

表3-5. 全國賦稅實徵淨額—按OECD稅收分類分

(1)金額

單位：新臺幣千元

| OECD 稅 收 分 類 | 99年 CY 2010 | 100年 CY 2011 | 101年 CY 2012 |
|------------------------|----------------------|----------------------|----------------------|
| 總 計 | 1,622,244,070 | 1,764,610,616 | 1,796,697,193 |
| 1000 對所得、利潤與資本利得的稅收 | 663,700,194 | 788,798,871 | 841,946,315 |
| 1100 個人 | 377,998,926 | 421,612,797 | 474,201,983 |
| 1110 所得、利潤 | 304,686,208 | 343,004,982 | 393,065,301 |
| 1120 資本利得 | 73,312,718 | 78,607,815 | 81,136,682 |
| 1200 公司 | 285,701,268 | 367,186,074 | 367,744,332 |
| 1300 其他 | — | — | — |
| 2000 社會安全捐 | — | — | — |
| 3000 對工資與勞動力的徵收 | — | — | — |
| 4000 對財產徵收的稅收 | 284,513,590 | 258,991,517 | 240,722,225 |
| 4100 對不動產徵收的經常性稅收 | 121,238,041 | 122,842,095 | 124,510,583 |
| 4200 對淨財富徵收的經常性稅收 | — | — | — |
| 4300 遺產、繼承與贈與稅 | 40,329,876 | 23,658,842 | 28,280,408 |
| 4310 遺產與繼承稅 | 31,264,086 | 15,847,227 | 19,276,361 |
| 4320 贈與稅 | 9,065,790 | 7,811,615 | 9,004,047 |
| 4400 對金融與資本交易徵收的稅收 | 109,130,248 | 99,850,122 | 76,238,245 |
| 4500 對財產徵收的其他非經常性稅收 | 13,815,425 | 12,640,458 | 11,692,989 |
| 4600 對財產徵收的其他經常性稅收 | — | — | — |
| 5000 對貨品與勞務徵收的稅收 | 674,030,286 | 716,820,228 | 714,028,653 |
| 5100 對貨品生產、銷售及移轉等徵收的稅收 | 609,388,222 | 650,366,094 | 645,918,856 |
| 5110 一般銷售額 | 289,815,747 | 307,690,760 | 306,537,199 |
| 5120 對特種貨品與勞務徵收的稅收 | 319,572,475 | 342,675,334 | 339,381,657 |
| 5121 貨物稅 | 230,088,247 | 244,146,121 | 240,188,216 |
| 5122 財政專賣利潤 | — | — | — |
| 5123 進口稅 | 89,484,228 | 96,322,743 | 94,918,150 |
| 5124 出口稅 | — | — | — |
| 5125 對投資財之課稅 | — | — | — |
| 5126 對特別勞務之課稅 | — | — | — |
| 5127 對國際貿易與交易課徵的其他稅收 | — | — | — |
| 5128 對特種貨品與勞務徵收的其他稅收 | — | 2,206,470 | 4,275,291 |
| 5130 其他 | — | — | — |
| 5200 對貨品使用及行為課徵的稅收 | 55,697,526 | 57,056,891 | 58,100,338 |
| 5210 經常性稅收 | 54,051,738 | 55,380,372 | 56,533,991 |
| 5220 非經常性稅收 | 1,645,788 | 1,676,519 | 1,566,347 |
| 5300 其他 | 8,944,538 | 9,397,243 | 10,009,459 |
| 6000 其他稅收 | — | — | — |

