

表1-11. 各國一般政府賦稅收入占歲出比重

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	加拿大 Canada	中國大陸* Mainland China	香港 Hong Kong	丹麥 Denmark	法國 France	德國 Germany	希臘 Greece	義大利 Italy
1997	67.7	...	71.6	...	...	84.8	79.4	82.0	65.3	84.6
1998	70.1	...	71.6	...	...	86.7	81.6	83.0	70.2	84.4
1999	66.1	81.8	74.6	...	...	89.2	83.4	84.8	72.7	86.3
2000	61.4	86.6	75.8	...	...	90.7	83.4	90.1	71.9	87.3
2001	55.4	84.9	71.2	...	...	88.5	83.0	81.6	71.1	83.8
2002	55.5	81.5	69.6	...	41.9	87.0	79.9	80.0	72.6	84.4
2003	55.0	85.5	69.0	...	47.3	86.7	78.9	79.9	69.7	84.0
2004	60.3	85.6	71.7	...	60.0	89.1	79.7	80.6	66.9	83.4
2005	66.8	86.5	72.7	72.8	67.9	95.2	80.2	80.8	70.4	82.4
2006	70.3	86.6	72.8	83.6	75.6	94.7	81.4	84.2	67.7	84.0
2007	73.6	85.6	72.5	63.3	88.3	95.0	81.0	87.9	66.4	88.2
2008	73.0	86.5	68.0	85.7	68.0	90.1	79.8	87.1	61.6	85.9
2009	55.5	73.2	61.9	79.6	65.3	80.8	73.6	80.7	55.6	81.3
2010	61.0	67.6	60.7	81.7	74.6	80.6	74.3	78.3	59.8	82.9
2011	65.2	69.6	62.5	88.5	71.1	81.0	77.2	84.0	60.9	84.1
2012	64.7	71.1	64.0	86.0	68.4	79.4	77.9	86.2	63.2	85.2
2013	66.4	74.7	64.2	...	64.4	84.8	79.3	86.4	57.2	85.2
2014	72.5	...	66.3	...	...	...	...	...	...	...
2015	78.5	...	...	...	...	...	...	...	...	...
2016 ※	71.8	...	...	...	...	...	...	...	...	...

資料來源：依IMF 'Government Finance Statistics Yearbook' (2015年8月) 資料編算。

說明：我國資料為稅課收入占各級政府歲出淨額之比重；各國資料則為稅課收入及社會安全捐占各級政府歲出金額比重。

附註：\* 中國大陸及新加坡為現金制基礎統計，其他國家為權責制。

※我國係預算數。

Table 1-11. Total Tax Revenues as a percentage of General Government Expenditures of Key Countries

Unit : %

冰 島	日 本	韓 國*	荷 蘭	挪 威	新加坡*	西 班 牙	瑞 典	瑞 士	英 國	美 國
Iceland	Japan	Korea	Nether-lands	Norway	Singapore	Spain	Sweden	Switzer-land	United Kingdom	United States
...	...	...	81.0	...	95.8	78.1	79.7	48.1	84.0	...
86.3	...	...	82.3	...	73.3	80.3	86.4	78.8	88.7	...
90.4	...	...	85.5	...	81.0	83.7	88.0	80.4	90.9	...
90.8	...	...	88.3	100.7	81.7	85.9	92.6	86.2	91.8	90.0
82.9	71.6	...	82.7	97.6	69.4	86.3	89.5	81.1	88.8	82.4
79.6	68.4	...	80.2	93.1	70.7	87.1	84.5	79.8	83.5	73.5
80.4	68.3	...	78.1	88.3	70.6	87.7	84.9	76.0	80.9	70.8
85.9	72.3	...	79.9	95.9	72.5	89.0	87.8	75.9	80.1	71.9
96.1	57.7	...	82.8	104.1	80.0	92.8	89.8	77.5	79.9	75.7
99.4	60.5	...	83.8	109.0	81.9	95.1	90.9	81.1	81.2	78.5
95.8	62.2	110.4	84.1	106.9	94.7	94.7	92.0	82.3	80.6	77.2
63.5	57.6	85.9	82.8	106.3	84.2	79.6	88.9	89.9	77.1	69.2
66.3	48.7	74.3	72.8	91.4	76.6	65.9	84.4	86.5	66.4	57.6
67.9	51.0	83.6	74.2	95.0	89.4	70.3	86.1	85.6	69.1	59.0
75.8	51.0	85.6	75.5	97.9	90.7	70.3	84.1	86.0	72.9	61.5
77.5	52.4	73.3	75.8	98.2	104.7	68.8	82.4	85.8	71.5	65.2
82.3	54.0	74.8	78.7	92.2	96.6	74.6	82.0	...	73.6	71.0
...	...	...	...	...	...	...	...	...	...	74.1
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Source : Through the compilation of the data from IMF 'Government Finance Statistics Yearbook' (Aug., 2015).

Explanation : The data of R.O.C is total net tax revenues as a percentage of net government expenditures of all levels, while other countries are taxes and social contributions as a percentage of general government outlays.

Note : \* The data of Mainland China and Singapore are cash basis, while other countries are accrual basis.

※The figures are budget for R.O.C.