

## **The Content and Possible Effects of the Cross-Strait Economic Cooperation Framework Agreement (ECFA)**

After three rounds of formal negotiation held in January, March, and June, 2010, Chairman P.K. Chiang of the Taipei-based Straits Exchange Foundation completed the signing of the “Cross-Strait Economic Cooperation Framework Agreement” (ECFA) with his Chinese counterpart Chen Yunlin, President of the Beijing-based Association for Relations Across the Taiwan Strait, on June 29 in Chongqing, China.

The content of the agreement composes a text and five annexes dealing with trade of goods, trade of services, provisional rule of origin, trade remedy measures and the most important part --the “Early Harvest” list which specifies items for which both sides will extend reductions of tariff and openings in the services at an early date.

### **The benefit of signing a framework agreement instead of a FTA**

By signing a “framework agreement”, the two sides don’t have to negotiate a full-blown FTA all at once. It only needs to set the framework and the goals—the detailed content will be negotiated later. It’s more flexible to handle. The content of the agreement is applied gradually over a period of years in order to eliminate the pressures caused by full-scale liberalization all at once, to build a domestic consensus, and provide time and flexibility for any policy adjustments. The inclusion of “early harvest” provisions can satisfy the demand for urgent action in certain sectors.

### **The effects of ECFA on Taiwan**

Studies by the Chung-hua Institution for Economic Research indicate that the signing of the ECFA will help Taiwan’s GDP grow by 1.65 to 1.72 percentage points, create approximately 263,000 job opportunities, and export will grow by 5%. Other benefits for Taiwan include earlier entry into the Chinese mainland market over competitors, attracting foreign investment, transformation of Taiwan’s economic structure, and turning the island into a gateway and preferred business partner for the Chinese market. In addition, mainland-based Taiwanese companies are expected to purchase more products from home and become more competitive. All these changes will help Taiwan transform into a regional business operations center in Asia.

### **Textiles and apparel products in the Early Harvest list**

According to the Early Harvest list, the Chinese mainland will reduce tariffs on 539 items of products from Taiwan while the island will reduce tariffs on 267 items of products from China. Among the 539 items China offers, 136 items are textiles and apparel products (attachment 1), and Taiwan offers 21 textiles products among the total 267 items

(attachment 2).

Since China is the biggest export market for Taiwan textiles, the items included in the Early Harvest list will enhance the competitiveness of Taiwan products in the Chinese market, and therefore the Early Harvest list is the most concerned issue in Taiwan textile industry.

The 136 items offered by China include fiber, yarn, fabric, apparel and other made-up textile products. According to the statistics of China Customs, for year 2009 the import value of 136 items from Taiwan to China is 1.874 billion US dollars, taking the share of 13.5% of the value of all Early Harvest items (USD 13.83 billion, 539 items), and 21% of the value of total import of 136 items from all sources. It is worth noted that the import value of the 136 items accounts for 69% of the total import value from Taiwan (Table 1).

**Table 1 The Import Value of 136 Items from All Sources and Taiwan to China**

Unit:100 millions USD

Products \ Year	2007			2008			2009		
	World	Taiwan	Share	World	Taiwan	Share	World	Taiwan	Share
H.S. 50-63	253.78	32.86	12.9%	249.44	29.32	11.85%	217.84	27.17	12.5%
136 items	98.96	22.54	22.8%	98.61	20.72	21.0%	89.14	18.74	21.0%
Share of 136 items to HS 50-63	39.0%	68.6%		39.5%	70.7%		40.9%	69.0%	

Source: GTA - China Customs

The 21 items offered by Taiwan include fiber, yarn, fabric, excluding apparel and other made up textiles products. According to the statistics of Taiwan Customs, for year 2009 the import value of 21 items from China to Taiwan is 0.107 billion US dollars, taking the share of 3.74% of the value of all Early Harvest items (USD 2.857 billion, 267 items), and 14.5% of the total import value of textiles and apparel from China ( Table 2).

**Table 2 The Import Value of 21 Items from All Sources and China to Taiwan**

Unit:100 millions USD

Products \ Year	2007			2008			2009		
	World	China	Share	World	China	Share	World	China	Share
H.S. 50-63	26.74	6.85	25.6%	27.02	7.85	29.1%	21.90	7.38	33.7%
21 items	2.15	0.94	43.7%	2.12	0.96	45.1%	2.01	1.07	53.1%
Share of 21 items to HS 50-63	8.0%	13.7%		7.9%	12.2%		9.2%	14.5%	

Source: Taiwan Customs

The first tariff concession for both sides will be effected from January 1, 2011, and the second and third ones will take place on the first day of 2012 and 2013 respectively.

The tariff concession offered by China is escalated by 5% while Taiwan offers a 2.5% escalation to China (Table 3).

**Table 3 Tariff Reduction Model of Early Harvest Items**

Country	Tariff Escalation	First year (2011.1.1)	Second year (2012.1.1)	Third year (2013.1.1)
China	$0 < X \leq 5$	0%		
	$5 < X \leq 15$	5%	0%	
	$15 < X$	10%	5%	0%
Taiwan	$0 < X \leq 2.5$	0%		
	$2.5 < X \leq 7.5$	2.5%	0%	
	$7.5 < X$	5%	2.5%	0%

### **The Implication of Early Harvest to Taiwan’s textiles and apparel**

The concession of tariff will benefit the export country right away. In the meantime, because of the tariff reduction there is also the opportunity to boost the trade and increase the revenues of entrepreneurs

**The benefit of tariff reduction** – In the Early Harvest list offered by China, there are 18 items for tariff rate under 5%, 107 items for rate between 5% and 15%, and 11 items for rate above 15%. The export values of these items from Taiwan to China are US\$307.6 million, US\$1551.5 million, and US\$14.86 million respectively. Based on the tariff reduction schedule mentioned above, in year 2011 the benefit created by the tariff reduction will be 95.62 million US dollars. Moreover, considering the growth of export value which may be stimulated by tariff concession, the benefit is estimated to reach to US\$120 million.

**The benefit of trade growth** – Besides the benefit created by the tariff concession, another implication would be the growth of bilateral trade, especially for the competitive industry. Taking the “ASEAN plus one” as an example, after the implementation of tariff reduction in July 2005, the trade value of China to ASEAN countries surges greatly. The growth rate is 24.1% in 2005, 26.3% in 2006, and even reaches 53.6% in 2007. While reviewing the Early Harvest list offered by China, it is estimated that Taiwan textile industry shall be benefited by the Early Harvest provisions based on the analysis of the number and export performance of the textile products and the evaluation of the technique levels of Taiwan textile products. Therefore, it is anticipated that the growth rate of textiles trade could reach above 20% in the coming years.

Attachment 1: Early Harvest list of textiles and apparel products offered by China.

Attachment 2: Early Harvest list of textiles products offered by Taiwan.

