

## The Specifically Selected Goods and Services Tax Rates

Tax Base	Rate
<b>The specifically selected goods</b>	
<p>1. Buildings and land: Any unit of a building and the share of land associated with the unit, or any urban land and industrial land in non-urban areas for which a construction permit may lawfully be issued, that has been held for a period of no more than 2 years.</p> <p>(1) if the holding period is no more than 1 year.</p> <p>(2) if the holding period is more than 1 year and less than 2 year.</p>	<p style="text-align: right;">15%</p> <p style="text-align: right;">10%</p>
<p>2. Passenger cars: Any passenger car that, including the driver's seat, has nine seats or less and a selling price or taxable value of not less than NT\$3 million.</p>	10%
<p>3. Yachts : Any yacht with a full length of not less than 30.48 meters.</p>	10%
<p>4. Airplanes, helicopters, and ultra-light vehicles : Any airplane, helicopter, or ultra-light vehicle with a selling price or taxable value of not less than NT\$3 million.</p>	10%
<p>5. Turtle shells, hawksbill, coral, ivory, furs, and their products: Any of the aforesaid items that has a selling price or taxable value of not less than NT\$500,000, excluding those that are not protected species under the Wildlife Conservation Act, or products made from them.</p>	10%
<p>6. Furniture: Any item of furniture with a selling price or taxable value of not less than NT\$500,000.</p>	10%
<b>The specifically selected services</b>	
<p>As used in this Act, "specifically selected services" means any membership rights with a selling price of not less than NT\$500,000, except when in the nature of a refundable deposit.</p>	10%