Q: I did not find Taiwan trade flow in COMTRADE database. Would it be possible for me to obtain the Taiwan import and export to these partner Hong Kong and Mainland China data from COMTRADE?

A: For political reasons the UN is not allowed to show trade statistics referring to Taiwan, Province of China.

Yes, in the partner breakdown Taiwan, Province of China, is included under "Other Asia, not elsewhere specified" (code 490). Data for "Other Asia, nes" is available only to international organizations. In principle, trade data for territories belonging to Asia, but not specified by country, could end up in code 490. In practice, only trade of Taiwan, Province of China is included under this code, except for several countries (such as Saudi Arabia which report all of their exports to unknown countries).

Trade data for Taiwan, Province of China are not included within China's trade.

Trade Knowledgebase
http://unstats.un.org/unsd/tradekb/Knowledgebase/50104/Taiwan-Province-of-China-Trade-data