

表3-10. 各國賦稅收入—按OECD稅收分類分

(1)金 額
CY 2013

OECD 稅 收 分 類	澳大利亞 Australia 百萬澳幣 Million AUD	加 拿 大 Canada 百萬加幣 Million CAD	法 國 France 百萬歐元 Million EUR
總 計	434,981	584,163	960,166
1000 對所得、利潤與資本利得的稅收	248,448	277,602	232,630
1100 個人	170,313	213,636	178,294
1110 所得、利潤	170,313	213,636	178,294
1120 資本利得	—	—	—
1200 公司	78,135	56,682	54,336
1300 其他	—	7,284	—
2000 社會安全捐	—	92,257	356,941
3000 對工資與勞動力的徵收	22,222	12,293	33,597
4000 對財產徵收的稅收	40,795	60,628	81,099
4100 對不動產徵收的經常性稅收	23,471	52,648	54,257
4200 對淨財富徵收的經常性稅收	—	661	4,372
4300 遺產、繼承與贈與稅	—	—	10,456
4310 遺產與繼承稅	—	—	9,368
4320 贈與稅	—	—	1,088
4400 對金融與資本交易徵收的稅收	17,324	3,656	12,014
4500 對財產徵收的其他非經常性稅收	—	3,663	—
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	123,516	141,097	233,070
5100 對貨品生產、銷售及移轉等徵收的稅收	103,678	131,473	226,423
5110 一般銷售額	56,819	82,978	150,755
5120 對特種貨品與勞務徵收的稅收	46,859	48,495	75,668
5121 貨物稅	26,472	26,302	52,339
5122 財政專賣利潤	—	12,313	—
5123 進口稅	9,280	4,078	2,605
5124 出口稅	10	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	11,097	5,087	20,657
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	—	715	67
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	19,838	9,624	6,647
5210 經常性稅收	19,838	5,640	2,849
5220 非經常性稅收	—	3,984	3,798
5300 其他	—	—	—
6000 其他稅收	—	286	22,829

資料來源：OECD 'Revenue Statistics' (2015年版)。

Table 3-10. Total Tax Revenues of Key Countries — by OECD
classification of Taxes
(1) Amount
CY 2013

德 國 Germany 百萬歐元 Million EUR	義 大 利 Italy 百萬歐元 Million EUR	日 本 Japan 十億日圓 Billion JPY	The OECD classification of Taxes
1,030,305	706,234	146,434	Total Tax Revenues
319,389	233,462	47,534	1000 Taxes on income, profits and capital gains
268,856	187,508	28,150	1100 Individuals
268,856	187,503	28,150	1110 On income and profits
—	5	—	1120 On capital gains
50,533	50,773	19,384	1200 Corporations
—	-4,819	—	1300 Unallocable as between 1100 and 1200
392,548	210,625	59,834	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
25,925	43,889	12,939	4000 Taxes on property
12,377	20,729	9,882	4100 Recurrent taxes on immovable property
521	2,547	—	4200 Recurrent taxes on new wealth
4,633	622	1,574	4300 Estate, inheritance and gift taxes
4,077	—	—	4310 Estate and inheritance taxes
556	—	—	4320 Gift taxes
8,394	17,091	1,483	4400 Taxes on financial and capital transactions
—	985	—	4500 Other non-recurrent taxes on property
—	1,915	—	4600 Other recurrent taxes on property
292,315	186,272	25,743	5000 Taxes on goods and services
281,910	164,584	23,312	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
197,326	93,921	13,479	5110 General taxes
84,300	70,663	9,833	5120 Taxes on specific goods and services
64,624	45,720	8,728	5121 Excises
—	10,683	—	5122 Profits of fiscal monopolies
4,251	1,890	1,034	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
15,359	12,370	71	5126 Taxes on specific services
2	—	—	5127 Other taxes on international trade and transactions
64	—	—	5128 Other taxes on specific goods and services
284	—	—	5130 Unallocable as between 5110 and 5120
10,405	10,930	2,431	5200 Taxes on use of goods , or on permission to use goods or perform activities
10,084	10,930	2,409	5210 Recurrent taxes
321	—	22	5220 Non-recurrent taxes
—	10,758	—	5300 Unallocable as between 5100 and 5200
128	31,986	384	6000 Other taxes

Source : Source:Revenue Statistics of OECD (2015 Edition).

