

## Appendix 1

The Table for the Calculation Method and the Depreciation Rate of Imported Used Car

The Year of the Arrival Date of the Transportation minus Model Year	Rate of Depreciation
Less than or Equal to 0	10%
Equal to 1	20%
Equal to 2	35%
Equal to 3	45%
Equal to 4	55%
Equal to 5	60%
Greater than 5	Valuation by reasonable means in accordance with documents of investigation, and the rate of depreciation should not be less than 60%.

Note:

Remodeled cars and handcrafted cars are not applicable with the regulation above.

Example:

On January 5, 2024, an importer declared a used car whose model year is 2021 (the arrival date of transportation was December 29, 2023). Since 2023 minus 2021 results in the answer “2”, the rate of depreciation should be 35% in accordance with the table above.

## Appendix 2

The Table for the Calculation Method and the Depreciation Rate of Used Car Carried by Inward Passenger for Personal Use

The Year of the Arrival Date of the Transportation minus Model Year	Rate of Depreciation
Less than or Equal to 0	10%
Equal to 1	20%
Equal to 2	35%
Equal to 3	50%
Equal to 4	60%
Equal to 5	65%
Greater than 5	Valuation by reasonable means in accordance with documents of investigation, and the rate of depreciation should not be less than 65%.

Note:

Remodeled cars and handcrafted cars are not applicable with the regulation above.

Example:

On January 5, 2024, an importer declared a used car whose model year is 2021 (the arrival date of transportation was December 29, 2023). Since 2023 minus 2021 results in the answer “2”, the rate of depreciation should be 35% in accordance with the table above.