



Taiwan Tariff No.	Description of Goods	From Taiwan	From China	From Vietnam	From Kingdom of Cambodia
40115000008	新橡膠氣胎，腳踏車用(New pneumatic tyres of rubber)	4%	4%	4%	0%
40132000003	橡膠內胎，腳踏車車用(Inner tubes)	4%	4%	4%	0%
73202020001	自行車汽門嘴心用不鏽鋼彈簧 (Stainless steel spring for bicycle valve inside core use)	2.7%	2.7%	2.7%	0%
73202030009	鋼鐵製螺旋彈簧，自行車汽門嘴心用 (Helical springs of iron/steel for bicycle valve inside core use)	2.7%	2.7%	2.7%	0%
73151100209	腳踏車用滾子鏈(Roller Chain of bicycles)	2.7%	2.7%	2.7%	0%
84818041006	腳踏車車胎用閥(Valves, Inner-tube, for bicycles)	2.2%	2.2%	2.2%	0%
85121010001	腳踏車用電氣照明設備 (Electrical lighting equipment of kind used on bicycles)	2.7%	2.7%	2.7%	0%
85121020009	腳踏車用視覺信號設備(Electrical visual signaling equipment of kind used on bicycles)	2.7%	2.7%	2.7%	0%
87116020007	腳踏車，裝有電動機動力者 (Cycles with electric motor for propulsion)	6%	6%	6%	0%
87120010902	其他二輪腳踏車(Other Bicycles)	14%、15% (註 1)			0%
87120010207	兒童用二輪腳踏車，坐墊最大高度未滿 635 公厘 (Bicycles for young children, height of saddles under 635mm)	14%、15% (註 2)			0%
87120010305	城市與旅行用二輪腳踏車，坐墊最大高度 635 公厘及以上，輪胎寬度 28 公厘及以上者(City and trekking bicycles, height of saddles 635mm or more, width of tires 28mm or more)	14%、15% (註 3)			0%
87120010403	登山用二輪腳踏車，坐墊最大高度 635 公厘及以上，具避震系統且輪胎寬度 28 公厘及以上之顆粒胎 (Mountain bicycles, height of saddles 635mm or more, suspension system and width of Knobby tires 28mm or more)	14%、15% (註 4)			0%
87120010500	公路用二輪腳踏車，坐墊最大高度 635 公厘及以上，輪胎寬度不超過 28 公厘且車重不超過 12 公斤 (Road bicycles, height of saddles 635mm or more, width of tires not exceeding 28mm and weight not exceeding 12kg)	14%、15% (註 5)			0%
87120010109	折疊二輪腳踏車(Folding Bicycles)	14%、15% (註 6)			0%
87120090004	其他腳踏車(Other cycles)	15%	15%	15%	0%
87149110009	粗製車架接頭(Cycle frame lugs, rough)	4.7%	4.7%	4.7%	0%
87149120007	其他車架前叉及其零件 (Other frames and forks and parts thereof)	4.7%	4.7%	4.7%	0%
87149200304	輪圈及輪輻(Wheel rims and spokes)	4.7%	4.7%	4.7%	0%
87149310007	輪殼，但倒煞車輪殼及輪殼煞車除外(Hubs)	4.7%	4.7%	4.7%	0%
87149320103	裝有棘輪機構之單一鏈輪(Single sprocket-wheel, fitted with ratchet mechanism)	4.7%	4.7%	4.7%	0%
87149410006	鋼線煞車器及其零件(Caliper brakes and parts thereof)	4.7%	4.7%	4.7%	0%
87149420004	倒煞車輪殼及其零件(Coaster braking hub and parts thereof)	4.7%	4.7%	4.7%	0%
87149490009	其他煞車器及其零件(Other brakes and parts thereof)	4.7%	4.7%	4.7%	0%
87149500007	腳踏車車座(Saddles of cycles)	4.7%	4.7%	4.7%	0%
87149610004	踏板及其零件(Pedals and parts thereof)	4.7%	4.7%	4.7%	0%
87149620002	曲柄齒輪及其零件(Crank-gear and parts thereof)	4.7%	4.7%	4.7%	0%
87149990111	腳踏車用變速器(Derailleur of bicycles)	4.7%	4.7%	4.7%	0%
87149320906	其他飛輪之鏈輪(Other free-wheel sprocket-wheels)	4.7%	4.7%	4.7%	0%
87149990139	腳踏車用軸心(Axle of bicycles)	4.7%	4.7%	4.7%	0%
87149990148	腳踏車用把手豎管(Handle-bar stems of bicycles)	4.7%	4.7%	4.7%	0%
87149990157	腳踏車用座管及上下管 (Seat tube/ top tube and down tube of bicycles)	4.7%	4.7%	4.7%	0%
87149990166	腳踏車用把手(Handle-bar of bicycles)	4.7%	4.7%	4.7%	0%



註 1. 87120010902 其他二輪腳踏車

- 稅率 14%

8712.00.30.00.00 : Other bicycles

- 稅率 15%

8712.00.70.00.11、8712.00.70.00.19 : Other bicycles

註 2. 87120010207 兒童用二輪腳踏車，坐墊最大高度未滿 635 公厘

- 稅率 14%

8712.00.30.00.00 : Bicycles for young children, height of saddles under 635mm

- 稅率 15%

8712.00.70.00.11 : Bicycles for young children, height of saddles under 636mm

註 3. 87120010305 城市與旅行用二輪腳踏車，坐墊最大高度 635 公厘及以上，輪胎寬度 28 公厘及以上

- 稅率 14%

8712.00.30.00.00 : City and trekking bicycles, height of saddles 635mm or more, width of tires 28mm or more

- 稅率 15%

8712.00.70.00.11 : City and trekking bicycles, height of saddles 635mm or more, width of tires 29mm or more

註 4. 87120010403 登山用二輪腳踏車，坐墊最大高度 635 公厘及以上，具避震系統且輪胎寬度 28 公厘及以上之顆粒胎

- 稅率 14%

8712.00.30.00.00 : Mountain bicycles, height of saddles 635mm or more, suspension system and width of knobby tires 28mm or more

- 稅率 15%

8712.00.70.00.11 : Mountain bicycles, height of saddles 635mm or more, suspension system and width of knobby tires 29mm or more

註 5. 87120010500 公路用二輪腳踏車，坐墊最大高度 635 公厘及以上，輪胎寬度不超過 28 公厘且車重不超過 12 公斤

- 稅率 14%

8712.00.30.00.00 : Road bicycles, height of saddles 635mm or more, width of tires not exceeding 28mm and weight not exceeding 12kg

- 稅率 15%

8712.00.70.00.11 : Road bicycles, height of saddles 635mm or more, width of tires not exceeding 28mm and weight not exceeding 13kg

註 6. 87120010109 折疊二輪腳踏車

- 稅率 14%

8712.00.30.00.00 : Folding bicycles

- 稅率 15%

8712.00.70.00.11 : Folding bicycles