

Content

Title :	Commodity Tax Act <b>Ch</b>
Date :	2016.05.25
Legislative :	<ol style="list-style-type: none"><li>1. Promulgated on 16 August 1946.</li><li>2. Amended and promulgated on 27 November 1946.</li><li>3. Article 3, Article 4, Article 7, and Article 10 are amended and promulgated on 21 March 1947.</li><li>4. Amended and promulgated on 2 April 1948.</li><li>5. Article 14 is amended and promulgated on 15 May 1948.</li><li>6. Article 3, Article 4, and Article 5 are amended and promulgated on 30 July 1948.</li><li>7. Article 3, Article 4, Article 12, Article 13, Article 14, and Article 15 are amended and promulgated on 16 June 1950.</li><li>8. Amended and promulgated on 16 May 1952.</li><li>9. Article 3, Article 4, and Article 7 are amended and promulgated on 10 July 1954.</li><li>10. Article 3, Article 4, and Article 7 are amended and promulgated on 12 July 1958.</li><li>11. Amended and promulgated on 14 August 1962.</li><li>12. Article 4 and Article 5 are amended and promulgated on 21 May 1965.</li><li>13. Article 4, Article 5, and Article 23 are amended and promulgated on 14 June 1968.</li><li>14. Amended and promulgated on 9 January 1971.</li><li>15. Article 4, Article 5, and Article 14 are amended and promulgated by Presidential Decree Tai-tung-1-Yi No. 888 on 26 July 1972.</li><li>16. Article 4 is amended and promulgated on 4 January 1977.</li><li>17. Article 4 and Article 5 are amended and promulgated on 29 May 1979.</li><li>18. Article 5 is amended and promulgated by Presidential Decree Tai-tung-1-Yi No. 5089 on 30 July 1981.</li><li>19. Article 4 and Article 5 are amended and promulgated by Presidential Decree Hua-Tsung-1-Yi No. 0447 on 27 January 1986.</li><li>20. Amended and Promulgated by Presidential Decree Hua-Tsung-1-Yi No. 0425 on 24 January 1990.</li><li>21. Article 34 and Article 35 are deleted and promulgated by Presidential Decree Hua-Tsung-1-Yi No. 3703 on 30 July 1993.</li><li>22. Article 7 and Article 10 are amended and promulgated by Presidential Decree Hua-Tsung-1-Yi No. 4337 on 29 June 1995.</li><li>23. Article 5 is deleted; Article 3, Article 13, Article 14, Article 15, Article 17, Article 18, Article 32, and Article 37 are amended; are promulgated by Presidential Decree Hua-Tsung-1-Yi No. 8600105770 on 7 May 1997. (Article 3, Article 13, Article 14, Article 15, Article 17, Article 18, and Article 32 come into force on 1 January 2002.)</li><li>24. Article 10 is amended and promulgated by Presidential Decree Hua-Tsung-1-Yi No. 9000199990 on 11 October 2001.</li><li>25. Article 12 and Article 37 are amended and promulgated by Presidential Decree Hua-Tsung-1-Yi No. 9000213940 on 31 October 2001. (Article 12 comes into force on 1 January 2002.)</li><li>26. Article 4, Article 6, Article 7, Article 8, Article 12, Article 20, and Article 37 are amended and promulgated by Presidential Decree Hua-Tsung-1-Yi No. 09100142250 on 17 July 2002.</li><li>27. Article 29 is amended and promulgated by Presidential Decree Hua-Tsung-1-Yi No. 09600087991 on 11 July 2007.</li><li>28. Article 12-1 is added and promulgated by Presidential Decree Hua-Tzung-1 Yi No. 09800014451 on 17 January 2009.</li><li>29. Article 12-2 is added and promulgated by Presidential Decree Hua-Tzung-1 Yi No. 09800139051 on 3 June 2009.</li><li>30. Article 32 is amended and promulgated by Presidential Decree Hua-Tsung-</li></ol>

