

3.能源相關稅費表

Energy Tariffs and Taxes

項目 Item	進口關稅 Import Tariff			推廣貿易 服務費 Trade Promotion Service Fee	貨物稅 Excise Tax	石油基金 Petroleum Fund	土壤及地下水 污染整治費 Soil and Groundwater Pollution Remediation Fee	空氣污染防制費 Air Pollution Control Fee	加值型 營業稅 Value Added Tax
	第一欄 Column I	第二欄 Column II	第三欄 Column III						
原油 Crude Oil	0%	0%	2.5%	0.04%	免稅 (Free)	130 NT \$ /KL	0 NT \$ /T	-	5%
燃料油 Fuel Oil	5%	0%	5%	0.04%	0.11 NT \$ /L	137 NT \$ /KL	11 NT \$ /T	-	5%
煤油 Kerosene	0%	0%	15%	0.04%	4.25 NT \$ /L	159 NT \$ /KL	0 NT \$ /T	-	5%
航空燃油 -煤油型 Kerosene Type Jet Fuel	0%	0%	15%	0.04%	0.61 NT \$ /L	123 NT \$ /KL	0 NT \$ /T	-	5%
液化石油氣 LPG	0%	0%	7.5%	0.04%	0.69 NT \$ /KG	185 NT \$ /T	(丁烷Butane)11 NT \$ /T	-	5%
汽油 Gasoline	0%	0%	15%	0.04%	6.83 NT \$ /L	130 NT \$ /KL	13 NT \$ /T	0.3 NT \$ /L	5%
柴油 Diesel Oil	0%	0%	15%	0.04%	3.99 NT \$ /L	172 NT \$ /KL	13 NT \$ /T	0.4 NT \$ /L	5%
天然氣 Natural Gas	0%	0%	7.5%	0.04%	-	-	-	-	5%
燃料煤 Steam Coal	0%	0%	0%	0.04%	-	-	-	-	5%
原料煤 Coking Coal	0%	0%	0%	0.04%	-	-	-	-	5%
電力 Electricity	-	-	-	-	-	-	-	-	5%

註：進口關稅稅率分為三欄。第一欄之稅率適用於世界貿易組織會員，或與中華民國有互惠待遇之國家或地區之進口貨物。第二欄之稅率適用於特定低度開發、開發中國家或地區之特定進口貨物，或與我簽署自由貿易協定之國家或地區之特定進口貨物。不得適用第一欄及第二欄稅率之進口貨物，應適用第三欄稅率。

Note:The import tariff rate is divided into three columns. The first column applies to goods imported from WTO members or from countries or areas that have reciprocal treatment with the Republic of China. The second column applies to specified goods imported from specific underdeveloped or developing countries or areas, or from countries or areas which have signed Free Trade Agreement with the Republic of China. When the rates in the first and second column are not applicable, the rates in the third column shall apply.