Content

Title：	Regulations of Reduced/Refund Commodity Tax for the Purchase of New Heavy-duty Vehicle with Scrapping of Old Heavy-duty Vehicle Ch
Date：	2023.01.17
Legislative：	1.Amendment by the Ministry of Finance on 30 January 2018 under Decree No. 10704510630 2.Amendment by the Ministry of Finance on 13 June 2019 under Decree No. 10804579730 3.Amendment by the Ministry of Finance on 17 January 2023 under Decree No. 11204503800.
Content：	Article 1 The Regulations herein are set forth in accordance with Paragraph 2 of Article 12-6 (hereunder referred to as “the Article”) of the Commodity Tax Act (hereunder referred to as “the Act”). Article 2 The terms used in these Regulations are defined as follows: 1.The manufacturer: The manufacturer shall mean the taxpayer stated in Subparagraphs 1 and 2, Paragraph 1, Article 2 of the Act. 2.The importer: The importer shall mean the taxpayer stated in Subparagraph 3, Paragraph 1, Article 2 of the Act. 3.The heavy-duty vehicle: The heavy-duty vehicle shall mean the tractor, bus, heavy truck, huge passenger-vehiclego dual-purpose vehicle, substitutional bus, or heavy-duty specially constructed vehicle stated in Articles 2 and 3 of the Road Traffic Safety Regulations. 4.The old heavy-duty vehicle: The old heavy-duty vehicles comply with one of the following conditions： (1)produced out of the factory before September 30, 2006; (2)produced out of the factory between October 1, 2006 and December 31, 2006 and has obtained the issuance of vehicle model’s emission Certificate of Conformity by the Environmental Protection Administration(hereunder referred to as 〝the EPA〞), Executive Yuan in accordance with the Vehicular Air Pollutant Emission Standards effective from July 1, 1999 or 1 January 2004. 5.Scrap: Scrapping shall mean that the registered owner has completed the recycling of his/her old heavy-duty vehicle according to law through a recycling operator approved by and registered with the EPA, and has completed cancellation of registration of said vehicle with the motor vehicle authorities. 6.The Scrapping date: The Scrapping date shall refer to the recycling date on the recycling regulation form or recycling certification of waste vehicle issued by the EPA or the final completion date on the Vehicle Registration Modification Form stamped and issued by the motor vehicle authority. 7.Real new vehicle purchasers: Real new vehicle purchasers shall mean the real owners who purchase with funds new heavy-duty vehicles. Article 3

The manufacturers and the importers may apply for reduction of commodity tax for new heavy-duty vehicles if the following conditions are met:
1.A person who scraps his/her old heavy-duty vehicle between August 18, 2017 and December 31, 2026.
2.A person who purchases his/her new heavy-duty vehicle and completes its registration between August 18, 2017 and December 31, 2026.
3.The old and new heavy-duty vehicles are registered to the same person.

Article 4

The application for reduction or refund of commodity tax for new heavy-duty vehicles by manufacturers and importers shall be submitted within six months of the following dates to the National Taxation Bureau in the area where the manufacturer is located or to Customs at the original port of entry; applications for refund after the deadline will not be accepted:
1.For those who purchased the new heavy-duty vehicle prior to scrap the old heavy-duty vehicle, the period shall be calculated from the next day after the scrapping date.
2.For those who scrap the old heavy-duty vehicle before purchasing the new heavy-duty vehicle, the period shall be calculated from the next day after the license issue date of the new license plate registration stamped and issued by the motor vehicle authority.

Article 5

The manufacturers or importers applying for reduction or refund of commodity tax for new heavy-duty vehicles shall submit the completed application form prescribed by the Ministry of Finance, electronic copy of itemized statement, statement from the real new vehicle purchaser attesting to the purchase of new heavy-duty vehicle with scrapping of old heavy-duty vehicle (including attachment), and the following supporting documents:
1.Photocopy of the new license plate registration stamped by the motor vehicle authority.
2.Photocopy of proof of commodity tax payment on new heavy-duty vehicle.
3.Photocopy of vehicle license for old heavy-duty vehicle.
4.Photocopy of the Vehicle Registration Modification Form for the scrapping of old heavy-duty vehicle.
5.Photocopy of the recycling regulation form or recycling certification of waste vehicle issued by the EPA.
6.Other relevant documents.

Article 6

Manufacturers of new heavy-duty vehicles which are in compliance with the Act , when said vehicle is released from the factory, first issue the tax payment certificate of commodity tax calculated by law, and then apply for reduction or refund of commodity tax within the prescribed deadline.
When the National Taxation Bureau in the area where the manufacturer is located approves the reduction or refund of commodity tax for the entire vehicle, it shall issue a notice of approval to the manufacturer and disburse the reduction of commodity tax on the new heavy-duty vehicle to the real new vehicle purchaser.

Article 7

Importers of new heavy-duty vehicles which are in compliance with the Act , when said vehicle is imported, first pay commodity tax and acquire proof of tax payment, then apply for reduction or refund of commodity tax within the

prescribed deadline.
When Customs in the area where the original importer is located approves the reduction or refund of commodity tax for the entire vehicle, it shall issue a notice of approval to the importer and disburse the reduction of commodity tax on the new heavy-duty vehicle to the real new vehicle purchaser.
Article 8
For a new heavy-duty vehicle on which the commodity tax has not been paid on the entire vehicle, the chassis manufacturer or importer , within the prescribed deadline, apply for reduction or refund of commodity tax to the National Taxation Bureau
in the area where the manufacturer is located or Customs at the original port of entry, respectively, who shall process the application in accordance with the following provisions:
1.If the commodity tax payable on the new heavy-duty vehicle chassis is NT$400,000 or more, and the application for which has passed review and inspection by the National Taxation Bureau in the area where the manufacturer is located or Customs at the original port of entry, a notice of approval shall be issued to the chassis manufacturer or the importer and the reduction of commodity tax on the new heavy-duty vehicle shall be disbursed to the real new vehicle purchaser.
2.If the commodity tax payable on the new heavy-duty vehicle chassis is less than NT$400,000, and the application for which has passed review and inspection by the National Taxation Bureau in the area where the manufacturer is located or Customs at the original port of entry, a notice of approval regarding the chassis shall be issued to the chassis manufacturer or the importer, and documents specified in Article 5 shall be submitted to the National Taxation Bureau in the area where the vehicle body manufacturer is located for review and inspection for reduction or refund of commodity tax on the vehicle body. Upon review and inspection by the National Taxation Bureau in the area where the vehicle body manufacturer is located, a notice of approval shall be issued to the vehicle body manufacturer, and the reduction of commodity tax on the entire new heavy-duty vehicle shall be disbursed to the real new vehicle purchaser.
Article 9
The Regulations shall come into force as of the date of promulgation

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