

貨品分類號列 CCC Code		檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
稅則號別				輸入 Import	輸出 Export
87			第 8 7 章 鐵道及電車道車輛以外之車輛及其零件與附件 Chapter 87 vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		
8701			曳引車（不包括第 8 7 0 9 節所列者） Tractors (other than tractors of heading 87.09)		
8701.10			單一車軸曳引車 Single axle tractors		
8701.10.00			單一車軸曳引車 Single axle tractors		
8701.10.00	00	4	單一車軸曳引車 Single axle tractors		
			— 半拖車用之道路曳引車： — Road tractors for semi-trailers：		
8701.21			僅具有壓縮點火內燃活塞引擎（柴油或半柴油）者 With only compression-ignition internal combustion piston engine(diesel or semi-diesel)		
8701.21.00			半拖車用之道路曳引車，僅具有壓縮點火內燃活塞引擎（柴油或半柴油）者 Road tractors for semi-trailers, with only compression-ignition internal combustion piston engine(diesel or semi-diesel)		
8701.21.00	00	1	半拖車用之道路曳引車，僅具有壓縮點火內燃活塞引擎（柴油或半柴油）者 Road tractors for semi-trailers, with only compression-ignition internal combustion piston engine(diesel or semi-diesel)		
8701.22			兼具有壓縮點火內燃活塞引擎（柴油或半柴油）及電動機動力者 With both compression-ignition internal combustion piston engine(diesel or semi-diesel) and electric motor as motors for propulsion		
8701.22.00			半拖車用之道路曳引車，兼具有壓縮點火內燃活塞引擎（柴油或半柴油）及電動機動力者 Road tractors for semi-trailers, with both compression-ignition internal combustion piston engine(diesel or semi-diesel) and electric motor as motors for propulsion		
8701.22.00	00	0	半拖車用之道路曳引車，兼具有壓縮點火內燃活塞引擎（柴油或半柴油）及電動機動力者 Road tractors for semi-trailers, with both compression-ignition internal combustion piston engine(diesel or semi-diesel) and electric motor as motors for propulsion		

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8701.23			兼具有火花點火內燃活塞引擎及電動機動力者 With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		
8701.23.00			半拖車用之道路曳引車，兼具有火花點火內燃活塞引擎及電動機動力者 Road tractors for semi-trailers, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		
8701.23.00	00	9	半拖車用之道路曳引車，兼具有火花點火內燃活塞引擎及電動機動力者 Road tractors for semi-trailers, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		
8701.24			僅具有電動機動力者 With only electric motor for propulsion		
8701.24.00			半拖車用之道路曳引車，僅具有電動機動力者 Road tractors for semi-trailers, with only electric motor for propulsion		
8701.24.00	00	8	半拖車用之道路曳引車，僅具有電動機動力者 Road tractors for semi-trailers, with only electric motor for propulsion		
8701.29			其他 Other		
8701.29.00			其他半拖車用之道路曳引車 Other road tractors for semi-trailers		
8701.29.00	00	3	其他半拖車用之道路曳引車 Other road tractors for semi-trailers		
8701.30			履帶式曳引車 Track-laying tractors		
8701.30.10			履帶式絞盤曳引車 Tractors, winch, track-laying type		
8701.30.10	00	8	履帶式絞盤曳引車 Tractors, winch, track-laying type		
8701.30.90			其他履帶式曳引車 Other track-laying tractors		
8701.30.90	00	1	其他履帶式曳引車 Other track-laying tractors		
			－其他，依引擎輸出功率 － Other, of an engine power:		
8701.91			不超過 18 瓩者 Not exceeding 18 KW		
8701.91.10			輪式絞盤曳引車 Winch tractors, wheel type		

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8701.91.10	00	4	輪式絞盤曳引車 Tractors, winch, wheel type		
8701.91.20			農業用曳引車 Tractors, for agricultural use		
8701.91.20	00	2	農業用曳引車 Tractors, for agricultural use		
8701.91.90			其他曳引車 Other tractors		
8701.91.90	00	7	其他曳引車 Other tractors		
8701.92			超過 1 8 瓩但不超過 3 7 瓩者 Exceeding 18 KW but not exceeding 37 KW		
8701.92.10			輪式絞盤曳引車 Winch tractors, wheel type		
8701.92.10	00	3	輪式絞盤曳引車 Tractors, winch, wheel type		
8701.92.20			農業用曳引車 Tractors, for agricultural use		
8701.92.20	00	1	農業用曳引車 Tractors, for agricultural use		
8701.92.90			其他曳引車 Other tractors		
8701.92.90	00	6	其他曳引車 Other tractors		
8701.93			超過 3 7 瓩但不超過 7 5 瓩者 Exceeding 37 KW but not exceeding 75 KW		
8701.93.10			輪式絞盤曳引車 Winch tractors, wheel type		
8701.93.10	00	2	輪式絞盤曳引車 Tractors, winch, wheel type		
8701.93.20			農業用曳引車 Tractors, for agricultural use		
8701.93.20	00	0	農業用曳引車 Tractors, for agricultural use		
8701.93.90			其他曳引車 Other tractors		
8701.93.90	00	5	其他曳引車 Other tractors		
8701.94			超過 7 5 瓩但不超過 1 3 0 瓩者 Exceeding 75 KW but not exceeding 130 KW		
8701.94.10			輪式絞盤曳引車 Winch tractors, wheel type		
8701.94.10	00	1	輪式絞盤曳引車 Tractors, winch, wheel type		

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8701.94.20			農業用曳引車 Tractors, for agricultural use		
8701.94.20	00	9	農業用曳引車 Tractors, for agricultural use		
8701.94.90			其他曳引車 Other tractors		
8701.94.90	00	4	其他曳引車 Other tractors		
8701.95			超過 1 3 0 瓩者 Exceeding 130 KW		
8701.95.10			輪式絞盤曳引車 Winch tractors, wheel type		
8701.95.10	00	0	輪式絞盤曳引車 Tractors, winch, wheel type		
8701.95.20			農業用曳引車 Tractors, for agricultural use		
8701.95.20	00	8	農業用曳引車 Tractors, for agricultural use		
8701.95.90			其他曳引車 Other tractors		
8701.95.90	00	3	其他曳引車 Other tractors		
8702			供載客十人及以上（包括駕駛人）之機動車輛 Motor vehicles for the transport of ten or more persons, including the driver		
8702.10			僅具有壓縮點火內燃活塞引擎（柴油引擎或半柴油引擎）者 With only compression-ignition internal combustion piston engine (diesel or semi-diesel)		
8702.10.20			低底盤公車，其前後車門入口處無階梯，且車內地板至地面高度未超過 3 5 公分者 Low chassis bus, without steps and ladders at the vehicle door entrance , for which the height from the ground to the floor does not exceed 35 cm		
8702.10.20	00	9	低底盤公車，其前後車門入口處無階梯，且車內地板至地面高度未超過 3 5 公分者 Low chassis bus, without steps and ladders at the vehicle door entrance , for which the height from the ground to the floor does not exceed 35 cm	MW0	
8702.10.90			其他僅具有壓縮點火內燃活塞引擎（柴油引擎或半柴油引擎）者 Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel)		

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8702.10.90	00	4	其他僅具有壓縮點火內燃活塞引擎（柴油引擎或半柴油引擎）者 Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	MW0	
8702.20			兼具有壓縮點火內燃活塞引擎（柴油引擎或半柴油引擎）及電動機動力者 With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion		
8702.20.10			低底盤公車，其前後車門入口處無階梯，且車內地板至地面高度未超過35公分者 Low chassis bus, without steps and ladders at the vehicle door entrance, for which the height from the ground to the floor does not exceed 35 cm		
8702.20.10	00	9	低底盤公車，其前後車門入口處無階梯，且車內地板至地面高度未超過35公分者 Low chassis bus, without steps and ladders at the vehicle door entrance, for which the height from the ground to the floor does not exceed 35 cm	MW0	
8702.20.20			油電混合動力公共汽車 Hybrid electric-petroleum buses		
8702.20.20	00	7	油電混合動力公共汽車 Hybrid electric-petroleum bus	MW0	
8702.20.90			其他供載客十人及以上（包括駕駛人）之機動車輛，兼具有壓縮點火內燃活塞引擎（柴油引擎或半柴油引擎）及電動機動力者 Other motor vehicles for the transport of ten or more persons (including the driver), with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion		
8702.20.90	00	2	其他供載客十人及以上（包括駕駛人）之機動車輛，兼具有壓縮點火內燃活塞引擎（柴油引擎或半柴油引擎）及電動機動力者 Other motor vehicles for the transport of ten or more persons (including the driver), with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	MW0	
8702.30			兼具有火花點火內燃活塞引擎及電動機動力者 With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		

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8702.30.10			低底盤公車，其前後車門入口處無階梯，且車內地板至地面高度未超過35公分者 Low chassis bus, without steps and ladders at the vehicle door entrance, for which the height from the ground to the floor does not exceed 35 cm		
8702.30.10	00	7	低底盤公車，其前後車門入口處無階梯，且車內地板至地面高度未超過35公分者 Low chassis bus, without steps and ladders at the vehicle door entrance, for which the height from the ground to the floor does not exceed 35 cm	MW0	
8702.30.20			油電混合動力公共汽車 Hybrid electric-petroleum buses		
8702.30.20	00	5	油電混合動力公共汽車 Hybrid electric-petroleum bus	MW0	
8702.30.90			其他供載客十人及以上（包括駕駛人）之機動車輛，兼具有火花點火內燃活塞引擎及電動機動力者 Other motor vehicles for the transport of ten or more persons (including the driver), with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		
8702.30.90	00	0	其他供載客十人及以上（包括駕駛人）之機動車輛，兼具有火花點火內燃活塞引擎及電動機動力者 Other motor vehicles for the transport of ten or more persons (including the driver), with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	MW0	
8702.40			僅具有電動機動力者 With only electric motor for propulsion		
8702.40.10			低底盤公車，其前後車門入口處無階梯，且車內地板至地面高度未超過35公分者 Low chassis bus, without steps and ladders at the vehicle door entrance, for which the height from the ground to the floor does not exceed 35 cm		
8702.40.10	00	5	低底盤公車，其前後車門入口處無階梯，且車內地板至地面高度未超過35公分者 Low chassis bus, without steps and ladders at the vehicle door entrance, for which the height from the ground to the floor does not exceed 35 cm	MW0	
8702.40.20			電動公共汽車 Electric buses		
8702.40.20	00	3	電動公共汽車 Electric bus	MW0	