## Attachment 1

## Early Harvest List of Textiles and Apparel Products Offered by China

Cat.	Serial No.	HS 8 Code	Description		Tariff Rate 2009 年 (MFN,%)	ECFA Tariff Concession (%)			
			Brief Description	H.S. Description of China Customs		2011/1/1	2012/1/1	2013/1/1	
				Chinese	English				
Yarn	1	52051100	非零售粗梳粗支純棉單紗	棉紗線（縫紉線除外），按重量計含棉量在 85% 及以上，非供零售用，未精梳纖維紡製的單紗，細度在 714.29 分特及以上（不超過 14 公支）	Uncombed single cotton yarn (other than sewing thread), not put up for retail sale, >= 85% cotton, measuring 714.29 decitex or more (<= 14 metric number)	5.0	0.0	0.0	0.0
Yarn	2	52051200	非零售粗梳中支純棉單紗	棉紗線（縫紉線除外），按重量計含棉量在 85% 及以上，非供零售用，未精梳纖維紡製的單紗，細度在 714.29 分特以下，但不細於 232.56 分特（超過 14 公支，但不超過 43 公支）	Uncombed single cotton yarn (other than sewing thread), not put up for retail sale, >= 85% cotton, measuring less than 714.29 decitex but not less than 232.56 decitex (> 14 metric number but <= 43 metric number)	5.0	0.0	0.0	0.0
Yarn	3	52061200	非零售粗梳中支混紡棉單紗	棉紗線（縫紉線除外），按重量計含棉量在 85% 以下，非供零售用，未精梳纖維紡製的單紗，細度在 714.29 分特以下，但不細於 232.56 分特（超過 14 公支，但不超過 43 公支）	Uncombed single cotton yarn (other than sewing thread), not put up for retail sale, < 85% cotton, measuring less than 714.29 decitex but not less than 232.56 decitex (> 14 metric number but <= 43 metric number)	5.0	0.0	0.0	0.0
Yarn	4	52062200	非零售精梳中支混紡棉單紗	棉紗線（縫紉線除外），按重量計含棉量在 85% 以下，非供零售用，精梳纖維紡製的單紗，細度在 714.29 分特以下，但不細於 232.56 分特（超過 14 公支，但不超過 43 公支）	Combed single cotton yarn, (other than sewing thread), not put up for retail sale, < 85% cotton, measuring less than 714.29 decitex but not less than 232.56 decitex (> 14 metric number but <= 43 metric number)	5.0	0.0	0.0	0.0
Yarn	5	52062400	非零售精梳較細支混紡棉單紗	棉紗線（縫紉線除外），按重量計含棉量在 85% 以下，非供零售用，精梳纖維紡製的單紗，細度在 192.31 分特以下，但不細於 125 分特（超過 52 公支，但不超過 80 公支）	Combed single cotton yarn, (other than sewing thread), not put up for retail sale, < 85% cotton, measuring less than 192.31 decitex but not less than 125 decitex (> 52 metric	5.0	0.0	0.0	0.0

Cat.	Serial No.	HS 8 Code	Description		Tariff Rate 2009 年	ECFA Tariff Concession (%)			
			Brief Description	H.S. Description of China Customs		(MFN,%)	2011/1/1	2012/1/1	2013/1/1
				Chinese	English				
				支)	number but <= 80 metric number)				
Fabric	6	52083100	染色輕質全棉平紋機織物, 每平方米重量 ≤100 克	棉機織物, 按重量計含棉量在 85%及以上, 染色平紋機織物, 每平方米重量不超過 100 克	Dyed plain weave, woven fabrics, ≥85% cotton, ≤= 100 g/m2	10.0	5.0	0.0	0.0
Fabric	7	52083200	染色輕質全棉平紋機織物, 每平方米重量 >100 克	棉機織物, 按重量計含棉量在 85%及以上, 每平方米重量不超過 200 克, 染色平紋機織物, 每平方米重量超過 100 克	Dyed plain weave, woven fabrics, ≥85% cotton, > 100 g/m2 but ≤=200 g/m2	10.0	5.0	0.0	0.0
Fabric	8	52083900	染色輕質其他全棉機織物	棉機織物, 按重量計含棉量在 85%及以上, 每平方米重量不超過 200 克, 染色其他機織物(平紋機織物及三線或四線斜紋機織物除外)	Dyed other woven fabrics (excluding plain weave and 3 or 4-thread twill), ≥85% cotton, ≤= 200 g/m2	10.0	5.0	0.0	0.0
Fabric	9	52084200	色織的較輕質全棉平紋機織物	棉機織物, 按重量計含棉量在 85%及以上, 每平方米重量超過 100 克, 不超過 200 克, 色織平紋機織物	Yarns of different colours plain weave, woven fabrics, ≥85% cotton, > 100 g/m2 but ≤=200 g/m2	10.0	5.0	0.0	0.0
Fabric	10	52085990	印花輕質其他全棉機織物	棉機織物, 按重量計含棉量在 85%及以上, 每平方米重量不超過 200 克, 印花其他機織物(平紋機織物及三線或四線斜紋機織物除外)	Printed other woven fabrics(excluding plain weave and 3 or 4-thread twill), ≥85% cotton, < 200 g/m2	10.0	5.0	0.0	0.0
Fabric	11	52093100	染色的重質全棉平紋機織物	棉機織物, 按重量計含棉量在 85%及以上, 每平方米重量超過 200 克, 染色平紋機織物	Dyed plain weave, woven fabrics, ≥85% cotton, >200 g/m2	10.0	5.0	0.0	0.0
Fabric	12	52093200	染色的重質全棉三、四線斜紋機織物	棉機織物, 按重量計含棉量在 85%及以上, 每平方米重量超過 200 克, 染色三線或四線斜紋機織物, 包括雙面斜紋機織物	Dyed 3 or 4-thread twill, including cross twill, woven fabrics, ≥= 85% cotton, > 200 g/m2	10.0	5.0	0.0	0.0
Fabric	13	52093900	染色的重質其他全棉機織物	棉機織物, 按重量計含棉量在 85%及以上, 每平方米重量超過 200 克, 染色其他機織物(平紋	Dyed other woven fabrics (excluding plain weave and 3 or 4-thread twill), ≥85% cotton, >	10.0	5.0	0.0	0.0

Cat.	Serial No.	HS 8 Code	Description		Tariff Rate 2009 年	ECFA Tariff Concession (%)			
			Brief Description	H.S. Description of China Customs		(MFN,%)	2011/1/1	2012/1/1	2013/1/1
				Chinese	English				
				機織物及三線或四線斜紋機織物除外)	200 g/m2				
Fabric	14	52094100	色織的重質全棉平紋機織物	棉機織物，按重量計含棉量在 85%及以上，每平方米重量超過 200 克，色織平紋機織物	Yarns of different colours plain weave, woven fabrics, >= 85% cotton, > 200 g/m2	10.0	5.0	0.0	0.0
Fabric	15	52094200	色織重質其他全棉粗斜紋機織物(勞動布)	棉機織物，按重量計含棉量在 85%及以上，每平方米重量超過 200 克，色織粗斜紋布(勞動布)	Yarns of different colours denim, Cotton, >=85% >200 g/m2	10.0	5.0	0.0	0.0
Fabric	16	52103100	染色與其他化纖混紡輕質棉布	棉機織物，按重量計含棉量在 85%以下，主要或僅與化學纖維混紡，每平方米重量不超過 200 克，染色平紋機織物	Dyed plain weave, woven fabrics, mixed mainly or solely with man-made fibres, <85% cotton, <= 200 g/m2	10.0	5.0	0.0	0.0
Fabric	17	52103900	其他染色與其他化纖混紡輕質棉布	棉機織物，按重量計含棉量在 85%以下，主要或僅與化學纖維混紡，每平方米重量不超過 200 克，其他染色機織物(平紋機織物及三線或四線斜紋機織物除外)	Dyed other woven fabrics (excluding plain weave and 3 or 4-thread twill), mixed mainly or solely with man-made fibres, <85% cotton, <= 200 g/m2	10.0	5.0	0.0	0.0
Fabric	18	52104100	色織與其他化纖混紡輕質棉平紋布	棉機織物，按重量計含棉量在 85%以下，主要或僅與化學纖維混紡，每平方米重量不超過 200 克，色織平紋機織物	Yarns of different colours plain weave, woven fabrics, mixed mainly or solely with man-made fibres, < 85% cotton, <= 200 g/m2	10.0	5.0	0.0	0.0
Fabric	19	52104990	色織與其他化纖混紡輕質其他棉布	棉機織物，按重量計含棉量在 85%以下，主要或僅與化學纖維混紡，每平方米重量不超過 200 克，色織其他機織物	Yarns of different colours other woven fabrics, mixed mainly or solely with man-made fibres, < 85% cotton, <= 200 g/m2	10.0	5.0	0.0	0.0
Fabric	20	52113900	染色與其他化纖混紡重質其他棉布	棉機織物，按重量計含棉量在 85%以下，主要或僅與化學纖維混紡，每平方米重量超過 200 克，染色其他機織物(平紋機織物及三線或四線斜紋機織物除外)	Dyed other woven Fabrics(excluding plain weave and 3 or 4-thread twill), mixed mainly or solely with man-made fibres, < 85% cotton, >200 g/m2	10.0	5.0	0.0	0.0