1-Yi No. 09800323261 on 30 December 2009.  
31. Article 12-3 is added and promulgated by Presidential Decree Hua-Tzung-1 Yi No. 10000015551 on 26 January 2011.  
32. Article 12-4 is added and promulgated by Presidential Decree Hua-Tzung-1 Yi No. 10000294971 on 28 December 2011.  
33. Article 2, Article 12, Article 17, Article 23, and Article 36 are amended; Article 12-2 and Article 33 are deleted; are promulgated by Presidential Decree Hua-Tzung-1 Yi No. 10400013271 on 4 February 2015.  
34. Article 12-5 is added and promulgated by Presidential Decree Hua-Tzung-1 Yi No. 10400154111 on 6 January 2016.  
35. Article 12-5 is amended and promulgated by Presidential Decree Hua-Tzung-1-Yi No. 10500045991 on 25 May 2016.

Content : Chapter 1 General Provisions  
Article 1

Commodities list in this Act, whether manufactured domestically or imported from abroad shall be subject to commodity tax in accordance with this act except as otherwise provided by any other laws.

Article 2

The taxpayer and the time of collection of the tax on the commodity tax are as follows:

1. In the case of a manufacturer of goods, the taxpayer is the manufacturer, and the tax is collected upon release from the factory.
2. In the case of a manufacturer of goods on a consign- process contract , the taxpayer is the manufacturer of the processed goods, and the tax is collected upon release from the factory.
3. In the case of imported goods, the taxpayer is the consignee or the holder of the bill of lading or of the goods, and the tax is collected upon importation.
4. In the case of an auction or sale, by a court or other institution, of taxable commodities for which the tax has not been paid, the taxpayer is the winning bidder, the purchaser, or the assumer of the goods, and the tax is collected at the time of the auction or sale.
5. In the case of a tax-exempt commodity that loses its tax-exempt status due to a transfer or a change in purpose of use, the taxpayer is the person initiating the transfer or the person who change the purpose of use, and the tax is collected at the time of the transfer or the change in purpose of use. However, in the event that the transferring party or the party that changes the purpose of use is unknown, the taxpayer is the holder of the goods.

For the commodities prescribed in Subparagraph 2 of the preceding paragraph, if the consignor is a manufacturer of taxable commodities, the consignor can apply to the tax collection authority in charge for taking the consignor as taxpayer.

Article 3

Commodities which meet any of the following conditions shall be exempt from Commodity tax:

1. Raw materials used for manufacturing other taxable commodities.
2. Export goods.
3. Goods for exhibition but not for sale.
4. Goods supply for troop-cheering.
5. Goods supply directly for military use with the approval of the Ministry of National Defense.

The rules governing tax exemption as mentioned in the preceding paragraph shall be prescribed by the Ministry of Finance.

Article 4

Commodity tax paid or recorded on account as paid on commodities which meet any of the following conditions shall be refunded or offset:

1. Export goods.

2. Raw materials used for manufacturing export goods.
3. Unsaleable goods returned to factory for reprocessing or for refining into similar goods which are subject to commodity tax.
4. Unsaleable goods for reason of damage. However, if the quantity of goods is less than one tax unit or if the original tax payment certificate is lost, no tax will be refunded.
5. Goods physically destroyed in transit or in storage by fire or water or other calamities beyond control.

The rules governing tax refund or offset as mentioned in the preceding paragraph shall be prescribed by the Ministry of Finance.

Tax-exempt goods that are destroyed or reduced in quantity after importation or removal from the manufacturer's premises for reasons other than that described in Item 5 of the preceding paragraph shall be subject to commodity tax pursuant to this Act.

Tax-exempt goods that are destroyed or reduced in quantity after transport to another premises for processing, packing or storage in untaxed warehouse shall be deemed as having been removed from the manufacturer's premises.

