

## Tobacco and Alcohol Tax Rates

Tax Items	Units	Tax Amounts (NT\$)
<b>Tobacco</b>		
1.Cigarettes	Per 1000 sticks	1,590
2.Cut Tobacco	Per kilo	1,590
3.Cigars	Per kilo	1,590
4.Other Tobacco Products	Per kilo	1,590
<b>Alcohol</b>		
1. Brewed Alcoholic Beverages		
(1)Beer	Per liter	26
(2)Other Brewed Alcoholic Beverages	Per liter Per degree of alcohol content	7
2.Distilled Spirits	Per liter Per degree of alcohol content	2.5
3.Reprocessed Alcoholic Beverages	Alcohol content exceeding 20% by volume Per liter	185
	Alcohol content less than 20% by volume at Per liter Per degree of alcohol content	7
4.Cooking Alcoholic Products	Per liter	9
(1)General Cooking Alcoholic Products		
(2)Cooking Rice Wine		
5.Other Alcoholic Beverages	Per liter Per degree of alcohol content	7
6.Ethyl Alcohol	Per liter	15

Source : Taxation Administration, Ministry of Finance.