Cat.	Serial No.	HS 8 Code	Description		Tariff Rate 2009 年	ECFA Tariff Concession (%)			
			Brief Description	H.S. Description of China Customs		(MFN,%)	2011/1/1	2012/1/1	2013/1/1
				Chinese	English				
Yarn	21	54011010	非供零售用合纖長絲縫紉線	化學纖維長絲紡製的縫紉線，不論是否供零售用，合成纖維長絲紡製	Sewing thread of man-made filaments, whether or not for retail sale, of synthetic filaments	5.0	0.0	0.0	0.0
Yarn	22	54022000	非零售聚酯長絲高強力紗	合成纖維長絲紗線（縫紉線除外），非供零售用，包括細度在 67 分特以下的合成纖維單絲，聚酯高強力紗	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex, high tenacity yarn of polyester	5.0	0.0	0.0	0.0
Yarn	23	54023310	非零售聚酯彈力絲	合成纖維長絲紗線（縫紉線除外），非供零售用，包括細度在 67 分特以下的合成纖維單絲，聚酯變形彈力絲	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex, textured yarn of polyester elastic filament	5.0	0.0	0.0	0.0
Yarn	24	54026200	非零售用聚酯多股紗線	合成纖維長絲紗線（縫紉線除外），非供零售用，包括細度在 67 分特以下的合成纖維單絲，聚酯多股紗線或纜線	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex, multiple (folded) or cabled yarn of polyesters	5.0	0.0	0.0	0.0
Fabric	25	54071010	尼龍或其他聚醯胺高強力紗紡製機織物	合成纖維長絲紗線的其他機織物，尼龍或其他聚醯胺高強力紗紡製	Woven fabrics of synthetic filament yarn, Woven fabrics obtained from high tenacity yarn of nylon or other polyamides	10.0	5.0	0.0	0.0
Fabric	26	54071020	聚酯高強力紗紡製機織物	合成纖維長絲紗線的其他機織物，聚酯高強力紗紡製	Woven fabrics of synthetic filament yarn, woven fabrics of high tenacity yarn of polyesters	10.0	5.0	0.0	0.0
Fabric	27	54074100	未漂白的或漂白的純尼龍布	合成纖維長絲紗線的其他機織物，按重量計尼龍或其他聚醯胺長絲含量在 85%及以上，未漂白或漂白者	Other woven fabrics of synthetic filament yarn, >= 85% nylon or other polyamides, unbleached or bleached	10.0	5.0	0.0	0.0

Cat.	Serial No.	HS 8 Code	Description		Tariff Rate 2009 年 (MFN,%)	ECFA Tariff Concession (%)			
			Brief Description	H.S. Description of China Customs		2011/1/1	2012/1/1	2013/1/1	
				Chinese	English				
Fabric	28	54074200	染色的純尼龍機織物	合成纖維長絲紗線的其他機織物，按重量計尼龍或其他聚醯胺長絲含量在85%及以上，染色者	Other woven fabrics of synthetic filament yarn, >= 85% nylon, or other polyamides, dyed	10.0	5.0	0.0	0.0
Fabric	29	54074300	色織的純尼龍機織物	合成纖維長絲紗線的其他機織物，按重量計尼龍或其他聚醯胺長絲含量在85%及以上，色織者	Other woven fabrics of synthetic filament yarn, >= 85% nylon or other polyamides, yarns of different colours	10.0	5.0	0.0	0.0
Fabric	30	54075100	未漂白或漂白純聚酯變形長絲機織物	合成纖維長絲紗線的其他機織物，按重量計聚酯變形長絲含量在85%及以上，未漂白或漂白者	Other woven fabrics of synthetic filament yarn, >= 85% textured polyester filaments, unbleached or bleached	10.0	5.0	0.0	0.0
Fabric	31	54075200	染色的聚酯變形長絲機織物	合成纖維長絲紗線的其他機織物，按重量計聚酯變形長絲含量在85%及以上，染色者	Other woven fabrics of synthetic filament yarn, >= 85% textured polyester filaments, dyed	10.0	5.0	0.0	0.0
Fabric	32	54075300	色織的聚酯變形長絲機織物	合成纖維長絲紗線的其他機織物，按重量計聚酯變形長絲含量在85%及以上，色織者	Other woven fabrics of synthetic filament yarn, >= 85% textured polyester filaments, yarns of different colours	10.0	5.0	0.0	0.0
Fabric	33	54075400	印花的聚酯變形長絲機織物	合成纖維長絲紗線的其他機織物，按重量計聚酯變形長絲含量在85%及以上，印花者	Other woven Fabrics of synthetic filament yarn, >= 85% textured polyester filaments, printed	10.0	5.0	0.0	0.0
Fabric	34	54076100	其他聚酯非變形長絲布	合成纖維長絲紗線的其他機織物，按重量計聚酯非變形長絲含量在85%及以上	Other woven fabrics of synthetic filament yarn, >= 85% non-textured polyester filaments	10.0	5.0	0.0	0.0
Fabric	35	54076900	其他聚酯長絲布	合成纖維長絲紗線的其他機織物，按重量計聚酯長絲含量在85%及以上的其他聚酯長絲機織物	Other woven fabrics of synthetic filament yarn, >= 85% polyester filaments	10.0	5.0	0.0	0.0
Fabric	36	54077100	未漂白或漂白其他純合纖長絲機織物	合成纖維長絲紗線的其他機織物，按重量計其他合成纖維長絲含量在85%及以上，未漂白或漂白者	Other woven fabrics of synthetic filament yarn, >= 85% synthetic filaments, Unbleached or bleached	10.0	5.0	0.0	0.0
Fabric	37	54077200	染色的其他純合纖長絲機織	合成纖維長絲紗線的其他機織物，按重量計其他合成纖	Other woven fabrics of synthetic filament yarn, >= 85%	10.0	5.0	0.0	0.0

