



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)	14.4%	14.4%	14.4%	14.4%
40132000003	橡膠內胎，腳踏車用(Inner tubes)	14.4%	14.4%	14.4%	14.4%
73202020001	自行車汽門嘴心用不鏽鋼彈簧 (Stainless steel spring for bicycle valve inside core use)	16.0%	16.0%	16.0%	16.0%
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)	16.0%	16.0%	16.0%	16.0%
73151100209	腳踏車用滾子鏈(Roller Chain of bicycles)	0%、12.6% (註 1)			
84818041006	腳踏車車胎用閥(Valves, Inner-tube, for bicycles)	12.6%	12.6%	12.6%	12.6%
85121010001	腳踏車用電氣照明設備 (Electrical lighting equipment of kind used on bicycles)	16.2%	16.2%	16.2%	16.2%
85121020009	腳踏車用視覺信號設備(Electrical visual signaling equipment of kind used on bicycles)	16.2%	16.2%	16.2%	16.2%
87116020007	腳踏車，裝有電動機動力者 (Cycles with electric motor for propulsion)	18%	18%	18%	18%
87120010902	其他二輪腳踏車(Other Bicycles)	31.5%	31.5%	31.5%	31.5%
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)	31.5%	31.5%	31.5%	31.5%
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)	31.5%	31.5%	31.5%	31.5%
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)	31.5%	31.5%	31.5%	31.5%
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 (Road bicycles, height of saddles 635mm or more, width of tires not exceeding 28mm and weight not exceeding 12kg)	31.5%	31.5%	31.5%	31.5%
87120010109	折疊二輪腳踏車(Folding Bicycles)	31.5%	31.5%	31.5%	31.5%
87120090004	其他腳踏車(Other cycles)	18%	18%	18%	18%
87149110009	粗製車架接頭(Cycle frame lugs, rough)	14.4%	14.4%	14.4%	14.4%
87149120007	其他車架前叉及其零件 (Other frames and forks and parts thereof)	14.4%	14.4%	14.4%	14.4%
87149200304	輪圈及輪輻(Wheel rims and spokes)	14.4%	14.4%	14.4%	14.4%
87149310007	輪殼，但倒煞車輪殼及輪殼煞車除外(Hubs)	0%、14.4% (註 2)			
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)	14.4%	14.4%	14.4%	14.4%
87149420004	倒煞車輪殼及其零件(Coaster braking hub and parts thereof)	14.4%	14.4%	14.4%	14.4%
87149490009	其他煞車器及其零件(Other brakes and parts thereof)	14.4%	14.4%	14.4%	14.4%
87149500007	腳踏車車座(Saddles of cycles)	14.4%	14.4%	14.4%	14.4%
87149610004	踏板及其零件(Pedals and parts thereof)	16%	16%	16%	16%
87149620002	曲柄齒輪及其零件(Crank-gear and parts thereof)	16%、0%、16% (註 3)			
87149990111	腳踏車用變速器(Derailleur of bicycles)	14.4%	14.4%	14.4%	14.4%
87149320906	其他飛輪之鏈輪(Other free-wheel sprocket-wheels)	14.4%	14.4%	14.4%	14.4%
87149990139	腳踏車用軸心(Axle of bicycles)	14.4%	14.4%	14.4%	14.4%
87149990148	腳踏車用把手豎管(Handle-bar stems of bicycles)	14.4%	14.4%	14.4%	14.4%
87149990157	腳踏車用座管及上下管 (Seat tube/ top tube and down tube of bicycles)	14.4%	14.4%	14.4%	14.4%
87149990166	腳踏車用把手(Handle-bar of bicycles)	14.4%	14.4%	14.4%	14.4%



註 1. 73151100209 腳踏車用滾子鏈

- 稅率 0%

7315.11.10 : Roller chain of the type used on bicycles, with a pitch of 12.7 mm (1/2") and an internal width equal to or greater than 1.98 mm (5/64") but less than or equal to 3 mm (1/4") ,17 mm (1/8")

- 稅率 12.6%

7315.11.90 : Roller chains (others)

註 2. 87149310007 輪轂，但倒煞車輪轂及輪轂煞車除外

- 稅率 0%

8714.93.11 : Hubs, except for threadless brakes, for cassette-type sprockets

- 稅率 14.4%

8714.93.19 : Hubs, except for other brakes

註 3. 87149620002 曲柄齒輪及其零件

- 稅率 16%

8714.96.12 : One-piece cranks (monoblock)

- 稅率 0%

8714.96.19 : Pedals and their parts (others)

- 稅率 16%

8714.96.90 : Pedals and their parts (others)

*其他相關進口規定：

1. 據巴西工商發展暨貿易部(MDIC)貿易管理委員會 (GECEX)2024 年 6 月 14 日公告同年 6 月 13 日制定之第 607 號決議(如附件 2)，其中南方共市稅號 7315.11.00 廢除，分為 7315.11.10 及 7315.11.90 這兩個稅號取代。

<https://www.in.gov.br/en/web/dou/-/resolucao-gecex-n-607-de-13-de-junho-de-2024-565727979>

2. 據巴西工商發展暨貿易部(MDIC)貿易管理委員會 (GECEX)2022 年 10 月 27 日公告同年 10 月 27 制定之第 412 號決議(如附件 3)，其中

A. 南方共市稅號 8714.96.00 廢除，並由 4 個 NCM 取代：8714.96.11、8714.96.12、8714.96.19 及 8714.96.90。

B. 南方共市稅號 8714.93.10 廢除由兩個 NCM 取代：8714.93.11 及 8714.93.19。

<https://www.in.gov.br/web/dou/-/resolucao-gecex-n-412-de-26-de-outubro-de-2022-439184531>

資料來源：

1. <https://www4.receita.fazenda.gov.br/simulador/BuscaNCM.jsp>

2. <https://www.gov.br/siscomex/pt-br/informacoes/importacao/cotas-de-importacao>