

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
02013020	NT\$10/KGM	NT\$5/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%	NT\$10/KGM	NT\$4/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%	NT\$10/KGM	NT\$3/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%	NT\$10/KGM	NT\$2/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%	NT\$10/KGM	NT\$1/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%
02022020	NT\$10/KGM	NT\$5/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%	NT\$10/KGM	NT\$4/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%	NT\$10/KGM	NT\$3/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%	NT\$10/KGM	NT\$2/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%	NT\$10/KGM	NT\$1/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%
02023020	NT\$10/KGM	NT\$5/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%	NT\$10/KGM	NT\$4/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%	NT\$10/KGM	NT\$3/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%	NT\$10/KGM	NT\$2/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%	NT\$10/KGM	NT\$1/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$38/KGM or 30%
02031911	12.5%	0% (PA,NZ) 6.2% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 5% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 3.7% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 2.5% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 1.2% (SG) 12.5% (GT,NI,SV,HN)	60%
02031991	12.5%	0% (PA,NZ) 6.2% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 5% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 3.7% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 2.5% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 1.2% (SG) 12.5% (GT,NI,SV,HN)	60%
02032100	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	15%
02032200	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	15%
02032911	12.5%	0% (PA,NZ) 6.2% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 5% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 3.7% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 2.5% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 1.2% (SG) 12.5% (GT,NI,SV,HN)	60%
02032919	12.5%	0% (PA,NI,NZ) 1.6% (GT) 3.3% (SV,HN) 6.2% (SG)	15%	12.5%	0% (PA,NI,NZ) 0.8% (GT) 2.5% (SV,HN) 5% (SG)	15%	12.5%	0% (PA,GT,NI,NZ) 1.6% (SV,HN) 3.7% (SG)	15%	12.5%	0% (PA,GT,NI,NZ) 0.8% (SV,HN) 2.5% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	15%
02032991	12.5%	0% (PA,NZ) 6.2% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 5% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 3.7% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 2.5% (SG) 12.5% (GT,NI,SV,HN)	60%	12.5%	0% (PA,NZ) 1.2% (SG) 12.5% (GT,NI,SV,HN)	60%
02032999	12.5%	0% (PA,NI,NZ) 1.6% (GT) 3.3% (SV,HN) 6.2% (SG)	15%	12.5%	0% (PA,NI,NZ) 0.8% (GT) 2.5% (SV,HN) 5% (SG)	15%	12.5%	0% (PA,GT,NI,NZ) 1.6% (SV,HN) 3.7% (SG)	15%	12.5%	0% (PA,GT,NI,NZ) 0.8% (SV,HN) 2.5% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	15%

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稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
02044300	NT\$11.3/KGM or 15%	NT\$1.5/KGM or 2% (GT) NT\$3/KGM or 4% (SV,HN) NT\$5.6/KGM or 7.5% (SG) 0% (PA,NL,NZ)	NT\$14.25/KGM or 19%	NT\$11.3/KGM or 15%	NT\$0.7/KGM or 1% (GT) NT\$2.2/KGM or 3% (SV,HN) NT\$4.5/KGM or 6% (SG) 0% (PA,NL,NZ)	NT\$14.25/KGM or 19%	NT\$11.3/KGM or 15%	NT\$1.5/KGM or 2% (SV,HN) NT\$3.3/KGM or 4.5% (SG) 0% (PA,GT,NI,NZ)	NT\$14.25/KGM or 19%	NT\$11.3/KGM or 15%	NT\$0.7/KGM or 1% (SV,HN) NT\$2.2/KGM or 3% (SG) 0% (PA,GT,NI,NZ)	NT\$14.25/KGM or 19%	NT\$11.3/KGM or 15%	NT\$1.1/KGM or 1.5% (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$14.25/KGM or 19%
02045000	NT\$11.3/KGM or 15%	NT\$1.5/KGM or 2% (GT) NT\$3/KGM or 4% (SV,HN) NT\$4.2/KGM or 5.6% (NZ) NT\$5.6/KGM or 7.5% (SG) 0% (PA,NI)	NT\$14.25/KGM or 19%	NT\$11.3/KGM or 15%	NT\$0.7/KGM or 1% (GT) NT\$2.2/KGM or 3% (SV,HN) NT\$2.8/KGM or 3.8% (NZ) NT\$4.5/KGM or 6% (SG) 0% (PA,NI)	NT\$14.25/KGM or 19%	NT\$11.3/KGM or 15%	NT\$1.4/KGM or 1.9% (NZ) NT\$1.5/KGM or 2% (SV,HN) NT\$3.3/KGM or 4.5% (SG) 0% (PA,GT,NI)	NT\$14.25/KGM or 19%	NT\$11.3/KGM or 15%	NT\$0.7/KGM or 1% (SV,HN) NT\$2.2/KGM or 3% (SG) 0% (PA,GT,NI,NZ)	NT\$14.25/KGM or 19%	NT\$11.3/KGM or 15%	NT\$1.1/KGM or 1.5% (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$14.25/KGM or 19%
02061010	35%	0% (PA,NI,NZ,SG) 4.6% (GT) 9.3% (SV,HN)	50%	35%	0% (PA,NI,NZ,SG) 2.3% (GT) 7% (SV,HN)	50%	35%	0% (PA,GT,NI,NZ,SG) 4.6% (SV,HN)	50%	35%	0% (PA,GT,NI,NZ,SG) 2.3% (SV,HN)	50%	35%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
02061090	15%	0% (PA,NI,NZ,SG) 2% (GT) 4% (SV,HN)	50%	15%	0% (PA,NI,NZ,SG) 1% (GT) 3% (SV,HN)	50%	15%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	50%	15%	0% (PA,GT,NI,NZ,SG) 1% (SV,HN)	50%	15%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
02062100	15%	0% (PA,NI,HN,NZ,SG) 2% (GT) 4% (SV)	50%	15%	0% (PA,NI,HN,NZ,SG) 1% (GT) 3% (SV)	50%	15%	0% (PA,GT,NI,HN,NZ,SG) 2% (SV)	50%	15%	0% (PA,GT,NI,HN,NZ,SG) 1% (SV)	50%	15%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
02062200	15%	0% (PA,NI,HN,NZ,SG) 2% (GT) 4% (SV)	50%	15%	0% (PA,NI,HN,NZ,SG) 1% (GT) 3% (SV)	50%	15%	0% (PA,GT,NI,HN,NZ,SG) 2% (SV)	50%	15%	0% (PA,GT,NI,HN,NZ,SG) 1% (SV)	50%	15%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
02062910	30%	0% (PA,NI,HN,NZ,SG) 4.5% (GT) 8.5% (SV)	50%	30%	0% (PA,NI,HN,NZ,SG) 2.2% (GT) 6.4% (SV)	50%	30%	0% (PA,GT,NI,HN,NZ,SG) 4.2% (SV)	50%	30%	0% (PA,GT,NI,HN,NZ,SG) 2.1% (SV)	50%	30%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
02062990	15%	0% (PA,NI,HN,NZ,SG) 2% (GT) 4% (SV)	50%	15%	0% (PA,NI,HN,NZ,SG) 1% (GT) 3% (SV)	50%	15%	0% (PA,GT,NI,HN,NZ,SG) 2% (SV)	50%	15%	0% (PA,GT,NI,HN,NZ,SG) 1% (SV)	50%	15%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
02063010	35%	0% (PA,NZ,SG) 4.6% (GT) 9.3% (NI,SV,HN)	50%	35%	0% (PA,NZ,SG) 2.3% (GT) 7% (NI,SV,HN)	50%	35%	0% (PA,GT,NZ,SG) 4.6% (NI,SV,HN)	50%	35%	0% (PA,GT,NZ,SG) 2.3% (NI,SV,HN)	50%	35%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
02063020	15%	0% (NZ) 7.5% (SG) 15% (PA,GT,NI,SV,HN)	310%	15%	0% (NZ) 6% (SG) 15% (PA,GT,NI,SV,HN)	310%	15%	0% (NZ) 4.5% (SG) 15% (PA,GT,NI,SV,HN)	310%	15%	0% (NZ) 3% (SG) 15% (PA,GT,NI,SV,HN)	310%	15%	0% (NZ) 1.5% (SG) 15% (PA,GT,NI,SV,HN)	310%

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02063090	15%	0% (PA,NZ) 2% (GT) 4% (NI,SV,HN) 7.5% (SG)	50%	15%	0% (PA,NZ) 1% (GT) 3% (NI,SV,HN) 6% (SG)	50%	15%	0% (PA,GT,NZ) 2% (NI,SV,HN) 4.5% (SG)	50%	15%	0% (PA,GT,NZ) 1% (NI,SV,HN) 3% (SG)	50%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	50%
02064100	15%	0% (PA,NZ) 2% (GT) 4% (NI,SV,HN) 7.5% (SG)	50%	15%	0% (PA,NZ) 1% (GT) 3% (NI,SV,HN) 6% (SG)	50%	15%	0% (PA,GT,NZ) 2% (NI,SV,HN) 4.5% (SG)	50%	15%	0% (PA,GT,NZ) 1% (NI,SV,HN) 3% (SG)	50%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	50%
02064910	15%	0% (PA,NZ) 2% (GT) 4% (NI,SV,HN) 7.5% (SG)	15%	15%	0% (PA,NZ) 1% (GT) 3% (NI,SV,HN) 6% (SG)	15%	15%	0% (PA,GT,NZ) 2% (NI,SV,HN) 4.5% (SG)	15%	15%	0% (PA,GT,NZ) 1% (NI,SV,HN) 3% (SG)	15%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	15%
02064920	35%	0% (PA,NZ,SG) 4.6% (GT) 9.3% (NI,SV,HN)	50%	35%	0% (PA,NZ,SG) 2.3% (GT) 7% (NI,SV,HN)	50%	35%	0% (PA,GT,NZ,SG) 4.6% (NI,SV,HN)	50%	35%	0% (PA,GT,NZ,SG) 2.3% (NI,SV,HN)	50%	35%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
02064930	15%	0% (NZ) 7.5% (SG) 15% (PA,GT,NI,SV,HN)	310%	15%	0% (NZ) 6% (SG) 15% (PA,GT,NI,SV,HN)	310%	15%	0% (NZ) 4.5% (SG) 15% (PA,GT,NI,SV,HN)	310%	15%	0% (NZ) 3% (SG) 15% (PA,GT,NI,SV,HN)	310%	15%	0% (NZ) 1.5% (SG) 15% (PA,GT,NI,SV,HN)	310%
02064990	15%	0% (PA,NZ) 2% (GT) 4% (NI,SV,HN) 7.5% (SG)	50%	15%	0% (PA,NZ) 1% (GT) 3% (NI,SV,HN) 6% (SG)	50%	15%	0% (PA,GT,NZ) 2% (NI,SV,HN) 4.5% (SG)	50%	15%	0% (PA,GT,NZ) 1% (NI,SV,HN) 3% (SG)	50%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	50%
02068011	35%	0% (PA,NZ) 4.6% (GT) 9.3% (NI,SV,HN) 17.5% (SG)	50%	35%	0% (PA,NZ) 2.3% (GT) 7% (NI,SV,HN) 14% (SG)	50%	35%	0% (PA,GT,NZ) 4.6% (NI,SV,HN) 10.5% (SG)	50%	35%	0% (PA,GT,NZ) 2.3% (NI,SV,HN) 7% (SG)	50%	35%	0% (PA,GT,NI,SV,HN,NZ) 3.5% (SG)	50%
02068019	42.5%	0% (PA,NZ) 5.6% (GT) 11.3% (NI,SV,HN) 21.2% (SG)	50%	42.5%	0% (PA,NZ) 2.8% (GT) 8.5% (NI,SV,HN) 17% (SG)	50%	42.5%	0% (PA,GT,NZ) 5.6% (NI,SV,HN) 12.7% (SG)	50%	42.5%	0% (PA,GT,NZ) 2.8% (NI,SV,HN) 8.5% (SG)	50%	42.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	50%
02068020	45%	0% (PA,NZ,SG) 6% (GT) 12% (NI,SV,HN)	50%	45%	0% (PA,NZ,SG) 3% (GT) 9% (NI,SV,HN)	50%	45%	0% (PA,GT,NZ,SG) 6% (NI,SV,HN)	50%	45%	0% (PA,GT,NZ,SG) 3% (NI,SV,HN)	50%	45%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
02069010	35%	0% (PA,NZ,SG) 4.6% (GT) 9.3% (NI,SV,HN)	50%	35%	0% (PA,NZ,SG) 2.3% (GT) 7% (NI,SV,HN)	50%	35%	0% (PA,GT,NZ,SG) 4.6% (NI,SV,HN)	50%	35%	0% (PA,GT,NZ,SG) 2.3% (NI,SV,HN)	50%	35%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
02069090	42.5%	0% (PA,NZ) 5.6% (GT) 11.3% (NI,SV,HN) 21.2% (SG)	50%	42.5%	0% (PA,NZ) 2.8% (GT) 8.5% (NI,SV,HN) 17% (SG)	50%	42.5%	0% (PA,GT,NZ) 5.6% (NI,SV,HN) 12.7% (SG)	50%	42.5%	0% (PA,GT,NZ) 2.8% (NI,SV,HN) 8.5% (SG)	50%	42.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	50%
02071100	20%	0% (NZ) 10% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 8% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 6% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 4% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 2% (SG) 20% (PA,GT,NI,SV,HN)	95%

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02071200	20%	0% (NZ) 10% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 8% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 6% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 4% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 2% (SG) 20% (PA,GT,NI,SV,HN)	95%
02071311	20%	0% (NZ) 10% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 8% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 6% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 4% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 2% (SG) 20% (PA,GT,NI,SV,HN)	95%
02071319	20%	0% (NZ) 10% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 8% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 6% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 4% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 2% (SG) 20% (PA,GT,NI,SV,HN)	95%
02071399	25%	0% (NZ) 12.5% (SG) 25% (PA,GT,NI,SV,HN)	50%	25%	0% (NZ) 10% (SG) 25% (PA,GT,NI,SV,HN)	50%	25%	0% (NZ) 7.5% (SG) 25% (PA,GT,NI,SV,HN)	50%	25%	0% (NZ) 5% (SG) 25% (PA,GT,NI,SV,HN)	50%	25%	0% (NZ) 2.5% (SG) 25% (PA,GT,NI,SV,HN)	50%
02071411	20%	7.5% (NZ) 10% (SG) 20% (PA,GT,NI,SV,HN)	213%	20%	5% (NZ) 8% (SG) 20% (PA,GT,NI,SV,HN)	213%	20%	2.5% (NZ) 6% (SG) 20% (PA,GT,NI,SV,HN)	213%	20%	0% (NZ) 4% (SG) 20% (PA,GT,NI,SV,HN)	213%	20%	0% (NZ) 2% (SG) 20% (PA,GT,NI,SV,HN)	213%
02071419	20%	7.5% (NZ) 10% (SG) 20% (PA,GT,NI,SV,HN)	40%	20%	5% (NZ) 8% (SG) 20% (PA,GT,NI,SV,HN)	40%	20%	2.5% (NZ) 6% (SG) 20% (PA,GT,NI,SV,HN)	40%	20%	0% (NZ) 4% (SG) 20% (PA,GT,NI,SV,HN)	40%	20%	0% (NZ) 2% (SG) 20% (PA,GT,NI,SV,HN)	40%
02071422	25%	0% (SG) 9.4% (NZ) 25% (PA,GT,NI,SV,HN)	50%	25%	0% (SG) 6.3% (NZ) 25% (PA,GT,NI,SV,HN)	50%	25%	0% (SG) 3.1% (NZ) 25% (PA,GT,NI,SV,HN)	50%	25%	0% (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%			
02071429	25%	0% (SG) 9.4% (NZ) 25% (PA,GT,NI,SV,HN)	50%	25%	0% (SG) 6.3% (NZ) 25% (PA,GT,NI,SV,HN)	50%	25%	0% (SG) 3.1% (NZ) 25% (PA,GT,NI,SV,HN)	50%	25%	0% (NZ,SG) 25% (PA,GT,NI,SV,HN)	50%			
02072400	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
02072500	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
02072610	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
02072620	30%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	45%	30%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	45%	30%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	45%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	45%	30%	0% (PA,GT,NI,SV,HN,NZ, SG)	45%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
02072710	8.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	15%	8.5%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	15%	8.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	15%	8.5%	0% (PA,GT,NI,SV,HN,NZ) 1.7% (SG)	15%	8.5%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	15%
02072721	25%	0% (PA,NI,NZ,SG) 3.3% (GT) 6.6% (SV,HN)	45%	25%	0% (PA,NI,NZ,SG) 1.6% (GT) 5% (SV,HN)	45%	25%	0% (PA,GT,NI,NZ,SG) 3.3% (SV,HN)	45%	25%	0% (PA,GT,NI,NZ,SG) 1.6% (SV,HN)	45%	25%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	45%
02072722	34%	0% (PA,NI,NZ,SG) 4.5% (GT) 9% (SV,HN)	50%	34%	0% (PA,NI,NZ,SG) 2.2% (GT) 6.8% (SV,HN)	50%	34%	0% (PA,GT,NI,NZ,SG) 4.5% (SV,HN)	50%	34%	0% (PA,GT,NI,NZ,SG) 2.2% (SV,HN)	50%	34%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	50%
02074100	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	45%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	45%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	45%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	45%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	45%
02074200	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	45%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	45%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	45%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	45%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	45%
02074300	15%	0% (PA,NZ,SG) 2.8% (GT) 4.8% (SV,HN) 6.4% (NI)	45%	15%	0% (PA,NZ,SG) 1.4% (GT) 3.6% (SV,HN) 4.8% (NI)	45%	15%	0% (PA,GT,NZ,SG) 2.4% (SV,HN) 3.2% (NI)	45%	15%	0% (PA,GT,NZ,SG) 1.2% (SV,HN) 1.6% (NI)	45%	15%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	45%
02074410	35%	0% (PA,NZ) 4.6% (GT) 9.3% (NI,SV,HN) 17.5% (SG)	45%	35%	0% (PA,NZ) 2.3% (GT) 7% (NI,SV,HN) 14% (SG)	45%	35%	0% (PA,GT,NZ) 4.6% (NI,SV,HN) 10.5% (SG)	45%	35%	0% (PA,GT,NZ) 2.3% (NI,SV,HN) 7% (SG)	45%	35%	0% (PA,GT,NI,SV,HN,NZ)) 3.5% (SG)	45%
02074420	34%	0% (PA,NZ,SG) 4.5% (GT) 9% (NI,SV,HN)	50%	34%	0% (PA,NZ,SG) 2.2% (GT) 6.8% (NI,SV,HN)	50%	34%	0% (PA,GT,NZ,SG) 4.5% (NI,SV,HN)	50%	34%	0% (PA,GT,NZ,SG) 2.2% (NI,SV,HN)	50%	34%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	50%
02074510	35%	0% (PA,NZ) 4.6% (GT) 9.3% (NI,SV,HN) 17.5% (SG)	45%	35%	0% (PA,NZ) 2.3% (GT) 7% (NI,SV,HN) 14% (SG)	45%	35%	0% (PA,GT,NZ) 4.6% (NI,SV,HN) 10.5% (SG)	45%	35%	0% (PA,GT,NZ) 2.3% (NI,SV,HN) 7% (SG)	45%	35%	0% (PA,GT,NI,SV,HN,NZ)) 3.5% (SG)	45%
02074520	25%	0% (PA,NZ,SG) 3.3% (GT) 6.6% (NI,SV,HN)	45%	25%	0% (PA,NZ,SG) 1.6% (GT) 5% (NI,SV,HN)	45%	25%	0% (PA,GT,NZ,SG) 3.3% (NI,SV,HN)	45%	25%	0% (PA,GT,NZ,SG) 1.6% (NI,SV,HN)	45%	25%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	45%
02074530	34%	0% (PA,NZ,SG) 4.5% (GT) 9% (NI,SV,HN)	50%	34%	0% (PA,NZ,SG) 2.2% (GT) 6.8% (NI,SV,HN)	50%	34%	0% (PA,GT,NZ,SG) 4.5% (NI,SV,HN)	50%	34%	0% (PA,GT,NZ,SG) 2.2% (NI,SV,HN)	50%	34%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	50%
02075100	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	50%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
02075200	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	50%
02075300	15%	0% (PA,NZ,SG) 2.8% (GT) 4.8% (SV,HN) 6.4% (NI)	45%	15%	0% (PA,NZ,SG) 1.4% (GT) 3.6% (SV,HN) 4.8% (NI)	45%	15%	0% (PA,GT,NZ,SG) 2.4% (SV,HN) 3.2% (NI)	45%	15%	0% (PA,GT,NZ,SG) 1.2% (SV,HN) 1.6% (NI)	45%	15%	0% (PA,GT,NI,SV,HN,NZ, SG)	45%
02075410	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	50%
02075420	34%	0% (PA,NZ,SG) 4.5% (GT) 9% (NI,SV,HN)	50%	34%	0% (PA,NZ,SG) 2.2% (GT) 6.8% (NI,SV,HN)	50%	34%	0% (PA,GT,NZ,SG) 4.5% (NI,SV,HN)	50%	34%	0% (PA,GT,NZ,SG) 2.2% (NI,SV,HN)	50%	34%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
02075510	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	50%
02075520	25%	0% (PA,NZ,SG) 3.3% (GT) 6.6% (NI,SV,HN)	45%	25%	0% (PA,NZ,SG) 1.6% (GT) 5% (NI,SV,HN)	45%	25%	0% (PA,GT,NZ,SG) 3.3% (NI,SV,HN)	45%	25%	0% (PA,GT,NZ,SG) 1.6% (NI,SV,HN)	45%	25%	0% (PA,GT,NI,SV,HN,NZ, SG)	45%
02075530	34%	0% (PA,NZ,SG) 4.5% (GT) 9% (NI,SV,HN)	50%	34%	0% (PA,NZ,SG) 2.2% (GT) 6.8% (NI,SV,HN)	50%	34%	0% (PA,GT,NZ,SG) 4.5% (NI,SV,HN)	50%	34%	0% (PA,GT,NZ,SG) 2.2% (NI,SV,HN)	50%	34%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
02076010	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	50%
02076020	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	50%
02076040	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	50%
02076050	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	50%
02076060	25%	0% (PA,NZ,SG) 3.3% (GT) 6.6% (NI,SV,HN)	45%	25%	0% (PA,NZ,SG) 1.6% (GT) 5% (NI,SV,HN)	45%	25%	0% (PA,GT,NZ,SG) 3.3% (NI,SV,HN)	45%	25%	0% (PA,GT,NZ,SG) 1.6% (NI,SV,HN)	45%	25%	0% (PA,GT,NI,SV,HN,NZ, SG)	45%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
02081010	20%	0% (PA,NI,NZ,SG) 3.2% (GT) 5.8% (SV,HN)	45%	20%	0% (PA,NI,NZ,SG) 1.6% (GT) 4.4% (SV,HN)	45%	20%	0% (PA,GT,NI,NZ,SG) 2.9% (SV,HN)	45%	20%	0% (PA,GT,NI,NZ,SG) 1.4% (SV,HN)	45%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
02081020	45%	0% (PA,NI,NZ,SG) 6% (GT) 12% (SV,HN)	45%	45%	0% (PA,NI,NZ,SG) 3% (GT) 9% (SV,HN)	45%	45%	0% (PA,GT,NI,NZ,SG) 6% (SV,HN)	45%	45%	0% (PA,GT,NI,NZ,SG) 3% (SV,HN)	45%	45%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
02083010	34%	0% (PA,NZ,SG) 4.5% (GT) 9% (NI,SV,HN)	45%	34%	0% (PA,NZ,SG) 2.2% (GT) 6.8% (NI,SV,HN)	45%	34%	0% (PA,GT,NZ,SG) 4.5% (NI,SV,HN)	45%	34%	0% (PA,GT,NZ,SG) 2.2% (NI,SV,HN)	45%	34%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
02083020	45%	0% (PA,NZ,SG) 6% (GT) 12% (NI,SV,HN)	45%	45%	0% (PA,NZ,SG) 3% (GT) 9% (NI,SV,HN)	45%	45%	0% (PA,GT,NZ,SG) 6% (NI,SV,HN)	45%	45%	0% (PA,GT,NI,NZ,SG) 3% (SV,HN)	45%	45%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
02084010	34%	0% (PA,NZ,SG) 4.5% (GT) 9% (NI,SV,HN)	45%	34%	0% (PA,NZ,SG) 2.2% (GT) 6.8% (NI,SV,HN)	45%	34%	0% (PA,GT,NZ,SG) 4.5% (NI,SV,HN)	45%	34%	0% (PA,GT,NZ,SG) 2.2% (NI,SV,HN)	45%	34%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
02084020	45%	0% (PA,NZ,SG) 6% (GT) 12% (NI,SV,HN)	45%	45%	0% (PA,NZ,SG) 3% (GT) 9% (NI,SV,HN)	45%	45%	0% (PA,GT,NZ,SG) 6% (NI,SV,HN)	45%	45%	0% (PA,GT,NZ,SG) 3% (NI,SV,HN)	45%	45%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
02084030	34%	0% (PA,NI,NZ,SG) 4.5% (GT) 9% (SV,HN)	45%	34%	0% (PA,NI,NZ,SG) 2.2% (GT) 6.8% (SV,HN)	45%	34%	0% (PA,GT,NI,NZ,SG) 4.5% (SV,HN)	45%	34%	0% (PA,GT,NI,NZ,SG) 2.2% (SV,HN)	45%	34%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
02084040	45%	0% (PA,NI,NZ,SG) 6% (GT) 12% (SV,HN)	45%	45%	0% (PA,NI,NZ,SG) 3% (GT) 9% (SV,HN)	45%	45%	0% (PA,GT,NI,NZ,SG) 6% (SV,HN)	45%	45%	0% (PA,GT,NI,NZ,SG) 3% (SV,HN)	45%	45%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
02085010	34%	0% (PA,NZ,SG) 4.5% (GT) 9% (NI,SV,HN)	45%	34%	0% (PA,NZ,SG) 2.2% (GT) 6.8% (NI,SV,HN)	45%	34%	0% (PA,GT,NZ,SG) 4.5% (NI,SV,HN)	45%	34%	0% (PA,GT,NI,NZ,SG) 2.2% (SV,HN)	45%	34%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
02085020	45%	0% (PA,NZ,SG) 6% (GT) 12% (NI,SV,HN)	45%	45%	0% (PA,NZ,SG) 3% (GT) 9% (NI,SV,HN)	45%	45%	0% (PA,GT,NZ,SG) 6% (NI,SV,HN)	45%	45%	0% (PA,GT,NZ,SG) 3% (NI,SV,HN)	45%	45%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
02086010	34%	0% (PA,NI,NZ,SG) 4.5% (GT) 9% (SV,HN)	45%	34%	0% (PA,NI,NZ,SG) 2.2% (GT) 6.8% (SV,HN)	45%	34%	0% (PA,GT,NI,NZ,SG) 4.5% (SV,HN)	45%	34%	0% (PA,GT,NI,NZ,SG) 2.2% (SV,HN)	45%	34%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
02086020	45%	0% (PA,NI,NZ,SG) 6% (GT) 12% (SV,HN)	45%	45%	0% (PA,NI,NZ,SG) 3% (GT) 9% (SV,HN)	45%	45%	0% (PA,GT,NI,NZ,SG) 6% (SV,HN)	45%	45%	0% (PA,GT,NI,NZ,SG) 3% (SV,HN)	45%	45%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
02089011	15%	0% (PA,NI,NZ,SG) 2.1% (GT) 4.1% (SV,HN)	45%	15%	0% (PA,NI,NZ,SG) 1% (GT) 3.1% (SV,HN)	45%	15%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	45%	15%	0% (PA,GT,NI,NZ,SG) 1% (SV,HN)	45%	15%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
02089012	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	20%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	20%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	20%
02089013	15%	0% (PA,NI,NZ,SG) 2% (GT) 4% (SV,HN)	15%	15%	0% (PA,NI,NZ,SG) 1% (GT) 3% (SV,HN)	15%	15%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	15%	15%	0% (PA,GT,NI,NZ,SG) 1% (SV,HN)	15%	15%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	15%
02089021	27%	0% (PA,NZ,SG) 3.6% (GT) 7.2% (NI,SV,HN)	40%	27%	0% (PA,NZ,SG) 1.8% (GT) 5.4% (NI,SV,HN)	40%	27%	0% (PA,GT,NZ,SG) 3.6% (NI,SV,HN)	40%	27%	0% (PA,GT,NZ,SG) 1.8% (NI,SV,HN)	40%	27%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	40%
02089029	34%	0% (PA,NI,NZ,SG) 4.5% (GT) 9% (SV,HN)	45%	34%	0% (PA,NI,NZ,SG) 2.2% (GT) 6.8% (SV,HN)	45%	34%	0% (PA,GT,NI,NZ,SG) 4.5% (SV,HN)	45%	34%	0% (PA,GT,NI,NZ,SG) 2.2% (SV,HN)	45%	34%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	45%
02089090	45%	0% (PA,NI,NZ,SG) 6% (GT) 12% (SV,HN)	45%	45%	0% (PA,NI,NZ,SG) 3% (GT) 9% (SV,HN)	45%	45%	0% (PA,GT,NI,NZ,SG) 6% (SV,HN)	45%	45%	0% (PA,GT,NI,NZ,SG) 3% (SV,HN)	45%	45%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	45%
02091000	18%	0% (PA,NZ,SG) 2.5% (GT) 4.9% (SV,HN) 5.1% (NI)	25%	18%	0% (PA,NZ,SG) 1.2% (GT) 3.6% (SV,HN) 3.8% (NI)	25%	18%	0% (PA,GT,NZ,SG) 2.4% (SV,HN) 2.5% (NI)	25%	18%	0% (PA,GT,NZ,SG) 1.2% (NI,SV,HN)	25%	18%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	25%
02099000	18%	0% (PA,NZ,SG) 2.5% (GT) 4.9% (SV,HN) 5.1% (NI)	25%	18%	0% (PA,NZ,SG) 1.2% (GT) 3.6% (SV,HN) 3.8% (NI)	25%	18%	0% (PA,GT,NZ,SG) 2.4% (SV,HN) 2.5% (NI)	25%	18%	0% (PA,GT,NZ,SG) 1.2% (NI,SV,HN)	25%	18%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	25%
02101100	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	20%
02101200	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	20%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	20%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	20%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	20%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	20%
02101900	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	20%
02109100	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	20%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	20%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	20%
02109200	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	20%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	20%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	20%

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
02109300	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	20%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	20%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	20%
02109911	25%	0% (PA,NI,NZ,SG) 3.3% (GT) 6.6% (SV,HN)	45%	25%	0% (PA,NI,NZ,SG) 1.6% (GT) 5% (SV,HN)	45%	25%	0% (PA,GT,NI,NZ,SG) 3.3% (SV,HN)	45%	25%	0% (PA,GT,NI,NZ,SG) 1.6% (SV,HN)	45%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
02109912	20%	0% (NZ) 10% (SG) 20% (PA,GT,NI,SV,HN)	213%	20%	0% (NZ) 8% (SG) 20% (PA,GT,NI,SV,HN)	213%	20%	0% (NZ) 6% (SG) 20% (PA,GT,NI,SV,HN)	213%	20%	0% (NZ) 4% (SG) 20% (PA,GT,NI,SV,HN)	213%	20%	0% (NZ) 2% (SG) 20% (PA,GT,NI,SV,HN)	213%
02109913	25%	0% (PA,NZ,SG) 3.3% (GT) 6.6% (NI,SV,HN)	25%	25%	0% (PA,NZ,SG) 1.6% (GT) 5% (NI,SV,HN)	25%	25%	0% (PA,GT,NZ,SG) 3.3% (NI,SV,HN)	25%	25%	0% (PA,GT,NZ,SG) 1.6% (NI,SV,HN)	25%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	25%
02109919	20%	0% (NZ) 10% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 8% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 6% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 4% (SG) 20% (PA,GT,NI,SV,HN)	95%	20%	0% (NZ) 2% (SG) 20% (PA,GT,NI,SV,HN)	95%
02109921	30%	0% (PA,NZ,SG) 4% (GT) 8% (NI,SV,HN)	45%	30%	0% (PA,NZ,SG) 2% (GT) 6% (NI,SV,HN)	45%	30%	0% (PA,GT,NZ,SG) 4% (NI,SV,HN)	45%	30%	0% (PA,GT,NZ,SG) 2% (NI,SV,HN)	45%	30%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
02109941	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	20%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	20%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	20%
02109990	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	20%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	20%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	20%
03011100	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
03011900	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
03019400	15%	0% (PA,GT,NI,SV,HN,S G) 5.6% (NZ)	50%	15%	0% (PA,GT,NI,SV,HN,SG) 3.8% (NZ)	50%	15%	0% (PA,GT,NI,SV,HN,SG) 1.9% (NZ)	50%	15%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%			
03019929	15%	0% (PA,GT,NI,SV,HN,S G) 5.6% (NZ)	50%	15%	0% (PA,GT,NI,SV,HN,SG) 3.8% (NZ)	50%	15%	0% (PA,GT,NI,SV,HN,SG) 1.9% (NZ)	50%	15%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%			

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
03021100	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	25%
03021300	10%	0% (PA,GT,NI,SV,HN,SG) 3.8% (NZ)	20%	10%	0% (PA,GT,NI,SV,HN,SG) 2.5% (NZ)	20%	10%	0% (PA,GT,NI,SV,HN,SG) 1.3% (NZ)	20%	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%			
03021900	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	20%
03024100	30%	0% (PA,NZ) 15% (SG) 30% (GT,NI,SV,HN)	42.5%	30%	0% (PA,NZ) 12% (SG) 30% (GT,NI,SV,HN)	42.5%	30%	0% (PA,NZ) 9% (SG) 30% (GT,NI,SV,HN)	42.5%	30%	0% (PA,NZ) 6% (SG) 30% (GT,NI,SV,HN)	42.5%	30%	0% (PA,NZ) 3% (SG) 30% (GT,NI,SV,HN)	42.5%
03024300	30%	0% (PA,NZ) 15% (SG) 30% (GT,NI,SV,HN)	37.5%	30%	0% (PA,NZ) 12% (SG) 30% (GT,NI,SV,HN)	37.5%	30%	0% (PA,NZ) 9% (SG) 30% (GT,NI,SV,HN)	37.5%	30%	0% (PA,NZ) 6% (SG) 30% (GT,NI,SV,HN)	37.5%	30%	0% (PA,NZ) 3% (SG) 30% (GT,NI,SV,HN)	37.5%
03024400	NT\$9.3/KGM or 30%	NT\$4.6/KGM or 15% (SG) NT\$9.3/KGM or 30% (GT,NI,SV,HN) 0% (PA,NZ)	45%	NT\$9.3/KGM or 30%	NT\$3.7/KGM or 12% (SG) NT\$9.3/KGM or 30% (GT,NI,SV,HN) 0% (PA,NZ)	45%	NT\$9.3/KGM or 30%	NT\$2.7/KGM or 9% (SG) NT\$9.3/KGM or 30% (GT,NI,SV,HN) 0% (PA,NZ)	45%	NT\$9.3/KGM or 30%	NT\$1.8/KGM or 6% (SG) NT\$9.3/KGM or 30% (GT,NI,SV,HN) 0% (PA,NZ)	45%	NT\$9.3/KGM or 30%	NT\$0.9/KGM or 3% (SG) NT\$9.3/KGM or 30% (GT,NI,SV,HN) 0% (PA,NZ)	45%
03024940	42.5%	0% (PA,NZ) 21.2% (SG) 42.5% (GT,NI,SV,HN)	63.8%	42.5%	0% (PA,NZ) 17% (SG) 42.5% (GT,NI,SV,HN)	63.8%	42.5%	0% (PA,NZ) 12.7% (SG) 42.5% (GT,NI,SV,HN)	63.8%	42.5%	0% (PA,NZ) 8.5% (SG) 42.5% (GT,NI,SV,HN)	63.8%	42.5%	0% (PA,NZ) 4.2% (SG) 42.5% (GT,NI,SV,HN)	63.8%
03027400	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	20%
03028300	25%	0% (PA,GT,NI,SV,HN,NZ) 12.5% (SG)	42.5%	25%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	42.5%	25%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	42.5%	25%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	42.5%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	42.5%
03028910	NT\$30/KGM	NT\$15/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$45/KGM	NT\$30/KGM	NT\$12/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$45/KGM	NT\$30/KGM	NT\$9/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$45/KGM	NT\$30/KGM	NT\$6/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$45/KGM	NT\$30/KGM	NT\$3/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$45/KGM
03028952	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	20%
03028982	37.5%	0% (PA,GT,NI,SV,HN,NZ) 18.7% (SG)	37.5%	37.5%	0% (PA,GT,NI,SV,HN,NZ) 15% (SG)	37.5%	37.5%	0% (PA,GT,NI,SV,HN,NZ) 11.2% (SG)	37.5%	37.5%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	37.5%	37.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	37.5%

