

Friendly Reminder

The vehicle license tax is levied based on the type of vehicle, categorized into passenger cars, buses, trucks, and motorcycles. The tax is assessed according to engine displacement (in cubic centimeters) or other power classifications, with different tax amounts set accordingly.

Key Points

1. Tax exemption for vehicles used by people with disabilities:
 - (1) If a person with a disability holds a driver's license and owns a vehicle, he or she is eligible for a tax exemption, limited to one vehicle per person.
 - (2) If a person with a disability holds a driver's license but does not own a vehicle, he or she may apply for tax exemption for a vehicle owned by his or her spouse or a second-degree relative in the same household, limited to one vehicle per person.
 - (3) If a person with a disability does not hold a driver's license due to his or her condition, the following individuals may apply for a tax exemption for one vehicle on his or her behalf:
 - A. The person with a disability.
 - B. The spouse (not required to be in the same household).
 - C. A second-degree relative in the same household or a court-appointed guardian or assistant.
 - (4) If the vehicle is owned by the person with a disability, the local tax authority will automatically approve the tax exemption, so there is no need to apply.
 - (5) The exemption is limited to vehicles with an engine displacement of up to 2,400 cc or fully electric vehicles with a maximum motor output of 262 HP (British) / 265.9 PS (Metric). Any amount exceeding these limits will be subject to additional tax.
2. If a vehicle that was granted a tax exemption no longer meets the conditions, the local tax authority will reinstate taxation and require the owner to pay the due tax. This may occur under circumstances such as the death of the person with a disability or the vehicle owner, the person with a disability and the vehicle owner (excluding the spouse) no longer residing at the same registered address, the person with a disability or vehicle owner leaving the country and having his or her residence registration removed, or failure to undergo required disability reassessment after the due date.
3. Fully electric cars and motorcycles are exempted from vehicle license tax until December 31, 2025.

4. If a vehicle owner fails to pay the tax after the deadline and is found using (including driving or parking on) public roads, he or she will be required to pay the overdue tax along with a fine of up to one time the tax amount (without additional late fees).
5. If a vehicle's registration is canceled due to failure to pass a mandatory inspection and is later found using public roads, the owner must pay the overdue tax from the time of cancellation until the violation is discovered, plus a fine of up to twice the tax amount.
6. If a vehicle's usage is altered (such as by changing its engine components or modifying its seating arrangement) without completing the alteration procedures with the competent motor vehicle supervision authority and without paying the additional vehicle license tax as required, it will be regarded as an unauthorized change of license plate use if discovered, and a fine of up to twice the amount of the vehicle license tax payable for the entire period of the altered usage type will be imposed.
7. If the vehicle owner moves to a new residence, he or she must update his or her vehicle registration address with the motor vehicle supervision authority. If he or she does not reside at his or her registered address, a private vehicle owner (excluding businesses) may apply to add a residential or workplace address for easier receipt of tax payment notices.
8. Vehicle license tax is calculated on a daily basis. If a vehicle becomes unusable, is temporarily out of service, or is stolen, the owner must report it as scrapped, out of service, or deregistered with the motor vehicle supervision authority. Any overpaid tax can be refunded by applying to the local tax authority.

For any questions regarding the vehicle license tax, Taoyuan City residents can contact:

Toll-free service hotline: 0800-000321

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