表3-10. 各國賦稅收入—按OECD稅收分類分(續1)

(1)金 額
CY 2013

OECD 稅 收 分 類		韓 國 Korea 十億韓元 Billion KRW	荷 蘭 Netherlands 百萬歐元 Million EUR	西 班 牙 Spain 百萬歐元 Million EUR
總 計		347,332	238,733	349,664
1000	對所得、利潤與資本利得的稅收	101,792	59,085	102,777
1100	個人	53,311	46,638	78,321
1110	所得、利潤	46,654	46,400	78,321
1120	資本利得	6,657	238	—
1200	公司	48,481	12,447	21,509
1300	其他	—	—	2,947
2000	社會安全捐	91,596	97,512	120,750
3000	對工資與勞動力的徵收	981	—	—
4000	對財產徵收的稅收	35,847	8,083	23,566
4100	對不動產徵收的經常性稅收	10,809	5,248	11,944
4200	對淨財富徵收的經常性稅收	—	1	1,370
4300	遺產、繼承與贈與稅	4,290	1,730	2,518
4310	遺產與繼承稅	1,587	1,730	2,518
4320	贈與稅	2,703	—	—
4400	對金融與資本交易徵收的稅收	20,748	1,104	5,657
4500	對財產徵收的其他非經常性稅收	—	—	1,946
4600	對財產徵收的其他經常性稅收	—	—	131
5000	對貨品與勞務徵收的稅收	106,717	72,930	99,549
5100	對貨品生產、銷售及移轉等徵收的稅收	99,970	65,256	93,501
5110	一般銷售額	59,105	42,424	62,179
5120	對特種貨品與勞務徵收的稅收	40,865	22,832	31,322
5121	貨物稅	27,661	16,994	24,052
5122	財政專賣利潤	—	—	—
5123	進口稅	11,012	2,210	1,443
5124	出口稅	—	—	—
5125	對投資財之課稅	—	—	—
5126	對特別勞務之課稅	2,192	3,275	5,315
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	—	353	512
5130	其他	—	—	—
5200	對貨品使用及行為課徵的稅收	6,747	7,674	4,917
5210	經常性稅收	6,747	7,674	4,139
5220	非經常性稅收	—	—	778
5300	其他	—	—	1,131
6000	其他稅收	10,399	1,123	3,022

Table 3-10. Total Tax Revenues of Key Countries — by OECD
classification of Taxes (Cont.1)

(1) Amount

CY 2013

瑞典 Sweden 百萬瑞典幣 Million SEK	英國 United Kingdom 百萬英鎊 Million GBP	美國 United States 百萬美元 Million USD	The OECD classification of Taxes
1,617,456	564,164	4,260,050	Total Tax Revenues
558,683	199,816	2,009,241	1000 Taxes on income, profits and capital gains
459,078	156,299	1,648,674	1100 Individuals
426,777	152,397	1,527,744	1110 On income and profits
32,301	3,902	120,930	1120 On capital gains
99,605	43,517	360,567	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
376,684	106,085	1,030,633	2000 Social security contributions
172,170	—	—	3000 Taxes on payroll and workforce
41,182	69,358	479,880	4000 Taxes on property
31,596	54,439	446,358	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent taxes on new wealth
-4	3,379	26,150	4300 Estate, inheritance and gift taxes
-4	3,379	—	4310 Estate and inheritance taxes
—	—	—	4320 Gift taxes
9,590	11,540	—	4400 Taxes on financial and capital transactions
—	—	—	4500 Other non-recurrent taxes on property
—	—	7,372	4600 Other recurrent taxes on property
466,931	188,701	740,296	5000 Taxes on goods and services
450,429	181,499	621,287	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
341,952	118,106	332,944	5110 General taxes
108,477	63,393	288,343	5120 Taxes on specific goods and services
88,485	46,577	152,877	5121 Excises
5,385	—	—	5122 Profits of fiscal monopolies
4,976	2,914	35,425	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
9,072	11,331	17,565	5126 Taxes on specific services
—	—	—	5127 Other taxes on international trade and transactions
559	2,571	82,476	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
16,502	7,202	119,009	5200 Taxes on use of goods , or on permission to use goods or perform activities
16,502	7,202	93,841	5210 Recurrent taxes
—	—	25,168	5220 Non-recurrent taxes
—	—	—	5300 Unallocable as between 5100 and 5200
1,806	204	—	6000 Other taxes