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
03028984	42.5%	0% (PA,NZ) 21.2% (SG) 42.5% (GT,NI,SV,HN)	63.8%	42.5%	0% (PA,NZ) 17% (SG) 42.5% (GT,NI,SV,HN)	63.8%	42.5%	0% (PA,NZ) 12.7% (SG) 42.5% (GT,NI,SV,HN)	63.8%	42.5%	0% (PA,NZ) 8.5% (SG) 42.5% (GT,NI,SV,HN)	63.8%	42.5%	0% (PA,NZ) 4.2% (SG) 42.5% (GT,NI,SV,HN)	63.8%
03028985	30%	0% (PA,NZ) 15% (SG) 30% (GT,NI,SV,HN)	42.5%	30%	0% (PA,NZ) 12% (SG) 30% (GT,NI,SV,HN)	42.5%	30%	0% (PA,NZ) 9% (SG) 30% (GT,NI,SV,HN)	42.5%	30%	0% (PA,NZ) 6% (SG) 30% (GT,NI,SV,HN)	42.5%	30%	0% (PA,NZ) 3% (SG) 30% (GT,NI,SV,HN)	42.5%
03029200	17.5%	0% (PA,GT,NI,SV,HN,N Z) 11.6% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 10.5% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 9.3% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 8.1% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 7% (SG)	17.5%
03031200	10%	0% (PA,GT,NI,SV,HN,S G) 3.8% (NZ)	20%	10%	0% (PA,GT,NI,SV,HN,SG) 2.5% (NZ)	20%	10%	0% (PA,GT,NI,SV,HN,SG) 1.3% (NZ)	20%	10%	0% (PA,GT,NI,SV,HN,NZ ,SG)	20%			
03031400	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	25%
03031900	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	25%
03032300	25%	0% (PA,GT,NI,SV,HN,S G) 9.4% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 6.3% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 3.1% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%			
03032400	25%	0% (PA,GT,NI,SV,HN,S G) 9.4% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 6.3% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 3.1% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%			
03032500	25%	0% (PA,GT,NI,SV,HN,S G) 9.4% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 6.3% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 3.1% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%			
03032600	12.5%	0% (PA,GT,NI,SV,HN,N Z) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
03032900	25%	0% (PA,GT,NI,SV,HN,S G) 9.4% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 6.3% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 3.1% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%			
03033200	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	25%
03033300	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	40%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	40%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	40%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	40%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	40%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
03033400	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	30%
03033900	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	30%
03034300	20%	0% (PA,NI,SV,HN,NZ,S G) 2.6% (GT)	37.5%	20%	0% (PA,NI,SV,HN,NZ,SG) 1.3% (GT)	37.5%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	37.5%						
03035100	25%	0% (PA,NZ) 12.5% (SG) 25% (GT,NI,SV,HN)	37.5%	25%	0% (PA,NZ) 10% (SG) 25% (GT,NI,SV,HN)	37.5%	25%	0% (PA,NZ) 7.5% (SG) 25% (GT,NI,SV,HN)	37.5%	25%	0% (PA,NZ) 5% (SG) 25% (GT,NI,SV,HN)	37.5%	25%	0% (PA,NZ) 2.5% (SG) 25% (GT,NI,SV,HN)	37.5%
03035300	30%	0% (PA,NZ) 15% (SG) 30% (GT,NI,SV,HN)	37.5%	30%	0% (PA,NZ) 12% (SG) 30% (GT,NI,SV,HN)	37.5%	30%	0% (PA,NZ) 9% (SG) 30% (GT,NI,SV,HN)	37.5%	30%	0% (PA,NZ) 6% (SG) 30% (GT,NI,SV,HN)	37.5%	30%	0% (PA,NZ) 3% (SG) 30% (GT,NI,SV,HN)	37.5%
03035400	NT\$7.3/KG M or 25%	NT\$2.7/KGM or 9.4% (NZ) NT\$3.6/KGM or 12.5% (SG) NT\$7.3/KGM or 25% (GT,NI,SV,HN) 0% (PA)	37.5%	NT\$7.3/KG M or 25%	NT\$1.8/KGM or 6.3% (NZ) NT\$2.9/KGM or 10% (SG) NT\$7.3/KGM or 25% (GT,NI,SV,HN) 0% (PA)	37.5%	NT\$7.3/KG M or 25%	NT\$0.9/KGM or 3.1% (NZ) NT\$2.1/KGM or 7.5% (SG) NT\$7.3/KGM or 25% (GT,NI,SV,HN) 0% (PA)	37.5%	NT\$7.3/KG M or 25%	NT\$1.4/KGM or 5% (SG) NT\$7.3/KGM or 25% (GT,NI,SV,HN) 0% (PA,NZ)	37.5%	NT\$7.3/KG M or 25%	NT\$0.7/KGM or 2.5% (SG) NT\$7.3/KGM or 25% (GT,NI,SV,HN) 0% (PA,NZ)	37.5%
03035500	20%	0% (PA,GT,NI,SV,HN,S G) 3.3% (NZ)	25%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	25%									
03035600	25%	0% (PA,GT,NI,SV,HN,S G) 9.4% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 6.3% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 3.1% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%			
03035940	50%	0% (PA,NZ) 25% (SG) 50% (GT,NI,SV,HN)	75%	50%	0% (PA,NZ) 20% (SG) 50% (GT,NI,SV,HN)	75%	50%	0% (PA,NZ) 15% (SG) 50% (GT,NI,SV,HN)	75%	50%	0% (PA,NZ) 10% (SG) 50% (GT,NI,SV,HN)	75%	50%	0% (PA,NZ) 5% (SG) 50% (GT,NI,SV,HN)	75%
03035990	25%	0% (PA,GT,NI,SV,HN,S G) 9.4% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 6.3% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 3.1% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%			
03036800	25%	0% (PA,GT,NI,SV,HN,S G) 9.4% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 6.3% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 3.1% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%			
03036990	25%	0% (PA,GT,NI,SV,HN,S G) 9.4% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 6.3% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 3.1% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%			

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
03038200	25%	0% (PA,GT,NI,SV,HN,SG) 9.4% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 6.3% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 3.1% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%			
03038300	25%	0% (PA,GT,NI,SV,HN,NZ) 12.5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
03038400	25%	0% (PA,GT,NI,SV,HN) 9.4% (NZ) 12.5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN) 6.3% (NZ) 10% (SG)	40%	25%	0% (PA,GT,NI,SV,HN) 3.1% (NZ) 7.5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	40%
03038910	NT\$25/KGM	NT\$3.3/KGM (GT) NT\$12.5/KGM (SG) 0% (PA,NI,SV,HN,NZ)	NT\$40/KGM	NT\$25/KGM	NT\$1.6/KGM (GT) NT\$10/KGM (SG) 0% (PA,NI,SV,HN,NZ)	NT\$40/KGM	NT\$25/KGM	NT\$7.5/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$40/KGM	NT\$25/KGM	NT\$5/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$40/KGM	NT\$25/KGM	NT\$2.5/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$40/KGM
03038920	27%	0% (PA,NI,NZ,SG) 3.6% (GT) 7.2% (SV,HN)	40%	27%	0% (PA,NI,NZ,SG) 1.8% (GT) 5.4% (SV,HN)	40%	27%	0% (PA,GT,NI,NZ,SG) 3.6% (SV,HN)	40%	27%	0% (PA,GT,NI,NZ,SG) 1.8% (SV,HN)	40%	27%	0% (PA,GT,NI,SV,HN,NZ, SG)	40%
03038930	NT\$23/KGM or 17.5%	NT\$8.6/KGM or 6.6% (NZ) 0% (PA,GT,NI,SV,HN,SG)	NT\$23/KGM or 17.5%	NT\$23/KGM or 17.5%	NT\$5.8/KGM or 4.4% (NZ) 0% (PA,GT,NI,SV,HN,SG)	NT\$23/KGM or 17.5%	NT\$23/KGM or 17.5%	NT\$2.9/KGM or 2.2% (NZ) 0% (PA,GT,NI,SV,HN,SG)	NT\$23/KGM or 17.5%	NT\$23/KGM or 17.5%	0% (PA,GT,NI,SV,HN,NZ, SG)	NT\$23/KGM or 17.5%			
03038952	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	15%
03038981	25%	0% (PA,NI,NZ,SG) 3.3% (GT) 6.6% (SV,HN)	50%	25%	0% (PA,NI,NZ,SG) 1.6% (GT) 5% (SV,HN)	50%	25%	0% (PA,GT,NI,NZ,SG) 3.3% (SV,HN)	50%	25%	0% (PA,GT,NI,NZ,SG) 1.6% (SV,HN)	50%	25%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
03038982	37.5%	0% (PA,NI,NZ) 5% (GT) 10% (SV,HN) 18.7% (SG)	37.5%	37.5%	0% (PA,NI,NZ) 2.5% (GT) 7.5% (SV,HN) 15% (SG)	37.5%	37.5%	0% (PA,GT,NI,NZ) 5% (SV,HN) 11.2% (SG)	37.5%	37.5%	0% (PA,GT,NI,NZ) 2.5% (SV,HN) 7.5% (SG)	37.5%	37.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	37.5%
03038984	50%	0% (PA,NZ) 25% (SG) 50% (GT,NI,SV,HN)	75%	50%	0% (PA,NZ) 20% (SG) 50% (GT,NI,SV,HN)	75%	50%	0% (PA,NZ) 15% (SG) 50% (GT,NI,SV,HN)	75%	50%	0% (PA,NZ) 10% (SG) 50% (GT,NI,SV,HN)	75%	50%	0% (PA,NZ) 5% (SG) 50% (GT,NI,SV,HN)	75%
03038985	30%	0% (PA) 11.3% (NZ) 15% (SG) 30% (GT,NI,SV,HN)	50%	30%	0% (PA) 7.5% (NZ) 12% (SG) 30% (GT,NI,SV,HN)	50%	30%	0% (PA) 3.8% (NZ) 9% (SG) 30% (GT,NI,SV,HN)	50%	30%	0% (PA,NZ) 6% (SG) 30% (GT,NI,SV,HN)	50%	30%	0% (PA,NZ) 3% (SG) 30% (GT,NI,SV,HN)	50%
03038989	25%	0% (PA,GT,NI,SV,HN,SG) 9.4% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 6.3% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 3.1% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%			

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
03039110	25%	0% (PA,NI,NZ,SG) 3.3% (GT) 6.6% (SV,HN)	42.5%	25%	0% (PA,NI,NZ,SG) 1.6% (GT) 5% (SV,HN)	42.5%	25%	0% (PA,GT,NI,NZ,SG) 3.3% (SV,HN)	42.5%	25%	0% (PA,GT,NI,NZ,SG) 1.6% (SV,HN)	42.5%	25%	0% (PA,GT,NI,SV,HN,NZ, SG)	42.5%
03039200	17.5%	0% (PA,GT,NI,SV,HN,N Z) 11.6% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 10.5% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 9.3% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 8.1% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 7% (SG)	17.5%
03043100	24%	0% (PA,GT,NI,SV,HN,N Z) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03043300	24%	0% (PA,GT,NI,SV,HN,N Z) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03043900	24%	0% (PA,GT,NI,SV,HN,N Z) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03044100	24%	0% (PA,GT,NI,SV,HN,N Z) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03044200	20%	0% (PA,GT,NI,SV,HN,N Z) 10% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	35%
03044300	24%	0% (PA,GT,NI,SV,HN,N Z) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03044400	24%	0% (PA,GT,NI,SV,HN,N Z) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03044700	24%	0% (PA,GT,NI,SV,HN,N Z) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03044800	24%	0% (PA,GT,NI,SV,HN,N Z) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03044930	24%	0% (PA,GT,NI,SV,HN,N Z) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03044990	24%	0% (PA,GT,NI,SV,HN,N Z) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
03045190	24%	0% (PA,GT,NI,SV,HN,NZ) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03045210	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	35%
03045290	24%	0% (PA,GT,NI,SV,HN,NZ) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03045300	24%	0% (PA,GT,NI,SV,HN,NZ) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03045600	24%	0% (PA,GT,NI,SV,HN,NZ) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03045700	24%	0% (PA,GT,NI,SV,HN,NZ) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03045990	24%	0% (PA,GT,NI,SV,HN,NZ) 12% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	35%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	35%
03046100	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	35%												
03046200	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	35%												
03046300	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	35%												
03046900	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	35%												
03047100	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	35%												
03047200	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	35%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
03047300	20%	0% (PA,GT,NI,SV,HN,N Z,SG)	35%												
03047500	20%	0% (PA,GT,NI,SV,HN,N Z,SG)	35%												
03047900	20%	0% (PA,GT,NI,SV,HN,N Z,SG)	35%												
03048100	15%	0% (PA,GT,NI,SV,HN,N Z,SG)	35%												
03048200	15%	0% (PA,GT,NI,SV,HN,N Z,SG)	35%												
03048310	15%	0% (PA,GT,NI,SV,HN,N Z,SG)	35%												
03048390	20%	0% (PA,GT,NI,SV,HN,N Z,SG)	35%												
03048500	20%	0% (PA,GT,NI,SV,HN,N Z) 10% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	35%
03048600	25%	0% (PA,NZ,SG) 25% (GT,NI,SV,HN)	35%												
03048700	20%	0% (PA,GT,NI,SV,HN,N Z,SG)	35%												
03048800	20%	0% (PA,GT,NI,SV,HN,N Z,SG)	35%												
03048920	30%	0% (PA,NZ,SG) 30% (GT,NI,SV,HN)	35%												
03048930	40%	0% (PA,SG) 15% (NZ) 40% (GT,NI,SV,HN)	60%	40%	0% (PA,SG) 10% (NZ) 40% (GT,NI,SV,HN)	60%	40%	0% (PA,SG) 5% (NZ) 40% (GT,NI,SV,HN)	60%	40%	0% (PA,NZ,SG) 40% (GT,NI,SV,HN)	60%			

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
03048940	30%	0% (PA,SG) 11.3% (NZ) 30% (GT,NI,SV,HN)	35%	30%	0% (PA,SG) 7.5% (NZ) 30% (GT,NI,SV,HN)	35%	30%	0% (PA,SG) 3.8% (NZ) 30% (GT,NI,SV,HN)	35%	30%	0% (PA,NZ,SG) 30% (GT,NI,SV,HN)	35%			
03048950	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	35%												
03048960	15%	0% (PA,GT,NI,SV,HN,NZ,SG)	35%												
03048970	25%	0% (PA,NZ,SG) 25% (GT,NI,SV,HN)	35%												
03048990	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	35%												
03049210	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	25%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	25%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	25%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	25%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	25%
03049290	24%	0% (PA,GT,NI,SV,HN,NZ) 12% (SG)	50%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	50%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	50%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	50%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	50%
03051000	27%	0% (PA,NI,SV,HN,NZ,SG) 3.6% (GT)	40%	27%	0% (PA,NI,SV,HN,NZ,SG) 1.8% (GT)	40%	27%	0% (PA,GT,NI,SV,HN,NZ,SG)	40%						
03053910	30%	0% (NZ) 15% (SG) 30% (PA,GT,NI,SV,HN)	37.5%	30%	0% (NZ) 12% (SG) 30% (PA,GT,NI,SV,HN)	37.5%	30%	0% (NZ) 9% (SG) 30% (PA,GT,NI,SV,HN)	37.5%	30%	0% (NZ) 6% (SG) 30% (PA,GT,NI,SV,HN)	37.5%	30%	0% (NZ) 3% (SG) 30% (PA,GT,NI,SV,HN)	37.5%
03054200	35%	0% (PA,NI,NZ,SG) 4.6% (GT) 9.3% (SV,HN)	42.5%	35%	0% (PA,NI,NZ,SG) 2.3% (GT) 7% (SV,HN)	42.5%	35%	0% (PA,GT,NI,NZ,SG) 4.6% (SV,HN)	42.5%	35%	0% (PA,GT,NI,NZ,SG) 2.3% (SV,HN)	42.5%	35%	0% (PA,GT,NI,SV,HN,NZ,SG)	42.5%
03054940	30%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	40%	30%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	40%	30%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	40%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	40%	30%	0% (PA,GT,NI,SV,HN,NZ,SG)	40%
03055410	30%	0% (PA,NZ,SG) 30% (GT,NI,SV,HN)	42.5%												
03055420	30%	0% (PA,NZ,SG) 30% (GT,NI,SV,HN)	42.5%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
03055430	30%	0% (PA,NZ,SG) 30% (GT,NL,SV,HN)	42.5%												
03055971	NT\$47.6/KG M or 25%	0% (PA,GT,NI,SV,HN,N Z,SG)	NT\$81/KGM or 42.5%												
03055972	30%	0% (PA,NZ,SG) 30% (GT,NL,SV,HN)	42.5%												
03055979	30%	0% (PA,NZ,SG) 30% (GT,NL,SV,HN)	42.5%												
03056940	30%	0% (PA,NZ) 15% (SG) 30% (GT,NL,SV,HN)	42.5%	30%	0% (PA,NZ) 12% (SG) 30% (GT,NL,SV,HN)	42.5%	30%	0% (PA,NZ) 9% (SG) 30% (GT,NL,SV,HN)	42.5%	30%	0% (PA,NZ) 6% (SG) 30% (GT,NL,SV,HN)	42.5%	30%	0% (PA,NZ) 3% (SG) 30% (GT,NL,SV,HN)	42.5%
03057120	7%	0% (PA,GT,NI,SV,HN,N Z) 4.6% (SG)	9%	7%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	9%	7%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	9%	7%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	9%	7%	0% (PA,GT,NI,SV,HN,NZ) 2.8% (SG)	9%
03061111	20%	0% (PA,NZ,SG) 4% (GT) 8% (NI,SV,HN)	42.5%	20%	0% (PA,NZ,SG) 2% (GT) 6% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NZ,SG) 4% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NZ,SG) 2% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
03061211	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	22.5%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	22.5%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	22.5%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	22.5%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	22.5%
03061410	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	42.5%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
03061421	NT\$40.8/KG M or 30%	NT\$5.4/KGM or 4% (GT) NT\$10.8/KGM or 8% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$68/KGM or 50%	NT\$40.8/KG M or 30%	NT\$2.7/KGM or 2% (GT) NT\$8.1/KGM or 6% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$68/KGM or 50%	NT\$40.8/KG M or 30%	NT\$5.4/KGM or 4% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$68/KGM or 50%	NT\$40.8/KG M or 30%	NT\$2.7/KGM or 2% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$68/KGM or 50%	NT\$40.8/KG M or 30%	0% (PA,GT,NI,SV,HN,NZ ,SG)	NT\$68/KGM or 50%
03061500	20%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	42.5%	20%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	42.5%	20%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	42.5%	20%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	42.5%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
03061600	20%	0% (PA,GT,NI,SV,HN,N Z) 10% (SG)	22.5%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	22.5%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	22.5%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	22.5%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	22.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 Column I	第二欄 Column II	第三欄 Column III	第一欄 Column I	第二欄 Column II	第三欄 Column III	第一欄 Column I	第二欄 Column II	第三欄 Column III	第一欄 Column I	第二欄 Column II	第三欄 Column III	第一欄 Column I	第二欄 Column II	第三欄 Column III
03061700	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	22.5%	20%	0% (PA,GT,NI,SV,HN,NZ)) 8% (SG)	22.5%	20%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	22.5%	20%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	22.5%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	22.5%
03061920	20%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	42.5%	20%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	42.5%	20%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	42.5%	20%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	42.5%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03063920	25%	0% (PA,NI,NZ,SG) 3.3% (GT) 6.6% (SV,HN)	42.5%	25%	0% (PA,NI,NZ,SG) 1.6% (GT) 5% (SV,HN)	42.5%	25%	0% (PA,GT,NI,NZ,SG) 3.3% (SV,HN)	42.5%	25%	0% (PA,GT,NI,NZ,SG) 1.6% (SV,HN)	42.5%	25%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03069120	20%	0% (PA,NZ,SG) 4% (GT) 8% (NI,SV,HN)	42.5%	20%	0% (PA,NZ,SG) 2% (GT) 6% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NZ,SG) 4% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NZ,SG) 2% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03069220	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	22.5%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	22.5%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	22.5%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	22.5%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	22.5%
03069320	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	42.5%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03069511	NT\$5.36/KG M or 24%	NT\$2.6/KGM or 12% (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$8.7/KG M or 39%	NT\$5.36/KG M or 24%	NT\$2.1/KGM or 9.6% (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$8.7/KG M or 39%	NT\$5.36/KG M or 24%	NT\$1.6/KGM or 7.2% (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$8.7/KG M or 39%	NT\$5.36/KG M or 24%	NT\$1/KGM or 4.8% (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$8.7/KG M or 39%	NT\$5.36/KG M or 24%	NT\$0.5/KGM or 2.4% (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$8.7/KG M or 39%
03069519	NT\$48/KGM or 25%	NT\$24/KGM or 12.5% (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$72/KGM or 37.5%	NT\$48/KGM or 25%	NT\$19.2/KGM or 10% (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$72/KGM or 37.5%	NT\$48/KGM or 25%	NT\$14.4/KGM or 7.5% (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$72/KGM or 37.5%	NT\$48/KGM or 25%	NT\$9.6/KGM or 5% (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$72/KGM or 37.5%	NT\$48/KGM or 25%	NT\$4.8/KGM or 2.5% (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$72/KGM or 37.5%
03069520	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	20%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	20%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	20%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	20%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	20%
03069910	20%	0% (PA,NZ,SG) 4% (GT) 8% (NI,SV,HN)	42.5%	20%	0% (PA,NZ,SG) 2% (GT) 6% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NZ,SG) 4% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NZ,SG) 2% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03071190	25%	0% (PA,GT,NI,SV,HN) 9.4% (NZ) 12.5% (SG)	42.5%	25%	0% (PA,GT,NI,SV,HN) 6.3% (NZ) 10% (SG)	42.5%	25%	0% (PA,GT,NI,SV,HN) 3.1% (NZ) 7.5% (SG)	42.5%	25%	0% (PA,GT,NI,SV,HN,NZ)) 5% (SG)	42.5%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	42.5%
03071200	20%	0% (PA,GT,NI,SV,HN) 7.5% (NZ) 10% (SG)	42.5%	20%	0% (PA,GT,NI,SV,HN) 5% (NZ) 8% (SG)	42.5%	20%	0% (PA,GT,NI,SV,HN) 2.5% (NZ) 6% (SG)	42.5%	20%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	42.5%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	42.5%

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	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
03071920	NT\$50/KGM or 25%	NT\$7.2/KGM or 3.6% (GT) NT\$13.8/KGM or 6.9% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$90/KGM or 45%	NT\$50/KGM or 25%	NT\$3.6/KGM or 1.8% (GT) NT\$10.3/KGM or 5.1% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$90/KGM or 45%	NT\$50/KGM or 25%	NT\$6.9/KGM or 3.4% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$90/KGM or 45%	NT\$50/KGM or 25%	NT\$3.4/KGM or 1.7% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$90/KGM or 45%	NT\$50/KGM or 25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	NT\$90/KGM or 45%
03071930	30%	0% (PA,NI,NZ,SG) 4.2% (GT) 8.2% (SV,HN)	42.5%	30%	0% (PA,NI,NZ,SG) 2.1% (GT) 6.2% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 4.1% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
03071940	15%	0% (PA,NI,NZ,SG) 2% (GT) 4% (SV,HN)	22.5%	15%	0% (PA,NI,NZ,SG) 1% (GT) 3% (SV,HN)	22.5%	15%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	22.5%	15%	0% (PA,GT,NI,NZ,SG) 1% (SV,HN)	22.5%	15%	0% (PA,GT,NI,SV,HN,NZ ,SG)	22.5%
03072930	18%	0% (PA,NI,NZ,SG) 2.4% (GT) 4.8% (SV,HN)	20%	18%	0% (PA,NI,NZ,SG) 1.2% (GT) 3.6% (SV,HN)	20%	18%	0% (PA,GT,NI,NZ,SG) 2.4% (SV,HN)	20%	18%	0% (PA,GT,NI,NZ,SG) 1.2% (SV,HN)	20%	18%	0% (PA,GT,NI,SV,HN,NZ ,SG)	20%
03073200	15%	0% (PA,GT,NI,SV,HN,S G) 5.6% (NZ)	40%	15%	0% (PA,GT,NI,SV,HN,SG) 3.8% (NZ)	40%	15%	0% (PA,GT,NI,SV,HN,SG) 1.9% (NZ)	40%	15%	0% (PA,GT,NI,SV,HN,NZ ,SG)	40%			
03073921	NT\$40.5/KG M or 27%	NT\$5.4/KGM or 3.6% (GT) NT\$10.8/KGM or 7.2% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$60/KGM or 40%	NT\$40.5/KG M or 27%	NT\$2.7/KGM or 1.8% (GT) NT\$8.1/KGM or 5.4% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$60/KGM or 40%	NT\$40.5/KG M or 27%	NT\$5.4/KGM or 3.6% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$60/KGM or 40%	NT\$40.5/KG M or 27%	NT\$2.7/KGM or 1.8% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$60/KGM or 40%	NT\$40.5/KG M or 27%	0% (PA,GT,NI,SV,HN,NZ ,SG)	NT\$60/KGM or 40%
03073929	25%	0% (PA,NI,NZ,SG) 3.3% (GT) 6.6% (SV,HN)	40%	25%	0% (PA,NI,NZ,SG) 1.6% (GT) 5% (SV,HN)	40%	25%	0% (PA,GT,NI,NZ,SG) 3.3% (SV,HN)	40%	25%	0% (PA,GT,NI,NZ,SG) 1.6% (SV,HN)	40%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	40%
03073930	15%	0% (PA,NI,NZ,SG) 2% (GT) 4% (SV,HN)	22.5%	15%	0% (PA,NI,NZ,SG) 1% (GT) 3% (SV,HN)	22.5%	15%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	22.5%	15%	0% (PA,GT,NI,NZ,SG) 1% (SV,HN)	22.5%	15%	0% (PA,GT,NI,SV,HN,NZ ,SG)	22.5%
03074221	NT\$15/KGM	NT\$5.6/KGM (NZ) NT\$7.5/KGM (SG) 0% (PA,GT,NI,SV,HN)	NT\$15/KGM or 50%	NT\$15/KGM	NT\$3.8/KGM (NZ) NT\$6/KGM (SG) 0% (PA,GT,NI,SV,HN)	NT\$15/KGM or 50%	NT\$15/KGM	NT\$1.9/KGM (NZ) NT\$4.5/KGM (SG) 0% (PA,GT,NI,SV,HN)	NT\$15/KGM or 50%	NT\$15/KGM	NT\$3/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$15/KGM or 50%	NT\$15/KGM	NT\$1.5/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$15/KGM or 50%
03074321	NT\$15/KGM	NT\$5.6/KGM (NZ) NT\$7.5/KGM (SG) 0% (PA,GT,NI,SV,HN)	NT\$15/KGM or 50%	NT\$15/KGM	NT\$3.8/KGM (NZ) NT\$6/KGM (SG) 0% (PA,GT,NI,SV,HN)	NT\$15/KGM or 50%	NT\$15/KGM	NT\$1.9/KGM (NZ) NT\$4.5/KGM (SG) 0% (PA,GT,NI,SV,HN)	NT\$15/KGM or 50%	NT\$15/KGM	NT\$3/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$15/KGM or 50%	NT\$15/KGM	NT\$1.5/KGM (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$15/KGM or 50%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
03074921	30%	0% (PA,NI,NZ,SG) 3.3% (GT) 6.6% (SV,HN)	42.5%	30%	0% (PA,NI,NZ,SG) 1.6% (GT) 5% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 3.3% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 1.6% (SV,HN)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03074922	NT\$219/KG M or 50%	NT\$29.2/KGM or 6.6% (GT) NT\$58.4/KGM or 13.3% (SV,HN) NT\$82.1/KGM or 18.8% (NZ) NT\$109.5/KGM or 25% (SG) 0% (PA,NI)	NT\$219/KG M or 50%	NT\$219/KG M or 50%	NT\$14.6/KGM or 3.3% (GT) NT\$43.8/KGM or 9.9% (SV,HN) NT\$54.8/KGM or 12.5% (NZ) NT\$87.6/KGM or 20% (SG) 0% (PA,NI)	NT\$219/KG M or 50%	NT\$219/KG M or 50%	NT\$27.4/KGM or 6.3% (NZ) NT\$29.2/KGM or 6.6% (SV,HN) NT\$65.7/KGM or 15% (SG) 0% (PA,GT,NI)	NT\$219/KG M or 50%	NT\$219/KG M or 50%	NT\$14.6/KGM or 3.3% (SV,HN) NT\$43.8/KGM or 10% (SG) 0% (PA,GT,NI,NZ)	NT\$219/KG M or 50%	NT\$219/KG M or 50%	NT\$21.9/KGM or 5% (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$219/KG M or 50%
03074923	30%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	42.5%	30%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
03074931	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
03074932	40%	0% (PA,NZ,SG) 5.3% (GT) 10.6% (NI,SV,HN)	42.5%	40%	0% (PA,NZ,SG) 2.6% (GT) 8% (NI,SV,HN)	42.5%	40%	0% (PA,GT,NZ,SG) 5.3% (NI,SV,HN)	42.5%	40%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	42.5%	40%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
03074933	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
03075100	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	42.5%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	42.5%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	42.5%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	42.5%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
03075200	20%	0% (PA,NI,NZ,SG) 3.2% (GT) 5.8% (SV,HN)	42.5%	20%	0% (PA,NI,NZ,SG) 1.6% (GT) 4.4% (SV,HN)	42.5%	20%	0% (PA,GT,NI,NZ,SG) 2.9% (SV,HN)	42.5%	20%	0% (PA,GT,NI,NZ,SG) 1.4% (SV,HN)	42.5%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
03075910	20%	0% (PA,NI,NZ,SG) 3.2% (GT) 5.8% (SV,HN)	42.5%	20%	0% (PA,NI,NZ,SG) 1.6% (GT) 4.4% (SV,HN)	42.5%	20%	0% (PA,GT,NI,NZ,SG) 2.9% (SV,HN)	42.5%	20%	0% (PA,GT,NI,NZ,SG) 1.4% (SV,HN)	42.5%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
03075920	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
03076010	30%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	42.5%	30%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03076020	30%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	42.5%	30%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03076030	30%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	42.5%	30%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03076040	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03077120	NT\$34/KGM or 30%	NT\$4.5/KGM or 4% (GT) NT\$9/KGM or 8% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$51/KGM or 45%	NT\$34/KGM or 30%	NT\$2.2/KGM or 2% (GT) NT\$6.7/KGM or 6% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$51/KGM or 45%	NT\$34/KGM or 30%	NT\$4.5/KGM or 4% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$51/KGM or 45%	NT\$34/KGM or 30%	NT\$2.2/KGM or 2% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$51/KGM or 45%	NT\$34/KGM or 30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	NT\$51/KGM or 45%
03077130	30%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	50%	30%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	50%	30%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	50%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	50%	30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	50%
03077240	35%	0% (PA,NI,NZ,SG) 4.6% (GT) 9.3% (SV,HN)	50%	35%	0% (PA,NI,NZ,SG) 2.3% (GT) 7% (SV,HN)	50%	35%	0% (PA,GT,NI,NZ,SG) 4.6% (SV,HN)	50%	35%	0% (PA,GT,NI,NZ,SG) 2.3% (SV,HN)	50%	35%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	50%
03077900	22.5%	0% (PA,NI,NZ,SG) 3.1% (GT) 6.1% (SV,HN)	42.5%	22.5%	0% (PA,NI,NZ,SG) 1.5% (GT) 4.6% (SV,HN)	42.5%	22.5%	0% (PA,GT,NI,NZ,SG) 3% (SV,HN)	42.5%	22.5%	0% (PA,GT,NI,NZ,SG) 1.5% (SV,HN)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03078400	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	NT\$64/KGM or 42.5%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	NT\$64/KGM or 42.5%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	NT\$64/KGM or 42.5%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	NT\$64/KGM or 42.5%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	NT\$64/KGM or 42.5%
03078720	NT\$225/KG M or 15%	NT\$30/KGM or 2% (GT) NT\$60/KGM or 4% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$225/KG M or 15%	NT\$225/KG M or 15%	NT\$15/KGM or 1% (GT) NT\$45/KGM or 3% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$225/KG M or 15%	NT\$225/KG M or 15%	NT\$30/KGM or 2% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$225/KG M or 15%	NT\$225/KG M or 15%	NT\$15/KGM or 1% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$225/KG M or 15%	NT\$225/KG M or 15%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	NT\$225/KG M or 15%
03078730	30%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	42.5%	30%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03078810	30%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	42.5%	30%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
03078820	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03079130	30%	NT\$6/KGM or 4% (GT) NT\$12/KGM or 8% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$64/KGM or 42.5%	30%	NT\$3/KGM or 2% (GT) NT\$9/KGM or 6% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$64/KGM or 42.5%	30%	NT\$6/KGM or 4% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$64/KGM or 42.5%	30%	NT\$3/KGM or 2% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$64/KGM or 42.5%	30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	NT\$64/KGM or 42.5%
03079951	NT\$45.2/KG M or 30%	NT\$6/KGM or 4% (GT) NT\$12/KGM or 8% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$64/KGM or 42.5%	NT\$45.2/KG M or 30%	NT\$3/KGM or 2% (GT) NT\$9/KGM or 6% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$64/KGM or 42.5%	NT\$45.2/KG M or 30%	NT\$6/KGM or 4% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$64/KGM or 42.5%	NT\$45.2/KG M or 30%	NT\$3/KGM or 2% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$64/KGM or 42.5%	NT\$45.2/KG M or 30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	NT\$64/KGM or 42.5%
03079959	30%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	42.5%	30%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03079961	18%	0% (LDCs,PA,NI,NZ,SG) 2.5% (GT) 4.9% (SV,HN)	22.5%	18%	0% (LDCs,PA,NI,NZ,SG) 1.2% (GT) 3.6%	22.5%	18%	0% (LDCs,PA,GT,NI,NZ, SG) 2.4% (SV,HN)	22.5%	18%	0% (LDCs,PA,GT,NI,NZ, SG) 1.2% (SV,HN)	22.5%	18%	0% (LDCs,PA,GT,NI,SV, HN,NZ,SG)	22.5%
03079962	30%	0% (PA,NZ,SG) 4% (GT) 8% (NI,SV,HN)	50%	30%	0% (PA,NZ,SG) 2% (GT) 6% (NI,SV,HN)	50%	30%	0% (PA,GT,NZ,SG) 4% (NI,SV,HN)	50%	30%	0% (PA,GT,NZ,SG) 2% (NI,SV,HN)	50%	30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	50%
03079969	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03081940	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03082900	22.5%	0% (PA,NI,NZ,SG) 3.1% (GT) 6.1% (SV,HN)	42.5%	22.5%	0% (PA,NI,NZ,SG) 1.5% (GT) 4.6% (SV,HN)	42.5%	22.5%	0% (PA,GT,NI,NZ,SG) 3% (SV,HN)	42.5%	22.5%	0% (PA,GT,NI,NZ,SG) 1.5% (SV,HN)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03083040	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
03089030	30%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	42.5%	30%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	42.5%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
03089040	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
04011020	NT\$15.6/KG M	NT\$10.4/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$9.3/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$8.3/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$7.2/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$6.2/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M
04011090	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	40%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	40%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	40%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	40%
04012090	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	40%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	40%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	40%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	40%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	40%
04014010	NT\$15.6/KG M	NT\$10.4/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$9.3/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$8.3/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$7.2/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$6.2/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M
04014020	NT\$15.6/KG M	NT\$10.4/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$9.3/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$8.3/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$7.2/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$6.2/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M
04014090	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	30%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	30%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	30%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	30%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	30%
04015010	NT\$15.6/KG M	NT\$10.4/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$9.3/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$8.3/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$7.2/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$6.2/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M
04015020	NT\$15.6/KG M	NT\$10.4/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$9.3/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$8.3/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$7.2/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$6.2/KGM (SG) NT\$15.6/KGM (GT,NI,SV,HN) 0% (PA,NZ)	NT\$18.4/KG M
04015090	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	30%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	30%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	30%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	30%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	30%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
04021000	10%	0% (NZ,SG) 2.3% (NI) 10% (PA,GT,SV,HN)	15%	10%	0% (NZ,SG) 1.5% (NI) 10% (PA,GT,SV,HN)	15%	10%	0% (NZ,SG) 0.7% (NI) 10% (PA,GT,SV,HN)	15%	10%	0% (NI,NZ,SG) 10% (PA,GT,SV,HN)	15%			
04022100	10%	0% (NZ,SG) 2.3% (NI) 10% (PA,GT,SV,HN)	15%	10%	0% (NZ,SG) 1.5% (NI) 10% (PA,GT,SV,HN)	15%	10%	0% (NZ,SG) 0.7% (NI) 10% (PA,GT,SV,HN)	15%	10%	0% (NI,NZ,SG) 10% (PA,GT,SV,HN)	15%			
04029110	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	40%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	40%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	40%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	40%	20%	0% (PA,GT,NI,SV,HN,NZ) ,SG)	40%
04029120	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	35%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	35%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	35%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) ,SG)	35%
04029190	20%	0% (PA,NI,SG) 2.6% (GT) 5.3% (SV,HN) 7.5% (NZ)	32.5%	20%	0% (PA,NI,SG) 1.3% (GT) 4% (SV,HN) 5% (NZ)	32.5%	20%	0% (PA,GT,NI,SG) 2.5% (NZ) 2.6% (SV,HN)	32.5%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	32.5%	20%	0% (PA,GT,NI,SV,HN,NZ) ,SG)	32.5%
04029910	NT\$15.6/KG M	NT\$5.9/KGM (NZ) NT\$15.6/KGM (GT,NI,SV,HN,SG) 0% (PA)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$3.9/KGM (NZ) NT\$15.6/KGM (GT,NI,SV,HN,SG) 0% (PA)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$2/KGM (NZ) NT\$15.6/KGM (GT,NI,SV,HN,SG) 0% (PA)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$15.6/KGM (GT,NI,SV,HN,SG) 0% (PA,NZ)	NT\$18.4/KG M			
04029920	NT\$15.6/KG M	NT\$5.9/KGM (NZ) NT\$15.6/KGM (GT,NI,SV,HN,SG) 0% (PA)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$3.9/KGM (NZ) NT\$15.6/KGM (GT,NI,SV,HN,SG) 0% (PA)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$2/KGM (NZ) NT\$15.6/KGM (GT,NI,SV,HN,SG) 0% (PA)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$15.6/KGM (GT,NI,SV,HN,SG) 0% (PA,NZ)	NT\$18.4/KG M			
04029930	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	20%
04029940	30%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	50%	30%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	50%	30%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	50%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) ,SG)	50%
04029991	20%	0% (PA,NI,NZ) 2.9% (GT) 5.6% (SV,HN) 10% (SG)	32.5%	20%	0% (PA,NI,NZ) 1.4% (GT) 4.2% (SV,HN) 8% (SG)	32.5%	20%	0% (PA,GT,NI,NZ) 2.8% (SV,HN) 6% (SG)	32.5%	20%	0% (PA,GT,NI,NZ) 1.4% (SV,HN) 4% (SG)	32.5%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	32.5%
04029992	NT\$15.6/KG M	NT\$5.9/KGM (NZ) NT\$15.6/KGM (GT,NI,SV,HN,SG) 0% (PA)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$3.9/KGM (NZ) NT\$15.6/KGM (GT,NI,SV,HN,SG) 0% (PA)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$2/KGM (NZ) NT\$15.6/KGM (GT,NI,SV,HN,SG) 0% (PA)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$15.6/KGM (GT,NI,SV,HN,SG) 0% (PA,NZ)	NT\$18.4/KG M			