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8702.40.90			其他供載客十人及以上（包括駕駛人）之機動車輛，僅具有電動機動力者 Other motor vehicles for the transport of ten or more persons (including the driver), with only electric motor for propulsion		
8702.40.90	00	8	其他供載客十人及以上（包括駕駛人）之機動車輛，僅具有電動機動力者 Other motor vehicles for the transport of ten or more persons (including the driver), with only electric motor for propulsion	MW0	
8702.90			其他 Other		
8702.90.10			天然氣公車 Gas bus		
8702.90.10	00	4	天然氣公車 Gas bus	MW0	
8702.90.30			機場接駁車（包括第870210至870290目之各種動力方式者） Airfield passenger buses		
8702.90.30	00	0	機場接駁車（包括第870210至870290目之各種動力方式者） Airfield passenger buses		
8702.90.90			其他供載客十人及以上（包括駕駛人）之機動車輛 Other motor vehicles for the transport of ten or more persons, including the driver		
8702.90.90	00	7	其他供載客十人及以上（包括駕駛人）之機動車輛 Other motor vehicles for the transport of ten or more persons, including the driver	MW0	
8703			小客車及其他主要設計供載客之機動車輛（第8702節所列者除外），包括旅行車及賽車 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars		
8703.10			特別設計之雪地旅行車；高爾夫球車及類似車輛 Vehicles specially designed for travelling on snow; golf cars and similar vehicles		
8703.10.00			特別設計之雪地旅行車；高爾夫球車及類似車輛 Vehicles specially designed for travelling on snow; golf cars and similar vehicles		
8703.10.00	00	2	特別設計之雪地旅行車；高爾夫球車及類似車輛 Vehicles specially designed for travelling on snow; golf cars and similar vehicles		

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			— 其他車輛，僅具有火花點火內燃活塞引擎者： - Other vehicles, with only spark-ignition internal combustion piston engine:		
8703.21			汽缸容量不超過1 0 0 0立方公分者 Of a cylinder capacity not exceeding 1,000 cc		
8703.21.10			轎式小客車（包括篷車、跑車）及旅行車，汽缸容量不 超過1 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity not exceeding 1,000 cc		
8703.21.10	00	7	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量不 超過1 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity not exceeding 1,000 c.c.	MW0	
8703.21.90			其他小客車，汽缸容量不超過1 0 0 0立方公分者 Other passenger cars, of a cylinder capacity not exceeding 1,000 cc		
8703.21.90	10	8	全地形用車輛 All terrain vehicle		
8703.21.90	90	1	其他小客車，汽缸容量不超過1 0 0 0立方公分者 Other passenger cars, of a cylinder capacity not exceeding 1,000 c.c.	MW0	
8703.22			汽缸容量超過1 0 0 0立方公分，但不超過1 5 0 0立 方公分者 Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		
8703.22.10			轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超 過1 0 0 0立方公分，但不超過1 5 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		
8703.22.10	00	6	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超 過1 0 0 0立方公分，但不超過1 5 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,000 c.c. but not exceeding 1,500 c.c.	MW0	
8703.22.90			其他小客車，汽缸容量超過1 0 0 0立方公分，但不超 過1 5 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		
8703.22.90	00	9	其他小客車，汽缸容量超過1 0 0 0立方公分，但不超 過1 5 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 1,000 c.c. but not exceeding 1,500 c.c.	MW0	

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8703.23			汽缸容量超過1 5 0 0立方公分，但不超過3 0 0 0立方公分者 Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc		
8703.23.10			轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過1 5 0 0立方公分，但不超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc		
8703.23.10	00	5	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過1 5 0 0立方公分，但不超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,500 c.c. but not exceeding 3,000 c.c.	MW0	
8703.23.90			其他小客車，汽缸容量超過1 5 0 0立方公分，但不超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc		
8703.23.90	00	8	其他小客車，汽缸容量超過1 5 0 0立方公分，但不超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 1,500 c.c. but not exceeding 3,000 c.c.	MW0	
8703.24			汽缸容量超過3 0 0 0立方公分者 Of a cylinder capacity exceeding 3,000 cc		
8703.24.10			轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 3,000 cc		
8703.24.10	00	4	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 3,000 c.c.	MW0	
8703.24.90			其他小客車，汽缸容量超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 3,000 cc		
8703.24.90	00	7	其他小客車，汽缸容量超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 3,000 c.c.	MW0	
			－其他車輛，僅具有壓縮點火內燃活塞引擎（柴油引擎或半柴油引擎者）： － Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		

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8703.31			汽缸容量1 5 0 0立方公分及以下者 Of a cylinder capacity not exceeding 1,500 cc		
8703.31.10			轎式小客車（包括篷車、跑車）及旅行車，汽缸容量不超過1 5 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity not exceeding 1,500 cc		
8703.31.10	00	5	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量不超過1 5 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity not exceeding 1,500 c.c.	MW0	
8703.31.90			其他小客車，汽缸容量不超過1 5 0 0立方公分者 Other passenger cars, of a cylinder capacity not exceeding 1,500 cc		
8703.31.90	00	8	其他小客車，汽缸容量不超過1 5 0 0立方公分者 Other passenger cars, of a cylinder capacity not exceeding 1,500 c.c.	MW0	
8703.32			汽缸容量超過1 5 0 0立方公分，但不超過2 5 0 0立方公分者 Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc		
8703.32.10			轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過1 5 0 0立方公分，但不超過2 5 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc		
8703.32.10	00	4	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過1 5 0 0立方公分，但不超過2 5 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,500 c.c. but not exceeding 2,500 c.c.	MW0	
8703.32.90			其他小客車，汽缸容量超過1 5 0 0立方公分，但不超過2 5 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc		
8703.32.90	00	7	其他小客車，汽缸容量超過1 5 0 0立方公分，但不超過2 5 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 1,500 c.c. but not exceeding 2,500 c.c.	MW0	
8703.33			汽缸容量超過2 5 0 0立方公分者 Of a cylinder capacity exceeding 2,500 cc		

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稅則號別				輸入 Import	輸出 Export
8703.33.11			轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過2 5 0 0立方公分，但不超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 2,500 cc, but not exceeding 3,000 cc		
8703.33.11	00	2	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過2 5 0 0立方公分，但不超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 2,500 c.c. but not exceeding 3,000cc	MW0	
8703.33.12			轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 3,000 cc		
8703.33.12	00	1	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 3,000 c.c.	MW0	
8703.33.91			其他小客車，汽缸容量超過2 5 0 0立方公分，但不超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 2,500 cc, but not exceeding 3,000 cc		
8703.33.91	00	5	其他小客車，汽缸容量超過2 5 0 0立方公分，但不超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 2,500 c.c., but not exceeding 3,000 c.c.	MW0	
8703.33.92			其他小客車，汽缸容量超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 3,000 cc		
8703.33.92	00	4	其他小客車，汽缸容量超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 3,000 c.c.	MW0	
8703.40			其他車輛，兼具有火花點火內燃活塞引擎及電動機動力者，不包括能夠藉由車外電源充電之插電式油電混合動力車 Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		

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8703.40.00			其他車輛，兼具有火花點火內燃活塞引擎及電動機動力者，不包括能夠藉由車外電源充電之插電式油電混合動力車 Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
8703.40.00	11	3	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量不超過1 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity not exceeding 1,000 c.c.	MW0	
8703.40.00	12	2	全地形用車輛 All terrain vehicle		
8703.40.00	19	5	其他小客車，汽缸容量不超過1 0 0 0立方公分者 Other passenger cars, of a cylinder capacity not exceeding 1,000 c.c.	MW0	
8703.40.00	21	1	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過1 0 0 0立方公分，但不超過1 5 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,000 c.c. but not exceeding 1,500 c.c.	MW0	
8703.40.00	29	3	其他小客車，汽缸容量超過1 0 0 0立方公分，但不超過1 5 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 1,000 c.c. but not exceeding 1,500 c.c.	MW0	
8703.40.00	31	9	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過1 5 0 0立方公分，但不超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,500 c.c. but not exceeding 3,000 c.c.	MW0	
8703.40.00	39	1	其他小客車，汽缸容量超過1 5 0 0立方公分，但不超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 1,500 c.c. but not exceeding 3,000 c.c.	MW0	
8703.40.00	41	7	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 3,000 c.c.	MW0	
8703.40.00	49	9	其他小客車，汽缸容量超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 3,000 c.c.	MW0	

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8703.50			其他車輛，兼具有壓縮點火內燃活塞引擎（柴油引擎或半柴油引擎）及電動機動力者，不包括能夠藉由車外電源充電之插電式油電混合動力車 Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
8703.50.00			其他車輛，兼具有壓縮點火內燃活塞引擎（柴油引擎或半柴油引擎）及電動機動力者，不包括能夠藉由車外電源充電之插電式油電混合動力車 Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
8703.50.00	11	0	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量不超過1 5 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity not exceeding 1,500 c.c.	MW0	
8703.50.00	19	2	其他小客車，汽缸容量不超過1 5 0 0立方公分者 Other passenger cars, of a cylinder capacity not exceeding 1,500 c.c.	MW0	
8703.50.00	21	8	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過1 5 0 0立方公分，但不超過2 5 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,500 c.c. but not exceeding 2,500 c.c.	MW0	
8703.50.00	29	0	其他小客車，汽缸容量超過1 5 0 0立方公分，但不超過2 5 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 1,500 c.c. but not exceeding 2,500 c.c.	MW0	
8703.50.00	31	6	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過2 5 0 0立方公分，但不超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 2,500 c.c. but not exceeding 3,000cc	MW0	
8703.50.00	39	8	其他小客車，汽缸容量超過2 5 0 0立方公分，但不超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 2,500 c.c., but not exceeding 3,000 c.c.	MW0	

