桃園市政府地方稅務局
Taoyuan City Government Department of Taxation

使用牌照稅身心障礙者免稅申請書
Application Form for Vehicle License Tax Exemption for Persons with Disabilities

鄉鎮 Township, Town
市區 City, District　　流水號 Serial Number：　　申請日期 Application Date：

<table>
<tr><th colspan="3">申請人（車主）Applicant (Vehicle Owner)</th><th colspan="4">身心障礙者 Persons with Disabilities</th></tr>
<tr><td colspan="2">姓名（簽名或蓋章）
Name
(Signature or Seal)</td><td colspan="2"></td><td>姓 名
Name</td><td colspan="2"></td></tr>
<tr><td colspan="2">身分證統一編號
National Identification Number</td><td colspan="2"></td><td>身分證統一編號
National Identification Number</td><td colspan="2"></td></tr>
<tr><td colspan="2">出生日期
Date of Birth</td><td colspan="2"></td><td>出生日期
Date of Birth</td><td colspan="2"></td></tr>
<tr><td colspan="2">電話
Telephone Number</td><td colspan="2"></td><td>後續(重新)鑑定日期 Date of Subsequent (Re-)evaluation</td><td colspan="2"></td></tr>
<tr><td colspan="2">車主對身心障礙者之稱謂
Relationship of Vehicle Owner to the Persons with Disabilities</td><td></td><td>車 牌 號 碼
Vehicle License Plate Number</td><td></td><td>排氣量或馬力數
Engine Displacement or Horsepower</td><td></td></tr>
<tr><td rowspan="3">車主
Vehicle Owner</td><td>車籍地址 Vehicle Registration Address</td><td colspan="5"></td></tr>
<tr><td>戶籍地址
Household Registration Address</td><td colspan="5">☐同車籍地址 Same as Vehicle Registration Address</td></tr>
<tr><td>☐住居所
Residence Address
☐就業處所 Place of Employment</td><td colspan="5">☐同車籍地址 Same as Vehicle Registration Address
☐同戶籍地址 Same as Household Registration Address</td></tr>
<tr><td colspan="2">身心障礙者戶籍地
Persons with Disabilities Household Registration Address</td><td colspan="5">☐同車主戶籍地址 Same as Vehicle Owner's Household Registration Address
☐同車籍地址 Same as Vehicle Registration Address</td></tr>
<tr><td colspan="2">放棄原免稅車輛車號
Abandon Previous Tax-Exempt Vehicle License Plate Number</td><td colspan="5">※車主不同需附免稅車輛異動申請書
If the vehicle owner is different, a Tax-Exempt Vehicle Change Application Form must be attached.</td></tr>
<tr><td colspan="2">申請免稅事由
Reason for Tax Exemption Application</td><td colspan="5">☐身心障礙者所有並供本人使用之車輛。
Vehicle owned and used by persons with disabilities
☐身心障礙者有駕照無車輛，得以配偶或同一戶籍二親等以內親屬所有之車輛。
If the persons with disabilities have a driver's license but do not own a vehicle, they can use a vehicle owned by their spouse or a relative within the second degree of kinship from the same household registration.
☐供無駕駛執照之身心障礙者使用，其☐配偶☐同一戶籍二親等以內親屬☐二親等以內親屬且車籍地與該身心障礙者戶籍地相同☐同一戶籍法院選定監護人或輔助人所有之車輛。
For use by an individual with disabilities who does not hold a driver's license, a vehicle owned by ☐ their spouse, ☐ relative within the second degree of kinship living in the same household, ☐ relative within the second degree of kinship, provided that the vehicle's registered address matches the household registration address of the individual with disabilities, ☐ court-appointed guardian or assistant living in the same household.</td></tr>
</table>