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
04029999	20%	0% (PA,NI,NZ) 2.9% (GT) 5.6% (SV,HN) 10% (SG)	32.5%	20%	0% (PA,NI,NZ) 1.4% (GT) 4.2% (SV,HN) 8% (SG)	32.5%	20%	0% (PA,GT,NI,NZ) 2.8% (SV,HN) 6% (SG)	32.5%	20%	0% (PA,GT,NI,NZ) 1.4% (SV,HN) 4% (SG)	32.5%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	32.5%
04031000	15%	0% (PA,NI,NZ) 2% (GT) 4% (SV,HN) 7.5% (SG)	32.5%	15%	0% (PA,NI,NZ) 1% (GT) 3% (SV,HN) 6% (SG)	32.5%	15%	0% (PA,GT,NI,NZ) 2% (SV,HN) 4.5% (SG)	32.5%	15%	0% (PA,GT,NI,NZ) 1% (SV,HN) 3% (SG)	32.5%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	32.5%
04039010	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	15%
04039021	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	20%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	20%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	20%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	20%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	20%
04039022	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	20%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	20%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	20%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	20%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	20%
04039029	NT\$15.6/KG M	NT\$5.9/KGM (NZ) NT\$7.8/KGM (SG) NT\$15.6/KGM (PA,GT,NL,SV,HN)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$3.9/KGM (NZ) NT\$6.2/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$2/KGM (NZ) NT\$4.6/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$3.1/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$1.5/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KG M
04039030	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	20%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	20%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	20%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	20%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	20%
04039040	NT\$15.6/KG M	NT\$7.8/KGM (SG) NT\$15.6/KGM (PA,GT,NL,SV,HN) 0% (NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$6.2/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$4.6/KGM (SG) NT\$15.6/KGM (PA,GT,NL,SV,HN) 0% (NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$3.1/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$1.5/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KG M
04039051	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	20%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	20%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	20%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	20%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	20%
04039059	NT\$15.6/KG M	NT\$5.9/KGM (NZ) NT\$15.6/KGM (PA,GT,NI,SV,HN,SG)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$3.9/KGM (NZ) NT\$15.6/KGM (PA,GT,NI,SV,HN,SG)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$2/KGM (NZ) NT\$15.6/KGM (PA,GT,NI,SV,HN,SG)	NT\$18.4/KG M	NT\$15.6/KG M	NT\$15.6/KGM (PA,GT,NI,SV,HN,SG)) 0% (NZ)	NT\$18.4/KG M			
04039060	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	20%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	20%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	20%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	20%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	20%

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稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
04049000	27.5%	0% (PA,NI,NZ) 3.6% (GT) 7.3% (SV,HN) 13.7% (SG)	35%	27.5%	0% (PA,NI,NZ) 1.8% (GT) 5.5% (SV,HN) 11% (SG)	35%	27.5%	0% (PA,GT,NI,NZ) 3.6% (SV,HN) 8.2% (SG)	35%	27.5%	0% (PA,GT,NI,SV,HN,NZ)) 5.5% (SG)	35%	27.5%	0% (PA,GT,NI,SV,HN,NZ)) 2.7% (SG)	35%
04052010	15%	0% (PA,NI,NZ) 2% (GT) 4% (SV,HN) 7.5% (SG)	30%	15%	0% (PA,NI,NZ) 1% (GT) 3% (SV,HN) 6% (SG)	30%	15%	0% (PA,GT,NI,NZ) 2% (SV,HN) 4.5% (SG)	30%	15%	0% (PA,GT,NI,NZ) 1% (SV,HN) 3% (SG)	30%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	30%
04052020	15%	0% (PA,NI,NZ) 2.1% (GT) 4.1% (SV,HN) 7.5% (SG)	35%	15%	0% (PA,NI,NZ) 1% (GT) 3.1% (SV,HN) 6% (SG)	35%	15%	0% (PA,GT,NI,NZ) 2% (SV,HN) 4.5% (SG)	35%	15%	0% (PA,GT,NI,NZ) 1% (SV,HN) 3% (SG)	35%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	35%
04059090	15%	0% (PA,NI,NZ,SG) 2% (GT) 4% (SV,HN)	30%	15%	0% (PA,NI,NZ,SG) 1% (GT) 3% (SV,HN)	30%	15%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	30%	15%	0% (PA,GT,NI,NZ,SG) 1% (SV,HN)	30%	15%	0% (PA,GT,NI,SV,HN,NZ ,SG)	35%
04072100	30%	0% (NZ) 15% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 12% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 9% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 6% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 3% (SG) 30% (PA,GT,NI,SV,HN)	50%
04072900	30%	0% (NZ) 15% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 12% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 9% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 6% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 3% (SG) 30% (PA,GT,NI,SV,HN)	50%
04079000	30%	0% (NZ) 15% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 12% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 9% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 6% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 3% (SG) 30% (PA,GT,NI,SV,HN)	50%
04089190	30%	0% (NZ) 15% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 12% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 9% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 6% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 3% (SG) 30% (PA,GT,NI,SV,HN)	50%
04089910	30%	0% (NZ) 15% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 12% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 9% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 6% (SG) 30% (PA,GT,NI,SV,HN)	50%	30%	0% (NZ) 3% (SG) 30% (PA,GT,NI,SV,HN)	50%
04089990	25%	0% (NZ) 12.5% (SG) 25% (PA,GT,NI,SV,HN)	50%	25%	0% (NZ) 10% (SG) 25% (PA,GT,NI,SV,HN)	50%	25%	0% (NZ) 7.5% (SG) 25% (PA,GT,NI,SV,HN)	50%	25%	0% (NZ) 5% (SG) 25% (PA,GT,NI,SV,HN)	50%	25%	0% (NZ) 2.5% (SG) 25% (PA,GT,NI,SV,HN)	50%
04090000	35%	0% (PA,NI,NZ) 4.6% (GT) 9.3% (SV,HN) 17.5% (SG)	45%	35%	0% (PA,NI,NZ) 2.3% (GT) 7% (SV,HN) 14% (SG)	45%	35%	0% (PA,GT,NI,NZ) 4.6% (SV,HN) 10.5% (SG)	45%	35%	0% (PA,GT,NI,NZ) 2.3% (SV,HN) 7% (SG)	45%	35%	0% (PA,GT,NI,SV,HN,NZ)) 3.5% (SG)	45%
04100010	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	20%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	20%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	20%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	20%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	20%

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
04100091	35%	0% (PA,NI) 4.6% (GT) 9.3% (SV,HN) 13.1% (NZ) 17.5% (SG)	45%	35%	0% (PA,NI) 2.3% (GT) 7% (SV,HN) 8.8% (NZ) 14% (SG)	45%	35%	0% (PA,GT,NI) 4.4% (NZ) 4.6% (SV,HN) 10.5% (SG)	45%	35%	0% (PA,GT,NI,NZ) 2.3% (SV,HN) 7% (SG)	45%	35%	0% (PA,GT,NI,SV,HN,NZ)) 3.5% (SG)	45%
04100099	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	30%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	30%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	30%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	30%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	30%
05079018	15%	0% (PA,NI,NZ) 2% (GT) 4% (SV,HN) 7.5% (SG)	15%	15%	0% (PA,NI,NZ) 1% (GT) 3% (SV,HN) 6% (SG)	15%	15%	0% (PA,GT,NI,NZ) 2% (SV,HN) 4.5% (SG)	15%	15%	0% (PA,GT,NI,NZ) 1% (SV,HN) 3% (SG)	15%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	15%
05079019	25%	0% (PA,NZ) 3.8% (GT) 7.2% (SV,HN) 8.2% (NI) 12.5% (SG)	45%	25%	0% (PA,NZ) 1.9% (GT) 5.4% (SV,HN) 6.2% (NI) 10% (SG)	45%	25%	0% (PA,GT,NZ) 3.6% (SV,HN) 4.1% (NI) 7.5% (SG)	45%	25%	0% (PA,GT,NZ) 1.8% (SV,HN) 2% (NI) 5% (SG)	45%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	45%
05079021	12.5%	0% (PA,NI,NZ) 1.6% (GT) 3.3% (SV,HN) 6.2% (SG)	12.5%	12.5%	0% (PA,NI,NZ) 0.8% (GT) 2.5% (SV,HN) 5% (SG)	12.5%	12.5%	0% (PA,GT,NI,NZ) 1.6% (SV,HN) 3.7% (SG)	12.5%	12.5%	0% (PA,GT,NI,NZ) 0.8% (SV,HN) 2.5% (SG)	12.5%	12.5%	0% (PA,GT,NI,SV,HN,NZ)) 1.2% (SG)	12.5%
05079022	15%	0% (PA,NI,NZ) 2% (GT) 4% (SV,HN) 7.5% (SG)	15%	15%	0% (PA,NI,NZ) 1% (GT) 3% (SV,HN) 6% (SG)	15%	15%	0% (PA,GT,NI,NZ) 2% (SV,HN) 4.5% (SG)	15%	15%	0% (PA,GT,NI,NZ) 1% (SV,HN) 3% (SG)	15%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	15%
05079031	12.5%	0% (PA,NI,NZ) 1.6% (GT) 3.3% (SV,HN) 6.2% (SG)	12.5%	12.5%	0% (PA,NI,NZ) 0.8% (GT) 2.5% (SV,HN) 5% (SG)	12.5%	12.5%	0% (PA,GT,NI,NZ) 1.6% (SV,HN) 3.7% (SG)	12.5%	12.5%	0% (PA,GT,NI,NZ) 0.8% (SV,HN) 2.5% (SG)	12.5%	12.5%	0% (PA,GT,NI,SV,HN,NZ)) 1.2% (SG)	12.5%
06012020	20%	0% (PA,GT,NI,SV,HN,N Z) 10% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	35%
06022000	17%	0% (PA,NI,NZ,SG) 2.2% (GT) 4.5% (SV,HN)	30%	17%	0% (PA,NI,NZ,SG) 1.1% (GT) 3.4% (SV,HN)	30%	17%	0% (PA,GT,NI,NZ,SG) 2.2% (SV,HN)	30%	17%	0% (PA,GT,NI,NZ,SG) 1.1% (SV,HN)	30%	17%	0% (PA,GT,NI,SV,HN,NZ ,SG)	30%
06024000	17%	0% (PA,GT,NI,SV,HN,N Z) 8.5% (SG)	30%	17%	0% (PA,GT,NI,SV,HN,NZ) 6.8% (SG)	30%	17%	0% (PA,GT,NI,SV,HN,NZ) 5.1% (SG)	30%	17%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	30%	17%	0% (PA,GT,NI,SV,HN,NZ) 1.7% (SG)	30%
06029099	24%	0% (PA,GT,NI,SV,HN,N Z) 12% (SG)	30%	24%	0% (PA,GT,NI,SV,HN,NZ) 9.6% (SG)	30%	24%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	30%	24%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	30%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	30%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
06031500	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 8% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	45%
06031910	22%	0% (PA,NI,NZ,SG) 3% (GT) 6% (SV,HN)	45%	22%	0% (PA,NI,NZ,SG) 1.5% (GT) 4.5% (SV,HN)	45%	22%	0% (PA,GT,NI,NZ,SG) 3% (SV,HN)	45%	22%	0% (PA,GT,NI,NZ,SG) 1.5% (SV,HN)	45%	22%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	45%
06031990	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 8% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	45%
06039010	22%	0% (PA,NI,NZ,SG) 3% (GT) 6% (SV,HN)	45%	22%	0% (PA,NI,NZ,SG) 1.5% (GT) 4.5% (SV,HN)	45%	22%	0% (PA,GT,NI,NZ,SG) 3% (SV,HN)	45%	22%	0% (PA,GT,NI,NZ,SG) 1.5% (SV,HN)	45%	22%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	45%
06039090	18%	0% (PA,GT,NI,SV,HN,NZ) 9% (SG)	45%	18%	0% (PA,GT,NI,SV,HN,NZ)) 7.2% (SG)	45%	18%	0% (PA,GT,NI,SV,HN,NZ)) 5.4% (SG)	45%	18%	0% (PA,GT,NI,SV,HN,NZ)) 3.6% (SG)	45%	18%	0% (PA,GT,NI,SV,HN,NZ)) 1.8% (SG)	45%
06042020	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	20%
06042030	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 8% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	45%
06042041	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	45%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	45%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	45%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	45%
06042049	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	45%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	45%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	45%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	45%
07019000	15%	0% (NI) 5.6% (NZ) 7.5% (SG) 15% (PA,GT,SV,HN)	25%	15%	0% (NI) 3.8% (NZ) 6% (SG) 15% (PA,GT,SV,HN)	25%	15%	0% (NI) 1.9% (NZ) 4.5% (SG) 15% (PA,GT,SV,HN)	25%	15%	0% (NI,NZ) 3% (SG) 15% (PA,GT,SV,HN)	25%	15%	0% (NI,NZ) 1.5% (SG) 15% (PA,GT,SV,HN)	25%
07020000	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	10%
07031010	25%	0% (GT,NI,SV,HN) 9.4% (NZ) 12.5% (SG) 25% (PA)	42.5%	25%	0% (GT,NI,SV,HN) 6.3% (NZ) 10% (SG) 25% (PA)	42.5%	25%	0% (GT,NI,SV,HN) 3.1% (NZ) 7.5% (SG) 25% (PA)	42.5%	25%	0% (GT,NI,SV,HN,NZ) 5% (SG) 25% (PA)	42.5%	25%	0% (GT,NI,SV,HN,NZ) 2.5% (SG) 25% (PA)	42.5%

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	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
07032090	NT\$27/KGM	NT\$10.1/KGM (NZ) NT\$27/KGM (PA,GT,NI,SV,HN,SG)	NT\$32/KGM	NT\$27/KGM	NT\$6.8/KGM (NZ) NT\$27/KGM (PA,GT,NI,SV,HN,SG)	NT\$32/KGM	NT\$27/KGM	NT\$3.4/KGM (NZ) NT\$27/KGM (PA,GT,NI,SV,HN,SG)	NT\$32/KGM	NT\$27/KGM	NT\$27/KGM (PA,GT,NI,SV,HN,SG) 0% (NZ)	NT\$32/KGM			
07039000	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	40%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	40%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	40%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	40%
07041000	20%	0% (PA,GT,SV,HN) 5.3% (NI) 7.5% (NZ) 10% (SG)	36%	20%	0% (PA,GT,SV,HN) 4% (NI) 5% (NZ) 8% (SG)	36%	20%	0% (PA,GT,SV,HN) 2.5% (NZ) 2.6% (NI) 6% (SG)	36%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	36%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	36%
07042000	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	40%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	40%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	40%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	40%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	40%
07049010	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	40%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	40%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	40%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	40%
07049090	20%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 10% (SG)	32.5%	20%	0% (PA,GT,SV,HN,NZ) 4% (NI) 8% (SG)	32.5%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	32.5%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	32.5%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	32.5%
07051100	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	27%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	27%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	27%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	27%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	27%
07051900	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	30%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	30%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	30%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	30%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	27%
07052100	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	40%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	40%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	40%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	40%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	40%
07052900	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	40%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	40%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	40%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	40%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	40%
07061000	20%	0% (PA,GT,NI,SV,HN) 7.5% (NZ) 10% (SG)	40%	20%	0% (PA,GT,NI,SV,HN) 5% (NZ) 8% (SG)	40%	20%	0% (PA,GT,NI,SV,HN) 2.5% (NZ) 6% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	40%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
07069000	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	40%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	40%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	40%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	40%
07070000	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	40%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	40%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	40%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	40%
07081000	20%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 10% (SG)	40%	20%	0% (PA,GT,SV,HN,NZ) 4% (NI) 8% (SG)	40%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	40%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	40%
07082000	20%	0% (PA,GT,NI,SV,HN,N Z) 10% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	40%
07089000	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	40%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	40%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	40%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	40%
07092000	5%	0% (PA,GT,NI,SV,HN,N Z) 2.5% (SG)	10%	5%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	5%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	10%	5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%	5%	0% (PA,GT,NI,SV,HN,NZ) 0.5% (SG)	10%
07093000	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	40%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	40%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	40%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	40%
07094000	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	24%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	24%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	24%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	24%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	24%
07095110	24%	0% (PA,NZ) 3.2% (GT) 6.4% (NI,SV,HN) 12% (SG)	40%	24%	0% (PA,NZ) 1.6% (GT) 4.8% (NI,SV,HN) 9.6%	40%	24%	0% (PA,GT,NZ) 3.2% (NI,SV,HN) 7.2% (SG)	40%	24%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 4.8% (SG)	40%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	40%
07095190	24%	0% (PA,NZ) 3.2% (GT) 6.4% (NI,SV,HN) 12% (SG)	50%	24%	0% (PA,NZ) 1.6% (GT) 4.8% (NI,SV,HN) 9.6%	50%	24%	0% (PA,GT,NZ) 3.2% (NI,SV,HN) 7.2% (SG)	50%	24%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 4.8% (SG)	50%	24%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	50%
07095910	20%	0% (PA) 3% (GT) 5.7% (SV,HN) 6.4% (NI) 7.5% (NZ) 10% (SG)	50%	20%	0% (PA) 1.5% (GT) 4.2% (SV,HN) 4.8% (NI) 5% (NZ) 8% (SG)	50%	20%	0% (PA,GT) 2.5% (NZ) 2.8% (SV,HN) 3.2% (NI) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.4% (SV,HN) 1.6% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
07095920	24%	0% (PA,NZ) 3.2% (GT) 6.4% (NI,SV,HN) 12% (SG)	50%	24%	0% (PA,NZ) 1.6% (GT) 4.8% (NI,SV,HN) 9.6%	50%	24%	0% (PA,GT,NZ) 3.2% (NI,SV,HN) 7.2% (SG)	50%	24%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 4.8% (SG)	50%	24%	0% (PA,GT,NI,SV,HN,NZ)) 2.4% (SG)	50%
07095930	24%	0% (PA,NZ,SG) 3.2% (GT) 6.4% (NI,SV,HN)	40%	24%	0% (PA,NZ,SG) 1.6% (GT) 4.8% (NI,SV,HN)	40%	24%	0% (PA,GT,NZ,SG) 3.2% (NI,SV,HN)	40%	24%	0% (PA,GT,NZ,SG) 1.6% (NI,SV,HN)	40%	24%	0% (PA,GT,NI,SV,HN,NZ, SG)	40%
07095990	24%	0% (PA,NZ) 3.2% (GT) 6.4% (NI,SV,HN) 12% (SG)	50%	24%	0% (PA,NZ) 1.6% (GT) 4.8% (NI,SV,HN) 9.6%	50%	24%	0% (PA,GT,NZ) 3.2% (NI,SV,HN) 7.2% (SG)	50%	24%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 4.8% (SG)	50%	24%	0% (PA,GT,NI,SV,HN,NZ)) 2.4% (SG)	50%
07096000	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ)) 8% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	35%
07097000	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	35%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	35%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	35%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	35%
07099300	25%	0% (PA,GT,SV,HN,SG) 6.6% (NI) 9.4% (NZ)	40%	25%	0% (PA,GT,SV,HN,SG) 5% (NI) 6.3% (NZ)	40%	25%	0% (PA,GT,SV,HN,SG) 3.1% (NZ) 3.3% (NI)	40%	25%	0% (PA,GT,SV,HN,NZ,S G) 1.6% (NI)	40%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	40%
07099910	20%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 10% (SG)	35%	20%	0% (PA,GT,SV,HN,NZ) 4% (NI) 8% (SG)	35%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	35%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	35%
07099990	25%	0% (PA,GT,SV,HN,NZ) 6.6% (NI) 12.5% (SG)	40%	25%	0% (PA,GT,SV,HN,NZ) 5% (NI) 10% (SG)	40%	25%	0% (PA,GT,SV,HN,NZ) 3.3% (NI) 7.5% (SG)	40%	25%	0% (PA,GT,SV,HN,NZ) 1.6% (NI) 5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	40%
07101000	15%	0% (PA,NZ) 2% (GT) 4% (NI,SV,HN) 7.5% (SG)	28%	15%	0% (PA,NZ) 1% (GT) 3% (NI,SV,HN) 6% (SG)	28%	15%	0% (PA,GT,NZ) 2% (NI,SV,HN) 4.5% (SG)	28%	15%	0% (PA,GT,NZ) 1% (NI,SV,HN) 3% (SG)	28%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	28%
07102100	15%	0% (PA,GT,SV,HN,NZ) 4% (NI) 7.5% (SG)	27%	15%	0% (PA,GT,SV,HN,NZ) 3% (NI) 6% (SG)	27%	15%	0% (PA,GT,SV,HN,NZ) 2% (NI) 4.5% (SG)	27%	15%	0% (PA,GT,SV,HN,NZ) 1% (NI) 3% (SG)	27%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	27%
07102200	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	27%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	27%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	27%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	27%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	27%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
07102910	NT\$22/KGM	NT\$8.3/KGM (NZ) NT\$14.6/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN)	NT\$27/KGM	NT\$22/KGM	NT\$5.5/KGM (NZ) NT\$13.2/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN)	NT\$27/KGM	NT\$22/KGM	NT\$2.8/KGM (NZ) NT\$11.7/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN)	NT\$27/KGM	NT\$22/KGM	NT\$10.2/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$27/KGM	NT\$22/KGM	NT\$8.8/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$27/KGM
07102990	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	40%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	40%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	40%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	40%
07103000	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	30%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	30%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	30%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	30%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	30%
07104000	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	25%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	25%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	25%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	25%
07108010	5%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	20%	5%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	20%	5%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	20%	5%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	20%	5%	0% (PA,GT,NI,SV,HN,NZ)) 0.5% (SG)	20%
07108020	25%	0% (PA,GT,SV,HN,NZ) 6.6% (NI) 12.5% (SG)	35%	25%	0% (PA,GT,SV,HN,NZ) 5% (NI) 10% (SG)	35%	25%	0% (PA,GT,SV,HN,NZ) 3.3% (NI) 7.5% (SG)	35%	25%	0% (PA,GT,SV,HN,NZ) 1.6% (NI) 5% (SG)	35%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	35%
07108030	20%	0% (PA,GT,SV,HN,NZ) 5.9% (NI) 10% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 4.4% (NI) 8% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 2.9% (NI) 6% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 1.4% (NI) 4% (SG)	30%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	30%
07108090	20%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 10% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 4% (NI) 8% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	30%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	30%
07109000	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	35%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	35%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	35%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	35%
07114000	20%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 10% (SG)	35%	20%	0% (PA,GT,SV,HN,NZ) 4% (NI) 8% (SG)	35%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	35%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	35%
07115100	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	40%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	40%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	40%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	40%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
07115900	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	40%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	40%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	40%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	40%
07119010	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	10%
07119020	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 8% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
07119090	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ)) 8% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	40%
07123110	30%	0% (PA,GT,NI,SV,HN,NZ) 15% (SG)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ)) 12% (SG)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ)) 9% (SG)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	42.5%
07123190	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	50%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	50%
07123200	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	50%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	50%
07123300	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	50%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	50%
07123910	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	50%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	50%
07123920	NT\$369/KG M	NT\$138.4/KGM (NZ) NT\$369/KGM (PA,GT,NI,SV,HN,S G)	NT\$434/KG M	NT\$369/KG M	NT\$92.3/KGM (NZ) NT\$369/KGM (PA,GT,NI,SV,HN,SG)	NT\$434/KG M	NT\$369/KG M	NT\$46.1/KGM (NZ) NT\$369/KGM (PA,GT,NI,SV,HN,SG)	NT\$434/KG M	NT\$369/KG M	NT\$369/KGM (PA,GT,NI,SV,HN,SG)) 0% (NZ)	NT\$434/KG M			
07123990	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	50%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	50%
07129029	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ)) 8% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	35%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
07129030	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	50%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	50%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	50%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	50%	20%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
07129040	NT\$27/KGM	NT\$10.1/KGM (NZ) NT\$27/KGM (PA,GT,NI,SV,HN,S G)	NT\$32/KGM	NT\$27/KGM	NT\$6.8/KGM (NZ) NT\$27/KGM (PA,GT,NI,SV,HN,SG)	NT\$32/KGM	NT\$27/KGM	NT\$3.4/KGM (NZ) NT\$27/KGM (PA,GT,NI,SV,HN,SG)	NT\$32/KGM	NT\$27/KGM	NT\$27/KGM (PA,GT,NI,SV,HN,SG)) 0% (NZ)	NT\$32/KGM			
07129090	20%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 10% (SG)	37.5%	20%	0% (PA,GT,SV,HN,NZ) 4% (NI) 8% (SG)	37.5%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	37.5%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	37.5%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	37.5%
07133110	20%	0% (PA,GT,NI,SV,HN,N Z) 10% (SG)	32%	20%	0% (PA,GT,NI,SV,HN,NZ)) 8% (SG)	32%	20%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	32%	20%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	32%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	32%
07133120	8.5%	0% (PA,GT,NI,SV,HN,N Z) 4.2% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 3.4% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 1.7% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 0.8% (SG)	20%
07133200	NT\$22/KGM	NT\$8.3/KGM (NZ) NT\$22/KGM (PA,GT,NI,SV,HN,S G)	NT\$26/KGM	NT\$22/KGM	NT\$5.5/KGM (NZ) NT\$22/KGM (PA,GT,NI,SV,HN,SG)	NT\$26/KGM	NT\$22/KGM	NT\$2.8/KGM (NZ) NT\$22/KGM (PA,GT,NI,SV,HN,SG)	NT\$26/KGM	NT\$22/KGM	NT\$22/KGM (PA,GT,NI,SV,HN,SG)) 0% (NZ)	NT\$26/KGM			
07133390	5%	0% (PA,GT,NI,SV,HN,N Z) 2.5% (SG)	20%	5%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	20%	5%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	20%	5%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	20%	5%	0% (PA,GT,NI,SV,HN,NZ)) 0.5% (SG)	20%
07133490	8.5%	0% (PA,GT,NI,SV,HN,N Z) 4.2% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 3.4% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 1.7% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 0.8% (SG)	20%
07133590	8.5%	0% (PA,GT,NI,SV,HN,N Z) 4.2% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 3.4% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 1.7% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 0.8% (SG)	20%
07133990	8.5%	0% (PA,GT,NI,SV,HN,N Z) 4.2% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 3.4% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 1.7% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 0.8% (SG)	20%
07136090	8.5%	0% (PA,GT,NI,SV,HN,N Z) 4.2% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 3.4% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 1.7% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 0.8% (SG)	20%
07139090	8.5%	0% (PA,GT,NI,SV,HN,N Z) 4.2% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 3.4% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 1.7% (SG)	20%	8.5%	0% (PA,GT,NI,SV,HN,NZ)) 0.8% (SG)	20%

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	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
07142010	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
07142020	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
07143020	16%	0% (PA,NZ) 2.1% (GT) 4.2% (NI,SV,HN) 8% (SG)	40%	16%	0% (PA,NZ) 1% (GT) 3.2% (NI,SV,HN) 6.4% (SG)	40%	16%	0% (PA,GT,NZ) 2.1% (NI,SV,HN) 4.8% (SG)	40%	16%	0% (PA,GT,NZ) 1% (NI,SV,HN) 3.2% (SG)	40%	16%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	40%
07143030	20%	0% (PA,NZ) 2.9% (GT) 5.6% (SV,HN) 6.1% (NI) 10% (SG)	50%	20%	0% (PA,NZ) 1.4% (GT) 4.2% (SV,HN) 4.6% (NI) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.8% (SV,HN) 3% (NI) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.4% (SV,HN) 1.5% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
07144010	16%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	40%	16%	0% (PA,GT,NI,SV,HN,NZ) 6.4% (SG)	40%	16%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	40%	16%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	40%	16%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	40%
07144020	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
07145010	16%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	40%	16%	0% (PA,GT,NI,SV,HN,NZ) 6.4% (SG)	40%	16%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	40%	16%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	40%	16%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	40%
07145020	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
07149011	16%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	25%	16%	0% (PA,GT,NI,SV,HN,NZ) 6.4% (SG)	25%	16%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	25%	16%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	25%	16%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	25%
07149012	20%	0% (PA,NI,NZ,SG) 2.9% (GT) 5.6% (SV,HN)	50%	20%	0% (PA,NI,NZ,SG) 1.4% (GT) 4.2% (SV,HN)	50%	20%	0% (PA,GT,NI,NZ,SG) 2.8% (SV,HN)	50%	20%	0% (PA,GT,NI,NZ,SG) 1.4% (SV,HN)	50%	20%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
07149091	16%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	40%	16%	0% (PA,GT,NI,SV,HN,NZ) 6.4% (SG)	40%	16%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	40%	16%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	40%	16%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	40%
07149092	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%

