HS Code	中文貨名	Description	Base Ra	End Dat	EIF	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12
871130	裝有往復式內燃活塞引擎，其汽缸容量超過２５０立方公分，但未超超過５００立方公分者	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc															
87113000	機器腳踏車，腳踏車，裝有往復式內燃活塞引擎，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 reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	18.00%	EIF	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871140	裝有往復式內燃活塞引擎，其汽缸容量超過５００立方公分，但不超過８００立方公分者	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc															
87114000	機器腳踏車，腳踏車，裝有往復式內燃活塞引擎，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 reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	20.00%	EIF	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871150	裝有往復式內燃活塞引擎，其汽缸容量超過８００立方公分者	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc															
87115000	機器腳踏車，腳踏車，裝有往復式內燃活塞引擎，其汽缸容量超過８００立方公分者	Motorcycles, cycles, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	20.00%	EIF	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871190	其他	- Other															
87119010	邊車	Side cars	3.40%	EIF	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87119020	其他機器腳踏車	Other motorcycles	18.00%	EIF	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87119030	其他腳踏車，裝有輔助動力者	Other cycles fitted with an auxiliary motor	20.00%	EIF	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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:															
871200	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:															
87120010	二輪腳踏車	Bicycles	6.00%	EIF	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87120090	其他腳踏車	Other cycles	5.00%	EIF	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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:															
871310	非機械推動者	- Not mechanically propelled															
87131000	失能人士用車，非機械推動者	Carriages for disabled persons, not mechanically propelled	Free	EIF	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871390	其他	- Other															
87139000	失能人士用車，機動者	Carriages for disabled persons, motorized	Free	EIF	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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:															