

表C-13. 使用牌照稅稅額

(一)

96.8.10 Aug. 10, 2007						
汽缸總排氣量 Exhaust (立方公分) (CC)	車輛種類及稅額 Mode & Collection (新臺幣元) (NT\$)	小 客 車 (每車乘人座位九人以下者) Small Passenger Vehicles (Seating 9 or fewer)		大 客 車 Large Passenger Vehicles (每車乘人座位 在十人以上者) (Seating 10 or more)	貨 車 Trucks	機器腳踏車 Motorcycles
		自 用 Private	營 業 Commercial			
150 (含150以下) (150 or under)		1,620	900	—	900	0
151 - 250		1,620	900	—	900	800
251 - 500		1,620	900	—	900	1,620
501 - 600		2,160	1,260	1,080	1,080	2,160
601 - 1,200		4,320	2,160	1,800	1,800	4,320
1,201 - 1,800		7,120	3,060	2,700	2,700	7,120
1,801 - 2,400		11,230	6,480	3,600	3,600	11,230
2,401 - 3,000		15,210	9,900	4,500	4,500	11,230
3,001 - 3,600		28,220	16,380	5,400	5,400	11,230
3,601 - 4,200		28,220	16,380	6,300	6,300	11,230
4,201 - 4,800		46,170	24,300	7,200	7,200	11,230
4,801 - 5,400		46,170	24,300	8,100	8,100	11,230
5,401 - 6,000		69,690	33,660	9,000	9,000	11,230
6,001 - 6,600		69,690	33,660	9,900	9,900	11,230
6,601 - 7,200		117,000	44,460	10,800	10,800	11,230
7,201 - 7,800		117,000	44,460	11,700	11,700	11,230
7,801 - 8,400		151,200	56,700	12,600	12,600	11,230
8,401 - 9,000		151,200	56,700	13,500	13,500	11,230
9,001 - 9,600		151,200	56,700	14,400	14,400	11,230
9,601 - 10,200		151,200	56,700	15,300	15,300	11,230
10,201 以上 (10,201 or more)		151,200	56,700	16,200	16,200	11,230

資料來源：財政部賦稅署。

Source: Taxation Administration, Ministry of Finance.

- 說 明： 1. 小客貨兩用車之稅額按自用小客車之稅額課徵。
2. 曳引車之稅額按貨車稅額加徵30%。
3. 本表資料更新截止日為105年5月31日。

Explanation: 1. The tax rate for small vehicles used both as passenger car and truck shall be the same as that for small passenger vehicle for private use.
2. The tractor portion of a tractor-trailer truck is taxed at a rate 30% higher than that for a comparably-sized truck.
3. The data in this table is current as of May 31, 2016.

Table C-13. Vehicle License Tax Rates

(二)

101.1.6 Jan. 6, 2012				
馬達最大馬力 Maximum Horsepower		車輛種類及稅額 Mode & Collection (新臺幣元) (NT\$)	完全以電能為動力之電動小客車 (每車乘人座位九人以下者) Completely Electric-Operated Small Passenger Vehicles (Seating 9 or fewer)	
英制馬力 (HP) British System	公制馬力 (PS) Metric System		自用 Private	營業 Commercial
38以下 (38 or under)	38.6以下 (38.6 or under)		1,620	900
38.1-56	38.7-56.8		2,160	1,260
56.1-83	56.9-84.2		4,320	2,160
83.1-182	84.3-184.7		7,120	3,060
182.1-262	184.8-265.9		11,230	6,480
262.1-322	266.0-326.8		15,210	9,900
322.1-414	326.9-420.2		28,220	16,380
414.1-469	420.3-476.0		46,170	24,300
469.1-509	476.1-516.6		69,690	33,660
509.1以上 (509.1 or more)	516.7以上 (516.7 or more)		117,000	44,460

資料來源：財政部賦稅署。

Source: Taxation Administration, Ministry of Finance.

說明：1. 直轄市及縣（市）政府得於101年1月6日起至107年1月5日止對完全以電能為動力之電動汽車免徵使用牌照稅。
2. 本表資料更新截止日為105年5月31日。

Explanation: 1. The municipal or county (city) government is authorized to exempt the completely electric-operated vehicles from the vehicle license tax from January 6, 2012 to January 5, 2018.
2. The data in this table is current as of May 31, 2016.

表C-13. 使用牌照稅稅額(續1完)
Table C-13. Vehicle License Tax Rates (Cont.1 End)

(三)

101.1.6 Jan. 6, 2012			
馬達最大馬力 Maximum Horsepower		車輛種類及稅額 Mode & Collection (新臺幣元) (NT\$)	完全以電能為動力 之電動機器腳踏車 Completely Electric-Operated Motorcycles
英制馬力 (HP) British System	公制馬力 (PS) Metric System		—
12以下 (12 or under)	12.2以下 (12.2 or under)		0
12.1-20	12.3-20.3		800
20.1-45	20.4-45.7		1,620

資料來源：財政部賦稅署。

Source: Taxation Administration, Ministry of Finance.

說明：本表資料更新截止日為105年5月31日。

Explanation: The data in this table is current as of May 31, 2016.