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	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
08024110	NT\$5.8/KGM or 16%	NT\$0.7/KGM or 2.1% (GT) NT\$1.5/KGM or 4.2% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$9/KGM or 25%	NT\$5.8/KGM or 16%	NT\$0.3/KGM or 1% (GT) NT\$1.1/KGM or 3.1% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$9/KGM or 25%	NT\$5.8/KGM or 16%	NT\$0.7/KGM or 2.1% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$9/KGM or 25%	NT\$5.8/KGM or 16%	NT\$0.3/KGM or 1% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$9/KGM or 25%	NT\$5.8/KGM or 16%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$9/KGM or 25%
08024120	NT\$10.2/KGM or 16%	NT\$1.3/KGM or 2.1% (GT) NT\$2.7/KGM or 4.2% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$16/KGM or 25%	NT\$10.2/KGM or 16%	NT\$0.6/KGM or 1% (GT) NT\$2/KGM or 3.1% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$16/KGM or 25%	NT\$10.2/KGM or 16%	NT\$1.3/KGM or 2.1% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$16/KGM or 25%	NT\$10.2/KGM or 16%	NT\$0.6/KGM or 1% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$16/KGM or 25%	NT\$10.2/KGM or 16%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$16/KGM or 25%
08024210	NT\$5.8/KGM or 16%	NT\$0.7/KGM or 2.1% (GT) NT\$1.5/KGM or 4.2% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$9/KGM or 25%	NT\$5.8/KGM or 16%	NT\$0.3/KGM or 1% (GT) NT\$1.1/KGM or 3.1% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$9/KGM or 25%	NT\$5.8/KGM or 16%	NT\$0.7/KGM or 2.1% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$9/KGM or 25%	NT\$5.8/KGM or 16%	NT\$0.3/KGM or 1% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$9/KGM or 25%	NT\$5.8/KGM or 16%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$9/KGM or 25%
08024220	NT\$10.2/KGM or 16%	NT\$1.3/KGM or 2.1% (GT) NT\$2.7/KGM or 4.2% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$16/KGM or 25%	NT\$10.2/KGM or 16%	NT\$0.6/KGM or 1% (GT) NT\$2/KGM or 3.1% (SV,HN) 0% (PA,NI,NZ,SG)	NT\$16/KGM or 25%	NT\$10.2/KGM or 16%	NT\$1.3/KGM or 2.1% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$16/KGM or 25%	NT\$10.2/KGM or 16%	NT\$0.6/KGM or 1% (SV,HN) 0% (PA,GT,NI,NZ,SG)	NT\$16/KGM or 25%	NT\$10.2/KGM or 16%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$16/KGM or 25%
08028000	NT\$810/KGM M	NT\$405/KGM (SG) NT\$810/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$950/KGM M	NT\$810/KGM M	NT\$324/KGM (SG) NT\$810/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$950/KGM M	NT\$810/KGM M	NT\$243/KGM (SG) NT\$810/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$950/KGM M	NT\$810/KGM M	NT\$162/KGM (SG) NT\$810/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$950/KGM M	NT\$810/KGM M	NT\$81/KGM (SG) NT\$810/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$950/KGM M
08029040	16%	0% (PA,NI,NZ) 2.2% (GT) 4.4% (SV,HN) 8% (SG)	40%	16%	0% (PA,NI,NZ) 1.1% (GT) 3.3% (SV,HN) 6.4% (SG)	40%	16%	0% (PA,GT,NI,NZ) 2.2% (SV,HN) 4.8% (SG)	40%	16%	0% (PA,GT,NI,NZ) 1.1% (SV,HN) 3.2% (SG)	40%	16%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	40%
08029050	16%	0% (PA,NI,NZ,SG) 2.2% (GT) 4.4% (SV,HN)	25%	16%	0% (PA,NI,NZ,SG) 1.1% (GT) 3.3% (SV,HN)	25%	16%	0% (PA,GT,NI,NZ,SG) 2.2% (SV,HN)	25%	16%	0% (PA,GT,NI,NZ,SG) 1.1% (SV,HN)	25%	16%	0% (PA,GT,NI,SV,HN,NZ,SG)	25%
08031000	100%	0% (PA,NZ) 66.6% (SG) 100% (GT,NI,SV,HN)	134%	100%	0% (PA,NZ) 60% (SG) 100% (GT,NI,SV,HN)	134%	100%	0% (PA,NZ) 53.3% (SG) 100% (GT,NI,SV,HN)	134%	100%	0% (PA,NZ) 46.6% (SG) 100% (GT,NI,SV,HN)	134%	100%	0% (PA,NZ) 40% (SG) 100% (GT,NI,SV,HN)	134%
08039000	100%	0% (PA,NZ) 66.6% (SG) 100% (GT,NI,SV,HN)	134%	100%	0% (PA,NZ) 60% (SG) 100% (GT,NI,SV,HN)	134%	100%	0% (PA,NZ) 53.3% (SG) 100% (GT,NI,SV,HN)	134%	100%	0% (PA,NZ) 46.6% (SG) 100% (GT,NI,SV,HN)	134%	100%	0% (PA,NZ) 40% (SG) 100% (GT,NI,SV,HN)	134%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
08041000	27%	0% (PA,NI,NZ) 3.6% (GT) 7.2% (SV,HN) 13.5% (SG)	45%	27%	0% (PA,NI,NZ) 1.8% (GT) 5.4% (SV,HN) 10.8% (SG)	45%	27%	0% (PA,GT,NI,NZ) 3.6% (SV,HN) 8.1% (SG)	45%	27%	0% (PA,GT,NI,NZ) 1.8% (SV,HN) 5.4% (SG)	45%	27%	0% (PA,GT,NI,SV,HN,NZ)) 2.7% (SG)	45%
08043000	173%	0% (PA) 64.9% (NZ) 173% (GT,NI,SV,HN,SG)	204%	173%	0% (PA) 43.3% (NZ) 173% (GT,NI,SV,HN,SG)	204%	173%	0% (PA) 21.6% (NZ) 173% (GT,NI,SV,HN,SG)	204%	173%	0% (PA,NZ) 173% (GT,NI,SV,HN,SG)	204%			
08044000	15%	0% (PA,NI,NZ) 2% (GT) 4% (SV,HN) 7.5% (SG)	28%	15%	0% (PA,NI,NZ) 1% (GT) 3% (SV,HN) 6% (SG)	28%	15%	0% (PA,GT,NI,NZ) 2% (SV,HN) 4.5% (SG)	28%	15%	0% (PA,GT,NI,NZ) 1% (SV,HN) 3% (SG)	28%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	28%
08045010	35%	0% (PA,GT,NI,SV,HN,NZ) 17.5% (SG)	50%	35%	0% (PA,GT,NI,SV,HN,NZ)) 14% (SG)	50%	35%	0% (PA,GT,NI,SV,HN,NZ)) 10.5% (SG)	50%	35%	0% (PA,GT,NI,SV,HN,NZ)) 7% (SG)	50%	35%	0% (PA,GT,NI,SV,HN,NZ)) 3.5% (SG)	50%
08051010	20%	0% (PA,NI) 2.6% (GT) 5.3% (SV,HN) 7.5% (NZ) 10% (SG)	40%	20%	0% (PA,NI) 1.3% (GT) 4% (SV,HN) 5% (NZ) 8% (SG)	40%	20%	0% (PA,GT,NI) 2.5% (NZ) 2.6% (SV,HN) 6% (SG)	40%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	40%
08051090	30%	0% (PA,NI) 4% (GT) 8% (SV,HN) 11.3% (NZ) 15% (SG)	40%	30%	0% (PA,NI) 2% (GT) 6% (SV,HN) 7.5% (NZ) 12% (SG)	40%	30%	0% (PA,GT,NI) 3.8% (NZ) 4% (SV,HN) 9% (SG)	40%	30%	0% (PA,GT,NI,NZ) 2% (SV,HN) 6% (SG)	40%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	40%
08052110	30%	0% (PA,NI,NZ) 4.5% (GT) 8.5% (SV,HN) 15% (SG)	40%	30%	0% (PA,NI,NZ) 2.2% (GT) 6.4% (SV,HN) 12% (SG)	40%	30%	0% (PA,GT,NI,NZ) 4.2% (SV,HN) 9% (SG)	40%	30%	0% (PA,GT,NI,NZ) 2.1% (SV,HN) 6% (SG)	40%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	40%
08052190	35%	0% (PA,NI,NZ) 4.6% (GT) 9.3% (SV,HN) 17.5% (SG)	40%	35%	0% (PA,NI,NZ) 2.3% (GT) 7% (SV,HN) 14% (SG)	40%	35%	0% (PA,GT,NI,NZ) 4.6% (SV,HN) 10.5% (SG)	40%	35%	0% (PA,GT,NI,NZ) 2.3% (SV,HN) 7% (SG)	40%	35%	0% (PA,GT,NI,SV,HN,NZ)) 3.5% (SG)	40%
08052200	30%	0% (PA,NI,NZ) 4.5% (GT) 8.5% (SV,HN) 15% (SG)	40%	30%	0% (PA,NI,NZ) 2.2% (GT) 6.4% (SV,HN) 12% (SG)	40%	30%	0% (PA,GT,NI,NZ) 4.2% (SV,HN) 9% (SG)	40%	30%	0% (PA,GT,NI,NZ) 2.1% (SV,HN) 6% (SG)	40%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	40%
08052900	35%	0% (PA,NI,NZ) 4.6% (GT) 9.3% (SV,HN) 17.5% (SG)	40%	35%	0% (PA,NI,NZ) 2.3% (GT) 7% (SV,HN) 14% (SG)	40%	35%	0% (PA,GT,NI,NZ) 4.6% (SV,HN) 10.5% (SG)	40%	35%	0% (PA,GT,NI,NZ) 2.3% (SV,HN) 7% (SG)	40%	35%	0% (PA,GT,NI,SV,HN,NZ)) 3.5% (SG)	40%
08054020	184%	69% (NZ) 122.6% (SG) 184% (PA,GT,NI,SV,HN)	216%	184%	46% (NZ) 110.4% (SG) 184% (PA,GT,NI,SV,HN)	216%	184%	23% (NZ) 98.1% (SG) 184% (PA,GT,NI,SV,HN)	216%	184%	0% (NZ) 85.8% (SG) 184% (PA,GT,NI,SV,HN)	216%	184%	0% (NZ) 73.6% (SG) 184% (PA,GT,NI,SV,HN)	216%
08054091	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	40%	15%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	40%	15%	0% (PA,GT,NI,SV,HN,NZ)) 4.5% (SG)	40%	15%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	40%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	40%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
08054092	30%	0% (PA,NI,NZ) 4% (GT) 8% (SV,HN) 15% (SG)	40%	30%	0% (PA,NI,NZ) 2% (GT) 6% (SV,HN) 12% (SG)	40%	30%	0% (PA,GT,NI,NZ) 4% (SV,HN) 9% (SG)	40%	30%	0% (PA,GT,NI,NZ) 2% (SV,HN) 6% (SG)	40%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	40%
08055010	15%	0% (PA,GT,NI,SV,HN) 5.6% (NZ) 7.5% (SG)	40%	15%	0% (PA,GT,NI,SV,HN) 3.8% (NZ) 6% (SG)	40%	15%	0% (PA,GT,NI,SV,HN) 1.9% (NZ) 4.5% (SG)	40%	15%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	40%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	40%
08055090	30%	0% (PA,GT,NI,SV,HN) 11.3% (NZ) 15% (SG)	40%	30%	0% (PA,GT,NI,SV,HN) 7.5% (NZ) 12% (SG)	40%	30%	0% (PA,GT,NI,SV,HN) 3.8% (NZ) 9% (SG)	40%	30%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	40%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	40%
08059000	42.5%	0% (PA,NZ) 5.6% (GT) 11.3% (NI,SV,HN) 21.2% (SG)	42.5%	42.5%	0% (PA,NZ) 2.8% (GT) 8.5% (NI,SV,HN) 17% (SG)	42.5%	42.5%	0% (PA,GT,NZ) 5.6% (NI,SV,HN) 12.7% (SG)	42.5%	42.5%	0% (PA,GT,NZ) 2.8% (NI,SV,HN) 8.5% (SG)	42.5%	42.5%	0% (PA,GT,NI,SV,HN,NZ)) 4.2% (SG)	42.5%
08061000	20%	0% (PA,NI) 2.6% (GT) 5.3% (SV,HN) 7.5% (NZ) 10% (SG)	50%	20%	0% (PA,NI) 1.3% (GT) 4% (SV,HN) 5% (NZ) 8% (SG)	50%	20%	0% (PA,GT,NI) 2.5% (NZ) 2.6% (SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
08071910	25%	0% (PA,GT,NI,SV,HN,NZ) 12.5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 10% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 7.5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	50%
08071990	25%	0% (PA,GT,SV,HN,NZ) 6.6% (NI) 12.5% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 5% (NI) 10% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 3.3% (NI) 7.5% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 1.6% (NI) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	50%
08072000	25%	0% (PA,GT,NI,SV,HN,NZ) 12.5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 10% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 7.5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	50%
08081000	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	50%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	50%	20%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
08083090	NT\$49/KGM	NT\$18.4/KGM (NZ) NT\$32.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$58/KGM	NT\$49/KGM	NT\$12.3/KGM (NZ) NT\$29.4/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$58/KGM	NT\$49/KGM	NT\$6.1/KGM (NZ) NT\$26.1/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$58/KGM	NT\$49/KGM	NT\$22.8/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$58/KGM	NT\$49/KGM	NT\$19.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$58/KGM
08093000	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	50%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%

附錄 Annex	107至111年逐年降稅清表														
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稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
08094010	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	35%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	35%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	35%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	35%
08094020	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	30%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	30%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	30%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	30%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	30%
08101000	20%	0% (PA,GT,NI,SV,HN,S G) 7.5% (NZ)	40%	20%	0% (PA,GT,NI,SV,HN,SG) 5% (NZ)	40%	20%	0% (PA,GT,NI,SV,HN,SG) 2.5% (NZ)	40%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	40%			
08103000	15%	0% (PA,NI,NZ,SG) 2.2% (GT) 4.2% (SV,HN)	30%	15%	0% (PA,NI,NZ,SG) 1.1% (GT) 3.2% (SV,HN)	30%	15%	0% (PA,GT,NI,NZ,SG) 2.1% (SV,HN)	30%	15%	0% (PA,GT,NI,NZ,SG) 1% (SV,HN)	30%	15%	0% (PA,GT,NI,SV,HN,NZ ,SG)	30%
08105000	20%	0% (PA,NI,NZ) 3.2% (GT) 5.8% (SV,HN) 10% (SG)	40%	20%	0% (PA,NI,NZ) 1.6% (GT) 4.4% (SV,HN) 8% (SG)	40%	20%	0% (PA,GT,NI,NZ) 2.9% (SV,HN) 6% (SG)	40%	20%	0% (PA,GT,NI,NZ) 1.4% (SV,HN) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	40%
08106000	17%	0% (PA,NI,NZ,SG) 2.4% (GT) 4.6% (SV,HN)	50%	17%	0% (PA,NI,NZ,SG) 1.2% (GT) 3.5% (SV,HN)	50%	17%	0% (PA,GT,NI,NZ,SG) 2.3% (SV,HN)	50%	17%	0% (PA,GT,NI,NZ,SG) 1.1% (SV,HN)	50%	17%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
08107000	35%	13.1% (NZ) 17.5% (SG) 35% (PA,GT,NL,SV,HN)	50%	35%	8.8% (NZ) 14% (SG) 35% (PA,GT,NI,SV,HN)	50%	35%	4.4% (NZ) 10.5% (SG) 35% (PA,GT,NI,SV,HN)	50%	35%	0% (NZ) 7% (SG) 35% (PA,GT,NI,SV,HN)	50%	35%	0% (NZ) 3.5% (SG) 35% (PA,GT,NI,SV,HN)	50%
08109040	30%	0% (PA,NI,NZ) 4.2% (GT) 8.2% (SV,HN) 15% (SG)	50%	30%	0% (PA,NI,NZ) 2.1% (GT) 6.2% (SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NI,NZ) 4.1% (SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NI,NZ) 2% (SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%
08109060	25%	0% (PA,NI,NZ) 3.6% (GT) 6.9% (SV,HN) 12.5% (SG)	50%	25%	0% (PA,NI,NZ) 1.8% (GT) 5.2% (SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NI,NZ) 3.4% (SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NI,NZ) 1.7% (SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
08109080	27%	0% (PA,NI,NZ) 3.6% (GT) 7.2% (SV,HN) 13.5% (SG)	45%	27%	0% (PA,NI,NZ) 1.8% (GT) 5.4% (SV,HN) 10.8% (SG)	45%	27%	0% (PA,GT,NI,NZ) 3.6% (SV,HN) 8.1% (SG)	45%	27%	0% (PA,GT,NI,NZ) 1.8% (SV,HN) 5.4% (SG)	45%	27%	0% (PA,GT,NI,SV,HN,NZ) 2.7% (SG)	45%
08109099	30%	0% (PA,NI) 4.2% (GT) 8.2% (SV,HN) 11.3% (NZ) 15% (SG)	50%	30%	0% (PA,NI) 2.1% (GT) 6.2% (SV,HN) 7.5% (NZ) 12% (SG)	50%	30%	0% (PA,GT,NI) 3.8% (NZ) 4.1% (SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NI,NZ) 2% (SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%

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稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
08111000	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	45%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	45%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	45%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	45%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
08112000	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	35%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	35%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	35%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	35%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	35%
08119021	26%	0% (PA,GT,NI,SV,HN,N Z) 13% (SG)	45%	26%	0% (PA,GT,NI,SV,HN,NZ) 10.4% (SG)	45%	26%	0% (PA,GT,NI,SV,HN,NZ) 7.8% (SG)	45%	26%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	45%	26%	0% (PA,GT,NI,SV,HN,NZ) 2.6% (SG)	45%
08119022	26%	0% (PA,GT,NI,SV,HN,N Z) 13% (SG)	40%	26%	0% (PA,GT,NI,SV,HN,NZ) 10.4% (SG)	40%	26%	0% (PA,GT,NI,SV,HN,NZ) 7.8% (SG)	40%	26%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	40%	26%	0% (PA,GT,NI,SV,HN,NZ) 2.6% (SG)	40%
08119023	26%	0% (PA,GT,NI,SV,HN,N Z) 13% (SG)	45%	26%	0% (PA,GT,NI,SV,HN,NZ) 10.4% (SG)	45%	26%	0% (PA,GT,NI,SV,HN,NZ) 7.8% (SG)	45%	26%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	45%	26%	0% (PA,GT,NI,SV,HN,NZ) 2.6% (SG)	45%
08119024	25%	0% (PA,GT,NI,SV,HN,N Z) 12.5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
08119025	26%	0% (PA,NI,NZ) 3.4% (GT) 6.9% (SV,HN) 13% (SG)	50%	26%	0% (PA,NI,NZ) 1.7% (GT) 5.2% (SV,HN) 10.4% (SG)	50%	26%	0% (PA,GT,NI,NZ) 3.4% (SV,HN) 7.8% (SG)	50%	26%	0% (PA,GT,NI,NZ) 1.7% (SV,HN) 5.2% (SG)	50%	26%	0% (PA,GT,NI,SV,HN,NZ) 2.6% (SG)	50%
08119026	26%	0% (PA,GT,NI,SV,HN,N Z) 13% (SG)	50%	26%	0% (PA,GT,NI,SV,HN,NZ) 10.4% (SG)	50%	26%	0% (PA,GT,NI,SV,HN,NZ) 7.8% (SG)	50%	26%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	50%	26%	0% (PA,GT,NI,SV,HN,NZ) 2.6% (SG)	50%
08119027	26%	0% (PA,GT,NI,SV,HN,N Z) 13% (SG)	45%	26%	0% (PA,GT,NI,SV,HN,NZ) 10.4% (SG)	45%	26%	0% (PA,GT,NI,SV,HN,NZ) 7.8% (SG)	45%	26%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	45%	26%	0% (PA,GT,NI,SV,HN,NZ) 2.6% (SG)	45%
08129090	25%	0% (PA,GT,NI,SV,HN,N Z) 12.5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	40%
08132010	6%	0% (PA,GT,NI,SV,HN,N Z) 3% (SG)	25%	6%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	25%	6%	0% (PA,GT,NI,SV,HN,NZ) 1.8% (SG)	25%	6%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	25%	6%	0% (PA,GT,NI,SV,HN,NZ) 0.6% (SG)	25%
08132020	6%	0% (PA,GT,NI,SV,HN,N Z) 3% (SG)	25%	6%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	25%	6%	0% (PA,GT,NI,SV,HN,NZ) 1.8% (SG)	25%	6%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	25%	6%	0% (PA,GT,NI,SV,HN,NZ) 0.6% (SG)	25%
08133000	26%	0% (PA,GT,NI,SV,HN,N Z,SG)	40%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
08134020	26%	0% (PA,NI,NZ,SG) 3.4% (GT) 6.9% (SV,HN)	40%	26%	0% (PA,NI,NZ,SG) 1.7% (GT) 5.2% (SV,HN)	40%	26%	0% (PA,GT,NI,NZ,SG) 3.4% (SV,HN)	40%	26%	0% (PA,GT,NI,NZ,SG) 1.7% (SV,HN)	40%	26%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	40%
08134031	27%	0% (PA,GT,NI,SV,HN,N Z) 13.5% (SG)	40%	27%	0% (PA,GT,NI,SV,HN,NZ) 10.8% (SG)	40%	27%	0% (PA,GT,NI,SV,HN,NZ) 8.1% (SG)	40%	27%	0% (PA,GT,NI,SV,HN,NZ) 5.4% (SG)	40%	27%	0% (PA,GT,NI,SV,HN,NZ) 2.7% (SG)	40%
08134032	27%	0% (PA,GT,NI,SV,HN,N Z) 13.5% (SG)	40%	27%	0% (PA,GT,NI,SV,HN,NZ) 10.8% (SG)	40%	27%	0% (PA,GT,NI,SV,HN,NZ) 8.1% (SG)	40%	27%	0% (PA,GT,NI,SV,HN,NZ) 5.4% (SG)	40%	27%	0% (PA,GT,NI,SV,HN,NZ) 2.7% (SG)	40%
08134039	27%	0% (PA,GT,NI,SV,HN,N Z) 13.5% (SG)	40%	27%	0% (PA,GT,NI,SV,HN,NZ) 10.8% (SG)	40%	27%	0% (PA,GT,NI,SV,HN,NZ) 8.1% (SG)	40%	27%	0% (PA,GT,NI,SV,HN,NZ) 5.4% (SG)	40%	27%	0% (PA,GT,NI,SV,HN,NZ) 2.7% (SG)	40%
08134090	26%	0% (PA,GT,NI,SV,HN,N Z) 13% (SG)	40%	26%	0% (PA,GT,NI,SV,HN,NZ) 10.4% (SG)	40%	26%	0% (PA,GT,NI,SV,HN,NZ) 7.8% (SG)	40%	26%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	40%	26%	0% (PA,GT,NI,SV,HN,NZ) 2.6% (SG)	40%
08135000	25%	0% (PA,GT,SV,HN,NZ) 6.6% (NI) 12.5% (SG)	40%	25%	0% (PA,GT,SV,HN,NZ) 5% (NI) 10% (SG)	40%	25%	0% (PA,GT,SV,HN,NZ) 3.3% (NI) 7.5% (SG)	40%	25%	0% (PA,GT,SV,HN,NZ) 1.6% (NI) 5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	40%
08140000	15%	0% (PA,GT,SV,HN,NZ,S G) 4% (NI)	15%	15%	0% (PA,GT,SV,HN,NZ,S G) 3% (NI)	15%	15%	0% (PA,GT,SV,HN,NZ,S G) 2% (NI)	15%	15%	0% (PA,GT,SV,HN,NZ,S G) 1% (NI)	15%	15%	0% (PA,GT,NI,SV,HN,NZ ,SG)	15%
09021000	17%	0% (NZ) 8.5% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 6.8% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 5.1% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 3.4% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 1.7% (SG) 17% (PA,GT,NI,SV,HN)	25%
09022000	17%	0% (NZ) 8.5% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 6.8% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 5.1% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 3.4% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 1.7% (SG) 17% (PA,GT,NI,SV,HN)	25%
09023010	17%	0% (NZ) 8.5% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 6.8% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 5.1% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 3.4% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 1.7% (SG) 17% (PA,GT,NI,SV,HN)	25%
09023020	25%	9.4% (NZ) 12.5% (SG) 25% (PA,GT,NI,SV,HN)	25%	25%	6.3% (NZ) 10% (SG) 25% (PA,GT,NI,SV,HN)	25%	25%	3.1% (NZ) 7.5% (SG) 25% (PA,GT,NI,SV,HN)	25%	25%	0% (NZ) 5% (SG) 25% (PA,GT,NI,SV,HN)	25%	25%	0% (NZ) 2.5% (SG) 25% (PA,GT,NI,SV,HN)	25%
09023090	17%	0% (NZ) 8.5% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 6.8% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 5.1% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 3.4% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 1.7% (SG) 17% (PA,GT,NI,SV,HN)	25%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
09024010	17%	0% (NZ) 8.5% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 6.8% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 5.1% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 3.4% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 1.7% (SG) 17% (PA,GT,NI,SV,HN)	25%
09024020	22%	8.3% (NZ) 11% (SG) 22% (PA,GT,NI,SV,HN)	25%	22%	5.5% (NZ) 8.8% (SG) 22% (PA,GT,NI,SV,HN)	25%	22%	2.8% (NZ) 6.6% (SG) 22% (PA,GT,NI,SV,HN)	25%	22%	0% (NZ) 4.4% (SG) 22% (PA,GT,NI,SV,HN)	25%	22%	0% (NZ) 2.2% (SG) 22% (PA,GT,NI,SV,HN)	25%
09024090	17%	0% (NZ) 8.5% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 6.8% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 5.1% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 3.4% (SG) 17% (PA,GT,NI,SV,HN)	25%	17%	0% (NZ) 1.7% (SG) 17% (PA,GT,NI,SV,HN)	25%
09030000	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	42.5%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
09042190	20%	0% (PA,GT,SV,HN,NZ,S G) 5.3% (NI)	36%	20%	0% (PA,GT,SV,HN,NZ,S G) 4% (NI)	36%	20%	0% (PA,GT,SV,HN,NZ,S G) 2.6% (NI)	36%	20%	0% (PA,GT,SV,HN,NZ,S G) 1.3% (NI)	36%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	36%
09042200	20%	0% (PA,GT,SV,HN,NZ,S G) 5.3% (NI)	36%	20%	0% (PA,GT,SV,HN,NZ,S G) 4% (NI)	36%	20%	0% (PA,GT,SV,HN,NZ,S G) 2.6% (NI)	36%	20%	0% (PA,GT,SV,HN,NZ,S G) 1.3% (NI)	36%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	36%
09051000	12%	0% (PA,GT,SV,HN,NZ,S G) 4.1% (NI)	35%	12%	0% (PA,GT,SV,HN,NZ,S G) 3.1% (NI)	35%	12%	0% (PA,GT,SV,HN,NZ,S G) 2% (NI)	35%	12%	0% (PA,GT,SV,HN,NZ,S G) 1% (NI)	35%	12%	0% (PA,GT,NI,SV,HN,NZ ,SG)	35%
09052000	12%	0% (PA,GT,SV,HN,NZ,S G) 4.1% (NI)	35%	12%	0% (PA,GT,SV,HN,NZ,S G) 3.1% (NI)	35%	12%	0% (PA,GT,SV,HN,NZ,S G) 2% (NI)	35%	12%	0% (PA,GT,SV,HN,NZ,S G) 1% (NI)	35%	12%	0% (PA,GT,NI,SV,HN,NZ ,SG)	35%
09101100	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	20%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	20%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	20%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	20%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	20%
09101200	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	20%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	20%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	20%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	20%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	20%
10019100	6.5%	0% (NZ) 3.2% (SG) 6.5% (PA,GT,NI,SV,HN)	10%	6.5%	0% (NZ) 2.6% (SG) 6.5% (PA,GT,NI,SV,HN)	10%	6.5%	0% (NZ) 1.9% (SG) 6.5% (PA,GT,NI,SV,HN)	10%	6.5%	0% (NZ) 1.3% (SG) 6.5% (PA,GT,NI,SV,HN)	10%	6.5%	0% (NZ) 0.6% (SG) 6.5% (PA,GT,NI,SV,HN)	10%
10019900	6.5%	0% (NZ) 3.2% (SG) 6.5% (PA,GT,NI,SV,HN)	10%	6.5%	0% (NZ) 2.6% (SG) 6.5% (PA,GT,NI,SV,HN)	10%	6.5%	0% (NZ) 1.9% (SG) 6.5% (PA,GT,NI,SV,HN)	10%	6.5%	0% (NZ) 1.3% (SG) 6.5% (PA,GT,NI,SV,HN)	10%	6.5%	0% (NZ) 0.6% (SG) 6.5% (PA,GT,NI,SV,HN)	10%

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	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
10082100	3%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	5%	3%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	5%	3%	0% (PA,GT,NI,SV,HN,NZ) 0.9% (SG)	5%	3%	0% (PA,GT,NI,SV,HN,NZ) 0.6% (SG)	5%	3%	0% (PA,GT,NI,SV,HN,NZ) 0.3% (SG)	5%
10082900	3%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	5%	3%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	5%	3%	0% (PA,GT,NI,SV,HN,NZ) 0.9% (SG)	5%	3%	0% (PA,GT,NI,SV,HN,NZ) 0.6% (SG)	5%	3%	0% (PA,GT,NI,SV,HN,NZ) 0.3% (SG)	5%
10084000	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 2% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.6% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.2% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 0.8% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 0.4% (SG)	5%
10085000	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 2% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.6% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.2% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 0.8% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 0.4% (SG)	5%
10086000	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 2% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.6% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.2% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 0.8% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 0.4% (SG)	5%
10089000	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 2% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.6% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.2% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 0.8% (SG)	5%	4%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 0.4% (SG)	5%
11010010	17.5%	0% (SG) 6.6% (NZ) 17.5% (PA,GT,NI,SV,HN)	30%	17.5%	0% (SG) 4.4% (NZ) 17.5% (PA,GT,NI,SV,HN)	30%	17.5%	0% (SG) 2.2% (NZ) 17.5% (PA,GT,NI,SV,HN)	30%	20%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	30%			
11029090	25%	0% (PA,NI,NZ,SG) 3.3% (GT) 6.6% (SV,HN)	35%	25%	0% (PA,NI,NZ,SG) 1.6% (GT) 5% (SV,HN)	35%	25%	0% (PA,GT,NI,NZ,SG) 3.3% (SV,HN)	35%	25%	0% (PA,GT,NI,NZ,SG) 1.6% (SV,HN)	35%	25%	0% (PA,GT,NI,SV,HN,NZ, SG)	35%
11031100	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	30%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	30%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	30%	20%	0% (PA,GT,NI,SV,HN,NZ, SG)	30%			
11031910	NT\$5.7/KGM or 20%	NT\$0.7/KGM or 2.6% (GT) NT\$1.5/KGM or 5.3% (SV,HN) NT\$2.8/KGM or 10% (SG) 0% (PA,NI,NZ)	NT\$7.1/KGM or 25%	NT\$5.7/KGM or 20%	NT\$0.3/KGM or 1.3% (GT) NT\$1.1/KGM or 4% (SV,HN) NT\$2.2/KGM or 8% (SG) 0% (PA,NI,NZ)	NT\$7.1/KGM or 25%	NT\$5.7/KGM or 20%	NT\$0.7/KGM or 2.6% (SV,HN) NT\$1.7/KGM or 6% (SG) 0% (PA,GT,NI,NZ)	NT\$7.1/KGM or 25%	NT\$5.7/KGM or 20%	NT\$0.3/KGM or 1.3% (SV,HN) NT\$1.1/KGM or 4% (SG) 0% (PA,GT,NI,NZ)	NT\$7.1/KGM or 25%	NT\$5.7/KGM or 20%	NT\$0.5/KGM or 2% (SG) 0% (PA,GT,NI,SV,HN,NZ)	NT\$7.1/KGM or 25%
11031990	17%	0% (PA,NI,NZ,SG) 2.4% (GT) 4.6% (SV,HN)	35%	17%	0% (PA,NI,NZ,SG) 1.2% (GT) 3.5% (SV,HN)	35%	17%	0% (PA,GT,NI,NZ,SG) 2.3% (SV,HN)	35%	17%	0% (PA,GT,NI,NZ,SG) 1.1% (SV,HN)	35%	17%	0% (PA,GT,NI,SV,HN,NZ, SG)	35%

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稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
11032010	NT\$49/KGM	NT\$32.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN,NZ)	NT\$49/KGM	NT\$49/KGM	NT\$29.4/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN,NZ)	NT\$49/KGM	NT\$49/KGM	NT\$26.1/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN,NZ)	NT\$49/KGM	NT\$49/KGM	NT\$22.8/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN,NZ)	NT\$49/KGM	NT\$49/KGM	NT\$19.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN,NZ)	NT\$49/KGM
11032020	22.5%	0% (PA,NI,NZ,SG) 3% (GT) 6% (SV,HN)	35%	22.5%	0% (PA,NI,NZ,SG) 1.5% (GT) 4.5% (SV,HN)	35%	22.5%	0% (PA,GT,NI,NZ,SG) 3% (SV,HN)	35%	22.5%	0% (PA,GT,NI,NZ,SG) 1.5% (SV,HN)	35%	22.5%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	35%
11032090	15%	0% (PA,NI,NZ,SG) 2.2% (GT) 4.2% (SV,HN)	35%	15%	0% (PA,NI,NZ,SG) 1.1% (GT) 3.2% (SV,HN)	35%	15%	0% (PA,GT,NI,NZ,SG) 2.1% (SV,HN)	35%	15%	0% (PA,GT,NI,NZ,SG) 1% (SV,HN)	35%	15%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	35%
11041920	17%	0% (PA,NI,NZ,SG) 2.4% (GT) 4.6% (SV,HN)	35%	17%	0% (PA,NI,NZ,SG) 1.2% (GT) 3.5% (SV,HN)	35%	17%	0% (PA,GT,NI,NZ,SG) 2.3% (SV,HN)	35%	17%	0% (PA,GT,NI,NZ,SG) 1.1% (SV,HN)	35%	17%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	35%
11041990	17%	0% (PA,NI,NZ,SG) 2.4% (GT) 4.6% (SV,HN)	35%	17%	0% (PA,NI,NZ,SG) 1.2% (GT) 3.5% (SV,HN)	35%	17%	0% (PA,GT,NI,NZ,SG) 2.3% (SV,HN)	35%	17%	0% (PA,GT,NI,NZ,SG) 1.1% (SV,HN)	35%	17%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	35%
11042300	17%	0% (PA,NI,NZ,SG) 2.4% (GT) 4.6% (SV,HN)	35%	17%	0% (PA,NI,NZ,SG) 1.2% (GT) 3.5% (SV,HN)	35%	17%	0% (PA,GT,NI,NZ,SG) 2.3% (SV,HN)	35%	17%	0% (PA,GT,NI,NZ,SG) 1.1% (SV,HN)	35%	17%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	35%
11042910	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	35%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	35%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	35%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	35%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	35%
11042930	17%	0% (PA,NI,NZ,SG) 2.4% (GT) 4.6% (SV,HN)	35%	17%	0% (PA,NI,NZ,SG) 1.2% (GT) 3.5% (SV,HN)	35%	17%	0% (PA,GT,NI,NZ,SG) 2.3% (SV,HN)	35%	17%	0% (PA,GT,NI,NZ,SG) 1.1% (SV,HN)	35%	17%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	35%
11042990	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	35%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	35%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	35%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	35%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	35%
11043000	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	35%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	35%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	35%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	35%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	35%
11061010	NT\$22/KGM	NT\$14.6/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$27/KGM	NT\$22/KGM	NT\$13.2/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$27/KGM	NT\$22/KGM	NT\$11.7/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$27/KGM	NT\$22/KGM	NT\$10.2/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$27/KGM	NT\$22/KGM	NT\$8.8/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$27/KGM

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
11061090	17%	0% (PA,GT,NI,SV,HN,NZ) 8.5% (SG)	20%	17%	0% (PA,GT,NI,SV,HN,NZ) 6.8% (SG)	20%	17%	0% (PA,GT,NI,SV,HN,NZ) 5.1% (SG)	20%	17%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	20%	17%	0% (PA,GT,NI,SV,HN,NZ) 1.7% (SG)	20%
11062090	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	20%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	20%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	35%	20%	0% (PA,GT,NI,SV,HN,NZ, SG)	35%
11063090	18.5%	0% (PA,NI,NZ,SG) 2.5% (GT) 5% (SV,HN)	45%	18.5%	0% (PA,NI,NZ,SG) 1.2% (GT) 3.7% (SV,HN)	45%	18.5%	0% (PA,GT,NI,NZ,SG) 2.5% (SV,HN)	45%	18.5%	0% (PA,GT,NI,NZ,SG) 1.2% (SV,HN)	45%	18.5%	0% (PA,GT,NI,SV,HN,NZ, SG)	45%
12023010	NT\$42/KGM	NT\$15.8/KGM (NZ) NT\$28/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0%	NT\$49/KGM	NT\$42/KGM	NT\$10.5/KGM (NZ) NT\$25.2/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0%	NT\$49/KGM	NT\$42/KGM	NT\$5.3/KGM (NZ) NT\$22.4/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0%	NT\$49/KGM	NT\$42/KGM	NT\$19.6/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0% (NI,NZ)	NT\$49/KGM	NT\$42/KGM	NT\$16.8/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0% (NI,NZ)	NT\$49/KGM
12023020	NT\$64/KGM	NT\$24/KGM (NZ) NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI)	NT\$75/KGM	NT\$64/KGM	NT\$16/KGM (NZ) NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI)	NT\$75/KGM	NT\$64/KGM	NT\$8/KGM (NZ) NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI)	NT\$75/KGM	NT\$64/KGM	NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI,NZ)	NT\$75/KGM			
12024100	NT\$42/KGM	NT\$15.8/KGM (NZ) NT\$28/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0%	NT\$49/KGM	NT\$42/KGM	NT\$10.5/KGM (NZ) NT\$25.2/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0%	NT\$49/KGM	NT\$42/KGM	NT\$5.3/KGM (NZ) NT\$22.4/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0%	NT\$49/KGM	NT\$42/KGM	NT\$19.6/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0% (NI,NZ)	NT\$49/KGM	NT\$42/KGM	NT\$16.8/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0% (NI,NZ)	NT\$49/KGM
12024200	NT\$64/KGM	NT\$24/KGM (NZ) NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI)	NT\$75/KGM	NT\$64/KGM	NT\$16/KGM (NZ) NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI)	NT\$75/KGM	NT\$64/KGM	NT\$8/KGM (NZ) NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI)	NT\$75/KGM	NT\$64/KGM	NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI,NZ)	NT\$75/KGM			
12074000	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
12077090	10%	0% (PA,NI,NZ,SG) 1.6% (GT) 2.9% (SV,HN)	50%	10%	0% (PA,NI,NZ,SG) 0.8% (GT) 2.2% (SV,HN)	50%	10%	0% (PA,GT,NI,NZ,SG) 1.4% (SV,HN)	50%	10%	0% (PA,GT,NI,NZ,SG) 0.7% (SV,HN)	50%	10%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
12089011	NT\$64/KGM	NT\$42.6/KGM (SG) NT\$64/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$75/KGM	NT\$64/KGM	NT\$38.4/KGM (SG) NT\$64/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$75/KGM	NT\$64/KGM	NT\$34.1/KGM (SG) NT\$64/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$75/KGM	NT\$64/KGM	NT\$29.8/KGM (SG) NT\$64/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$75/KGM	NT\$64/KGM	NT\$25.6/KGM (SG) NT\$64/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$75/KGM

