

表3-11. 各國賦稅收入 - 按OECD稅收分類分 (1/4)

(1)金 額 CY 2022			
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	4,601,262,156	753,193	951,780
1000 對所得、利潤與資本利得的稅收	1,775,445,243	468,871	490,948
1100 個人	655,119,764	304,566	346,169
1110 所得、利潤	655,119,764	304,566	346,169
1120 資本利得	-	-	-
1200 公司	1,027,278,985	164,305	132,032
1300 其他	93,046,494	-	12,747
2000 社會安全捐	1,353,385,000	-	133,578
3000 對工資與勞動力的徵收	-	35,309	20,697
4000 對財產徵收的稅收	438,424,401	69,904	98,540
4100 對不動產徵收的經常性稅收	179,739,371	40,188	74,700
4200 對淨財富徵收的經常性稅收	-	-	561
4300 遺產、繼承與贈與稅	57,613,334	-	489
4310 遺產與繼承稅	37,678,824	-	489
4320 贈與稅	19,934,510	-	-
4400 對金融與資本交易徵收的稅收	185,590,592	29,716	10,818
4500 對財產徵收的其他非經常性稅收	15,481,104	-	11,972
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	1,034,007,512	179,109	206,964
5100 對貨品生產、銷售及移轉等徵收的稅收	947,343,624	152,421	192,866
5110 一般銷售額	544,366,239	88,602	129,139
5120 對特種貨品與勞務徵收的稅收	402,977,385	63,819	63,727
5121 貨物稅	256,534,573	27,626	31,703
5122 財政專賣利潤	-	-	15,707
5123 進口稅	142,547,274	17,079	6,100
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	-	19,114	8,253
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	3,895,538	-	1,964
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	70,941,513	26,688	14,098
5210 經常性稅收	68,016,771	23,532	5,354
5220 非經常性稅收	2,924,742	3,156	8,744
5300 其他	15,722,375	-	-
6000 其他稅收	-	-	1,053

資料來源： OECD "Revenue Statistics" (2024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 2022

法 國 France 百萬歐元 Million EUR	德 國 Germany 百萬歐元 Million EUR	義 大 利 Italy 百萬歐元 Million EUR	The OECD classification of Taxes
1,215,510	1,537,045	840,824	Total Tax Revenues
333,067	506,014	275,661	1000 Taxes on income, profits and capital gains
257,542	413,386	214,461	1100 Individuals
257,542	413,386	214,461	1110 On income and profits
-	-	-	1120 On capital gains
75,525	92,628	56,319	1200 Corporations
-	-	4,881	1300 Unallocable as between 1100 and 1200
393,279	567,083	256,430	2000 Social security contributions
51,867	-	-	3000 Taxes on payroll and workforce
98,295	43,244	48,157	4000 Taxes on property
51,802	15,282	22,676	4100 Recurrent taxes on immovable property
2,280	1,614	447	4200 Recurrent taxes on new wealth
18,955	9,226	1,067	4300 Estate, inheritance and gift taxes
15,630	8,119	-	4310 Estate and inheritance taxes
3,325	1,107	-	4320 Gift taxes
25,258	17,122	21,230	4400 Taxes on financial and capital transactions
-	-	193	4500 Other non-recurrent taxes on property
-	-	2,544	4600 Other recurrent taxes on property
317,204	420,346	232,465	5000 Taxes on goods and services
309,300	389,159	201,832	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
212,771	289,962	138,925	5110 General taxes
96,529	98,937	62,907	5120 Taxes on specific goods and services
59,366	67,575	32,055	5121 Excises
-	-	10,959	5122 Profits of fiscal monopolies
2,929	6,708	3,734	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
34,234	24,653	16,159	5126 Taxes on specific services
-	2	-	5127 Other taxes on international trade and transactions
-	-1	-	5128 Other taxes on specific goods and services
-	260	-	5130 Unallocable as between 5110 and 5120
7,904	31,187	15,977	5200 Taxes on use of goods , or on permission to use goods or perform activities
2,335	18,224	15,977	5210 Recurrent taxes
5,569	12,963	-	5220 Non-recurrent taxes
-	-	14,656	5300 Unallocable as between 5100 and 5200
21,798	358	28,111	6000 Other taxes

Source : "Revenue Statistics of OECD" (2024 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 2022

