


Content

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Content :	<p style="text-align: center;">Guidelines on Tax-exempt Imported Vehicles for Diplomatic Missions and Their Staff Members</p> <p style="text-align: center;">General provisions</p> <p>1. Imported vehicles in these guidelines refer to tax-exempt motor vehicles for diplomatic missions and their staff members accorded this special privilege in the Republic of China (Taiwan).</p> <p>The use and handling of such vehicles shall be in accordance with these guidelines, unless otherwise stipulated by other treaties or agreements, or special permission is given.</p> <p>2. The diplomatic missions and their staff members referred to in these guidelines include:</p> <p>(1) Embassies and consulates in Taiwan, as well as their diplomatic and consulate officials accredited by the Ministry of Foreign Affairs (MOFA)</p> <p>(2) De facto diplomatic missions that, in accordance with relevant treaties and agreements, or as approved by the government of the Republic of China (Taiwan), enjoy special privileges, as well as their staff members accredited by MOFA</p> <p>3. Diplomatic missions accorded relevant privileges in Taiwan may submit the appropriate applications as listed in these guidelines to the following authorities:</p> <p>(1) Embassies: MOFA</p>

- (2) Consulates: local city/county governments
- (3) De facto diplomatic missions listed in Paragraph (2) of Article 2: MOFA

Staff members of the diplomatic missions listed in Article 2 must submit applications through their missions, unless otherwise stipulated by other regulations.

4. For all kinds of applications listed in the guidelines that relate to private vehicles, applicants are to submit a valid identification number as issued by MOFA.

5. While on duty, ROC citizens hired as chauffeurs by diplomatic missions or their staff members as listed in Article 2 shall carry documentation proving their employment.

6. Drivers of vehicles bearing diplomatic plates in accordance with these guidelines are to abide by Taiwan's traffic regulations.

7. As the privileges provided under these guidelines are granted on the principle of reciprocity, they may be rescinded in the event that this principle has been clearly violated.

Tax-exempt imported vehicles

8. The number of tax-exempt imported vehicles that diplomatic missions and their staff members accorded such privileges can possess at any given time in accordance with the Guidelines for Duty-free Articles Imported by Diplomatic Missions, Foreign Offices and Staff Members is as follows:

(1) Official vehicles

a. Embassies may possess a maximum of three such vehicles, and legations a maximum of two. Diplomatic missions without official staff members accredited by MOFA may possess only one such vehicle, unless the number of staff reaches three or more, in which case they may apply for a second. If the number of staff at such missions reaches 15, they may request that MOFA adjust the limit.

b. Consulates-general, consulates and vice-consulates are allowed one such vehicle.

c. The number of official vehicles diplomatic missions listed in Paragraph (2) of Article 2 may possess shall be determined by MOFA upon their establishment in Taiwan. This number may be adjusted at MOFA's discretion if the scope of a diplomatic mission's functions changes.

(2) Official motorcycles

a. Embassies and consulates may possess a maximum of two

tax-exempt motorcycles. Diplomatic missions without official staff members accredited by MOFA may possess one tax-exempt motorcycle, but may request that MOFA adjust this if the number of staff reaches 15 or more.

b. Other diplomatic missions accorded special privileges may possess a maximum of one tax-exempt motorcycle unless otherwise stipulated or special permission is given.

(3) Private vehicles

a. Diplomatic officials accorded special privileges, including ambassadors, ministers, attachés (or consuls-general), military attachés and other officials of an equivalent rank, who have family dependents in Taiwan, may possess a maximum of two private vehicles per household. Other staff members accorded these privileges may possess a maximum of one private vehicle per household.

b. Family dependents as mentioned above who also serve as diplomatic officials and apply for a private vehicle in their capacity as a family dependent, may not apply for an additional tax-exempt private vehicle in their capacity as a diplomatic official.

9. Staff members of diplomatic missions listed in Paragraph (2) of Article 2 with tenures expected to be less than one year are not eligible to apply for a tax-exempt vehicle.

10. Diplomatic missions and their staff members importing a vehicle are to submit a written guarantee that, upon termination of use, the vehicle will be exported, scrapped or, after the vehicle has passed the Vehicle Safety Examination at the owner's expense and been issued with a Vehicle Safety Type Approval Certificate by the authorities concerned, sold to a third party other than staff members listed in Article 2.

