

表3-18. 使用牌照稅稅源

單位：輛

年別及地區別 CY & Region	總計 Grand Total		小客車 Small Passenger Vehicles	
	應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt
97年 2008	6,738,854	161,197	5,534,283	148,529
98年 2009	6,773,014	152,087	5,567,809	140,050
99年 2010	6,925,312	151,053	5,688,572	138,833
100年 2011	7,073,135	142,940	5,802,717	130,295
101年 2012	7,243,285	148,098	5,940,804	135,628
102年 2013	7,374,221	151,003	6,026,578	139,249
103年 2014	7,617,819	138,615	6,214,867	135,471
104年 2015	7,900,396	144,946	6,438,594	141,288
新北市 New Taipei City	1,018,884	20,357	838,401	20,357
臺北市 Taipei City	929,774	16,843	789,392	16,216
桃園市 Taoyuan City	741,120	10,009	613,893	9,747
臺中市 Taichung City	1,089,487	16,629	903,752	16,082
臺南市 Tainan City	672,036	10,334	549,207	10,094
高雄市 Kaohsiung City	908,763	16,133	734,770	15,738
宜蘭縣 Yilan County	144,938	3,602	114,804	3,602
新竹縣 Hsinchu County	212,785	2,741	178,873	2,691
苗栗縣 Miaoli County	219,075	3,949	180,126	3,842
彰化縣 Changhua County	468,511	7,869	365,135	7,748
南投縣 Nantou County	207,782	4,136	161,996	4,029
雲林縣 Yunlin County	260,510	6,511	195,943	6,379
嘉義縣 Chiayi County	182,789	3,680	137,796	3,627
屏東縣 Pingtung County	282,934	5,629	215,055	5,629
臺東縣 Taitung County	76,763	1,773	56,875	1,651
花蓮縣 Hualien County	122,205	2,892	95,524	2,757
澎湖縣 Penghu County	7,870	3,992	7,075	3,424
基隆市 Keelung City	93,599	2,071	78,498	2,071
新竹市 Hsinchu City	156,908	2,075	135,413	2,075
嘉義市 Chiayi City	90,015	1,826	73,639	1,767
金門縣 Kinmen County	12,507	1,700	11,432	1,594
連江縣 Lienchiang County	1,141	195	995	168

資料來源：各縣市稽徵單位。

- 說明：
1. 本表之免稅資料，係指當年度申請免稅之件數。
 2. 小客車、大客車、貨車均分為自用與營業用，自用全年開徵1次，營業用分兩期開徵。
 3. 貨車內含農村拼裝車，曳引車。
 4. 自91年(含)起含福建省資料。
 5. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-18. Sources of Vehicle License Tax

Unit : Set

大 客 車 Large Passenger Vehicles		貨 車 Trucks		機 器 腳 踏 車 Motorcycles	
應 稅 Taxable	免 稅 Exempt	應 稅 Taxable	免 稅 Exempt	應 稅 Taxable	免 稅 Exempt
27,770	1,925	1,129,747	6,312	47,054	4,431
27,669	1,333	1,125,055	6,045	52,481	4,659
29,246	2,082	1,149,150	5,278	58,344	4,860
31,289	2,880	1,164,772	4,729	74,357	5,036
33,453	2,031	1,184,909	5,100	84,119	5,339
33,640	1,211	1,196,182	5,035	117,821	5,508
35,216	1,040	1,210,813	1,987	156,923	117
37,244	641	1,227,647	2,831	196,911	186
2,071	—	129,182	—	49,230	—
9,871	155	101,822	437	28,689	35
2,842	106	106,130	148	18,255	8
5,138	161	160,614	373	19,983	13
2,919	61	107,251	173	12,659	6
4,997	25	148,359	343	20,637	27
358	—	27,093	—	2,683	—
849	7	28,315	43	4,748	—
788	—	34,333	102	3,828	5
1,974	33	94,610	88	6,792	—
327	8	42,347	99	3,112	—
956	9	60,127	119	3,484	4
353	—	42,165	52	2,475	1
575	—	61,200	—	6,104	—
196	8	18,365	114	1,327	—
653	17	23,520	107	2,508	11
12	31	517	492	266	45
114	—	11,253	—	3,734	—
1,298	—	15,905	—	4,292	—
947	14	13,897	44	1,532	1
6	6	557	72	512	28
—	—	85	25	61	2

Source : Tax Collection units of each county/city government.

Explanation : 1.The data of Exemption in this table refer to cases filed for tax exemption in current year..

2.Small Passenger Vehicles, Large Passenger Vehicles and Trucks are divided into two categories according to their purposes : personal use and business use. The tax on vehicles for personal use is levied once on an annual basis, while the tax levied on vehicles for business purpose is levied twice separately.

3.Trucks includes flat-bodied trucks and trailers used for agricultural purposes.

4.The data of Fuchien Province have been included since 2002.

5.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.