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
12089021	NT\$64/KGM	NT\$42.6/KGM (SG) NT\$64/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$75/KGM	NT\$64/KGM	NT\$38.4/KGM (SG) NT\$64/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$75/KGM	NT\$64/KGM	NT\$34.1/KGM (SG) NT\$64/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$75/KGM	NT\$64/KGM	NT\$29.8/KGM (SG) NT\$64/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$75/KGM	NT\$64/KGM	NT\$25.6/KGM (SG) NT\$64/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$75/KGM
12129100	16%	0% (PA,NI,NZ,SG) 2.2% (GT) 4.4% (SV,HN)	35%	16%	0% (PA,NI,NZ,SG) 1.1% (GT) 3.3% (SV,HN)	35%	16%	0% (PA,GT,NI,NZ,SG) 2.2% (SV,HN)	35%	16%	0% (PA,GT,NI,NZ,SG) 1.1% (SV,HN)	35%	16%	0% (PA,GT,NI,SV,HN,NZ ,SG)	35%
12129200	15%	0% (PA,NI,NZ,SG) 2.1% (GT) 4.1% (SV,HN)	35%	15%	0% (PA,NI,NZ,SG) 1% (GT) 3.1% (SV,HN)	35%	15%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	35%	15%	0% (PA,GT,NI,NZ,SG) 1% (SV,HN)	35%	15%	0% (PA,GT,NI,SV,HN,NZ ,SG)	35%
12129400	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	25%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	25%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	25%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	25%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	25%
12129980	16%	0% (PA,NI,NZ,SG) 2.2% (GT) 4.4% (SV,HN)	25%	16%	0% (PA,NI,NZ,SG) 1.1% (GT) 3.3% (SV,HN)	25%	16%	0% (PA,GT,NI,NZ,SG) 2.2% (SV,HN)	25%	16%	0% (PA,GT,NI,NZ,SG) 1.1% (SV,HN)	25%	16%	0% (PA,GT,NI,SV,HN,NZ ,SG)	25%
12129990	16%	0% (PA,NI,NZ,SG) 2.2% (GT) 4.4% (SV,HN)	30%	16%	0% (PA,NI,NZ,SG) 1.1% (GT) 3.3% (SV,HN)	30%	16%	0% (PA,GT,NI,NZ,SG) 2.2% (SV,HN)	30%	16%	0% (PA,GT,NI,NZ,SG) 1.1% (SV,HN)	30%	16%	0% (PA,GT,NI,SV,HN,NZ ,SG)	30%
14049070	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	40%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	40%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	40%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	40%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	40%
14049099	20%	0% (PA,GT,NI,SV,HN,N Z) 10% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	40%
15011000	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	25%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	25%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	25%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	25%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	25%
15012000	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	25%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	25%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	25%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	25%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	25%
15019000	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	25%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	25%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	25%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	25%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	25%

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
15030011	13%	0% (PA,NI,NZ,SG) 2% (GT) 3.7% (SV,HN)	30%	13%	0% (PA,NI,NZ,SG) 1% (GT) 2.8% (SV,HN)	30%	13%	0% (PA,GT,NI,NZ,SG) 1.8% (SV,HN)	30%	13%	0% (PA,GT,NI,NZ,SG) 0.9% (SV,HN)	30%	13%	0% (PA,GT,NI,SV,HN,NZ ,SG)	30%
15030021	13%	0% (PA,NI,NZ,SG) 2% (GT) 3.7% (SV,HN)	30%	13%	0% (PA,NI,NZ,SG) 1% (GT) 2.8% (SV,HN)	30%	13%	0% (PA,GT,NI,NZ,SG) 1.8% (SV,HN)	30%	13%	0% (PA,GT,NI,NZ,SG) 0.9% (SV,HN)	30%	13%	0% (PA,GT,NI,SV,HN,NZ ,SG)	30%
15081000	338%	0% (NI,NZ) 225.3% (SG) 338% (PA,GT,SV,HN)	398%	338%	0% (NI,NZ) 202.8% (SG) 338% (PA,GT,SV,HN)	398%	338%	0% (NI,NZ) 180.2% (SG) 338% (PA,GT,SV,HN)	398%	338%	0% (NI,NZ) 157.7% (SG) 338% (PA,GT,SV,HN)	398%	338%	0% (NI,NZ) 135.2% (SG) 338% (PA,GT,SV,HN)	398%
15089000	338%	0% (NI,NZ) 225.3% (SG) 338% (PA,GT,SV,HN)	398%	338%	0% (NI,NZ) 202.8% (SG) 338% (PA,GT,SV,HN)	398%	338%	0% (NI,NZ) 180.2% (SG) 338% (PA,GT,SV,HN)	398%	338%	0% (NI,NZ) 157.7% (SG) 338% (PA,GT,SV,HN)	398%	338%	0% (NI,NZ) 135.2% (SG) 338% (PA,GT,SV,HN)	398%
15155000	15%	0% (PA,NI,NZ) 2% (GT) 4% (SV,HN) 7.5% (SG)	35%	15%	0% (PA,NI,NZ) 1% (GT) 3% (SV,HN) 6% (SG)	35%	15%	0% (PA,GT,NI,NZ) 2% (SV,HN) 4.5% (SG)	35%	15%	0% (PA,GT,NI,NZ) 1% (SV,HN) 3% (SG)	35%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	35%
15171000	8%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
15179010	8%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
15179020	8%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
15179090	9%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
16010010	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	45%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	45%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	45%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	45%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
16010090	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	45%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	45%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	45%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	45%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
16022010	25%	0% (PA,NZ,SG) 3.3% (GT) 6.6% (NI,SV,HN)	50%	25%	0% (PA,NZ,SG) 1.6% (GT) 5% (NI,SV,HN)	50%	25%	0% (PA,GT,NZ,SG) 3.3% (NI,SV,HN)	50%	25%	0% (PA,GT,NZ,SG) 1.6% (NI,SV,HN)	50%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
16022030	17%	0% (PA,NZ,SG) 3.4% (GT) 5.7% (SV,HN) 8% (NI)	50%	17%	0% (PA,NZ,SG) 1.7% (GT) 4.3% (SV,HN) 6% (NI)	50%	17%	0% (PA,GT,NZ,SG) 2.8% (SV,HN) 4% (NI)	50%	17%	0% (PA,GT,NZ,SG) 1.4% (SV,HN) 2% (NI)	50%	17%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
16022090	30%	0% (PA,NZ,SG) 4% (GT) 8% (NI,SV,HN)	50%	30%	0% (PA,NZ,SG) 2% (GT) 6% (NI,SV,HN)	50%	30%	0% (PA,GT,NZ,SG) 4% (NI,SV,HN)	50%	30%	0% (PA,GT,NZ,SG) 2% (NI,SV,HN)	50%	30%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
16023110	15%	0% (PA,NZ) 2% (GT) 4% (NI,SV,HN) 7.5% (SG)	25%	15%	0% (PA,NZ) 1% (GT) 3% (NI,SV,HN) 6% (SG)	25%	15%	0% (PA,GT,NZ) 2% (NI,SV,HN) 4.5% (SG)	25%	15%	0% (PA,GT,NZ) 1% (NI,SV,HN) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	25%
16023210	20%	0% (PA,NZ) 10% (SG) 20% (GT,NI,SV,HN)	213%	20%	0% (PA,NZ) 8% (SG) 20% (GT,NI,SV,HN)	213%	20%	0% (PA,NZ) 6% (SG) 20% (GT,NI,SV,HN)	213%	20%	0% (PA,NZ) 4% (SG) 20% (GT,NI,SV,HN)	213%	20%	0% (PA,NZ) 2% (SG) 20% (GT,NI,SV,HN)	213%
16023220	20%	0% (PA,NZ) 10% (SG) 20% (GT,NI,SV,HN)	95%	20%	0% (PA,NZ) 8% (SG) 20% (GT,NI,SV,HN)	95%	20%	0% (PA,NZ) 6% (SG) 20% (GT,NI,SV,HN)	95%	20%	0% (PA,NZ) 4% (SG) 20% (GT,NI,SV,HN)	95%	20%	0% (PA,NZ) 2% (SG) 20% (GT,NI,SV,HN)	95%
16023230	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
16023911	34%	0% (PA,NZ) 4.5% (GT) 9% (NI,SV,HN) 17% (SG)	50%	34%	0% (PA,NZ) 2.2% (GT) 6.8% (NI,SV,HN) 13.6%	50%	34%	0% (PA,GT,NZ) 4.5% (NI,SV,HN) 10.2% (SG)	50%	34%	0% (PA,GT,NZ) 2.2% (NI,SV,HN) 6.8% (SG)	50%	34%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	50%
16023912	40%	0% (PA,NZ) 5.3% (GT) 10.6% (NI,SV,HN) 20% (SG)	50%	40%	0% (PA,NZ) 2.6% (GT) 8% (NI,SV,HN) 16% (SG)	50%	40%	0% (PA,GT,NZ) 5.3% (NI,SV,HN) 12% (SG)	50%	40%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 8% (SG)	50%	40%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	50%
16023919	34%	0% (PA,NZ) 4.5% (GT) 9% (NI,SV,HN) 17% (SG)	50%	34%	0% (PA,NZ) 2.2% (GT) 6.8% (NI,SV,HN) 13.6%	50%	34%	0% (PA,GT,NZ) 4.5% (NI,SV,HN) 10.2% (SG)	50%	34%	0% (PA,GT,NZ) 2.2% (NI,SV,HN) 6.8% (SG)	50%	34%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	50%
16024100	32%	0% (PA,NZ) 4.2% (GT) 8.5% (NI,SV,HN) 16% (SG)	47.5%	32%	0% (PA,NZ) 2.1% (GT) 6.4% (NI,SV,HN) 12.8%	47.5%	32%	0% (PA,GT,NZ) 4.2% (NI,SV,HN) 9.6% (SG)	47.5%	32%	0% (PA,GT,NZ) 2.1% (NI,SV,HN) 6.4% (SG)	47.5%	32%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	47.5%
16024200	33%	0% (PA,NZ) 4.4% (GT) 8.8% (NI,SV,HN) 16.5% (SG)	50%	33%	0% (PA,NZ) 2.2% (GT) 6.6% (NI,SV,HN) 13.2%	50%	33%	0% (PA,GT,NZ) 4.4% (NI,SV,HN) 9.9% (SG)	50%	33%	0% (PA,GT,NZ) 2.2% (NI,SV,HN) 6.6% (SG)	50%	33%	0% (PA,GT,NI,SV,HN,NZ) 3.3% (SG)	50%
16024910	40%	0% (PA,NZ) 5.3% (GT) 10.6% (NI,SV,HN) 20% (SG)	50%	40%	0% (PA,NZ) 2.6% (GT) 8% (NI,SV,HN) 16% (SG)	50%	40%	0% (PA,GT,NZ) 5.3% (NI,SV,HN) 12% (SG)	50%	40%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 8% (SG)	50%	40%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	50%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
16024920	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	50%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	50%
16024990	15%	0% (PA,NZ,SG) 2% (GT) 4% (NI,SV,HN)	50%	15%	0% (PA,NZ,SG) 1% (GT) 3% (NI,SV,HN)	50%	15%	0% (PA,GT,NZ,SG) 2% (NI,SV,HN)	50%	15%	0% (PA,GT,NZ,SG) 1% (NI,SV,HN)	50%	15%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
16029020	23%	0% (PA,NI,NZ,SG) 3% (GT) 6.1% (SV,HN)	50%	23%	0% (PA,NI,NZ,SG) 1.5% (GT) 4.6% (SV,HN)	50%	23%	0% (PA,GT,NI,NZ,SG) 3% (SV,HN)	50%	23%	0% (PA,GT,NI,NZ,SG) 1.5% (SV,HN)	50%	23%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
16029030	23%	0% (PA,NI,NZ,SG) 3% (GT) 6.1% (SV,HN)	50%	23%	0% (PA,NI,NZ,SG) 1.5% (GT) 4.6% (SV,HN)	50%	23%	0% (PA,GT,NI,NZ,SG) 3% (SV,HN)	50%	23%	0% (PA,GT,NI,NZ,SG) 1.5% (SV,HN)	50%	23%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
16029040	25%	0% (NZ) 12.5% (SG) 25% (PA,GT,NI,SV,HN)	400%	25%	0% (NZ) 10% (SG) 25% (PA,GT,NI,SV,HN)	400%	25%	0% (NZ) 7.5% (SG) 25% (PA,GT,NI,SV,HN)	400%	25%	0% (NZ) 5% (SG) 25% (PA,GT,NI,SV,HN)	400%	25%	0% (NZ) 2.5% (SG) 25% (PA,GT,NI,SV,HN)	400%
16029090	40%	0% (PA,NI,NZ) 5.3% (GT) 10.6% (SV,HN) 20% (SG)	50%	40%	0% (PA,NI,NZ) 2.6% (GT) 8% (SV,HN) 16% (SG)	50%	40%	0% (PA,GT,NI,NZ) 5.3% (SV,HN) 12% (SG)	50%	40%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 8% (SG)	50%	40%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	50%
16041210	25%	0% (PA,NZ) 12.5% (SG) 25% (GT,NI,SV,HN)	40%	25%	0% (PA,NZ) 10% (SG) 25% (GT,NI,SV,HN)	40%	25%	0% (PA,NZ) 7.5% (SG) 25% (GT,NI,SV,HN)	40%	25%	0% (PA,NZ) 5% (SG) 25% (GT,NI,SV,HN)	40%	25%	0% (PA,NZ) 2.5% (SG) 25% (GT,NI,SV,HN)	40%
16041290	25%	0% (PA,NI,SV,HN,NZ) 3.3% (GT) 12.5% (SG)	40%	25%	0% (PA,NI,SV,HN,NZ) 1.6% (GT) 10% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ)) 7.5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ)) 5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	40%
16041310	30%	0% (PA,NZ) 15% (SG) 30% (GT,NI,SV,HN)	45%	30%	0% (PA,NZ) 12% (SG) 30% (GT,NI,SV,HN)	45%	30%	0% (PA,NZ) 9% (SG) 30% (GT,NI,SV,HN)	45%	30%	0% (PA,NZ) 6% (SG) 30% (GT,NI,SV,HN)	45%	30%	0% (PA,NZ) 3% (SG) 30% (GT,NI,SV,HN)	45%
16041320	30%	0% (PA,NZ) 15% (SG) 30% (GT,NI,SV,HN)	40%	30%	0% (PA,NZ) 12% (SG) 30% (GT,NI,SV,HN)	40%	30%	0% (PA,NZ) 9% (SG) 30% (GT,NI,SV,HN)	40%	30%	0% (PA,NZ) 6% (SG) 30% (GT,NI,SV,HN)	40%	30%	0% (PA,NZ) 3% (SG) 30% (GT,NI,SV,HN)	40%
16041510	30%	0% (PA) 11.3% (NZ) 15% (SG) 30% (GT,NI,SV,HN)	40%	30%	0% (PA) 7.5% (NZ) 12% (SG) 30% (GT,NI,SV,HN)	40%	30%	0% (PA) 3.8% (NZ) 9% (SG) 30% (GT,NI,SV,HN)	40%	30%	0% (PA,NZ) 6% (SG) 30% (GT,NI,SV,HN)	40%	30%	0% (PA,NZ) 3% (SG) 30% (GT,NI,SV,HN)	40%
16041590	25%	0% (PA,NI,SV,HN) 3.3% (GT) 9.4% (NZ) 12.5% (SG)	40%	25%	0% (PA,NI,SV,HN) 1.6% (GT) 6.3% (NZ) 10% (SG)	40%	25%	0% (PA,GT,NI,SV,HN) 3.1% (NZ) 7.5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ)) 5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	40%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
16041600	30%	0% (PA) 11.3% (NZ) 15% (SG) 30% (GT,NI,SV,HN)	40%	30%	0% (PA) 7.5% (NZ) 12% (SG) 30% (GT,NI,SV,HN)	40%	30%	0% (PA) 3.8% (NZ) 9% (SG) 30% (GT,NI,SV,HN)	40%	30%	0% (PA,NZ) 6% (SG) 30% (GT,NI,SV,HN)	40%	30%	0% (PA,NZ) 3% (SG) 30% (GT,NI,SV,HN)	40%
16041920	40%	0% (PA,NZ) 20% (SG) 40% (GT,NI,SV,HN)	60%	40%	0% (PA,NZ) 16% (SG) 40% (GT,NI,SV,HN)	60%	40%	0% (PA,NZ) 12% (SG) 40% (GT,NI,SV,HN)	60%	40%	0% (PA,NZ) 8% (SG) 40% (GT,NI,SV,HN)	60%	40%	0% (PA,NZ) 4% (SG) 40% (GT,NI,SV,HN)	60%
16041930	25%	0% (PA,NI,SV,HN,NZ) 3.3% (GT) 12.5% (SG)	40%	25%	0% (PA,NI,SV,HN,NZ) 1.6% (GT) 10% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	40%
16042010	18.5%	0% (PA,NI,SV,HN,NZ,S G) 2.5% (GT)	22.5%	18.5%	0% (PA,NI,SV,HN,NZ,S G) 1.2% (GT)	22.5%	18.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	22.5%						
16042030	17.5%	0% (PA,NI,SV,HN,NZ,S G) 2.3% (GT)	35%	17.5%	0% (PA,NI,SV,HN,NZ,S G) 1.1% (GT)	35%	17.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	35%						
16042090	20%	0% (PA,NI,SV,HN,NZ,S G) 2.6% (GT)	35%	20%	0% (PA,NI,SV,HN,NZ,S G) 1.3% (GT)	35%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	35%						
16051000	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	42.5%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	42.5%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
16052100	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	20%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	20%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	20%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	20%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	20%
16052900	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	20%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	20%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	20%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	20%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	20%
16053000	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	22.5%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	22.5%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	22.5%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	22.5%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	22.5%
16054000	30%	0% (PA,NZ,SG) 4% (GT) 8% (NI,SV,HN)	42.5%	30%	0% (PA,NZ,SG) 2% (GT) 6% (NI,SV,HN)	42.5%	30%	0% (PA,GT,NZ,SG) 4% (NI,SV,HN)	42.5%	30%	0% (PA,GT,NZ,SG) 2% (NI,SV,HN)	42.5%	30%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
16055110	10%	0% (PA,NI,NZ,SG) 1.3% (GT) 2.6% (SV,HN)	22.5%	10%	0% (PA,NI,NZ,SG) 0.6% (GT) 2% (SV,HN)	22.5%	10%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	22.5%	10%	0% (PA,GT,NI,NZ,SG) 0.6% (SV,HN)	22.5%	10%	0% (PA,GT,NI,SV,HN,NZ ,SG)	22.5%

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	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
16055190	15%	0% (PA,NI,NZ,SG) 2% (GT) 4% (SV,HN)	22.5%	15%	0% (PA,NI,NZ,SG) 1% (GT) 3% (SV,HN)	22.5%	15%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	22.5%	15%	0% (PA,GT,NI,NZ,SG) 1% (SV,HN)	22.5%	15%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	22.5%
16055210	18%	0% (PA,NI,NZ,SG) 2.4% (GT) 4.8% (SV,HN)	20%	18%	0% (PA,NI,NZ,SG) 1.2% (GT) 3.6% (SV,HN)	20%	18%	0% (PA,GT,NI,NZ,SG) 2.4% (SV,HN)	20%	18%	0% (PA,GT,NI,NZ,SG) 1.2% (SV,HN)	20%	18%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	20%
16055290	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
16055310	10%	0% (PA,NI,NZ,SG) 1.3% (GT) 2.6% (SV,HN)	22.5%	10%	0% (PA,NI,NZ,SG) 0.6% (GT) 2% (SV,HN)	22.5%	10%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	22.5%	10%	0% (PA,GT,NI,NZ,SG) 0.6% (SV,HN)	22.5%	10%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	22.5%
16055390	15%	0% (PA,NI,NZ,SG) 2% (GT) 4% (SV,HN)	22.5%	15%	0% (PA,NI,NZ,SG) 1% (GT) 3% (SV,HN)	22.5%	15%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	22.5%	15%	0% (PA,GT,NI,NZ,SG) 1% (SV,HN)	22.5%	15%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	22.5%
16055410	40%	0% (PA,NZ,SG) 5.3% (GT) 10.6% (NI,SV,HN)	42.5%	40%	0% (PA,NZ,SG) 2.6% (GT) 8% (NI,SV,HN)	42.5%	40%	0% (PA,GT,NZ,SG) 5.3% (NI,SV,HN)	42.5%	40%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	42.5%	40%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
16055420	27.5%	0% (PA,NZ,SG) 3.6% (GT) 7.3% (NI,SV,HN)	42.5%	27.5%	0% (PA,NZ,SG) 1.8% (GT) 5.5% (NI,SV,HN)	42.5%	27.5%	0% (PA,GT,NZ,SG) 3.6% (NI,SV,HN)	42.5%	27.5%	0% (PA,GT,NZ,SG) 1.8% (NI,SV,HN)	42.5%	27.5%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
16055500	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
16055610	30%	0% (PA,NZ,SG) 4% (GT) 8% (NI,SV,HN)	50%	30%	0% (PA,NZ,SG) 2% (GT) 6% (NI,SV,HN)	50%	30%	0% (PA,GT,NZ,SG) 4% (NI,SV,HN)	50%	30%	0% (PA,GT,NZ,SG) 2% (NI,SV,HN)	50%	30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	50%
16055690	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
16055800	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	42.5%
16055910	18%	0% (LDCs,PA,NI,NZ,SG) 2.5% (GT) 4.9% (SV,HN)	22.5%	18%	0% (LDCs,PA,NI,NZ,SG) 1.2% (GT) 3.6%	22.5%	18%	0% (LDCs,PA,GT,NI,NZ, SG) 2.4% (SV,HN)	22.5%	18%	0% (LDCs,PA,GT,NI,NZ, SG) 1.2% (SV,HN)	22.5%	18%	0% (LDCs,PA,GT,NI,SV, HN,NZ,SG)	22.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
16055930	30%	0% (PA,NZ,SG) 4% (GT) 8% (NI,SV,HN)	50%	30%	0% (PA,NZ,SG) 2% (GT) 6% (NI,SV,HN)	50%	30%	0% (PA,GT,NZ,SG) 4% (NI,SV,HN)	50%	30%	0% (PA,GT,NZ,SG) 2% (NI,SV,HN)	50%	30%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
16055990	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
16056100	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
16056200	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
16056300	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
16056900	22.5%	0% (PA,NZ,SG) 3.1% (GT) 6.1% (SV,HN) 6.4% (NI)	42.5%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.6% (SV,HN) 4.8% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	42.5%	22.5%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	42.5%	22.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	42.5%
17011300	6.25%	0% (GT,NI,SV,HN,NZ) 3.1% (SG) 6.25% (PA)	6.25%	6.25%	0% (GT,NI,SV,HN,NZ) 2.5% (SG) 6.25%	6.25%	6.25%	0% (GT,NI,SV,HN,NZ) 1.8% (SG) 6.25%	6.25%	6.25%	0% (GT,NI,SV,HN,NZ) 1.2% (SG) 6.25%	6.25%	6.25%	0% (GT,NI,SV,HN,NZ) 0.6% (SG) 6.25%	6.25%
17011400	6.25%	0% (GT,NI,SV,HN,NZ) 3.1% (SG) 6.25% (PA)	6.25%	6.25%	0% (GT,NI,SV,HN,NZ) 2.5% (SG) 6.25%	6.25%	6.25%	0% (GT,NI,SV,HN,NZ) 1.8% (SG) 6.25%	6.25%	6.25%	0% (GT,NI,SV,HN,NZ) 1.2% (SG) 6.25%	6.25%	6.25%	0% (GT,NI,SV,HN,NZ) 0.6% (SG) 6.25%	6.25%
17019110	6.25%	0% (GT,NI,SV,HN,NZ) 3.1% (SG) 6.25% (PA)	6.25%	6.25%	0% (GT,NI,SV,HN,NZ) 2.5% (SG) 6.25%	6.25%	6.25%	0% (GT,NI,SV,HN,NZ) 1.8% (SG) 6.25%	6.25%	6.25%	0% (GT,NI,SV,HN,NZ) 1.2% (SG) 6.25%	6.25%	6.25%	0% (GT,NI,SV,HN,NZ) 0.6% (SG) 6.25%	6.25%
17019120	17.5%	0% (GT,NI,SV,HN,NZ) 8.7% (SG) 17.5% (PA)	17.5%	17.5%	0% (GT,NI,SV,HN,NZ) 7% (SG) 17.5% (PA)	17.5%	17.5%	0% (GT,NI,SV,HN,NZ) 5.2% (SG) 17.5%	17.5%	17.5%	0% (GT,NI,SV,HN,NZ) 3.5% (SG) 17.5%	17.5%	17.5%	0% (GT,NI,SV,HN,NZ) 1.7% (SG) 17.5%	17.5%
17019910	17.5%	0% (PA,GT,NI,SV,HN,N Z) 8.7% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 7% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 3.5% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 1.7% (SG)	17.5%
17019920	17.5%	0% (PA,GT,NI,SV,HN,N Z) 8.7% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 7% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 3.5% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 1.7% (SG)	17.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
17019990	17.5%	0% (PA,GT,NI,SV,HN) 6.6% (NZ) 17.5% (SG)	17.5%	17.5%	0% (PA,GT,NI,SV,HN) 4.4% (NZ) 17.5%	17.5%	17.5%	0% (PA,GT,NI,SV,HN) 2.2% (NZ) 17.5%	17.5%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 17.5% (SG)	17.5%			
17021120	20%	0% (PA,NZ,SG) 2.9% (GT) 5.6% (SV,HN) 6.1% (NI)	40%	20%	0% (PA,NZ,SG) 1.4% (GT) 4.2% (SV,HN) 4.6% (NI)	40%	20%	0% (PA,GT,NZ,SG) 2.8% (SV,HN) 3% (NI)	40%	20%	0% (PA,GT,NZ,SG) 1.4% (SV,HN) 1.5% (NI)	40%	20%	0% (PA,GT,NI,SV,HN,NZ, SG)	40%
17021992	20%	0% (PA,NI,NZ,SG) 2.9% (GT) 5.6% (SV,HN)	40%	20%	0% (PA,NI,NZ,SG) 1.4% (GT) 4.2% (SV,HN)	40%	20%	0% (PA,GT,NI,NZ,SG) 2.8% (SV,HN)	40%	20%	0% (PA,GT,NI,NZ,SG) 1.4% (SV,HN)	40%	20%	0% (PA,GT,NI,SV,HN,NZ, SG)	40%
17022000	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	50%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	50%	20%	0% (PA,GT,NI,SV,HN,NZ, SG)	40%
17023000	25%	0% (PA,NI,NZ) 3.3% (GT) 6.6% (SV,HN) 12.5% (SG)	50%	25%	0% (PA,NI,NZ) 1.6% (GT) 5% (SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NI,NZ) 3.3% (SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NI,NZ) 1.6% (SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
17024000	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
17026000	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
17029011	25%	0% (PA,NZ) 3.4% (GT) 6.8% (SV,HN) 6.9% (NI) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.7% (GT) 5.1% (SV,HN) 5.2% (NI) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.4% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.7% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
17029020	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	30%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	30%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	30%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	30%	20%	0% (PA,GT,NI,SV,HN,NZ, SG)	30%
17029030	25%	0% (PA,SG) 3.3% (GT) 6.6% (NI,SV,HN) 9.4% (NZ)	50%	25%	0% (PA,SG) 1.6% (GT) 5% (NI,SV,HN) 6.3% (NZ)	50%	25%	0% (PA,GT,SG) 3.1% (NZ) 3.3% (NI,SV,HN)	50%	25%	0% (PA,GT,NZ,SG) 1.6% (NI,SV,HN)	50%	25%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
17029040	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
17029090	25%	0% (PA) 3.3% (GT) 6.6% (NI,SV,HN) 9.4% (NZ) 12.5% (SG)	50%	25%	0% (PA) 1.6% (GT) 5% (NI,SV,HN) 6.3% (NZ) 10% (SG)	50%	25%	0% (PA,GT) 3.1% (NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
17039010	15%	0% (PA,NI,NZ,SG) 2.2% (GT) 4.2% (SV,HN)	40%	15%	0% (PA,NI,NZ,SG) 1.1% (GT) 3.2% (SV,HN)	40%	15%	0% (PA,GT,NI,NZ,SG) 2.1% (SV,HN)	40%	15%	0% (PA,GT,NI,NZ,SG) 1% (SV,HN)	40%	15%	0% (PA,GT,NI,SV,HN,NZ,SG)	40%
17041000	20%	0% (PA,NZ) 2.9% (GT) 5.8% (NI,SV,HN) 10% (SG)	30%	20%	0% (PA,NZ) 1.4% (GT) 4.4% (NI,SV,HN) 8% (SG)	30%	20%	0% (PA,GT,NZ) 2.9% (NI,SV,HN) 6% (SG)	30%	20%	0% (PA,GT,NZ) 1.4% (NI,SV,HN) 4% (SG)	30%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	30%
17049000	27.5%	10.3% (NZ) 13.7% (SG) 27.5% (PA,GT,NI,SV,HN)	32%	27.5%	6.9% (NZ) 11% (SG) 27.5% (PA,GT,NI,SV,HN)	32%	27.5%	3.4% (NZ) 8.2% (SG) 27.5% (PA,GT,NI,SV,HN)	32%	27.5%	0% (NZ) 5.5% (SG) 27.5% (PA,GT,NI,SV,HN)	32%	27.5%	0% (NZ) 2.7% (SG) 27.5% (PA,GT,NI,SV,HN)	32%
18062000	12.5%	0% (NZ,SG) 1.6% (GT) 3.3% (SV,HN) 12.5% (PA,NI)	17.5%	12.5%	0% (NZ,SG) 0.8% (GT) 2.5% (SV,HN) 12.5% (PA,NI)	17.5%	12.5%	0% (GT,NZ,SG) 1.6% (SV,HN) 12.5% (PA,NI)	17.5%	12.5%	0% (GT,NZ,SG) 0.8% (SV,HN) 12.5% (PA,NI)	17.5%	12.5%	0% (GT,SV,HN,NZ,SG) 12.5% (PA,NI)	17.5%
18063100	10%	0% (NI) 1.5% (GT) 2.9% (SV,HN) 3.8% (NZ) 5% (SG) 10% (PA)	17.5%	10%	0% (NI) 0.7% (GT) 2.1% (SV,HN) 2.5% (NZ) 4% (SG) 10% (PA)	17.5%	10%	0% (GT,NI) 1.3% (NZ) 1.4% (SV,HN) 3% (SG) 10% (PA)	17.5%	10%	0% (GT,NI,NZ) 0.7% (SV,HN) 2% (SG) 10% (PA)	17.5%	10%	0% (GT,NI,SV,HN,NZ) 1% (SG) 10% (PA)	17.5%
18063200	10%	0% (NI) 1.5% (GT) 2.9% (SV,HN) 3.8% (NZ) 5% (SG) 10% (PA)	17.5%	10%	0% (NI) 0.7% (GT) 2.1% (SV,HN) 2.5% (NZ) 4% (SG) 10% (PA)	17.5%	10%	0% (GT,NI) 1.3% (NZ) 1.4% (SV,HN) 3% (SG) 10% (PA)	17.5%	10%	0% (GT,NI,NZ) 0.7% (SV,HN) 2% (SG) 10% (PA)	17.5%	10%	0% (GT,NI,SV,HN,NZ) 1% (SG) 10% (PA)	17.5%
18069030	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	25%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	25%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	25%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	25%
18069051	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%												
18069052	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	20%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	20%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	20%	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%
18069053	NT\$15.6/KGM	NT\$10.4/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KGM	NT\$15.6/KGM	NT\$9.3/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KGM	NT\$15.6/KGM	NT\$8.3/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KGM	NT\$15.6/KGM	NT\$7.2/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KGM	NT\$15.6/KGM	NT\$6.2/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KGM