Cat.	Serial No.	HS 8 Code	Description		Tariff Rate 2009 年 (MFN,%)	ECFA Tariff Concession (%)			
			Brief Description	H.S. Description of China Customs		2011/1/1	2012/1/1	2013/1/1	
				Chinese	English				
			物	維長絲含量在 85% 及以上，染色者	synthetic filaments, dyed				
Fabric	38	54078200	染色的與棉混紡其他合纖長絲機織物	合成纖維長絲紗線的其他機織物，按重量計其他合成纖維長絲含量在 85% 以下，主要或僅與棉混紡，染色者	Other woven fabrics of synthetic filament yarn, < 85% synthetic filaments, mixed mainly or solely with cotton, dyed	10.0	5.0	0.0	0.0
Fabric	39	54078300	色織的與棉混紡其他合纖長絲機織物	合成纖維長絲紗線的其他機織物，按重量計其他合成纖維長絲含量在 85% 以下，主要或僅與棉混紡，色織者	Other woven fabrics of synthetic filament yarn, < 85% synthetic filaments, mixed mainly or solely with cotton, yarns of different colours	10.0	5.0	0.0	0.0
Fabric	40	54079200	染色的其他混紡合纖長絲機織物	合成纖維長絲紗線的其他機織物，按重量計其他合成纖維長絲含量在 85% 以下，與其他纖維混紡，染色者	Other woven fabrics of synthetic filament yarn, < 85% synthetic filaments, mixed mainly or solely with other fibres, dyed	10.0	5.0	0.0	0.0
Fabric	41	54079300	色織的其他混紡合纖長絲機織物	合成纖維長絲紗線的其他機織物，按重量計其他合成纖維長絲含量在 85% 以下，與其他纖維混紡，色織者	Other woven fabrics of synthetic filament yarn, < 85% synthetic filaments, mixed mainly or solely with other fibres, yarns of different colours	10.0	5.0	0.0	0.0
Fabric	42	54082220	染色的醋酸長絲機織物	人造纖維長絲紗線的機織物，按重量計人造纖維長絲含量在 85% 及以上，染色，醋纖纖維製者	Woven fabrics of artificial filament yarn, >= 85% artificial filaments, of yarns of cellulose acetate, dyed	10.0	5.0	0.0	0.0
Fabric	43	54082290	染色的其他人纖長絲機織物	人造纖維長絲紗線的機織物，按重量計人造纖維長絲含量在 85% 及以上，染色，其他人造纖維製者(粘膠纖維製除外)	Woven fabrics of artificial filament yarn, >= 85% artificial filaments, of other artificial filament (excluding of viscose rayon), dyed	10.0	5.0	0.0	0.0
Fabric	44	54082390	色織的其他人纖長絲機織物	人造纖維長絲紗線的機織物，按重量計人造纖維長絲含量在 85% 及以上，色織，其他人造纖維製者(粘膠纖維製除外)	Woven fabrics of artificial filament yarn, >= 85% artificial filaments, of other artificial filament (excluding of viscose rayon),	10.0	5.0	0.0	0.0

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			Brief Description	H.S. Description of China Customs		2011/1/1	2012/1/1	2013/1/1	
				Chinese	English				
					yarns of different colours				
Fabric	45	54083200	染色的人造纖維長絲混紡布	人造纖維長絲紗線的機織物，按重量計人造纖維長絲含量在 85%以下，與其他纖維混紡，染色者	Woven fabrics of artificial filament yarn, < 85% artificial filaments, mixed with other fibres, dyed	10.0	5.0	0.0	0.0
Fiber	46	55039000	未梳的其他合成纖維短纖	合成纖維短纖，未梳或未經其他紡前加工，其他合成纖維製	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of other fibres	5.0	0.0	0.0	0.0
Fiber	47	55049000	未梳的其他人造纖維短纖	其他人造纖維短纖(粘膠纖維製除外)，未梳或未經其他紡前加工	Other artificial staple fibres (excluding of viscose rayon), not carded, combed or otherwise processed for spinning	5.0	0.0	0.0	0.0
Yarn	48	55093200	非零售純聚丙烯腈短纖多股紗線	合成纖維短纖紡製的紗線(縫紉線除外)，非供零售用，按重量計聚丙烯腈或改質聚丙烯腈短纖含量在 85%及以上，多股紗線或纜線	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale, >=85% acrylic or modacrylic staple fibres, multiple (folded) or cabled yarn	5.0	0.0	0.0	0.0
Yarn	49	55095300	非零售與棉混紡聚酯短纖紗線	合成纖維短纖紡製的紗線(縫紉線除外)，非供零售用，其他聚酯短纖紡製的紗線，主要或僅與棉混紡	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale, other yarn of polyester staple fibres, mixed mainly or solely with cotton	5.0	0.0	0.0	0.0
Yarn	50	55099200	非零售與棉混紡其他合成纖維短纖紗線	合成纖維短纖紡製的紗線(縫紉線除外)，非供零售用，其他紗線，主要或僅與棉混紡	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale, other yarn, mixed mainly or solely with cotton	5.0	0.0	0.0	0.0
Yarn	51	55101100	非零售其他純人造纖維短纖單紗	人造纖維短纖紡製的紗線(縫紉線除外)，非供零售用，按重量計人造纖維短纖含量在 85%及以上，單紗	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale, >= 85% artificial staple fibres, single Yarn	5.0	0.0	0.0	0.0

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			Brief Description	H.S. Description of China Customs		(MFN,%)	2011/1/1	2012/1/1	2013/1/1
				Chinese	English				
Yarn	52	55101200	非零售其他純人織短纖多股紗線	人造纖維短纖紡製的紗線(縫紉線除外), 非供零售用, 按重量計人造纖維短纖含量在 85%及以上, 多股紗線或纜線	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale, >= 85% artificial staple fibres, multiple (folded) or cabled Yarn	5.0	0.0	0.0	0.0
Yarn	53	55103000	非零售與棉混紡其他人織短纖紗線	人造纖維短纖紡製的紗線(縫紉線除外), 非供零售用, 其他紗線, 主要或僅與棉混紡者	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale, mixed mainly or solely with cotton	5.0	0.0	0.0	0.0
Fabric	54	55121100	未漂或漂白聚酯機織物	合成纖維短纖紡製的機織物, 按重量計聚酯短纖含量在 85%及以上, 未漂白或漂白者	Woven fabrics of synthetic staple fibres, >= 85% polyester staple fibres, unbleached or bleached	16.9	10.0	5.0	0.0
Fabric	55	55121900	其他聚酯機織物	合成纖維短纖紡製的機織物, 按重量計聚酯短纖含量在 85%及以上的其他機織物	Woven fabrics of synthetic staple fibres, >= 85% polyester staple fibres, other woven fabrics	10.0	5.0	0.0	0.0
Fabric	56	55129900	其他合纖短纖其他機織物	合成纖維短纖紡製的機織物, 按重量計其他合成纖維短纖含量在 85%及以上的其他機織物	Woven fabrics of synthetic staple fibres, >= 85% other synthetic staple fibres, other woven fabric	10.0	5.0	0.0	0.0
Fabric	57	55132100	與棉混染色聚酯短纖平紋乳酪布等	合成纖維短纖紡製的機織物, 按重量計聚酯短纖含量在 85%以下, 主要或僅與棉混紡, 每平方米重量不超過 170 克, 平紋機織物, 染色者	Woven fabrics of synthetic staple fibres, < 85% polyester staple fibres, mixed mainly or solely with cotton, <=170 g/m2, plain weave, dyed	10.0	5.0	0.0	0.0
Fabric	58	55151100	其他聚酯短纖其他機織物	合成纖維短纖紡製的其他機織物, 聚酯短纖紡製, 主要或僅與粘膠纖維短纖混紡	Other woven fabrics of synthetic staple fibres, of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres	10.0	5.0	0.0	0.0
Fabric	59	55151200	其他聚酯短纖其他機織物	合成纖維短纖紡製的其他機織物, 聚酯短纖紡製, 主要或僅與化學纖維長絲混紡	Other woven fabrics of synthetic staple fibres, of polyester staple fibres, mixed mainly or solely	10.0	5.0	0.0	0.0

