

表3-11. 各國賦稅收入 - 按OECD稅收分類分 (1/4)

(1)金 額
CY 2018

OECD 稅 收 分 類	中華民國 Republic of China 新臺幣千元 NT\$ 1,000	澳大利亞 Australia 百萬澳幣 Million AUD	加 拿 大 Canada 百萬加幣 Million CAD
總 計	3,544,979,903	558,453	738,733
1000 對所得、利潤與資本利得的稅收	1,167,630,805	336,239	360,457
1100 個人	599,686,117	229,499	267,594
1110 所得、利潤	509,134,609	229,499	267,594
1120 資本利得	90,551,508	-	-
1200 公司	567,944,689	106,740	83,763
1300 其他	-	-	9,100
2000 社會安全捐	1,158,035,000	-	103,213
3000 對工資與勞動力的徵收	-	26,923	14,871
4000 對財產徵收的稅收	322,934,563	53,142	85,859
4100 對不動產徵收的經常性稅收	170,473,719	32,694	69,750
4200 對淨財富徵收的經常性稅收	-	-	436
4300 遺產、繼承與贈與稅	31,824,830	-	331
4310 遺產與繼承稅	21,378,098	-	331
4320 贈與稅	10,446,732	-	-
4400 對金融與資本交易徵收的稅收	107,270,496	20,448	6,303
4500 對財產徵收的其他非經常性稅收	13,365,518	-	9,039
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	896,379,535	142,149	173,583
5100 對貨品生產、銷售及移轉等徵收的稅收	815,839,436	122,064	161,640
5110 一般銷售額	415,408,541	66,829	104,962
5120 對特種貨品與勞務徵收的稅收	400,430,895	55,235	56,678
5121 貨物稅	277,900,415	24,497	28,040
5122 財政專賣利潤	-	-	14,316
5123 進口稅	120,056,787	15,944	6,640
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	-	14,794	6,536
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	2,473,693	-	1,146
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	68,393,344	20,085	11,943
5210 經常性稅收	64,830,354	20,085	6,264
5220 非經常性稅收	3,562,990	-	5,679
5300 其他	12,146,755	-	-
6000 其他稅收	-	-	750

資料來源：OECD "Revenue Statistics" (2020年版)。

說 明：我國賦稅收入總計資料尚包含財政部編布之社會安全捐統計。

Table 3-11. Total Tax Revenues of Key Countries - by OECD classification of Taxes (1/4)

(1) Amount
CY 2018

法 國 France	德 國 Germany	義 大 利 Italy	The OECD classification of Taxes
百萬歐元 Million EUR	百萬歐元 Million EUR	百萬歐元 Million EUR	
1,090,163	1,293,678	739,520	Total Tax Revenues
274,103	423,781	228,902	1000 Taxes on income, profits and capital gains
224,196	351,896	189,298	1100 Individuals
224,196	351,896	189,298	1110 On income and profits
-	-	-	1120 On capital gains
49,907	71,885	32,937	1200 Corporations
-	-	6,667	1300 Unallocable as between 1100 and 1200
380,728	487,839	229,607	2000 Social security contributions
35,822	-	-	3000 Taxes on payroll and workforce
97,559	35,499	44,933	4000 Taxes on property
62,811	14,203	21,955	4100 Recurrent taxes on immovable property
1,847	399	311	4200 Recurrent taxes on new wealth
14,399	6,814	820	4300 Estate, inheritance and gift taxes
11,982	5,996	-	4310 Estate and inheritance taxes
2,417	818	-	4320 Gift taxes
18,502	14,083	18,847	4400 Taxes on financial and capital transactions
-	-	442	4500 Other non-recurrent taxes on property
-	-	2,558	4600 Other recurrent taxes on property
289,869	346,289	212,129	5000 Taxes on goods and services
281,681	327,429	184,748	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
186,522	235,449	109,333	5110 General taxes
95,159	91,688	75,415	5120 Taxes on specific goods and services
64,894	66,137	47,088	5121 Excises
-	-	10,601	5122 Profits of fiscal monopolies
2,858	5,018	2,295	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
27,353	20,567	15,431	5126 Taxes on specific services
-	2	-	5127 Other taxes on international trade and transactions
54	-36	-	5128 Other taxes on specific goods and services
-	292	-	5130 Unallocable as between 5110 and 5120
8,188	18,860	14,462	5200 Taxes on use of goods , or on permission to use goods or perform activities
3,072	17,355	14,462	5210 Recurrent taxes
5,116	1,505	-	5220 Non-recurrent taxes
-	-	12,919	5300 Unallocable as between 5100 and 5200
12,082	270	23,949	6000 Other taxes

