

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.人造絲、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.稀釋天然果汁 | — | — | — | — | — | — | — | — | — | — |
| 18.化粧品 | 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. 自98年6月5日起5年內購買低底盤公車、天然氣公共公車、油電混合動力公共汽車、電動公共汽車、身心障礙者康復巴士並完成登記者，免徵該等汽車應徵貨物稅。
 14. 本表資料更新截止日為99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 ³ |
| — | — | — | 60 | 60 | 60 | 60 | 60 | 35 | 30 | Displacement Below 2,001 - 3,600 cm ³ |
| — | — | — | 15 | 15 | 15 | 15 | 15 | 15 | 15 | Displacement Below 3,601 cm ³ |
| 20 | 20 | 20 | 20 | 20 | 20 | 17 | 17 | 17 | 17 | Truck,Bus and Others |
| — | — | — | 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 | 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.Low chassis bus, hybrid oil and electric bus, electric bus and rehabilitation bus for disables which have been purchased and completed registration within 5 years starting from June 5, 2009 shall be exempted from the Commodity Tax.

14.The data in this table is current as of May 31, 2010.