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			Brief Description	H.S. Description of China Customs		2011/1/1	2012/1/1	2013/1/1	
				Chinese	English				
						with man-made filaments			
Fabric	60	55161200	染色的純人織短織機織物	人造纖維短織紡製的機織物，按重量計人造纖維短織含量在 85%及以上，染色者	10.0	Woven fabrics of artificial staple fibres, >= 85% artificial staple fibres, dyed	5.0	0.0	0.0
Fabric	61	55162200	染色人織短織其他機織物	人造纖維短織紡製的機織物，按重量計人造纖維短織含量在 85%以下，主要或僅與化學纖維長絲混紡，染色者	10.0	Woven fabrics of artificial staple fibres, < 85% artificial staple fibres, mixed mainly or solely with man-made filaments, dyed	5.0	0.0	0.0
Miscel.	62	56012290	化學纖維製的其他絮胎及絮胎製品	其他絮胎及絮胎製品，化學纖維製者	12.0	Other wadding and articles of wadding, of man-made fibres	5.0	0.0	0.0
Fabric	63	56031110	每平米重 ≤25 克浸漬化纖長絲無紡織物	無紡織物，化學纖維長絲製，每平方米重量不超過 25 克，經浸漬、塗布、包覆或層壓	10.0	Nonwovens, of man-made filaments, <= 25 g/m2, impregnated, coated, covered or laminated	5.0	0.0	0.0
Fabric	64	56031290	25 克 < 每平米重 ≤70 克其他長絲無紡織物	無紡織物，化學纖維長絲製，每平方米重量超過 25 克，但不超過 70 克，未經浸漬、塗布、包覆或層壓	10.0	Nonwovens, of man-made filaments, >25 g/m2 but <= 70 g/m2, not impregnated, coated, covered or laminated	5.0	0.0	0.0
Fabric	65	56031310	70 克 < 每平米重 ≤150 克浸漬化纖長絲無紡織物	無紡織物，化學纖維長絲製，每平方米重量超過 70 克，但不超過 150 克，經浸漬、塗布、包覆或層壓	10.0	Nonwovens, of man-made filaments, >70 g/m2 but <= 150 g/m2, impregnated, coated, covered or laminated	5.0	0.0	0.0
Fabric	66	56031390	70 克 < 每平米重 ≤150 克其他化纖長絲無紡織物	無紡織物，化學纖維長絲製，每平方米重量超過 70 克，但不超過 150 克，未經浸漬、塗布、包覆或層壓	10.0	Nonwovens, of man-made filaments, >70 g/m2 but <= 150 g/m2, not impregnated, coated, covered or laminated	5.0	0.0	0.0
Fabric	67	56031410	每平米重 >150 克經浸漬化纖長絲無紡織物	無紡織物，化學纖維長絲製，每平方米重量超過 150 克，經浸漬、塗布、包覆或層壓	10.0	Nonwovens, of man-made filaments, >150 g/m2, impregnated, coated, covered or laminated	5.0	0.0	0.0
Fabric	68	56031490	每平米重 >150 克的其他化纖長絲無紡織物	無紡織物，化學纖維長絲製，每平方米重量超過 150 克，未經浸漬、塗布、包覆或層壓	10.0	Nonwovens, of man-made filaments, >150 g/m2, not impregnated, coated, covered or laminated	5.0	0.0	0.0

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			Brief Description	H.S. Description of China Customs		(MFN,%)	2011/1/1	2012/1/1	2013/1/1
				Chinese	English				
Fabric	69	56039290	25 克 < 每 平方米重 ≤ 70 克 其他無 紡織物	其他無紡織物，每 平方米重量超過 25 克，但不超過 70 克，未經浸漬、塗 布、包覆或層壓	Other nonwovens, >25 g/m2 but ≤ 70 g/m2, not impregnated, coated, covered or laminated	10.0	5.0	0.0	0.0
Fabric	70	56039390	70 克 < 每 平 米 重 ≤ 150 克 的 其他無紡 織物	其他無紡織物，每 平方米重量超過 70 克，但不超過 150 克，未經浸漬、塗 布、包覆或層壓	Other nonwovens, >70 g/m2 but ≤ 150 g/m2, not impregnated, coated, covered or laminated	10.0	5.0	0.0	0.0
Fabric	71	56039410	其他材料 製無紡織 物	其他無紡織物，每 平方米重量超過 150 克，經浸漬、塗 布、包覆或層壓	Other nonwovens, >150 g/m2, impregnated, coated, covered or laminated	10.0	5.0	0.0	0.0
Fabric	72	56039490	鋪地品襯 底用無紡 織物	其他無紡織物，每 平方米重量超過 150 克，未經浸漬、 塗布、包覆或層壓	Other nonwovens, >150 g/m2, not impregnated, coated, covered or laminated	10.0	5.0	0.0	0.0
Yarn	73	56075000	其他合織 製已編織 或編織線 繩索纜	線、繩、索、纜， 不論是否編織或編 結而成，也不論是 否用橡膠或塑膠浸 漬、塗布、包覆或 套裹，其他合成織 維紡製(聚乙烯或聚 丙烯紡製者除外)	Twine, cordage, ropes & cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of other synthetic fibres (excluding of polyethylene or polypropylene)	5.0	0.0	0.0	0.0
Fabric	74	56081900	化織材料 製成的網 料和其他 網	線、繩或索結製的 網料及其他網，化 學纖維材料製	Knotted netting of twine, cordage or rope, of man-made textile materials	12.0	5.0	0.0	0.0
Fabric	75	58012200	割絨的棉 製燈芯絨	起絨機織物，割絨 的燈芯絨，棉製	Woven pile/chenille fabric, cut corduroy, of cotton	10.0	5.0	0.0	0.0
Fabric	76	58013300	其他化織 緯起絨織 物	起絨機織物，其他 緯起絨織物，化學 纖維製	Woven pile/chenille fabric, other weft pile fabrics, of man-made fibres	10.0	5.0	0.0	0.0
Fabric	77	58041030	化織製網 眼薄紗及 其他網眼 織物	網眼薄紗及其他網 眼織物，化學纖維 製	Tulles & other net fabrics, of man-made fibres	12.0	5.0	0.0	0.0
Fabric	78	58041090	其他材料 網眼薄紗 及其他網 眼織物	網眼薄紗及其他網 眼織物，其他紡織 材料製	Tulles & other net fabrics, of other textile materials	10.0	5.0	0.0	0.0
Fabric	79	58042100	化織機製 花邊	機製花邊，成幅、 成條或成小塊者， 化學纖維製	Lace in the piece, in strips or in motifs, of man-made fibres	10.0	5.0	0.0	0.0
Fabric	80	58061090	其他材料	狹幅起絨機織物(包	Narrow woven	10.0	5.0	0.0	0.0

