Content

Title：	An explanation of the Commodity Tax Act regarding taxation standards for unaccompanied luggage or cargo of inbound passengers. Ch
Date：	2019.01.09
Legislative：	Issuance of Explanatory Decree No. 10704667940 by the MOF on 9 January 2019
Content：	The levy and exemption of Commodity Tax of the unaccompanied luggage or cargoes for personal or home use carried by inbound passengers which are taxable, shall abide by the same provisions applied to the levy and exemption of customs duty.

Data Source：Ministry of Finance, R.O.C. Laws and Regulations Retrieving System