

表C-6. 貨物稅稅率及稅額

項 目	36.3.20 Mar. 20, 1947	37.4.2 Apr. 2, 1948	38.8.1 Aug. 1, 1949	39.6.16 June 16, 1950	41.5.16 May 16, 1952	43.7.10 July 10, 1954	47.7.12 July 12, 1958	51.8.14 Aug. 14, 1962	54.5.21 May 21, 1965	57.6.14 June 14, 1968
1.捲菸	100	120	120	120	120	120	120	120	120	120
2.薰菸	30	30	30	30	30	30	30	30	30	30
3.洋酒	100	100	100	200	120	120	120	120	120	120
4.火柴	20	20	20	20	10	20	20	20	20	20
5.糖	25	25	35	35	35	60	60	60	60	60
(赤糖)	25	25	35	35	35	48	48	48	48	48
6.糖精	-	-	-	-	-	-	-	60	60	60
7.棉紗	7	10	15	15	5	15	15	15	15	15
8.麻紗	-	-	-	-	-	-	-	10	10	10
9.毛紗、毛線	-	15	15	15	15	30	20	30	30	30
10.人造絲、合成纖維	-	-	-	-	-	20	20	20	20	20
11.人造與合成纖維	-	-	-	-	-	-	-	20	20	20
12.混紡	-	-	-	-	-	-	-	25	25	25
13.皮統、皮革	15	15	15	15	15	15	15	15	15	15
14.塑膠	-	-	-	-	-	-	-	17	17	23
15.橡膠輪胎	-	-	-	-	-	-	-	17	17	20
大客車及大貨車使用之橡膠輪胎	-	-	-	-	-	-	-	17	17	20
16.水泥	15	15	15	15	15	20	20	24	24	30
(1)白水泥或有色水泥	-	-	-	-	-	-	-	-	-	-
(2)卜特蘭一水泥	-	-	-	-	-	-	-	-	-	-
(3)卜特蘭高爐水泥	-	-	-	-	-	-	-	-	-	-
(4)代水泥及其他水泥	-	-	-	-	-	-	-	-	-	-
17.飲品、汽水	20	30	35	30	30	30	30	36	36	36
果汁	20	30	30	30	30	30	30	30	30	30
18.稀釋天然果糖	45	45	45	100	150	-	-	-	-	-
(1)甲類	-	-	-	-	-	100	100	100	100	100
(2)乙類	-	-	-	-	-	80	80	80	80	80
(3)丙類	-	-	-	-	-	20	20	20	20	20
19.木材	-	-	-	-	-	15	15	15	15	15
20.電燈泡	-	-	-	-	-	20	20	20	20	20
21.紙類	-	-	-	-	-	5	5	5	5	5
22.調味粉	-	-	-	-	-	-	25	29	29	29
23.平板玻璃	-	-	-	-	-	-	15	23	23	23
24.油類	-	-	-	-	-	-	-	-	-	-
(1)汽油	-	-	-	-	-	-	-	48	48	55
(2)柴油	-	-	-	-	-	-	-	28	28	32
(3)煤油	-	-	-	-	-	-	-	20	20	20
(4)航空燃油	-	-	-	-	-	-	-	-	-	-
(5)燃料油	-	-	-	-	-	-	-	10	10	10

資料來源：財政部賦稅署。

- 說明：
- ※自75年4月1日起施行。
  - 波斯灣戰爭期間，為因應國際油價上漲，緩和國內物價波動壓力，配合經濟部調整油價之措施，自79年8月24日起至80年3月31日止，汽油、柴油及煤油之貨物稅稅率減半徵收；汽油由60%降為30%，柴油及煤油由50%降為25%。
  - 80年4月1日起，汽油、柴油及煤油3項油品貨物稅稅率恢復全額徵收。
  - 81年2月14日起，汽油、柴油及煤油3項油品貨物稅稅率分別由60%及50%調升為75%及60%。
  - 83年1月21日起，汽油、柴油及煤油3項油品貨物稅稅率分別由75%及60%調升為82%及65%。
  - 83年2月25日起，汽油、柴油及煤油3項油品貨物稅稅率分別由82%及65%調升為90%及75%。
  - 79年1月1日起，卜特蘭高爐水泥貨物稅應徵稅額每公噸由新台幣280元調降為196元。
  - 84年10月1日起，減徵汽油、柴油及燃料油等3種油品貨物稅應徵稅額25%，為期3個月。
  - 96年1月1日起，汽缸排氣量在2,001立方公分以上之小客車，其貨物稅稅率由35%調降為30%。
  - 97年5月28日起為期半年，汽油每公秉6,830元降為5,530元，柴油每公秉3,990元降為2,590元。97年11月29日起按油價調降金額之1/3逐步回復，至恢復全額課徵為止。