<table>
<tr><td>檢附免稅證明文件
Attach tax exemption supporting documents.</td><td colspan="3">身心障礙證明 Disability Certificate</td></tr>
<tr><td rowspan="3">申請退還溢繳稅款
Apply for a Refund of Overpaid Taxes</td><td rowspan="2">☐直撥退稅（車主帳戶）
Direct Tax Refund (Vehicle Owner's Account)</td><td>金融機構(及分行)、郵局(及支局)
Financial Institution (and Branch), Post Office (and Sub-Branch)</td><td>帳　號
(郵局請填局號＋帳號)
Account Number (For the post office, please fill in the branch number + account number.)</td></tr>
<tr><td></td><td></td></tr>
<tr><td>☐支票退稅
Tax Refund by Check</td><td colspan="2">寄送地址 Mailing Address:</td></tr>
<tr><td rowspan="2">上列車輛符合使用牌照稅法第 7 條第 1 項第 8 款規定請准免徵使用牌照稅
The above-mentioned vehicle meets the regulations of Article 7, Paragraph 1, Item 8 of the Vehicle License Tax Act; please approve the exemption from Vehicle License Tax.
此　致
桃園市政府地方稅務局
To the Taoyuan City Government Department of Taxation</td><td colspan="3">稽　徵　機　關　審　核　意　見</td></tr>
<tr><td colspan="3">依所檢附證明文件，核定事項如下：Based on the attached supporting documents, the approved items are as follows:
一、准自　　年　　月　　日起至☐免稅原因消失之日止。
☐　　年　　月　　日止。
1. Approved from　　Year　　Month　　Day to
☐ The day when the exemption reason no longer applies.
☐ Until　　Year　　Month　　Day.
二、免稅額為☐於免稅標準之稅額內，全額免徵。
☐以免稅標準之稅額為限，超過部分，不予免徵。
2. The tax exemption amount is
☐ Within the tax amount of the tax exemption standard, fully exempted.
☐ Limited to the tax amount of the tax exemption standard; the excess portion will not be exempted.
三、註銷原核准免稅車牌號碼：
3. Cancellation of the original approved tax-exempt vehicle license plate number:

承 辦 人 Case Handling Officer</td></tr>
<tr><td colspan="4">說　　明 Explanation/Notes</td></tr>
</table>

1. 依使用牌照稅法第 7 條第 1 項第 8 款規定，供身心障礙者使用之車輛可免徵使用牌照稅，每一身心障礙者以一輛為限；免徵金額以 2400cc、262 英制馬力（HP）或 265.9 公制馬力（PS）之稅額為限，超過部分，不予免徵。
   In accordance with Article 7, Paragraph 1, Item 8 of the License Plate Tax Act, vehicles used by people with disabilities are exempt from the license plate tax, limited to one vehicle per person; the exemption amount is limited to the tax amount of 2400 cc, 262 imperial horsepower (HP), or 265.9 metric horsepower (PS), and the amount exceeding this limit will not be exempted.
2. 因身心障礙情況致無駕駛執照者，以其配偶或同一戶籍二親等以內親屬車輛適用免稅，如嗣後取得駕駛執照且持有車輛，應改以身心障礙者自有之車輛，重新向本局(處)申請免徵手續。
   For those who do not have a driver's license due to their disability, the tax exemption applies to vehicles owned by their spouse or relatives within the second degree of kinship from the same household registration. If they later obtain a driver's license and own a vehicle, they should switch to using their own vehicle and reapply for the tax exemption to this department (office).
3. 身心障礙類（級）別須作後續（重新）鑑定者，請於免稅期間屆滿前辦妥後續（重新）鑑定，免稅期間屆滿仍未辦妥後續鑑定者，將自原身心障礙證明後續鑑定日之次日起恢復課稅。
   For disability categories (levels) requiring subsequent (re-)evaluation, please complete the subsequent (re-)evaluation before the tax exemption period expires. If the subsequent evaluation is not completed by the expiration of the tax exemption period, taxation will resume from the day following the subsequent evaluation date on the original disability certificate.
4. 因適用之免稅條件變更，例如:二親等以內親屬車主與身心障礙者已非同一戶籍(若車籍地與無駕照身心障礙者戶籍地相同者例外)、親屬關係消滅、車主或身心障礙者出境經戶政機關遷為遷出登記者、身心障礙原因消滅、車輛改變用途或轉讓等)不合免稅要件時，應向本局(處)申報，並自不合免稅要件之日起恢復課稅。
   If the applicable tax exemption conditions change, e.g., the vehicle owner who is a relative within the second degree of kinship and the person with disabilities are no longer in the same household registration (an exception applies if the vehicle's registered address is the same as the household registration address of the disabled individual who does not have a driver's license); the familial relationship is terminated; the vehicle owner or the person with disabilities leaves the country and is deregistered by the household registration authority; the reason for the disability no longer exists; the vehicle's use has changed or it has been transferred, etc.; and the tax exemption requirements are no longer met, in such cases, a declaration must be submitted to our department (office), and taxation will resume from the date the exemption requirements ceased to be met.

5. 納稅義務人以詐術或其他不正當方法逃漏稅捐者，處 5 年以下有期徒刑，併科一千萬元以下罰金；教唆或幫助犯者處 3 年以下有期徒刑，併科一百萬元以下罰金。

Any taxpayer who evades taxes through fraud or other improper means shall be sentenced to imprisonment for up to 5 years and may also be fined up to 10 million NTD. Those who instigate or assist in committing the crime shall be sentenced to imprisonment for up to 3 years and may also be fined up to 1 million NTD.

第一聯：申請聯

First Copy: Application Copy