Source : "Revenue Statistics of OECD" (2020 Edition)

Explanation : The figures of Total Tax Revenues of R.O.C includes social security contributions compiled by the Ministry of Finance.

表3-11. 各國賦稅收入 - 按OECD稅收分類分 (2/4)

(1)金 額
CY 2018

OECD 稅 收 分 類	日 本 Japan 十億日圓 Billion JPY	南 韓 Korea 十億韓元 Billion KRW	荷 蘭 Netherlands 百萬歐元 Million EUR
總 計	173,231	506,548	300,298
1000 對所得、利潤與資本利得的稅收	56,083	172,976	88,769
1100 個人	33,492	93,274	61,660
1110 所得、利潤	33,492	75,251	61,514
1120 資本利得	-	18,023	146
1200 公司	22,591	79,702	27,109
1300 其他	-	-	-
2000 社會安全捐	70,588	128,660	108,049
3000 對工資與勞動力的徵收	-	1,492	-
4000 對財產徵收的稅收	11,863	58,811	12,142
4100 對不動產徵收的經常性稅收	10,386	15,589	7,370
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	-	7,359	1,731
4310 遺產與繼承稅	-	2,832	1,731
4320 贈與稅	-	4,527	-
4400 對金融與資本交易徵收的稅收	1,477	35,863	3,041
4500 對財產徵收的其他非經常性稅收	-	-	-
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	34,252	133,095	90,531
5100 對貨品生產、銷售及移轉等徵收的稅收	31,754	125,207	81,470
5110 一般銷售額	22,496	77,471	52,782
5120 對特種貨品與勞務徵收的稅收	9,258	47,736	28,688
5121 貨物稅	8,121	36,218	20,995
5122 財政專賣利潤	-	-	-
5123 進口稅	1,071	9,213	2,504
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	66	2,305	4,946
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	-	-	243
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	2,498	7,888	9,061
5210 經常性稅收	2,475	7,888	8,800
5220 非經常性稅收	23	-	261
5300 其他	-	-	-
6000 其他稅收	445	11,514	807

Table 3-11. Total Tax Revenues of Key Countries - by OECD classification of Taxes (2/4)

(1) Amount
CY 2018

瑞典 Sweden	英國 United Kingdom	美國 United States	The OECD classification of Taxes
百萬瑞典幣 Million SEK	百萬英鎊 Million GBP	百萬美元 Million USD	
2,120,637	705,206	5,003,235	Total Tax Revenues
761,049	249,059	2,274,596	1000 Taxes on income, profits and capital gains
623,602	192,765	2,068,822	1100 Individuals
554,257	184,968	1,858,365	1110 On income and profits
69,345	7,797	210,457	1120 On capital gains
137,447	56,294	205,774	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
463,338	134,986	1,250,370	2000 Social security contributions
245,036	2,604	2,169	3000 Taxes on payroll and workforce
45,842	88,416	589,167	4000 Taxes on property
33,217	66,159	561,999	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
-	5,301	-	4300 Estate, inheritance and gift taxes
-	5,301	-	4310 Estate and inheritance taxes
-	-	-	4320 Gift taxes
12,625	16,654	17,123	4400 Taxes on financial and capital transactions
-	302	-	4500 Other non-recurrent taxes on property
-	-	10,045	4600 Other recurrent taxes on property
603,446	230,141	886,933	5000 Taxes on goods and services
583,611	222,044	777,137	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
445,799	149,078	411,905	5110 General taxes
137,812	72,966	365,232	5120 Taxes on specific goods and services
102,112	49,125	164,410	5121 Excises
4,658	-	-	5122 Profits of fiscal monopolies
12,996	3,480	53,284	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
13,897	16,320	34,730	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
4,149	4,041	112,808	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
19,835	8,097	109,796	5200 Taxes on use of goods , or on permission to use goods or perform activities
19,835	8,012	81,264	5210 Recurrent taxes
-	85	28,532	5220 Non-recurrent taxes
-	-	-	5300 Unallocable as between 5100 and 5200
1,926	-	-	6000 Other taxes