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8703.50.00	41	4	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 3,000 c.c.	MW0	
8703.50.00	49	6	其他小客車，汽缸容量超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 3,000 c.c.	MW0	
8703.60			其他車輛，兼具有火花點火內燃活塞引擎及電動機動力者，能夠藉由車外電源充電之插電式油電混合動力車 Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
8703.60.00			其他車輛，兼具有火花點火內燃活塞引擎及電動機動力者，能夠藉由車外電源充電之插電式油電混合動力車 Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
8703.60.00	11	8	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量不超過1 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity not exceeding 1,000 c.c.	MW0	
8703.60.00	12	7	全地形用車輛 All terrain vehicle		
8703.60.00	19	0	其他小客車，汽缸容量不超過1 0 0 0立方公分者 Other passenger cars, of a cylinder capacity not exceeding 1,000 c.c.	MW0	
8703.60.00	21	6	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過1 0 0 0立方公分，但不超過1 5 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,000 c.c. but not exceeding 1,500 c.c.	MW0	
8703.60.00	29	8	其他小客車，汽缸容量超過1 0 0 0立方公分，但不超過1 5 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 1,000 c.c. but not exceeding 1,500 c.c.	MW0	
8703.60.00	31	4	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過1 5 0 0立方公分，但不超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,500 c.c. but not exceeding 3,000 c.c.	MW0	

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8703.60.00	39	6	其他小客車，汽缸容量超過1 5 0 0立方公分，但不超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 1,500 c.c. but not exceeding 3,000 c.c.	MW0	
8703.60.00	41	2	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 3,000 c.c.	MW0	
8703.60.00	49	4	其他小客車，汽缸容量超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 3,000 c.c.	MW0	
8703.70			其他車輛，兼具有壓縮點火內燃活塞引擎（柴油引擎或半柴油引擎）及電動機動力者，能夠藉由車外電源充電之插電式油電混合動力車 Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
8703.70.00			其他車輛，兼具有壓縮點火內燃活塞引擎（柴油引擎或半柴油引擎）及電動機動力者，能夠藉由車外電源充電之插電式油電混合動力車 Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
8703.70.00	11	6	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量不超過1 5 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity not exceeding 1,500 c.c.	MW0	
8703.70.00	19	8	其他小客車，汽缸容量不超過1 5 0 0立方公分者 Other passenger cars, of a cylinder capacity not exceeding 1,500 c.c.	MW0	
8703.70.00	21	4	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過1 5 0 0立方公分，但不超過2 5 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 1,500 c.c. but not exceeding 2,500 c.c.	MW0	
8703.70.00	29	6	其他小客車，汽缸容量超過1 5 0 0立方公分，但不超過2 5 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 1,500 c.c. but not exceeding 2,500 c.c.	MW0	

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8703.70.00	31	2	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過2 5 0 0立方公分，但不超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 2,500 c.c. but not exceeding 3,000cc	MW0	
8703.70.00	39	4	其他小客車，汽缸容量超過2 5 0 0立方公分，但不超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 2,500 c.c., but not exceeding 3,000 c.c.	MW0	
8703.70.00	41	0	轎式小客車（包括篷車、跑車）及旅行車，汽缸容量超過3 0 0 0立方公分者 Sedan (including convertible, sports) and station wagons, of a cylinder capacity exceeding 3,000 c.c.	MW0	
8703.70.00	49	2	其他小客車，汽缸容量超過3 0 0 0立方公分者 Other passenger cars, of a cylinder capacity exceeding 3,000 c.c.	MW0	
8703.80			其他車輛，僅具有電動機動力者 Other vehicles, with only electric motor for propulsion		
8703.80.00			其他車輛，僅具有電動機動力者 Other vehicles, with only electric motor for propulsion		
8703.80.00	10	5	其他轎式小客車（包括篷車、跑車）及旅行車 Other sedan (including convertible, sports) and station wagons	MW0	
8703.80.00	90	8	其他小客車及其他主要設計供載客之機動車輛 Other passenger cars and other motor vehicles principally designed for the transport of persons	MW0	
8703.90			其他 Other		
8703.90.10			其他轎式小客車（包括篷車、跑車）及旅行車 Other sedan (including convertible, sports) and station wagons		
8703.90.10	00	3	其他轎式小客車（包括篷車、跑車）及旅行車 Other sedan (including convertible, sports) and station wagons	MW0	
8703.90.20			救護車（包括第8 7 0 3 2 1至8 7 0 3 9 0目之各種動力方式者） Ambulances		
8703.90.20	00	1	救護車（包括第8 7 0 3 2 1至8 7 0 3 9 0目之各種動力方式者） Ambulances	MW0	

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8703.90.90			其他小客車及其他主要設計供載客之機動車輛 Other passenger cars and other motor vehicles principally designed for the transport of persons		
8703.90.90	00	6	其他小客車及其他主要設計供載客之機動車輛 Other passenger cars and other motor vehicles principally designed for the transport of persons	MW0	
8704			載貨用機動車輛 Motor vehicles for the transport of goods		
8704.10			設計供非公路用之傾卸車 Dumpers designed for off-highway use		
8704.10.10			設計供非公路用之傾卸車，總重量不超過3.5公噸者 Dumpers designed for off-highway use, g.v.w. not exceeding 3.5 tonnes		
8704.10.10	00	9	設計供非公路用之傾卸車，總重量不超過3.5公噸者 Dumpers designed for off-highway use, g.v.w. not exceeding 3.5 tonnes	MW0	
8704.10.90			其他設計供非公路用之傾卸車 Other dumpers designed for off-highway use		
8704.10.90	00	2	其他設計供非公路用之傾卸車 Other dumpers designed for off-highway use	MW0	
			—其他，僅具有壓縮點火內燃活塞引擎（柴油或半柴油）者： -Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
8704.21			總重量不超過5公噸者 g.v.w. not exceeding 5 tonnes		
8704.21.11			冷凍、冷藏車，裝有冷凍設備，總重量不超過3.5公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. not exceeding 3.5 tonnes		
8704.21.11	00	5	冷凍、冷藏車，裝有冷凍設備，總重量不超過3.5公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. not exceeding 3.5 tonnes	MW0	
8704.21.19			其他貨車，僅具有壓縮點火內燃活塞引擎（柴油或半柴油），總重量不超過3.5公噸者 Other trucks with only compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. not exceeding 3.5 tonnes		
8704.21.19	00	7	其他貨車，僅具有壓縮點火內燃活塞引擎（柴油或半柴油），總重量不超過3.5公噸者 Other trucks with only compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. not exceeding 3.5 tonnes	MW0	

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8704.21.21			冷凍、冷藏車，裝有冷凍設備，總重量超過3．5公噸，但不超過5公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes		
8704.21.21	00	3	冷凍、冷藏車，裝有冷凍設備，總重量超過3．5公噸，但不超過5公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes	MW0	
8704.21.29			其他貨車，僅具有壓縮點火內燃活塞引擎（柴油或半柴油），總重量超過3．5公噸，但不超過5公噸者 Other trucks with only compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes		
8704.21.29	00	5	其他貨車，僅具有壓縮點火內燃活塞引擎（柴油或半柴油），總重量超過3．5公噸，但不超過5公噸者 Other trucks with only compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes	MW0	
8704.22			總重量超過5公噸，但不超過20公噸者 g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		
8704.22.10			冷凍、冷藏車，裝有冷凍設備，總重量超過5公噸，但不超過20公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		
8704.22.10	00	5	冷凍、冷藏車，裝有冷凍設備，總重量超過5公噸，但不超過20公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	MW0	
8704.22.90			其他貨車，僅具有壓縮點火內燃活塞引擎（柴油或半柴油），總重量超過5公噸，但不超過20公噸者 Other trucks with only compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		

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8704.22.90	00	8	其他貨車，僅具有壓縮點火內燃活塞引擎（柴油或半柴油），總重量超過5公噸，但不超過20公噸者 Other trucks with only compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	MW0	
8704.23			總重量超過20公噸者 g.v.w. exceeding 20 tonnes		
8704.23.10			冷凍、冷藏車，裝有冷凍設備，總重量超過20公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 20 tonnes		
8704.23.10	00	4	冷凍、冷藏車，裝有冷凍設備，總重量超過20公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 20 tonnes	MW0	
8704.23.90			其他貨車，僅具有壓縮點火內燃活塞引擎（柴油或半柴油），總重量超過20公噸者 Other trucks with only compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. exceeding 20 tonnes		
8704.23.90	00	7	其他貨車，僅具有壓縮點火內燃活塞引擎（柴油或半柴油），總重量超過20公噸者 Other trucks with only compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. exceeding 20 tonnes	MW0	
			—其他，僅具有火花點火內燃活塞引擎者： -Other, with only spark-ignition internal combustion piston engine：		
8704.31			總重量不超過5公噸者 g.v.w. not exceeding 5 tonnes		
8704.31.11			冷凍、冷藏車，裝有冷凍設備，總重量不超過3.5公噸者 Refrigerated or insulated trucks with refrigerated equipment, g.v.w not exceeding 3.5 tonnes		
8704.31.11	00	3	冷凍、冷藏車，裝有冷凍設備，總重量不超過3.5公噸者 Refrigerated or insulated trucks with refrigerated equipment, g.v.w. not exceeding 3.5 tonnes	MW0	
8704.31.19			其他貨車，僅具有火花點火內燃活塞引擎，總重量不超過3.5公噸者 Other trucks with only spark-ignition internal combustion piston engine, g.v.w. not exceeding 3.5 tonnes		