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		192,878	691,257	378,305
1000	對所得、利潤與資本利得的稅收	63,669	258,193	123,828
1100	個人	36,835	141,926	76,656
1110	所得、利潤	36,835	109,693	76,448
1120	資本利得	-	32,233	208
1200	公司	26,834	116,267	47,172
1300	其他	-	-	-
2000	社會安全捐	75,458	176,747	124,463
3000	對工資與勞動力的徵收	-	1,982	-
4000	對財產徵收的稅收	12,445	82,065	14,778
4100	對不動產徵收的經常性稅收	11,044	26,510	7,562
4200	對淨財富徵收的經常性稅收	-	-	-
4300	遺產、繼承與贈與稅	-	14,594	2,614
4310	遺產與繼承稅	-	7,611	2,614
4320	贈與稅	-	6,983	-
4400	對金融與資本交易徵收的稅收	1,401	40,961	4,602
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	40,827	156,778	114,037
5100	對貨品生產、銷售及移轉等徵收的稅收	38,148	149,448	103,572
5110	一般銷售額	29,494	105,558	70,458
5120	對特種貨品與勞務徵收的稅收	8,654	43,890	33,114
5121	貨物稅	7,582	30,834	22,399
5122	財政專賣利潤	-	-	-
5123	進口稅	1,008	10,794	3,759
5124	出口稅	-	-	-
5125	對投資財之課稅	-	-	-
5126	對特別勞務之課稅	64	2,262	6,646
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	-	-	310
5130	其他	-	-	-
5200	對貨品使用及行為課徵的稅收	2,679	7,330	10,465
5210	經常性稅收	2,657	7,330	9,425
5220	非經常性稅收	22	-	1,040
5300	其他	-	-	-
6000	其他稅收	479	15,492	1,199

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

(1) Amount
CY 2022

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
2,493,409	887,622	7,066,478	Total Tax Revenues
897,879	335,213	3,654,868	1000 Taxes on income, profits and capital gains
697,186	253,612	3,127,332	1100 Individuals
604,294	238,187	2,788,194	1110 On income and profits
92,892	15,425	339,138	1120 On capital gains
200,693	81,601	527,536	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
518,438	176,951	1,556,656	2000 Social security contributions
301,306	3,520	3,634	3000 Taxes on payroll and workforce
55,006	100,591	696,214	4000 Taxes on property
38,615	71,683	660,026	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
-	6,808	-	4300 Estate, inheritance and gift taxes
-	6,808	-	4310 Estate and inheritance taxes
-	-	-	4320 Gift taxes
16,391	21,670	24,594	4400 Taxes on financial and capital transactions
-	430	-	4500 Other non-recurrent taxes on property
-	-	11,594	4600 Other recurrent taxes on property
717,486	271,347	1,155,106	5000 Taxes on goods and services
694,959	257,624	1,005,659	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
552,379	184,258	570,794	5110 General taxes
142,580	73,366	434,865	5120 Taxes on specific goods and services
118,626	47,831	171,574	5121 Excises
2,159	-	-	5122 Profits of fiscal monopolies
9,329	5,635	102,333	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
12,032	16,461	44,420	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
434	3,439	116,538	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
22,527	13,723	149,447	5200 Taxes on use of goods , or on permission to use goods or perform activities
22,527	8,847	101,006	5210 Recurrent taxes
-	4,876	48,441	5220 Non-recurrent taxes
-	-	-	5300 Unallocable as between 5100 and 5200
3,294	-	-	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 2022

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	38.6	62.3	51.6
1100 個人	14.2	40.4	36.4
1110 所得、利潤	14.2	40.4	36.4
1120 資本利得	-	-	-
1200 公司	22.3	21.8	13.9
1300 其他	2.0	-	1.3
2000 社會安全捐	29.4	-	14.0
3000 對工資與勞動力的徵收	-	4.7	2.2
4000 對財產徵收的稅收	9.5	9.3	10.4
4100 對不動產徵收的經常性稅收	3.9	5.3	7.8
4200 對淨財富徵收的經常性稅收	-	-	0.1
4300 遺產、繼承與贈與稅	1.3	-	0.1
4310 遺產與繼承稅	0.8	-	0.1
4320 贈與稅	0.4	-	-
4400 對金融與資本交易徵收的稅收	4.0	3.9	1.1
4500 對財產徵收的其他非經常性稅收	0.3	-	1.3
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	22.5	23.8	21.7
5100 對貨品生產、銷售及移轉等徵收的稅收	20.6	20.2	20.3
5110 一般銷售額	11.8	11.8	13.6
5120 對特種貨品與勞務徵收的稅收	8.8	8.5	6.7
5121 貨物稅	5.6	3.7	3.3
5122 財政專賣利潤	-	-	1.7
5123 進口稅	3.1	2.3	0.6
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	-	2.5	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	1.5	3.5	1.5
5210 經常性稅收	1.5	3.1	0.6
5220 非經常性稅收	0.1	0.4	0.9
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 2022

