Content

Title：	The Standards for Hybrid Electric Vehicles to Apply for One Half Tax Rate of the Commodity Tax Ch
Date：	2015.03.10
Legislative：	Issuance of Decree No. 10404525790 by the MOF on 10th March 2015.
Content：	Hybrid electric vehicles which meet the following conditions shall be taxed one-half of the statutory tax rates in pursuant to Subparagraphs 1 and 2 of Paragraph1 , Article 12 of the Commodity Tax Act： (A) Less than NT $1 million taxable value. (B) Below 3,000 cc cylinder volume. (C) Not less than 19 km / liter fuel waste value. (D) Less than 120 grams / km carbon emissions volume.

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