貨品分類號列 CCC Code		檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
稅則號別				輸入 Import	輸出 Export
8704.31.19	00	5	其他貨車，僅具有火花點火內燃活塞引擎，總重量不超過3．5公噸者 Other trucks with only spark-ignition internal combustion piston engine, g.v.w. not exceeding 3.5 tonnes	MW0	
8704.31.21			冷凍、冷藏車，裝有冷凍設備，總重量超過3．5公噸，但不超過5公噸者 Refrigerated or insulated trucks with refrigerated equipment, g.v.w more than 3.5 tonnes but not exceeding 5 tonnes		
8704.31.21	00	1	冷凍、冷藏車，裝有冷凍設備，總重量超過3．5公噸，但不超過5公噸者 Refrigerated or insulated trucks with refrigerated equipment, g.v.w. more than 3.5 tonnes but not exceeding 5 tonnes	MW0	
8704.31.29			其他貨車，僅具有火花點火內燃活塞引擎，總重量超過3．5公噸，但不超過5公噸者 Other trucks with only spark-ignition internal combustion piston engine, g.v.w. more than 3.5 tonnes but not exceeding 5 tonnes		
8704.31.29	00	3	其他貨車，僅具有火花點火內燃活塞引擎，總重量超過3．5公噸，但不超過5公噸者 Other trucks with only spark-ignition internal combustion piston engine, g.v.w. more than 3.5 tonnes but not exceeding 5 tonnes	MW0	
8704.32			總重量超過5公噸者 g.v.w. exceeding 5 tonnes		
8704.32.00			貨車，僅具有火花點火內燃活塞引擎，總重量超過5公噸者 Trucks with only spark-ignition internal combustion piston engine, g.v.w. exceeding 5 tonnes		
8704.32.00	00	5	貨車，僅具有火花點火內燃活塞引擎，總重量超過5公噸者 Trucks with only spark-ignition internal combustion piston engine, g.v.w. exceeding 5 tonnes	MW0	
			－其他，兼具有壓縮點火內燃活塞引擎（柴油或半柴油）及電動機動力者： -Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :		
8704.41			總重量不超過5公噸者 g.v.w. not exceeding 5 tonnes		

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稅則號別				輸入 Import	輸出 Export
8704.41.11			冷凍、冷藏車，裝有冷凍設備，總重量不超過 3・5 公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. not exceeding 3.5 tonnes		
8704.41.11	00	1	冷凍、冷藏車，裝有冷凍設備，總重量不超過 3・5 公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. not exceeding 3.5 tonnes	MW0	
8704.41.19			其他貨車，兼具有壓縮點火內燃活塞引擎（柴油或半柴油）及電動機動力，總重量不超過 3・5 公噸者 Other trucks with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, g.v.w. not exceeding 3.5 tonnes		
8704.41.19	00	3	其他貨車，兼具有壓縮點火內燃活塞引擎（柴油或半柴油）及電動機動力，總重量不超過 3・5 公噸者 Other trucks with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, g.v.w. not exceeding 3.5 tonnes	MW0	
8704.41.21			冷凍、冷藏車，裝有冷凍設備，總重量超過 3・5 公噸，但不超過 5 公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes		
8704.41.21	00	9	冷凍、冷藏車，裝有冷凍設備，總重量超過 3・5 公噸，但不超過 5 公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes	MW0	
8704.41.29			其他貨車，兼具有壓縮點火內燃活塞引擎（柴油或半柴油）及電動機動力，總重量超過 3・5 公噸，但不超過 5 公噸者 Other trucks with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes		

貨品分類號列 CCC Code		檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
稅則號別				輸入 Import	輸出 Export
8704.41.29	00	1	其他貨車，兼具有壓縮點火內燃活塞引擎（柴油或半柴油）及電動機動力，總重量超過3.5公噸，但不超過5公噸者 Other trucks with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes	MW0	
8704.42			總重量超過5公噸，但不超過20公噸者 g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		
8704.42.10			冷凍、冷藏車，裝有冷凍設備，總重量超過5公噸，但不超過20公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		
8704.42.10	00	1	冷凍、冷藏車，裝有冷凍設備，總重量超過5公噸，但不超過20公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	MW0	
8704.42.90			其他貨車，兼具有壓縮點火內燃活塞引擎（柴油或半柴油）及電動機動力，總重量超過5公噸，但不超過20公噸者 Other trucks with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		
8704.42.90	00	4	其他貨車，兼具有壓縮點火內燃活塞引擎（柴油或半柴油）及電動機動力，總重量超過5公噸，但不超過20公噸者 Other trucks with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	MW0	
8704.43			總重量超過20公噸者 g.v.w. exceeding 20 tonnes		
8704.43.10			冷凍、冷藏車，裝有冷凍設備，總重量超過20公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 20 tonnes		
8704.43.10	00	0	冷凍、冷藏車，裝有冷凍設備，總重量超過20公噸者 Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 20 tonnes	MW0	

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稅則號別				輸入 Import	輸出 Export
8704.43.90			其他貨車，兼具有壓縮點火內燃活塞引擎（柴油或半柴油）及電動機動力，總重量超過20公噸者 Other trucks with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, g.v.w. exceeding 20 tonnes		
8704.43.90	00	3	其他貨車，兼具有壓縮點火內燃活塞引擎（柴油或半柴油）及電動機動力，總重量超過20公噸者 Other trucks with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, g.v.w. exceeding 20 tonnes	MW0	
			—其他，兼具有火花點火內燃活塞引擎及電動機動力者： -Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion：		
8704.51			總重量不超過5公噸者 g.v.w. not exceeding 5 tonnes		
8704.51.11			冷凍、冷藏車，裝有冷凍設備，總重量不超過3.5公噸者 Refrigerated or insulated trucks with refrigerated equipment, g.v.w not exceeding 3.5 tonnes		
8704.51.11	00	8	冷凍、冷藏車，裝有冷凍設備，總重量不超過3.5公噸者 Refrigerated or insulated trucks with refrigerated equipment, g.v.w. not exceeding 3.5 tonnes	MW0	
8704.51.19			其他貨車，兼具有火花點火內燃活塞引擎及電動機動力，總重量不超過3.5公噸者 Other trucks with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, g.v.w. not exceeding 3.5 tonnes		
8704.51.19	00	0	其他貨車，兼具有火花點火內燃活塞引擎及電動機動力，總重量不超過3.5公噸者 Other trucks with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, g.v.w. not exceeding 3.5 tonnes	MW0	

貨品分類號列 CCC Code		檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
稅則號別				輸入 Import	輸出 Export
8704.51.21			冷凍、冷藏車，裝有冷凍設備，總重量超過3·5公噸，但不超過5公噸者 Refrigerated or insulated trucks with refrigerated equipment, g.v.w more than 3.5 tonnes but not exceeding 5 tonnes		
8704.51.21	00	6	冷凍、冷藏車，裝有冷凍設備，總重量超過3·5公噸，但不超過5公噸者 Refrigerated or insulated trucks with refrigerated equipment, g.v.w more than 3.5 tonnes but not exceeding 5 tonnes	MW0	
8704.51.29			其他貨車，兼具有火花點火內燃活塞引擎及電動機動力，總重量超過3·5公噸，但不超過5公噸者 Other trucks with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, g.v.w. more than 3.5 tonnes but not exceeding 5 tonnes		
8704.51.29	00	8	其他貨車，兼具有火花點火內燃活塞引擎及電動機動力，總重量超過3·5公噸，但不超過5公噸者 Other trucks with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, g.v.w. more than 3.5 tonnes but not exceeding 5 tonnes	MW0	
8704.52			總重量超過5公噸者 g.v.w. exceeding 5 tonnes		
8704.52.00			貨車，兼具有火花點火內燃活塞引擎及電動機動力，總重量超過5公噸者 Trucks with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, g.v.w. exceeding 5 tonnes		
8704.52.00	00	0	貨車，兼具有火花點火內燃活塞引擎及電動機動力，總重量超過5公噸者 Trucks with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, g.v.w. exceeding 5 tonnes	MW0	
8704.60			其他，僅具有電動機動力者 Other with only electric motor for propulsion		
8704.60.10			電動運動器材搬運機，無駕駛裝置者 Electric transport vehicle for sport apparatus, not drive devices		
8704.60.10	00	8	電動運動器材搬運機，無駕駛裝置者 Electric transport vehicle for sport apparatus, not drive devices	MW0	
8704.60.90			其他貨車，僅具有電動機動力者 Other trucks with only electric motor for propulsion		

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稅則號別				輸入 Import	輸出 Export
8704.60.90	00	1	其他貨車，僅具有電動機動力者 Other trucks with only electric motor for propulsion	MW0	
8704.90			其他 Other		
8704.90.00			其他載貨用機動車輛 Other motor vehicles for the transport of goods		
8704.90.00	00	4	其他載貨用機動車輛 Other motor vehicles for the transport of goods	MW0	
8705			特種機動車輛（如：修護車、起重機車、救火車、水泥攪拌車、道路清潔車、灑水車、機動工場車、放射線車），但主要設計供載客或載貨者除外 Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)		
8705.10			起重機車 Crane lorries		
8705.10.10			起重機車裝配起重機械專供起重用途者（無載貨容量） Crane lorries fitted with lifting device for lifting purpose solely (without cargo space)		
8705.10.10	00	8	起重機車裝配起重機械專供起重用途者（無載貨容量） Crane lorries fitted with lifting device for lifting purpose solely (without cargo space)	608	
8705.10.90			其他起重機車 Other crane lorries		
8705.10.90	00	1	其他起重機車 Other crane lorries		
8705.20			機動鑽探車 Mobile drilling derricks		
8705.20.00			機動鑽探車 Mobile drilling derricks		
8705.20.00	00	8	機動鑽探車 Mobile drilling derricks		
8705.30			救火車 Fire fighting vehicles		
8705.30.00			救火車及救火雲梯車 Fire fighting vehicles and fire escapes		
8705.30.00	00	6	救火車及救火雲梯車 Fire fighting vehicles and fire escapes	MW0	
8705.40			水泥攪拌車 Concrete-mixer lorries		

