

美國及加拿大牛肉及其產品之進口規定

一、 美國、加拿大牛肉及其產品輸入我國應以符合下列之條件者為限：

- (一) 牛肉及其產品需來自於飼養在美國或加拿大之牛隻，或來自我國允許進口牛肉及其產品國家之牛隻，或其來自其他國家但在美國或加拿大當地飼養至少一百天以上之牛隻。
- (二) 牛肉或其產品需來自於出口國獸醫主管機關核可工廠，並在獸醫監管下，經過屠前及屠後檢查；牛隻在屠宰過程中不可經受灌注高壓氣體或瓦斯至顱骨之擊昏方法(Stunning Process)，或腦髓穿刺之癱瘓方法(Pithing Process)。
- (三) 牛肉及其產品於屠宰過程中禁止摻雜特定風險物質(SRMs)、機械回復肉(MRM)或機械分離肉(MSM)，以及由屠宰時已達三十月齡與以上由牛隻頭骨與脊柱所取得之進階肉回復肉製品(AMR)之污染。
- (四) 輸入時應檢附出口國簽發之證明文件。
 1. 來自美國執行品質系統評估 (QSA) 計畫之肉品工廠，證明文件應加註「The beef or beef products were produced at a verified establishment under the USDA Less than 30 Month Age-Verification USDA Quality System Assessment (QSA) Program for Taiwan.」（本牛肉或牛肉產品為美國農業部針對台灣所執行三十個月以下牛齡認證品質系統評估計畫下之工廠所生產）。
 2. 來自加拿大衛生部食品檢查署(Canadian Food Inspection Agency, Health Canada)註冊核准，且經我國核備之肉品工廠，並應檢附加註下列字句之證明文件「the beef is derived

from cattle that were less than 30 months of age」(本牛肉來自三十個月以下牛齡之牛隻)及「the beef is derived from cattle that were slaughtered in establishments certified by the CFIA as eligible to export beef to Taiwan and that passed ante-mortem and post-mortem inspection under the supervision of a CFIA veterinarian」(本牛肉來自加拿大衛生部食品檢查署註冊核可出口至台灣之肉品工廠，並在加拿大衛生部食品檢查署獸醫官監督下，經屠前及屠後檢查所生產)。

- 二、 雖符合前點規定，頭骨、腦、眼睛、脊髓、絞肉、內臟不得輸入，包括摻雜前述項目之產品及附表三十六個號列項下產品。
- 三、 進口牛肉及其產品不符合食品衛生管理法相關規定者，依法處置。

〈附表〉

C C C 號列	貨名
0201.30.10.10-7	特殊品級去骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉）之絞肉，生鮮或冷藏 Ground meat from special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, fresh or chilled
0201.30.20.10-5	特選級或精選級肉牛切割之去骨牛腩、牛腱之絞肉，生鮮或冷藏 Ground meat from prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, fresh or chilled
0201.30.90.30-6	其他去骨牛肉之絞肉，生鮮或冷藏 Ground meat from other meat of bovine animals, boneless, fresh or chilled
0202.30.10.10-6	特殊品級冷凍去骨四分之一屠體牛肉及切割肉排（胸側肉、背脊肉、腰脊肉、上腿肉）之絞肉 Ground meat from special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, frozen
0202.30.20.10-4	特選級或精選級肉牛切割之冷凍去骨牛腩、牛腱之絞肉 Ground meat from prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, frozen
0202.30.90.30-5	其他冷凍去骨牛肉之絞肉 Ground meat from other meat of bovine animals, boneless, frozen
0206.10.90.20-7	食用牛肝，生鮮或冷藏 Edible livers of bovine animals, fresh or chilled
0206.10.90.30-5	食用牛眼，生鮮或冷藏 Edible eyes of bovine animals, fresh or chilled

