Content

Title：	Regulations on Commodity Tax Reduction and Refund for the Purchase of New Small Cars/Motorcycles, and for the Purchase of New Cars/Motorcycles Upon Scrapping or Exporting Used Cars/Motorcycles Ch
Date：	2025.11.12
Legislative：	1. Promulgated by Decree No. 10504513900 issued by the Ministry of Finance and Decree No. 10504600560 issued by the Ministry of Economic Affairs on February 2, 2016. 2. Amendment of all nine Articles promulgated by Decree No. 10504594350 issued by the Ministry of Finance and Decree No. 10504603030 issued by the Ministry of Economic Affairs on July 6, 2016. 3. Amended Article 2 promulgated by Decree No. 10604678540 issued by the Ministry of Finance and Decree No. 10604605400 issued by the Ministry of Economic Affairs on November 9, 2017. 4. Amendment of all nine Articles promulgated by Decree No. 11004588600 issued by the Ministry of Finance and Decree No. 11004604210 issued by the Ministry of Economic Affairs on July 7, 2021. 5. Amendment of all 11 Articles promulgated by Decree No. 11404028490 issued by the Ministry of Finance and Decree No. 11451036000 issued by the Ministry of Economic Affairs on November 12, 2025.(Former title:Regulations of Commodity Tax Reduction/Refund on Newly Purchased Vehicles for Discard or Export of Used Car/Motorcycle; New title:Regulations on Commodity Tax Reduction and Refund for the Purchase of New Small Cars/Motorcycles, and for the Purchase of New Cars/Motorcycles Upon Scrapping or Exporting Used Cars/Motorcycles)
Content：	Article 1 These Regulations are prescribed pursuant to Paragraph 7, Article 12-5 (hereinafter referred to as “the Article”) of the Commodity Tax Act (hereinafter referred to as “the Act”). Article 2 The terms used in these Regulations are defined as follows: The Manufacturer: Refers to the taxpayer mentioned in Subparagraphs 1 and 2, Paragraph 1, Article 2 of the Act. The Importer: Refers to the taxpayer mentioned in Subparagraph 3, Paragraph 1, Article 2 of the Act. Registration Period of One Year: Refers to the one-year duration starting from the date of a car’s new license plate registration or vehicle transfer registration issued and stamped by the motor vehicle authorities, and ending on the vehicle’s scrapping or export date as recorded on the vehicle registration amendment form approved by the motor vehicle authorities. New Small Car: Refers to a passenger sedan with cylinder volume of 2,000cc or below as mentioned in Paragraph 1 of the Article. However, it does not include the electric-operated passenger sedans mentioned in Paragraph 2, Article 12-3 of the Act. New Car: Refers to a new passenger sedan, new truck, or new dual-purpose vehicle as mentioned in Paragraphs 2 and 3 of the Article. New Small Motorcycle: Refers to a motorcycle with cylinder volume of 150cc or

below as mentioned in Paragraph 4 of the Article. However, it does not include the electric-operated motorcycles mentioned in Paragraph 2, Article 12-3 of the Act.

Used Car: Refers to a passenger sedan, truck, or dual-purpose vehicle which had left the factory for at least 10 years, and the owner held a license for said vehicle for more than one year, as mentioned in Paragraph 2 of the Article.

Used Motorcycle: Refers to a motorcycle with cylinder volume of 150cc or below which had left the factory for at least 4 years, as mentioned in Paragraph 5 of the Article.

Scrapping: Refers to the completion of the recycling of a used car or used motorcycle by a vehicle recycling enterprise duly approved and registered with the Ministry of the Environment in accordance with the law as well as the revocation of vehicle registration with the motor vehicle authorities.

Export: Refers to shipping and selling a vehicle abroad.

Relatives within the Second Degree of Kinship: Refers to blood relatives and relatives by marriage within the second degree of kinship.

Date of Scrapping: Determined based on the latest completion date indicated on the Scrapped Motor Vehicle Recycling Control Slip or Scrapped Motor Vehicle Recycling Certificate issue by the Ministry of the Environment, or on the various vehicle transfer registration documents approved and stamped by the motor vehicle authorities.

Date of Export: Refers to the customs declaration date shown on the export declaration form issued and stamped by Customs.

Regarding the Registration Period of One Year prescribed in Subparagraph 3 of the preceding paragraph:

For scrapping or export of a used car acquired through inheritance by an heir, for the purpose of calculating the Registration Period of One year, the duration which the heir holds the registration of the used car can be combined with the duration which the deceased held the registration of said car.