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
27.4	32.9	32.8	1000 Taxes on income, profits and capital gains
21.2	26.9	25.5	1100 Individuals
21.2	26.9	25.5	1110 On income and profits
-	-	-	1120 On capital gains
6.2	6.0	6.7	1200 Corporations
-	-	0.6	1300 Unallocable as between 1100 and 1200
32.4	36.9	30.5	2000 Social security contributions
4.3	-	-	3000 Taxes on payroll and workforce
8.1	2.8	5.7	4000 Taxes on property
4.3	1.0	2.7	4100 Recurrent taxes on immovable property
0.2	0.1	0.1	4200 Recurrent taxes on new wealth
1.6	0.6	0.1	4300 Estate, inheritance and gift taxes
1.3	0.5	-	4310 Estate and inheritance taxes
0.3	0.1	-	4320 Gift taxes
2.1	1.1	2.5	4400 Taxes on financial and capital transactions
-	-	0.0	4500 Other non-recurrent taxes on property
-	-	0.3	4600 Other recurrent taxes on property
26.1	27.3	27.6	5000 Taxes on goods and services
25.4	25.3	24.0	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
17.5	18.9	16.5	5110 General taxes
7.9	6.4	7.5	5120 Taxes on specific goods and services
4.9	4.4	3.8	5121 Excises
-	-	1.3	5122 Profits of fiscal monopolies
0.2	0.4	0.4	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
2.8	1.6	1.9	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
0.7	2.0	1.9	5200 Taxes on use of goods , or on permission to use goods or perform activities
0.2	1.2	1.9	5210 Recurrent taxes
0.5	0.8	-	5220 Non-recurrent taxes
-	-	1.7	5300 Unallocable as between 5100 and 5200
1.8	0.0	3.3	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 2022

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	33.0	37.4	32.7
1100	個人	19.1	20.5	20.3
1110	所得、利潤	19.1	15.9	20.2
1120	資本利得	-	4.7	0.1
1200	公司	13.9	16.8	12.5
1300	其他	-	-	-
2000	社會安全捐	39.1	25.6	32.9
3000	對工資與勞動力的徵收	-	0.3	-
4000	對財產徵收的稅收	6.5	11.9	3.9
4100	對不動產徵收的經常性稅收	5.7	3.8	2.0
4200	對淨財富徵收的經常性稅收	-	-	-
4300	遺產、繼承與贈與稅	-	2.1	0.7
4310	遺產與繼承稅	-	1.1	0.7
4320	贈與稅	-	1.0	-
4400	對金融與資本交易徵收的稅收	0.7	5.9	1.2
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	21.2	22.7	30.1
5100	對貨品生產、銷售及移轉等徵收的稅收	19.8	21.6	27.4
5110	一般銷售額	15.3	15.3	18.6
5120	對特種貨品與勞務徵收的稅收	4.5	6.3	8.8
5121	貨物稅	3.9	4.5	5.9
5122	財政專賣利潤	-	-	-
5123	進口稅	0.5	1.6	1.0
5124	出口稅	-	-	-
5125	對投資財之課稅	-	-	-
5126	對特別勞務之課稅	0.0	0.3	1.8
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	1.1	2.8
5210	經常性稅收	1.4	1.1	2.5
5220	非經常性稅收	0.0	-	0.3
5300	其他	-	-	-
6000	其他稅收	0.2	2.2	0.3

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

(2) Percentage
CY 2022

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
36.0	37.8	51.7	1000 Taxes on income, profits and capital gains
28.0	28.6	44.3	1100 Individuals
24.2	26.8	39.5	1110 On income and profits
3.7	1.7	4.8	1120 On capital gains
8.0	9.2	7.5	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
20.8	19.9	22.0	2000 Social security contributions
12.1	0.4	0.1	3000 Taxes on payroll and workforce
2.2	11.3	9.9	4000 Taxes on property
1.5	8.1	9.3	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
0.7	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
28.8	30.6	16.3	5000 Taxes on goods and services
27.9	29.0	14.2	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
22.2	20.8	8.1	5110 General taxes
5.7	8.3	6.2	5120 Taxes on specific goods and services
4.8	5.4	2.4	5121 Excises
0.1	-	-	5122 Profits of fiscal monopolies
0.4	0.6	1.4	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
0.5	1.9	0.6	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
0.0	0.4	1.6	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
0.9	1.5	2.1	5200 Taxes on use of goods , or on permission to use goods or perform activities
0.9	1.0	1.4	5210 Recurrent taxes
-	0.5	0.7	5220 Non-recurrent taxes
-	-	-	5300 Unallocable as between 5100 and 5200
0.1	-	-	6000 Other taxes