



| 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% | 0% | 0% |
| 40132000003 | 橡膠內胎, 腳踏車車用(Inner tubes) | 4% | 4% | 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) | 2.7% | 2.7% | 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) | 2.7% | 2.7% | 0% | 0% |
| 73151100209 | 腳踏車用滾子鏈(Roller Chain of bicycles) | 2.7% | 2.7% | 0% | 0% |
| 84818041006 | 腳踏車車胎用閥(Valves, Inner-tube, for bicycles) | 2.2% | 2.2% | 0% | 0% |
| 85121010001 | 腳踏車用電器照明設備(Electrical lighting equipment of kind used on bicycles) | 2.7% | 2.7% | 0% | 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% | 0% | 0% |
| 87116020007 | 腳踏車, 裝有電動機動力者(Cycles with electric motor for propulsion) | 6% | 6% | 0% | 0% |
| 87120010902 | 其他二輪腳踏車(Other Bicycles) | 14% | 14% or 0-48.5%(反傾銷) | 0% | 0-48.5%(反傾銷) |
| 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% | 14% or 0-48.5%(反傾銷) | 0% | 0-48.5%(反傾銷) |
| 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% | 14% or 0-48.5%(反傾銷) | 0% | 0-48.5%(反傾銷) |
| 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% | 14% or 0-48.5%(反傾銷) | 0% | 0-48.5%(反傾銷) |
| 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% | 14% or 0-48.5%(反傾銷) | 0% | 0-48.5%(反傾銷) |
| 87120010109 | 折疊二輪腳踏車(Folding Bicycles) | 14% | 14% or 0-48.5%(反傾銷) | 0% | 0-48.5%(反傾銷) |
| 87120090004 | 其他腳踏車(Other cycles) | 15% | 15% or 0-48.5%(反傾銷) | 0% | 0-48.5%(反傾銷) |
| 87149110009 | 粗製車架接頭(Cycle frame lugs, rough) | 4.7% | 4.7% | 0% | 0% |
| 87149120007 | 其他車架 前叉及其零件(Other frames and forks and parts thereof) | 4.7% or 0% | 4.7% or 0% | 0% | 0% |
| 87149200304 | 輪圈及輪輻(Wheel rims and spokes) | 4.7% | 4.7% | 0% | 0% |
| 87149310007 | 輪殼, 但倒煞車輪殼及輪殼煞車除外(Hubs) | 4.7% | 4.7% or 0-48.5%(反傾銷) | 0% | 0% |
| 87149320103 | 裝有棘輪機構之單一鏈輪(Single sprocket-wheel, fitted with ratchet mechanism) | 4.7% | 4.7% or 0-48.5%(反傾銷) | 0% | 0% |
| 87149410006 | 鋼線煞車器及其零件(Caliper brakes and parts thereof) | 4.7% | 4.7% | 0% | 0% |
| 87149420004 | 倒煞車輪殼及其零件(Coaster braking hub and parts thereof) | 4.7% | 4.7% or 0-48.5%(反傾銷) | 0% | 0% |
| 87149490009 | 其他煞車器及其零件(Other brakes and parts thereof) | 4.7% | 4.7% or 0-48.5%(反傾銷) | 0% | 0% |
| 87149500007 | 腳踏車車座(Saddles of cycles) | 4.7% | 4.7% | 0% | 0% |
| 87149610004 | 踏板及其零件(Pedals and parts thereof) | 0% or 4.7% | 0% or 4.7% | 0% | 0% |
| 87149620002 | 曲柄齒輪及其零件(Crank-gear and parts thereof) | 4.7% | 4.7% or 0-48.5%(反傾銷) | 0% | 0% |
| 87149990111 | 腳踏車用變速器(Derailier of bicycles) | 4.7% or 0% | 4.7% or 0% | 0% | 0% |
| 87149320906 | 其他飛輪之鏈輪(Other free-wheel sprocket-wheels) | 4.7% | 4.7% | 0% | 0% |
| 87149990139 | 腳踏車用軸心(Axle of bicycles) | 4.7% | 4.7% | 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) | 4.7% or 0% | 4.7% or 0-48.5%(反傾銷) | 0% | 0% |

註：*若有一個以上的稅率，分別為第三國轉口貿易、特別稅率、優惠國稅率及反傾銷稅率。

*針對相關產品課徵 25%的增值稅。