

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 1605	自魚苗或幼體養成的養殖水產品 Aquaculture products obtained from fry or larvae
0302 91 00 0302 99 00 0303 91 10 0303 91 90 0303 99 00 0305 20 00 0305 72 00 0305 79 00 1604	魚肝、魚卵、魚白、魚翅（軟骨魚綱的魚翅除外）、魚頭、魚尾、魚肚（魚鰾）及其他可食用的魚內臟 Livers, roes, milt, fish fins (with exception to fins of fish of the class Chondrichthyes), heads, tails, maws and other edible fish offal
0301 91 0302 11 0303 14 0305 43 00	捕自淡水之活或生鮮或冷藏或冷凍或煙燻之鱒魚 Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) live or fresh or chilled or frozen or smoked, caught in freshwater
0301 92 0302 74 00 0303 26 00 0305 44 10	捕自淡水之活或生鮮或冷藏或冷凍或煙燻之鰻魚 Eels (<i>Anguilla</i> spp.), live or fresh or chilled or frozen or smoked, caught in freshwater
0301 93 00 0302 73 00 0303 25 00	活或生鮮或冷藏或冷凍鯉魚 Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), live or fresh or chilled or frozen
0301 99 11 0302 13 00 0302 14 00 0303 12 00 0303 13 00 0304 41 00 0304 81 00	捕自淡水之活或生鮮或冷藏或冷凍太平洋鮭魚、大西洋鮭魚及多瑙河鮭 Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon(<i>Hucho hucho</i>), live or fresh or chilled or frozen, caught in freshwater 捕自淡水之太平洋鮭魚、大西洋鮭魚及多瑙河鮭的生鮮或冷藏或冷凍魚片 Fresh, chilled or frozen fillets of Pacific salmon, Atlantic salmon and Danube salmon, caught in freshwater
0304 39 00 0304 69 00	鯉魚、捕自淡水之鰻魚、鱧科的生鮮、冷藏或冷凍魚片 Fresh, chilled or frozen fillets of carp, eels and snakeheads, caught in freshwater
0305 39 10 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

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1604 11 00 1604 20 10	捕自淡水之鮭魚，經調製或保存，整尾或切塊，但不切碎。 Salmon, caught in freshwater , prepared or preserved, whole or in pieces, but not minced. Salmon, caught in freshwater, otherwise prepared or preserved (other than whole or in pieces, but not minced).
0301 99 17 0302 89 10 0303 89 10 0304 49 10 0304 59 10 0304 89 10 0304 99 21 0305 39 90 0305 49 80 0305 59 85 0305 69 80 1604 19 91 1604 19 97 1604 20 90	活、生鮮、冷藏或冷凍的其他淡水魚 Other freshwater fish, live or fresh or chilled or frozen 其他淡水魚，活、生鮮、冷藏或冷凍、或鹽醃/鹽漬、或煙燻或乾製的魚片或魚肉 Other freshwater fish (fillets, meat), fresh or chilled or frozen or dried, salted or in brine or smoked 其他淡水魚，裹粉魚片或魚肉 Other freshwater fish (fillets, meat), coated with batter or breadcrumbs 其他淡水魚，以其他方式製備或保存 Other freshwater fish, otherwise prepared or preserved (other than whole or in pieces, but not minced)
0302 19 00 0303 19 00 0304 52 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 Other <i>Salmonidae</i> , fresh or chilled or frozen or prepared or preserved, caught in freshwater 捕自淡水的其他鮭科的魚肉(無論是否切塊) Fish meat (whether or not minced), fresh or chilled, of <i>Salmonidae</i> , caught in freshwater
0302 71 00 0303 23 00 0304 31 00 0304 61 00	生鮮或冷藏或冷凍吳郭魚 Tilapia (<i>Oreochromis</i> spp.), fresh or chilled or frozen 生鮮或冷藏或冷凍吳郭魚片 Fresh or chilled or frozen fillets of Tilapia
0303 11 00	捕自淡水之冷凍紅鮭魚 Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>), frozen, caught in freshwater
0302 79 00 0303 29 00 0304 33 00 0304 63 00	生鮮或冷藏或冷凍鱸魚及鱧科 Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), fresh or chilled or frozen 生鮮或冷藏或冷凍尼羅河鱸魚片 Fresh or chilled or frozen fillets of Nile perch
0302 72 00 0304 24 00 0304 32 00 0304 62 00	生鮮或冷藏或冷凍鯰魚 Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), fresh or chilled or frozen 生鮮或冷藏或冷凍鯰魚片(<i>Pangasius</i> spp.) Fresh or chilled or frozen fillets of catfish
0304 51 00 0304 93 0305 44 90 0305 52 00 0305 64 00	生鮮、冷藏、冷凍、乾燥、鹽醃或鹽漬、煙燻的吳郭魚、鯰魚、鯉魚、捕自淡水的鰻魚、尼羅河鱸及鱧科的魚肉(無論是否切塊) Fish meat (whether or not minced), fresh or chilled or frozen, or dried, salted or in brine, or smoked, of tilapias, catfish, carp, eels, Nile perch and snakeheads, caught in freshwater
0304 42 0305 43 00	捕自淡水之生鮮或冷藏或冷凍或煙燻之鱒魚片 Fresh or chilled or frozen or smoked fillets of trout, caught in freshwater

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0306 19 10 0306 39 10 0306 99 10 1605 40 00	淡水小龍蝦，冷凍或活、生鮮、冷藏、乾燥、鹽醃或鹽漬、煙燻、不論是否帶殼，不論是否在薰蒸過程煮熟 Freshwater crayfish, frozen, live, fresh, chilled, dried, salted or in brine, smoked, whether in shell or not, whether or not cooked before or during the smoking process 調製淡水小龍蝦 Freshwater crayfish, prepared or preserved
0309 10 00 0309 90 00	供人食用的魚類、甲殼類、軟體動物類或其他水生無脊椎動物製成的粉、糜及丸 Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption
1604 17 00	捕自淡水之鰻魚，製備或保存，整尾或切塊 Eels, caught in freshwater, prepared or preserved, whole or in pieces, but not minced
1604 32 00	魚子醬之替代品 Caviar substitutes

一、本附表引用自歐盟理事會第(EC) 1005/2008 號規章之 Annex I，供本局轄區分局及廠商參考，必要時逕於歐盟網頁查詢並確認歐盟法規異動情形。

二、依據歐盟打擊 IUU 漁業法規之常見問答集，倘廠商使用我國籍漁船捕撈之漁獲物，僅經過冷凍（freezing）或包裝（packing）處理之水產品，不須提送加工聲明書。

修正說明：依據歐盟打擊 IUU 漁業法規之常見問答集(2025.04 版 Q59)，倘廠商使用我國籍漁船捕撈之漁獲物，僅經過冷凍（freezing）或包裝（packing）處理之漁產品，不須提送加工聲明書，爰配合於本附表二新增第二點說明文字。