## Chapter 2 Taxable Commodities and Tax Rates or Tax Amounts

### Article 5

(Deleted)

### Article 6

The tax rates for all kinds of rubber tires are as follow:

1. Rubber tires for buses and trucks: taxed on an ad valorem basis at 10%.
2. All other rubber tires: taxed on an ad valorem basis at 15%
3. Inner tubes, solid rubber tires, and rubber tires for use on man-powered/animal-powered vehicles and farming vehicles are exempt from the commodity tax.

### Article 7

1. White or colored cement ..... NT\$600/MT
  2. Portland I cement ..... NT\$320/MT
  3. Portland blast-furnace slag cement ..... NT\$280/MT
  4. Cement substitutes and others ..... NT\$440/MT
- The so-called "cement substitutes" depicted in Item 4 in the preceding paragraph mean goods made of lime, clay, or other stone or earth having hardening and strength properties that may be used in substitution of cement; the same definition applies to cement mixed with fly ashes or other stone or soil ashes.

The Executive Yuan has the right to adjust the tax amounts within 50% of the prescribed tax amounts according to the actual situation encountered.

### Article 8

The tax rates for all kinds of machine-made cool drinks are as follow:

1. Diluted natural fruit/vegetable juice: taxed on an ad valorem basis at 8%.
2. Other beverage: taxed on an ad valorem basis at 15%.

Pure natural fruit juice, fruit syrup, concentrated fruit syrup, concentrated fruit juice and natural vegetable juice which are in compliance with the national standards are exempt from the commodity tax. The so-called "machine-made cold drinks" in the first paragraph refer to either one of the conditions below:

1. The drinks are made at fixed premises and sealed in bottles (boxes, cans or barrels) using motor-driven or non-motor driven machinery.
2. The drinks are made at fixed premises where the raw materials or semi-finished products of the drinks are made using motor-driven or non-motor driven machinery and loaded into a vending machine for mixture and sale. The container cost for domestically produced beverage shall be deducted when calculating the ex factory price.

Article 9

Flat-glass which includes all kinds of flat-glass and glass bar that are polished or sand, colored or transparent, figured or engraved, polish-edged or nonpolish-edged, roll-edged or unroll-edged are taxed on an ad valorem basis at 10%. However, electrification glass and reinforced glass for used in producing molds are exempt from commodity tax.

Article 10

1. Gasoline ..... NT\$6,830/KL
2. Diesel oil ..... NT\$3,990/KL
3. Kerosene ..... NT\$4,250/KL
4. Fuel oil for aircraft ..... NT\$ 610/KL
5. Fuel oil ..... NT\$ 110/KL
6. (Deleted)
7. Dissolving oil ..... NT\$ 720/KL
8. Liquefied petroleum gas ..... NT\$ 690/MT

For mixtures of various oils as listed in the preceding paragraph, the tax rate shall be the rate of the major components. The Executive Yuan has the right to adjust the tax amounts within 50% of the prescribed tax amounts according to the actual situation encountered.

Article 11

Taxable items and tax rates for electric appliances are as follow:

1. Refrigerators: taxed on an ad valorem basis at 13%.
2. Color television sets: taxed on an ad valorem basis at 13%.
3. Air conditioners: including all kinds of electric air conditioners that use electrical devices to control room temperature, taxed on an ad valorem basis at 20%. While central air conditioning units composed of compressor, air conditioning box and fan coil are taxed on an ad valorem basis at 15%.
4. Dehumidifiers: including all kinds of electric dehumidifiers that use electrical devices to control room humidity, taxed on an ad valorem basis at 15%. However, the dehumidifiers for use in factories are exempt from the commodity tax.
5. Video recorders: including all kinds of machines that use electrical devices to record and play pictures and sounds such as television magnetic video and audio recorder and television magnetic video and audio reproducer, taxed on an ad valorem basis at 13%.
6. Record players: including all kinds of machines that use electrical devices to play records and tapes, taxed on an ad valorem basis at 10%. Hand-carry type record players smaller than 32 centimeters are exempt from commodity tax.
7. Audio recorders: including all kinds of audio recorders that use electrical devices to record and play sound, taxed on an ad valorem basis at 10%.
8. Stereophonic systems: dividable stereophonic components including turntable, tuner, amplifier with tuner, recorder, amplifier, speaker and other components, taxed on an ad valorem basis at 10%.
9. Electric ovens: including all kinds of machines that use electric-thermic or micro waves to cook foods, taxed on an ad valorem basis at 15%.