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稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
18069054	26%	0% (PA,NI,NZ,SG) 3.4% (GT) 6.9% (SV,HN)	32.5%	26%	0% (PA,NI,NZ,SG) 1.7% (GT) 5.2% (SV,HN)	32.5%	26%	0% (PA,GT,NI,NZ,SG) 3.4% (SV,HN)	32.5%	26%	0% (PA,GT,NI,NZ,SG) 1.7% (SV,HN)	32.5%	26%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	32.5%
18069055	NT\$15.6/KGM M	NT\$10.4/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KGM M	NT\$15.6/KGM M	NT\$9.3/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KGM M	NT\$15.6/KGM M	NT\$8.3/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KGM M	NT\$15.6/KGM M	NT\$7.2/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KGM M	NT\$15.6/KGM M	NT\$6.2/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KGM M
18069059	25%	0% (PA,NI,NZ,SG) 3.3% (GT) 6.6% (SV,HN)	32.5%	25%	0% (PA,NI,NZ,SG) 1.6% (GT) 5% (SV,HN)	32.5%	25%	0% (PA,GT,NI,NZ,SG) 3.3% (SV,HN)	32.5%	25%	0% (PA,GT,NI,NZ,SG) 1.6% (SV,HN)	32.5%	25%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	32.5%
18069061	NT\$49/KGM	NT\$32.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$29.4/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$26.1/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$22.8/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$19.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM
18069069	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	45%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	45%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	45%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	45%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	45%
18069071	NT\$49/KGM	NT\$32.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$29.4/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$26.1/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$22.8/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$19.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM
18069079	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	45%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	45%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	45%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	45%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	45%
18069091	30%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	40%	30%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	40%	30%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	40%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	40%	30%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	40%
18069092	NT\$49/KGM	NT\$32.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$29.4/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$26.1/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$22.8/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$19.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM
18069099	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	25%												
19012000	20%	0% (PA,NI,SG) 2.6% (GT) 5.3% (SV,HN) 7.5% (NZ)	25%	20%	0% (PA,NI,SG) 1.3% (GT) 4% (SV,HN) 5% (NZ)	25%	20%	0% (PA,GT,NI,SG) 2.5% (NZ) 2.6% (SV,HN)	25%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	25%	20%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	25%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
19019012	10%	0% (PA,GT,NI,SV,HN,SG) 3.8% (NZ)	15%	10%	0% (PA,GT,NI,SV,HN,SG) 2.5% (NZ)	15%	10%	0% (PA,GT,NI,SV,HN,SG) 1.3% (NZ)	15%	10%	0% (PA,GT,NI,SV,HN,NZ, SG)	15%			
19019021	12%	0% (PA,GT,NI,SV,HN,NZ, SG)	15%												
19019024	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	20%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	20%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	20%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	20%	20%	0% (PA,GT,NI,SV,HN,NZ, SG)	20%
19019025	NT\$15.6/KGM M	NT\$5.9/KGM (NZ) NT\$10.4/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN)	NT\$18.4/KGM M	NT\$15.6/KGM M	NT\$3.9/KGM (NZ) NT\$9.3/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN)	NT\$18.4/KGM M	NT\$15.6/KGM M	NT\$2/KGM (NZ) NT\$8.3/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN)	NT\$18.4/KGM M	NT\$15.6/KGM M	NT\$7.2/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KGM M	NT\$15.6/KGM M	NT\$6.2/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KGM M
19019026	26%	0% (PA,NI,SG) 3.4% (GT) 6.9% (SV,HN) 9.8% (NZ)	32.5%	26%	0% (PA,NI,SG) 1.7% (GT) 5.2% (SV,HN) 6.5% (NZ)	32.5%	26%	0% (PA,GT,NI,SG) 3.3% (NZ) 3.4% (SV,HN)	32.5%	26%	0% (PA,GT,NI,NZ,SG) 1.7% (SV,HN)	32.5%	26%	0% (PA,GT,NI,SV,HN,NZ, SG)	32.5%
19019027	NT\$15.6/KGM M	NT\$5.9/KGM (NZ) NT\$10.4/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN)	NT\$18.4/KGM M	NT\$15.6/KGM M	NT\$3.9/KGM (NZ) NT\$9.3/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN)	NT\$18.4/KGM M	NT\$15.6/KGM M	NT\$2/KGM (NZ) NT\$8.3/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN)	NT\$18.4/KGM M	NT\$15.6/KGM M	NT\$7.2/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KGM M	NT\$15.6/KGM M	NT\$6.2/KGM (SG) NT\$15.6/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$18.4/KGM M
19019029	25%	0% (PA,NI,SG) 3.3% (GT) 6.6% (SV,HN) 9.4% (NZ)	32.5%	25%	0% (PA,NI,SG) 1.6% (GT) 5% (SV,HN) 6.3% (NZ)	32.5%	25%	0% (PA,GT,NI,SG) 3.1% (NZ) 3.3% (SV,HN)	32.5%	25%	0% (PA,GT,NI,NZ,SG) 1.6% (SV,HN)	32.5%	25%	0% (PA,GT,NI,SV,HN,NZ, SG)	32.5%
19019040	17%	0% (PA,NI,NZ,SG) 2.4% (GT) 4.6% (SV,HN)	35%	17%	0% (PA,NI,NZ,SG) 1.2% (GT) 3.5% (SV,HN)	35%	17%	0% (PA,GT,NI,NZ,SG) 2.3% (SV,HN)	35%	17%	0% (PA,GT,NI,NZ,SG) 1.1% (SV,HN)	35%	17%	0% (PA,GT,NI,SV,HN,NZ, SG)	35%
19019091	NT\$49/KGM	NT\$18.4/KGM (NZ) NT\$32.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$12.3/KGM (NZ) NT\$29.4/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$6.1/KGM (NZ) NT\$26.1/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$22.8/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$19.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM
19019099	30%	0% (PA) 4% (GT) 8% (NI,SV,HN) 11.3% (NZ) 15% (SG)	40%	30%	0% (PA) 2% (GT) 6% (NI,SV,HN) 7.5% (NZ) 12% (SG)	40%	30%	0% (PA,GT) 3.8% (NZ) 4% (NI,SV,HN) 9% (SG)	40%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	40%	30%	0% (PA,GT,NI,SV,HN,NZ, SG) 3% (SG)	40%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
19021110	NT\$49/KGM	NT\$32.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$29.4/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$26.1/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$22.8/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$19.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM
19021190	22%	0% (PA,NZ) 3.2% (GT) 6.1% (SV,HN) 6.4% (NI) 11% (SG)	35%	22%	0% (PA,NZ) 1.6% (GT) 4.6% (SV,HN) 4.8% (NI) 8.8% (SG)	35%	22%	0% (PA,GT,NZ) 3% (SV,HN) 3.2% (NI) 6.6% (SG)	35%	22%	0% (PA,GT,NZ) 1.5% (SV,HN) 1.6% (NI) 4.4% (SG)	35%	22%	0% (PA,GT,NI,SV,HN,NZ)) 2.2% (SG)	35%
19021910	NT\$49/KGM	NT\$32.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$29.4/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$26.1/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$22.8/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$19.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM
19021990	21%	0% (PA,GT,SV,HN,NZ) 6.4% (NI) 10.5% (SG)	35%	21%	0% (PA,GT,SV,HN,NZ) 4.8% (NI) 8.4% (SG)	35%	21%	0% (PA,GT,SV,HN,NZ) 3.2% (NI) 6.3% (SG)	35%	21%	0% (PA,GT,SV,HN,NZ) 1.6% (NI) 4.2% (SG)	35%	21%	0% (PA,GT,NI,SV,HN,NZ)) 2.1% (SG)	35%
19022010	NT\$49/KGM	NT\$18.4/KGM (NZ) NT\$49/KGM (PA,GT,NI,SV,HN,S G)	NT\$49/KGM	NT\$49/KGM	NT\$12.3/KGM (NZ) NT\$49/KGM (PA,GT,NI,SV,HN,SG)	NT\$49/KGM	NT\$49/KGM	NT\$6.1/KGM (NZ) NT\$49/KGM (PA,GT,NI,SV,HN,SG)	NT\$49/KGM	NT\$49/KGM	NT\$49/KGM (PA,GT,NI,SV,HN,SG)) 0% (NZ)	NT\$49/KGM			
19022090	22%	0% (PA,NZ) 3.2% (GT) 6.1% (SV,HN) 6.4% (NI) 11% (SG)	50%	22%	0% (PA,NZ) 1.6% (GT) 4.6% (SV,HN) 4.8% (NI) 8.8% (SG)	50%	22%	0% (PA,GT,NZ) 3% (SV,HN) 3.2% (NI) 6.6% (SG)	50%	22%	0% (PA,GT,NZ) 1.5% (SV,HN) 1.6% (NI) 4.4% (SG)	50%	22%	0% (PA,GT,NI,SV,HN,NZ)) 2.2% (SG)	50%
19023010	20%	0% (PA,GT,SV,HN,NZ) 5.8% (NI) 10% (SG)	35%	20%	0% (PA,GT,SV,HN,NZ) 4.4% (NI) 8% (SG)	35%	20%	0% (PA,GT,SV,HN,NZ) 2.9% (NI) 6% (SG)	35%	20%	0% (PA,GT,SV,HN,NZ) 1.4% (NI) 4% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	35%
19023020	NT\$49/KGM	NT\$18.4/KGM (NZ) NT\$32.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$12.3/KGM (NZ) NT\$29.4/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$6.1/KGM (NZ) NT\$26.1/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$22.8/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$19.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM
19023090	24%	0% (PA,GT,SV,HN,NZ,S G) 6.4% (NI)	35%	24%	0% (PA,GT,SV,HN,NZ,S G) 4.8% (NI)	35%	24%	0% (PA,GT,SV,HN,NZ,S G) 3.2% (NI)	35%	24%	0% (PA,GT,SV,HN,NZ,S G) 1.6% (NI)	35%	24%	0% (PA,GT,NI,SV,HN,NZ ,SG)	35%
19024000	22%	0% (PA,NZ,SG) 3.2% (GT) 6.1% (SV,HN) 6.4% (NI)	35%	22%	0% (PA,NZ,SG) 1.6% (GT) 4.6% (SV,HN) 4.8% (NI)	35%	22%	0% (PA,GT,NZ,SG) 3% (SV,HN) 3.2% (NI)	35%	22%	0% (PA,GT,NZ,SG) 1.5% (SV,HN) 1.6% (NI)	35%	22%	0% (PA,GT,NI,SV,HN,NZ ,SG)	35%
19030020	14%	0% (PA,NI,NZ,SG) 2% (GT) 3.8% (SV,HN)	40%	14%	0% (PA,NI,NZ,SG) 1% (GT) 2.9% (SV,HN)	40%	14%	0% (PA,GT,NI,NZ,SG) 1.9% (SV,HN)	40%	14%	0% (PA,GT,NI,NZ,SG) 0.9% (SV,HN)	40%	14%	0% (PA,GT,NI,SV,HN,NZ ,SG)	40%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
19030030	17%	0% (PA,NI,NZ) 2.2% (GT) 4.5% (SV,HN) 8.5% (SG)	17%	17%	0% (PA,NI,NZ) 1.1% (GT) 3.4% (SV,HN) 6.8% (SG)	17%	17%	0% (PA,GT,NI,NZ) 2.2% (SV,HN) 5.1% (SG)	17%	17%	0% (PA,GT,NI,NZ) 1.1% (SV,HN) 3.4% (SG)	17%	17%	0% (PA,GT,NI,SV,HN,NZ) 1.7% (SG)	17%
19041020	NT\$49/KGM	NT\$18.4/KGM (NZ) NT\$32.6/KGM (SG) NT\$49/KGM (PA,GT,NL,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$12.3/KGM (NZ) NT\$29.4/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$6.1/KGM (NZ) NT\$26.1/KGM (SG) NT\$49/KGM (PA,GT,NL,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$22.8/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$19.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM
19042011	NT\$49/KGM	NT\$32.6/KGM (SG) NT\$49/KGM (PA,GT,NL,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$29.4/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$26.1/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$22.8/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$19.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM
19042019	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	50%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	50%	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
19042021	NT\$49/KGM	NT\$18.4/KGM (NZ) NT\$32.6/KGM (SG) NT\$49/KGM (PA,GT,NL,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$12.3/KGM (NZ) NT\$29.4/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$6.1/KGM (NZ) NT\$26.1/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$22.8/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$19.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM
19043000	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	45%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	45%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	45%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	45%	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	45%
19049010	NT\$49/KGM	NT\$18.4/KGM (NZ) NT\$32.6/KGM (SG) NT\$49/KGM (PA,GT,NL,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$12.3/KGM (NZ) NT\$29.4/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$6.1/KGM (NZ) NT\$26.1/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$22.8/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$19.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM
19049090	20%	0% (PA,GT,SV,HN,NZ,SG) 5.3% (NI)	45%	20%	0% (PA,GT,SV,HN,NZ,SG) 4% (NI)	45%	20%	0% (PA,GT,SV,HN,NZ,SG) 2.6% (NI)	45%	20%	0% (PA,GT,SV,HN,NZ,SG) 1.3% (NI)	45%	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	45%
19051000	10%	0% (NZ,SG) 10% (PA,GT,NL,SV,HN)	30%												
19052000	21%	7.9% (NZ) 10.5% (SG) 21% (PA,GT,NL,SV,HN)	30%	21%	5.3% (NZ) 8.4% (SG) 21% (PA,GT,NI,SV,HN)	30%	21%	2.6% (NZ) 6.3% (SG) 21% (PA,GT,NI,SV,HN)	30%	21%	0% (NZ) 4.2% (SG) 21% (PA,GT,NI,SV,HN)	30%	21%	0% (NZ) 2.1% (SG) 21% (PA,GT,NI,SV,HN)	30%
19053100	25%	0% (GT,NI,SV,HN) 9.4% (NZ) 12.5% (SG) 25% (PA)	40%	25%	0% (GT,NI,SV,HN) 6.3% (NZ) 10% (SG) 25% (PA)	40%	25%	0% (GT,NI,SV,HN) 3.1% (NZ) 7.5% (SG) 25% (PA)	40%	25%	0% (GT,NI,SV,HN,NZ) 5% (SG) 25% (PA)	40%	25%	0% (GT,NI,SV,HN,NZ) 2.5% (SG) 25% (PA)	40%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
19053200	17.5%	0% (NI) 6.6% (NZ) 8.7% (SG) 17.5% (PA,GT,SV,HN)	30%	17.5%	0% (NI) 4.4% (NZ) 7% (SG) 17.5% (PA,GT,SV,HN)	30%	17.5%	0% (NI) 2.2% (NZ) 5.2% (SG) 17.5% (PA,GT,SV,HN)	30%	17.5%	0% (NI,NZ) 3.5% (SG) 17.5% (PA,GT,SV,HN)	30%	17.5%	0% (NI,NZ) 1.7% (SG) 17.5% (PA,GT,SV,HN)	30%
19054000	20%	0% (GT,SV,HN,NZ) 10% (SG) 20% (PA,NI)	35%	20%	0% (GT,SV,HN,NZ) 8% (SG) 20% (PA,NI)	35%	20%	0% (GT,SV,HN,NZ) 6% (SG) 20% (PA,NI)	35%	20%	0% (GT,SV,HN,NZ) 4% (SG) 20% (PA,NI)	35%	20%	0% (GT,SV,HN,NZ) 2% (SG) 20% (PA,NI)	35%
19059050	20%	7.5% (NZ) 10% (SG) 20% (PA,GT,NI,SV,HN)	50%	20%	5% (NZ) 8% (SG) 20% (PA,GT,NI,SV,HN)	50%	20%	2.5% (NZ) 6% (SG) 20% (PA,GT,NI,SV,HN)	50%	20%	0% (NZ) 4% (SG) 20% (PA,GT,NI,SV,HN)	50%	20%	0% (NZ) 2% (SG) 20% (PA,GT,NI,SV,HN)	50%
19059060	13.5%	0% (GT,SV,HN,NZ,SG) 13.5% (PA,NI)	20%												
19059070	10%	0% (NZ) 5% (SG) 10% (PA,GT,NI,SV,HN)	25%	10%	0% (NZ) 4% (SG) 10% (PA,GT,NI,SV,HN)	25%	10%	0% (NZ) 3% (SG) 10% (PA,GT,NI,SV,HN)	25%	10%	0% (NZ) 2% (SG) 10% (PA,GT,NI,SV,HN)	25%	10%	0% (NZ) 1% (SG) 10% (PA,GT,NI,SV,HN)	25%
19059090	20%	0% (GT,SV,HN) 7.5% (NZ) 10% (SG) 20% (PA,NI)	35%	20%	0% (GT,SV,HN) 5% (NZ) 8% (SG) 20% (PA,NI)	35%	20%	0% (GT,SV,HN) 2.5% (NZ) 6% (SG) 20% (PA,NI)	35%	20%	0% (GT,SV,HN,NZ) 4% (SG) 20% (PA,NI)	35%	20%	0% (GT,SV,HN,NZ) 2% (SG) 20% (PA,NI)	35%
20011000	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	30%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	30%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	30%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	30%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	30%
20019011	25.5%	0% (PA,NI,NZ) 3.4% (GT) 6.8% (SV,HN) 12.7% (SG)	30%	25.5%	0% (PA,NI,NZ) 1.7% (GT) 5.1% (SV,HN) 10.2% (SG)	30%	25.5%	0% (PA,GT,NI,NZ) 3.4% (SV,HN) 7.6% (SG)	30%	25.5%	0% (PA,GT,NI,NZ) 1.7% (SV,HN) 5.1% (SG)	30%	25.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	30%
20019012	20%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 10% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 4% (NI) 8% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	30%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	30%
20019019	20%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 10% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 4% (NI) 8% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	30%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	30%
20019020	20%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 10% (SG)	35%	20%	0% (PA,GT,SV,HN,NZ) 4% (NI) 8% (SG)	35%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	35%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	35%
20019090	20%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 10% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 4% (NI) 8% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	30%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	30%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	30%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
20021000	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	30%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	30%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	30%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	30%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	30%
20029000	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	30%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	30%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	30%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	30%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	30%
20031000	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	40%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	40%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	40%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	40%
20039010	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	40%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	40%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	40%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	40%
20039020	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	35%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	35%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	35%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	35%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	35%
20039090	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	40%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	40%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	40%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	40%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	40%
20041011	12.5%	0% (PA,NI) 1.6% (GT) 3.3% (SV,HN) 4.7% (NZ) 6.2% (SG)	25%	12.5%	0% (PA,NI) 0.8% (GT) 2.5% (SV,HN) 3.1% (NZ) 5% (SG)	25%	12.5%	0% (PA,GT,NI) 1.6% (SV,HN,NZ) 3.7% (SG)	25%	12.5%	0% (PA,GT,NI,NZ) 0.8% (SV,HN) 2.5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	25%
20041019	12.5%	0% (PA,NI) 1.6% (GT) 3.3% (SV,HN) 4.7% (NZ) 6.2% (SG)	25%	12.5%	0% (PA,NI) 0.8% (GT) 2.5% (SV,HN) 3.1% (NZ) 5% (SG)	25%	12.5%	0% (PA,GT,NI) 1.6% (SV,HN,NZ) 3.7% (SG)	25%	12.5%	0% (PA,GT,NI,NZ) 0.8% (SV,HN) 2.5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	25%
20041090	18%	0% (PA,NI) 2.4% (GT) 4.8% (SV,HN) 6.8% (NZ) 9% (SG)	45%	18%	0% (PA,NI) 1.2% (GT) 3.6% (SV,HN) 4.5% (NZ) 7.2% (SG)	45%	18%	0% (PA,GT,NI) 2.3% (NZ) 2.4% (SV,HN) 5.4% (SG)	45%	18%	0% (PA,GT,NI,NZ) 1.2% (SV,HN) 3.6% (SG)	45%	18%	0% (PA,GT,NI,SV,HN,NZ) 1.8% (SG)	45%
20049020	38.2%	0% (PA) 5% (GT) 10.1% (NI,SV,HN) 14.3% (NZ) 19.1% (SG)	50%	38.2%	0% (PA) 2.5% (GT) 7.6% (NI,SV,HN) 9.6% (NZ) 15.2% (SG)	50%	38.2%	0% (PA,GT) 4.8% (NZ) 5% (NI,SV,HN) 11.4% (SG)	50%	38.2%	0% (PA,GT,NZ) 2.5% (NI,SV,HN) 7.6% (SG)	50%	38.2%	0% (PA,GT,NI,SV,HN,NZ) 3.8% (SG)	50%
20049090	25%	0% (PA,GT,SV,HN) 6.6% (NI) 9.4% (NZ) 12.5% (SG)	50%	25%	0% (PA,GT,SV,HN) 5% (NI) 6.3% (NZ) 10% (SG)	50%	25%	0% (PA,GT,SV,HN) 3.1% (NZ) 3.3% (NI) 7.5% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 1.6% (NI) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%

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	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
20051010	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
20051020	5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	12.5%	5%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	12.5%	5%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	12.5%	5%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	12.5%	5%	0% (PA,GT,NI,SV,HN,NZ)) 0.5% (SG)	12.5%
20052010	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ)) 5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ)) 3.7% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ)) 1.2% (SG)	25%
20052020	15%	0% (PA,NI,NZ) 2% (GT) 4% (SV,HN) 7.5% (SG)	25%	15%	0% (PA,NI,NZ) 1% (GT) 3% (SV,HN) 6% (SG)	25%	15%	0% (PA,GT,NI,NZ) 2% (SV,HN) 4.5% (SG)	25%	15%	0% (PA,GT,NI,NZ) 1% (SV,HN) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	25%
20052090	18%	0% (PA,NI,NZ) 2.4% (GT) 4.8% (SV,HN) 9% (SG)	45%	18%	0% (PA,NI,NZ) 1.2% (GT) 3.6% (SV,HN) 7.2% (SG)	45%	18%	0% (PA,GT,NI,NZ) 2.4% (SV,HN) 5.4% (SG)	45%	18%	0% (PA,GT,NI,NZ) 1.2% (SV,HN) 3.6% (SG)	45%	18%	0% (PA,GT,NI,SV,HN,NZ)) 1.8% (SG)	45%
20054000	25%	0% (PA,GT,NI,SV,HN,NZ) 12.5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 10% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 7.5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	50%
20055110	NT\$22/KGM	NT\$8.3/KGM (NZ) NT\$22/KGM (PA,GT,NI,SV,HN,SG)	NT\$27/KGM	NT\$22/KGM	NT\$5.5/KGM (NZ) NT\$22/KGM (PA,GT,NI,SV,HN,SG)	NT\$27/KGM	NT\$22/KGM	NT\$2.8/KGM (NZ) NT\$22/KGM (PA,GT,NI,SV,HN,SG)	NT\$27/KGM	NT\$22/KGM	NT\$22/KGM (PA,GT,NI,SV,HN,SG)) 0% (NZ)	NT\$27/KGM			
20055190	20%	0% (PA,GT,SV,HN) 5.3% (NI) 7.5% (NZ) 10% (SG)	50%	20%	0% (PA,GT,SV,HN) 4% (NI) 5% (NZ) 8% (SG)	50%	20%	0% (PA,GT,SV,HN) 2.5% (NZ) 2.6% (NI) 6% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
20055910	NT\$22/KGM	NT\$14.6/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$27/KGM	NT\$22/KGM	NT\$13.2/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$27/KGM	NT\$22/KGM	NT\$11.7/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$27/KGM	NT\$22/KGM	NT\$10.2/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$27/KGM	NT\$22/KGM	NT\$8.8/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$27/KGM
20055990	30%	0% (PA) 4% (GT) 8% (NI,SV,HN) 11.3% (NZ) 15% (SG)	50%	30%	0% (PA) 2% (GT) 6% (NI,SV,HN) 7.5% (NZ) 12% (SG)	50%	30%	0% (PA,GT) 3.8% (NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	50%
20057000	15%	0% (PA,NZ,SG) 2.2% (GT) 4.2% (SV,HN) 4.8% (NI)	30%	15%	0% (PA,NZ,SG) 1.1% (GT) 3.2% (SV,HN) 3.6% (NI)	30%	15%	0% (PA,GT,NZ,SG) 2.1% (SV,HN) 2.4% (NI)	30%	15%	0% (PA,GT,NZ,SG) 1% (SV,HN) 1.2% (NI)	30%	15%	0% (PA,GT,NI,SV,HN,NZ, SG)	30%

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	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
20058010	13%	0% (PA,GT,NI,SV,HN,NZ) 6.5% (SG)	25%	13%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	25%	13%	0% (PA,GT,NI,SV,HN,NZ) 3.9% (SG)	25%	13%	0% (PA,GT,NI,SV,HN,NZ) 2.6% (SG)	25%	13%	0% (PA,GT,NI,SV,HN,NZ) 1.3% (SG)	25%
20058090	20%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 10% (SG)	45%	20%	0% (PA,GT,SV,HN,NZ) 4% (NI) 8% (SG)	45%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	45%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	45%
20059100	25%	0% (PA,GT,SV,HN,NZ) 6.6% (NI) 12.5% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 5% (NI) 10% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 3.3% (NI) 7.5% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 1.6% (NI) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
20059910	25%	0% (PA,NI,NZ) 3.3% (GT) 6.6% (SV,HN) 12.5% (SG)	50%	25%	0% (PA,NI,NZ) 1.6% (GT) 5% (SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NI,NZ) 3.3% (SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NI,NZ) 1.6% (SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
20059920	38.2%	0% (PA,NZ) 5% (GT) 10.1% (NI,SV,HN) 19.1% (SG)	50%	38.2%	0% (PA,NZ) 2.5% (GT) 7.6% (NI,SV,HN) 15.2%	50%	38.2%	0% (PA,GT,NZ) 5% (NI,SV,HN) 11.4% (SG)	50%	38.2%	0% (PA,GT,NZ) 2.5% (NI,SV,HN) 7.6% (SG)	50%	38.2%	0% (PA,GT,NI,SV,HN,NZ) 3.8% (SG)	50%
20059931	22.5%	0% (PA,GT,SV,HN,NZ) 6% (NI) 11.2% (SG)	50%	22.5%	0% (PA,GT,SV,HN,NZ) 4.5% (NI) 9% (SG)	50%	22.5%	0% (PA,GT,SV,HN,NZ) 3% (NI) 6.7% (SG)	50%	22.5%	0% (PA,GT,SV,HN,NZ) 1.5% (NI) 4.5% (SG)	50%	22.5%	0% (PA,GT,NI,SV,HN,NZ) 2.2% (SG)	50%
20059932	30%	0% (PA,GT,SV,HN,NZ) 8% (NI) 15% (SG)	50%	30%	0% (PA,GT,SV,HN,NZ) 6% (NI) 12% (SG)	50%	30%	0% (PA,GT,SV,HN,NZ) 4% (NI) 9% (SG)	50%	30%	0% (PA,GT,SV,HN,NZ) 2% (NI) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%
20059990	25%	0% (PA,GT,SV,HN) 6.6% (NI) 9.4% (NZ) 12.5% (SG)	50%	25%	0% (PA,GT,SV,HN) 5% (NI) 6.3% (NZ) 10% (SG)	50%	25%	0% (PA,GT,SV,HN) 3.1% (NZ) 3.3% (NI) 7.5% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 1.6% (NI) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
20060011	NT\$22/KGM	NT\$14.6/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$26/KGM	NT\$22/KGM	NT\$13.2/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$26/KGM	NT\$22/KGM	NT\$11.7/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$26/KGM	NT\$22/KGM	NT\$10.2/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$26/KGM	NT\$22/KGM	NT\$8.8/KGM (SG) NT\$22/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$26/KGM
20060012	38.2%	0% (PA,NZ) 5% (GT) 10.1% (NI,SV,HN) 19.1% (SG)	50%	38.2%	0% (PA,NZ) 2.5% (GT) 7.6% (NI,SV,HN) 15.2%	50%	38.2%	0% (PA,GT,NZ) 5% (NI,SV,HN) 11.4% (SG)	50%	38.2%	0% (PA,GT,NZ) 2.5% (NI,SV,HN) 7.6% (SG)	50%	38.2%	0% (PA,GT,NI,SV,HN,NZ) 3.8% (SG)	50%
20060019	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
20060024	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 8% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	45%
20060025	NT\$22/KGM	NT\$8.3/KGM (NZ) NT\$22/KGM (PA,GT,NI,SV,HN,SG)	NT\$27/KGM	NT\$22/KGM	NT\$5.5/KGM (NZ) NT\$22/KGM (PA,GT,NI,SV,HN,SG)	NT\$27/KGM	NT\$22/KGM	NT\$2.8/KGM (NZ) NT\$22/KGM (PA,GT,NI,SV,HN,SG)	NT\$27/KGM	NT\$22/KGM	NT\$22/KGM (PA,GT,NI,SV,HN,SG)) 0% (NZ)	NT\$27/KGM			
20060026	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	50%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	50%
20060027	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
20060028	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	50%
20060031	38.2%	0% (PA,NZ) 5% (GT) 10.1% (NI,SV,HN) 19.1% (SG)	50%	38.2%	0% (PA,NZ) 2.5% (GT) 7.6% (NI,SV,HN) 15.2%	50%	38.2%	0% (PA,GT,NZ) 5% (NI,SV,HN) 11.4% (SG)	50%	38.2%	0% (PA,GT,NZ) 2.5% (NI,SV,HN) 7.6% (SG)	50%	38.2%	0% (PA,GT,NI,SV,HN,NZ)) 3.8% (SG)	50%
20060032	22.5%	0% (PA,NZ) 3% (GT) 6% (NI,SV,HN) 11.2% (SG)	50%	22.5%	0% (PA,NZ) 1.5% (GT) 4.5% (NI,SV,HN) 9% (SG)	50%	22.5%	0% (PA,GT,NZ) 3% (NI,SV,HN) 6.7% (SG)	50%	22.5%	0% (PA,GT,NZ) 1.5% (NI,SV,HN) 4.5% (SG)	50%	22.5%	0% (PA,GT,NI,SV,HN,NZ)) 2.2% (SG)	50%
20060033	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	50%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	50%
20060039	25%	0% (PA,NZ) 3.3% (GT) 6.6% (NI,SV,HN) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.6% (GT) 5% (NI,SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.3% (NI,SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.6% (NI,SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	50%
20060090	20%	0% (PA,SV,HN) 2.9% (GT) 6.1% (NI) 7.5% (NZ) 10% (SG)	40%	20%	0% (PA,SV,HN) 1.4% (GT) 4.6% (NI) 5% (NZ) 8% (SG)	40%	20%	0% (PA,GT,SV,HN) 2.5% (NZ) 3% (NI) 6% (SG)	40%	20%	0% (PA,GT,SV,HN,NZ) 1.5% (NI) 4% (SG)	40%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	40%
20071000	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	40%	10%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	40%	10%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	40%	10%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	40%	10%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	40%
20079110	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	45%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	45%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	45%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	45%	20%	0% (PA,GT,NI,SV,HN,NZ, SG)	45%

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稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
20079190	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	45%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	45%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	45%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	45%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	45%
20079910	20%	0% (PA,NI,SV,HN,NZ,S G) 2.9% (GT)	50%	20%	0% (PA,NI,SV,HN,NZ,SG) 1.4% (GT)	50%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%						
20079990	20%	0% (PA,NI,NZ) 2.9% (GT) 5.6% (SV,HN) 10% (SG)	50%	20%	0% (PA,NI,NZ) 1.4% (GT) 4.2% (SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NI,NZ) 2.8% (SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NI,NZ) 1.4% (SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20081111	NT\$42/KGM	NT\$28/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0% (NI,NZ)	NT\$49/KGM	NT\$42/KGM	NT\$25.2/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0% (NI,NZ)	NT\$49/KGM	NT\$42/KGM	NT\$22.4/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0% (NI,NZ)	NT\$49/KGM	NT\$42/KGM	NT\$19.6/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0% (NI,NZ)	NT\$49/KGM	NT\$42/KGM	NT\$16.8/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0% (NI,NZ)	NT\$49/KGM
20081112	NT\$64/KGM	NT\$24/KGM (NZ) NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI)	NT\$75/KGM	NT\$64/KGM	NT\$16/KGM (NZ) NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI)	NT\$75/KGM	NT\$64/KGM	NT\$8/KGM (NZ) NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI)	NT\$75/KGM	NT\$64/KGM	NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI,NZ)	NT\$75/KGM			
20081120	25%	0% (PA,NI,NZ) 3.3% (GT) 6.6% (SV,HN) 12.5% (SG)	50%	25%	0% (PA,NI,NZ) 1.6% (GT) 5% (SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NI,NZ) 3.3% (SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NI,NZ) 1.6% (SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
20081191	NT\$42/KGM	NT\$28/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0% (NI,NZ)	NT\$49/KGM	NT\$42/KGM	NT\$25.2/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0% (NI,NZ)	NT\$49/KGM	NT\$42/KGM	NT\$22.4/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0% (NI,NZ)	NT\$49/KGM	NT\$42/KGM	NT\$19.6/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0% (NI,NZ)	NT\$49/KGM	NT\$42/KGM	NT\$16.8/KGM (SG) NT\$42/KGM (PA,GT,SV,HN) 0% (NI,NZ)	NT\$49/KGM
20081192	NT\$64/KGM	NT\$24/KGM (NZ) NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI)	NT\$75/KGM	NT\$64/KGM	NT\$16/KGM (NZ) NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI)	NT\$75/KGM	NT\$64/KGM	NT\$8/KGM (NZ) NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI)	NT\$75/KGM	NT\$64/KGM	NT\$64/KGM (PA,GT,SV,HN,SG) 0% (NI,NZ)	NT\$75/KGM			
20081941	34%	0% (PA,SV,HN,NZ) 4.5% (GT) 9% (NI) 17% (SG)	50%	34%	0% (PA,SV,HN,NZ) 2.2% (GT) 6.8% (NI) 13.6% (SG)	50%	34%	0% (PA,GT,SV,HN,NZ) 4.5% (NI) 10.2% (SG)	50%	34%	0% (PA,GT,SV,HN,NZ) 2.2% (NI) 6.8% (SG)	50%	34%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	50%
20081943	15%	0% (PA,GT,NI,SV,HN,N Z,SG)	25%												
20081990	20%	0% (PA,SV,HN,NZ,SG) 2.9% (GT) 6.1% (NI)	50%	20%	0% (PA,SV,HN,NZ,SG) 1.4% (GT) 4.6% (NI)	50%	20%	0% (PA,GT,SV,HN,NZ,S G) 3% (NI)	50%	20%	0% (PA,GT,SV,HN,NZ,S G) 1.5% (NI)	50%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%

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稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
20082000	15%	0% (PA,GT,SV,HN,NZ) 6% (NI) 7.5% (SG)	40%	15%	0% (PA,GT,SV,HN,NZ) 4.5% (NI) 6% (SG)	40%	15%	0% (PA,GT,SV,HN,NZ) 3% (NI) 4.5% (SG)	40%	15%	0% (PA,GT,SV,HN,NZ) 1.5% (NI) 3% (SG)	40%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	40%
20083000	26%	0% (PA,NZ) 3.4% (GT) 6.9% (NI,SV,HN) 13% (SG)	50%	26%	0% (PA,NZ) 1.7% (GT) 5.2% (NI,SV,HN) 10.4%	50%	26%	0% (PA,GT,NZ) 3.4% (NI,SV,HN) 7.8% (SG)	50%	26%	0% (PA,GT,NZ) 1.7% (NI,SV,HN) 5.2% (SG)	50%	26%	0% (PA,GT,NI,SV,HN,NZ)) 2.6% (SG)	50%
20084000	20%	0% (PA,GT,SV,HN,NZ) 6.1% (NI) 10% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 4.6% (NI) 8% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 3% (NI) 6% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 1.5% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
20085000	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	30%	15%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	30%	15%	0% (PA,GT,NI,SV,HN,NZ)) 4.5% (SG)	30%	15%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	30%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	30%
20086000	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	30%	10%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	30%	10%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	30%	10%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	30%	10%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	30%
20087000	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	35%	15%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	35%	15%	0% (PA,GT,NI,SV,HN,NZ)) 4.5% (SG)	35%	15%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	35%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	35%
20088000	30%	0% (PA,NI,NZ,SG) 4% (GT) 8% (SV,HN)	50%	30%	0% (PA,NI,NZ,SG) 2% (GT) 6% (SV,HN)	50%	30%	0% (PA,GT,NI,NZ,SG) 4% (SV,HN)	50%	30%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	50%	30%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
20089300	20%	0% (PA,GT,NI,SV,HN,N Z) 10% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 8% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
20089700	20%	0% (PA,GT,NI,SV,HN,N Z) 10% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 8% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
20089910	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	20%
20089920	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	20%
20089930	25%	0% (PA,GT,NI,SV,HN,N Z) 12.5% (SG)	45%	25%	0% (PA,GT,NI,SV,HN,NZ)) 10% (SG)	45%	25%	0% (PA,GT,NI,SV,HN,NZ)) 7.5% (SG)	45%	25%	0% (PA,GT,NI,SV,HN,NZ)) 5% (SG)	45%	25%	0% (PA,GT,NI,SV,HN,NZ)) 2.5% (SG)	45%
20089940	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	50%	15%	0% (PA,GT,NI,SV,HN,NZ)) 6% (SG)	50%	15%	0% (PA,GT,NI,SV,HN,NZ)) 4.5% (SG)	50%	15%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	50%	15%	0% (PA,GT,NI,SV,HN,NZ)) 1.5% (SG)	50%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
20089950	25%	0% (PA,NI,NZ) 3.3% (GT) 6.6% (SV,HN) 12.5% (SG)	50%	25%	0% (PA,NI,NZ) 1.6% (GT) 5% (SV,HN) 10% (SG)	50%	25%	0% (PA,GT,NI,NZ) 3.3% (SV,HN) 7.5% (SG)	50%	25%	0% (PA,GT,NI,NZ) 1.6% (SV,HN) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
20089991	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20089993	30%	0% (PA,NZ,SG) 4% (GT) 8% (NI,SV,HN)	45%	30%	0% (PA,NZ,SG) 2% (GT) 6% (NI,SV,HN)	45%	30%	0% (PA,GT,NZ,SG) 4% (NI,SV,HN)	45%	30%	0% (PA,GT,NZ,SG) 2% (NI,SV,HN)	45%	30%	0% (PA,GT,NI,SV,HN,NZ,SG)	45%
20091110	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	50%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%
20091121	20%	0% (PA,NZ) 2.8% (GT) 5.4% (SV,HN) 5.7% (NI) 10% (SG)	50%	20%	0% (PA,NZ) 1.4% (GT) 4.1% (SV,HN) 4.3% (NI) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.7% (SV,HN) 2.8% (NI) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (SV,HN) 1.4% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20091122	20%	0% (PA,NZ) 3.4% (GT) 6.1% (SV,HN) 7.7% (NI) 10% (SG)	50%	20%	0% (PA,NZ) 1.7% (GT) 4.6% (SV,HN) 5.8% (NI) 8% (SG)	50%	20%	0% (PA,GT,NZ) 3% (SV,HN) 3.8% (NI) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.5% (SV,HN) 1.9% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20091210	30%	0% (PA,NI,NZ) 4% (GT) 8% (SV,HN) 15% (SG)	50%	30%	0% (PA,NI,NZ) 2% (GT) 6% (SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NI,NZ) 4% (SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NI,NZ) 2% (SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%
20091221	22.5%	0% (PA,NZ) 3% (GT) 6% (NI,SV,HN) 11.2% (SG)	50%	22.5%	0% (PA,NZ) 1.5% (GT) 4.5% (NI,SV,HN) 9% (SG)	50%	22.5%	0% (PA,GT,NZ) 3% (NI,SV,HN) 6.7% (SG)	50%	22.5%	0% (PA,GT,NZ) 1.5% (NI,SV,HN) 4.5% (SG)	50%	22.5%	0% (PA,GT,NI,SV,HN,NZ) 2.2% (SG)	50%
20091222	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	50%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%
20091910	30%	0% (PA,NI,NZ) 4% (GT) 8% (SV,HN) 15% (SG)	50%	30%	0% (PA,NI,NZ) 2% (GT) 6% (SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NI,NZ) 4% (SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NI,NZ) 2% (SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%
20091921	22.5%	0% (PA,NI,NZ) 3% (GT) 6% (SV,HN) 11.2% (SG)	50%	22.5%	0% (PA,NI,NZ) 1.5% (GT) 4.5% (SV,HN) 9% (SG)	50%	22.5%	0% (PA,GT,NI,NZ) 3% (SV,HN) 6.7% (SG)	50%	22.5%	0% (PA,GT,NI,NZ) 1.5% (SV,HN) 4.5% (SG)	50%	22.5%	0% (PA,GT,NI,SV,HN,NZ) 2.2% (SG)	50%
20091922	30%	0% (PA,NI,NZ) 4% (GT) 8% (SV,HN) 15% (SG)	50%	30%	0% (PA,NI,NZ) 2% (GT) 6% (SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NI,NZ) 4% (SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NI,NZ) 2% (SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
20092111	22.5%	0% (PA,NZ,SG) 3% (GT) 6% (NI,SV,HN)	50%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.5% (NI,SV,HN)	50%	22.5%	0% (PA,GT,NZ,SG) 3% (NI,SV,HN)	50%	22.5%	0% (PA,GT,NZ,SG) 1.5% (NI,SV,HN)	50%	22.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
20092112	30%	0% (PA,NZ,SG) 4% (GT) 8% (NI,SV,HN)	50%	30%	0% (PA,NZ,SG) 2% (GT) 6% (NI,SV,HN)	50%	30%	0% (PA,GT,NZ,SG) 4% (NI,SV,HN)	50%	30%	0% (PA,GT,NZ,SG) 2% (NI,SV,HN)	50%	30%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
20092911	22.5%	0% (PA,NZ,SG) 3% (GT) 6% (NI,SV,HN)	50%	22.5%	0% (PA,NZ,SG) 1.5% (GT) 4.5% (NI,SV,HN)	50%	22.5%	0% (PA,GT,NZ,SG) 3% (NI,SV,HN)	50%	22.5%	0% (PA,GT,NZ,SG) 1.5% (NI,SV,HN)	50%	22.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
20092912	30%	0% (PA,NZ,SG) 4% (GT) 8% (NI,SV,HN)	50%	30%	0% (PA,NZ,SG) 2% (GT) 6% (NI,SV,HN)	50%	30%	0% (PA,GT,NZ,SG) 4% (NI,SV,HN)	50%	30%	0% (PA,GT,NZ,SG) 2% (NI,SV,HN)	50%	30%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
20093111	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	50%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20093112	20%	0% (PA,NZ) 3.2% (GT) 5.8% (SV,HN) 6.9% (NI) 10% (SG)	50%	20%	0% (PA,NZ) 1.6% (GT) 4.4% (SV,HN) 5.2% (NI) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.9% (SV,HN) 3.4% (NI) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.4% (SV,HN) 1.7% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20093911	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20093912	20%	0% (PA,NZ) 3.2% (GT) 5.8% (SV,HN) 6.9% (NI) 10% (SG)	50%	20%	0% (PA,NZ) 1.6% (GT) 4.4% (SV,HN) 5.2% (NI) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.9% (SV,HN) 3.4% (NI) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.4% (SV,HN) 1.7% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20094110	30%	0% (PA,GT,SV,HN,NZ) 8% (NI) 15% (SG)	50%	30%	0% (PA,GT,SV,HN,NZ) 6% (NI) 12% (SG)	50%	30%	0% (PA,GT,SV,HN,NZ) 4% (NI) 9% (SG)	50%	30%	0% (PA,GT,SV,HN,NZ) 2% (NI) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%
20094121	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20094122	25%	0% (PA,GT,SV,HN,NZ) 8% (NI) 12.5% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 6% (NI) 10% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 4% (NI) 7.5% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 2% (NI) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
20094910	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	50%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
20094921	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20094922	25%	0% (PA,NZ) 3.8% (GT) 7.2% (SV,HN) 8% (NI) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.9% (GT) 5.4% (SV,HN) 6% (NI) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.6% (SV,HN) 4% (NI) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.8% (SV,HN) 2% (NI) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
20095010	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	50%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%
20095020	30%	0% (PA,NZ) 4% (GT) 8% (NI,SV,HN) 15% (SG)	50%	30%	0% (PA,NZ) 2% (GT) 6% (NI,SV,HN) 12% (SG)	50%	30%	0% (PA,GT,NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%
20096110	25%	0% (PA,NZ) 3.8% (GT) 7.2% (SV,HN) 8% (NI) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.9% (GT) 5.4% (SV,HN) 6% (NI) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.6% (SV,HN) 4% (NI) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.8% (SV,HN) 2% (NI) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
20096121	20%	0% (PA,NZ) 2.8% (GT) 5.4% (SV,HN) 5.7% (NI) 10% (SG)	50%	20%	0% (PA,NZ) 1.4% (GT) 4.1% (SV,HN) 4.3% (NI) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.7% (SV,HN) 2.8% (NI) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (SV,HN) 1.4% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20096122	20%	0% (PA,NZ) 3.4% (GT) 6.1% (SV,HN) 7.7% (NI) 10% (SG)	50%	20%	0% (PA,NZ) 1.7% (GT) 4.6% (SV,HN) 5.8% (NI) 8% (SG)	50%	20%	0% (PA,GT,NZ) 3% (SV,HN) 3.8% (NI) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.5% (SV,HN) 1.9% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20096910	25%	0% (PA,NZ) 3.8% (GT) 7.2% (SV,HN) 8% (NI) 12.5% (SG)	50%	25%	0% (PA,NZ) 1.9% (GT) 5.4% (SV,HN) 6% (NI) 10% (SG)	50%	25%	0% (PA,GT,NZ) 3.6% (SV,HN) 4% (NI) 7.5% (SG)	50%	25%	0% (PA,GT,NZ) 1.8% (SV,HN) 2% (NI) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
20096921	20%	0% (PA,NZ) 2.8% (GT) 5.4% (SV,HN) 5.7% (NI) 10% (SG)	50%	20%	0% (PA,NZ) 1.4% (GT) 4.1% (SV,HN) 4.3% (NI) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.7% (SV,HN) 2.8% (NI) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (SV,HN) 1.4% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20096922	20%	0% (PA,NZ) 3.4% (GT) 6.1% (SV,HN) 7.7% (NI) 10% (SG)	50%	20%	0% (PA,NZ) 1.7% (GT) 4.6% (SV,HN) 5.8% (NI) 8% (SG)	50%	20%	0% (PA,GT,NZ) 3% (SV,HN) 3.8% (NI) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.5% (SV,HN) 1.9% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20097121	20%	0% (PA,SV,HN,NZ,SG) 2.6% (GT) 5.3% (NI)	50%	20%	0% (PA,SV,HN,NZ,SG) 1.3% (GT) 4% (NI)	50%	20%	0% (PA,GT,SV,HN,NZ,SG) 2.6% (NI)	50%	20%	0% (PA,GT,SV,HN,NZ,SG) 1.3% (NI)	50%	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%

