

表C-13. 使用牌照稅稅額
Table C-13. Vehicle License Tax Rates

車輛種類及稅額 Mode & Collection (新台幣) (NT) 汽缸總排氣量 Exhaust (立方公分) (CC)	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)	—	—	—	—	0
151 - 250	—	—	—	—	800
251 - 500	1,620	900	—	900	1,620
501 - 600	2,160	1,260	1,080	1,080	2,160
601 - 1200	4,320	2,160	1,800	1,800	4,320
1201 - 1800	7,120	3,060	2,700	2,700	7,120
1801 - 2400	11,230	6,480	3,600	3,600	11,230
2401 - 3000	15,210	9,900	4,500	4,500	11,230
3001 - 3600	28,220	16,380	5,400	5,400	11,230
3601 - 4200	28,220	16,380	6,300	6,300	11,230
4201 - 4800	46,170	24,300	7,200	7,200	11,230
4801 - 5400	46,170	24,300	8,100	8,100	11,230
5401 - 6000	69,690	33,660	9,000	9,000	11,230
6001 - 6600	69,690	33,660	9,900	9,900	11,230
6601 - 7200	117,000	44,460	10,800	10,800	11,230
7201 - 7800	117,000	44,460	11,700	11,700	11,230
7801 - 8400	151,200	56,700	12,600	12,600	11,230
8401 - 9000	151,200	56,700	13,500	13,500	11,230
9001 - 9600	151,200	56,700	14,400	14,400	11,230
9601 - 10200	151,200	56,700	15,300	15,300	11,230
10201 以上	151,200	56,700	16,200	16,200	11,230

資料來源：財政部賦稅署。

Source: Taxation Agency, 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99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, 2010.