表3-11. 各國賦稅收入 - 按OECD稅收分類分 (3/4)

(2)結構比
CY 2018

單位：%

OECD 稅 收 分 類	中華民國 Republic of China	澳大利亞 Australia	加 拿 大 Canada
總 計	100.0	100.0	100.0
1000 對所得、利潤與資本利得的稅收	32.9	60.2	48.8
1100 個人	16.9	41.1	36.2
1110 所得、利潤	14.4	41.1	36.2
1120 資本利得	2.6	-	-
1200 公司	16.0	19.1	11.3
1300 其他	-	-	1.2
2000 社會安全捐	32.7	-	14.0
3000 對工資與勞動力的徵收	-	4.8	2.0
4000 對財產徵收的稅收	9.1	9.5	11.6
4100 對不動產徵收的經常性稅收	4.8	5.9	9.4
4200 對淨財富徵收的經常性稅收	-	-	0.1
4300 遺產、繼承與贈與稅	0.9	-	0.0
4310 遺產與繼承稅	0.6	-	0.0
4320 贈與稅	0.3	-	-
4400 對金融與資本交易徵收的稅收	3.0	3.7	0.9
4500 對財產徵收的其他非經常性稅收	0.4	-	1.2
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	25.3	25.5	23.5
5100 對貨品生產、銷售及移轉等徵收的稅收	23.0	21.9	21.9
5110 一般銷售額	11.7	12.0	14.2
5120 對特種貨品與勞務徵收的稅收	11.3	9.9	7.7
5121 貨物稅	7.8	4.4	3.8
5122 財政專賣利潤	-	-	1.9
5123 進口稅	3.4	2.9	0.9
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	-	2.6	0.9
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	-	0.2
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	1.9	3.6	1.6
5210 經常性稅收	1.8	3.6	0.8
5220 非經常性稅收	0.1	-	0.8
5300 其他	0.3	-	-
6000 其他稅收	-	-	0.1

Table 3-11. Total Tax Revenues of Key Countries - by OECD classification of Taxes (3/4)

(2) Percentage
CY 2018

Unit : %

法 國 France	德 國 Germany	義 大 利 Italy	The OECD classification of Taxes
100.0	100.0	100.0	Total Tax Revenues
25.1	32.8	31.0	1000 Taxes on income, profits and capital gains
20.6	27.2	25.6	1100 Individuals
20.6	27.2	25.6	1110 On income and profits
-	-	-	1120 On capital gains
4.6	5.6	4.5	1200 Corporations
-	-	0.9	1300 Unallocable as between 1100 and 1200
34.9	37.7	31.0	2000 Social security contributions
3.3	-	-	3000 Taxes on payroll and workforce
8.9	2.7	6.1	4000 Taxes on property
5.8	1.1	3.0	4100 Recurrent taxes on immovable property
0.2	0.0	0.0	4200 Recurrent taxes on new wealth
1.3	0.5	0.1	4300 Estate, inheritance and gift taxes
1.1	0.5	-	4310 Estate and inheritance taxes
0.2	0.1	-	4320 Gift taxes
1.7	1.1	2.5	4400 Taxes on financial and capital transactions
-	-	0.1	4500 Other non-recurrent taxes on property
-	-	0.3	4600 Other recurrent taxes on property
26.6	26.8	28.7	5000 Taxes on goods and services
25.8	25.3	25.0	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
17.1	18.2	14.8	5110 General taxes
8.7	7.1	10.2	5120 Taxes on specific goods and services
6.0	5.1	6.4	5121 Excises
-	-	1.4	5122 Profits of fiscal monopolies
0.3	0.4	0.3	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
2.5	1.6	2.1	5126 Taxes on specific services
-	0.0	-	5127 Other taxes on international trade and transactions
0.0	-0.0	-	5128 Other taxes on specific goods and services
-	0.0	-	5130 Unallocable as between 5110 and 5120
0.8	1.5	2.0	5200 Taxes on use of goods , or on permission to use goods or perform activities
0.3	1.3	2.0	5210 Recurrent taxes
0.5	0.1	-	5220 Non-recurrent taxes
-	-	1.7	5300 Unallocable as between 5100 and 5200
1.1	0.0	3.2	6000 Other taxes

