

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
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
110年 2021	8,797,212	123,533	6,892,745	118,034
111年 2022	9,048,891	124,262	7,009,096	118,515
112年 2023	9,564,149	155,257	7,349,400	146,142
113年 2024	9,744,493	151,808	7,406,837	142,347
新北市 New Taipei City	1,287,256	19,796	954,203	18,603
臺北市 Taipei City	1,073,899	15,768	867,728	15,153
桃園市 Taoyuan City	1,012,828	11,535	789,058	10,865
臺中市 Taichung City	1,309,010	16,899	1,028,628	16,143
臺南市 Tainan City	839,207	11,451	637,622	10,891
高雄市 Kaohsiung City	1,096,116	17,446	808,698	16,518
宜蘭縣 Yilan County	186,718	3,527	142,468	3,362
新竹縣 Hsinchu County	288,603	2,981	225,138	2,815
苗栗縣 Miaoli County	257,535	4,077	198,152	3,845
彰化縣 Changhua County	563,658	8,372	420,524	7,946
南投縣 Nantou County	235,638	4,089	171,139	3,828
雲林縣 Yunlin County	317,382	5,783	225,273	5,412
嘉義縣 Chiayi County	229,466	4,033	164,409	3,780
屏東縣 Pingtung County	344,412	5,991	238,449	5,527
臺東縣 Taitung County	94,880	2,040	65,831	1,805
花蓮縣 Hualien County	142,892	2,881	102,800	2,607
澎湖縣 Penghu County	16,134	4,445	13,036	3,511
基隆市 Keelung City	116,922	2,588	88,651	2,484
新竹市 Hsinchu City	193,419	2,304	156,167	2,184
嘉義市 Chiayi City	110,794	1,843	85,955	1,757
金門縣 Kinmen County	27,724	3,959	22,908	3,311
連江縣 Lienchiang County	-	-	-	-

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
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
29,511	550	1,290,292	4,085	584,664	864
28,353	729	1,322,388	3,891	689,054	1,127
33,742	747	1,376,652	5,654	804,355	2,714
33,212	756	1,377,330	5,633	927,114	3,072
2,591	175	144,998	405	185,464	613
7,523	90	116,974	269	81,674	256
2,892	145	127,306	244	93,572	281
3,793	50	172,653	457	103,936	249
2,670	29	119,592	384	79,323	147
4,251	102	164,501	504	118,666	322
364	11	30,416	110	13,470	44
1,011	17	35,931	109	26,523	40
778	19	37,889	157	20,716	56
1,690	21	101,371	306	40,073	99
633	5	46,549	222	17,317	34
957	12	69,346	296	21,806	63
270	-	48,142	214	16,645	39
593	19	68,239	365	37,131	80
201	9	20,427	191	8,421	35
453	3	26,210	217	13,429	54
69	9	1,085	576	1,944	349
129	2	12,286	60	15,856	42
1,311	17	16,991	68	18,950	35
1,023	13	15,009	52	8,807	21
10	8	1,415	427	3,391	213
-	-	-	-	-	-

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.