

DUTY FREE ALLOWANCE 免稅品限額

Country/Region 國家/城市	Alcohol Beverages 酒精飲料	Tobacco 煙草	General Goods 般商品 [*]
CAMBODIA 柬埔寨	2 L of wine 2公升酒	400 cigarettes or 400 grams of tobacco 最多400支香煙 或者400克煙草	350ml of perfume 350毫升香水
MAINLAND CHINA 中國內地 [*]	1.5L of alcoholic beverage with 12% or more alcoholic content. 1.5公升酒精類飲品 (酒精含量超過12%)	400 cigarettes or 100 cigars or 500g of tobacco 400支香煙或100支雪茄或500克煙草產品	Personal articles up to a value of ¥5000 for Chinese residents. Personal articles which will be left in Mainland China up to a value of ¥2000 for non-residents 中國內地居民可攜價值不超過¥5000的個人物件; 旅客的可遺留在中國內地的個人物件價值上限為¥2000
HONG KONG SAR 香港	1 L of alcoholic beverage (alcohol content above 30% vol) 1公升酒精類飲品 (酒精含量超過30%)	19 cigarettes or 1 cigar or 25g cigar or 25g tobacco products 19支香煙或1支雪茄或25克雪茄或25克煙草產品	Reasonable Quantity 適量
JAPAN 日本 [#]	3 bottles (approximately 750ml each) of alcohol 3瓶 (每瓶大約750毫升)酒	Japanese Citizen: 200 cigarettes or 50 cigars or 250g tobacco 日本居民: 200支香煙或50支雪茄或250克煙草產品 Tourists: 400 cigarettes or 100 cigars or 500g tobacco or 500g of a combination of these. 旅客: 400支香煙或100支雪茄或500克煙草產品或此三類物品合共不超過500克	2oz of perfume 2盎司香水 Goods up to the value of JPY200,000 物品總價值上限為日元 200,000
PHILIPPINES 菲律賓	2 bottles alcoholic beverages of 1L each 2瓶酒精類飲品: 每瓶1公升	400 cigarettes or 50 cigars or 250g tobacco products 400支香煙或50支雪茄或250克煙草產品	Reasonable Quantity 適量 Goods to the total value of US\$1,000 (US\$2,000 for overseas-based Filipinos and US\$250 for children under 18). You may only import one of each type of non-consumable item worth over US\$200 物品總價值為US\$1,000 (海外僑居的菲籍人士上限為US\$2,000, 18歲以下人士限額為US\$250)。可入口各類非消耗物件, 價值不超過US\$200, 每一種類
SOUTH KOREA 南韓	1 bottle of 1 L alcoholic beverage (US\$400 or less in foreign currency) 1瓶1公升酒精類飲品 (價值不超過US\$400或等值之其他貨幣)	200 cigarettes or 50 cigars or 250g tobacco 200支香煙或50支雪茄或250克煙草產品	No more than 60ml 不超過60毫升
TAIWAN CHINA 中國台灣 [^]	1 bottle of 1 L alcoholic beverage 1瓶1公升酒精類飲品	200 cigarettes or 25 cigars or 1 pound (454g) tobacco 200支香煙或25支雪茄或1磅(454克)煙草產品	Other goods for personal use up to the value of NT\$20,000 其他私人用途物品總值上限為NT\$20,000
THAILAND 泰國	1L alcoholic beverage 1公升酒精類飲品	200 cigarettes or 250g tobacco or 250g cigars 200支香煙或250克煙草產品或250克雪茄	Reasonable quantity 適量
UNITED STATES 美國	1 L spirits (Persons should be age 21 or above) 1公升烈酒 (需為21歲以上人士)	200 cigarettes or 50 cigars or 2kg tobacco (Persons should be age 21 or above) 200支香煙或50支雪茄或2公斤煙草產品 (需為21歲以上人士)	Other goods: Up to a value of US\$800 (returning residents who have been out of the country for at least 48 hours; this limit is applicable once every 30 days and is reduced to US\$200 for travellers who have already used the allowance or have been out of the USA for less than 48 hours); Up to a value of US\$100 (non-residents visiting the USA for at least 72 hours) 其他商品: 上限為美金\$800 (已經出國至少48小時的回境居民, 該限制每隔30天適用一次; 對於已享用此免稅限額, 或離開美國少於48小時的旅客, 其上限減少至美金\$200); 上限為美金\$100 (非居民到訪美國至少72小時)
VIETNAM 越南	1.5 L spirits (above 22% vol) or 2L fortified wines or liquor (below 22%vol) or 3 L of other alcoholic drinks 1.5公升烈酒 (酒精含量22%以上) 或2公升加度葡萄酒或酒類 (酒類含量22%以下) 或3公升之其他含酒精飲品	400 cigarettes or 100 grams of tobacco 最多400支香煙, 或者100克雪茄或煙草	Other goods to the value of \$5,000,000 其他物品總價值上限為\$5,000,000
SINGAPORE 新加坡	2 L of alcohol in one of these possible combinations: 1L of spirits, 1L of wine, 1L of spirits, 1L of beer. 最多2公升酒精, 可能的組合: 1公升烈酒, 1公升葡萄酒, 1公升烈酒, 1公升啤酒。 1公升葡萄酒, 1公升啤酒。	There is no duty-free concession and Goods and Services Tax (GST) relief for cigarettes and tobacco products in Singapore 新加坡沒有針對香煙和煙草產品的免稅優惠和商品及服務稅 (GST) 減免	Period away from Singapore 48 hours and above: S\$500 Less than 48 hours: S\$100 遠離新加坡的時期 48小時及以上: S\$500 少於48小時: 100新元

Remark 備注

^{*}General goods include gifts/ souvenirs, electronic equipment, leather goods, jewellery, watches, perfume and sporting goods brought in from overseas or purchased in the country of visit on a duty/ tax free basis on arrival. Note: General goods DO NOT include alcohol and cigarettes (see above for limits for alcohol and cigarettes).一般商品包括來自海外或在到訪國免稅店購買的禮品/工藝品、電子設備、皮革製品、珠寶、手錶、香水和體育用品。注:一般貨物不包括酒精和香煙(酒精和香煙的限制見上文)。^{*}The allowances are given as a guide to what local customs authorities will allow into each country, free of duty. Every effort has been made to ensure that the allowances shown are correct, but these are subject to alteration without notice.當地海關部門提供予各國之免稅額資料僅供參考用。我們致力提供準確的資料,但如有任何變更,恕未能另行通知。^{*}Allowances are for passengers other than those traveling between mainland China, Hong Kong and Macau. 免稅額僅供往來中國內地、香港及澳門旅客以外之人士享用。[#]Non-residents are allowed 400 local brand cigarettes and 400 foreign brand cigarettes. Residents and foreigners residing in Japan are allowed 200 local brand cigarettes and 200 foreign brand cigarettes. 非居民可攜帶400枝本地品牌香煙及400枝外國品牌香煙。居民或在日本居住之外國人士可攜帶200枝本地品牌香煙及200枝外國品牌香煙。[^]Duty-free allowances for each inbound traveller to Taiwan is NT\$20,000 for total baggage value of duty exemption. Minors under 20 years old are not allowed to carry alcoholic beverages and cigarettes, cigars or tobacco. 進入台灣之旅客可免稅攜帶價值不超過20,000新台幣之物品。20歲以下之未成年人士不可攜帶任何酒精飲料、香煙、雪茄及煙草產品。