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稅則號別				輸入 Import	輸出 Export
8705.40.00			水泥攪拌車 Concrete-mixer lorries		
8705.40.00	00	4	水泥攪拌車 Concrete-mixer lorries	MW0	
8705.90			其他 Other		
8705.90.11			罐槽貨車，總重不超過3.5公噸者 Tank lorries, g.v.w. not exceeding 3.5 tonnes		
8705.90.11	00	0	罐槽貨車，總重不超過3.5公噸者 Tank lorries, g.v.w. not exceeding 3.5 tonnes	MW0	
8705.90.12			罐槽貨車，總重超過3.5公噸者 Tank lorries, g.v.w. exceeding 3.5 tonnes		
8705.90.12	00	9	罐槽貨車，總重超過3.5公噸者 Tank lorries, g.v.w. exceeding 3.5 tonnes	MW0	
8705.90.21			絞車，總重不超過3.5公噸者 Winch trucks, g.v.w. not exceeding 3.5 tonnes		
8705.90.21	00	8	絞車，總重不超過3.5公噸者 Winch trucks, g.v.w. not exceeding 3.5 tonnes	MW0	
8705.90.22			絞車，總重超過3.5公噸者 Winch trucks, g.v.w. exceeding 3.5 tonnes		
8705.90.22	00	7	絞車，總重超過3.5公噸者 Winch trucks, g.v.w. exceeding 3.5 tonnes	MW0	
8705.90.40			放射線車 Mobile radiological units		
8705.90.40	00	5	放射線車 Mobile radiological units		
8705.90.51			灑水車、道路清潔車、清溝車、清溝吸泥車、掃街車、 沙灘清潔車 Sprinklers, road sweep lorries, sewer cleaning lorries, sewer and catch basin cleaning lorries, power sweeper lorries, beach sweep lorries		
8705.90.51	00	1	灑水車、道路清潔車、清溝車、清溝吸泥車、掃街車、 沙灘清潔車 Sprinklers, road sweep lorries, sewer cleaning lorries, sewer and catch basin cleaning lorries, power sweeper lorries, beach sweep lorries	MW0	
8705.90.52			垃圾車、水肥車 Garbage collector, cesspool emptiers		
8705.90.52	00	0	垃圾車、水肥車 Garbage collector, cesspool emptiers	MW0	
8705.90.60			無線電廣播車、探照燈車 Radio-broadcasting trucks, searchlight trucks		
8705.90.60	00	0	無線電廣播車、探照燈車 Radio-broadcasting trucks, searchlight trucks	MW0	

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				輸入 Import	輸出 Export
8705.90.70			捐血車 Blood-mobiles		
8705.90.70	00	8	捐血車 Blood-mobiles	MW0	
8705.90.80			噴霧車 Spraying lorries		
8705.90.80	00	6	噴霧車 Spraying lorries	MW0	
8705.90.90			其他特種機動車輛，但主要設計供載客或載貨者除外 Other special purpose motor vehicles, other than those principally designed for the transport of persons or goods		
8705.90.90	00	4	其他特種機動車輛，但主要設計供載客或載貨者除外 Other special purpose motor vehicles, other than those principally designed for the transport of persons or goods	MW0	
8706			第 8 7 0 1 至 8 7 0 5 節裝有引擎之機動車輛底盤 Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05		
8706.00			第 8 7 0 1 至 8 7 0 5 節裝有引擎之機動車輛底盤 Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05		
8706.00.10			小客車底盤，裝有引擎者 Passenger car chassis with engine mounted		
8706.00.10	00	9	小客車底盤，裝有引擎者 Passenger car chassis with engine mounted	MW0	
8706.00.21			天然氣公車底盤，裝有引擎者 Gas bus chassis with engine mounted		
8706.00.21	00	6	天然氣公車底盤，裝有引擎者 Gas bus chassis with engine mounted	MW0	
8706.00.29			其他大客車底盤，裝有引擎者 Other bus chassis with engine mounted		
8706.00.29	00	8	其他大客車底盤，裝有引擎者 Other bus chassis with engine mounted	MW0	
8706.00.31			貨車底盤，總重量不超過 3 . 5 公噸，裝有引擎者 Trucks chassis, g.v.w. not exceeding 3.5 tonnes, with engine mounted		
8706.00.31	00	4	貨車底盤，總重量不超過 3 . 5 公噸，裝有引擎者 Trucks chassis, g.v.w. not exceeding 3.5 tonnes, with engine mounted	MW0	
8706.00.32			貨車底盤，總重量超過 3 . 5 公噸，但不超過 5 公噸，裝有引擎者 Trucks chassis, g.v.w. exceeding 3.5 tonnes, but not exceeding 5 tonnes, with engine mounted		

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稅則號別				輸入 Import	輸出 Export
8706.00.32	00	3	貨車底盤，總重量超過 3．5 公噸，但不超過 5 公噸，裝有引擎者 Trucks chassis, g.v.w. exceeding 3.5 tonnes, but not exceeding 5 tonnes, with engine mounted	MW0	
8706.00.33			貨車底盤，總重量超過 5 公噸，但不超過 2 0 公噸，裝有引擎者 Trucks chassis, G.V.W. exceeding 5 tonnes, but not exceeding 20 tonnes, with engine mounted		
8706.00.33	00	2	貨車底盤，總重量超過 5 公噸，但不超過 2 0 公噸，裝有引擎者 Trucks chassis, g.v.w. exceeding 5 tonnes, but not exceeding 20 tonnes, with engine mounted	MW0	
8706.00.34			貨車底盤，總重量超過 2 0 公噸，裝有引擎者 Trucks chassis, g.v.w. exceeding 20 tonnes, with engine mounted		
8706.00.34	00	1	貨車底盤，總重量超過 2 0 公噸，裝有引擎者 Trucks chassis, g.v.w. exceeding 20 tonnes, with engine mounted	MW0	
8706.00.90			其他特種車輛底盤，裝有引擎者 Other chassis for special purpose vehicles with engine mounted		
8706.00.90	00	2	其他特種車輛底盤，裝有引擎者 Other chassis for special purpose vehicles with engine mounted	MW0	
8707			車身（包括駕駛臺在內），適用於第 8 7 0 1 至 8 7 0 5 節之機動車輛 Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05		
8707.10			用於第 8 7 0 3 節之車輛者 For the vehicles of heading 87.03		
8707.10.00			車身（包括駕駛臺在內），用於第 8 7 0 3 節之車輛者 Bodies (including cabs), for the vehicles of heading 87.03		
8707.10.00	00	8	車身（包括駕駛臺在內），用於第 8 7 0 3 節之車輛者 Bodies (including cabs), for the vehicles of heading No. 87.03		
8707.90			其他 Other		
8707.90.10			重車車頭總成含駕駛台（所稱重車指總重超過 3．5 公噸之車輛） Cab assembly of heavy vehicles including cabs (g.v.w. over 3.5 tonnes is called heavy vehicle)		

貨品分類號列 CCC Code		檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
稅則號別				輸入 Import	輸出 Export
8707.90.10	00	9	重車車頭總成含駕駛臺（所稱重車指總重超過3・5公噸之車輛） Cab assembly of heavy vehicles including cabs (g.v.w. over 3.5 tons is called heavy vehicle)		
8707.90.90			其他車身（包括駕駛台在內） Other bodies (including cabs), for the motor vehicles		
8707.90.90	10	0	供載客十人及以上（包括駕駛人）之大客車車身 Bodies, for motor vehicles for the transport of ten or more persons, including the driver	MW0	
8707.90.90	90	3	其他車身（包括駕駛臺在內） Other bodies (including cabs), for the motor vehicles		
8708			第8701至8705節機動車輛所用之零件及附件 Parts and accessories of the motor vehicles of headings 87.01 to 87.05		
8708.10			保險槓及其零件 Bumpers and parts thereof		
8708.10.00			保險槓及其零件 Bumpers and parts thereof		
8708.10.00	00	7	保險槓及其零件 Bumpers and parts thereof		
			—車身（包括駕駛臺在內）之其他零件及附件： —Other parts and accessories of bodies (including cabs):		
8708.21			座椅安全帶 Safety seat belts		
8708.21.00			座椅安全帶 Safety seat belts		
8708.21.00	00	4	座椅安全帶 Safety seat belts		
8708.22			本章目註一前列之前擋風玻璃、後車窗及其他車窗 Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter		
8708.22.00			本章目註一前列之前擋風玻璃、後車窗及其他車窗 Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter		
8708.22.00	00	3	本章目註一前列之前擋風玻璃、後車窗及其他車窗 Front windscreens (windshields), rear windows and other windows specified in Subheading		
8708.29			其他 Other		

貨品分類號列 CCC Code	稅則號別	檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
				輸入 Import	輸出 Export
8708.29.11			重車駕駛室沖壓大件 Press bigelement of heavy vehicle drive room		
8708.29.11	00	3	重車駕駛室沖壓大件 Press bigelement of heavy vehicle drive room		
8708.29.19			其他沖壓車件類 Other pressed elements of vehicles		
8708.29.19	00	5	其他沖壓車件類 Other pressed elements of vehicles		
8708.29.20			安全帶零件 Parts of safety seat belts		
8708.29.20	00	2	安全帶零件 Parts of safety seat belts		
8708.29.90			其他第 8 7 0 1 至 8 7 0 5 節機動車輛車身（包括駕駛臺）之其他零件及附件 Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.05		
8708.29.90	00	7	其他第 8 7 0 1 至 8 7 0 5 節機動車輛車身（包括駕駛臺）之其他零件及附件 Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.05		
8708.30			煞車器及伺服煞車器；及其零件 brakes and servo-brakes and parts thereof		
8708.30.10			煞車器及伺服煞車器，已裝配煞車襯裏（來令）者 Brakes and servo-brakes, mounted with brake linings		
8708.30.10	00	1	煞車器及伺服煞車器，已裝配煞車襯裏（來令）者 Brakes and servo-brakes, mounted with brake linings		
8708.30.20			其他煞車器或伺服煞車器 Other brakes or servo-brakes		
8708.30.20	00	9	其他煞車器或伺服煞車器 Other brakes or servo-brakes		
8708.30.91			已裝配之煞車襯裏（來令） Mounted brake linings		
8708.30.91	00	3	已裝配之煞車襯裏（來令） Mounted brake linings		
8708.30.92			真空煞車倍力器零件 Parts of vacuum brake booster		
8708.30.92	00	2	真空煞車倍力器零件 Parts of vacuum brake booster		
8708.30.99			其他煞車器、伺服煞車器之零件 Parts of Other brakes and servo-brakes		

