereof						
2019	HS2017	-64061010	Of leather	3	0					
2019	HS2017	-64061090	Of other materials	3	0					
2019	HS2017	-64062010	Of rubber	3	0					
2019	HS2017	-64062090	Of plastics	3	0					
			Assemblies of uppers affixed to inner soles or to other sole components, but without outer							
2019	HS2017	-64069030	soles	3	0					
2019	HS2017	-64069050	Removable insoles and other removable accessories	3	0					
2019	HS2017	-64069060	Outer soles of leather or composition leather	3	0					
2019	HS2017	-64069090	Other	3	0					

資料來源:

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