



Taiwan Tariff No.	Description of Goods	From Taiwan/Thailand	From China	From Vietnam	From Kingdom of Cambodia/Philippines	From Indonesia	From Sri Lanka
40115000008	新橡膠氣胎, 腳踏車用(New pneumatic tyres of rubber)	4.0%	4.0%	0%	0%	0%	0%
40132000003	橡膠內胎, 腳踏車車用(Inner tubes)	4.0%	4.0%	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)	2.7%	2.7%	0%	0%	0%	0%
73202030009	鋼線製螺旋彈簧, 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%	0%	0%
73151100209	腳踏車用滾子鏈(Roller Chain of bicycles)	2.7%	2.7%	0%	0%	0%	0%
84818041006	腳踏車車胎用閥(Valves, Inner-tube, for bicycles)	2.2%	2.2%	0%	0%	0%	0%
85121010001	腳踏車用電氣照明設備 (Electrical lighting equipment of kind used on bicycles)	2.7%	2.7%	0%	0%	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%	0%	0%
87116020007	腳踏車, 裝有電動機動力者 (Cycles with electric motor for propulsion)	6.0%	6.0%	0%	0%	2.5%	0%
87119030900			6.0% 另加徵最終反傾銷稅 0%~48.5% (詳 R3211/24)	0% (01-01-2025—)	0%	2.5%	0%
87120010902	其他二輪腳踏車(Other Bicycles)	14%	14% 另加徵最終反傾銷稅 0%~48.5%	0% (01-01-2025—)	0%	10.5% 另加徵最終反傾銷稅 0%~48.5%	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%	14% 另加徵最終反傾銷稅 0%~48.5%	0% (01-01-2025—)	0%	10.5% 另加徵最終反傾銷稅 0%~48.5%	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%	14% 另加徵最終反傾銷稅 0%~48.5%	0% (01-01-2025—)	0%	10.5% 另加徵最終反傾銷稅 0%~48.5%	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 公厘及以上之帶粒胎 (Mountain bicycles, height of saddles 635mm or more, suspension system and width of Knobby tires 28mm or more)	14%	14% 另加徵最終反傾銷稅 0%~48.5%	0% (01-01-2025—)	0%	10.5% 另加徵最終反傾銷稅 0%~48.5%	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%	14% 另加徵最終反傾銷稅 0%~48.5%	0% (01-01-2025—)	0%	10.5% 另加徵最終反傾銷稅 0%~48.5%	0%
87120010109	折疊二輪腳踏車(Folding Bicycles)	14%	14% 另加徵最終反傾銷稅 0%~48.5%	0% (01-01-2025—)	0%	10.5% 另加徵最終反傾銷稅 0%~48.5%	0%
87120090004	其他腳踏車(Other cycles)	15%	15% 另加徵最終反傾銷稅 0%~48.5%	0% (01-01-2025—)	0%	10.5% 另加徵最終反傾銷稅 0%~48.5%	0%
87149110009	柏裝車架接頭(Cycle frame lugs, rough)	4.7%	4.7%	0%	0%	1.20%	0%
87149120007	其他車架前叉及其零件 (Other frames and forks and parts thereof)	4.7% 或 0% (詳 R3211/24)	4.7% 或 0% (詳 R3211/24)	0%	0%	1.20% 或 0% (詳 R3211/24)	0%
87149200304	輪圈及輪輻(Wheel rims and spokes)	4.7%	4.7%	0%	0%	1.20%	0%
87149310007	輪殼, 但倒煞車輪殼及輪殼煞車除引(Hubs)	4.7%	4.7% 另加徵最終反傾銷稅 0%~48.5%	0%	0%	1.20%	0%
87149320103	裝有棘輪機構之單一鏈輪(Single sprocket-wheel, fitted with ratchet mechanism)	4.7%	4.7% 另加徵最終反傾銷稅 0%~48.5%	0%	0%	1.20%	0%
87149410006	鋼線煞車器及其零件(Caliper brakes and parts thereof)	4.7%	4.7% 另加徵最終反傾銷稅 0%~48.5%	0%	0%	1.20%	0%
87149420004	倒煞車輪殼及其零件(Coaster braking hub and parts thereof)	4.7%	4.7% 另加徵最終反傾銷稅 0%~48.5%	0%	0%	1.20%	0%
87149490009	其他煞車器及其零件(Other brakes and parts thereof)	4.7%	4.7% 另加徵最終反傾銷稅 0%~48.5%	0%	0%	1.20%	0%
87149500007	腳踏車車座(Saddles of cycles)	4.7%	4.7%	0%	0%	1.20%	0%
87149610004	踏版及其零件(Pedals and parts thereof)	4.7% (詳 R3211/24)	4.7% (詳 R3211/24)	0%	0%	1.20% (詳 R3211/24)	0%
87149620002	曲柄齒輪及其零件(Crank-gear and parts thereof)	4.7%	4.7% 另加徵最終反傾銷稅 0%~48.5%	0%	0%	1.20%	0%
87149990111	腳踏車用變速器(Derailleur of bicycles)	4.7% (詳 R3211/24)	4.7% (詳 R3211/24)	0%	0%	1.20% (詳 R3211/24)	0%
87149320906	其他飛輪之鏈輪(Other free-wheel sprocket-wheels)	4.7%	4.7%	0%	0%	1.20%	0%
87149990139	腳踏車用軸心(Axle of bicycles)	4.7%	4.7%	0%	0%	1.20%	0%
87149990148	腳踏車用把手握管(Handle-bar stems of bicycles)	0% (詳 R3211/24)	0% (詳 R3211/24)	0%	0%	0% (詳 R3211/24)	0%
87149990157	腳踏車用座管及上下管 (Seat tube/ top tube and down tube of bicycles)	0% (詳 R3211/24)	0% (詳 R3211/24)	0%	0%	0% (詳 R3211/24)	0%
87149990166	腳踏車用把手(Handle-bar of bicycles)	0% (詳 R3211/24)	0% (詳 R3211/24)	0%	0%	0% (詳 R3211/24)	0%



註：1.以上資料據歐盟官方 TARIC 線上資料庫，網址：<https://reurl.cc/369lql>

2.我國、中國及泰國適用一般稅率，越南適用歐越自由貿易協定優惠關稅，柬埔寨、菲律賓、印尼、斯里蘭卡適用歐盟普遍優惠措施(GSP)稅率。另中國、菲律賓、柬埔寨、印尼、斯里蘭卡等地部分產品遭課反傾銷稅，請廠商注意。

3.R3211/24: <http://data.europa.eu/eli/reg/2024/3211/oj>

其他相關進口規定：

1.歐盟對中國電動自行車課徵反傾銷稅 Commission Implementing Regulation (EU) 2019/73

公告網址：https://eur-lex.europa.eu/eli/reg_impl/2019/73/2024-09-07

2.歐盟對中國、印尼、馬來西亞、斯里蘭卡、柬埔寨及菲律賓等自行車課徵反傾銷稅 Commission Implementing Regulation (EU) 2019/1379

公告網址：http://data.europa.eu/eli/reg_impl/2019/1379/2022-01-18

3.歐盟對中國自行車零件課徵反傾銷稅 Council Regulation (EC) No 71/97

公告網址：<http://data.europa.eu/eli/reg/1997/71/oj>