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				Chinese	English				(MFN,%)
			狹幅起絨織物及繩絨織物	括毛巾織物及類似的毛圈織物)及繩絨織物, 其他紡織材料製	pile/chenille fabrics(including terry toweling and similar terry fabrics), of other textile materials				
Fabric	81	58062000	含彈性紗線 ≥5% 狹幅織物	按重量計彈性紗線或橡膠線含量在5%及以上的狹幅機織物	Narrow woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	10.0	5.0	0.0	0.0
Fabric	82	58063200	化纖製其他狹幅機織物	其他狹幅機織物, 化學纖維製	Other narrow woven fabrics, of man-made fibres	10.0	5.0	0.0	0.0
Miscel.	83	58071000	其他紡織材料製機織非繡製標籤等	機織非繡製的紡織材料製標籤、徽章及類似品, 成匹、成條或裁成一定形狀或尺寸	Woven labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	10.0	5.0	0.0	0.0
Fabric	84	58109200	其他化學纖維製見底布刺繡品	其他見底布的刺繡品, 成匹、成條或成小塊圖案, 化學纖維製	Other embroidery visible ground, in the piece, in strips or in motifs, of man-made fibres	10.0	5.0	0.0	0.0
Fabric	85	59031020	用聚氯乙烯浸漬的其他人造革	用聚氯乙烯浸漬、塗布、包覆或層壓的人造革	Imitation leather, impregnated, coated, covered or laminated with poly(vinyl chloride)	10.0	5.0	0.0	0.0
Fabric	86	59031090	用聚氯乙烯浸漬的其他紡織物	用聚氯乙烯浸漬、塗布、包覆或層壓的其他紡織物	Other textile fabrics, impregnated, coated, covered or laminated with poly(vinyl chloride)	10.0	5.0	0.0	0.0
Fabric	87	59032020	用聚氨基甲酸酯浸漬的其他人造革	用聚氨基甲酸酯浸漬、塗布、包覆或層壓的人造革	Imitation leather, impregnated, coated, covered or laminated with polyurethane	10.0	5.0	0.0	0.0
Fabric	88	59032090	用聚氨基甲酸酯浸漬的其他紡織物	用聚氨基甲酸酯浸漬、塗布、包覆或層壓的其他紡織物	Other textile fabrics, impregnated, coated, covered or laminated with polyurethane	10.0	5.0	0.0	0.0
Fabric	89	59039020	用其他塑膠浸漬的其他人造革	用其他塑膠浸漬、塗布、包覆或層壓的人造革	Imitation leather, impregnated, coated, covered or laminated with other plastics	10.0	5.0	0.0	0.0
Fabric	90	59039090	用其他塑膠浸漬的其他紡織物	用其他塑膠浸漬、塗布、包覆或層壓的其他紡織物	Other textile fabrics, impregnated, coated, covered or laminated with other plastics	10.0	5.0	0.0	0.0

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				Chinese	English				
Fabric	91	59069100	橡膠處理的針織或鉤編其他紡織物	用橡膠處理的針織或鉤編紡織物	Rubberized textile fabrics, knitted or crocheted	10.0	5.0	0.0	0.0
Fabric	92	59069990	用橡膠處理的其他紡織物	用橡膠處理的其他紡織物，非針織或鉤編者	Other rubberized textile fabrics, not knitted or crocheted	10.0	5.0	0.0	0.0
Miscel.	93	59100000	紡織材料製的傳動帶或輸送帶及帶料	紡織材料製的傳動帶或輸送帶及帶料，不論是否用塑膠浸漬、塗布、包覆或壓層，也不論是否用金屬或其他材料加強	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	8.0	5.0	0.0	0.0
Fabric	94	60019200	化纖製針織或鉤編起絨織物	針織或鉤編的其他起絨織物，化學纖維製	Other pile fabrics, knitted or crocheted, of man-made fibres	10.0	5.0	0.0	0.0
Fabric	95	60041030	合成纖維製寬>30cm針織或鉤編織物	寬度超過30厘米，按重量計彈性紗線含量在5%及以上，但不含橡膠線的針織物或鉤編織物，合成纖維製	Knitted or crocheted fabrics, of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of synthetic fibres	10.0	5.0	0.0	0.0
Fabric	96	60041090	其他紡材寬>30cm針織或鉤編織物	寬度超過30厘米，按重量計彈性紗線含量在5%及以上，但不含橡膠線的針織物或鉤編織物，其他紡織材料製(棉、絲及人造纖維製者除外)	Knitted or crocheted fabrics, of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of other textile materials (excluding of cotton, silk and artificial fibres)	10.0	5.0	0.0	0.0
Fabric	97	60049030	合成纖維製寬>30cm針織或鉤編織物	寬度超過30厘米，其他針織物或鉤編織物，合成纖維製	Other knitted or crocheted fabrics, of a width exceeding 30cm, of synthetic fibres	10.0	5.0	0.0	0.0
Fabric	98	60049090	其他紡材寬>30cm針織或鉤編織物	寬度超過30厘米，其他針織物或鉤編織物，其他紡織材料製(棉、絲及人造纖維製者除外)	Other knitted or crocheted fabrics, of a width exceeding 30cm, of other textile materials (excluding of cotton, silk and artificial	10.0	5.0	0.0	0.0

Cat.	Serial No.	HS 8 Code	Description		Tariff Rate 2009 年	ECFA Tariff Concession (%)			
			Brief Description	H.S. Description of China Customs		(MFN,%)	2011/1/1	2012/1/1	2013/1/1
				Chinese	English				
Fabric	99	60053100	漂白或未漂白合成纖維製成編織物	經編織物(包括由花邊針織機織成的), 合成纖維製, 未漂白或漂白者	Warp knit fabrics (including those made on galloon knitting machines), of synthetic fibres, unbleached or bleached	10.0	5.0	0.0	0.0
Fabric	100	60053200	染色合成纖維製成編織物	經編織物(包括由花邊針織機織成的), 合成纖維製, 染色者	Warp knit fabrics (including those made on galloon knitting machines), of synthetic fibres, dyed	10.0	5.0	0.0	0.0
Fabric	101	60062400	棉製其他印花針織或鉤編織物	其他針織或鉤編織物, 棉製, 印花者	Other knitted or crocheted fabrics, of cotton, printed	10.0	5.0	0.0	0.0
Fabric	102	60063100	合成纖維製其他針織或鉤編織物	其他針織或鉤編織物, 合成纖維製, 未漂白或漂白者	Other knitted or crocheted fabrics, of synthetic fibres, unbleached or bleached	10.0	5.0	0.0	0.0
Fabric	103	60063200	合成纖維其他染色針織或鉤編織物	其他針織或鉤編織物, 合成纖維製, 染色者	Other knitted or crocheted fabrics, of synthetic fibres, dyed	10.0	5.0	0.0	0.0
Fabric	104	60063300	合成纖維其他色針織或鉤編織物	其他針織或鉤編織物, 合成纖維製, 色織者	Other knitted or crocheted fabrics, of synthetic fibres, yarns of different colours	10.0	5.0	0.0	0.0
Fabric	105	60063400	合成纖維製其他針織或鉤編織物	其他針織或鉤編織物, 合成纖維製, 印花者	Other knitted or crocheted fabrics, of synthetic fibres, printed	10.0	5.0	0.0	0.0
Fabric	106	60064200	人造纖維製其他針織或鉤編織物	其他針織或鉤編織物, 人造纖維製, 染色者	Other knitted or crocheted fabrics, of artificial fibres, dyed	10.0	5.0	0.0	0.0
Apparel	107	61051000	其他棉製針織或鉤編其他男襯衫	針織或鉤編的男襯衫, 棉製	Men's or boys' shirts, knitted or crocheted, of cotton	16.0	10.0	5.0	0.0
Apparel	108	61069000	其他紡織材料製針織或鉤編女襯衫	針織或鉤編的女襯衫, 其他紡織材料製(棉及化學纖維製者除外)	Women's or girls' blouses, knitted or crocheted, of other textiles materials (excluding of cotton and man-made fibres)	16.0	10.0	5.0	0.0

