



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)	20%	20%	20%	20%
40132000003	橡膠內胎，腳踏車用(Inner tubes)	20%	20%	20%	20%
73202020001	自行車汽門嘴心用不鏽鋼彈簧 (Stainless steel spring for bicycle valve inside core use)	20%	20%	20%	20%
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)	20%	20%	20%	20%
73151100209	腳踏車用滾子鏈(Roller Chain of bicycles)	10%	10%	10%	10%
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)	10%	10%	10%	10%
85121020009	腳踏車用視覺信號設備(Electrical visual signaling equipment of kind used on bicycles)	10%	10%	10%	10%
87116020007	腳踏車，裝有電動機動力者 (Cycles with electric motor for propulsion)		5%、20% (註 1)		
87120010902	其他二輪腳踏車(Other Bicycles)		5%、20% (註 2)		
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)	-	-	-	-
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)	-	-	-	-
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)	-	-	-	-
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)	-	-	-	-
87120010109	折疊二輪腳踏車(Folding Bicycles)	-	-	-	-
87120090004	其他腳踏車(Other cycles)		5%、20% (註 3)		
87149110009	粗製車架接頭(Cycle frame lugs, rough)	-	-	-	-
87149120007	其他車架前叉及其零件 (Other frames and forks and parts thereof)		5%、10% (註 4)		
87149200304	輪圈及輪輻(Wheel rims and spokes)		5%、10% (註 5)		
87149310007	輪殼，但倒煞車輪殼及輪殼煞車除外(Hubs)	5%	5%	5%	5%
87149320103	裝有棘輪機構之單一鏈輪(Single sprocket-wheel, fitted with ratchet mechanism)		5%、10% (註 6)		
87149410006	鋼線煞車器及其零件(Caliper brakes and parts thereof)	-	-	-	-
87149420004	倒煞車輪殼及其零件(Coaster braking hub and parts thereof)	-	-	-	-
87149490009	其他煞車器及其零件(Other brakes and parts thereof)		5%、10% (註 7)		
87149500007	腳踏車車座(Saddles of cycles)		5%、10% (註 8)		
87149610004	踏板及其零件(Pedals and parts thereof)	-	-	-	-
87149620002	曲柄齒輪及其零件(Crank-gear and parts thereof)		5%、10% (註 9)		
87149990111	腳踏車用變速器(Derailleur of bicycles)	-	-	-	-
87149320906	其他飛輪之鏈輪(Other free-wheel sprocket-wheels)	-	-	-	-
87149990139	腳踏車用軸心(Axle of bicycles)	-	-	-	-
87149990148	腳踏車用把手豎管(Handle-bar stems of bicycles)	-	-	-	-
87149990157	腳踏車用座管及上下管 (Seat tube/ top tube and down tube of bicycles)	-	-	-	-
87149990166	腳踏車用把手(Handle-bar of bicycles)		5%、10% (註 10)		



註：VAT Tax: 7.5%

註 1. 87116020007 腳踏車，裝有電動機動力者

•稅率 5%

8711901000：Motorcycles and cycles fitted with auxiliary motor, not specified in 8711, CKD

•稅率 20%

8711909000：Motorcycles and cycles fitted with auxiliary motor, not specified in 8711, FBU

註 2. 87120010902 其他二輪腳踏車

•稅率 5%

8712001000：Bicycles and other cycles (including delivery tricycles), not motorised, Presented CKD

•稅率 20%

8712009000：Bicycles and other cycles (including delivery tricycles), not motorised, Presented FBU

註 3. 87120090004 其他腳踏車

•稅率 5%

8712001000：Bicycles and other cycles (including delivery tricycles), not motorised, Presented CKD

•稅率 20%

8712009000：Bicycles and other cycles (including delivery tricycles), not motorised, Presented FBU

註 4. 87149120007 其他車架前叉及其零件

•稅率 5%

8714911000：Frames and forks, and parts thereof for assembly industry

•稅率 10%

8714919000：Frames and forks, and parts thereof not for assembly industry

註 5. 87149200304 輪圈及輪幅

•稅率 5%

8714921000：Wheel rims and spokes for assembly industry

•稅率 10%

8714929000：Wheel rims and spokes not for assembly industry



註 6. 87149320103 裝有棘輪機構之單一鏈輪

•稅率 5%

8714931000 : Hubs, excl. coaster braking hubs...and freewheel sprocket wheels for assembly industry

•稅率 10%

8714939000 : Hubs, excl. coaster braking... and freewheel sprocket wheel not for assembly industry

註 7. 87149490009 其他煞車器及其零件

•稅率 5%

8714941000 : Brakes, including coaster braking hubs and hub brakes, and parts for assembly industry

•稅率 10%

8714949000 : Brakes, incl. coaster braking hub and hub brake, and parts thereof not for assembly industry

註 8. 87149500007 腳踏車車座

•稅率 5%

8714951000 : Saddles for assembly industry

•稅率 10%

8714959000 : Saddles not for assembly industry

註 9. 87149620002 曲柄齒輪及其零件

•稅率 5%

8714961000 : Pedals and crankgear, and parts thereof for assembly industry

•稅率 10%

8714969000 : Pedals and crankgear, and parts thereof not for assembly industry

註 10. 87149990166 腳踏車用把手

•稅率 5%

8714991000 : Other parts not specified for assembly industry

•稅率 10%

8714999000 : Other parts not specified not for assembly industry