Commodities made of the commodities listed in the preceding paragraph and other non-taxable commodities, or combination of commodities listed in the preceding paragraph which are applicable to different tax rates, shall be taxed at the highest tax rates based on the total taxable value.

Air conditioners mentioned in subparagraph 3 of the first paragraph, may be taxed based on major components according to rules prescribed by the Ministry of Finance.

Article 12

Taxable items and tax rates for vehicles are as follows:

1. Automobiles: including all kind of automobiles, chassis and bodies of automobiles, tractors and trailers.  
(1) Passenger sedans with less than 9 seats (including driver seat) :

(i) Cylinder volume not exceeding 2,000cc: taxed on an ad valorem basis at 25%.

(ii) Cylinder volume exceeding 2,001cc: taxed on an ad valorem basis at 35%. From the same day of the sixth year after the implementation of this Article, the ad valorem tax rate shall be reduced to 30%.

(2) Trucks, buses and other vehicles: taxed on an ad valorem basis at 15%. Low chassis buses, gas buses, hybrid oil and electric buses, electric buses, and rehabilitation buses for the disabled which were purchased and for which registration is completed within 5 years from 5 June 2014 shall be exempted from commodity tax.

(3) Vehicles imported for use in technical research and development, special purpose vehicles equipped with devices for exclusive use in security control and/or sanitary activities, mail transportation vehicles, tractors equipped with farming equipment, cargo trucks/cars for exclusive use in farm land, and engineering vehicles not running on public roads are exempt from tax.

2. Motorcycles: including Motorcycles, mopeds and cycles fitted with an auxiliary motor are taxed on an ad valorem basis at 17%.

The "vehicles imported for use in technical research and development" depicted in Item 1. (3) of the first paragraph mean vehicles imported for the purpose of new model development and design, functional system analysis, testing, improvement in terms of safety performance, energy conservation, or pollution control, or development and design of parts and components.

"Special purpose vehicles equipped with devices for exclusive use in security control and/or sanitary activities" described in Item 1. (3) of the first paragraph include the following:

1. Police cars, cars used in investigation and inspection, cars used in chasing and transporting criminals and suspects, fire engines, and breakdown lorries used for public safety purposes; and

2. Ambulances, medical vehicles, spraying lorries, cesspool emptiers, garbage collectors, sanitizing vehicles, street sweepers, sewer and catch basin cleaning lorries, sewer cleaning lorries, dog catching vehicles, and air quality testing vehicles used for public health purposes.

Electric-powered automobiles and motorcycles and hybrid electric vehicles are taxed at one-half (1/2) of the statutory tax rates.

Hybrid electric vehicles shall be in conformity with the standard announced by the Ministry of Finance.

Wheelchair accessible vehicle which conforms to the Vehicle Safety Test Standard and were purchased within 5 years from 22 January 2015 shall be exempted from the commodity tax.

However, owner of the tax-exempt vehicle in the preceding paragraph for which registration was completed within 5 years must pay the original commodity tax when the vehicle is changed and teared down the equipment for carrying wheelchair.

#### Article 12-1

The Commodity Tax for passenger sedans, trucks and dual-purpose vehicle with cylinder volume not exceeding 2,000c.c. which have been purchased and completed registration during the period from the effectiveness of this Article to December 31, 2009 could be cut NT\$30,000 each. The Commodity Tax for motorcycles with cylinder volume not exceeding 150c.c. which have been purchased and completed registration during the period from the effectiveness of this Article to December 31, 2009 could be cut NT\$4,000 each.

