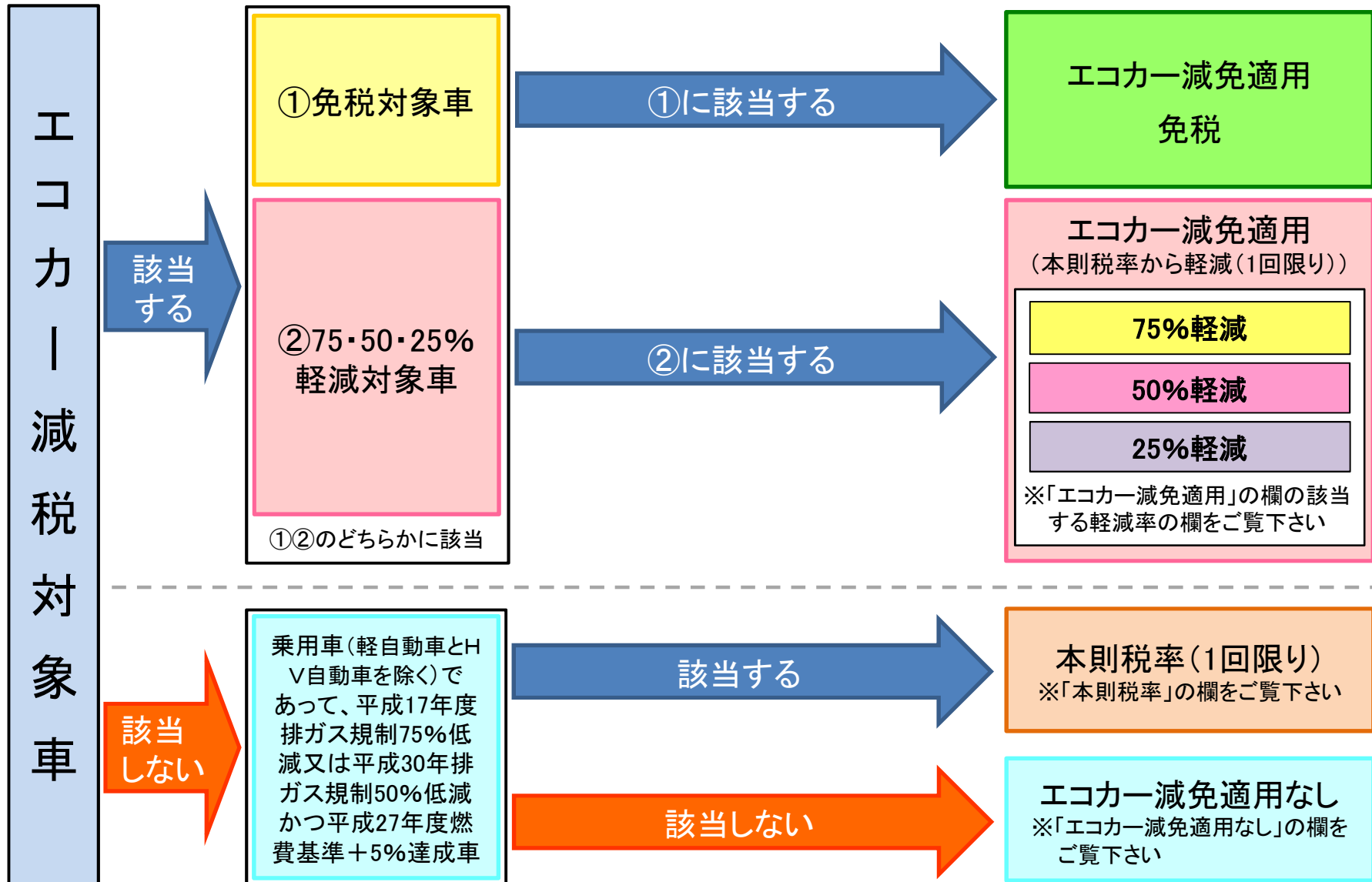


平成29年度税制改正に伴う自動車重量税の税額の基本的な考え方(フローチャート) その1

○平成29年5月1日から平成30年4月30日までに新車新規登録等を行う場合



平成29年5月1日からの自動車重量税の税額表

<新車新規登録等における自動車重量税の税額>

※1 乗用車については、平成27年度燃費基準+5%達成かつ平成17年排ガス規制75%低減又は平成27年度燃費基準+5%達成かつ平成30年排ガス規制50%低減のものは、平成29年5月1日から平成30年4月30日までの間に新車新規登録等を行った場合における納付すべき税額が本則税率による税額となります。