貨品分類號列 CCC Code		檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
稅則號別				輸入 Import	輸出 Export
8708.30.99	00	5	其他煞車器、伺服煞車器之零件 Parts of Other brakes and servo-brakes		
8708.40			齒輪箱及其零件 Gears boxes and parts thereof		
8708.40.10			自動變速箱 Automatic variable speed gear boxes		
8708.40.10	00	9	自動變速箱 Automatic variable speed gear boxes		
8708.40.20			其他齒輪箱 Other gear boxes		
8708.40.20	00	7	其他齒輪箱 Other gear boxes		
8708.40.80			齒輪箱零件 Parts of gear boxes		
8708.40.80	00	4	齒輪箱零件 Parts of gear boxes		
8708.50			驅動軸連差速器，不論有無裝配其他傳動組件者及非驅動軸；及其零件 Drive axles with differential , whether or not provided with other transmission components, and non-driving axles ;parts thereof		
8708.50.11			重車之驅動軸連差速器，不論有無裝配其他傳動組件（所稱重車指總重超過3．5公噸之車輛） Drive axles with differential of heavy vehicles, whether or not provided with other transmission component,(g.v.w. over 3.5 tonnes is called heavy vehicles)		
8708.50.11	00	5	重車之驅動軸連差速器，不論有無裝配其他傳動組件（所稱重車指總重超過3．5公噸之車輛） Drive axles with differential for heavy vehicles, wether or not provided with other transmission component (g.v.w. over 3.5 tonnes is called heavy vehicles)		
8708.50.19			其他驅動軸連差速器，不論有無裝配其他傳動組件 Other drive axles with differential, whether or not provided with other transmission components		
8708.50.19	00	7	其他驅動軸連差速器，不論有無裝配其他傳動組件 Other drive axles with differential, whether or not provided with other transmission components		
8708.50.21			重車之非驅動軸及其零件（所稱重車指總重超過3．5公噸之車輛） Non-driving axles and parts of heavy vehicles (g.v.w. over 3.5 tonnes is called heavy vehicle)		

貨品分類號列 CCC Code		檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
稅則號別				輸入 Import	輸出 Export
8708.50.21	00	3	重車之非驅動軸及其零件（所稱重車指總重超過3・5公噸之車輛） Non-driving axles and parts heavy vehicles (g.v.w. over 3.5 tonnes is called heavy vehicles)		
8708.50.29			其他非驅動軸及其零件 Other non-driving axles and parts thereof		
8708.50.29	00	5	其他非驅動軸及其零件 Other non-driving axles and parts thereof		
8708.50.91			重車之驅動軸零件（所稱重車指總重超過3・5公噸之車輛） Parts of drive axles of heavy vehicles (g.v.w. over 3.5 tonnes is called heavy vehicle)		
8708.50.91	00	8	重車之驅動軸零件（所稱重車指總重超過3・5公噸之車輛） Parts of drive axles of heavy vehicles (g.v.w. over 3.5 tons is called heavy vehicle)		
8708.50.99			其他第8708・50目所屬貨品及其零件 Other articles and parts thereof subheading 8708.50		
8708.50.99	00	0	其他第8708・50目所屬貨品及其零件 Other articles and parts thereof of subheading 8708.50		
8708.70			車輪及其零件與附件 Road wheels and parts and accessories thereof		
8708.70.10			鋼鐵製車輪毛坯 Road wheels, of iron or steel, in the rough state		
8708.70.10	00	2	鋼鐵製車輪毛坯 Road wheels, of iron or steel, in the rough state		
8708.70.20			鋁製車輪毛坯 Road wheels, of aluminium, in the rough state		
8708.70.20	00	0	鋁製車輪毛坯 Road wheels, of aluminium, in the rough state		
8708.70.30			重車（所稱重車指總重量超過3・5公噸之車輛）之車輪，（直徑17・5吋及以上者）及其零件與附件 Road wheels and parts and accessories of heavy vehicle (g.v.w. over 3.5 tonnes is called heavy vehicle), with a diameter of no less than 17.5 inches		
8708.70.30	00	8	重車（所稱重車指總重量超過3・5公噸之車輛）之車輪，（直徑17・5吋及以上者）及其零件與附件 Road wheels and parts and accessories of heavy vehicle (g.v.w. over 3.5 tonnes is called heavy vehicle), with a diameter of no less than 17.5 inches		

貨品分類號列 CCC Code	稅則號別	檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
				輸入 Import	輸出 Export
8708.70.90			其他車輪及其零件與附件 Other road wheels and parts and accessories thereof		
8708.70.90	00	5	其他車輪及其零件與附件 Other road wheels and parts and accessories thereof	C02	
8708.80			懸吊系統及其零件（包括避震器） Suspension systems and parts thereof(including shock-absorbers)		
8708.80.10			懸吊避震器 Suspension shock-absorbers		
8708.80.10	00	0	懸吊避震器 Suspension shock-absorbers		
8708.80.20			其他懸吊系統 Other suspension systems		
8708.80.20	00	8	其他懸吊系統 Other suspension systems		
8708.80.90			懸吊系統之零件與附件 Parts and accessories for suspension systems		
8708.80.90	00	3	懸吊系統之零件與附件 Parts and accessories for suspension systems		
			— 其他零件及附件： -Other parts and accessories:		
8708.91			散熱器及其零件 Radiators and parts thereof		
8708.91.10			散熱器 Radiators		
8708.91.10	00	7	散熱器 Radiators		
8708.91.90			散熱器零件 parts of Radiators		
8708.91.90	00	0	散熱器零件 parts of Radiators		
8708.92			消音器及排氣管；及其零件 Silencers(mufflers) and exhaust pipes;parts thereof		
8708.92.10			消音器及排氣管 Silencers and exhaust pipes		
8708.92.10	00	6	消音器及排氣管 Silencers and exhaust pipes		
8708.92.90			消音器及排氣管之零件 Parts of silencers and exhaust pipes		
8708.92.90	00	9	消音器及排氣管之零件 Parts of silencers and exhaust pipes		

貨品分類號列 CCC Code		檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
稅則號別				輸入 Import	輸出 Export
8708.93			離合器及其零件 Clutches and parts thereof		
8708.93.00			離合器及其零件 Clutches and parts thereof		
8708.93.00	00	7	離合器及其零件 Clutches and parts thereof		
8708.94			方向盤、轉向柱及轉向箱；及其零件 Steering wheels, steering columns and steering boxes; parts thereof		
8708.94.10			方向盤、轉向柱及轉向箱 Steering wheels, steering columns and steering boxes		
8708.94.10	00	4	方向盤、轉向柱及轉向箱 Steering wheels, steering columns and steering boxes	M25	
8708.94.91			轉向機用齒輪及齒條 Gears and racks for steering		
8708.94.91	00	6	轉向機用齒輪及齒條 Gears and racks for steering		
8708.94.99			其他方向盤、轉向柱及轉向箱之零件 Parts of other steering wheels, steering columns and steering boxes		
8708.94.99	00	8	其他方向盤、轉向柱及轉向箱之零件 Parts of other steering wheels, steering columns and steering boxes		
8708.95			安全氣囊含充氣系統；及其零件 Safety airbags with inflater system;parts thereof		
8708.95.10			安全氣囊含充氣系統 Safety airbags with inflater system		
8708.95.10	00	3	安全氣囊含充氣系統 Safety airbags with inflater system		
8708.95.90			安全氣囊含充氣系統之零件 Parts of safety airbags with inflater system		
8708.95.90	00	6	安全氣囊含充氣系統之零件 Parts of safety airbags with inflater system		
8708.99			其他 Other		
8708.99.11			小客車底盤，未裝引擎者 Chassis for passenger cars, without engines		
8708.99.11	00	8	小客車底盤，未裝引擎者 Chassis for passenger cars, without engines	MW0	
8708.99.12			大客車底盤，未裝引擎者 Chassis for buses, without engines		
8708.99.12	00	7	大客車底盤，未裝引擎者 Chassis for buses, without engines	MW0	

貨品分類號列 CCC Code	稅則號別	檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
				輸入 Import	輸出 Export
8708.99.21			貨車底盤，總重量不超過3.5公噸，未裝引擎者 Chassis for trucks, g.v.w. not exceeding 3.5 tonnes, without engines		
8708.99.21	00	6	貨車底盤，總重量不超過3.5公噸，未裝引擎者 Chassis for trucks, g.v.w. not exceeding 3.5 tonnes, without engines	MW0	
8708.99.22			貨車底盤，總重量超過3.5公噸，但不超過5公噸，未裝引擎者 Chassis for trucks, g.v.w. exceeding 3.5 tonnes but not exceeding 5 tonnes, without engines		
8708.99.22	00	5	貨車底盤，總重量超過3.5公噸，但不超過5公噸，未裝引擎者 Chassis for trucks, g.v.w. exceeding 3.5 tonnes but not exceeding 5 tonnes, without engines	MW0	
8708.99.23			貨車底盤，總重量超過5公噸，但不超過20公噸，未裝引擎者 Chassis for trucks, g.v.w. exceeding 5 tonnes, but not exceeding 20 tonnes, without engines		
8708.99.23	00	4	貨車底盤，總重量超過5公噸，但不超過20公噸，未裝引擎者 Chassis for trucks, g.v.w. exceeding 5 tonnes, but not exceeding 20 tonnes, without engines	MW0	
8708.99.24			貨車底盤，總重量超過20公噸，未裝引擎者 Chassis for trucks, g.v.w. exceeding 20 tonnes, without engines		
8708.99.24	00	3	貨車底盤，總重量超過20公噸，未裝引擎者 Chassis for trucks, g.v.w. exceeding 20 tonnes, without engines	MW0	
8708.99.60			限速器 Speed limit indicators		
8708.99.60	00	8	限速器 Speed limit indicators		
8708.99.70			農地搬運車零件與附件 Parts and accessories for farm transport vehicle		
8708.99.70	00	6	農地搬運車零件與附件 Parts and accessories for farm transport vehicle		
8708.99.81			鋼鐵製傳動軸及其傳動零件及組件之毛坯 Transmission shafts and transmission parts and components thereof, of iron or steel, in the rough state		
8708.99.81	00	3	鋼鐵製傳動軸及其傳動零件及組件之毛坯 Transmission shafts and transmission parts and components thereof, of iron or steel, in the rough state		

