

Shenzhen, China
Rooms 1210-11
Di Wang Commercial Centre
5002 Shennan Road East
Luohu District, Shenzhen
Tel: +86 755 8268 4480
Fax: +86 755 8268 4481

Shanghai, China
Room 603, Tower B
Guangqi Culture Plaza
2899A Xieta Road
Xuhui District, Shanghai
Tel: +86 21 6439 4114
Fax: +86 21 6439 4414

Beijing, China
Room 408A
Interchina Commercial Building
No.33 Dengshikou Street
Dongcheng District, Beijing
Tel: +86 10 6210 1890
Fax: +86 10 6210 1882

Taiwan
Room 303, 3/F., 142
Section 4, Chung Hsiao
East Road, Daan District
Taipei, Taiwan
Tel: +886 2 2711 1324
Fax: +886 2 2711 1334

Singapore
36B, Boat Quay
Singapore 049825
Tel: +65 438 0116
Fax: +65 6438 0189

Guide to Taiwan Specifically Selected Goods and Services Tax

1. Scope of Taxation

The “selling price”, with regard to a taxpayer’s sale or manufacture of specifically selected goods or specifically selected services includes all fees collected in addition to the price.

2. Taxpayers

The taxpayer of specifically selected goods and services is as follows:

- (1) For the sale of a building or land: The original owner, with the tax collected at the time of sale.
- (2) For other sales:
 - (a) Manufacture of specifically selected goods: the taxpayer is the manufacturer, with the tax is collected at the time the goods are released from the factory.
 - (b) Imported specifically selected goods: the taxpayer is the consignee or the holder of the bill of lading or of the goods, with the tax collected at the time of importation.
 - (c) An auction or a sale by a court or other institution, of specifically selected goods for which the tax has not been paid: the taxpayer is the winning bidder, the purchaser, or one who takes the goods. The tax is collected at the time of the auction or sale.
 - (d) Tax-exempt specifically selected goods that lose tax-exempt status due to a transfer or a change in purpose of use: the taxpayer is the person initiating the transfer or the change in purpose of use or the holder of the goods, and the tax is collected at the time of the transfer or the change in purpose of use.
 - (e) Sale of specifically selected services: The taxpayer is the business entity making the sale, with tax collected at the time of the sale.

3. Tax Rates or Tax Amount

Tax Rates or Tax Amount of Specifically Selected Goods and Services Tax			
Category	Scope	Tax Base	Tax Rate
Buildings and land	A unit of a building and the share of land associated with the unit, or urban land for which a construction permit may lawfully be issued, that has been held for no more than two years	Sale price (including business tax)	10%, but increased to 15% if the building or land has not been held for more than one year
Passenger cars	A passenger car that has nine seats or less (including the driver's seat) and a selling price or taxable value of not less than NTD 3 million	Sale price (including business tax and commodity tax); the taxable value of specifically selected imported goods is the sum of the customs value, import duty, commodity tax, and business tax	10%
Yachts	Yacht with a sale price or taxable value of not less than NTD 3 million	Sale price (including business tax); the taxable value of specifically selected imported goods is the customs value, import duty, and business tax	10%
Airplanes, helicopters, and ultra-light vehicles	Sale price or taxable value of not less than NTD 3 million	Sale price (including business tax); the taxable value of specifically selected imported goods is sum of the customs value, import duty, and business tax	10%
Turtle shells, hawksbill, coral, ivory, furs, and their products	Items that have a sale price or taxable value of not less than NTD 500,000 (excluding those that are not protected species under the Wildlife Conservation Act, or products made from such items)	Sale price (including business tax); the taxable value of specifically selected imported goods is the customs value, import duty, and business tax	10%
Furniture	An item of furniture with a sale price or taxable value of not less than NTD 500,000	Sale price (including business tax); the taxable value of specifically selected imported goods is sum of the customs value, import duty, and business tax	10%
Membership	An item with a sale price not less than NTD 500,000	Sale price (including business tax)	10%