11. Right-hand drive vehicles may not be imported.

12. Applications shall be submitted by diplomatic missions to the handling authorities, as stipulated by the guidelines, prior to the import of a tax-exempt vehicle. The customs office will be notified of approved applications.

License plates

A. Types of license plates

13. Under these guidelines, tax-exempt imported vehicles are eligible for one of the following three types of license plates:

- (1) "Embassy" (使)
- (2) "Consulate" (領)

(3) “De facto diplomatic mission” (外)

14. “Embassy” license plates are provided for official and private vehicles owned by an embassy and its staff members.

(1) License plate numbers ranging from 1 to 100 are used for the vehicles of the heads of embassies in order of their rank and arrival.

(2) License plate numbers 101 and above are used for the official and private vehicles of diplomatic missions and their officials accredited by MOFA, with the numbers listed in order of the receipt of applications.

15. “Consulate” license plates are provided for the official and private vehicles of consulates and their officials accredited by MOFA. License plate number ‘1’ is designated to the vehicle owned by the head of the consular corps, while the other numbers are listed in order of the receipt of applications.

16. “De facto diplomatic mission” license plates are provided for the official and private vehicles of diplomatic missions and their staff members listed in Paragraph (2) of Article 2.

B. License plate applications

17. Applications for license plates shall be submitted according to the following regulations:

(1) Completed application forms for all types of vehicle shall be submitted through the relevant diplomatic missions along with the following documents:

a. New License Plate Registration Form for Vehicles or New License Plate Registration Form for Motorcycles, with the application reference number clearly noted on the form.

b. Import Certificate or other documentation verifying the source of the imported vehicle.

c. Proof of automobile liability insurance.

d. To import a vehicle, the applicant must submit a written guarantee that, upon termination of use, the vehicle will be exported, scrapped, or sold in Taiwan to a third party without diplomatic privileges after it has passed the Vehicle Safety Examination, at the owner’s expense, and been issued with a Vehicle Safety Type Approval Certificate by the competent authority. The authorities handling the case will stamp “This vehicle cannot be sold in Taiwan unless it has passed the Vehicle Safety Examination” on both the application form and the New License Plate Registration Form for vehicles.

(2) Once the handling authorities receive the application

form referred to in the previous paragraph, they will indicate on it the type of license plate that shall be issued, whether the car will be tax-exempt, and whether the application fee will be waived. The application form will later be transferred to the Highway Supervision Office. After the vehicle passes the required tests and the temporary license plate is returned, a permanent license plate and vehicle license will be issued.

18. The levying or exemption of the license plate tax, fuel tax and other charges shall be indicated in writing by the handling authorities according to the vehicle usage, as well as the owner's status and passport type.

19. Before the official license plates for vehicles already approved for tax-exempt import can be issued, an application form for a temporary license plate must be submitted after the vehicle is imported. The application shall be submitted to the authority concerned for verification and then to the Highway Supervision Office, which will register the application and issue a temporary license plate valid for up to 50 days.

Foreign license plates on vehicles approved for tax-exempt import must be removed after arrival in Taiwan.

20. Vehicle owners may submit applications for temporary and permanent license plates together with their application to import a tax-exempt vehicle.

C. Replacement of license plates

21. In the event that the dean of the diplomatic corps changes, the numbers on license plates marked "Embassy" (使) on vehicles owned by ambassadors will all be re-ordered and new plates issued.

In the event that the number of "Embassy" license plates made available by the supervisory authority for use by embassy staff members, excluding the head, is insufficient, the license plates on relevant vehicles at all embassies will be replaced with newly issued ones.

22. The regulations stipulated in Article 21 also apply to the replacement of "Consulate" (領) license plates.

23. In the event that the number of "De facto diplomatic mission" (外) license plates made available by the supervisory authority is insufficient, the license plates for relevant vehicles at all such missions will be replaced with newly issued ones.

24. In the event that the valid license plates on two of a diplomatic mission's official vehicles, or on two private vehicles belonging to its staff members, are to be swapped with each other, applications for new license plates must be submitted as stipulated by these Guidelines. The swap cannot be made until the application has been approved.