#### Article 12-2

(Deleted)

#### Article 12-3

A passenger vehicle with below 2000 cubic centimeter cylinder air displacement as provided in Sub-item 1-1 under Item 1, first paragraph of Article 12 includes completely electric-operated passenger vehicle with

maximum horsepower below 208.7 British system or 211.8 metric system. A passenger vehicle with 2001 cubic centimeter cylinder air displacement as provided in Sub-item 1-2 under Item 1 of the same article includes completely electric-operated passenger vehicle with maximum horsepower above 208.8 British system or 211.9 metric system.

A person who purchases a completely electric-operated passenger vehicle and completed registration within 3 years from the effectiveness of this Article shall be exempted from the Commodity Tax.

The Executive Yuan may, in 6 months before the exemption period expired, decide to extend or terminate the exemption period based on actual situation.

#### Article 12-4

A person who purchases a liquefied petroleum gas passenger vehicle and completed registration within 5 years from the effectiveness of this Article, the commodity tax of such vehicle shall be reduced by NT\$25,000.

#### Article 12-5

Within 5 years from the effective date of this Article, a person who scraps or exports his/her passenger sedan, truck or dual-purpose vehicle which had left the factory at least 6 years and holds license for the above vehicle for more than one year, within 6 months before or after the scrap or export date, the person who purchases a new vehicle as the above type, and completes registration, the commodity tax of such new vehicle shall be reduced by NT\$50,000.

Within 5 years from the effective date of this Article, a person who scraps or exports his/her motorcycle below 150cc cylinder volume which had left the factory at least 4 years and holds license for such motorcycle more than one year, within 6 months before or after the scrap or export date, the person who purchases a new motorcycle, and completes registration, the commodity tax of such new motorcycle shall be reduced by NT\$4,000.

From 8 January 2016, the provisions in the preceding two paragraphs shall apply to his / her spouse or a second-degree relative who purchases a new passenger sedan, truck, dual-purpose vehicle or motorcycle and completes registration.

The MOF shall join with the MOEA in formulating the Regulations to determine the application period, procedures, documentary evidence and other related matters for such reduced/refund of Commodity Tax.

### Chapter 3 Taxable Value

#### Article 13

Taxable value of a taxable commodity shall include the related packing costs. For domestically produced commodities, the taxable value shall be the manufacturers' selling price less the commodity tax included in the price.

The taxable value is calculated as follow:

Taxable value = selling price ÷ (1+commodity tax rate)

#### Article 14

The selling price as prescribed in the preceding Article pertain to the selling price of the month the commodities are sold to wholesalers; if there are no such wholesalers, the selling price is the price at which the commodities are sold to the retailers after deduction allowed for wholesale profit. Should there be different prices, the weighted average selling price shall be adopted. However, the following prices shall not be included in the calculation of the weighted average selling price when:

- 1.The price is obviously low without reasonable excuse;
- 2.There is no selling price for the commodities when used for internal purposes removed from the manufacturer's premises.

The wholesale profits as prescribed in the preceding paragraph shall be determined by the Ministry of Finance.

#### Article 15

In case where the manufacturer produces the taxable commodity under a consignment process contract and where raw materials are provided by the consignor, the selling price shall be the selling price of the consignor and the taxable value shall be calculated in accordance with the preceding two Articles.

#### Article 16

Where the selling price of any taxable commodity is not available for one month thus the taxable value can not be calculated in accordance with Article 13, the taxable value of such commodity shall be the last or most recent month taxable value. If there was no taxable value last month or in the most recent month, the taxable value shall be the taxable value of most similar goods. If there is no similar goods for newly produced products, the taxable value shall be calculated first based on the production cost plus profit and shall be adjusted according to the selling price after the commodity is sold.

