


Content

Title :	The Standards for Hybrid Electric Vehicles to Apply for One Half Tax Rate of the Commodity Tax 
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