

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		108年 CY 2019	109年 CY 2020	110年 CY 2021
總 計		2,470,519,242	2,398,667,080	2,874,212,555
1000	對所得、利潤與資本利得的稅收	1,249,950,829	1,094,696,760	1,342,048,107
1100	個人	500,903,111	504,655,105	530,188,503
1110	所得、利潤	500,903,111	504,655,105	530,188,503
1120	資本利得	-	-	-
1200	公司	647,910,948	477,052,060	701,845,090
1300	其他	101,136,770	112,989,595	110,014,514
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	318,467,661	387,679,622	530,244,132
4100	對不動產徵收的經常性稅收	172,869,671	171,068,028	173,551,022
4200	對淨財富徵收的經常性稅收	-	-	-
4300	遺產、繼承與贈與稅	34,925,726	42,296,348	53,061,964
4310	遺產與繼承稅	24,299,533	29,640,370	33,463,271
4320	贈與稅	10,626,193	12,655,978	19,598,693
4400	對金融與資本交易徵收的稅收	95,899,263	158,167,805	285,852,448
4500	對財產徵收的其他非經常性稅收	14,773,001	16,147,441	17,778,698
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	902,100,752	916,290,698	1,001,920,316
5100	對貨品生產、銷售及移轉等徵收的稅收	819,934,183	832,389,438	917,360,950
5110	一般銷售額	420,908,352	437,212,013	499,357,607
5120	對特種貨品與勞務徵收的稅收	399,025,831	395,177,425	418,003,343
5121	貨物稅	273,248,793	271,133,734	281,117,042
5122	財政專賣利潤	-	-	-
5123	進口稅	123,042,335	121,390,157	133,270,051
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	2,734,703	2,653,534	3,616,250
5130	其他	-	-	-
5200	對貨品使用及行為課徵的稅收	69,309,585	70,175,832	70,131,980
5210	經常性稅收	65,597,591	66,258,963	66,984,023
5220	非經常性稅收	3,711,994	3,916,869	3,147,957
5300	其他	12,856,984	13,725,428	14,427,386
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. 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

111年 CY 2022	112年 CY 2023	113年 CY 2024	The OECD classification of Taxes
3,247,877,156	3,456,157,917	3,761,881,506	Total Tax Revenues
1,775,445,243	1,909,060,617	2,040,331,902	1000 Taxes on income, profits and capital gains
655,119,764	755,103,888	829,090,892	1100 Individuals
655,119,764	755,103,888	829,090,892	1110 On income and profits
-	-	-	1120 On capital gains
1,027,278,985	1,079,455,217	1,121,990,863	1200 Corporations
93,046,494	74,501,512	89,250,147	1300 Unallocable as between 1100 and 1200
-	-	-	2000 Social security contributions
-	-	-	3000 Taxes on payroll and workforce
438,424,401	466,436,155	584,814,883	4000 Taxes on property
179,739,371	183,378,099	191,604,361	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
57,613,334	61,852,720	73,090,590	4300 Estate, inheritance and gift taxes
37,678,824	36,847,012	41,693,445	4310 Estate and inheritance taxes
19,934,510	25,005,708	31,397,145	4320 Gift taxes
185,590,592	205,403,863	300,863,803	4400 Taxes on financial and capital transactions
15,481,104	15,801,473	19,256,129	4500 Other non-recurrent taxes on property
-	-	-	4600 Other recurrent taxes on property
1,034,007,512	1,080,661,145	1,136,734,721	5000 Taxes on goods and services
947,343,624	991,763,038	1,045,291,161	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
544,366,239	572,341,653	623,736,437	5110 General taxes
402,977,385	419,421,385	421,554,724	5120 Taxes on specific goods and services
256,534,573	261,400,751	254,017,472	5121 Excises
-	-	-	5122 Profits of fiscal monopolies
142,547,274	152,507,357	160,903,924	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
3,895,538	5,513,277	6,633,328	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
70,941,513	71,863,592	72,618,978	5200 Taxes on use of goods , or on permission to use goods or perform activities
68,016,771	68,648,422	68,736,907	5210 Recurrent taxes
2,924,742	3,215,170	3,882,071	5220 Non-recurrent taxes
15,722,375	17,034,515	18,824,582	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. 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		
1200 公司		營利事業所得稅
1300 其他		土地增值稅
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		印花稅
6000 其他稅收		

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	
1200 Corporations	Profit-seeking Enterprise Income Tax
1300 Unallocable as between 1100 and 1200	Land Value Increment Tax
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	