#### Article 17

In case where the tax collection authority in charge, finds that the selling prices and taxable value reported by the manufacturer are not in compliance with Article 13 to 16, through its investigating process, the tax collection authority shall adjust the taxable value based on the investigation results or the standards established by the Ministry of Finance in consultation with the related competent authority. The standards stated in the preceding paragraph are to be established in all districts by referring to the actual manufactured domestically condition in the market by the Ministry of Finance in consultation with the related competent authority.

#### Article 18

For imported commodities, the taxable value is calculated based on the aggregate amount of taxable value for customs duty and customs duty.

### Chapter 4 Tax Collection

#### Article 19

Manufacturers should apply to the collection authority in charge at the place of the factory premise for registration as a taxable commodity manufacturer and register the taxable commodities before starting production of the taxable commodities.

#### Article 20

Should there be any changes to the registered items, or in the case of merger, transfer of ownership, dissolution or discontinuance, the manufacturer should apply to the collection authority in charge within fifteen days for amendment of the registration or cancellation of the registration and pay the commodity tax payable.

#### Article 21

All tax-paid or tax-exempt commodities shall be issued with certificates by the tax collection authority in charge or customs offices except otherwise approved by the Ministry of Finance to use other substitutes.

#### Article 22

The manufacturers should set up and keep account books, documents of evidence and accounting records for accurate calculation of commodity tax.

#### Article 23

Manufacturers are required to pay the commodity tax to the government treasury and file with the collection authority in charge a tax calculation report in the format prescribed by the Ministry of Finance together with the tax payment receipt by the fifteenth of the next month for the goods removed from the factory in the month. If there is no commodity tax payable in one month, the manufacturer is still required to file with the collection authority in charge.

For imported taxable commodities, taxpayers should file with the custom offices, and the commodity tax shall be collected by the custom office together with the custom duties.

In the case of an auction or sale, by a court or other institution, of taxable commodities for which the tax has not been paid, the taxpayers shall declare and pay the tax to the local competent tax authority before collecting the goods.

The taxpayer shall declare and pay the tax to the competent tax authority within 30 days from the day following the day on which the tax-exempt goods are transferred or the purpose of use is changed.

#### Article 24

Any tax payable, surcharge for belated reporting and non-reporting as provided in this act shall be made known to the taxpayer by the collection authority in charge through a demand notice requiring payment to the government treasury by the taxpayer within fifteen days after receipt of the notice.

#### Article 25

Where a manufacturer fails to file a report within the time limit prescribed in Article 23, the collection authority in charge shall request him to file the report and pay the commodity tax in three days. If the manufacturer still fails to file the commodity tax report during the three-day period, the collection authority in charge shall undertake investigation and assess the commodity tax payable. If the manufacturer fails to pay the assessed tax payable within the prescribed time limit, the collection authority in charge may prohibit the manufacturer to ship out the commodities until the payment is made.

#### Article 26

In the case the tax collection authority in charge adjusts the taxable value in accordance with Article 17, he shall calculate and collect the tax payable for the different between the assessed and reported taxable values.

#### Article 27

In the case a taxpayer is suspected of tax evasion, the collection authority in charge shall apply to the justice agency stating the fact for issuing a search order to search for accounting books, documents and evidential objects under the supervision of police officers or autonomy personnel. The accounting books, documents and evidential objects as obtained during the search process shall be carried back by personnel involved in the search to the collection authority in charge office to be handled according to regulations.

The justice agency shall issue the search order upon receipt of the application of the collection authority in charge as long as the application is considered reasonable. The collection authority in charge shall carry out the search in ten days from issuance of the search order and then return the search order to justice agency.

