

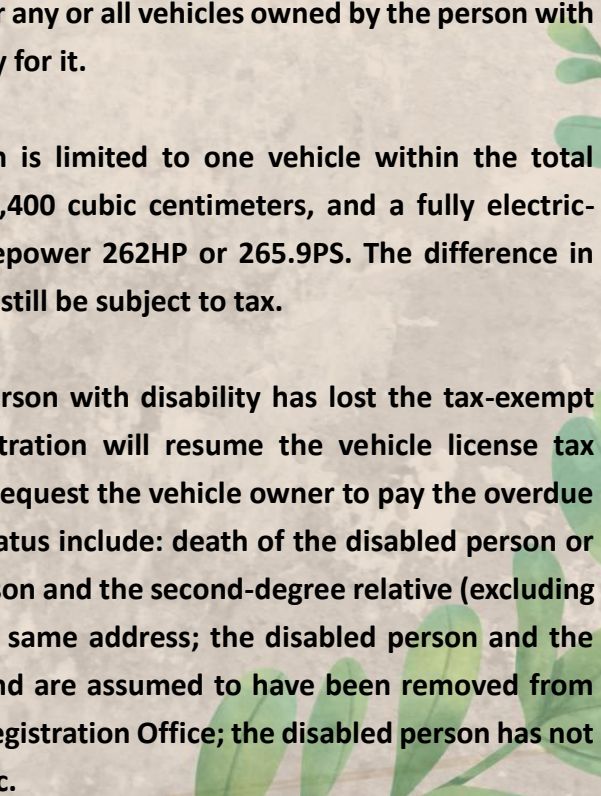


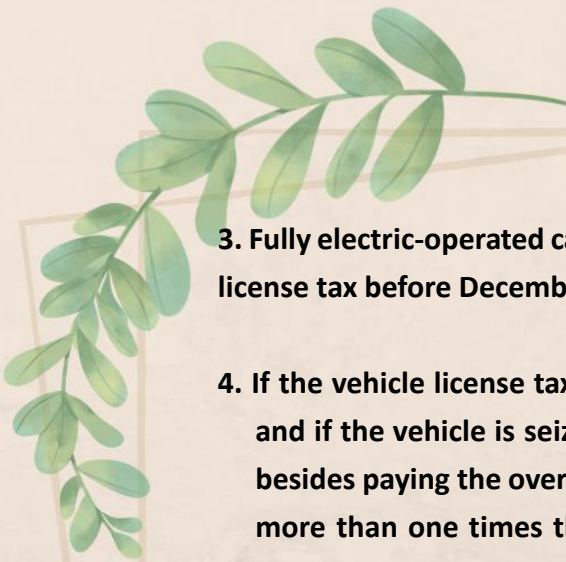
## VEHICLE LICENSE TAX

### Friendly reminder

The vehicle license tax is levied separately according to the type of vehicle. Motor vehicles are classified into passenger cars, buses, trucks, and motorcycles, and are set with an individual tax rate depending on their total cylinder displacement volume (cubic centimeter), or other power levels.

### Key tips

1. The Vehicle license tax exemption regulations for persons with disabilities:
    - (1) Applicable to all vehicles owned by persons who have disabilities with a driver's license, but is limited to one vehicle per person.
    - (2) Persons with disabilities who do not have a driver's license due to mental or physical impairment can apply for the vehicle license tax exemption on behalf of the following vehicle owners, but it is limited to one vehicle per disabled person.
      - A. The disabled person.
      - B. Does not have the same household registration: spouse.
      - C. Must have the same household registration: a second-degree relative, the guardian or helper appointed by the court.
    - (3) The local Taxation Administration will take the initiative to notify and approve the vehicle license tax exemption for any or all vehicles owned by the person with disability. The owner need not apply for it.
    - (4) The vehicle license tax exemption is limited to one vehicle within the total cylinder displacement volume of 2,400 cubic centimeters, and a fully electric-operated motor of maximum horsepower 262HP or 265.9PS. The difference in excessive displacement volume will still be subject to tax.
  2. If the tax-exempt vehicle of the person with disability has lost the tax-exempt status, the local Taxation Administration will resume the vehicle license tax following the regulations and shall request the vehicle owner to pay the overdue tax. Causes of loss of tax-exempt status include: death of the disabled person or the vehicle owner; the disabled person and the second-degree relative (excluding the spouse) are not residing at the same address; the disabled person and the vehicle owner have gone abroad and are assumed to have been removed from the registration by the Household Registration Office; the disabled person has not applied for reevaluation matters, etc.
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**3. Fully electric-operated cars and motorcycles are exempted from paying the vehicle license tax before December 31, 2021.**

**4. If the vehicle license tax of the vehicle owner is overdue and has not been paid, and if the vehicle is seized for using public roads (including driving and parking), besides paying the overdue tax, the owner will also be subject to a penalty of not more than one times the tax payable (and will be exempt from additional late fees).**

**5. If the vehicle has not undergone a regular inspection as required by regulations and the vehicle license is deregistered by the Motor Vehicles Office, and if the vehicle is seized for using public roads (including driving and parking), the owner will be subject to a penalty of not more than two times the tax payable, in addition to the annual vehicle license tax from the date of deregistration to the date of seizure.**

**6. If the vehicle has been modified (such as changing the parts or seat mount) and has not gone through the parts change procedures with the supervisory Motor Vehicles Office, and has not paid the vehicle license tax as required by regulations, it will be deemed as vehicle license removal for use on another vehicle if it is seized. The owner will be subject to a penalty of two times the tax payable for the entire period of changing the nature of the vehicle.**

**7. If the vehicle owner moves out of his/her residence, he/she should change the driving license address at the Motor Vehicles Office at the same time. If the owner does not reside at the residence address, the vehicle owner of a non-company can also apply for another residence or his/her workplace address. The purpose is to facilitate collection of the vehicle license tax return.**

**8. The vehicle license tax is levied on a daily basis. If the vehicle is unusable, suspended, or stolen, the owner should apply for scrapping at the Motor Vehicles Office to terminate the usage or deregistration. If the vehicle license tax is overpaid, the owner can apply for a tax refund at the local Taxation Administration.**

**Should you have any questions regarding the vehicle license tax, please contact Department of Taxation, Taoyuan:**

**Toll-free service hotline: 0800-000321**

