

附表二 不適用加工聲明書之水產品及其歐盟稅則編號

歐盟稅則編號 CN codes	不適用加工聲明書之水產品 List of excluded products for the processing statements
03 1604	魚肝、魚卵、魚舌、魚頰、魚頭、魚鰭 Livers, roes, tongues, cheeks, heads and wings
0301 91 0302 11 0303 21	捕自淡水之活或生鮮或冷藏或冷凍鱒魚 (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> 及 <i>Oncorhynchus chrysogaster</i>) Trout, live or fresh or chilled or frozen, caught in freshwater
0301 92 00 0302 66 00 0303 76 00 0305 49 50	捕自淡水之活或生鮮或冷藏或冷凍或煙燻之鰻魚(<i>Anguilla</i> spp.) Eels (<i>Anguilla</i> spp.), live or fresh or chilled or frozen or smoked, caught in freshwater
0301 93 00 0302 69 11 0303 79 11	活或生鮮或冷藏或冷凍鯉魚 Carp, live or fresh or chilled or frozen
0301 99 11 0302 12 00 0303 19 00 0303 22 00 0304 19 13 0304 29 13 0305 49 45 1604 11 00 1604 20 10	捕自淡水之活或生鮮或冷藏或冷凍或調製太平洋鮭魚(<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> 及 <i>Oncorhynchus rhodurus</i>)、大西洋鮭魚(<i>Salmo salar</i>)及多瑙河鮭魚(片) (<i>Hucho hucho</i>) Pacific salmon, Atlantic salmon and Danube salmon (Fish fillets), live or fresh or chilled or frozen or prepared or preserved, caught in freshwater
0305 30 30 0305 41 00 0305 69 50	捕自淡水之鹽醃或鹽漬或煙燻太平洋鮭魚片、大西洋鮭魚片及多瑙河鮭魚片 Fish fillets, salted or in brine or smoked, of Pacific salmon, Atlantic salmon and Danube salmon, caught in freshwater
0301 99 19 0302 69 18 0303 79 19 0304 19 18 0304 19 91 0304 29 18 0304 99 21 0305 30 90 0305 49 80 0305 59 80 0305 69 80 1604 19 91	其他活或生鮮或冷藏或冷凍或鹽醃/鹽漬或煙燻或乾製或裹粉淡水魚(片、肉) Other freshwater fish (fillets, meat), live or fresh or chilled or frozen or dried, salted or in brine or smoked or coated with batter or breadcrumbs
0302 19 00 0303 29 00 1604 19 10 1604 20 30	捕自淡水之生鮮或冷藏或冷凍或調製其他鮭科(<i>Other Salmonidae</i>) <i>Other Salmonidae</i> , fresh or chilled or frozen or prepared or preserved, caught in freshwater
0302 69 15 0304 29 05	生鮮或冷藏或冷凍吳郭魚(片)(<i>Oreochromis</i> spp.) Tilapia (fillets) (<i>Oreochromis</i> spp.), fresh or chilled or frozen

0303 11 00	捕自淡水之冷凍紅鮭魚(<i>Oncorhynchus nerka</i>) Sockeye salmon (red salmon), frozen, caught in freshwater
0304 19 01 0304 29 01	生鮮或冷藏或冷凍尼羅河鱸魚片(<i>Lates niloticus</i>) Fish fillets, fresh or chilled or frozen, of Nile perch (<i>Lates niloticus</i>)
0304 19 03 0304 29 03	生鮮或冷藏或冷凍鮰魚片(<i>Pangasius</i> spp.) Fish fillets, fresh or chilled or frozen, of pangasius (<i>Pangasius</i> spp.)
0304 19 15 0304 29 15	捕自淡水之生鮮或冷藏或冷凍虹鱒片(<i>Oncorhynchus mykiss</i>)，每份產品重量大於400g Fish fillets, fresh or chilled or frozen, of the species <i>Oncorhynchus mykiss</i> weighing more than 400 g each, caught in freshwater
0304 19 17 0304 29 17 0305 49 45	捕自淡水之生鮮或冷藏或冷凍或煙燻鱒魚片(<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> (重量小於或等於400g), <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> 及 <i>Oncorhynchus chrysogaster</i>) Fish fillets, fresh or chilled or frozen or smoked, of trout, caught in freshwater
0305 10 00	供人食用之魚粉、魚糜及魚丸 Flours, meals and pellets of fish (frozen), fit for human consumption
0306 19 10 0306 29 10 1605 40 00	冷凍或活、生鮮、冷藏、乾燥、鹽醃或鹽漬、帶殼蒸過或水煮或調製淡水小龍蝦(crayfish) Freshwater crayfish, frozen, live, fresh, chilled, dried, salted or in brine, in shell, cooked by steaming or by boiling in water or prepared or preserved
0306 19 90 0306 29 90	供人食用之(冷凍)甲殼類粉、糜及丸 Flours, meals and pellets of crustaceans, not frozen, fit for human consumption
1604 30 90	魚子醬之替代品 Caviar substitutes

引用自歐盟理事會第(EC)1005/2008號規章之 Annex I。