Table C-6. Commodity Tax Rates

60.1.9 Jan. 9, 1971	61.7.26 July 26, 1972	68.5.29 May 29, 1979	70.8.1 Aug. 1, 1981	75.1.27 Jan. 27, 1986	79.1.24 Jan. 24, 1990	84.6.29 June 29, 1995	90.10.11 Oct. 11, 2001	90.10.31 Oct. 31, 2001	96.1.1 Jan. 1, 2007	Item
120	120	120	120	120	-	-	-	-	-	Cigarettes
30	30	30	30	30	-	-	-	-	-	Tobacco,Smoked
120	120	120	120	120	-	-	-	-	-	Foreign Wine,Beer
20	-	-	-	-	-	-	-	-	-	Matches
60	60	30	15	8	-	-	-	-	-	Sugar
48	48	24	7.5	4	-	-	-	-	-	(Brown Sugar)
60	60	50	50	50	-	-	-	-	-	Saccharin
15	20	-	-	-	-	-	-	-	-	Cotton Yarn
10	20	-	-	-	-	-	-	-	-	Hemp Yarn
30	20	-	-	-	-	-	-	-	-	Woolen and Worsted Yarn
20	20	-	-	-	-	-	-	-	-	Synthetic Silk
20	20	-	-	-	-	-	-	-	-	Rayon & Synthetic Fibre Yarn
25	20	-	-	-	-	-	-	-	-	Mixed Yarn
15	15	15	15	—※	-	-	-	-	-	Soft and Hard Leather
23	23	15	15	—※	-	-	-	-	-	Plastics
20	20	20	20	20	15	15	15	15	15	Rubber Tires
20	20	15	15	15	10	10	10	10	10	Truck and Bus Tires
30	30	30	30	30	20	每公噸	每公噸	每公噸	每公噸	Cement
-	-	-	-	-	-	600元	600元	600元	600元	White or colored cement
-	-	-	-	-	-	320元	320元	320元	320元	Portland 1 cement
-	-	-	-	-	-	280元	280元	280元	280元	Portland blast-furnace slag cement
-	-	-	-	-	-	440元	440元	440元	440元	Others
36	40	30	25	25	15	15	15	15	15	Liquor Carbonated Water and Fruit Juice
30	-	-	-	-	-	-	-	-	-	Fruit Juice
-	-	20	15	15	8	8	8	8	8	Diluted Fruit Juice
-	-	-	-	-	-	-	-	-	-	Cosmetics
100	100	100	100	80	-	-	-	-	-	Section 1
80	80	60	60	55	-	-	-	-	-	Section 2
20	20	15	15	12	-	-	-	-	-	Section 3
-	-	-	-	-	-	-	-	-	-	Timber
20	20	-	-	-	-	-	-	-	-	Electric Bulbs
5	5	5	5	—※	-	-	-	-	-	Paper
29	29	15	15	15	-	-	-	-	-	Flavouring Essence
23	23	20	20	20	10	10	10	10	10	Flat-glass
55	55	17.5	14	12※	60	每公乘	每公乘	每公乘	每公乘	Oil/Gas
32	32	17.5	14	10※	50	6,500元	6,830元	6,830元	6,830元	Gasoline
20	20	10	8	8	50	3,800元	3,990元	3,990元	3,990元	Diesel Oil
-	-	-	-	-	8	4,050元	4,250元	4,250元	4,250元	Kerosene
10	10	3.5	3	3	3	580元	610元	610元	610元	Aviation Oil
-	-	-	-	-	-	100元	110元	110元	110元	Fuel Oil

Source : Taxation agency, Ministry of Finance.

Explanation : 1. Effective since April 1, 1986.

