



Taiwan Tariff No.	Description of Goods	From Taiwan (MFN)	From China (MFN)	From Vietnam (MFN/GPT/CPT/PT)	From Cambodia (MFN/GPT/LDC)
40115000008	新橡膠氣胎，腳踏車用(New pneumatic tyres of rubber)	Free	Free	Free	Free
40132000003	橡膠內胎，腳踏車用(Inner tubes)	Free	Free	Free	Free
73202020001	自行車汽門嘴心用不鏽鋼彈簧 (Stainless steel spring for bicycle valve inside core use)	Free	Free	Free	Free
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)	Free	Free	Free	Free
73151100209	腳踏車用滾子鏈(Roller Chain of bicycles)	Free	Free	Free	Free
84818041006	腳踏車車胎用閥(Valves, Inner-tube, for bicycles)	Free	Free	Free	Free
85121010001	腳踏車用電氣照明設備 (Electrical lighting equipment of kind used on bicycles)	5.5%	5.5%	Free	Free
85121020009	腳踏車用視覺信號設備(Electrical visual signaling equipment of kind used on bicycles)	Free	Free	Free	Free
87116020007	腳踏車，帶有電動機動力者 (Cycles with electric motor for propulsion)	Free	Free	Free	Free
87120010902	其他二輪腳踏車(Other Bicycles)	13%	13%	Free	Free
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)	13%	13%	Free	Free
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)	13%	13%	Free	Free
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)	13%	13%	Free	Free
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)	13%	13%	Free	Free
87120010109	折疊二輪腳踏車(Folding Bicycles)	13%	13%	Free	Free
87120090004	其他腳踏車(Other cycles)	13%	13%	Free	Free
87149110009	粗製車架接頭(Cycle frame lugs, rough)	Free	Free	Free	Free
87149120007	其他車架前叉及其零件 (Other frames and forks and parts thereof)	5%	5%	Free	Free
87149200304	輪圈及輪輻(Wheel rims and spokes)	Free	Free	Free	Free
87149310007	輪殼，但倒煞車輪殼及輪殼煞車除外(Hubs)	Free	Free	Free	Free
87149320103	裝有棘輪機構之單一鏈輪(Single sprocket-wheel, fitted with ratchet mechanism)	Free	Free	Free	Free
87149410006	鋼線煞車器及其零件(Caliper brakes and parts thereof)	Free	Free	Free	Free
87149420004	倒煞車輪殼及其零件(Coaster braking hub and parts thereof)	Free	Free	Free	Free
87149490009	其他煞車器及其零件(Other brakes and parts thereof)	Free	Free	Free	Free
87149500007	腳踏車車座(Saddles of cycles)	Free	Free	Free	Free
87149610004	踏板及其零件(Pedals and parts thereof)	Free	Free	Free	Free
87149620002	曲柄齒輪及其零件(Crank-gear and parts thereof)	Free	Free	Free	Free
87149990111	腳踏車用變速器(Derailleur of bicycles)	Free	Free	Free	Free
87149320906	其他飛輪之鏈輪(Other free-wheel sprocket-wheels)	Free	Free	Free	Free
87149990139	腳踏車用軸心(Axle of bicycles)	Free	Free	Free	Free
87149990148	腳踏車用把手豎管(Handle-bar stems of bicycles)	Free	Free	Free	Free
87149990157	腳踏車用座管及上下管 (Seat tube/ top tube and down tube of bicycles)	Free	Free	Free	Free
87149990166	腳踏車用把手(Handle-bar of bicycles)	Free	Free	Free	Free



其他相關進口規定：

1. 稅號 87.12 包含所有兒童自行車。其他兒童自行車歸入稅號 95.03，詳情請參考：
<https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/html/00/ch87-eng.html>
2. 電動輔助自行車進口備忘錄，詳情請參考：
<https://tc.canada.ca/en/road-transportation/importing-vehicle/importing-non-regulated-vehicles#power-assisted>
3. 加拿大 2026 年最新關稅稅率：
<https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/2026/01-99/01-99-2026-eng.pdf>
4. 其他相關規定包括：Motor Vehicle Safety Act、Motor Vehicle Safety Standards、Consumer Packaging and Labelling Act and Regulations、Consumer Product Safety Act、Official Languages Act、Certificates of Origin、Environmental Protection Act 及 Transportation of Dangerous Goods Act 等。以上資訊僅供參考，建議我業者應隨時注意加國政府進口規定更新及變動，若有遭遇障礙或疑義，可電郵諮詢經濟部國貿署駐加拿大代表處令經濟組(taipeiofficecanada@sa.moea.gov.tw)。