

表3-19. 使用牌照稅稅源

單位：件

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
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
105年 2016	7,986,191	142,043	6,478,050	138,112
106年 2017	8,177,007	141,167	6,597,178	137,405
107年 2018	8,338,476	140,844	6,698,652	136,607
108年 2019	8,497,120	139,571	6,791,961	134,527
109年 2020	8,963,011	133,873	7,130,344	128,369
新北市 New Taipei City	1,134,165	13,879	885,765	13,394
臺北市 Taipei City	1,167,431	14,278	990,687	13,976
桃園市 Taoyuan City	868,009	12,818	703,691	12,311
臺中市 Taichung City	1,188,502	16,723	968,650	16,204
臺南市 Tainan City	752,209	9,817	599,894	9,505
高雄市 Kaohsiung City	1,024,331	13,221	800,966	12,853
宜蘭縣 Yilan County	162,312	3,270	126,493	3,157
新竹縣 Hsinchu County	246,849	3,406	200,826	3,223
苗栗縣 Miaoli County	227,520	4,122	181,265	3,926
彰化縣 Changhua County	537,222	8,051	416,687	7,866
南投縣 Nantou County	225,017	3,697	169,783	3,516
雲林縣 Yunlin County	275,452	5,030	200,645	4,864
嘉義縣 Chiayi County	201,115	3,766	148,434	3,678
屏東縣 Pingtung County	318,412	5,058	233,740	4,835
臺東縣 Taitung County	88,307	1,974	64,055	1,776
花蓮縣 Hualien County	137,522	2,445	104,423	2,321
澎湖縣 Penghu County	11,094	4,140	9,507	3,335
基隆市 Keelung City	103,778	1,860	82,090	1,860
新竹市 Hsinchu City	172,086	2,407	144,196	2,297
嘉義市 Chiayi City	99,221	1,768	79,106	1,682
金門縣 Kinmen County	20,258	1,762	17,624	1,493
連江縣 Lienchiang County	2,199	381	1,817	297

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. 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 3-19. Sources of Vehicle License Tax

Unit : Case

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
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
37,005	810	1,232,832	2,943	238,304	178
36,074	712	1,242,274	2,850	301,481	200
32,883	744	1,252,813	3,255	354,128	238
33,001	874	1,262,354	3,682	409,804	488
61,061	662	1,277,804	4,058	493,802	784
3,768	201	132,799	257	111,833	27
15,987	62	104,377	190	56,380	50
192	30	117,136	360	46,990	117
7,800	75	159,756	349	52,296	95
5,196	70	109,962	211	37,157	31
8,147	6	158,028	303	57,190	59
573	5	28,210	97	7,036	11
1,834	6	31,497	139	12,692	38
1,167	-	34,743	167	10,345	29
6,204	8	95,064	177	19,267	-
919	6	45,658	166	8,657	9
1,663	-	62,812	166	10,332	-
517	-	44,549	84	7,615	4
967	19	65,661	192	18,044	12
226	3	19,839	195	4,187	-
1,151	16	25,090	103	6,858	5
65	85	660	522	862	198
250	-	11,529	-	9,909	-
2,564	31	15,224	60	10,102	19
1,860	27	14,015	52	4,240	7
11	12	976	189	1,647	68
-	-	219	79	163	5

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.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.