

表3-6. 全國賦稅實徵淨額 - 按OECD稅收分類分 (1/2)

(1)金額

單位：新臺幣千元

OECD 稅 收 分 類	104年 CY 2015	105年 CY 2016	106年 CY 2017
總 計	2,134,857,093	2,224,075,454	2,251,246,001
1000 對所得、利潤與資本利得的稅收	1,050,187,948	1,089,745,886	1,080,273,779
1100 個人	587,403,503	579,357,415	576,961,573
1110 所得、利潤	473,946,434	495,971,933	483,099,840
1120 資本利得	113,457,069	83,385,482	93,861,733
1200 公司	462,784,445	510,388,471	503,312,206
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	272,949,346	300,301,400	329,532,420
4100 對不動產徵收的經常性稅收	140,570,682	166,849,818	171,500,202
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	32,735,575	47,515,086	51,085,366
4310 遺產與繼承稅	18,354,890	25,485,845	21,186,102
4320 贈與稅	14,380,685	22,029,241	29,899,264
4400 對金融與資本交易徵收的稅收	85,816,429	74,560,682	94,157,433
4500 對財產徵收的其他非經常性稅收	13,826,660	11,375,814	12,789,419
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	811,719,799	834,028,168	841,439,802
5100 對貨品生產、銷售及移轉等徵收的稅收	736,456,205	758,047,777	763,132,294
5110 一般銷售額	360,898,524	378,354,422	384,978,061
5120 對特種貨品與勞務徵收的稅收	375,557,681	379,693,355	378,154,233
5121 貨物稅	260,387,987	261,896,748	260,880,624
5122 財政專賣利潤	-	-	-
5123 進口稅	110,977,956	114,971,077	114,956,843
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	4,191,738	2,825,530	2,316,766
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	63,978,258	65,335,948	67,207,978
5210 經常性稅收	61,679,154	63,016,185	64,076,999
5220 非經常性稅收	2,299,104	2,319,763	3,130,979
5300 其他	11,285,336	10,644,443	11,099,530
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：1. 各稅含所附徵之教育捐。

2. 根據OECD稅收分類定義，個人所得稅可退還稅額扣抵，若用於實際抵減稅額部分，可列為稅收減項，若用於退還納稅義務人部分則屬移轉支出，不列為稅收減項。考量現行資料蒐集限制，本表並未將屬移轉支出部分剔除。

Table 3-6. Total Net Tax Revenues - by OECD classification of Taxes (1/2)

(1) Amount

Unit : NT\$ 1,000

107年 CY 2018	108年 CY 2019	109年 CY 2020	The OECD classification of Taxes
2,386,944,903	2,470,519,242	2,398,667,080	Total Tax Revenues
1,167,630,805	1,249,950,829	1,094,696,760	1000 Taxes on income, profits and capital gains
599,686,117	602,039,881	617,644,700	1100 Individuals
509,134,609	500,903,111	504,655,105	1110 On income and profits
90,551,508	101,136,770	112,989,595	1120 On capital gains
567,944,689	647,910,948	477,052,060	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
-	-	-	2000 Social security contributions
-	-	-	3000 Taxes on payroll and workforce
322,934,563	318,467,661	387,679,622	4000 Taxes on property
170,473,719	172,869,671	171,068,028	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
31,824,830	34,925,726	42,296,348	4300 Estate, inheritance and gift taxes
21,378,098	24,299,533	29,640,370	4310 Estate and inheritance taxes
10,446,732	10,626,193	12,655,978	4320 Gift taxes
107,270,496	95,899,263	158,167,805	4400 Taxes on financial and capital transactions
13,365,518	14,773,001	16,147,441	4500 Other non-recurrent taxes on property
-	-	-	4600 Other recurrent taxes on property
896,379,535	902,100,752	916,290,698	5000 Taxes on goods and services
815,839,436	819,934,183	832,389,438	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
415,408,541	420,908,352	437,212,013	5110 General taxes
400,430,895	399,025,831	395,177,425	5120 Taxes on specific goods and services
277,900,415	273,248,793	271,133,734	5121 Excises
-	-	-	5122 Profits of fiscal monopolies
120,056,787	123,042,335	121,390,157	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
2,473,693	2,734,703	2,653,534	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
68,393,344	69,309,585	70,175,832	5200 Taxes on use of goods , or on permission to use goods or perform activities
64,830,354	65,597,591	66,258,963	5210 Recurrent taxes
3,562,990	3,711,994	3,916,869	5220 Non-recurrent taxes
12,146,755	12,856,984	13,725,428	5300 Unallocable as between 5100 and 5200
-	-	-	6000 Other taxes

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

Explanation : 1.Taxes include Education Surtax.

2.According to the OECD Revenue Statistics Interpretative Guide, only the part of a refundable tax credit of the Individual Income Tax that is used to reduce a taxpayer's tax liability should be subtracted in the reporting of tax revenues. The part of tax credit that exceeds the taxpayer's tax liability and is paid to that taxpayer is treated as an expenditure item and not subtracted in the reporting of tax revenues. That part is referred to as the "transfer component." The figures above were not subtracted as the "transfer component" part of the tax credit due to the limitation of data.

表3-6. 全國賦稅實徵淨額 - 按OECD稅收分類分 (2/2)

## (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	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
5122 財政專賣利潤	
5123 進口稅	關稅
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	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	娛樂稅、特別及臨時稅課
5300 其他	
6000 其他稅收	印花稅

Table 3-6. Total Net Tax Revenues - by OECD classification of Taxes (2/2)

## (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	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
5122 Profits of fiscal monopolies	
5123 Customs and import duties	Customs Duties
5124 Taxes on exports	
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	Amusement Tax, Special and Provisional Tax Levies
5300 Unallocable as between 5100 and 5200	Stamp Tax
6000 Other taxes	