1. 乗用車

(表中の税額単位:円)

| 区分 車両重量 | 3年自家用 | | | | | | 2年自家用 | | | | | | 1年事業用 | | | | | |
|------------|------------------------|--------|--------|--------|------------|----------------|------------------------|-------|--------|--------|------------|----------------|------------------------|-------|-------|--------|------------|----------------|
| | エコカー減免適用 (本則税率から軽減) | | | | 本則税率 ※1 | エコカー減免 適用なし | エコカー減免適用 (本則税率から軽減) | | | | 本則税率 ※1 | エコカー減免 適用なし | エコカー減免適用 (本則税率から軽減) | | | | 本則税率 ※1 | エコカー減免 適用なし |
| | 免税 | 75%減 | 50%減 | 25%減 | | | 免税 | 75%減 | 50%減 | 25%減 | | | 免税 | 75%減 | 50%減 | 25%減 | | |
| 0.5ト以下 | 免税 | 1,800 | 3,700 | 5,600 | 7,500 | 12,300 | 免税 | 1,200 | 2,500 | 3,700 | 5,000 | 8,200 | 免税 | 600 | 1,200 | 1,800 | 2,500 | 2,600 |
| ~1 | 免税 | 3,700 | 7,500 | 11,200 | 22,500 | 24,600 | 免税 | 2,500 | 5,000 | 7,500 | 10,000 | 16,400 | 免税 | 1,200 | 2,500 | 3,700 | 5,000 | 5,200 |
| ~1.5 | 免税 | 5,600 | 11,200 | 16,800 | 25,000 | 36,900 | 免税 | 3,700 | 7,500 | 11,200 | 15,000 | 24,600 | 免税 | 1,800 | 3,700 | 5,600 | 7,500 | 7,800 |
| ~2 | 免税 | 7,500 | 15,000 | 22,500 | 30,000 | 49,200 | 免税 | 5,000 | 10,000 | 15,000 | 20,000 | 32,800 | 免税 | 2,500 | 5,000 | 7,500 | 10,000 | 10,400 |
| ~2.5 | 免税 | 9,300 | 18,700 | 28,100 | 37,500 | 61,500 | 免税 | 6,200 | 12,500 | 18,700 | 25,000 | 41,000 | 免税 | 3,100 | 6,200 | 9,300 | 12,500 | 13,000 |
| ~3 | 免税 | 11,200 | 22,500 | 33,700 | 45,000 | 73,800 | 免税 | 7,500 | 15,000 | 22,500 | 30,000 | 49,200 | 免税 | 3,700 | 7,500 | 11,200 | 15,000 | 15,600 |

2. 特種用途車

(表中の税額単位:円)

