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Guide to Taiwan Vehicle License Tax

1. Scope of Taxation

The owner of any form of transportation equipment that uses public roads or rivers, regardless of purpose, must apply to the tax authorities for an appropriate vehicle license and pay the tax due. Transportation equipment is defined as vehicles or vessels.

2. Taxpayers

The taxpayer of the vehicle license tax is the owner of transportation equipment subject to the Vehicle License Tax Law.

3. Tax Base and Amounts

Vehicle license tax is levied at a fixed amount, depending on the type of vehicle, and cylinder capacity.

For small passenger vehicles (seating nine or fewer), cylinder capacity is up to 3,000 cc, and the tax amount ranges from NTD1,620 to NTD15,210; cylinder capacity is 3,001 cc or more, and the tax amount is within the range of NTD28,220 to NTD151,200.