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：各稅含所附徵之教育捐。

Table 3-5. Total Net Tax Revenues—by OECD classification of Taxes

(1) Amount

Unit : NT\$ 1,000

| 102年 CY 2013 | 103年 CY 2014 | 104年 CY 2015 | The OECD classification of Taxes |
|----------------------|----------------------|----------------------|---|
| 1,834,124,153 | 1,976,106,922 | 2,134,857,093 | Total Tax Revenues |
| 846,544,256 | 915,142,841 | 1,050,187,948 | 1000 Taxes on income, profits and capital gains |
| 495,428,969 | 512,511,163 | 587,403,503 | 1100 Individuals |
| 392,174,282 | 410,852,287 | 473,946,434 | 1110 On income and profits |
| 103,254,687 | 101,658,876 | 113,457,069 | 1120 On capital gains |
| 351,115,287 | 402,631,678 | 462,784,445 | 1200 Corporations |
| — | — | — | 1300 Unallocable as between 1100 and 1200 |
| — | — | — | 2000 Social security contributions |
| — | — | — | 3000 Taxes on payroll and workforce |
| 245,181,525 | 265,740,416 | 272,949,346 | 4000 Taxes on property |
| 133,840,661 | 136,189,007 | 140,570,682 | 4100 Recurrent taxes on immovable property |
| — | — | — | 4200 Recurrent taxes on new wealth |
| 23,727,917 | 25,444,324 | 32,735,575 | 4300 Estate, inheritance and gift taxes |
| 14,076,799 | 13,450,601 | 18,354,890 | 4310 Estate and inheritance taxes |
| 9,651,118 | 11,993,723 | 14,380,685 | 4320 Gift taxes |
| 74,052,616 | 91,572,348 | 85,816,429 | 4400 Taxes on financial and capital transactions |
| 13,560,331 | 12,534,737 | 13,826,660 | 4500 Other non-recurrent taxes on property |
| — | — | — | 4600 Other recurrent taxes on property |
| 742,398,372 | 795,223,665 | 811,719,799 | 5000 Taxes on goods and services |
| 672,628,212 | 722,836,752 | 736,456,205 | 5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services |
| 327,971,096 | 360,697,761 | 360,898,524 | 5110 General taxes |
| 344,657,116 | 362,138,991 | 375,557,681 | 5120 Taxes on specific goods and services |
| 242,329,976 | 249,596,136 | 260,387,987 | 5121 Excises |
| — | — | — | 5122 Profits of fiscal monopolies |
| 97,008,695 | 107,141,879 | 110,977,956 | 5123 Customs and import duties |
| — | — | — | 5124 Taxes on exports |
| — | — | — | 5125 Taxes on investment goods |
| — | — | — | 5126 Taxes on specific services |
| — | — | — | 5127 Other taxes on international trade and transactions |
| 5,318,445 | 5,400,976 | 4,191,738 | 5128 Other taxes on specific goods and services |
| — | — | — | 5130 Unallocable as between 5110 and 5120 |
| 59,393,175 | 61,743,296 | 63,978,258 | 5200 Taxes on use of goods , or on permission to use goods or perform activities |
| 57,759,406 | 59,326,118 | 61,679,154 | 5210 Recurrent taxes |
| 1,633,769 | 2,417,178 | 2,299,104 | 5220 Non-recurrent taxes |
| 10,376,985 | 10,643,617 | 11,285,336 | 5300 Unallocable as between 5100 and 5200 |
| — | — | — | 6000 Other taxes |

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : Taxes include Education Surtax.

表3-5. 全國賦稅實徵淨額—按OECD稅收分類分(續1完)