| 区分 車両重量 | 2年自家用 | | | | | | 1年自家用 | | | | | | 2年事業用 | | | | | | 1年事業用 | | | | | |
|------------|------------------------|--------|--------|--------|------------|----------------|------------------------|--------|--------|--------|------------|----------------|------------------------|--------|--------|--------|------------|----------------|------------------------|--------|--------|--------|------------|----------------|
| | エコカー減免適用 (本則税率から軽減) | | | | 本則税率 ※1 | エコカー減免 適用なし | エコカー減免適用 (本則税率から軽減) | | | | 本則税率 ※1 | エコカー減免 適用なし | エコカー減免適用 (本則税率から軽減) | | | | 本則税率 ※1 | エコカー減免 適用なし | エコカー減免適用 (本則税率から軽減) | | | | 本則税率 ※1 | エコカー減免 適用なし |
| | 免税 | 75%減 | 50%減 | 25%減 | | | 免税 | 75%減 | 50%減 | 25%減 | | | 免税 | 75%減 | 50%減 | 25%減 | | | 免税 | 75%減 | 50%減 | 25%減 | | |
| 1ト以下 | 免税 | 1,200 | 2,500 | 3,700 | 5,000 | 8,200 | 免税 | 600 | 1,200 | 1,800 | 2,500 | 4,100 | 免税 | 1,200 | 2,500 | 3,700 | 5,000 | 5,200 | 免税 | 600 | 1,200 | 1,800 | 2,500 | 2,600 |
| ~2 | 免税 | 2,500 | 5,000 | 7,500 | 10,000 | 16,400 | 免税 | 1,200 | 2,500 | 3,700 | 5,000 | 8,200 | 免税 | 2,500 | 5,000 | 7,500 | 10,000 | 10,400 | 免税 | 1,200 | 2,500 | 3,700 | 5,000 | 5,200 |
| ~2.5 | 免税 | 3,700 | 7,500 | 11,200 | 15,000 | 24,600 | 免税 | 1,800 | 3,700 | 5,600 | 7,500 | 12,300 | 免税 | 3,700 | 7,500 | 11,200 | 15,000 | 15,600 | 免税 | 1,800 | 3,700 | 5,600 | 7,500 | 7,800 |
| ~3 | 免税 | 3,700 | 7,500 | 11,200 | 15,000 | 24,600 | 免税 | 1,800 | 3,700 | 5,600 | 7,500 | 12,300 | 免税 | 3,700 | 7,500 | 11,200 | 15,000 | 15,600 | 免税 | 1,800 | 3,700 | 5,600 | 7,500 | 7,800 |
| ~4 | 免税 | 5,000 | 10,000 | 15,000 | 20,000 | 32,800 | 免税 | 2,500 | 5,000 | 7,500 | 10,000 | 16,400 | 免税 | 5,000 | 10,000 | 15,000 | 20,000 | 20,800 | 免税 | 2,500 | 5,000 | 7,500 | 10,000 | 10,400 |
| ~5 | 免税 | 6,200 | 12,500 | 18,700 | 25,000 | 41,000 | 免税 | 3,100 | 6,200 | 9,300 | 12,500 | 20,500 | 免税 | 6,200 | 12,500 | 18,700 | 25,000 | 26,000 | 免税 | 3,100 | 6,200 | 9,300 | 12,500 | 13,000 |
| ~6 | 免税 | 7,500 | 15,000 | 22,500 | 30,000 | 49,200 | 免税 | 3,700 | 7,500 | 11,200 | 15,000 | 24,600 | 免税 | 7,500 | 15,000 | 22,500 | 30,000 | 31,200 | 免税 | 3,700 | 7,500 | 11,200 | 15,000 | 15,600 |
| ~7 | 免税 | 8,700 | 17,500 | 26,200 | 35,000 | 57,400 | 免税 | 4,300 | 8,700 | 13,100 | 17,500 | 28,700 | 免税 | 8,700 | 17,500 | 26,200 | 35,000 | 36,400 | 免税 | 4,300 | 8,700 | 13,100 | 17,500 | 18,200 |
| ~8 | 免税 | 10,000 | 20,000 | 30,000 | 40,000 | 65,600 | 免税 | 5,000 | 10,000 | 15,000 | 20,000 | 32,800 | 免税 | 10,000 | 20,000 | 30,000 | 40,000 | 41,600 | 免税 | 5,000 | 10,000 | 15,000 | 20,000 | 20,800 |
| ~9 | 免税 | 11,200 | 22,500 | 33,700 | 45,000 | 73,800 | 免税 | 5,600 | 11,200 | 16,800 | 22,500 | 36,900 | 免税 | 11,200 | 22,500 | 33,700 | 45,000 | 46,800 | 免税 | 5,600 | 11,200 | 16,800 | 22,500 | 23,400 |
| ~10 | 免税 | 12,500 | 25,000 | 37,500 | 50,000 | 82,000 | 免税 | 6,200 | 12,500 | 18,700 | 25,000 | 41,000 | 免税 | 12,500 | 25,000 | 37,500 | 50,000 | 52,000 | 免税 | 6,200 | 12,500 | 18,700 | 25,000 | 26,000 |