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稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
20097122	20%	0% (PA,GT,SV,HN,NZ) 7.7% (NI) 10% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 5.8% (NI) 8% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 3.8% (NI) 6% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 1.9% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
20097910	30%	0% (PA,SV,HN,NZ,SG) 4% (GT) 8% (NI)	50%	30%	0% (PA,SV,HN,NZ,SG) 2% (GT) 8% (NI)	50%	30%	0% (PA,GT,SV,HN,NZ,S G) 4% (NI)	50%	30%	0% (PA,GT,SV,HN,NZ,S G) 2% (NI)	50%	30%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
20097921	20%	0% (PA,SV,HN,NZ,SG) 2.6% (GT) 5.3% (NI)	50%	20%	0% (PA,SV,HN,NZ,SG) 1.3% (GT) 4% (NI)	50%	20%	0% (PA,GT,SV,HN,NZ,S G) 2.6% (NI)	50%	20%	0% (PA,GT,SV,HN,NZ,S G) 1.3% (NI)	50%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
20097922	20%	0% (PA,SV,HN,NZ) 3.4% (GT) 7.7% (NI) 10% (SG)	50%	20%	0% (PA,SV,HN,NZ) 1.7% (GT) 5.8% (NI) 8% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 3.8% (NI) 6% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 1.9% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
20098100	25%	0% (PA,GT,SV,HN,NZ) 6.6% (NI) 12.5% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 5% (NI) 10% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 3.3% (NI) 7.5% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 1.6% (NI) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
20098910	35%	0% (PA,GT,NI,SV,HN,N Z) 17.5% (SG)	40%	35%	0% (PA,GT,NI,SV,HN,NZ) 14% (SG)	40%	35%	0% (PA,GT,NI,SV,HN,NZ) 10.5% (SG)	40%	35%	0% (PA,GT,NI,SV,HN,NZ) 7% (SG)	40%	35%	0% (PA,GT,NI,SV,HN,NZ) 3.5% (SG)	40%
20098920	25%	0% (PA,SV,HN,NZ,SG) 3.3% (GT) 6.6% (NI)	50%	25%	0% (PA,SV,HN,NZ,SG) 1.6% (GT) 5% (NI)	50%	25%	0% (PA,GT,SV,HN,NZ,S G) 3.3% (NI)	50%	25%	0% (PA,GT,SV,HN,NZ,S G) 1.6% (NI)	50%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
20098930	25%	0% (LDCs,PA,GT,SV,HN ,NZ,SG) 6.6% (NI)	50%	25%	0% (LDCs,PA,GT,SV,HN, NZ,SG) 5% (NI)	50%	25%	0% (LDCs,PA,GT,SV,HN, NZ,SG) 3.3% (NI)	50%	25%	0% (LDCs,PA,GT,SV,HN, NZ,SG) 1.6% (NI)	50%	25%	0% (LDCs,PA,GT,NI,SV, HN,NZ,SG)	50%
20098990	25%	0% (PA,GT,SV,HN,NZ) 6.6% (NI) 12.5% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 5% (NI) 10% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 3.3% (NI) 7.5% (SG)	50%	25%	0% (PA,GT,SV,HN,NZ) 1.6% (NI) 5% (SG)	50%	25%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	50%
20099090	25%	0% (PA,GT,NI,SV,HN,S G) 9.4% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 6.3% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,SG) 3.1% (NZ)	50%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%			
21012000	27.5%	0% (PA,NI,SV,HN,SG) 3.6% (GT) 10.3% (NZ)	35%	27.5%	0% (PA,NI,SV,HN,SG) 1.8% (GT) 6.9% (NZ)	35%	27.5%	0% (PA,GT,NI,SV,HN,SG) 3.4% (NZ)	35%	27.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	35%			
21013000	26%	0% (PA,NZ) 3.4% (GT) 6.9% (NI,SV,HN) 13% (SG)	35%	26%	0% (PA,NZ) 1.7% (GT) 5.2% (NI,SV,HN) 10.4%	35%	26%	0% (PA,GT,NZ) 3.4% (NI,SV,HN) 7.8% (SG)	35%	26%	0% (PA,GT,NZ) 1.7% (NI,SV,HN) 5.2% (SG)	35%	26%	0% (PA,GT,NI,SV,HN,NZ) 2.6% (SG)	35%

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	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
21031090	15%	0% (LDCs,PA,NI,NZ,SG) 2% (GT) 4% (SV,HN)	25%	15%	0% (LDCs,PA,NI,NZ,SG) 1% (GT) 3% (SV,HN)	25%	15%	0% (LDCs,PA,GT,NI,NZ, SG) 2% (SV,HN)	25%	15%	0% (LDCs,PA,GT,NI,NZ, SG) 1% (SV,HN)	25%	15%	0% (LDCs,PA,GT,NI,SV, HN,NZ,SG)	25%
21032000	12.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
21039010	12.5%	0% (PA,GT,NI,SV,HN,N Z) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
21039020	15%	0% (PA,NI,NZ,SG) 2% (GT) 4% (SV,HN)	20%	15%	0% (PA,NI,NZ,SG) 1% (GT) 3% (SV,HN)	20%	15%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	20%	15%	0% (PA,GT,NI,NZ,SG) 1% (SV,HN)	20%	15%	0% (PA,GT,NI,SV,HN,NZ ,SG)	20%
21039090	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	25%												
21041029	15%	0% (PA,NI,NZ,SG) 2% (GT) 4% (SV,HN)	35%	15%	0% (PA,NI,NZ,SG) 1% (GT) 3% (SV,HN)	35%	15%	0% (PA,GT,NI,NZ,SG) 2% (SV,HN)	35%	15%	0% (PA,GT,NI,NZ,SG) 1% (SV,HN)	35%	15%	0% (PA,GT,NI,SV,HN,NZ ,SG)	35%
21042090	17%	0% (PA,NI,NZ) 2.4% (GT) 4.6% (SV,HN) 8.5% (SG)	35%	17%	0% (PA,NI,NZ) 1.2% (GT) 3.5% (SV,HN) 6.8% (SG)	35%	17%	0% (PA,GT,NI,NZ) 2.3% (SV,HN) 5.1% (SG)	35%	17%	0% (PA,GT,NI,NZ) 1.1% (SV,HN) 3.4% (SG)	35%	17%	0% (PA,GT,NI,SV,HN,NZ) 1.7% (SG)	35%
21050090	16.5%	0% (PA,NI,NZ,SG) 2.2% (GT) 4.4% (SV,HN)	30%	16.5%	0% (PA,NI,NZ,SG) 1.1% (GT) 3.3% (SV,HN)	30%	16.5%	0% (PA,GT,NI,NZ,SG) 2.2% (SV,HN)	30%	16.5%	0% (PA,GT,NI,NZ,SG) 1.1% (SV,HN)	30%	16.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	30%
21069010	20%	0% (PA,GT,NI,SV,HN,S G) 7.5% (NZ)	50%	20%	0% (PA,GT,NI,SV,HN,SG) 5% (NZ)	50%	20%	0% (PA,GT,NI,SV,HN,SG) 2.5% (NZ)	50%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%			
21069054	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	50%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	50%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
21069055	30%	0% (PA,SV,HN,NZ,SG) 4% (GT) 8% (NI)	50%	30%	0% (PA,SV,HN,NZ,SG) 2% (GT) 6% (NI)	50%	30%	0% (PA,GT,SV,HN,NZ,S G) 4% (NI)	50%	30%	0% (PA,GT,SV,HN,NZ,S G) 2% (NI)	50%	30%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
21069056	30%	0% (PA,SV,HN) 4% (GT) 8% (ND) 11.3% (NZ) 15% (SG)	50%	30%	0% (PA,SV,HN) 2% (GT) 6% (NI) 7.5% (NZ) 12% (SG)	50%	30%	0% (PA,GT,SV,HN) 3.8% (NZ) 4% (NI) 9% (SG)	50%	30%	0% (PA,GT,SV,HN,NZ) 2% (NI) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
21069070	25%	0% (PA,SG) 3.3% (GT) 6.6% (NI,SV,HN) 9.4% (NZ)	45%	25%	0% (PA,SG) 1.6% (GT) 5% (NI,SV,HN) 6.3% (NZ)	45%	25%	0% (PA,GT,SG) 3.1% (NZ) 3.3% (NI,SV,HN)	45%	25%	0% (PA,GT,NZ,SG) 1.6% (NI,SV,HN)	45%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	45%
21069080	35%	0% (PA) 4.6% (GT) 9.3% (NI,SV,HN) 13.1% (NZ) 17.5% (SG)	50%	35%	0% (PA) 2.3% (GT) 7% (NI,SV,HN) 8.8% (NZ) 14% (SG)	50%	35%	0% (PA,GT) 4.4% (NZ) 4.6% (NI,SV,HN) 10.5% (SG)	50%	35%	0% (PA,GT,NZ) 2.3% (NI,SV,HN) 7% (SG)	50%	35%	0% (PA,GT,NI,SV,HN,NZ) 3.5% (SG)	50%
21069095	25%	0% (PA,NI,NZ,SG) 3.3% (GT) 6.6% (SV,HN)	50%	25%	0% (PA,NI,NZ,SG) 1.6% (GT) 5% (SV,HN)	50%	25%	0% (PA,GT,NI,NZ,SG) 3.3% (SV,HN)	50%	25%	0% (PA,GT,NI,NZ,SG) 1.6% (SV,HN)	50%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
21069096	30%	0% (PA) 4.2% (GT) 8.5% (NI,SV,HN) 11.2% (NZ) 15% (SG)	50%	30%	0% (PA) 2.1% (GT) 6.4% (NI,SV,HN) 7.5% (NZ) 12% (SG)	50%	30%	0% (PA,GT) 3.7% (NZ) 4.2% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2.1% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%
21069098	NT\$49/KGM	NT\$18.4/KGM (NZ) NT\$32.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$12.3/KGM (NZ) NT\$29.4/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$6.1/KGM (NZ) NT\$26.1/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN)	NT\$49/KGM	NT\$49/KGM	NT\$22.8/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM	NT\$49/KGM	NT\$19.6/KGM (SG) NT\$49/KGM (PA,GT,NI,SV,HN) 0% (NZ)	NT\$49/KGM
21069099	30%	0% (PA) 4% (GT) 8% (NI,SV,HN) 11.3% (NZ) 15% (SG)	50%	30%	0% (PA) 2% (GT) 6% (NI,SV,HN) 7.5% (NZ) 12% (SG)	50%	30%	0% (PA,GT) 3.8% (NZ) 4% (NI,SV,HN) 9% (SG)	50%	30%	0% (PA,GT,NZ) 2% (NI,SV,HN) 6% (SG)	50%	30%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	50%
22029100	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
22029911	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	50%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
22029912	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	50%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	50%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
22029913	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	50%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	50%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
22029914	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%

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	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
22029915	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22029916	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22029917	20%	0% (PA,SV,HN,NZ) 2.6% (GT) 5.3% (NI) 10% (SG)	50%	20%	0% (PA,SV,HN,NZ) 1.3% (GT) 4% (NI) 8% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22029919	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22029921	20%	0% (PA,NZ) 2.9% (GT) 5.6% (SV,HN) 6.1% (NI) 10% (SG)	50%	20%	0% (PA,NZ) 1.4% (GT) 4.2% (SV,HN) 4.6% (NI) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.8% (SV,HN) 3% (NI) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.4% (SV,HN) 1.5% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22029922	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22029923	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22029924	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22029925	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22029926	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22029927	20%	0% (PA,SV,HN,NZ) 2.6% (GT) 5.3% (NI) 10% (SG)	50%	20%	0% (PA,SV,HN,NZ) 1.3% (GT) 4% (NI) 8% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
22029929	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22029930	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22029990	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	12.5%
22041090	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	50%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	50%	20%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
22042100	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	50%	10%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	50%	10%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	50%	10%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%	10%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	50%
22042200	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	50%	10%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	50%	10%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	50%	10%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%	10%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	50%
22042900	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	50%	10%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	50%	10%	0% (PA,GT,NI,SV,HN,NZ)) 3% (SG)	50%	10%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%	10%	0% (PA,GT,NI,SV,HN,NZ)) 1% (SG)	50%
22043000	20%	0% (PA,NZ,SG) 2.6% (GT) 5.3% (NI,SV,HN)	50%	20%	0% (PA,NZ,SG) 1.3% (GT) 4% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 2.6% (NI,SV,HN)	50%	20%	0% (PA,GT,NZ,SG) 1.3% (NI,SV,HN)	50%	20%	0% (PA,GT,NI,SV,HN,NZ, SG)	50%
22051000	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22059000	20%	0% (PA,NZ) 2.6% (GT) 5.3% (NI,SV,HN) 10% (SG)	50%	20%	0% (PA,NZ) 1.3% (GT) 4% (NI,SV,HN) 8% (SG)	50%	20%	0% (PA,GT,NZ) 2.6% (NI,SV,HN) 6% (SG)	50%	20%	0% (PA,GT,NZ) 1.3% (NI,SV,HN) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22060010	40%	0% (PA,GT,SV,HN,NZ) 10.6% (NI) 20% (SG)	50%	40%	0% (PA,GT,SV,HN,NZ) 8% (NI) 16% (SG)	50%	40%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 12% (SG)	50%	40%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 8% (SG)	50%	40%	0% (PA,GT,NI,SV,HN,NZ)) 4% (SG)	50%
22060020	20%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 10% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 4% (NI) 8% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
22060030	20%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 10% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 4% (NI) 8% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22060090	20%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 10% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 4% (NI) 8% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 6% (SG)	50%	20%	0% (PA,GT,SV,HN,NZ) 1.3% (NI) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ)) 2% (SG)	50%
22071090	20%	0% (PA,GT,SV,HN,NZ,S G) 5.3% (NI)	30%	20%	0% (PA,GT,SV,HN,NZ,S G) 4% (NI)	30%	20%	0% (PA,GT,SV,HN,NZ,S G) 2.6% (NI)	30%	20%	0% (PA,GT,SV,HN,NZ,S G) 1.3% (NI)	30%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	30%
22072090	20%	0% (PA,GT,SV,HN,NZ,S G) 5.3% (NI)	40%	20%	0% (PA,GT,SV,HN,NZ,S G) 4% (NI)	40%	20%	0% (PA,GT,SV,HN,NZ,S G) 2.6% (NI)	40%	20%	0% (PA,GT,SV,HN,NZ,S G) 1.3% (NI)	40%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	40%
22089080	40%	0% (PA,SV,HN,NZ,SG) 5.3% (GT) 10.6% (NI)	50%	40%	0% (PA,SV,HN,NZ,SG) 2.6% (GT) 8% (NI)	50%	40%	0% (PA,GT,SV,HN,NZ,S G) 5.3% (NI)	50%	40%	0% (PA,GT,SV,HN,NZ,S G) 2.6% (NI)	50%	40%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
22089090	40%	0% (PA,SV,HN,NZ) 5.3% (GT) 10.6% (NI) 20% (SG)	50%	40%	0% (PA,SV,HN,NZ) 2.6% (GT) 8% (NI) 16% (SG)	50%	40%	0% (PA,GT,SV,HN,NZ) 5.3% (NI) 12% (SG)	50%	40%	0% (PA,GT,SV,HN,NZ) 2.6% (NI) 8% (SG)	50%	40%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	50%
22090000	20%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 10% (SG)	30%	20%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 8% (SG)	30%	20%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 6% (SG)	30%	20%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 4% (SG)	30%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	30%
24021000	20%	7.5% (NZ) 16% (SG) 20% (PA,GT,NI,SV,HN)	50%	20%	5% (NZ) 16% (SG) 20% (PA,GT,NI,SV,HN)	50%	20%	2.5% (NZ) 16% (SG) 20% (PA,GT,NI,SV,HN)	50%	20%	0% (NZ) 16% (SG) 20% (PA,GT,NI,SV,HN)	50%			
24022000	27%	10.1% (NZ) 21.6% (SG) 27% (PA,GT,NI,SV,HN)	50%	27%	6.8% (NZ) 21.6% (SG) 27% (PA,GT,NI,SV,HN)	50%	27%	3.4% (NZ) 21.6% (SG) 27% (PA,GT,NI,SV,HN)	50%	27%	0% (NZ) 21.6% (SG) 27% (PA,GT,NI,SV,HN)	50%			
24029010	20%	7.5% (NZ) 16% (SG) 20% (PA,GT,NI,SV,HN)	50%	20%	5% (NZ) 16% (SG) 20% (PA,GT,NI,SV,HN)	50%	20%	2.5% (NZ) 16% (SG) 20% (PA,GT,NI,SV,HN)	50%	20%	0% (NZ) 16% (SG) 20% (PA,GT,NI,SV,HN)	50%			
24029020	27%	10.1% (NZ) 21.6% (SG) 27% (PA,GT,NI,SV,HN)	50%	27%	6.8% (NZ) 21.6% (SG) 27% (PA,GT,NI,SV,HN)	50%	27%	3.4% (NZ) 21.6% (SG) 27% (PA,GT,NI,SV,HN)	50%	27%	0% (NZ) 21.6% (SG) 27% (PA,GT,NI,SV,HN)	50%			
24031100	15%	5.6% (NZ) 12% (SG) 15% (PA,GT,NI,SV,HN)	50%	15%	3.8% (NZ) 12% (SG) 15% (PA,GT,NI,SV,HN)	50%	15%	1.9% (NZ) 12% (SG) 15% (PA,GT,NI,SV,HN)	50%	15%	0% (NZ) 12% (SG) 15% (PA,GT,NI,SV,HN)	50%			

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
24031900	15%	5.6% (NZ) 12% (SG) 15% (PA,GT,NI,SV,HN)	50%	15%	3.8% (NZ) 12% (SG) 15% (PA,GT,NI,SV,HN)	50%	15%	1.9% (NZ) 12% (SG) 15% (PA,GT,NI,SV,HN)	50%	15%	0% (NZ) 12% (SG) 15% (PA,GT,NI,SV,HN)	50%			
27101962	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
27101963	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
27101968	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
29071120	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%												
29224221	6.5%	0% (PA,GT,NI,SV,HN,N Z) 3.2% (SG)	15%	6.5%	0% (PA,GT,NI,SV,HN,NZ) 2.6% (SG)	15%	6.5%	0% (PA,GT,NI,SV,HN,NZ) 1.9% (SG)	15%	6.5%	0% (PA,GT,NI,SV,HN,NZ) 1.3% (SG)	15%	6.5%	0% (PA,GT,NI,SV,HN,NZ) 0.6% (SG)	15%
29224229	6.5%	0% (PA,GT,NI,SV,HN,N Z) 3.2% (SG)	15%	6.5%	0% (PA,GT,NI,SV,HN,NZ) 2.6% (SG)	15%	6.5%	0% (PA,GT,NI,SV,HN,NZ) 1.9% (SG)	15%	6.5%	0% (PA,GT,NI,SV,HN,NZ) 1.3% (SG)	15%	6.5%	0% (PA,GT,NI,SV,HN,NZ) 0.6% (SG)	15%
30039071	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	50%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	50%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	50%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	50%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
30049061	20%	0% (PA,NI,NZ,SG) 2.6% (GT) 5.3% (SV,HN)	50%	20%	0% (PA,NI,NZ,SG) 1.3% (GT) 4% (SV,HN)	50%	20%	0% (PA,GT,NI,NZ,SG) 2.6% (SV,HN)	50%	20%	0% (PA,GT,NI,NZ,SG) 1.3% (SV,HN)	50%	20%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%
32041210	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 2.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 2% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 1.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 1% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 0.5% (SG)	7.5%
32041220	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 2.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 2% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 1.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 1% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 0.5% (SG)	7.5%
32041230	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 2.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 2% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 1.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 1% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 0.5% (SG)	7.5%
32041240	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 2.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 2% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 1.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 1% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 0.5% (SG)	7.5%

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
32041911	5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 0.5% (SG)	7.5%
32041912	5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 0.5% (SG)	7.5%
32041991	5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 0.5% (SG)	7.5%
32041992	5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 0.5% (SG)	7.5%
32081010	6%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%												
32081020	6.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%												
32081091	6.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%												
32081092	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%												
32082010	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%												
32082020	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%												
32082091	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%												
32089010	6.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%												
32089020	6.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
32089091	6.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
32089092	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
32089093	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
32091010	6.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
32091020	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
32099010	6.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
32099020	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
32100020	6.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
32100091	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%												
32100092	6.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
32141010	6.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
32141020	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
32141030	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
32141090	5%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	10%												
32149000	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
32151110	3.2%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%	1.6%	0% (PA,GT,NI,SV,HN,NZ ,SG)	10%									
32151190	6.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
32151910	3.2%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%	1.6%	0% (PA,GT,NI,SV,HN,NZ ,SG)	10%									
32151990	6.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
32159000	6.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
33019012	15%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
33019016	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	20%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	20%
33019019	5%	0% (PA,GT,NI,SV,HN,N Z) 2.5% (SG)	20%	5%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	20%	5%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	20%	5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	20%	5%	0% (PA,GT,NI,SV,HN,NZ) 0.5% (SG)	20%
33021010	20%	0% (PA,GT,NI,SV,HN,N Z) 10% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	50%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	50%
33079090	5%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	12.5%												
35021120	25%	0% (PA,NI,NZ,SG) 3.6% (GT) 6.9% (SV,HN)	50%	25%	0% (PA,NI,NZ,SG) 1.8% (GT) 5.2% (SV,HN)	50%	25%	0% (PA,GT,NI,NZ,SG) 3.4% (SV,HN)	50%	25%	0% (PA,GT,NI,NZ,SG) 1.7% (SV,HN)	50%	25%	0% (PA,GT,NI,SV,HN,NZ ,SG)	50%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
35021910	25%	0% (PA,NI,NZ,SG) 3.6% (GT) 6.9% (SV,HN)	50%	25%	0% (PA,NI,NZ,SG) 1.8% (GT) 5.2% (SV,HN)	50%	25%	0% (PA,GT,NI,NZ,SG) 3.4% (SV,HN)	50%	25%	0% (PA,GT,NI,NZ,SG) 1.7% (SV,HN)	50%	25%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	50%
35021920	25%	0% (PA,NI,NZ,SG) 3.6% (GT) 6.9% (SV,HN)	50%	25%	0% (PA,NI,NZ,SG) 1.8% (GT) 5.2% (SV,HN)	50%	25%	0% (PA,GT,NI,NZ,SG) 3.4% (SV,HN)	50%	25%	0% (PA,GT,NI,NZ,SG) 1.7% (SV,HN)	50%	25%	0% (PA,GT,NI,SV,HN,NZ, ,SG)	50%
35069130	3.2%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	10%	1.6%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	10%									
35079000	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
37079010	1.7%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%	0.8%	0% (PA,GT,NI,SV,HN,NZ ,SG)	5%									
37079030	1.7%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	5%	0.8%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	5%									
37079090	1.7%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%	0.8%	0% (PA,GT,NI,SV,HN,NZ ,SG)	7.5%									
38101010	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
38101020	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
38109010	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
38109020	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
38140000	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
38220020	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	9%												

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
38220030	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%												
38220041	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
38220049	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	8.5%												
38220090	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
38248400	5%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	5%												
38248500	5%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	5%												
38248600	5%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	5%												
38248700	5%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	5%												
38248800	5%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	5%												
38249100	5%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	5%												
38249999	5%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	5%												
38260000	5%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	5%												
39053000	5%	0% (PA,GT,NI,SV,HN,N Z) 2.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	7.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 0.5% (SG)	7.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
39059920	5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	10%	5%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	5%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	10%	5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%	5%	0% (PA,GT,NI,SV,HN,NZ) 0.5% (SG)	10%
39079920	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%	0.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%									
39093110	1.2%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%												
39199010	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%												
39199020	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
39199090	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%												
39209110	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%												
39209129	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%												
39231010	2.5%	0% (LDCs,PA,GT,NI,SV,HN,NZ,SG)	7.5%	1.2%	0% (LDCs,PA,GT,NI,SV,HN,NZ,SG)	7.5%									
39269011	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%												
39269012	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%												
39269013	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%												
39269014	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
39269015	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
39269016	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%												
39269021	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%												
39269022	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%												
39269023	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%												
39269031	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%												
39269039	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%												
39269049	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
39269090	5%	0% (LDCs,PA,GT,NI,SV, HN,NZ,SG)	7.5%												
40021990	3.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%												
40103900	6.8%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40111000	10%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	20%												
40112000	10%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	20%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
40114000	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40118090	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40119000	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40121100	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
40121200	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40121900	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40122010	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
40122090	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40129010	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
40129020	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
40131000	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
40139010	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40139090	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
40161000	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40169100	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40169200	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40169310	7.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40169320	7.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40169400	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40169500	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40169910	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
40169940	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
40170011	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
40170019	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
40170020	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
42010000	7.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
42021100	6.6%	0% (PA,GT,NI,SV,HN,NZ) 3.3% (SG)	15%	6.6%	0% (PA,GT,NI,SV,HN,NZ) 2.6% (SG)	15%	6.6%	0% (PA,GT,NI,SV,HN,NZ) 1.9% (SG)	15%	6.6%	0% (PA,GT,NI,SV,HN,NZ) 1.3% (SG)	15%	6.6%	0% (PA,GT,NI,SV,HN,NZ) 0.6% (SG)	15%
42021200	6.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%												
42021900	6.6%	0% (PA,GT,NI,SV,HN,NZ) 3.3% (SG)	15%	6.6%	0% (PA,GT,NI,SV,HN,NZ) 2.6% (SG)	15%	6.6%	0% (PA,GT,NI,SV,HN,NZ) 1.9% (SG)	15%	6.6%	0% (PA,GT,NI,SV,HN,NZ) 1.3% (SG)	15%	6.6%	0% (PA,GT,NI,SV,HN,NZ) 0.6% (SG)	15%
42022100	6.6%	0% (LDCs,PA,GT,NI,SV,HN,NZ,SG)	15%												
42022200	6.6%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 3.3% (SG)	15%	6.6%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 2.6% (SG)	15%	6.6%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 1.9% (SG)	15%	6.6%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 1.3% (SG)	15%	6.6%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 0.6% (SG)	15%
42022900	10%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
42023100	6.6%	0% (LDCs,PA,GT,NI,SV,HN,NZ,SG)	15%												
42023200	6.6%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 3.3% (SG)	15%	6.6%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 2.6% (SG)	15%	6.6%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 1.9% (SG)	15%	6.6%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 1.3% (SG)	15%	6.6%	0% (LDCs,PA,GT,NI,SV,HN,NZ) 0.6% (SG)	15%
42023900	6.6%	0% (LDCs,PA,GT,NI,SV,HN,NZ,SG)	15%												
42029110	7.5%	0% (LDCs,PA,GT,NI,SV,HN,NZ,SG)	10%												
42029190	7.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%												
42029210	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
42029290	6.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
42029910	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
42029990	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 5% (SG)	15%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 4% (SG)	15%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 3% (SG)	15%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 2% (SG)	15%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1% (SG)	15%
42031000	6.7%	0% (PA,GT,NI,SV,HN,NZ, SG)	15%												
42032100	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
42034000	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
42050020	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
43040000	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 5% (SG)	15%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 4% (SG)	15%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 3% (SG)	15%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 2% (SG)	15%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1% (SG)	15%
44121012	12.5%	0% (PA,GT,NI,SV,HN,NZ, SG)	25%												
44121092	12.5%	0% (PA,GT,NI,SV,HN,NZ, SG)	25%												
44123120	12.5%	0% (PA,GT,NI,SV,HN,NZ, SG)	25%												
44123320	12.5%	0% (PA,GT,NI,SV,HN,NZ, SG)	25%												
44123420	12.5%	0% (PA,GT,NI,SV,HN,NZ, SG)	25%												
44129421	10%	0% (PA,GT,NI,SV,HN,NZ, SG)	20%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
44129422	12.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	25%												
44129932	12.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	25%												
44129940	12.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	25%												
44129951	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
44129952	12.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	25%												
52083100	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
52083200	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 1% (SG)	10%
52083900	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 1% (SG)	10%
52085100	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
52085990	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
52092100	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
52092900	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
52093100	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 5% (SG)	10%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 4% (SG)	10%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 3% (SG)	10%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 2% (SG)	10%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1% (SG)	10%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
52093900	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
52114100	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
52121200	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
52121500	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
52122200	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
52122500	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
54074200	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
54074300	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
54074400	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
54075120	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
54075200	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 5% (SG)	10%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 4% (SG)	10%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 3% (SG)	10%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 2% (SG)	10%	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1% (SG)	10%
54075300	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
54075400	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
54076190	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
54076990	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
54078120	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
54078200	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
54078300	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
54078400	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
54079300	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
55162120	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
55162200	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
55162300	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
55162400	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
57024200	8%	0% (PA,GT,NI,SV,HN,N Z,SG)	17.5%												
57024990	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
57041020	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
58011000	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
58012100	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
58012200	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
58012300	10%	0% (PA,GT,NI,SV,HN,CN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,CN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,CN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,CN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,CN,NZ) 1% (SG)	10%
58012600	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
58012710	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
58012720	8%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	8%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	10%	8%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	10%	8%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	10%	8%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	10%
58013100	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
58013200	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
58013300	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
58013600	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
58013710	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
58013720	8%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	15%
58019020	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
58019090	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
58021100	5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	5%	5%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	5%	5%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	5%	5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	5%	5%	0% (PA,GT,NI,SV,HN,NZ) 0.5% (SG)	5%
58021900	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
58022020	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
58022090	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
58042100	6.8%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 2.7% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 1.3% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 0.6% (SG)	15%
58042990	6.8%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 2.7% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 1.3% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 0.6% (SG)	15%
58061020	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
58061030	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
58061090	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
58062090	6.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%												

