

## Commodity Tax Rates

Item	Tax Rates or Tax Amount
1.Rubber Tires	15 %
Truck and Bus Tires	10 %
2.Cement	
(1)White or colored cement	NT\$600/MT
(2)Portland 1 cement	NT\$320/MT
(3)Portland blast-furnace slag cement	NT\$196/MT
(4)Others	NT\$440/MT
3. Beverages	15 %
Diluted Fruit Juice	8 %
4.Flat-glass	10 %
5.Oil/Gas	
Gasoline	NT\$6,830/KL
Diesel Oil	NT\$6,830/KL
Kerosene	NT\$4,250/KL
Fuel oil for aircraft	NT\$610/KL
Fuel Oil	NT\$110/KL
Dissolving oils	NT\$720/KL
Liquid Petroleum Gas	NT\$690/MT
6.Electric Appliances	
Refrigerators	13 %
Color television sets	13 %
Air conditioners	20 %
Central station air-conditioning systems	15 %
Dehumidifiers	15 %
Video Recorders	13 %
Record Players	10 %
Audio Recorders	10 %
Stereophonic Systems	10 %
Electric Ovens	15 %
7.Vehicles	
Automobiles	
Passenger Car	
Displacement Below 2,000 cm <sup>3</sup>	25 %
Displacement Over 2,001cm <sup>3</sup>	30 %
Truck, Bus and Others	15 %
Motorcycles	17 %