| ~11 | 免税 | 13,700 | 27,500 | 41,200 | 55,000 | 90,200 | 免税 | 6,800 | 13,700 | 20,600 | 27,500 | 45,100 | 免税 | 13,700 | 27,500 | 41,200 | 55,000 | 57,200 | 免税 | 6,800 | 13,700 | 20,600 | 27,500 | 28,600 |
| ~12 | 免税 | 15,000 | 30,000 | 45,000 | 60,000 | 98,400 | 免税 | 7,500 | 15,000 | 22,500 | 30,000 | 49,200 | 免税 | 15,000 | 30,000 | 45,000 | 60,000 | 62,400 | 免税 | 7,500 | 15,000 | 22,500 | 30,000 | 31,200 |
| ~13 | 免税 | 16,200 | 32,500 | 48,700 | 65,000 | 106,600 | 免税 | 8,100 | 16,200 | 24,300 | 32,500 | 53,300 | 免税 | 16,200 | 32,500 | 48,700 | 65,000 | 67,600 | 免税 | 8,100 | 16,200 | 24,300 | 32,500 | 33,800 |
| ~14 | 免税 | 17,500 | 35,000 | 52,500 | 70,000 | 114,800 | 免税 | 8,700 | 17,500 | 26,200 | 35,000 | 57,400 | 免税 | 17,500 | 35,000 | 52,500 | 70,000 | 72,800 | 免税 | 8,700 | 17,500 | 26,200 | 35,000 | 36,400 |
| ~15 | 免税 | 18,700 | 37,500 | 56,200 | 75,000 | 123,000 | 免税 | 9,300 | 18,700 | 28,100 | 37,500 | 61,500 | 免税 | 18,700 | 37,500 | 56,200 | 75,000 | 78,000 | 免税 | 9,300 | 18,700 | 28,100 | 37,500 | 39,000 |
| ~16 | 免税 | 20,000 | 40,000 | 60,000 | 80,000 | 131,200 | 免税 | 10,000 | 20,000 | 30,000 | 40,000 | 65,600 | 免税 | 20,000 | 40,000 | 60,000 | 80,000 | 83,200 | 免税 | 10,000 | 20,000 | 30,000 | 40,000 | 41,600 |
| ~17 | 免税 | 21,200 | 42,500 | 63,700 | 85,000 | 139,400 | 免税 | 10,600 | 21,200 | 31,800 | 42,500 | 69,700 | 免税 | 21,200 | 42,500 | 63,700 | 85,000 | 88,400 | 免税 | 10,600 | 21,200 | 31,800 | 42,500 | 44,200 |
| ~18 | 免税 | 22,500 | 45,000 | 67,500 | 90,000 | 147,600 | 免税 | 11,200 | 22,500 | 33,700 | 45,000 | 73,800 | 免税 | 22,500 | 45,000 | 67,500 | 90,000 | 93,600 | 免税 | 11,200 | 22,500 | 33,700 | 45,000 | 46,800 |
| ~19 | 免税 | 23,700 | 47,500 | 71,200 | 95,000 | 155,800 | 免税 | 11,800 | 23,700 | 35,600 | 47,500 | 77,900 | 免税 | 23,700 | 47,500 | 71,200 | 95,000 | 98,800 | 免税 | 11,800 | 23,700 | 35,600 | 47,500 | 49,400 |
| ~20 | 免税 | 25,000 | 50,000 | 75,000 | 100,000 | 164,000 | 免税 | 12,500 | 25,000 | 37,500 | 50,000 | 82,000 | 免税 | 25,000 | 50,000 | 75,000 | 100,000 | 104,000 | 免税 | 12,500 | 25,000 | 37,500 | 50,000 | 52,000 |
| ~21 | 免税 | 26,200 | 52,500 | 78,700 | 105,000 | 172,200 | 免税 | 13,100 | 26,200 | 39,300 | 52,500 | 86,100 | 免税 | 26,200 | 52,500 | 78,700 | 105,000 | 109,200 | 免税 | 13,100 | 26,200 | 39,300 | 52,500 | 54,600 |
| ~22 | 免税 | 27,500 | 55,000 | 82,500 | 110,000 | 180,400 | 免税 | 13,700 | 27,500 | 41,200 | 55,000 | 90,200 | 免税 | 27,500 | 55,000 | 82,500 | 110,000 | 114,400 | 免税 | 13,700 | 27,500 | 41,200 | 55,000 | 57,200 |
| ~23 | 免税 | 28,700 | 57,500 | 86,200 | 115,000 | 188,600 | 免税 | 14,300 | 28,700 | 43,100 | 57,500 | 94,300 | 免税 | 28,700 | 57,500 | 86,200 | 115,000 | 119,600 | 免税 | 14,300 | 28,700 | 43,100 | 57,500 | 59,800 |
| ~24 | 免税 | 30,000 | 60,000 | 90,000 | 120,000 | 196,800 | 免税 | 15,000 | 30,000 | 45,000 | 60,000 | 98,400 | 免税 | 30,000 | 60,000 | 90,000 | 120,000 | 124,800 | 免税 | 15,000 | 30,000 | 45,000 | 60,000 | 62,400 |
| ~25 | 免税 | 31,200 | 62,500 | 93,700 | 125,000 | 205,000 | 免税 | 15,600 | 31,200 | 46,800 | 62,500 | 102,500 | 免税 | 31,200 | 62,500 | 93,700 | 125,000 | 130,000 | 免税 | 15,600 | 31,200 | 46,800 | 62,500 | 65,000 |