For scrapping or export of a used car acquired by an individual from his/her spouse, for the purpose of calculating the Registration Period of One year, the duration which he/she holds the registration of the used car can be combined with the duration which his/her spouse held the registration of said car.

Article 3

Manufacturers or importers may, pursuant to Paragraphs 1 and 4 of the Article, apply for a reduction and refund of the commodity tax on new small cars or new small motorcycles purchased and registered with new license plates, between September 7, 2025, and December 31, 2030.

Article 4

Manufacturers or importers may, pursuant to Paragraphs 2 and 5 of the Article, apply for a reduction and refund of the commodity tax on new cars purchased to replace scrapped or exported used cars, or on new motorcycles purchased to replace scrapped or exported used motorcycles, provided that all of the following criteria are satisfied:

Having scrapped or exported used cars or used motorcycles between January 8, 2021, and December 31, 2030;

Having purchased and completed the registration of a new car or motorcycle with new license plate within six months before or after the scrapping or export;

The registered owner of the used car and the registered owner of the new car are

the same person, spouses, or relatives within the second degree of kinship.

The six-month period for purchasing a new vehicle to replace a scrapped or exported one in Subparagraph 2 of the preceding paragraph shall be calculated from the date of scrapping or the date of export.

The six-month period for purchasing a new vehicle to replace a scrapped or exported one, as provided in Subparagraph 2, Paragraph 1, shall also apply to scrapping or export that occurs within six months before the start date of the period specified in Subparagraph 1, Paragraph 1, or within six months after its end date.

Where an heir directly scraps or exports a used car registered under the deceased's name, and the new license plate of the new car is registered to the spouse or a relative within the second degree of kinship of the deceased at the time of his/her death, the criteria specified in Subparagraph 3, Paragraph 1 are satisfied.

Article 5

Manufacturers or importers applying for commodity tax refund for new vehicles under the preceding two Articles shall submit their applications to the National Taxation Bureau at the manufacturer's location or the Customs office at the original port of import within six months from the following dates; late applications will not be accepted:

For applications under Article 3 for commodity tax refund for new small cars or new small motorcycles, the day following the issuance date shown on the new license plate registration of the vehicle issued and stamped by the motor vehicle authorities.

For the new cars or new motorcycles purchased within six months before the scrapping of the used cars or used motorcycles, where the application for commodity tax refund is submitted under the preceding Article, the day following the date of scrapping of the vehicle. For the new cars or new motorcycles purchased within six months after the scrapping of the used cars or used motorcycles, the day following the issuance date shown on the new license plate registration of the cars or motorcycles issued and stamped by the motor vehicle authorities.

For the new cars or new motorcycles purchased within six months before the export of the used cars or used motorcycles, where the application for commodity tax refund is submitted under the preceding Article, the day following the date of export of the vehicle. For the new cars or new motorcycles purchased within six months after the export of the used cars or used motorcycles, the day following the issuance date shown on the new license plate registration of the cars or motorcycles issued and stamped by the motor vehicle authorities.

For applications meeting the conditions specified under Article 3 before these Regulations taking effect on November 14, 2025, the manufacturer or importer shall apply for the commodity tax refund with the National Taxation Bureau at the manufacturer's location or the Customs office at the original port of import within six months from the day following the effective date of these Regulations (November 14, 2025); late applications will not be accepted.

Article 6

When applying for the commodity tax refund on new small cars or new small motorcycles under Article 3, the manufacturer or importer shall complete the application form and prepare a detailed statement in the format prescribed by the Ministry of Finance and attach the following supporting documents:

A photocopy of the new license plate registration for the new small cars or new small motorcycles issued and stamped by the motor vehicle authorities.

A photocopy of the proof of payment of the commodity tax on the new small cars or new small motorcycles.

Other relevant supporting documents.

Manufacturers or importers applying online for a reduction and refund of commodity tax are not required to submit the supporting documents specified in Subparagraphs 1 to 2 of the preceding paragraph.

If the application form, detailed statement, or supporting documents submitted by the manufacturer or importer are not compliant, and the National Taxation Bureau at the manufacturer's location or the Customs office at the original port of import notifies the manufacturer or importer to make corrections within a specified period, the application will not be accepted if corrections are not made by the deadline or are incomplete.

