

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
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
114年 2025	9,891,111	163,746	7,421,623	152,800
新北市 New Taipei City	1,307,209	21,230	952,865	19,650
臺北市 Taipei City	1,073,189	15,506	859,994	14,803
桃園市 Taoyuan City	1,037,768	12,810	798,006	12,209
臺中市 Taichung City	1,334,874	19,402	1,038,135	18,514
臺南市 Tainan City	852,300	12,200	638,123	11,574
高雄市 Kaohsiung City	1,112,109	19,170	806,258	18,055
宜蘭縣 Yilan County	189,989	3,598	143,882	3,401
新竹縣 Hsinchu County	296,495	3,146	227,727	2,965
苗栗縣 Miaoli County	261,419	4,177	198,900	3,944
彰化縣 Changhua County	567,801	9,057	419,269	8,524
南投縣 Nantou County	238,168	4,401	171,075	4,093
雲林縣 Yunlin County	321,817	6,211	226,303	5,823
嘉義縣 Chiayi County	233,379	4,403	165,567	4,148
屏東縣 Pingtung County	351,296	7,095	239,594	6,426
臺東縣 Taitung County	97,246	2,239	66,667	1,980
花蓮縣 Hualien County	145,231	3,189	103,025	2,940
澎湖縣 Penghu County	16,621	4,466	13,243	3,478
基隆市 Keelung City	118,117	2,687	88,615	2,556
新竹市 Hsinchu City	195,604	2,582	155,477	2,436
嘉義市 Chiayi City	112,003	2,000	85,760	1,906
金門縣 Kinmen County	28,451	3,811	23,124	3,101
連江縣 Lienchiang County	25	366	14	274

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
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
32,968	686	1,374,585	6,141	1,061,935	4,119
2,500	233	144,077	424	207,767	923
7,703	50	116,418	282	89,074	371
2,861	41	127,191	259	109,710	301
3,830	109	172,991	472	119,918	307
2,515	23	119,518	414	92,144	189
4,070	26	163,704	619	138,077	470
336	13	30,332	136	15,439	48
1,168	39	36,237	88	31,363	54
781	36	37,772	144	23,966	53
1,623	21	100,238	398	46,671	114
665	8	46,520	250	19,908	50
934	10	69,199	314	25,381	64
266	1	48,060	209	19,486	45
603	12	68,190	502	42,909	155
197	10	20,716	213	9,666	36
421	3	26,411	167	15,374	79
64	13	1,090	563	2,224	412
129	3	12,131	54	17,242	74
1,283	10	17,268	79	21,576	57
1,011	3	15,118	54	10,114	37
8	14	1,395	433	3,924	263
-	8	9	67	2	17

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.