(2)對照表

| OECD 稅 收 分 類 | 我 國 稅 目 對 照 |
|------------------------|-------------------------|
| 總 計 | |
| 1000 對所得、利潤與資本利得的稅收 | |
| 1100 個人 | |
| 1110 所得、利潤 | 綜合所得稅 |
| 1120 資本利得 | 土地增值稅 |
| 1200 公司 | 營利事業所得稅 |
| 1300 其他 | |
| 2000 社會安全捐 | |
| 3000 對工資與勞動力的徵收 | |
| 4000 對財產徵收的稅收 | |
| 4100 對不動產徵收的經常性稅收 | 田賦、地價稅、房屋稅 |
| 4200 對淨財富徵收的經常性稅收 | |
| 4300 遺產、繼承與贈與稅 | |
| 4310 遺產與繼承稅 | 遺產稅 |
| 4320 贈與稅 | 贈與稅 |
| 4400 對金融與資本交易徵收的稅收 | 證券交易稅、期貨交易稅 |
| 4500 對財產徵收的其他非經常性稅收 | 契稅 |
| 4600 對財產徵收的其他經常性稅收 | |
| 5000 對貨品與勞務徵收的稅收 | |
| 5100 對貨品生產、銷售及移轉等徵收的稅收 | |
| 5110 一般銷售額 | 營業稅、金融業營業稅 |
| 5120 對特種貨品與勞務徵收的稅收 | |
| 5121 貨物稅 | 貨物稅、菸酒稅、健康福利捐、鹽稅 |
| 5122 財政專賣利潤 | 公賣利益 |
| 5123 進口稅 | 關稅、進口商港建設費 |
| 5124 出口稅 | 出口商港建設費 |
| 5125 對投資財之課稅 | |
| 5126 對特別勞務之課稅 | |
| 5127 對國際貿易與交易課徵的其他稅收 | |
| 5128 對特種貨品與勞務徵收的其他稅收 | 特種貨物及勞務稅 |
| 5130 其他 | |
| 5200 對貨品使用及行為課徵的稅收 | |
| 5210 經常性稅收 | 使用牌照稅 |
| 5220 非經常性稅收 | 礦區稅、屠宰稅、娛樂稅、筵席稅、特別及臨時稅課 |
| 5300 其他 | 印花稅 |
| 6000 其他稅收 | |

Table 3-5. Total Net Tax Revenues — by OECD classification
of Taxes (Cont.1 End)
(2) Classification

| The OECD classification of Taxes | The Republic of China item of Taxes |
|---|--|
| Total Tax Revenues | |
| 1000 Taxes on income, profits and capital gains | |
| 1100 Individuals | |
| 1110 On income and profits | Individual Income Tax |
| 1120 On capital gains | Land Value Increment Tax |
| 1200 Corporations | Profit-seeking Enterprise Income Tax |
| 1300 Unallocable as between 1100 and 1200 | |
| 2000 Social security contributions | |
| 3000 Taxes on payroll and workforce | |
| 4000 Taxes on property | |
| 4100 Recurrent taxes on immovable property | Agricultural Land Tax, Land Value Tax, House Tax |
| 4200 Recurrent taxes on new wealth | |
| 4300 Estate, inheritance and gift taxes | |
| 4310 Estate and inheritance taxes | Estate Tax |
| 4320 Gift taxes | Gift Tax |
| 4400 Taxes on financial and capital transactions | Securities Transaction Tax, Futures Transaction Tax |
| 4500 Other non-recurrent taxes on property | Deed Tax |
| 4600 Other recurrent taxes on property | |
| 5000 Taxes on goods and services | |
| 5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services | |
| 5110 General taxes | Business Tax, Financial Enterprises Business Tax |
| 5120 Taxes on specific goods and services | |
| 5121 Excises | Commodity Tax, Tobacco and Alcohol Tax, Health and Welfare Surcharge, Salt Tax |
| 5122 Profits of fiscal monopolies | Monopoly Revenues |
| 5123 Customs and import duties | Customs Duties, Harbor Construction Dues of Import |
| 5124 Taxes on exports | Harbor Construction Dues of Export |
| 5125 Taxes on investment goods | |
| 5126 Taxes on specific services | |
| 5127 Other taxes on international trade and transactions | |
| 5128 Other taxes on specific goods and services | Specifically Selected Goods and Services Tax |
| 5130 Unallocable as between 5110 and 5120 | |
| 5200 Taxes on use of goods , or on permission to use goods or perform activities | |
| 5210 Recurrent taxes | Vehicle License Tax |
| 5220 Non-recurrent taxes | Mining concession Tax, Slaughter Tax, Amusement Tax, Feast Tax, Special and Provisional Tax Levies |
| 5300 Unallocable as between 5100 and 5200 | Stamp Tax |
| 6000 Other taxes | |