D. Inspection of vehicles and return of license plates for cancellation

25. Vehicles must undergo inspections on a regular or irregular basis in accordance with relevant regulations.

26. For vehicles no longer using their original license plates, the owner shall fill in the application for vehicle registration change and submit it to the handling authorities for verification before delivering it to the Highway Supervision Office for cancellation.

Driver's licenses

A. General driver's license

27. Staff members as described in Article 2 and their family dependents over the age of 18 may file an application for a general driver's license. An application form with two one-inch passport-style glossy photos shall be submitted by the applicant's mission to the handling authority for approval. The application will then be passed on to the Highway Supervision Office for processing.

28. In cases where an applicant holds a valid driver's license from another country, the applicant's mission may submit an official letter outlining the applicant's state of health, together with a copy of the original license and two one-inch passport-style glossy photos, to the handling authority for approval. The application will then be passed on to the Highway Supervision Office, which will issue a Taiwan driver's license.

29. A driver's license must be renewed every six years. The holder shall submit a completed application form, together with the original driver's license and ID issued by the ROC government, one month before the license expiry date to the Highway Supervision Office to apply for a replacement.

B. International driver's license

30. Staff members as described in Article 2 who hold valid driver's licenses may apply for an international driver's license before going overseas. The applicant's mission shall submit a completed international driver's license application form, two two-inch passport-style glossy photos,

proof of departure and an original driver' s license to the handling authority for approval. The application will then be passed on to the Highway Supervision Office for processing.

31. Persons holding an international driver' s license issued by another country must have it verified before driving a vehicle in Taiwan.

Applicants are required to complete a verification request form, which shall be submitted to the handling authority with an official letter from the applicant' s mission for approval. The approved request will then be passed on to the Highway Supervision Office for processing.

In cases where the abovementioned international driver' s license verification has expired, yet the holder will continue to reside in Taiwan for no longer than one month, a one-time extension can be applied for in accordance with the procedures described in the preceding paragraph. If holders of an international driver' s license will continue to reside in Taiwan for longer than one month, they shall apply for a general driver' s license, in accordance with Articles 27 and 28 above, before the international driver' s license expires.

C. Cost

32. The cost of issuance or renewal of a general driver' s license or international driver' s license, or of verification of an international driver' s license issued in another country, will be handled in accordance with Article 18.

Tax-free petrol

33. Diplomatic missions and staff members accorded diplomatic privileges in Taiwan may apply for exemption from commodity tax on a limited quantity of petrol for use in official and private vehicles as per related regulations. The application and procurement procedures are as follows:

(1) Diplomatic missions shall submit applications quarterly. The handling authority will send an official notification to both the petrol vendor and the diplomatic mission once the application has been approved. Diplomatic missions shall provide two copies of the petrol (or diesel) purchase notification directly to the vendor, and purchase petrol coupons for that quarter.

(2) Petrol coupons may be used at designated petrol stations to obtain tax-free petrol for approved vehicles.

(3) Petrol coupons will show the vehicle license plate

number and an expiry date, which will be checked by attendants at the petrol station before fuel is added.

34. MOFA will decide the amount of tax-free petrol permitted per month.

Sale, transfer of ownership and export of vehicles

A. Sale of vehicles

35. "Sale of vehicles" refers to vehicles sold to organizations or persons other than those specified in Article 2.

36. Imported vehicles must have been used for two years before applications to sell may be made, unless:

(1) The vehicle has been used for at least a year by heads of embassies as described in Paragraph (1) of Article 14.

(2) An owner of a private vehicle used for at least six months leaves office or retires, and subsequently leaves Taiwan.

(3) The vehicle owner passes away.

Staff members other than ambassadors or ministers who own two private vehicles as stipulated in Article 8 may only sell one vehicle every two years. When transferring or retiring away from Taiwan, owners may sell one vehicle in accordance with subparagraph (2) of the preceding paragraph. Meanwhile, the other vehicle may be transferred to diplomatic missions accorded diplomatic privileges in Taiwan or their staff members, or shipped overseas. Vehicles that are irreparably damaged, or which were imported tax-free at least one year earlier and are unfit for use, may be sold for scrap after inspection by the Highway Supervision Office.