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
58063190	6.8%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
58063210	6.8%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
58063290	6.8%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
58071010	6.6%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
58071090	6.6%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
58079099	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
58081090	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
58089090	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
59032030	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
59039030	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
59061010	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
59061090	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
59069110	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
59069190	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
59069910	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
59069920	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
59069990	10%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	10%												
59119010	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	5%									
60011010	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60011090	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60012100	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60012200	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60012990	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60019100	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60019200	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60019900	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
60024090	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60029090	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60033000	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60039090	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60041090	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60049090	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60053590	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60053620	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60053700	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60053800	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60053900	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60054120	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60063110	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
60063120	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60063200	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60063300	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60063400	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60064120	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60064200	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60064300	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60064400	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
60069090	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
61012000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61013000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
61019010	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61019020	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61019090	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61021000	10.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
61022000	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61023000	12%	0% (PA,NI,HN,NZ) 1.2% (GT) 3.2% (SV) 6% (SG)	12.5%	12%	0% (PA,GT,NI,HN,NZ) 2.4% (SV) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,HN,NZ) 1.6% (SV) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,HN,NZ) 0.8% (SV) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61029010	12%	0% (PA,NI,HN,NZ,SG) 1.2% (GT) 3.2% (SV)	20%	12%	0% (PA,GT,NI,HN,NZ,SG) 2.4% (SV)	12.5%	12%	0% (PA,GT,NI,HN,NZ,SG) 1.6% (SV)	12.5%	12%	0% (PA,GT,NI,HN,NZ,SG) 0.8% (SV)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ, SG)	12.5%
61029090	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61031010	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
61031020	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61031030	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
61031040	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61031050	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61031090	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61032200	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61032300	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61032910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61032920	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61032930	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61032990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61033100	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61033200	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61033300	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61033910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61033920	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61033990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61034110	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61034120	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61034210	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61034220	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61034310	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61034320	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61034911	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
61034912	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
61034921	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61034922	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61034991	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61034992	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61041300	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61041910	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
61041920	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61041930	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61041940	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61041990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61042200	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61042300	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61042910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61042920	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61042930	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61042990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61043100	10.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61043200	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61043300	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61043910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61043920	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61043990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61044100	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61044200	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61044300	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61044400	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61044910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61044990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61045100	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61045200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61045300	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61045910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61045920	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61045990	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61046110	10.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
61046120	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
61046210	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61046220	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61046310	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61046320	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61046911	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
61046912	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
61046921	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61046922	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61046991	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61046992	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61051000	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61052000	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61059010	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
61059020	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
61059090	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61061000	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61062000	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61069010	10.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
61069020	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
61069090	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61071100	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61071200	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61071910	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61071990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61072100	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61072200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61072910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61072920	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
61072990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61079100	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61079910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61079920	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61079930	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
61079990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61081100	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61081910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61081990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
61082100	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61082200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61082910	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
61082990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61083100	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61083200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61083910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61083920	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
61083990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61089100	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61089200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61089910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61089920	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61089990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61091000	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61099010	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61099020	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61099030	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61099090	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61101100	10.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61101200	10.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61101900	10.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61102000	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61103000	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61109010	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61109090	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61112000	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61113000	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61119010	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
61119020	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61119030	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
61119090	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61121100	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61121200	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61121910	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61121990	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61122010	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61122090	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61123100	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61123900	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61124100	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61124900	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61130000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61142000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61143000	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61149010	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61149020	10.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61149090	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
61151011	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61151012	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61151090	11.5%	0% (PA,GT,NI,SV,HN,N Z) 5.7% (SG)	12.5%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 4.6% (SG)	12.5%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	12.5%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 2.3% (SG)	12.5%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 1.1% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61152100	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61152200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61152910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61152990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61153000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61159400	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61159500	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61159600	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
61159910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61159990	11.5%	0% (PA,GT,NI,SV,HN,N Z) 5.7% (SG)	12.5%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 4.6% (SG)	12.5%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	12.5%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 2.3% (SG)	12.5%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 1.1% (SG)	12.5%
61161010	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61161021	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61161029	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61169100	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	17.5%												
61169200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
61169300	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
61169910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61169990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
61171010	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61171020	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ,SG)	20%												
61171030	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61171090	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61178011	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61178019	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ,SG)	20%												
61178021	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61178029	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
61178091	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61178099	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
61179010	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
61179090	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62011100	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62011200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62011300	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
62011910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62011990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62019100	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62019200	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62019300	12%	0% (PA,NI,HN,NZ) 1.6% (GT) 3.2% (SV) 6% (SG)	17.5%	12%	0% (PA,NI,HN,NZ) 0.8% (GT) 2.4% (SV) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,HN,NZ) 1.6% (SV) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,HN,NZ) 0.8% (SV) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
62019910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
62019990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62021100	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62021200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62021300	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62021910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62021990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62029100	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62029200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62029300	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62029910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62029990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62031100	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62031200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
62031910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62031990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
62032200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62032300	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
62032910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62032920	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
62032930	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62032990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62033100	10.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62033200	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62033300	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
62033910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62033920	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
62033990	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62034110	10.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
62034120	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
62034210	10.5%	0% (PA,GT,SV,HN,NZ) 2.8% (NI) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,SV,HN,NZ) 2.1% (NI) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,SV,HN,NZ) 1.4% (NI) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,SV,HN,NZ) 0.7% (NI) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62034220	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62034310	10.5%	0% (PA,GT,SV,HN,NZ) 2.8% (NI) 5.2% (SG)	17.5%	10.5%	0% (PA,GT,SV,HN,NZ) 2.1% (NI) 4.2% (SG)	17.5%	10.5%	0% (PA,GT,SV,HN,NZ) 1.4% (NI) 3.1% (SG)	17.5%	10.5%	0% (PA,GT,SV,HN,NZ) 0.7% (NI) 2.1% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
62034320	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
62034911	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
62034912	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
62034921	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
62034922	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
62034991	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
62034992	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
62041100	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62041200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62041300	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62041910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62041990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62042100	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62042200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62042300	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62042910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62042920	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62042990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62043100	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62043200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
62043300	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62043910	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
62043920	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62043990	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62044100	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
62044200	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62044300	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62044400	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62044910	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
62044990	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62045100	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
62045200	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62045300	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
62045910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62045920	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62045990	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62046110	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62046120	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62046210	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62046220	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62046310	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62046320	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62046911	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62046912	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62046921	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62046922	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
62046991	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62046992	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62052000	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62053000	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62059010	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
62059020	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
62059090	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62061000	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
62062000	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
62063000	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62064000	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62069000	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62071100	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
62071910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62071990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62072100	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62072200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62072910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62072990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62079100	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62079910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62079920	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62079990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62081100	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62081910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62081990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
62082100	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62082200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62082910	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62082990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62089100	10.5%	0% (PA,GT,NI,SV,HN,N Z) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62089200	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62089910	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
62089990	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62092000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62093000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62099010	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62099020	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62099030	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
62099090	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62101000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
62102000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62103000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62104000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62105000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62111110	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
62111190	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
62111210	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62111290	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62112010	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62112020	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62112090	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
62113200	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62113300	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
62113910	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
62113920	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
62113990	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62114200	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62114300	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62114910	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
62114920	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
62114990	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	12.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
62121010	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
62121090	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62122000	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
62123010	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62123090	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62129000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62132000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62139010	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
62139090	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62141000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	20%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
62142000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62143000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62144000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62149000	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 6% (SG)	12.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 4.8% (SG)	12.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 3.6% (SG)	12.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 2.4% (SG)	12.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.2% (SG)	12.5%
62151000	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62152000	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
62159000	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62160010	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62160091	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62160092	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62160093	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62160094	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62160099	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
62171010	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62171090	10.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
62179010	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
62179090	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
63011000	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	17.5%												
63012000	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
63013000	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63014000	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63019010	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	22.5%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	22.5%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	22.5%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	22.5%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	22.5%
63019090	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63021010	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
63021090	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63022100	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
63022200	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
63022910	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
63022990	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
63023100	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
63023200	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
63023910	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
63023990	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
63024010	12.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
63024090	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63025100	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63025300	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63025910	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
63025920	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	17.5%												
63025990	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63026000	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
63029100	10.5%	0% (PA,GT,NI,SV,HN,NZ) 5.2% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 4.2% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 3.1% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	17.5%	10.5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
63029300	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63029910	12.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
63029920	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	17.5%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
63029990	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63031200	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63031910	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
63031920	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63031990	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63039100	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63039200	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63039910	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
63039990	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63041110	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63041120	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
63041130	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
63041190	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
63041910	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
63041920	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
63041930	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
63041990	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
63049110	12.5%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 6.2% (SG)	20%	12.5%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 5% (SG)	20%	12.5%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 3.7% (SG)	20%	12.5%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 2.5% (SG)	20%	12.5%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.2% (SG)	20%
63049190	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
63049200	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63049300	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
63049910	12.5%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 6.2% (SG)	20%	12.5%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 5% (SG)	20%	12.5%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 3.7% (SG)	20%	12.5%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 2.5% (SG)	20%	12.5%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.2% (SG)	20%
63049990	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63051000	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	17.5%
63052000	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 6% (SG)	12.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 4.8% (SG)	12.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 3.6% (SG)	12.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 2.4% (SG)	12.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.2% (SG)	12.5%
63053200	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
63053300	12%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
63053900	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 6% (SG)	12.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 4.8% (SG)	12.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 3.6% (SG)	12.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 2.4% (SG)	12.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.2% (SG)	12.5%
63059000	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 6% (SG)	17.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 4.8% (SG)	17.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 3.6% (SG)	17.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 2.4% (SG)	17.5%	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.2% (SG)	17.5%
63061200	12%	0% (PA,GT,NI,SV,HN,NZ, SG)	17.5%												
63061910	12%	0% (PA,GT,NI,SV,HN,NZ, SG)	12.5%												
63061990	12%	0% (LDCs,PA,GT,NI,SV, HN,NZ,SG)	12.5%												
63062200	12%	0% (PA,GT,NI,SV,HN,NZ, SG)	17.5%												
63062910	12%	0% (PA,GT,NI,SV,HN,NZ, SG)	12.5%												
63062990	12%	0% (PA,GT,NI,SV,HN,NZ, SG)	12.5%												
63064010	12%	0% (PA,GT,NI,SV,HN,NZ, SG)	12.5%												
63064090	12%	0% (PA,GT,NI,SV,HN,NZ, SG)	12.5%												
63069010	12%	0% (PA,GT,NI,SV,HN,NZ, SG)	12.5%												
63069020	12.5%	0% (PA,GT,NI,SV,HN,NZ, SG)	20%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
63069030	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	17.5%												
63069090	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
63071000	12%	0% (PA,GT,NI,SV,HN,N Z) 6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 4.8% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	12%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	12.5%
63072000	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
63079011	12.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%												
63079019	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
63079020	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
63079030	10%	0% (LDCs,PA,GT,NI,SV, HN,NZ,SG)	10%												
63079040	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
63079050	7.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
63079090	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
63080000	12%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
64029990	7.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
64039990	7.5%	0% (LDCs,PA,GT,NI,SV, HN,NZ,SG)	10%												
64041100	7.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
64041900	7.5%	0% (LDCs,PA,GT,NI,SV, HN,NZ,SG)	10%												
64051000	7.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
65050021	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
65050023	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
65050024	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
65050030	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
65050090	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
65069990	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
68053000	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
69072100	10%	0% (PA,GT,NI,SV,HN,N Z) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	12.5%
69072200	10%	0% (PA,GT,NI,SV,HN,N Z) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	12.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
69072300	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	12.5%
69073000	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	12.5%
69074000	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	12.5%
70051010	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	13.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	13.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	13.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	13.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	13.5%
70051090	7%	0% (PA,GT,NI,SV,HN,NZ) 3.5% (SG)	13.5%	7%	0% (PA,GT,NI,SV,HN,NZ) 2.8% (SG)	13.5%	7%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	13.5%	7%	0% (PA,GT,NI,SV,HN,NZ) 1.4% (SG)	13.5%	7%	0% (PA,GT,NI,SV,HN,NZ) 0.7% (SG)	13.5%
70052100	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	13.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	13.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	13.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	13.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	13.5%
70052990	7%	0% (PA,GT,NI,SV,HN,NZ) 3.5% (SG)	13.5%	7%	0% (PA,GT,NI,SV,HN,NZ) 2.8% (SG)	13.5%	7%	0% (PA,GT,NI,SV,HN,NZ) 2.1% (SG)	13.5%	7%	0% (PA,GT,NI,SV,HN,NZ) 1.4% (SG)	13.5%	7%	0% (PA,GT,NI,SV,HN,NZ) 0.7% (SG)	13.5%
70053000	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	13.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	13.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	13.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	13.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	13.5%
70060000	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	13.5%												
70091000	12.5%	0% (PA,NI,NZ,SG) 2% (GT) 3.3% (SV,HN)	35%	12.5%	0% (PA,NI,NZ,SG) 1% (GT) 2.5% (SV,HN)	35%	12.5%	0% (PA,GT,NI,NZ,SG) 1.6% (SV,HN)	35%	12.5%	0% (PA,GT,NI,NZ,SG) 0.8% (SV,HN)	35%	12.5%	0% (PA,GT,NI,SV,HN,NZ, SG)	35%
70099190	12.5%	0% (PA,NI,NZ,SG) 2% (GT) 3.3% (SV,HN)	30%	12.5%	0% (PA,NI,NZ,SG) 1% (GT) 2.5% (SV,HN)	30%	12.5%	0% (PA,GT,NI,NZ,SG) 1.6% (SV,HN)	30%	12.5%	0% (PA,GT,NI,NZ,SG) 0.8% (SV,HN)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ, SG)	30%
70099200	12.5%	0% (PA,NI,NZ,SG) 2% (GT) 3.3% (SV,HN)	30%	12.5%	0% (PA,NI,NZ,SG) 1% (GT) 2.5% (SV,HN)	30%	12.5%	0% (PA,GT,NI,NZ,SG) 1.6% (SV,HN)	30%	12.5%	0% (PA,GT,NI,NZ,SG) 0.8% (SV,HN)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ, SG)	30%
70199090	6%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
70200099	8%	0% (PA,GT,NI,SV,HN,N Z,SG)	13.5%												
73079900	7.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
73201011	7.5%	0% (PA,GT,NI,SV,HN,N Z) 3.7% (SG)	7.5%	7.5%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	7.5%	7.5%	0% (PA,GT,NI,SV,HN,NZ) 2.2% (SG)	7.5%	7.5%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	7.5%	7.5%	0% (PA,GT,NI,SV,HN,NZ) 0.7% (SG)	7.5%
73201019	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
73201020	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
73201090	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
73262000	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
82055990	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
83091000	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
83099010	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
83099020	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
83111000	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
83112000	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
83113010	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
83113090	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
83119000	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
84073100	11.5%	0% (PA,GT,NI,SV,HN,N Z) 5.7% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 4.6% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 2.3% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 1.1% (SG)	15%
84073200	11.5%	0% (PA,GT,NI,SV,HN,N Z) 5.7% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 4.6% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 2.3% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 1.1% (SG)	15%
84073310	11.5%	0% (PA,GT,NI,SV,HN,N Z) 5.7% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 4.6% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 2.3% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 1.1% (SG)	15%
84073390	8%	0% (PA,GT,NI,SV,HN,N Z) 4% (SG)	30%	8%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	30%	8%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	30%	8%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	30%	8%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	30%
84073410	11.5%	0% (PA,GT,NI,SV,HN,N Z) 5.7% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 4.6% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 2.3% (SG)	15%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 1.1% (SG)	15%
84073490	17.5%	0% (PA,NI,NZ) 2.6% (GT) 5.3% (SV,HN) 8.7% (SG)	30%	17.5%	0% (PA,NI,NZ) 1.3% (GT) 4% (SV,HN) 7% (SG)	30%	17.5%	0% (PA,GT,NI,NZ) 2.6% (SV,HN) 5.2% (SG)	30%	17.5%	0% (PA,GT,NI,NZ) 1.3% (SV,HN) 3.5% (SG)	30%	17.5%	0% (PA,GT,NI,SV,HN,NZ) 1.7% (SG)	30%
84082010	12.5%	0% (PA,GT,NI,SV,HN,N Z) 6.2% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	15%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	15%
84099110	12.5%	0% (PA,NI,NZ) 2% (GT) 3.3% (SV,HN) 6.2% (SG)	30%	12.5%	0% (PA,NI,NZ) 1% (GT) 2.5% (SV,HN) 5% (SG)	30%	12.5%	0% (PA,GT,NI,NZ) 1.6% (SV,HN) 3.7% (SG)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	30%
84099120	11.5%	0% (PA,GT,NI,SV,HN,N Z) 5.7% (SG)	30%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 4.6% (SG)	30%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	30%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 2.3% (SG)	30%	11.5%	0% (PA,GT,NI,SV,HN,NZ) 1.1% (SG)	30%
84099160	12.5%	0% (PA,GT,NI,SV,HN,N Z) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
84099190	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	30%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	30%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	30%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	30%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	30%
84133012	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	25%
84133013	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
84133021	7.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	10%	7.5%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	7.5%	0% (PA,GT,NI,SV,HN,NZ) 2.2% (SG)	10%	7.5%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	10%	7.5%	0% (PA,GT,NI,SV,HN,NZ) 0.7% (SG)	10%
84133022	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
84133031	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	30%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	30%
84141010	1.5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%	0.7%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%									
84143010	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	10%												
84143020	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%												
84145910	2.3%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%	1.1%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%									
84151010	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
84151090	8%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	8%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	17.5%	8%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	17.5%	8%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	17.5%	8%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	17.5%
84152000	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
84158100	8%	0% (PA,GT,NI,SV,HN,NZ,SG)	17.5%												
84158200	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
84158300	5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	15%	5%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	5%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	15%	5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%	5%	0% (PA,GT,NI,SV,HN,NZ) 0.5% (SG)	15%
84159010	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	17.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	17.5%
84181013	8%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	15%
84182190	8%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	15%
84182991	6.5%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	15%	6.5%	0% (PA,GT,NI,SV,HN,NZ) 2.6% (SG)	15%	6.5%	0% (PA,GT,NI,SV,HN,NZ) 1.9% (SG)	15%	6.5%	0% (PA,GT,NI,SV,HN,NZ) 1.3% (SG)	15%	6.5%	0% (PA,GT,NI,SV,HN,NZ) 0.6% (SG)	15%
84182999	8%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	15%
84195010	1.5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%	0.7%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%									
84201020	2%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	1%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
84212910	1.5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%	0.7%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%									
84213920	2%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%	1%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%									
84219920	1.5%	0% (LDCs,PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%	0.7%	0% (LDCs,PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%									

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
84238110	1.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	0.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
84239090	1.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	0.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
84248920	1.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	0.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
84249030	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%	0.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%									
84423090	1.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	0.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
84425010	1.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	0.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
84501120	8%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	8%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	12.5%	8%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	12.5%	8%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	12.5%	8%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	12.5%
84501130	8%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 3.2% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 2.4% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 1.6% (SG)	15%	8%	0% (PA,GT,NI,SV,HN,NZ) 0.8% (SG)	15%
84501220	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
84501230	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
84512120	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
84512130	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
84669320	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%	0.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%									

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
84669330	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%	0.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%									
84729010	1.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	0.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
84729020	1.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%	0.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%									
84729090	1.7%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%	0.8%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%									
84734090	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%	0.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%									
84752100	2%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	1%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
84759010	1.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	0.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
84768910	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	17.5%	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	17.5%									
84798910	8%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%												
84798961	1%	0% (PA,GT,NI,SV,HN,NZ,SG)	5.7%	0.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5.7%									
84798991	2%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%	1%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%									
84799030	1.2%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%	0.6%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%									
84821020	9%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
84821030	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
84821090	9%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
84824090	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 5% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 3% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,C N,NZ) 1% (SG)	12.5%
84831010	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	27.5%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	27.5%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	27.5%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	27.5%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	27.5%
84831020	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
84832000	7.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
84833010	7.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%												
84833020	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%												
84839010	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	27.5%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	27.5%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	27.5%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	27.5%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	27.5%
84839020	13.5%	0% (PA,GT,NI,SV,HN,N Z) 6.7% (SG)	15%	13.5%	0% (PA,GT,NI,SV,HN,NZ) 5.4% (SG)	15%	13.5%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	13.5%	0% (PA,GT,NI,SV,HN,NZ) 2.7% (SG)	15%	13.5%	0% (PA,GT,NI,SV,HN,NZ) 1.3% (SG)	15%
84879011	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	15%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	15%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	15%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	15%
85016310	8.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												
85016320	8.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
85016390	8.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
85016410	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%												
85016421	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
85016429	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
85016490	5%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	12.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	12.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	12.5%	5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
85021100	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
85021200	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
85021310	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
85021390	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
85022010	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
85022020	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
85023910	5%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	5%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	5%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	5%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
85023990	5%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	5%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	5%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	5%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	5%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
85044091	2.5%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	10%	1.2%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	10%									
85044092	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	15%									
85044093	4%	0% (PA,GT,NI,SV,HN,N Z,SG)	15%	2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	15%									
85044094	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	10%									
85044099	1%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%	0.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	10%									
85045019	1.2%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%	0.6%	0% (PA,GT,NI,SV,HN,NZ ,SG)	5%									
85045090	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	7.5%									
85049000	0.8%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	5%	0.4%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	5%									
85112000	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
85113000	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	25%
85114010	12.5%	0% (PA,GT,NI,SV,HN,N Z) 6.2% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	25%
85114090	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
85115000	12.5%	0% (PA,GT,NI,SV,HN,N Z) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
85118000	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	25%
85122011	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
85151910	1.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	0.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
85159010	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%	0.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%									
85164000	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%												
85165000	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
85166030	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
85181090	3.7%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%	1.8%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%									
85182100	3.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	1.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
85182200	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
85182990	3%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	1.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
85183010	1.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%	0.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%									
85183020	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	3%	0.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	3%									

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
85183032	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	7.5%									
85183039	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	7.5%									
85184090	5%	0% (PA,GT,NI,SV,HN,C N,NZ) 5% (SG)	10%	2.5%	0% (PA,GT,NI,SV,HN,C N,NZ) 2.5% (SG)	10%									
85185090	5%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	2.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	10%									
85189090	0.5%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	1%	0.2%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	1%									
85198100	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%	2.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	12.5%									
85198900	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%	2.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	12.5%									
85211012	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	27.5%	2.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	27.5%									
85211019	7%	0% (PA,GT,NI,SV,HN,N Z,SG)	27.5%	3.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	27.5%									
85211022	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	27.5%	2.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	27.5%									
85211029	7%	0% (PA,GT,NI,SV,HN,N Z,SG)	27.5%	3.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	27.5%									
85219010	7%	0% (PA,GT,NI,SV,HN,N Z) 7% (SG)	27.5%	3.5%	0% (PA,GT,NI,SV,HN,NZ) 3.5% (SG)	27.5%									
85219020	7%	0% (PA,GT,NI,SV,HN,N Z,SG)	27.5%	3.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	27.5%									

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
85219090	7%	0% (PA,GT,NI,SV,HN,NZ) 7% (SG)	27.5%	3.5%	0% (PA,GT,NI,SV,HN,NZ) 3.5% (SG)	27.5%									
85229010	3.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	1.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
85229029	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
85229030	0.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%	0.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%									
85258010	2.5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%	1.2%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%									
85258090	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
85269290	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
85271200	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%									
85271300	6.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%	3.3%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%	1.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%			
85271900	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%									
85272110	3.3%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%	1.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%	0.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%			
85279100	6.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%	3.3%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%	1.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%			
85279200	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%									

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
85279900	5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	2.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	15%									
85284910	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%									
85284920	3.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	1.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
85287110	2.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%	1.1%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%									
85287191	5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	2.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	15%									
85287199	3.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	1.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
85287200	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
85299011	5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	2.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	15%									
85299040	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
85359010	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
85359020	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
85359030	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												
85359090	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
85362010	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	17.5%												
85362020	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	17.5%												
85362030	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	17.5%												
85362041	10%	0% (PA,GT,NI,SV,HN,N Z,SG)	17.5%												
85363000	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%	3.7%	0% (PA,GT,NI,SV,HN,NZ ,SG)	10%	2.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	10%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	10%			
85365011	6.6%	0% (PA,GT,NI,SV,HN,N Z,SG)	20%	5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	20%	3.3%	0% (PA,GT,NI,SV,HN,NZ ,SG)	20%	1.6%	0% (PA,GT,NI,SV,HN,NZ ,SG)	20%			
85365019	5%	0% (PA,GT,NI,SV,HN,N Z,SG)	17.5%	3.7%	0% (PA,GT,NI,SV,HN,NZ ,SG)	17.5%	2.5%	0% (PA,GT,NI,SV,HN,NZ ,SG)	17.5%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	17.5%			
85365020	1.6%	0% (PA,GT,NI,SV,HN,N Z,SG)	7.5%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	7.5%	0.8%	0% (PA,GT,NI,SV,HN,NZ ,SG)	7.5%	0.4%	0% (PA,GT,NI,SV,HN,NZ ,SG)	7.5%			
85365040	8.3%	0% (PA,GT,NI,SV,HN,N Z,SG)	27.5%	6.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	27.5%	4.1%	0% (PA,GT,NI,SV,HN,NZ ,SG)	27.5%	2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	27.5%			
85365090	1.6%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	10%	0.8%	0% (PA,GT,NI,SV,HN,NZ ,SG)	10%	0.4%	0% (PA,GT,NI,SV,HN,NZ ,SG)	10%			
85369090	1.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%	0.7%	0% (PA,GT,NI,SV,HN,NZ ,SG)	10%									
85381000	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	12.5%									
85432000	1.8%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%	0.9%	0% (PA,GT,NI,SV,HN,NZ ,SG)	10%									

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
85433020	1.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	0.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
85437053	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%	0.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%									
85437093	2.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%	1.1%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%									
85437094	2.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%	1.1%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%									
85437095	2.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%	1.1%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%									
85439090	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%	0.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%									
85489020	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%	0.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%									
87032110	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87032190	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87032210	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87032290	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87032310	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87032390	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
87032410	17.5%	0% (NZ,SG) 17.5% (PA,GT,NL,SV,HN)	60%												
87032490	17.5%	0% (NZ,SG) 17.5% (PA,GT,NL,SV,HN)	60%												
87033110	17.5%	0% (NZ,SG) 17.5% (PA,GT,NL,SV,HN)	60%												
87033190	17.5%	0% (NZ,SG) 17.5% (PA,GT,NL,SV,HN)	60%												
87033210	17.5%	0% (NZ,SG) 17.5% (PA,GT,NL,SV,HN)	60%												
87033290	17.5%	0% (NZ,SG) 17.5% (PA,GT,NL,SV,HN)	60%												
87033311	17.5%	0% (NZ,SG) 17.5% (PA,GT,NL,SV,HN)	60%												
87033312	17.5%	0% (NZ,SG) 17.5% (PA,GT,NL,SV,HN)	60%												
87033391	17.5%	0% (NZ,SG) 17.5% (PA,GT,NL,SV,HN)	60%												
87033392	17.5%	0% (NZ,SG) 17.5% (PA,GT,NL,SV,HN)	60%												
87034000	17.5%	0% (NZ,SG) 17.5% (PA,GT,NL,SV,HN)	60%												
87035000	17.5%	0% (NZ,SG) 17.5% (PA,GT,NL,SV,HN)	60%												
87036000	17.5%	0% (NZ,SG) 17.5% (PA,GT,NL,SV,HN)	60%												

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
87037000	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87038000	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87039010	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87039090	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87042111	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87042119	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87043111	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87043119	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87060010	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87060031	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%												
87071000	15%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
87079090	15%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%												
87081000	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
87082919	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	25%
87082990	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	25%
87083010	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	25%
87083091	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	25%
87085019	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	20%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	20%
87085029	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	25%
87085099	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	25%
87087010	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
87087090	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	25%
87088010	15%	0% (PA,GT,NI,SV,HN,NZ) 7.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	25%
87088020	15%	0% (LDCs,PA,NI,NZ) 2% (GT) 4% (SV,HN) 7.5% (SG)	25%	15%	0% (LDCs,PA,NI,NZ) 1% (GT) 3% (SV,HN) 6% (SG)	25%	15%	0% (LDCs,PA,GT,NI,NZ) 2% (SV,HN) 4.5%	25%	15%	0% (LDCs,PA,GT,NI,NZ) 1% (SV,HN) 3% (SG)	25%	15%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.5% (SG)	25%
87088090	15%	0% (LDCs,PA,NI,NZ) 2% (GT) 4% (SV,HN) 7.5% (SG)	25%	15%	0% (LDCs,PA,NI,NZ) 1% (GT) 3% (SV,HN) 6% (SG)	25%	15%	0% (LDCs,PA,GT,NI,NZ) 2% (SV,HN) 4.5%	25%	15%	0% (LDCs,PA,GT,NI,NZ) 1% (SV,HN) 3% (SG)	25%	15%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.5% (SG)	25%
87089110	12.5%	0% (PA,GT,NI,SV,HN,NZ) 6.2% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	25%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
87089190	12.5%	0% (LDCs,PA,NI,NZ) 2% (GT) 4% (SV,HN) 6.2% (SG)	25%	12.5%	0% (LDCs,PA,NI,NZ) 1% (GT) 3% (SV,HN) 5% (SG)	25%	12.5%	0% (LDCs,PA,GT,NI,NZ) 2% (SV,HN) 3.7%	25%	12.5%	0% (LDCs,PA,GT,NI,NZ) 1% (SV,HN) 2.5%	25%	12.5%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.2% (SG)	25%
87089210	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	25%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	25%
87089290	15%	0% (LDCs,PA,NI,NZ) 2% (GT) 4% (SV,HN) 7.5% (SG)	25%	15%	0% (LDCs,PA,NI,NZ) 1% (GT) 3% (SV,HN) 6% (SG)	25%	15%	0% (LDCs,PA,GT,NI,NZ) 2% (SV,HN) 4.5%	25%	15%	0% (LDCs,PA,GT,NI,NZ) 1% (SV,HN) 3% (SG)	25%	15%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.5% (SG)	25%
87089300	12.5%	0% (PA,GT,NI,SV,HN,N Z) 6.2% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 3.7% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 2.5% (SG)	25%	12.5%	0% (PA,GT,NI,SV,HN,NZ) 1.2% (SG)	25%
87089510	15%	0% (LDCs,PA,NI,NZ) 2% (GT) 4% (SV,HN) 7.5% (SG)	25%	15%	0% (LDCs,PA,NI,NZ) 1% (GT) 3% (SV,HN) 6% (SG)	25%	15%	0% (LDCs,PA,GT,NI,NZ) 2% (SV,HN) 4.5%	25%	15%	0% (LDCs,PA,GT,NI,NZ) 1% (SV,HN) 3% (SG)	25%	15%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.5% (SG)	25%
87089590	15%	0% (LDCs,PA,NI,NZ) 2% (GT) 4% (SV,HN) 7.5% (SG)	25%	15%	0% (LDCs,PA,NI,NZ) 1% (GT) 3% (SV,HN) 6% (SG)	25%	15%	0% (LDCs,PA,GT,NI,NZ) 2% (SV,HN) 4.5%	25%	15%	0% (LDCs,PA,GT,NI,NZ) 1% (SV,HN) 3% (SG)	25%	15%	0% (LDCs,PA,GT,NI,SV, HN,NZ) 1.5% (SG)	25%
87089911	17.5%	0% (NZ) 8.7% (SG) 17.5% (PA,GT,NI,SV,HN)	60%	17.5%	0% (NZ) 7% (SG) 17.5% (PA,GT,NI,SV,HN)	60%	17.5%	0% (NZ) 5.2% (SG) 17.5% (PA,GT,NI,SV,HN)	60%	17.5%	0% (NZ) 3.5% (SG) 17.5% (PA,GT,NI,SV,HN)	60%	17.5%	0% (NZ) 1.7% (SG) 17.5% (PA,GT,NI,SV,HN)	60%
87089921	17.5%	0% (NZ) 8.7% (SG) 17.5% (PA,GT,NI,SV,HN)	60%	17.5%	0% (NZ) 7% (SG) 17.5% (PA,GT,NI,SV,HN)	60%	17.5%	0% (NZ) 5.2% (SG) 17.5% (PA,GT,NI,SV,HN)	60%	17.5%	0% (NZ) 3.5% (SG) 17.5% (PA,GT,NI,SV,HN)	60%	17.5%	0% (NZ) 1.7% (SG) 17.5% (PA,GT,NI,SV,HN)	60%
87089981	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
87089982	15%	0% (PA,GT,NI,SV,HN,N Z) 7.5% (SG)	30%	15%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	30%	15%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	30%	15%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	30%	15%	0% (PA,GT,NI,SV,HN,NZ) 1.5% (SG)	30%
87089990	15%	0% (LDCs,PA,NI,NZ,SG) 2% (GT) 4% (SV,HN)	25%	15%	0% (LDCs,PA,NI,NZ,SG) 1% (GT) 3% (SV,HN)	25%	15%	0% (LDCs,PA,GT,NI,NZ, SG) 2% (SV,HN)	25%	15%	0% (LDCs,PA,GT,NI,NZ, SG) 1% (SV,HN)	25%	15%	0% (LDCs,PA,GT,NI,SV, HN,NZ,SG)	25%
87091110	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
87111019	18%	0% (PA,GT,NI,SV,HN,NZ) 9% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 5.4% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 1.8% (SG)	25%
87111020	18%	0% (PA,GT,NI,SV,HN,NZ) 9% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 5.4% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 1.8% (SG)	25%
87112090	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	25%
87113000	18%	0% (PA,GT,NI,SV,HN,NZ) 9% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 5.4% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 1.8% (SG)	25%
87114000	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	25%
87115000	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	25%
87116010	18%	0% (PA,GT,NI,SV,HN,NZ) 9% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 5.4% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 1.8% (SG)	25%
87116020	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	25%
87119020	18%	0% (PA,GT,NI,SV,HN,NZ) 9% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 7.2% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 5.4% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	25%	18%	0% (PA,GT,NI,SV,HN,NZ) 1.8% (SG)	25%
87119030	20%	0% (PA,GT,NI,SV,HN,NZ) 10% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 8% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 6% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	25%	20%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	25%
90012000	0.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	1%	0.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	1%									
90019010	1.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%	0.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%									
90019090	2.5%	0% (LDCs,PA,GT,NI,SV,HN,CN,NZ,SG)	5%	1.2%	0% (LDCs,PA,GT,NI,SV,HN,CN,NZ,SG)	5%									

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
90021900	1.7%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	7.5%	0.8%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	7.5%									
90022000	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	5%									
90029032	1.7%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	7.5%	0.8%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	7.5%									
90029039	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	5%									
90029090	2.5%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	5%	1.2%	0% (PA,GT,NI,SV,HN,C N,NZ,SG)	5%									
90106000	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	10%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	10%									
90111000	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	5%									
90118000	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	5%									
90119000	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	5%									
90121000	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	5%									
90129000	1.2%	0% (PA,GT,NI,SV,HN,N Z,SG)	2.5%	0.6%	0% (PA,GT,NI,SV,HN,NZ ,SG)	2.5%									
90132000	2.5%	0% (PA,GT,NI,SV,HN,N Z,SG)	5%	1.2%	0% (PA,GT,NI,SV,HN,NZ ,SG)	5%									
90139090	1.2%	0% (PA,GT,NI,SV,HN,N Z,SG)	2.5%	0.6%	0% (PA,GT,NI,SV,HN,NZ ,SG)	2.5%									

附錄 Annex	107至111年逐年降稅清表														
	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
稅則 號別	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
90151000	1.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%	0.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%									
90158090	1.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%	0.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%									
90251910	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%									
90283000	1.6%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	0.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	0.4%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%			
90303100	1.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	0.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
90303390	1.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%	0.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%									
90328910	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	12.5%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	12.5%
92011000	8%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%												
92079000	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
92081000	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	10%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	10%
94042900	6.8%	0% (PA,GT,NI,SV,HN,NZ) 3.4% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 2.7% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 1.3% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 0.6% (SG)	15%
94043000	10%	0% (PA,GT,NI,SV,HN,NZ) 5% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	15%
94049010	9%	0% (PA,GT,NI,SV,HN,NZ) 4.5% (SG)	15%	9%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	15%	9%	0% (PA,GT,NI,SV,HN,NZ) 2.7% (SG)	15%	9%	0% (PA,GT,NI,SV,HN,NZ) 1.8% (SG)	15%	9%	0% (PA,GT,NI,SV,HN,NZ) 0.9% (SG)	15%

附錄 Annex	107至111年逐年降稅清表														
稅則 號別	107年1月1日起 From Jan. 1, 2018			108年1月1日起 From Jan. 1, 2019			109年1月1日起 From Jan. 1, 2020			110年1月1日起 From Jan. 1, 2021			111年1月1日起 From Jan. 1, 2022		
	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII	第一欄 ColumnI	第二欄 ColumnII	第三欄 ColumnIII
94049020	9%	0% (PA,GT,NI,SV,HN,N Z) 4.5% (SG)	15%	9%	0% (PA,GT,NI,SV,HN,NZ) 3.6% (SG)	15%	9%	0% (PA,GT,NI,SV,HN,NZ) 2.7% (SG)	15%	9%	0% (PA,GT,NI,SV,HN,NZ) 1.8% (SG)	15%	9%	0% (PA,GT,NI,SV,HN,NZ) 0.9% (SG)	15%
94049090	6.8%	0% (PA,GT,NI,SV,HN,N Z) 3.4% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 2.7% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 1.3% (SG)	15%	6.8%	0% (PA,GT,NI,SV,HN,NZ) 0.6% (SG)	15%
94054090	10%	0% (PA,GT,NI,SV,HN,N Z) 5% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ) 4% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ) 3% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ) 2% (SG)	20%	10%	0% (PA,GT,NI,SV,HN,NZ) 1% (SG)	20%
96190030	11%	0% (PA,GT,NI,SV,HN,N Z,SG)	12.5%												
96200062	5%	0% (LDCs,PA,GT,NI,SV, HN,NZ,SG)	7.5%												