Cat.	Serial No.	HS 8 Code	Description		Tariff Rate 2009 年	ECFA Tariff Concession (%)			
			Brief Description	H.S. Description of China Customs		(MFN,%)	2011/1/1	2012/1/1	2013/1/1
				Chinese	English				
Apparel	109	61101100	其他羊毛製非起絨套頭衫等	針織或鉤編的套頭衫、開襟衫、背心及類似品，羊毛或動物細毛製	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of wool	14.0	5.0	0.0	0.0
Apparel	110	61102000	其他棉製針織鉤編套頭衫等	針織或鉤編的套頭衫、開襟衫、背心及類似品，棉製	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of cotton	14.0	5.0	0.0	0.0
Apparel	111	61103000	其他化纖製針織鉤編套頭衫等	針織或鉤編的套頭衫、開襟衫、背心及類似品，化學纖維製	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted, of man-made fibres	16.0	10.0	5.0	0.0
Apparel	112	61124100	合纖製針織或鉤編女式游泳服	針織或鉤編的女式游泳服，合成纖維製	Women's or girls' swimwear, knitted or crocheted, of synthetic Fibres	17.5	10.0	5.0	0.0
Apparel	113	61152200	每根單絲細度≥67分特的合成纖維製連褲襪及緊身褲襪	針織或鉤編的連褲襪及緊身褲襪，每根單絲細度在67分特及以上的合成纖維製	Panty hose and tights, knitted or crocheted, of synthetic fibres, measuring per single yarn 67 decitex or more	16.0	10.0	5.0	0.0
Apparel	114	61152990	其他紡織材料製針織或鉤編連褲襪	針織或鉤編的連褲襪及緊身褲襪，其他紡織材料製(棉製者除外)	Panty hose and tights, knitted or crocheted, of other textile materials (excluding of cotton)	14.0	5.0	0.0	0.0
Apparel	115	61159900	其他紡織材料製短襪及其他襪類	針織或鉤編的短襪及其他襪類，其他紡織材料製(羊毛、棉及合成纖維製者除外)	socks and other hosiery, knitted or crocheted, of other textile materials (excluding of wool, cotton and synthetic fibres)	14.0	5.0	0.0	0.0
Apparel	116	61178010	領帶及領結	針織或鉤編的領帶及領結	Ties, bow ties and cravats, knitted or crocheted	14.0	5.0	0.0	0.0
Apparel	117	61178090	其他衣著附件	針織或鉤編的其他製成的衣著附件	Other made up clothing accessories, knitted or crocheted	14.0	5.0	0.0	0.0
Apparel	118	61179000	其他材料製未列名針織服裝零件	服裝或衣著附件的針織或鉤編的零件	Knitted or crocheted parts of garments or of clothing accessories, knitted or crocheted	14.0	5.0	0.0	0.0

Cat.	Serial No.	HS 8 Code	Description		Tariff Rate 2009 年 (MFN,%)	ECFA Tariff Concession (%)			
			Brief Description	H.S. Description of China Customs		2011/1/1	2012/1/1	2013/1/1	
				Chinese	English				
Apparel	119	62089200	化纖製女式浴衣、晨衣及類似品	女式背心、三角褲(含短襯褲)、浴衣、晨衣及類似品，化學纖維製	Women's or girls' singlets, vest style, briefs, panties, bathrobes, dressing gowns and similar articles, of man-made fibres	16.0	10.0	5.0	0.0
Apparel	120	62121010	化纖製其他胸罩	胸罩，不論是否針織或鉤編，化學纖維製	Brassieres, whether or not knitted or crocheted, of man-made fibres	16.0	10.0	5.0	0.0
Apparel	121	62121090	其他紡織材料製其他胸罩	胸罩，不論是否針織或鉤編，其他紡織材料製	Brassieres, whether or not knitted or crocheted, of other textile materials	14.0	5.0	0.0	0.0
Apparel	122	62122010	化纖製束胸帶及腹帶	束胸帶及腹帶，不論是否針織或鉤編，化學纖維製	Girdles and panty-girdles, whether or not knitted or crocheted, of man-made fibres	16.0	10.0	5.0	0.0
Apparel	123	62122090	其他材料製束胸帶及腹帶	束胸帶及腹帶，不論是否針織或鉤編，其他紡織材料製	Girdles and panty-girdles, whether or not knitted or crocheted, of other textile materials	14.0	5.0	0.0	0.0
Apparel	124	62129010	化纖製吊褲帶、吊襪帶等	吊褲帶、吊襪帶、束襪帶等，不論是否針織或鉤編，化學纖維製	Braces, suspenders, garters and similar articles, whether or not knitted or crocheted, of man-made fibres	16.0	10.0	5.0	0.0
Apparel	125	62129090	其他材料製吊褲帶、吊襪帶等	吊褲帶、吊襪帶、束襪帶等，不論是否針織或鉤編，其他紡織材料製	Braces, suspenders, garters and similar articles, whether or not knitted or crocheted, of other textile materials	14.0	5.0	0.0	0.0
Apparel	126	62171010	非針織非鉤編襪子及襪套	其他製成之衣著附件，襪子及襪套，非針織或非鉤編	Other made up clothing accessories, stocking, socks and sockettes, not knitted or crocheted	14.0	5.0	0.0	0.0
Apparel	127	62171020	含絲 70% 以下製披巾、頭巾、圍巾	其他製成之衣著附件，和服腰帶，非針織或非鉤編	Other made up clothing accessories, kimono belts, not knitted or crocheted	14.0	5.0	0.0	0.0
Apparel	128	62171090	其他服裝或衣著附件	其他服裝或衣著附件，非針織或非鉤編	Other garments or clothing accessories, not knitted or crocheted	14.0	5.0	0.0	0.0
Apparel	129	62179000	其他材料製服裝或衣著附件	服裝或衣著附件的零件，非針織或非鉤編	Parts of garments or of clothing accessories, not	14.0	5.0	0.0	0.0