Article 7

When manufacturers or importers apply for the commodity tax refund under Article 4 for scrapping used cars or used motorcycles, they shall complete the application form and prepare a detailed statement in the format prescribed by the Ministry of Finance and attach the following supporting documents:

A photocopy of the new license plate registration for the new car or new motorcycle issued and stamped by the motor vehicle authorities.

A photocopy of the proof of payment of the commodity tax on the new car or new motorcycle.

A photocopy of the vehicle registration of the used car or used motorcycle.

A photocopy of the vehicle transfer registration documents for the used car or used motorcycle being scrapped.

A photocopy of the Ministry of the Environment's Scrapped Motor Vehicle Recycling Control Slip or Scrapped Motor Vehicle Recycling Certificate.

If the owner named on the vehicle registration of the used car differs from the owner named on the new license plate registration of the new car, a photocopy of the household registry shall be provided.

If the owner named on the vehicle registration of the used motorcycle differs from the owner named on the new license plate registration of the new motorcycle, a declaration stating the discrepancy in registered ownership between the used motorcycle and the new motorcycle shall be submitted.

Other relevant supporting documents.

Manufacturers or importers applying online for a reduction and refund of commodity tax are not required to submit the supporting documents specified in Subparagraphs 1 to 6 of the preceding paragraph.

If the application form, detailed statement, or supporting documents submitted by the manufacturer or importer are not compliant, and the National Taxation Bureau at the manufacturer's location or the Customs office at the original port of import notifies the manufacturer or importer to make corrections within a specified period, the application will not be accepted if corrections are not made by the deadline or are incomplete.

Article 8

When manufacturers or importers apply for the commodity tax refund under Article 4 for exporting used cars or used motorcycles, they shall complete the application form and

prepare a detailed statement in the format prescribed by the Ministry of Finance and attach the following supporting documents:

A photocopy of the new license plate registration for the new car or new motorcycle issued and stamped by the motor vehicle authorities.

A photocopy of the proof of payment of the commodity tax on the new car or new motorcycle.

A photocopy of the vehicle registration of the used car or used motorcycle.

A photocopy of the vehicle transfer registration documents for the used car or used motorcycle being exported.

A photocopy of the export certificate of export declaration and other export supporting documents for the used car or used motorcycle.

If the owner named on the vehicle registration of the used car differs from the owner named on the new license plate registration of the new car, a photocopy of the household registry shall be provided.

If the owner named on the vehicle registration of the used motorcycle differs from the owner named on the new license plate registration of the new motorcycle, a declaration stating the discrepancy in registered ownership between the used motorcycle and the new motorcycle shall be submitted.

Other relevant supporting documents.

Manufacturers or importers applying online for a reduction and refund of commodity tax are not required to submit the supporting documents specified in Subparagraphs 1 to 6 of the preceding paragraph.

If the application form, detailed statement, or supporting documents submitted by the manufacturer or importer are not compliant, and the National Taxation Bureau at the manufacturer's location or the Customs office at the original port of import notifies the manufacturer or importer to make corrections within a specified period, the application will not be accepted if corrections are not made by the deadline or are incomplete.

Article 9

Manufacturers of new vehicles meeting the criteria under Articles 3 and 4 shall, when the vehicles leave the factory, first issue a tax payment certificate for the assessed commodity tax. They shall then, within the specified time limit, submit the application form, detailed statement, and relevant supporting documents to the National Taxation Bureau at the manufacturer's location to apply for a reduction and refund of the commodity tax on the new vehicles.

Manufacturers whose applications for a reduction and refund of commodity tax on the new vehicles are approved may choose either to receive the commodity tax refund payment or to offset the amount of the refund against the amount of commodity tax payable for the new vehicles manufactured in the current or subsequent months.

Manufacturers choosing to receive refund payments under the preceding paragraph may apply to the local National Taxation Bureau to have the commodity tax refund on the new vehicles directly remitted to the owners named on the new license plate registration of the new vehicles.

Article 10

Importers of new vehicles meeting the criteria under Articles 3 and 4 shall, when the vehicles are imported, first pay the commodity tax and obtain a tax payment certificate. They shall then, within the specified time limit, submit the application form, detailed statement, and relevant supporting documents to the Customs office at

	the original port of import to apply for a reduction and refund of the commodity tax on the new vehicles. Importers may apply to the Customs office at the original port of import to have the commodity tax refund on the new vehicles directly remitted to the owners named on the new license plate registration of the new vehicles. Article 11 These Regulations shall take effect on the date of promulgation.

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