表3-10. 各國賦稅收入—按OECD稅收分類分(續2)

(2)結構比
CY 2013

單位：%

OECD 稅 收 分 類	澳大利亞 Australia	加 拿 大 Canada	法 國 France
總 計	100.0	100.0	100.0
1000 對所得、利潤與資本利得的稅收	57.1	47.5	24.2
1100 個人	39.2	36.6	18.6
1110 所得、利潤	39.2	36.6	18.6
1120 資本利得	—	—	—
1200 公司	18.0	9.7	5.7
1300 其他	—	1.2	—
2000 社會安全捐	—	15.8	37.2
3000 對工資與勞動力的徵收	5.1	2.1	3.5
4000 對財產徵收的稅收	9.4	10.4	8.4
4100 對不動產徵收的經常性稅收	5.4	9.0	5.7
4200 對淨財富徵收的經常性稅收	—	0.1	0.5
4300 遺產、繼承與贈與稅	—	—	1.1
4310 遺產與繼承稅	—	—	1.0
4320 贈與稅	—	—	0.1
4400 對金融與資本交易徵收的稅收	4.0	0.6	1.3
4500 對財產徵收的其他非經常性稅收	—	0.6	—
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	28.4	24.2	24.3
5100 對貨品生產、銷售及移轉等徵收的稅收	23.8	22.5	23.6
5110 一般銷售額	13.1	14.2	15.7
5120 對特種貨品與勞務徵收的稅收	10.8	8.3	7.9
5121 貨物稅	6.1	4.5	5.5
5122 財政專賣利潤	—	2.1	—
5123 進口稅	2.1	0.7	0.3
5124 出口稅	0.0	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	2.6	0.9	2.2
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	—	0.1	0.0
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	4.6	1.6	0.7
5210 經常性稅收	4.6	1.0	0.3
5220 非經常性稅收	—	0.7	0.4
5300 其他	—	—	—
6000 其他稅收	—	0.0	2.4

Table 3-10. Total Tax Revenues of Key Countries — by OECD
classification of Taxes (Cont.2)

(2) Percentage

CY 2013

Unit : %

德 國 Germany	義 大 利 Italy	日 本 Japan	The OECD classification of Taxes
100.0	100.0	100.0	Total Tax Revenues
31.0	33.1	32.5	1000 Taxes on income, profits and capital gains
26.1	26.6	19.2	1100 Individuals
26.1	26.5	19.2	1110 On income and profits
—	0.0	—	1120 On capital gains
4.9	7.2	13.2	1200 Corporations
—	-0.7	—	1300 Unallocable as between 1100 and 1200
38.1	29.8	40.9	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
2.5	6.2	8.8	4000 Taxes on property
1.2	2.9	6.7	4100 Recurrent taxes on immovable property
0.1	0.4	—	4200 Recurrent taxes on new wealth
0.4	0.1	1.1	4300 Estate, inheritance and gift taxes
0.4	—	—	4310 Estate and inheritance taxes
0.1	—	—	4320 Gift taxes
0.8	2.4	1.0	4400 Taxes on financial and capital transactions
—	0.1	—	4500 Other non-recurrent taxes on property
—	0.3	—	4600 Other recurrent taxes on property
28.4	26.4	17.6	5000 Taxes on goods and services
27.4	23.3	15.9	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
19.2	13.3	9.2	5110 General taxes
8.2	10.0	6.7	5120 Taxes on specific goods and services
6.3	6.5	6.0	5121 Excises
—	1.5	—	5122 Profits of fiscal monopolies
0.4	0.3	0.7	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
1.5	1.8	0.0	5126 Taxes on specific services
0.0	—	—	5127 Other taxes on international trade and transactions
0.0	—	—	5128 Other taxes on specific goods and services
0.0	—	—	5130 Unallocable as between 5110 and 5120
1.0	1.5	1.7	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.0	1.5	1.6	5210 Recurrent taxes
0.0	—	0.0	5220 Non-recurrent taxes
—	1.5	—	5300 Unallocable as between 5100 and 5200
0.0	4.5	0.3	6000 Other taxes

