



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)	0%	0%	0%	0%
40132000003	橡膠內胎，腳踏車用(Inner tubes)	0%	0%	0%	0%
73202020001	自行車汽門嘴心用不鏽鋼彈簧 (Stainless steel spring for bicycle valve inside core use)	0%	0%	0%	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)	0%	0%	0%	0%
73151100209	腳踏車用滾子鏈(Roller Chain of bicycles)	0%	0%	0%	0%
84818041006	腳踏車車胎用閥(Valves, Inner-tube, for bicycles)	10%	10%	10%	10%
85121010001	腳踏車用電氣照明設備 (Electrical lighting equipment of kind used on bicycles)	0%	0%	0%	0%
85121020009	腳踏車用視覺信號設備(Electrical visual signaling equipment of kind used on bicycles)	0%	0%	0%	0%
87116020007	腳踏車，裝有電動機動力者 (Cycles with electric motor for propulsion)	0%	0%	0%	0%
87120010902	其他二輪腳踏車(Other Bicycles)	35%	35%	3%	35%
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)	15%	15%	3%	15%
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)	35%	35%	3%	35%
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)	35%	35%	3%	35%
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)	35%	35%	3%	35%
87120010109	折疊二輪腳踏車(Folding Bicycles)	35%	35%	3%	35%
87120090004	其他腳踏車(Other cycles)	35%	35%	3%	35%
87149110009	粗製車架接頭(Cycle frame lugs, rough)	35%	35%	0%	35%
87149120007	其他車架前叉及其零件 (Other frames and forks and parts thereof)	35%	35%	0%	35%
87149200304	輪圈及輪輻(Wheel rims and spokes)	0%	0%	0%	0%
87149310007	輪殼，但倒煞車輪殼及輪殼煞車除外(Hubs)	0%	0%	0%	0%
87149320103	裝有棘輪機構之單一鏈輪(Single sprocket-wheel, fitted with ratchet mechanism)	0%	0%	0%	0%
87149410006	鋼線煞車器及其零件(Caliper brakes and parts thereof)	5%	5%	0%	5%
87149420004	倒煞車輪殼及其零件(Coaster braking hub and parts thereof)	5%	5%	0%	5%
87149490009	其他煞車器及其零件(Other brakes and parts thereof)	0%	0%	0%	0%
87149500007	腳踏車車座(Saddles of cycles)	0%	0%	0%	0%
87149610004	踏板及其零件(Pedals and parts thereof)	0%	0%	0%	0%
87149620002	曲柄齒輪及其零件(Crank-gear and parts thereof)	0%	0%	0%	0%
87149990111	腳踏車用變速器(Derailleur of bicycles)	0%	0%	0%	0%
87149320906	其他飛輪之鏈輪(Other free-wheel sprocket-wheels)	0%	0%	0%	0%
87149990139	腳踏車用軸心(Axle of bicycles)	0%	0%	0%	0%
87149990148	腳踏車用把手豎管(Handle-bar stems of bicycles)	0%	0%	0%	0%
87149990157	腳踏車用座管及上下管 (Seat tube/top tube and down tube of bicycles)	0%	0%	0%	0%
87149990166	腳踏車用把手(Handle-bar of bicycles)	0%	0%	0%	0%

*其他相關進口規定

反傾銷稅-墨國於 2015 年 12 月 5 日起對自中國進口之兒童腳踏車課徵每輛 13.12 美元之反傾銷稅



其他相關進口規定：

1. 臨時進口關稅: 墨西哥 2024 年 4 月 22 日聯邦公報修改關稅法調高 544 項貨品臨時性進口關稅，生效期間為 2024 年 4 月 23 日至 2026 年 4 月 22 日。544 項貨品中與本案腳踏車相關為(墨國稅號)87120005 及 87149101。
2. CPTPP 特定貨品關稅降稅期程: 就稅號 87120005 及 87120002，墨國聯邦公報 (DOF:05/09/2022)對 CPTPP 國家訂有特定降稅期程。

註：墨西哥稅號 87120005 貨品，若無 CPTPP 產證，稅率為 35%。