

Carbon Reduction Determination Criteria and Commodity Tax Amounts Grade Table of Blended Hydraulic Cements and Masonry Cement

Tax Amounts Unit: New Taiwan Dollar/ton

Grade	Carbon Reduction Determination Criteria		Commodity Tax Amount	Required Documents
1	Cements which are not in compliance with Grade 2 and 3		440	No need to attach documents
2	Cements which are in compliance with CNS15286 Blended Hydraulic Cements	Proportions of Additives $\geq 7.5\%$	260	The inspection certificates specifying the components and proportions of additives issued by laboratories certified by the Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs or Taiwan Accreditation Foundation. Notwithstanding the foregoing, in the case that the inspection certificates are issued by a laboratory (even if certified) established by the same said taxpayers, it will not be recognized.
	Cements which are in compliance with CNS13512 Masonry Cement	Proportions of Additives $\geq 12\%$		
3	Cements which are in compliance with CNS15286 Blended Hydraulic Cements or CNS13512 Masonry Cement	Proportions of Additives $\geq 15\%$	220	