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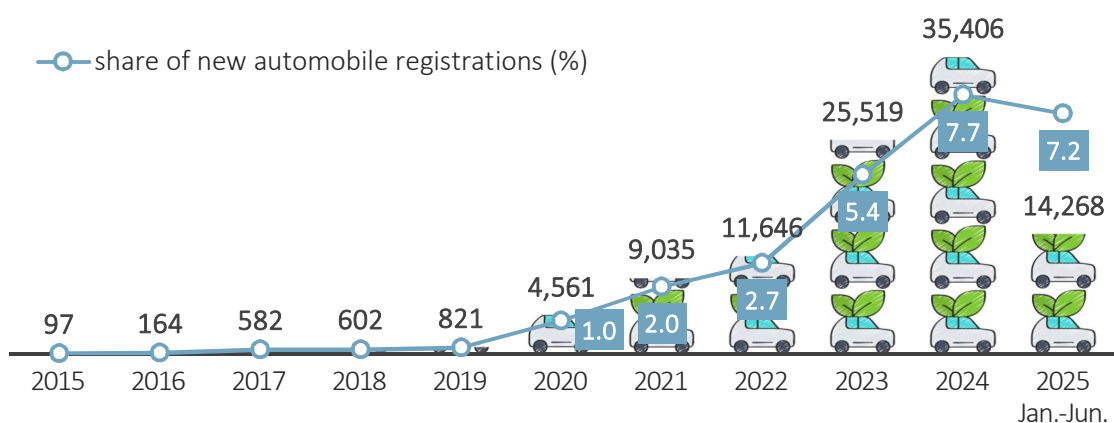
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A total of 100 thousand full electric automobiles are exempt from commodity tax, about NT\$20 billion refunded since 2020.

1. In order to protect the environment and reduce air pollution, a policy exempting completely electric-operated vehicles from commodity tax¹ was implemented in 2011. Observing the number of electric automobiles² that benefited from this tax exemption over the past decade, the annual figure remained below 1,000 automobiles before 2020. In 2020, the introduction of a new model by a well-known electric automaker into the Taiwan market triggered explosive growth. The number of tax-exempt automobiles reached 4,561 in 2020, a 4.6-fold increase over the previous year, and for the first time accounted for more than 1% of new automobile registrations. After 2020, as traditional automakers actively transitioned toward electrification in the global push for net-zero emissions, the market continued to expand. The number of tax-exempt electric automobiles grew annually by approximately 30% to 120%, reaching 35,406 in 2024, representing 7.7% of new automobile registrations. From January to June 2025, the number of tax-exempt electric automobiles totaled 14,268. It decreased by 0.7% compared to the same period in 2024 due to the impact of the U.S. reciprocal tariff policy. The share of new automobile registrations also declined slightly to 7.2%.

Number of electric automobiles exempt from commodity tax

Unit : automobiles








annual change (%)	3.2	69.1	254.9	3.4	36.4	455.5	98.1	28.9	119.1	38.7	-0.7
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¹ According to Article 12-3 of the Commodity Tax Act, a person who purchases a completely electric-operated automobiles or motorcycles and completed registration shall be exempted from the commodity tax. However, the exempted tax amount of the electric-operated passenger vehicle shall be limited to NT\$1.4 million taxable value, the excessive portion is not exempted.

² According to Article 12 of the Commodity Tax Act, automobiles include passenger sedans, trucks, buses, and other vehicles (excluding motorcycles).

2. Taking a closer look at the origin of electric automobiles from 2020 to 2023, the number of domestic automobiles was below 500 annually, while foreign automobiles overwhelmingly dominated the market, accounting for over 96% each year. In 2024, due to a local automaker beginning mass production of full electric automobiles, domestic automobiles surged to nearly 7,000, about 20% of the total, and remained steady in the first half of 2025. Additionally, the commodity tax on electric vehicles is levied upon release from the factory or importation and refunded after the vehicle registration is completed. As the electric automobiles market expanded, the total amount of commodity tax refunds rose from NT\$930 million in 2020 to NT\$6.8 billion in 2024. In the first half of 2025, refunds totaled NT\$2.79 billion, equivalent to 8.0% of the commodity tax on vehicles. From 2020 through the first half of 2025, a total of 100,435 electric automobiles benefited from the tax exemption, with cumulative refunds of NT\$20.17 billion.

Refund of electric automobiles exempt from commodity tax									
Unit: NT\$100 million; automobiles; %									
Year	Total Tax Refund			Refund on Domestic Automobiles	Number on Domestic Automobiles		Refund on Foreign Automobiles	Number on Foreign Automobiles	
		Share of Commodity Tax on Vehicles	Share of Total Commodity Tax			Share			Share
2020	9.3	1.5	0.5	0.3	182	4.0	9.0	4,379	96.0
2021	18.9	2.5	1.1	0.5	149	1.6	18.4	8,886	98.4
2022	24.4	3.3	1.6	1.0	188	1.6	23.4	11,458	98.4
2023	53.1	6.1	3.2	1.5	390	1.5	51.6	25,129	98.5
2024	68.0	8.0	4.2	9.1	6,968	19.7	59.0	28,438	80.3
2025 Jan.-Jun.	27.9	8.0	3.8	4.7	3,045	21.3	23.2	11,223	78.7
Since 2020	201.7	4.8	2.2	17.0	10,922	10.9	184.7	89,513	89.1

Data Source: Ministry of Transportation and Communications and Statistics Dept., Ministry of Finance.

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