Cat.	Serial No.	HS 8 Code	Description		Tariff Rate 2009 年 (MFN,%)	ECFA Tariff Concession (%)			
			Brief Description	H.S. Description of China Customs		2011/1/1	2012/1/1	2013/1/1	
				Chinese	English				
					knitted or crocheted				
Miscel.	130	63019000	其他紡織材料製毯子及旅行毯	毯子及旅行毯，其他紡織材料製(棉及合成纖維製者除外)	blankets and travelling rugs, of other textile materials (excluding of cotton and synthetic fibres)	16.0	10.0	5.0	0.0
Miscel.	131	63026010	棉製非針織或非鉤編毛巾織物浴巾	毛巾織物浴巾(含類似毛圈織物的製品)，棉製	Bath towels of terry toweling (or similar terry fabrics), of cotton	14.0	5.0	0.0	0.0
Miscel.	132	63026090	棉製其他盥洗及廚房用毛巾製品	其他盥洗及廚房用毛巾製品(含類似毛圈織物的製品)，棉製	Other toilet linen and kitchen linen of terry toweling (or similar terry fabrics), of cotton	14.0	5.0	0.0	0.0
Miscel.	133	63071000	其他擦拭用布等	擦地布、擦碗布、抹布及類似擦拭用布	Floor-cloths, dish-cloths, dusters and similar clean cloths	14.0	5.0	0.0	0.0
Miscel.	134	70191100	長度不超過 50 毫米的短切纖維	長度不超過 50 毫米的短切玻璃纖維(包括玻璃棉)	Chopped strands, of a length of not more than 50 mm of glass fiber (including glass wool)	12.0	5.0	0.0	0.0
Miscel.	135	70191900	其他玻璃纖維	其他玻璃纖維及玻璃紗線	Other glass fibres and yarns of glass fibres	10.0	5.0	0.0	0.0
Miscel.	136	70193900	玻璃纖維製的網及類似無紡產品	玻璃纖維製的纖維網、墊、板及類似無紡產品	Web, mattresses, boards and similar nonwoven products of glass fibers	10.5	5.0	0.0	0.0

## Attachment 2

## Early Harvest List of Textiles and Apparel Products Offered by Taiwan

Cat.	Serial No.	HS 8 Code	Description		Tariff Rate 2009 年 (MFN,%)	ECFA Tariff Concession (%)		
			H.S. Description of Taiwan Customs			2011/1/1	2012/1/1	2013/1/1
			Chinese	English				
Yarn	1	52054800	多股(合股)或粗股精梳棉紗,單股紗支數在 83.33 分德士以下(公制支數超過 120 支)者	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 83.33 decitex(exceeding 120 metric number per single yarn)	4	2.5	0.0	0.0
Fabric	2	52081300	未漂白棉三枚或四枚斜紋梭織布,含棉重量在 85% 及以上,每平方公尺重量不超過 200 公克者	Woven fabrics of cotton, 3-thread or 4-thread twill, containing 85% or more by weight of cotton, weighing not more than 200g/m2, unbleached	7.5	2.5	0.0	0.0
Fabric	3	52083200	染色棉平紋梭織布,含棉重量在 85% 及以上,每平方公尺重量超過 100 公克,不超過 200 公克者	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/m2 but not more than 200 g/m2, dyed	10	5.0	2.5	0.0
Fabric	4	52083900	其他染色棉梭織布,含棉重量在 85% 及以上,每平方公尺重量不超過 200 公克者	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2, dyed	10	5.0	2.5	0.0
Yarn	5	54021900	其他高強力尼龍或聚醯胺絲紗,非供零售用者	Other high tenacity filament yarn of nylon or polyamides, not put up for retail sale	1.5	0.0	0.0	0.0
Yarn	6	54022000	高強力聚酯絲紗,非供零售用者	High tenacity filament yarn of polyesters, not put up for retail sale	1.5	0.0	0.0	0.0
Yarn	7	54024900	其他未加撚或撚度每公尺不超過 50 撚之其他合成纖維單股絲紗,非供零售用者	Other synthetic filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, not put up for retail sale	1.5	0.0	0.0	0.0
Fiber	8	55039090	其他合成纖維棉,未初梳、未精梳或未另行處理以供紡製用者	Other synthetic staple fibres, not carded, combed or otherwise processed for spinning	1.5	0.0	0.0	0.0
Yarn	9	55081000	合成纖維棉製縫紉線,不論是否供零售用者	Sewing thread of synthetic staple fibres, whether or not put up	4	2.5	0.0	0.0

Cat.	Serial No.	HS 8 Code	Description		Tariff Rate 2009 年	ECFA Tariff Concession (%)		
			H.S. Description of Taiwan Customs			(MFN,%)	2011/1/1	2012/1/1
			Chinese	English				
				for retail sale				
Yarn	10	55092200	多股(合股)或粗股紗,含聚酯纖維棉重量在85%及以上,非供零售用者	Multiple (folded) or cabled yarn, containing 85% or more by weight of polyester staple fibres, not put up for retail sale	4	2.5	0.0	0.0
Fabric	11	56031290	人造纖維絲製其他不織布,不論是否經浸漬、塗佈、被覆或黏合者,25公克<每平方公尺重量≤70公克	Other nonwoven fabrics, of man-made filament, whether or not impregnated, coated, covered or laminated, weighing more than 25g/square meter but not more than 70 g/square meter	5	2.5	0.0	0.0
Fabric	12	56031390	人造纖維絲製其他不織布,不論是否經浸漬、塗佈、被覆或黏合者,70公克<每平方公尺重量≤150公克	Other nonwoven fabrics, of man-made filament, whether or not impregnated, coated, covered or laminated, weighing more than 70g/square meter but not more than 150 g/square meter	5	2.5	0.0	0.0
Fabric	13	56039290	其他不織布,不論是否經浸漬、塗佈、被覆或黏合者,25公克<每平方公尺重量≤70公克	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated, weighing more than 25g/square meter but not more than 70 g/square meter	5	2.5	0.0	0.0
Fabric	14	56039490	其他不織布,不論是否經浸漬、塗佈、被覆或黏合者,70公克<每平方公尺重量≤150公克	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated, weighing more than 70g/square meter but not more than 150 g/square meter	5	2.5	0.0	0.0
Fabric	15	58012300	棉製其他緯線圈絨梭織布	Other weft pile fabrics, of cotton	10	5.0	2.5	0.0
Fabric	16	59021000	尼龍或其他聚醯胺高強力紗製之輪胎簾布	Tyre cord fabric of high tenacity yarn of nylon or other polyamides	5	2.5	0.0	0.0
Fabric	17	59031010	PVC合成皮	PVC synthetic leather	5	2.5	0.0	0.0
Fabric	18	59031020	其他用聚氯乙烯浸漬、塗佈、被覆或黏合之棉紡織物,但第5902節所列者除外	Other fabrics of cotton, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of	8	5.0	2.5	0.0

Cat.	Serial No.	HS 8 Code	Description		Tariff Rate 2009 年	ECFA Tariff Concession (%)		
			H.S. Description of Taiwan Customs			(MFN,%)	2011/1/1	2012/1/1
			Chinese	English				
				heading No. 59.02				
Fabric	19	59032010	P U 合成皮	PU synthetic leather	5	2.5	0.0	0.0
Fabric	20	59069990	用橡膠處理之其他紡織物，其他紡織材料製(絲製及毛製者除外)，非針織或鉤針織者	Other rubberised textile fabrics, of other textile materials (excluding of silk and wool), not knitted or crocheted	10	5.0	2.5	0.0
Fabric	21	60041010	絲製其他針織品或鉤針織品，寬度超過30公分且含彈性紗重量在5%及以上，但不含橡膠線者，第6001節除外	Knitted or crocheted fabrics, of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of silk, other than those of heading 60.01	10	5.0	2.5	0.0