

臺中市欠繳使用牌照稅或已報停駛車輛仍行駛公共道路，審計機關促請改善

臺中市政府地方稅務局(下稱稅務局)每年執行使用牌照稅清查作業，辦理車輛檢查及免稅車輛清查，經審計部臺中市審計處查核發現，部分欠稅車輛或已報停駛、吊銷或繳銷牌照之車輛有路邊停車繳費或交通違規紀錄，顯示有違規使用公共道路情事，惟查無依稅法規定裁罰紀錄，經函請依規定辦理，已裁罰669筆，補徵使用牌照稅本稅及罰鍰計406萬餘元，維護租稅公平性與社會正義。

審計處指出，依使用牌照稅法第28條規定，逾期未完稅之交通工具，在滯納期滿後使用公共水陸道路經查獲者，除責令補稅外，處以應納稅額1倍以下之罰鍰；報停、繳銷或註銷牌照之交通工具使用公共水陸道路經查獲者，除責令補稅外，處以應納稅額2倍以下之罰鍰。



The screenshot shows the official website of the Taichung City Local Tax Bureau (臺中市政府地方稅務局). At the top, there is a navigation bar with the bureau's name and logo. Below the navigation bar, there is a prominent orange banner with white text that reads: "使用牌照稅於查獲違規後繳納，仍會受罰喔！" (Even if you pay the license tax after being caught with a violation, you will still be fined!). Below the banner, there is a section titled "（臺中訊）臺中市政府地方稅務局表示，常接獲民眾反映使用牌照稅都已繳清，為何還會收到罰鍰繳款書？" (Taichung Report: The Taichung City Local Tax Bureau stated that they often receive reports from citizens that they have already paid the license tax, but why do they still receive penalty payment notices?). The text below this title explains that the bureau requires payment by April 1st, with a deadline of April 30th. It states that if a vehicle is caught with a violation and the owner has not paid the tax, they will be fined according to Article 28, Paragraph 1 of the License Tax Act. The fine will be up to 100% of the tax amount. Therefore, if a vehicle owner has not paid the tax and is caught with a violation, they will be fined. The bureau encourages citizens to pay their taxes on time to avoid fines.

欠繳使用牌照稅稅務新聞宣導
(擷取自臺中市政府地方稅務局網站)

然而，審計處於108年11月比對相關車輛繳稅、路邊停車收費、監理及交通違規資料發現，部分欠稅車輛或已向監理機關辦理停駛、吊銷或繳銷牌照之車輛，有路邊停車繳費或交通違規紀錄者計2,667筆，顯示有違規使用公共道路情事，惟查稅務局資料尚未依使用牌照稅法規定予以裁罰，審計處遂於109年1月函請稅務局依規定辦理，以符社會公平正義。

審計處表示，經追蹤改善情形，稅務局截至110年4月底止，除違章事證不足、舉發錯誤、罰鍰小於300元及非屬公共道路、受處分人死亡者外，已依使用牌照稅法規定完成裁罰669筆，補徵使用牌照稅本稅及罰鍰計406萬餘元，並持續辦理使用牌照稅車輛清查作業，以維護租稅公平性及社會正義。