2. Due to the war of Persian Gulf, the commodity tax of Gasoline, Diesel Oil and Kerosene had been reduced from 60% to 30% for Gasoline and 50% to 25% for Diesel Oil & Kerosene during the period of Aug. 24, 1990 to Mar. 31, 1991 to match the oil measure of MOEA.

3. Following April 1, 1991, the commodity tax of Gasoline, Diesel Oil and Kerosene were again collected totally.

4. Following Feb. 14, 1992, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 60% & 50% to 75% & 60%.

5. Following Jan. 21, 1994, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 75% & 60% to 82% & 65%.

6. Following Feb. 25, 1994, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 82% & 65% to 90% & 75%.

7. Following Jan. 1, 2000, the commodity tax amount of Portland blast-furnace slag cement was reduced from NT\$280 to 196 per Metric Ton.

8. Following Oct. 1, 2005, there was a reduction in the amount of the commodity tax of the Gasoline, Diesel Oil and Fuel Oil of 25% for a period of 3 Months.

9. Following Jan. 1, 2007, the commodity tax rate applying to sedans with a cylinder volume of 2,001c.c. or above was reduced from 35% to 30%.

10. Following May 28, 2008, there was a reduction in the amount of the commodity tax of the Gasoline and Diesel oil from NT\$6,830 & 3,990 to 5,530 & 2,590 per kiloliter for a period of 6 months.

表C-6. 貨物稅稅率及稅額(續1完)

項 目	36.3.20 Mar. 20, 1947	37.4.2 Apr. 2, 1948	38.8.1 Aug. 1, 1949	39.6.16 June 16, 1950	41.5.16 May 16, 1952	43.7.10 July 10, 1954	47.7.12 July 12, 1958	51.8.14 Aug. 14, 1962	54.5.21 May 21, 1965	57.6.14 June 14, 1968
(6)天 然 氣	-	-	-	-	-	-	-	10	10	10
(7)壓 縮 天 然 氣	-	-	-	-	-	-	-	48	48	48
(8)溶 劑 油	-	-	-	-	-	-	-	-	-	-
(9)液 化 石 油 氣	-	-	-	-	-	-	-	15	15	15
25.電 器 類										
(1)電 冰 箱	-	-	-	-	-	-	-	-	15	15
容量在250公升以下者	-	-	-	-	-	-	-	-	-	-
容量在251公升以上者	-	-	-	-	-	-	-	-	-	-
(2)電 視 機	-	-	-	-	-	-	-	-	10	10
黑 白 電 視 機	-	-	-	-	-	-	-	-	-	-
彩 色 電 視 機	-	-	-	-	-	-	-	-	-	-
(3)冷 暖 氣 機	-	-	-	-	-	-	-	-	15	15
工 業 用 中 央 系 統 型	-	-	-	-	-	-	-	-	15	15
(4)收 音 機	-	-	-	-	-	-	-	-	-	10
(5)電 風 扇	-	-	-	-	-	-	-	-	-	10
(6)電 表	-	-	-	-	-	-	-	-	-	15
(7)除 濕 機	-	-	-	-	-	-	-	-	-	-
(8)錄 影 機	-	-	-	-	-	-	-	-	-	-
(9)電 唱 機	-	-	-	-	-	-	-	-	-	-
(10)錄 音 機	-	-	-	-	-	-	-	-	-	-
(11)音 響 組 合	-	-	-	-	-	-	-	-	-	-
(12)電 烤 箱	-	-	-	-	-	-	-	-	-	-
(13)吸 塵 器	-	-	-	-	-	-	-	-	-	-
26.鋼 琴、電 子 琴	-	-	-	-	-	-	-	-	-	-
27.縫 衣 機	-	-	-	-	-	-	-	-	-	10
28.元 條 及 其 他 型 鋼	-	-	-	-	-	-	-	-	-	10
29.車 輛 類	-	-	-	-	-	-	-	-	-	15
(1)汽 車										
小 客 車	-	-	-	-	-	-	-	-	-	-
氣缸排氣量在 2,000 立方公分以下	-	-	-	-	-	-	-	-	-	-
氣缸排氣量在 2,001~ 3,600立方公分	-	-	-	-	-	-	-	-	-	-
氣缸排氣量在 3,601 立方公分以上	-	-	-	-	-	-	-	-	-	-
貨車、大客車及 其車輛	-	-	-	-	-	-	-	-	-	-
(2)機 車	-	-	-	-	-	-	-	-	-	20
(3)電 動 車 輛	-	-	-	-	-	-	-	-	-	-