表3-11. 各國賦稅收入 - 按OECD稅收分類分 (4/4)

(2)結構比
CY 2018

單位：%

OECD 稅 收 分 類	日 本 Japan	南 韓 Korea	荷 蘭 Netherlands
總 計	100.0	100.0	100.0
1000 對所得、利潤與資本利得的稅收	32.4	34.1	29.6
1100 個人	19.3	18.4	20.5
1110 所得、利潤	19.3	14.9	20.5
1120 資本利得	-	3.6	0.0
1200 公司	13.0	15.7	9.0
1300 其他	-	-	-
2000 社會安全捐	40.7	25.4	36.0
3000 對工資與勞動力的徵收	-	0.3	-
4000 對財產徵收的稅收	6.8	11.6	4.0
4100 對不動產徵收的經常性稅收	6.0	3.1	2.5
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	-	1.5	0.6
4310 遺產與繼承稅	-	0.6	0.6
4320 贈與稅	-	0.9	-
4400 對金融與資本交易徵收的稅收	0.9	7.1	1.0
4500 對財產徵收的其他非經常性稅收	-	-	-
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	19.8	26.3	30.1
5100 對貨品生產、銷售及移轉等徵收的稅收	18.3	24.7	27.1
5110 一般銷售額	13.0	15.3	17.6
5120 對特種貨品與勞務徵收的稅收	5.3	9.4	9.6
5121 貨物稅	4.7	7.1	7.0
5122 財政專賣利潤	-	-	-
5123 進口稅	0.6	1.8	0.8
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	0.0	0.5	1.6
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
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	1.4	1.6	3.0
5210 經常性稅收	1.4	1.6	2.9
5220 非經常性稅收	0.0	-	0.1
5300 其他	-	-	-
6000 其他稅收	0.3	2.3	0.3

Table 3-11. Total Tax Revenues of Key Countries - by OECD classification of Taxes (4/4)

(2) Percentage
CY 2018

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
35.9	35.3	45.5	1000 Taxes on income, profits and capital gains
29.4	27.3	41.3	1100 Individuals
26.1	26.2	37.1	1110 On income and profits
3.3	1.1	4.2	1120 On capital gains
6.5	8.0	4.1	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
21.8	19.1	25.0	2000 Social security contributions
11.6	0.4	0.0	3000 Taxes on payroll and workforce
2.2	12.5	11.8	4000 Taxes on property
1.6	9.4	11.2	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
-	0.8	-	4300 Estate, inheritance and gift taxes
-	0.8	-	4310 Estate and inheritance taxes
-	-	-	4320 Gift taxes
0.6	2.4	0.3	4400 Taxes on financial and capital transactions
-	0.0	-	4500 Other non-recurrent taxes on property
-	-	0.2	4600 Other recurrent taxes on property
28.5	32.6	17.7	5000 Taxes on goods and services
27.5	31.5	15.5	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
21.0	21.1	8.2	5110 General taxes
6.5	10.3	7.3	5120 Taxes on specific goods and services
4.8	7.0	3.3	5121 Excises
0.2	-	-	5122 Profits of fiscal monopolies
0.6	0.5	1.1	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
0.7	2.3	0.7	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
0.2	0.6	2.3	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
0.9	1.1	2.2	5200 Taxes on use of goods , or on permission to use goods or perform activities
0.9	1.1	1.6	5210 Recurrent taxes
-	0.0	0.6	5220 Non-recurrent taxes
-	-	-	5300 Unallocable as between 5100 and 5200
0.1	-	-	6000 Other taxes