3. トラック(車両総重量8ト未満)

(表中の税額単位:円)

| 区分 車両総重量 | 2年自家用 | | | | | | 2年事業用 | | | | | |
|-------------|------------------------|--------|--------|--------|------------|----------------|------------------------|--------|--------|--------|------------|----------------|
| | エコカー減免適用 (本則税率から軽減) | | | | 本則税率 ※1 | エコカー減免 適用なし | エコカー減免適用 (本則税率から軽減) | | | | 本則税率 ※1 | エコカー減免 適用なし |
| 免税 | 75%減 | 50%減 | 25%減 | 免税 | | | 75%減 | 50%減 | 25%減 | | | |
| 1ト以下 | 免税 | 1,200 | 2,500 | 3,700 | 5,000 | 6,600 | 免税 | 1,200 | 2,500 | 3,700 | 5,000 | 5,200 |
| ~2 | 免税 | 2,500 | 5,000 | 7,500 | 10,000 | 13,200 | 免税 | 2,500 | 5,000 | 7,500 | 10,000 | 10,400 |
| ~2.5 | 免税 | 3,700 | 7,500 | 11,200 | 15,000 | 19,800 | 免税 | 3,700 | 7,500 | 11,200 | 15,000 | 15,600 |
| ~3 | 免税 | 3,700 | 7,500 | 11,200 | 15,000 | 24,600 | 免税 | 3,700 | 7,500 | 11,200 | 15,000 | 15,600 |
| ~4 | 免税 | 5,000 | 10,000 | 15,000 | 20,000 | 32,800 | 免税 | 5,000 | 10,000 | 15,000 | 20,000 | 20,800 |
| ~5 | 免税 | 6,200 | 12,500 | 18,700 | 25,000 | 41,000 | 免税 | 6,200 | 12,500 | 18,700 | 25,000 | 26,000 |
| ~6 | 免税 | 7,500 | 15,000 | 22,500 | 30,000 | 49,200 | 免税 | 7,500 | 15,000 | 22,500 | 30,000 | 31,200 |
| ~7 | 免税 | 8,700 | 17,500 | 26,200 | 35,000 | 57,400 | 免税 | 8,700 | 17,500 | 26,200 | 35,000 | 36,400 |
| ~8 | 免税 | 10,000 | 20,000 | 30,000 | 40,000 | 65,600 | 免税 | 10,000 | 20,000 | 30,000 | 40,000 | 41,600 |