貨品分類號列 CCC Code		檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
稅則號別				輸入 Import	輸出 Export
8708.99.82			十字接頭式傳動軸、等速接頭式傳動軸 Transmission shafts, journal cross type and constant velocity type		
8708.99.82	00	2	十字接頭式傳動軸、等速接頭式傳動軸 Transmission shafts, journal cross type and constant velocity type		
8708.99.83			十字接頭、三叉式等速接頭 Journal cross joint, tripod type constant velocity joint		
8708.99.83	00	1	十字接頭、三叉式等速接頭 Journal cross joint, tripod type constant velocity joint		
8708.99.90			其他機動車輛之零件及附件 Parts and accessories for other motor vehicles		
8708.99.90	10	0	其他機動車輛之零件及附件，已裝配供載客十人及以上電動大客車驅動用之多相交流電動機（輸出超過75瓩，但未超過375瓩）者 Parts and accessories for other motor vehicles, be provided with AC motors, multi-phase, drive unit for motor vehicles with electric motors for the transport of ten or more persons, of an output exceeding 75KW but not exceeding 375 KW.	MW0	
8708.99.90	90	3	其他機動車輛之零件及附件 Parts and accessories for other motor vehicles	M26	
8709			自力推動工作車輛，供工廠、倉庫、碼頭或機場短距離運輸貨物未裝有叉舉或搬運設備者，拖拉車供火車月台使用者；上述車輛之零件 Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles		
			—車輛： -Vehicles:		
8709.11			電動者 Electrical		
8709.11.10			電動工作車輛，供工廠、倉庫、碼頭或機場短距離運輸貨物，未裝有叉舉或搬運設備者 Electrical works trucks, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods		

貨品分類號列 CCC Code		檢 查 號 碼 CD	貨 名 Description of goods	輸出入規定 Regulations	
稅則號別				輸入 Import	輸出 Export
8709.11.10	00	3	電動工作車輛，供工廠倉庫、碼頭或機場短距離運輸貨物，未裝有叉舉或搬運設備者 Electrical works trucks, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods		
8709.11.20			拖拉車，供火車月台使用者 Electrical tractors of the type used on railway station platforms		
8709.11.20	00	1	拖拉車，供火車月台使用者 Electrical tractors of the type used on railway station platforms		
8709.11.90			其他拖拉車 Other tractors		
8709.11.90	00	6	其他拖拉車 Other tractors		
8709.19			其他 Other		
8709.19.10			其他自力推動工作車輛，供工廠、倉庫、碼頭或機場短距離運輸貨物未裝有叉舉或搬運設備者 Other works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods		
8709.19.10	00	5	其他自力推動工作車輛供工廠倉庫、碼頭或機場短距離運輸貨物未裝有叉舉或搬運設備者 Other works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods		
8709.19.20			拖拉車，供火車月台使用者 Tractors of the type used on railway station platforms		
8709.19.20	00	3	拖拉車，供火車月台使用者 Tractors of the type used on railway station platforms		
8709.19.90			其他拖拉車 Other tractors		
8709.19.90	00	8	其他拖拉車 Other tractors		
8709.90			零件 Parts		
8709.90.00			第 8 7 0 9 節所屬車輛之零件 Parts of vehicles of heading 87.09		

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稅則號別				輸入 Import	輸出 Export
8709.90.00	00	9	第 8 7 0 9 節所屬車輛之零件 Parts of vehicles of heading No. 87.09		
8710			坦克車與其他裝甲機動作戰用車輛及其零件，不論已否裝有武器 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles		
8710.00			坦克車與其他裝甲機動作戰用車輛及其零件，不論已否裝有武器 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles		
8710.00.00			坦克車與其他裝甲機動作戰用車輛及其零件，不論已否裝有武器 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles		
8710.00.00	10	3	坦克車與其他裝甲機動作戰用車輛，不論已否裝有武器 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons	641 MW0	111 S01 S03
8710.00.00	20	1	坦克車與其他裝甲機動作戰用車輛之零件 Parts of tanks and other armoured fighting vehicles, motorised		111 S01 S03
8711			機器腳踏車（包括機器腳踏兩用車）及腳踏車裝有輔助動力者（有無邊車者均在內）；邊車 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars		
8711.10			裝有內燃活塞引擎，其汽缸容量不超過50立方公分者 With internal combustion piston engine of a cylinder capacity not exceeding 50 cc		
8711.10.11			專供肢體障礙用特製機器腳踏車，裝有內燃活塞引擎，其汽缸容量不超過50立方公分者 Motorcycle, specially constructed, equipped with internal combustion piston engine, of a cylinder capacity not exceeding 50 cc, for limb disabled		
8711.10.11	00	9	專供肢體障礙用特製機器腳踏車，裝有內燃活塞引擎，其汽缸容量不超過50立方公分者 Motorcycle, specially constructed, equipped with internal combustion piston engine, of a cylinder capacity not exceeding 50 cc, for limb disabled	MW0	

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稅則號別				輸入 Import	輸出 Export
8711.10.19			其他機器腳踏車，裝有內燃活塞引擎，其汽缸容量不超過50立方公分者 Other motorcycles, with internal combustion piston engine, of a cylinder capacity not exceeding 50 cc		
8711.10.19	00	1	其他機器腳踏車，裝有內燃活塞引擎，其汽缸容量不超過50立方公分者 Other motorcycles, with internal combustion piston engine, of a cylinder capacity not exceeding 50 cc	MW0	
8711.10.20			腳踏車裝有輔助動力，其汽缸容量不超過50立方公分者 Cycles fitted with an auxiliary motor, of a cylinder capacity not exceeding 50 cc		
8711.10.20	00	8	腳踏車裝有輔助動力，其汽缸容量不超過50立方公分者 Cycles fitted with an auxiliary motor, of a cylinder capacity not exceeding 50 cc	MW0	
8711.20			裝有內燃活塞引擎，其汽缸容量超過50立方公分，但不超過250立方公分者 With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		
8711.20.10			專供肢體障礙用特製機器腳踏車，裝有內燃活塞引擎，其汽缸容量超過50立方公分，但不超過150立方公分者 Motorcycles, specially constructed, equipped with internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 150 cc, for limb disabled		
8711.20.10	00	8	專供肢體障礙用特製機器腳踏車，裝有內燃活塞引擎，其汽缸容量超過50立方公分，但不超過150立方公分者 Motorcycles, specially constructed, equipped with internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 150 cc, for limb disabled	MW0	
8711.20.90			其他機器腳踏車，腳踏車，裝有內燃活塞引擎，其汽缸容量超過50立方公分，但不超過250立方公分者 Other motorcycles, cycles, equipped with internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		

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稅則號別				輸入 Import	輸出 Export
8711.20.90	00	1	其他機器腳踏車，腳踏車，裝有內燃活塞引擎，其汽缸容量超過50立方公分，但不超過250立方公分者 Other motorcycles, cycles, equipped with internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	MW0	
8711.30			裝有內燃活塞引擎，其汽缸容量超過250立方公分，但不超過500立方公分者 With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc		
8711.30.00			機器腳踏車，腳踏車，裝有內燃活塞引擎，其汽缸容量超過250立方公分，但不超過500立方公分者 Motorcycles, cycles, with internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc		
8711.30.00	00	8	機器腳踏車，腳踏車，裝有內燃活塞引擎，其汽缸容量超過250立方公分，但不超過500立方公分者 Motorcycles, cycles, with internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	MW0	
8711.40			裝有內燃活塞引擎，其汽缸容量超過500立方公分，但不超過800立方公分者 With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc		
8711.40.00			機器腳踏車，腳踏車，裝有內燃活塞引擎，其汽缸容量超過500立方公分，但不超過800立方公分者 Motorcycles, cycles, with internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc		
8711.40.00	00	6	機器腳踏車，腳踏車，裝有內燃活塞引擎，其汽缸容量超過500立方公分，但不超過800立方公分者 Motorcycles, cycles, with internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	MW0	
8711.50			裝有內燃活塞引擎，其汽缸容量超過800立方公分者 With internal combustion piston engine of a cylinder capacity exceeding 800 cc		
8711.50.00			機器腳踏車，腳踏車，裝有內燃活塞引擎，其汽缸容量超過800立方公分者 Motorcycles, cycles, with internal combustion piston engine of a cylinder capacity exceeding 800 cc		

