表3-17. 使用牌照稅稅源－機動車輛

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
93年	2004	6,602,459	172,508	5,497,073	160,784
94年	2005	6,847,620	179,323	5,690,980	167,003
95年	2006	6,713,626	141,190	5,536,549	131,151
96年	2007	6,784,329	144,135	5,594,250	133,593
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
新北市	New Taipei City	930,459	11,562	786,623	9,717
臺北市	Taipei City	785,192	14,007	675,588	13,311
臺中市	Taichung City	973,050	14,374	804,068	13,986
臺南市	Tainan City	596,880	9,539	489,734	9,362
高雄市	Kaohsiung City	830,305	13,916	678,753	13,807
宜蘭縣	Yilan County	135,831	3,631	107,922	3,631
桃園縣	Taoyuan County	664,653	9,372	555,950	9,091
新竹縣	Hsinchu County	185,923	2,845	156,851	2,803
苗栗縣	Miaoli County	196,171	4,005	161,246	3,959
彰化縣	Changhua County	429,787	7,878	334,753	7,795
南投縣	Nantou County	187,239	3,937	145,584	3,809
雲林縣	Yunlin County	232,139	6,122	174,794	5,936
嘉義縣	Chiayi County	161,144	4,256	120,367	4,190
屏東縣	Pingtung County	262,799	5,288	198,414	5,288
臺東縣	Taitung County	68,481	1,632	50,417	1,516
花蓮縣	Hualien County	110,658	2,554	86,592	2,441
澎湖縣	Penghu County	5,637	3,218	5,070	2,681
基隆市	Keelung City	85,859	1,956	73,650	1,956
新竹市	Hsinchu City	141,477	1,789	122,518	1,774
嘉義市	Chiayi City	81,466	1,799	66,587	1,719
金門縣	Kinmen County	7,233	14,131	6,573	11,375
連江縣	Lienchiang County	752	5,129	663	148

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 3-17. Sources of Vehicle License Tax — Motor Vehicles

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
26,265	3,221	1,063,614	3,384	15,507	5,119
32,032	2,067	1,102,219	4,529	22,389	5,724
26,866	1,360	1,120,157	3,368	30,054	5,311
28,044	1,350	1,137,644	4,885	24,391	4,307
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
1,755	1,550	125,819	295	16,262	—
7,961	520	90,583	154	11,060	22
4,105	149	157,337	239	7,540	—
2,584	40	100,079	136	4,483	1
3,964	—	140,883	109	6,705	—
314	—	26,765	—	830	—
2,375	114	99,784	166	6,544	1
783	10	26,465	32	1,824	—
664	—	32,891	46	1,370	—
1,746	—	90,754	83	2,534	—
280	22	40,228	106	1,147	—
813	13	55,488	173	1,044	—
373	—	39,614	66	790	—
446	—	56,996	—	6,943	—
375	14	17,181	102	508	—
591	28	22,554	85	921	—
18	43	483	473	66	21
151	—	10,912	—	1,146	—
1,123	—	15,916	15	1,920	—
834	55	13,462	25	583	—
34	280	501	2,396	125	80
—	42	77	28	12	4,911

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.