平成29年5月1日からの自動車重量税の税額表

<新車新規登録等における自動車重量税の税額>

※1 乗用車については、平成27年度燃費基準+5%達成かつ平成17年排ガス規制75%低減又は平成27年度燃費基準+5%達成かつ平成30年排ガス規制50%低減のものは、平成29年5月1日から平成30年4月30日までの間に新車新規登録等を行った場合における納付すべき税額が本則税率による税額となります。

4. バス、トラック(トラックは車両総重量8トンから適用)

(表中の税額単位:円)

| 区分 車両 総重量 | 1年自家用 | | | | | | 1年事業用 | | | | | |
|-----------------|------------------------|--------|--------|--------|------------|----------------|------------------------|--------|--------|--------|------------|----------------|
| | エコカー減免適用 (本則税率から軽減) | | | | 本則税率 ※1 | エコカー減免 適用なし | エコカー減免適用 (本則税率から軽減) | | | | 本則税率 ※1 | エコカー減免 適用なし |
| | 免税 | 75%減 | 50%減 | 25%減 | | | 免税 | 75%減 | 50%減 | 25%減 | | |
| 1トン以下 | | 600 | 1,200 | 1,800 | 2,500 | 4,100 | | 600 | 1,200 | 1,800 | 2,500 | 2,600 |
| ～2 | | 1,200 | 2,500 | 3,700 | 5,000 | 8,200 | | 1,200 | 2,500 | 3,700 | 5,000 | 5,200 |
| ～2.5 | | 1,800 | 3,700 | 5,600 | 7,500 | 12,300 | | 1,800 | 3,700 | 5,600 | 7,500 | 7,800 |
| ～3 | | 1,800 | 3,700 | 5,600 | | 12,300 | | 1,800 | 3,700 | 5,600 | | 7,800 |
| ～4 | | 2,500 | 5,000 | 7,500 | | 16,400 | | 2,500 | 5,000 | 7,500 | | 10,400 |
| ～5 | | 3,100 | 6,200 | 9,300 | | 20,500 | | 3,100 | 6,200 | 9,300 | | 13,000 |
| ～6 | | 3,700 | 7,500 | 11,200 | | 24,600 | | 3,700 | 7,500 | 11,200 | | 15,600 |
| ～7 | | 4,300 | 8,700 | 13,100 | | 28,700 | | 4,300 | 8,700 | 13,100 | | 18,200 |
| ～8 | | 5,000 | 10,000 | 15,000 | | 32,800 | | 5,000 | 10,000 | 15,000 | | 20,800 |
| ～9 | | 5,600 | 11,200 | 16,800 | | 36,900 | | 5,600 | 11,200 | 16,800 | | 23,400 |
| ～10 | | 6,200 | 12,500 | 18,700 | | 41,000 | | 6,200 | 12,500 | 18,700 | | 26,000 |
| ～11 | | 6,800 | 13,700 | 20,600 | | 45,100 | | 6,800 | 13,700 | 20,600 | | 28,600 |
| ～12 | | 7,500 | 15,000 | 22,500 | | 49,200 | | 7,500 | 15,000 | 22,500 | | 31,200 |
| ～13 | | 8,100 | 16,200 | 24,300 | | 53,300 | | 8,100 | 16,200 | 24,300 | | 33,800 |
| ～14 | | 8,700 | 17,500 | 26,200 | | 57,400 | | 8,700 | 17,500 | 26,200 | | 36,400 |
| ～15 | 免税 | 9,300 | 18,700 | 28,100 | | 61,500 | 免税 | 9,300 | 18,700 | 28,100 | | 39,000 |
| ～16 | | 10,000 | 20,000 | 30,000 | | 65,600 | | 10,000 | 20,000 | 30,000 | | 41,600 |
| ～17 | | 10,600 | 21,200 | 31,800 | | 69,700 | | 10,600 | 21,200 | 31,800 | | 44,200 |
| ～18 | | 11,200 | 22,500 | 33,700 | | 73,800 | | 11,200 | 22,500 | 33,700 | | 46,800 |
| ～19 | | 11,800 | 23,700 | 35,600 | | 77,900 | | 11,800 | 23,700 | 35,600 | | 49,400 |
| ～20 | | 12,500 | 25,000 | 37,500 | | 82,000 | | 12,500 | 25,000 | 37,500 | | 52,000 |
| ～21 | | 13,100 | 26,200 | 39,300 | | 86,100 | | 13,100 | 26,200 | 39,300 | | 54,600 |
| ～22 | | 13,700 | 27,500 | 41,200 | | 90,200 | | 13,700 | 27,500 | 41,200 | | 57,200 |
| ～23 | | 14,300 | 28,700 | 43,100 | | 94,300 | | 14,300 | 28,700 | 43,100 | | 59,800 |
| ～24 | | 15,000 | 30,000 | 45,000 | | 98,400 | | 15,000 | 30,000 | 45,000 | | 62,400 |
| ～25 | | 15,600 | 31,200 | 46,800 | | 102,500 | | 15,600 | 31,200 | 46,800 | | 65,000 |
| ～26 | | 16,200 | 32,500 | 48,700 | | 106,600 | | 16,200 | 32,500 | 48,700 | | 67,600 |
| ～27 | | 16,800 | 33,700 | 50,600 | | 110,700 | | 16,800 | 33,700 | 50,600 | | 70,200 |
| ～28 | | 17,500 | 35,000 | 52,500 | | 114,800 | | 17,500 | 35,000 | 52,500 | | 72,800 |
| ～29 | | 18,100 | 36,200 | 54,300 | | 118,900 | | 18,100 | 36,200 | 54,300 | | 75,400 |
| ～30 | | 18,700 | 37,500 | 56,200 | | 123,000 | | 18,700 | 37,500 | 56,200 | | 78,000 |

