

## Q&A

Q1. What kind of appliances qualify for the reduction of commodity taxes?

Answer: A person who purchases new refrigerators, new air conditioners, or new dehumidifiers (classified as first- or second grade energy efficiency levels approved by the Ministry of Economic Affairs (MOEA), and which have not been resold, returned, or exchanged), may apply for a reduction or refund of the commodity tax; the application may be submitted via the internet or in written form to any national taxation bureau between June 15, 2019 to June 14, 2023.

Q2. Why is it necessary to implement the reduction or refund of the commodity tax?

Answer: In order to encourage buyers to purchase higher energy efficiency appliances, achieve the policy goals of energy savings, carbon reduction, and green consumption, and to promote the transformation and development of the appliance industry.

Q3. What is the applicable period of the reduction or refund of the commodity tax?

Answer: Anyone who has purchased an appliance between June 15, 2019 to June 14, 2023 is eligible to apply for a reduction or refund of the commodity tax.

Q4. What is the time limit for applying for a reduction or refund of the commodity tax?

Answer: The application shall be submitted within 6 months from the day after the transaction date recorded on the uniform invoice or receipt obtained from the purchase of appliances that meet the requirement; applications for refund after the deadline will not be accepted.

Q5. How do I find out the energy efficiency level of the appliance?

Answer: You can obtain the information for energy efficiency level classification from display boards next to floor models (various types of refrigerators, air conditioners, or dehumidifiers) in the store, as well as in product manuals and or product catalogs. You can also check the energy efficiency level labeling management system (URL: <https://ranking.energylabel.org.tw>) of the Bureau of Energy, Ministry of Economic



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Q6. How do I learn about the amount of commodity tax to be refunded for a new refrigerator, a new air conditioner, or a new dehumidifier?

Answer: Buyers can check the refund amount in three steps:

Step 1: Confirm whether the purchased refrigerator, air conditioner, or dehumidifier is a product that meets the classification of first- or second-grade energy efficiency levels approved by the MOEA.

Step 2: Confirm the total volume of the purchased refrigerator, the rated cooling capacity of the air conditioner, and the rated dehumidifying capacity of the dehumidifier.

Step 3: Query the “Commodity Tax Refund Table for Refrigerators, Air Conditioners, and Dehumidifiers”. Based on the table, you can check the amount of the commodity tax refunded for the purchased new refrigerator, air conditioner, or dehumidifier.

Q7. How can I apply for a reduction of the commodity tax?

Answer: You can either apply online or by written application form.

Q8. What kind of documents should be attached to the application for reduction of the commodity tax?

Answer:

(1) A copy of the national ID card, passport, or residence permit where the buyer is a natural person. However, if the buyer applies via the internet, this document is not required.

(2) A copy of the uniform invoice issued by the seller, or a copy of receipt issued by a small business which does not use uniform invoice; the uniform invoice or receipt should include the brand, product name, and model number. However, those who obtain the cloud invoice or electronic invoice certification, this document is not required.

(3) Through online application, the copy of the uniform invoice issued by the seller or the copy of the receipt issued by a small business can be uploaded as an attached file to avoid sending paper documents.

(4) In order to accelerate and improve the accuracy of the tax refund process, it is recommended to attach a copy of the product guarantee or warranty card and the cover copy of the passbook of a financial institution or post office.

Q9. How do I apply online?

Answer:

(1) Application by digital certificate identity authentication

For identity authentication, where the buyer is an individual, use a Citizen Digital Certificate or a registered NHI card; where the buyer is a profit-seeking enterprise, use a MOEACA IC card; where the buyer is an organization or group, use a XCA IC card. Please go to eTax Portal, Ministry of Finance (Chinese Version)>Tax Information>Commodity tax refund for purchase of energy-saving appliances Area>Online application. (Website: <https://www.etax.nat.gov.tw/etwmain/tax-info/purchase-energy-saving-appliance-reduced-commodity-tax-refund-area/consumer-online-apply>



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(2) Application by simplified identity authentication (for direct deposit tax refund only)

Starting July 14, 2021, a new “simplified identity authentication” mechanism has been added. Buyers can log in their ID information, purchase vouchers, and electrical products information online, and upload their financial institution account passbook image file to complete the online application without using IC cards and card readers.

Q10. How do I apply by written application form?

Answer: You can fill in the “Application for Refund of Commodity Tax Reduction for Purchasing Refrigerators, Air Conditioners, or Dehumidifiers”, and attach relevant supporting documents to any National Taxation Bureau (including branch, office, or service office) for temporary counter processing or mail to any National Taxation Bureau (including branch, office or service office).

The application form can be obtained from any National Taxation Bureau (including branch, office or service station), or downloaded from eTax Portal, Ministry of Finance (Chinese Version)>Tax Information>Commodity tax refund for purchase of energy-saving appliances Area>Download document and file. (Website: [https://www.etax.nat.gov.tw/etwmain/tax-info/purchase-energy-saving-](https://www.etax.nat.gov.tw/etwmain/tax-info/purchase-energy-saving-appliance-reduced-commodity-tax-refund-area/form-download)

[appliance-reduced-commodity-tax-refund-area/form-download](https://www.etax.nat.gov.tw/etwmain/tax-info/purchase-energy-saving-appliance-reduced-commodity-tax-refund-area/form-download) or scan  for

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Q11. How do I receive a tax refund?

Answer: Buyers can select the methods of tax refund as either a direct deposit or a check. The National Taxation Bureau recommends that buyers use the direct refund method of deposit as much as possible:

(1) Direct deposit: The buyer (an individual or a profit-seeking enterprise) shall fill out their financial institution account number. Upon approval of the tax refund application, the National Taxation Bureau will directly remit the tax refund to the buyer's financial institution account.

(2) Rebate check: The National Taxation Bureau will send the check to the mailing address provided by the buyer. In addition to the delivery time, the buyer must go to the financial institution to cash the check after receiving the check, thus taking a longer time to obtain the tax refund.

Q12. What should I do if I need to return the appliance but have already applied for a reduction of the commodity tax?

Answer:

(1) If you have already received the tax refund:

You should fill in the tax bill for returning the commodity tax refund and apply to the National Taxation Bureau that originally approved it within 30 days of the return. After which, you should pay the tax to the tax collection financial institution before the deadline for the payment of the tax.

(2) If you have not received the tax refund:

You should fill in the application in the format that originally accepted the application within 30 days from the day following the date of the return.