說 明：11. 汽缸排氣量在2,000立方公分以下之小客車、小貨車、小客貨兩用車於98年1月19日至98年12月31日期間購買並完成登記者，應徵之貨物稅每輛定額減徵新台幣3萬元。  
12. 汽缸排氣量在150立方公分以下之機車於98年1月19日至98年12月31日期間購買並完成登記者，應徵之貨物稅每輛定額減徵新台幣4,000元。  
13. 本表所示資料更新截止日為98年5月31日。

Table C-6. Commodity Tax Rates (Cont.1 End)

60.1.9 Jan. 9, 1971	61.7.26 July 26, 1972	68.5.29 May 29, 1979	70.8.1 Aug. 1, 1981	75.1.27 Jan. 27, 1986	79.1.24 Jan. 24, 1990	84.6.29 June 29, 1995	90.10.11 Oct. 11, 2001	90.10.31 Oct. 31, 2001	96.1.1 Jan. 1, 2007	Item
10	10	3	2	2	2	每千立方公尺 110元	-	-	-	Natural Gas
48	48	-	-	-	-	-	-	-	-	Natural Gas,Pressed
-	-	15	12	10※	10	每公秉 720元	每公秉 720元	每公秉 720元	每公秉 720元	Solvent Oil
15	15	8.5	7.5	7.5	7.5	每公噸 660元	每公噸 690元	每公噸 690元	每公噸 690元	Petroleum Gas,Liquid
15	15	-	-	-	13	13	13	13	13	Electric Appliances
-	-	15	15	15	-	-	-	-	-	Refrigerators
-	-	25	20	20	-	-	-	-	-	below 250 l.
10	10	-	-	-	-	-	-	-	-	over 251 l.
-	-	10	10	10	-	-	-	-	-	Television Sets
-	-	20	20	20	13	13	13	13	13	Black and White
15	15	30	30	30	20	20	20	20	20	Color
15	15	15	15	15	15	15	15	15	15	Airconditioners
-	-	-	-	-	-	-	-	-	-	For Industry Use Central System
10	-	-	-	-	-	-	-	-	-	Radios
15	15	-	-	-	-	-	-	-	-	Electric Fans
-	-	25	25	25	15	15	15	15	15	Electric Meters
-	-	25	25	25	13	13	13	13	13	Dehumidifiers
-	-	15	10	10	10	10	10	10	10	Video Recorders
-	-	15	10	10	10	10	10	10	10	Record-Players
-	-	15	15	15	10	10	10	10	10	Audio Recorders
-	-	25	25	25	15	15	15	15	15	Stereophonic Systems
-	-	15	15	15	-	-	-	-	-	Electric Ovens
-	-	10	10	7	-	-	-	-	-	Vacuum Cleaners
10	10	-	-	-	-	-	-	-	-	Piano and Electric Organs
10	10	10	10	-※	-	-	-	-	-	Sewing Machines
15	15	-	-	-	-	-	-	-	-	Structural Steel
-	-	-	-	-	-	-	-	-	-	Vehicles
-	-	-	-	-	-	-	-	-	-	Automobiles
-	-	25	25	25	25	25	25	25	25	Passsenger Car
-	-	-	35	35	35	35	35	35	30	Displacement Below 2,000 cm <sup>3</sup>
-	-	-	60	60	60	60	60	35	30	Displacement Below 2,001 - 3,600 cm <sup>3</sup>
-	-	-	15	15	15	15	15	15	15	Displacement Below 3,601 cm <sup>3</sup>
20	20	20	20	20	20	17	17	17	17	Truck,Bus and Others
-	-	-	-	-	-	-	-	-	-	Motorcycles
-	-	-	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	Electric-powered automobiles and motorcycles

Explanation : 11.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 of January 19 to December 31, 2009 could be cut NT\$30,000 each.

12.The Commodity Tax for motorcycles with cylinder volume not exceeding 150c.c. which have been purchased and completed registration during the period of January 19 to December 31, 2009 could be cut NT\$30,000 each.

13.The data in this table is current as of May 31, 2009.