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稅則號別				輸入 Import	輸出 Export
8711.50.00	00	3	機器腳踏車，腳踏車，裝有內燃活塞引擎，其汽缸容量超過800立方公分者 Motorcycles, cycles, with internal combustion piston engine of a cylinder capacity exceeding 800 cc	MW0	
8711.60			裝有電動機動力者 With electric motor for propulsion		
8711.60.10			機器腳踏車，裝有電動機動力者 Motorcycles with electric motor for propulsion		
8711.60.10	00	9	機器腳踏車，裝有電動機動力者 Motorcycles with electric motor for propulsion	MW0	
8711.60.20			腳踏車，裝有電動機動力者 Cycles with electric motor for propulsion		
8711.60.20	00	7	腳踏車，裝有電動機動力者 Cycles with electric motor for propulsion	MW0	480
8711.90			其他 Other		
8711.90.10			邊車 Side cars		
8711.90.10	00	3	邊車 Side cars		
8711.90.20			其他機器腳踏車 Other motorcycles		
8711.90.20	90	2	其他機器腳踏車 Other motorcycles	MW0	
8711.90.30			其他腳踏車，裝有輔助動力者 Other cycles fitted with an auxiliary motor		
8711.90.30	90	0	其他腳踏車，裝有其他輔助動力者 Other cycles fitted with other auxiliary motor	MW0	
8712			非動力之二輪腳踏車及其他腳踏車（包括載貨三輪腳踏車） Bicycles and other cycles (including delivery tricycles), not motorised		
8712.00			非動力之二輪腳踏車及其他腳踏車（包括載貨三輪腳踏車） Bicycles and other cycles (including delivery tricycles), not motorised		
8712.00.10			二輪腳踏車 Bicycles		
8712.00.10	10	9	折疊二輪腳踏車 Folding bicycles	C02	480
8712.00.10	20	7	兒童用二輪腳踏車，座墊最大高度未滿635公厘 Bicycles for young children , height of saddles under 635 mm	C01	480

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稅則號別				輸入 Import	輸出 Export
8712.00.10	30	5	城市與旅行用二輪腳踏車（最大座墊高度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		480
8712.00.10	40	3	登山用二輪腳踏車，座墊最大高度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		480
8712.00.10	50	0	公路用二輪腳踏車，座墊最大高度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 12 kg		480
8712.00.10	90	2	其他二輪腳踏車 Other bicycles	C02	480
8712.00.90			其他腳踏車 Other cycles		
8712.00.90	00	4	其他腳踏車 Other cycles		480
8713			失能人士用車，不論是否裝有動力或用其他機械推動者 Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled		
8713.10			非機械推動者 Not mechanically propelled		
8713.10.00			失能人士用車，非機械推動者 Carriages for disabled persons, not mechanically propelled		
8713.10.00	00	0	失能人士用車，非機械推動者 Carriages for disabled persons, not mechanically propelled		
8713.90			其他 Other		
8713.90.00			失能人士用車，機動者 Carriages for disabled persons, motorized		
8713.90.00	00	3	失能人士用車，機動者 Carriages for disabled persons, motorized		
8714			第8711至8713節所列車輛之零件及附件 Parts and accessories of vehicles of headings 87.11 to 87.13		
8714.10			機器腳踏車用（包括機器腳踏兩用車） Of motorcycles (including mopeds)		
8714.10.10			機器腳踏車用離合器、齒輪箱、傳動設備及其零件 Clutches, gear boxes, transmission equipment and parts thereof		

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稅則號別				輸入 Import	輸出 Export
8714.10.10	00	7	機器腳踏車用離合器、齒輪箱、傳動設備及其零件 Clutches, gear boxes, transmission equipment and parts thereof		
8714.10.90			其他機器腳踏車之零件及附件 Other parts and accessories of motorcycles		
8714.10.90	00	0	其他機器腳踏車之零件及附件 Other parts and accessories of motorcycles		
8714.20			失能人士用車用者 Of carriages for disabled persons		
8714.20.00			失能人士用車之零件及附件 Parts and accessories of carriages for disabled persons		
8714.20.00	00	7	失能人士用車之零件及附件 Parts and accessories of carriages for disabled persons		
			— 其他： -Other:		
8714.91			車架及叉及其零件 Frames and forks, and parts thereof		
8714.91.10			粗製車架接頭 Cycle frame lugs, rough		
8714.91.10	00	9	粗製車架接頭 Cycle frame lugs, rough		
8714.91.20			其他車架及叉及其零件 Other frames and forks, and parts thereof		
8714.91.20	00	7	其他車架及叉及其零件 Other frames and forks, and parts thereof		
8714.92			輪圈及輪幅 Wheel rims and spokes		
8714.92.00			輪圈及輪幅 Wheel rims and spokes		
8714.92.00	10	8	輪圈 Wheel rims		
8714.92.00	20	6	輪幅 Wheel spokes		
8714.92.00	30	4	輪圈及輪幅 Wheel rims and spokes		
8714.93			輪轂及飛輪之鏈輪，但倒煞車輪轂及輪轂煞車除外 Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels		
8714.93.10			輪轂，但倒煞車輪轂及輪轂煞車除外 Hubs, other than coaster braking hubs and hub brakes		

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8714.93.10	00	7	輪轂，但倒煞車輪轂及輪轂煞車除外 Hubs, other than coaster braking hubs and hub brakes		
8714.93.20			飛輪之鏈輪 Free-wheel sprocket-wheels		
8714.93.20	10	3	裝有棘輪機構之單一鏈輪 Single sprocket-wheel, fitted with ratchet mechanism		
8714.93.20	90	6	其他飛輪之鏈輪 Other free-wheel sprocket-wheels		
8714.94			煞車器，包括倒煞車輪轂及輪轂煞車及其零件 Brakes, including coaster braking hubs and hub brakes, and parts thereof		
8714.94.10			鋼線煞車器及其零件 Caliper brake and parts thereof		
8714.94.10	00	6	鋼線煞車器及其零件 Caliper brake, and parts thereof		
8714.94.20			倒煞車輪轂及其零件 Coaster braking hub and parts thereof		
8714.94.20	00	4	倒煞車輪轂及其零件 Coaster braking hub and parts thereof		
8714.94.90			其他煞車器及其零件 Other brakes and parts thereof		
8714.94.90	00	9	其他煞車器及其零件 Other brakes and parts thereof		
8714.95			車座 Saddles		
8714.95.00			腳踏車車座 Saddles of cycles		
8714.95.00	00	7	腳踏車車座 Saddles of cycles		
8714.96			踏板與曲柄齒輪及其零件 Pedals and crank-gear, and parts thereof		
8714.96.10			踏板及其零件 Pedals and parts thereof		
8714.96.10	00	4	踏板及其零件 Pedals and parts thereof		
8714.96.20			曲柄齒輪及其零件 Crank-gear and parts thereof		
8714.96.20	00	2	曲柄齒輪及其零件 Crank-gear and parts thereof		
8714.99			其他 Other		
8714.99.10			邊車零件 Parts for side cars		

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8714.99.10	00	1	邊車零件 Parts for side cars		
8714.99.20			車輛用反光片、帶 Reflective sheets and bands, suitable for vehicles use		
8714.99.20	00	9	車輛用反光片、帶 Reflective sheets and bands, suitable for vehicles use		
8714.99.90			其他第8711至8713節所屬車輛之零件及附件 Other parts and accessories of vehicles of headings 87.11 to 87.13		
8714.99.90	11	1	腳踏車用變速器 Derailleur of bicycles		
8714.99.90	13	9	腳踏車用軸心 Axle of bicycles		
8714.99.90	14	8	腳踏車用把手豎管 Handle-bar stems of bicycles		
8714.99.90	15	7	腳踏車用座管及上下管 Seat tube, top tube and down tube of bicycles		
8714.99.90	16	6	腳踏車用把手 Handle-bar of bicycles		
8714.99.90	90	5	其他第8711至8713節所屬車輛之零件及附件 Other parts and accessories of vehicles of headings nos. 87.11 to 87.13		
8715			嬰兒用車及其零件 Baby carriages and parts thereof		
8715.00			嬰兒用車及其零件 Baby carriages and parts thereof		
8715.00.00			嬰兒用車及其零件 Baby carriages and parts thereof		
8715.00.00	00	0	嬰兒用車及其零件 Baby carriages and parts thereof	C02	
8716			全拖車與半拖車；其他無機械推動裝置之車輛；上述車輛之零件 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof		
8716.10			頂篷式全拖車及半拖車，供居家或露營者 Trailers and semi-trailers of the caravan type, for housing or camping		
8716.10.00			頂篷式全拖車及半拖車，供居家或露營者 Trailers and semi-trailers of the caravan type, for housing or camping		
8716.10.00	00	7	頂篷式全拖車及半拖車，供居家或露營者 Trailers and semi-trailers of the caravan type, for housing or camping		

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				輸入 Import	輸出 Export
8716.20			自力裝卸貨物之全拖車及半拖車，供農業用者 Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		
8716.20.00			農業用自力裝卸貨物之全拖車及半拖車 Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		
8716.20.00	00	5	農業用自力裝卸貨物之全拖車及半拖車 Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		
			—其他全拖車及半拖車，供貨物運輸者： -Other trailers and semi-trailers for the transport of goods:		
8716.31			罐體全拖車及半拖車 Tanker trailers and tanker semi-trailers		
8716.31.00			罐體全拖車及半拖車 Tanker trailers and tanker semi-trailers		
8716.31.00	00	2	罐體全拖車及半拖車 Tanker trailers and tanker semi-trailers		
8716.39			其他 Other		
8716.39.10			救火拖車 Trailers, fire fighting equipment		
8716.39.10	00	2	救火拖車 Trailers, fire fighting equipment		
8716.39.90			其他全拖車及半拖車，供貨物運輸者 Other trailers and semi-trailers for the transport of goods		
8716.39.90	00	5	其他全拖車及半拖車供貨物運輸者 Other trailers and semi-trailers for the transport of goods		
8716.40			其他全拖車及半拖車 Other trailers and semi-trailers		
8716.40.00			其他全拖車及半拖車 Other trailers and semi-trailers		
8716.40.00	00	1	其他全拖車及半拖車 Other trailers and semi-trailers		
8716.80			其他車輛 Other vehicles		
8716.80.00			其他無機械推動裝置車輛 Other vehicles, not mechanically propelled		
8716.80.00	00	2	其他無機械推動裝置車輛 Other vehicles, not mechanically propelled		
8716.90			零件 Parts		

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8716.90.00			第 8 7 1 6 節所屬車輛之零件 Parts of vehicles of heading 87.16		
8716.90.00	00	0	第 8 7 1 6 節所屬車輛之零件 Parts of vehicles of heading No. 87.16		