

Application for Vehicle License Tax Exemption for the Disabled

_____Township/City/District Series Number:

A: ____ (Each person)

H: ____ (Each household)

Date of Application: ____/____/____ (yyyy/mm/dd)

Applicant (Vehicle Owner)		The Disabled Person	
Name		Name	
ID No.		ID No.	
Date of Birth	yyyy/mm/dd	Date of Birth	yyyy/mm/dd
Household Registration Certificate No.		Household Registration Certificate No.	
Telephone No.		Re-Assessment Date	yyyy/mm/dd
Vehicle License No.		Exhaust Volume (in cc)	
Relationship with the Disabled			
Household Address:			
Correspondence Address:			
User (Having driver license) <input type="checkbox"/> Is identical with disabled <input type="checkbox"/> Other (please fill in the following blank).			
Name (Signature) and ID No.		Relationship with the Disabled	Telephone (Mobile) No.
Household Address		Email	
Reason of Application for Tax Exemption (please mark V in <input type="checkbox"/>)	<input type="checkbox"/> The vehicle is to be used solely by the disabled with a driver's license (one vehicle per person) <input type="checkbox"/> The vehicle is to be used solely by the disabled without a driver's license (one vehicle per household) (Note: vehicle owner and the disabled must be in the same household or living at the same address. If either one of them move out, the vehicle will be taxed starting from the day of moving out.		
Papers Attached to Apply for Tax Exemption (Please mark V in <input type="checkbox"/>)	<input type="checkbox"/> Disability Manual, Vehicle Registration Card, Driver's License, Personal Identification Card (One vehicle per person) <input type="checkbox"/> Disability Manual, Vehicle Registration Card, Driver's License, Household Registration Certificate (One vehicle per household)		
To Local Tax Bureau,	Comment from Revenue Institute:		
The above vehicle meets the requirement of Article 7.1.8 of the Vehicle License Tax Act. Please grant tax exemption of Vehicle License Tax.	Through verification, the application is in accordance with regulations. Therefore, it is exempted from ____/____/____ (yyyy/mm/dd) till <input type="checkbox"/> the day when the reason for the exemption becomes invalid, <input type="checkbox"/> ____/____/____ (yyyy/mm/dd) Cancellation of original approved exempt Vehicle License Tax Number:		
	Approved by Level__	Acted for Approval	
	Officer-in-Charge Sub-section Chief Section Chief Director-General		

Descriptions

1. A person should apply for the exemption of the Vehicle License Tax for one vehicle per person by him/herself. Once the mentally or physically disabled person without a driver license's obtains a driver's license, the application for tax-exempt status must be renewed at this office for the vehicle under the title of the disabled.
2. In the case that the condition of the disabled person is required to be re-assessed, he/she must apply for approval for tax exemption before the expiry of the valid period with newly verified manual, otherwise, vehicle license tax will be levied on the expiry of the aforesaid period.
3. In the case that there is a change in the applicable reasons for tax exemption, (e.g., the decease of the owner of the vehicle or of the holder of the disability manual, that there is a difference in the household address of the owner of the vehicle and the disabled person, that the address given on the vehicle registration form and in the household registration are not identical, that the reasons for the mental or physical disability of the person no longer pertain and the person is considered fully mentally or physically competent, that the owner of the vehicle or the disabled person has moved out, etc.), and the disabled person is no longer qualified for the tax exemption, such person should apply for resumption of the status of a person required to pay the Vehicle License Tax.
4. The owner and the user of the vehicle both are the taxpayers of the Vehicle License Tax. If the owner of the tax-exempted vehicle passes away and has not renewed household registration, the user must pay the Vehicle License Tax.
5. The ownership of the tax-exempted vehicle may not be transferred, nor may the vehicle be refitted, relocated, and nor may there be a change in its use of purpose. Once the reason for the tax exemption becomes invalid, the applicant should apply to the tax collection authority for resumption of the payment of the Vehicle License Tax.
6. A taxpayer who evades tax payment by fraud or other unrighteous means shall be sentenced to imprisonment for no more than 5 years, detention, or in lieu thereof or in addition thereto, be imposed with a fine of no more than NT\$60,000; a person who instigates or assists another person shall be sentenced to imprisonment for no more than 3 years, detention, or in lieu thereof, be imposed with a fine of no more than NT\$60,000.