37. In cases where the owner of a tax-exempt imported vehicle is permitted to stay in Taiwan after leaving a post or retiring and wishes to keep the vehicle for private use, according to the Regulations Governing the Recovery of Import Duty and Taxes for Goods Imported with the Privilege of Duty Exemption or Duty Reduction, the owner must first pay the exempted duties and taxes before applying for a new license plate. The organization that the vehicle originally belonged to shall submit an official application letter to the handling authority before an approval is sent to the Highway Supervision Office and the official license plate is exchanged.

Tax-exempt imported vehicles and their special license

plates, as described in these Guidelines, must not be sold, inappropriately used, or lent to persons not specified in Article 2 before MOFA has given its approval. Violations may result in license plates being cancelled and, where necessary, in MOFA rescinding tax-exemption privileges for imported cars. In such cases, the owner of the vehicle shall pay the exempted taxes and may no longer apply to MOFA for tax-exempt imported vehicles.

38. For the sale of a vehicle, diplomatic missions shall send the following documents and completed forms to the handling authority for approval and processing:

- (1) A copy of the vehicle import certificate
- (2) The purchaser's agreement stamped with the seal of the police station in the purchaser's registered area of residence
- (3) The purchaser's household certificate and a copy of the purchaser's identification

The vehicle for sale must first pass the Vehicle Safety Examination and be issued with a Vehicle Safety Type Approval Certificate by the authorities concerned. The owner can then submit an application to sell the vehicle, along with the approval certificate, to the handling authority.

When the vehicle owner sells a vehicle in accordance with subparagraphs (2) and (3) of paragraph (1), or paragraph (2), of Article 36, the owner shall follow the procedures as described in the previous paragraph and submit the following documents:

- (1) Proof that the owner of the vehicle is leaving his or her position, retiring, leaving Taiwan, or deceased. However, if such documents were provided during the application process as described in the previous paragraph, duplicate copies are not necessary.
- (2) An application for change of vehicle registration, to which the handling authority has attached written comments and signed.

39. After receiving the documents specified in Article 38, the handling authority shall conduct a preliminary review before attaching written comments to and signing a copy of the application. The documents will be returned to the mission making the application, which shall then pass them on to the vehicle's future owner to take to customs to pay the relevant customs tariffs and import taxes in accordance with the Regulations Governing the Recovery of Import Duty and Taxes for Goods Imported with the Privilege of Duty Exemption or Duty Reduction. If the vehicle is to be sold for scrap, the Highway Supervision Office and the handling

authority must indicate on the vehicle registration change form that it is permitted for the license plate to be revoked and that a new one will not be issued for the vehicle. The future owner shall submit a tax payment receipt together with the application for vehicle registration change to the Highway Supervision Office so that the relevant procedures can be completed. Exempted import taxes on vehicles verified by MOFA to have been used for more than two years since being imported need not be paid.

40. In cases where the vehicle is to be given or donated to an organization or a person not specified as in Article 2, regulations for the sale of a vehicle apply.

41. Vehicles that are permitted to be sold for scrap shall be processed in accordance with Article 38. However, the future owner cannot apply for any kind of vehicle license plate.

B. Transfer of vehicle ownership

42. The term “transfer of vehicle ownership” applies to vehicles whose ownership is transferred to those missions and their staff members as stipulated in Article 2.

43. Vehicle transfer applications may be made at any time.

44. For vehicle transfer applications, the following completed documents shall be sent by diplomatic missions to the handling authority for approval, and then forwarded to the Highway Supervision Office for processing:

- (1) Vehicle transfer registration (automobiles or motorcycles)
- (2) Original vehicle registration
- (3) The original or a copy of the vehicle transfer agreement
- (4) Proof that the vehicle has compulsory automobile liability insurance

C. Exporting vehicles

45. An application may be made to take or transport the vehicle out of the country.

46. To export a vehicle, a completed application form and the following documents shall be sent by diplomatic missions to the handling authority for approval, and then forwarded to the Highway Supervision Office for processing:

- (1) Application for vehicle registration change
- (2) The original vehicle registration

47. The vehicle license plate must be canceled at the Highway Supervision Office before the vehicle is exported.

48. In cases where a vehicle was imported before Article 10 was amended, and sold to a person not specified in Article 2, the previous guidelines apply.

Data Source : Laws and Regulations Retrieving System