### Chapter 5 Penalties

#### Article 28

Taxpayers shall, in the event of any of the following, in addition to be notified for completing required procedures or making corrections, be

- severely liable to a fine exceeding NT\$9,000 but not exceeding NT\$30,000.
1. Failing to complete necessary registration in compliance with Article 19 or 20.
  2. Failing to file the necessary report in compliance with Rules Governing the Collection of Commodity Tax or filing false reports.
  3. Failing to affix tax-payment or tax-exemption certificates or any other Substitutes as approved by the competent authority on packings and containers.
  4. Manufacturers failing to keep original documents of evidence for consumption of raw materials or sale and inventory of goods in accordance with regulations.

#### Article 29

In the case the manufacturer fails to file the commodity tax calculation report within the time limit in accordance with Article 23 but has reported amendment and paid taxes within the amendment time limit prescribed in Article 25, a surcharge for belated reporting of 10% of the commodity tax payable but no less than NT\$3,000 shall be collected from the manufacturer. In the case the manufacturer still fails to file the amendment report within the time limit prescribed in Article 25, a surcharge shall be collected for non-reporting of 20% of the tax assessed by the collection authority in charge but no less than NT\$9,000.

Where there is no commodity tax payable, the surcharge shall be NT\$3,000 for belated reporting and NT\$9,000 for non-reporting.

#### Article 30

Commodity tax recorded on account for raw materials used for producing exported goods shall be collected if the manufacturer fails to process the exported goods within one and a half years from the date of the tax recorded or sells the raw materials domestically. In addition to the collection of tax, the manufacturer is liable to a belated payment calculated on a daily basis at 0.05% of the tax payable from the date immediately following the date of recording till the date of payment except that the cause for not exporting the goods is not the fault of the manufacturer and as approved by the Ministry of Finance.

#### Article 31

A taxpayer who fails to pay within the prescribed time limit any amount of commodity tax, or surcharge for belated reporting and non-reporting, shall be subject to a surcharge for belated payment at one percent of amount for every two days in arrears. If the payment is not met thirty days after the time limit, the collection authority in charge may refer the case to the court for compulsory execution.

Any amount of commodity tax or surcharge for belated reporting and non-reporting and belated payment not paid thirty days after the time limit as provided in preceding paragraph shall be subject to collection plus interest calculated on a daily basis at the interest rate for a one-year time deposit of the Postal Saving Bureau from the date immediately following the date of expiration of the belated payment time period till the date of payment.

#### Article 32

In any of the following circumstances, the taxpayer shall be pursued for payment of taxes and fined from 1 to 3 times the amount of tax evaded:

1. Failing to complete necessary registration in compliance with Article 19, And illegally manufacturing commodities subject to commodity tax.
2. Failing to affix tax-payment or tax-exemption certificates or substitutes as approved.
3. Intermingling cheaper or other goods with costly goods.
4. Unauthorized selling or using of tax-exempt commodities for the purpose of tax evasion.
5. Altering or re-using tax-payment or tax-exemption certificates and tax

payment receipts.

6. Misstating the quantities of raw material or finished goods in stock in account books or records, the purpose of which has been ascertained as tax evasion.

7. Failing to report the ex factory quantity or under reporting.

8. Failing to report the selling price or taxable value or underpricing taxable commodities.

9. Forwarding the taxable commodities during the period prescribed in Article 25.

10. Failing to declare imported commodities subject to commodity tax at time of importation in accordance with regulations.

11. Any other illegal evasion of tax, receipt of tax refund or offset of commodity tax.

Article 33

(Deleted)

Article 34

(Deleted)

Article 35

(Deleted)

Chapter 6 Supplementary Provisions

Article 36

Regulations pertaining to registration, certification and tax collection as set forth in this Act shall be prescribed by the Ministry of Finance.

Article 37

This Act shall come into force from the date of promulgation, while the implementation of the amendments made to Articles 3, 5, 13 to 15, 17, 18 and 32, which were promulgated on May 7, 1997; and the amendments made to Articles 12 which were promulgated on Oct.31, 2001, shall come into force when determined by the Executive Yuan.