5. 検査対象軽自動車(二輪を除く)

(表中の税額単位:円)

| | 3年自家用 | | | | | | 2年自家用 | | | | | | 2年事業用 | | | | | |
|--|------------------------|-------|-------|-------|------------|----------------|------------------------|-------|-------|-------|------------|----------------|------------------------|-------|-------|-------|------------|----------------|
| | エコカー減免適用 (本則税率から軽減) | | | | 本則税率 ※1 | エコカー減免 適用なし | エコカー減免適用 (本則税率から軽減) | | | | 本則税率 ※1 | エコカー減免 適用なし | エコカー減免適用 (本則税率から軽減) | | | | 本則税率 ※1 | エコカー減免 適用なし |
| | 免税 | 75%減 | 50%減 | 25%減 | | | 免税 | 75%減 | 50%減 | 25%減 | | | 免税 | 75%減 | 50%減 | 25%減 | | |
| | 免税 | 1,800 | 3,700 | 5,600 | 7,500 | 9,900 | 免税 | 1,200 | 2,500 | 3,700 | 5,000 | 6,600 | 免税 | 1,200 | 2,500 | 3,700 | 5,000 | 5,200 |

6. 小型二輪車

(表中の税額単位:円)

| | 3年自家用 | 2年自家用 | 3年事業用 |
|--|-------|-------|-------|
| | 5,700 | 3,800 | 4,500 |

エコカー減税対象外

7. 検査対象外軽自動車

(表中の税額単位:円)

| | 二輪自家用 | 二輪事業用 | その他自家用 | その他事業用 |
|--|-------|-------|--------|--------|
| | 4,900 | 4,100 | 9,900 | 7,800 |

エコカー減税対象外

(注) 2回目以降の届出の際に「自動車重量税用軽自動車届出済証返納証明書」の提出がある場合は非課税