0206.10.90.40-3	食用牛腦、脊髓及頭顱，生鮮或冷藏 Edible brains, spinal cords and skull of bovine animals, fresh or chilled
0206.10.90.50-0	食用牛心及肺，生鮮或冷藏 Edible hearts and lungs of bovine animals, fresh or chilled
0206.10.90.60-8	食用牛腎及脾臟，生鮮或冷藏 Edible kidneys and spleens of bovine animals, fresh or chilled
0206.10.90.91-1	食用牛胰臟及子宮，生鮮或冷藏 Edible pancreas and uteri of bovine animals, fresh or chilled
0206.22.00.00-6	冷凍牛肝 Livers of bovine animals, frozen
0206.29.90.10-8	冷凍食用牛眼 Edible eyes of bovine animals, frozen
0206.29.90.20-6	冷凍食用牛腦、脊髓及頭顱 Edible brains, spinal cords and skull of bovine animals, frozen
0206.29.90.30-4	冷凍食用牛心及肺 Edible hearts and lungs of bovine animals, frozen
0206.29.90.40-2	冷凍食用牛腎及脾臟 Edible kidneys and spleens of bovine animals, frozen
0206.29.90.91-0	冷凍食用牛胰臟及子宮 Edible pancreas and uteri of bovine animals, frozen
0504.00.29.11-5	牛腸（包括大腸、小腸及直腸），整個或切開者均在內， 生鮮或冷藏 Guts (including intestines and rectum) of bovine animals, whole and pieces thereof, fresh or chilled
0504.00.29.12-4	牛腸（包括大腸、小腸及直腸），整個或切開者均在內， 冷凍 Guts (including intestines and rectum) of bovine animals, whole and pieces thereof, frozen
0504.00.29.13-3	牛腸（包括大腸、小腸及直腸），整個或切開者均在內， 鹹、浸鹹、乾或燻製

	Guts (including intestines and rectum) of bovine animals, whole and pieces thereof, salted, in brine, dried or smoked
0504.00.29.21-3	牛胃（肚），整個或切開者均在內，生鮮或冷藏 Stomachs of bovine animals, whole and pieces thereof, fresh or chilled
0504.00.29.22-2	牛胃（肚），整個或切開者均在內，冷凍 Stomachs of bovine animals, whole and pieces thereof, frozen
0504.00.29.23-1	牛胃（肚），整個或切開者均在內，鹹、浸鹹、乾或燻製 Stomachs of bovine animals, whole and pieces thereof, salted, in brine, dried or smoked
0504.00.29.31-1	牛膀胱，整個或切開者均在內，生鮮或冷藏 Bladders of bovine animals, whole and pieces thereof, fresh or chilled
0504.00.29.32-0	牛膀胱，整個或切開者均在內，冷凍 Bladders of bovine animals, whole and pieces thereof, frozen
0504.00.29.33-9	牛膀胱，整個或切開者均在內，鹹、浸鹹、乾或燻製 Bladders of bovine animals, whole and pieces thereof, salted, in brine, dried or smoked
1602.20.20.10-0	已調製或保藏之牛肝及豬肝，冷凍者 Prepared or preserved livers of bovine and swine, frozen
1602.20.20.20-8	已調製或保藏之牛肝及豬肝，罐頭 Prepared or preserved livers of bovine and swine, canned
1602.20.20.90-3	其他已調製或保藏之牛肝及豬肝 Other prepared or preserved livers of bovine and swine
1602.50.20.11-2	已調製或保藏之牛內臟（包括心臟、肺臟、肝臟、大腸、小腸、脾臟、胃、腎臟、胰臟、膀胱、子宮），冷凍者 Prepared or preserved internal organ (including hearts, lungs, livers, large intestine, small intestine, spleens, stomachs, kidneys, pancreas, bladders, uteri) of bovine animals, frozen
1602.50.20.12-1	已調製或保藏之牛眼、腦、脊髓及頭顱，冷凍者 Prepared or preserved eyes, brains, spinal cords and scull of bovine animals, frozen

1602.50.20.21-0	已調製或保藏牛內臟（包括心臟、肺臟、肝臟、大腸、小腸、脾臟、胃、腎臟、胰臟、膀胱、子宮），罐頭 Prepared or preserved internal organ(including hearts, lungs, livers, large intestine, small intestine, spleens, stomachs, kidneys, pancreas, bladders, uteri) of bovine animals, canned
1602.50.20.22-9	已調製或保藏牛眼、腦、脊髓及頭顱，罐頭 Prepared or preserved eyes, brains, sinal cords and scull of bovine animals, canned
1602.50.20.91-5	其他已調製或保藏牛內臟（包括心臟、肺臟、肝臟、大腸、小腸、脾臟、胃、腎臟、胰臟、膀胱、子宮） Other prepared or preserved internal organ (including hearts, lungs, livers, large intestine, small intestine, spleens, stomachs, kidneys, pancreas, bladders, uteri) of bovine animals
1602.50.20.92-4	其他已調製或保藏牛眼、腦、脊髓、及頭顱 Other prepared or preserved eyes, brains, sinal cords and scull of bovine animals