

Examples of tax computation

A. Cigarettes (HS Code: 2402.20, Tariff rate: 27%)

A passenger (20+) carrying 3 cartons of cigarettes for personal use, each carton contains 200 cigarettes and is valued at NT\$ 200 per carton, shall be imposed a totaling NT\$ 1,221 levy on 2 cartons of cigarettes following an honest declaration.

- (a) Tarrif : $\text{NT\$ } 200/\text{carton} * 2\text{cartons} * 27\% = \text{NT\$ } 108$
- (b) Tobacco tax: $\text{NT\$ } 1,590/1,000\text{cigarettes} * 200\text{cigarettes}/\text{carton} * 2\text{cartons} = \text{NT\$ } 636$
- (c) Health& welfare surcharfe: $\text{NT\$ } 1,000/1,000\text{cigarettes} * 200\text{cigarettes}/\text{carton} * 2\text{cartons} = \text{NT\$ } 400$
- (d) VAT: $(\text{NT\$ } 200/\text{carton} * 2\text{cartons} + \text{NT\$ } 108 + \text{NT\$ } 636 + \text{NT\$ } 400) * 5\% = \text{NT\$ } 77.2$
- (e) overall: $\text{NT\$ } (108 + 636 + 400 + 77) = \text{NT\$ } 1,221.$

B. Wines (Brewed alcoholic beverage; HS code: 2204.21; Tariff rate: 10%)

A passenger (18+) carrying 3 liters of wine for personal use, the customs value is NT\$ 1,000 per liter in average and has an alcohol content of 14%, shall be imposed a totaling NT\$ 516 levy on 2 liters of wine following an honest declaration.

- (a) Tarrif : $\text{NT\$ } 1,000/\text{liter} * 2\text{liters} * 10\% = \text{NT\$ } 200$
- (b) Alcohol tax: $\text{NT\$ } 7/\%.\text{liter} * 14\% * 2\text{liters} = \text{NT\$ } 196$
- (c) VAT: $(\text{NT\$ } 1,000/\text{liter} * 2\text{liters} + \text{NT\$ } 200 + \text{NT\$ } 196) * 5\% = \text{NT\$ } 119.8$
- (d) overall: $\text{NT\$ } (200 + 196 + 119) = \text{NT\$ } 516.$

C. Sake (Brewed alcoholic beverage; HS code: 2206.00; Tariff rate: 20%)

A passenger (18+) carrying 3 liters of Sake for personal use, the customs value is NT\$ 1,000 per liter in average and has an alcohol content of 17%, shall be imposed a totaling NT\$ 769 levy on 2 liters of Sake following an honest declaration.

- (a) Tarrif : $\text{NT\$ } 1,000/\text{liter} * 2\text{liters} * 20\% = \text{NT\$ } 400$
- (b) Alcohol tax: $\text{NT\$ } 7/\%.\text{liter} * 17\% * 2\text{liters} = \text{NT\$ } 238$
- (c) VAT: $(\text{NT\$ } 1,000/\text{liter} * 2\text{liters} + \text{NT\$ } 400 + \text{NT\$ } 238) * 5\% = \text{NT\$ } 131.9$
- (d) overall: $\text{NT\$ } (400 + 238 + 131) = \text{NT\$ } 769.$

D. Shochu (Distilled spirits; HS code: 2208.90; Tariff rate: 40%)

A passenger (18+) carrying 3 liters of Shochu for personal use, the customs value is NT\$ 1,000 per liter in average and has an alcohol content of 25%, shall be imposed a totaling NT\$ 1,071 levy on 2 liters of Shochu following an honest declaration.

- (a) Tarrif : $\text{NT\$ } 1,000/\text{liter} * 2\text{liters} * 40\% = \text{NT\$ } 800$
- (b) Alcohol tax: $\text{NT\$ } 2.5/\%.\text{liter} * 25\% * 2\text{liters} = \text{NT\$ } 125$
- (c) VAT: $(\text{NT\$ } 1,000/\text{liter} * 2\text{liters} + \text{NT\$ } 800 + \text{NT\$ } 125) * 5\% = \text{NT\$ } 146.25$
- (d) overall: $\text{NT\$ } (800 + 125 + 146) = \text{NT\$ } 1,071.$

E. Whisky (Distilled spirits; HS code: 2208.30; Tariff rate: 0%)

A passenger (18+) carrying 3 liters of whiskies for personal use, the customs value is NT\$ 1,000 per liter in average and has an alcohol content of 40%, shall be imposed a totaling NT\$ 310 levy on 2 liters of whiskies following an honest declaration.

- (a) Tarrif : $\text{NT\$ } 0$
- (b) Alcohol tax: $\text{NT\$ } 2.5/\%.\text{liter} * 40\% * 2\text{liters} = \text{NT\$ } 200$
- (c) VAT: $(\text{NT\$ } 1,000/\text{liter} * 2\text{liters} + \text{NT\$ } 200) * 5\% = \text{NT\$ } 110$
- (d) overall: $\text{NT\$ } (200 + 110) = \text{NT\$ } 310.$

F. Beers made from malt (Brewed alcoholic beverage; HS code: 2203.00; Tariff rate: 0%)

A passenger (18+) carrying 3 liters of beers for personal use, the customs value is NT\$ 300 per liter in average, shall be imposed a totaling NT\$ 84 levy on 2 liters of whiskies following an honest declaration.

- (a) Tarrif : $\text{NT\$ } 0$
- (b) Alcohol tax: $\text{NT\$ } 26/\text{liter} * 2\text{liters} = \text{NT\$ } 52$
- (c) VAT: $(\text{NT\$ } 300/\text{liter} * 2\text{liters} + \text{NT\$ } 52) * 5\% = \text{NT\$ } 32.6$
- (d) overall: $\text{NT\$ } (52 + 32) = \text{NT\$ } 84.$