表3-10. 各國賦稅收入—按OECD稅收分類分(續3完)

(2)結構比

CY 2013

單位：%

OECD 稅 收 分 類		韓 國 Korea	荷 蘭 Netherlands	西 班 牙 Spain
總 計		100.0	100.0	100.0
1000	對所得、利潤與資本利得的稅收	29.3	24.7	29.4
1100	個人	15.3	19.5	22.4
1110	所得、利潤	13.4	19.4	22.4
1120	資本利得	1.9	0.1	—
1200	公司	14.0	5.2	6.2
1300	其他	—	—	0.8
2000	社會安全捐	26.4	40.8	34.5
3000	對工資與勞動力的徵收	0.3	—	—
4000	對財產徵收的稅收	10.3	3.4	6.7
4100	對不動產徵收的經常性稅收	3.1	2.2	3.4
4200	對淨財富徵收的經常性稅收	—	0.0	0.4
4300	遺產、繼承與贈與稅	1.2	0.7	0.7
4310	遺產與繼承稅	0.5	0.7	0.7
4320	贈與稅	0.8	—	—
4400	對金融與資本交易徵收的稅收	6.0	0.5	1.6
4500	對財產徵收的其他非經常性稅收	—	—	0.6
4600	對財產徵收的其他經常性稅收	—	—	0.0
5000	對貨品與勞務徵收的稅收	30.7	30.5	28.5
5100	對貨品生產、銷售及移轉等徵收的稅收	28.8	27.3	26.7
5110	一般銷售額	17.0	17.8	17.8
5120	對特種貨品與勞務徵收的稅收	11.8	9.6	9.0
5121	貨物稅	8.0	7.1	6.9
5122	財政專賣利潤	—	—	—
5123	進口稅	3.2	0.9	0.4
5124	出口稅	—	—	—
5125	對投資財之課稅	—	—	—
5126	對特別勞務之課稅	0.6	1.4	1.5
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	—	0.1	0.1
5130	其他	—	—	—
5200	對貨品使用及行為課徵的稅收	1.9	3.2	1.4
5210	經常性稅收	1.9	3.2	1.2
5220	非經常性稅收	—	—	0.2
5300	其他	—	—	0.3
6000	其他稅收	3.0	0.5	0.9

Table 3-10. Total Tax Revenues of Key Countries — by OECD
classification of Taxes (Cont.3 End)

(2) Percentage

CY 2013

Unit : %

瑞典 Sweden	英國 United Kingdom	美國 United States	The OECD classification of Taxes
100.0	100.0	100.0	Total Tax Revenues
34.5	35.4	47.2	1000 Taxes on income, profits and capital gains
28.4	27.7	38.7	1100 Individuals
26.4	27.0	35.9	1110 On income and profits
2.0	0.7	2.8	1120 On capital gains
6.2	7.7	8.5	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
23.3	18.8	24.2	2000 Social security contributions
10.6	—	—	3000 Taxes on payroll and workforce
2.5	12.3	11.3	4000 Taxes on property
2.0	9.6	10.5	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent taxes on new wealth
-0.0	0.6	0.6	4300 Estate, inheritance and gift taxes
-0.0	0.6	—	4310 Estate and inheritance taxes
—	—	—	4320 Gift taxes
0.6	2.0	—	4400 Taxes on financial and capital transactions
—	—	—	4500 Other non-recurrent taxes on property
—	—	0.2	4600 Other recurrent taxes on property
28.9	33.4	17.4	5000 Taxes on goods and services
27.8	32.2	14.6	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
21.1	20.9	7.8	5110 General taxes
6.7	11.2	6.8	5120 Taxes on specific goods and services
5.5	8.3	3.6	5121 Excises
0.3	—	—	5122 Profits of fiscal monopolies
0.3	0.5	0.8	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
0.6	2.0	0.4	5126 Taxes on specific services
—	—	—	5127 Other taxes on international trade and transactions
0.0	0.5	1.9	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
1.0	1.3	2.8	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.0	1.3	2.2	5210 Recurrent taxes
—	—	0.6	5220 Non-recurrent taxes
—	—	—	5300 Unallocable as between 5100 and 5200
0.1	0.0	—	6000 Other taxes