

表1-10. 各國一般政府賦稅收入占歲入比重

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	加拿大 Canada	中國大陸 ** Mainland China	香 港 Hong Kong	丹 麥 Denmark	法 國 France	德 國 Germany	希 臘 Greece	義大利 Italy
2002	66.6	83.0	82.0	...	61.0	88.0	85.1	86.8	82.7	91.0
2003	62.6	83.4	81.3	...	64.1	87.9	85.5	86.4	80.5	91.3
2004	70.2	83.0	81.8	...	63.1	86.7	85.5	86.6	77.6	91.0
2005	69.0	83.1	81.4	71.4	63.2	87.6	85.6	86.7	80.2	91.2
2006	71.5	82.1	80.9	81.3	61.5	86.9	85.5	87.0	78.5	91.6
2007	75.1	82.3	81.2	58.8	62.5	87.3	85.3	87.1	78.1	91.8
2008	76.7	82.9	80.5	82.8	65.8	85.8	85.0	87.0	77.6	91.7
2009	70.2	81.0	81.8	81.7	61.8	86.3	84.3	86.1	78.2	91.4
2010	74.0	79.4	81.0	83.3	60.8	86.1	84.7	85.6	76.9	91.3
2011	73.9	80.1	80.7	86.8	59.8	85.4	85.0	85.4	76.1	91.2
2012	74.7	80.5	81.4	86.1	58.2	86.4	85.6	85.8	76.3	91.4
2013	72.0	80.3	81.1	85.6	62.4	87.1	85.7	86.1	72.8	90.8
2014	76.4	80.5	81.3	85.1	65.6	89.2	85.8	85.9	77.4	90.5
2015	78.0	80.1	82.4	84.1	66.3	89.7	86.1	86.4	76.1	90.2
2016	80.5	80.5	82.7	84.4	55.2	89.9	86.2	86.6	77.6	91.1
2017	79.5	80.1	82.1	86.2	55.5	89.7	86.6	86.9	81.1	90.9
2018	80.7	80.7	81.8	88.1	58.0	88.9	86.7	86.7	81.8	90.9
2019	81.0	80.7	81.7	85.6	56.9	89.6	86.7	86.6	81.4	90.6
2020	75.4	80.9	83.2	85.9	60.2	90.5	86.9	86.5	79.2	90.8
2021	82.6	81.5	82.2	87.3	55.6	90.5	86.1	86.7	79.9	90.3
2022	83.8	82.2	82.4	85.1	72.4	88.9	86.3	86.9	81.8	89.5
2023	84.6	...	82.3	85.5	69.0	88.7	86.1	86.1	81.6	89.3
2024	84.9	...	81.4	82.9	...	89.3	85.8	85.9	82.0	90.9
2025	85.8	...	80.3	...	...	...	...	...	...	...
2026 *	86.6	...	...	...	...	...	...	...	...	...

資料來源：依IMF 'Government Finance Statistics Yearbook' 資料編算。

說明：我國資料為稅課收入占各級政府歲入淨額之比重；各國資料則為稅課收入及社會安全捐占各級政府歲入金額比重。

附註：1.* 我國係預算案數。

2.**中國大陸及新加坡為現金制基礎統計，其他國家為權責制。

Table 1-10. Total Tax Revenues as a Percentage of General Government Revenues of Key Countries

Unit : %

冰 島	日 本	南 韓	荷 蘭	挪 威	新加坡 **	西 班 牙	瑞 典	瑞 士	英 國	美 國
Iceland	Japan	Korea	Nether- lands	Norway	Singapore	Spain	Sweden	Switzer- land	United Kingdom	United States
84.5	86.6	...	84.5	60.1	59.9	86.8	87.2	83.3	92.1	84.5
85.7	85.1	...	84.1	59.3	64.1	87.4	87.4	82.4	92.7	84.5
85.9	84.9	...	83.4	60.4	61.8	88.1	87.7	82.2	92.2	84.9
78.6	85.7	...	83.8	60.7	63.7	89.1	87.2	81.8	90.5	85.6
77.2	87.1	...	83.9	59.4	66.1	89.1	87.5	81.9	91.2	85.7
76.2	87.5	78.6	84.4	58.3	66.6	89.0	86.5	82.3	90.9	85.6
66.8	87.2	80.1	82.9	56.8	67.4	87.8	85.9	81.3	90.8	85.2
69.4	87.3	79.0	83.1	57.5	76.0	86.0	86.2	81.5	89.8	82.6
76.3	88.2	79.6	83.7	59.5	76.2	86.7	86.7	81.3	77.8	82.7
75.2	88.6	79.5	83.7	58.6	77.0	86.5	86.4	81.5	91.4	83.1
75.1	88.9	70.8	83.2	58.0	77.7	86.2	86.0	81.8	91.3	83.5
76.5	89.0	71.5	82.9	57.0	77.0	86.3	85.6	81.7	88.7	82.7
80.3	89.1	71.9	85.1	54.6	75.2	87.1	86.6	82.0	89.9	83.7
81.4	87.6	72.9	86.3	52.9	73.0	87.8	87.1	81.7	90.2	84.1
85.1	88.0	75.0	88.0	53.1	72.1	88.5	87.7	82.5	90.5	84.4
81.7	89.3	75.4	88.7	53.7	69.3	89.2	87.9	82.5	90.3	85.0
81.3	89.7	79.1	89.2	54.0	71.5	88.9	87.4	82.3	90.5	84.5
83.2	90.0	78.7	89.8	53.1	62.9	89.1	87.2	83.0	90.8	85.2
86.2	90.7	80.2	90.5	52.6	70.5	88.8	87.0	82.2	90.4	85.4
84.7	91.1	80.4	90.2	57.8	74.4	88.1	87.4	81.9	91.4	86.2
82.8	90.6	81.5	88.6	57.6	74.2	88.7	86.6	81.1	90.3	86.6
83.6	90.4	79.0	90.6	52.8	76.3	87.4	86.5	83.6	91.3	87.3
...	89.8	...	90.2	51.0	76.5	87.9	85.8	84.1	91.1	87.2
...	...	...	...	...	...	...	...	...	...	87.8
...

Source : Through the compilation of the data from IMF 'Government Finance Statistics Yearbook' .

Explanation : The data of R.O.C is total net tax revenues as a percentage of net government revenues of all levels, while other countries are taxes and social contributions as a percentage of general government revenues.

Note : 1.* The figures are budget proposal for R.O.C.

2.**The data of Mainland China and Singapore are cash basis, while other countries are accrual basis.