

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 Paragraph 1, 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