

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	109年 CY 2020	110年 CY 2021	111年 CY 2022
總 計	2,398,667,080	2,874,212,555	3,247,877,156
1000 對所得、利潤與資本利得的稅收	1,094,696,760	1,342,048,107	1,775,445,243
1100 個人	504,655,105	530,188,503	655,119,764
1110 所得、利潤	504,655,105	530,188,503	655,119,764
1120 資本利得	-	-	-
1200 公司	477,052,060	701,845,090	1,027,278,985
1300 其他	112,989,595	110,014,514	93,046,494
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	387,679,622	530,244,132	438,424,401
4100 對不動產徵收的經常性稅收	171,068,028	173,551,022	179,739,371
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	42,296,348	53,061,964	57,613,334
4310 遺產與繼承稅	29,640,370	33,463,271	37,678,824
4320 贈與稅	12,655,978	19,598,693	19,934,510
4400 對金融與資本交易徵收的稅收	158,167,805	285,852,448	185,590,592
4500 對財產徵收的其他非經常性稅收	16,147,441	17,778,698	15,481,104
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	916,290,698	1,001,920,316	1,034,007,512
5100 對貨品生產、銷售及移轉等徵收的稅收	832,389,438	917,360,950	947,343,624
5110 一般銷售額	437,212,013	499,357,607	544,366,239
5120 對特種貨品與勞務徵收的稅收	395,177,425	418,003,343	402,977,385
5121 貨物稅	271,133,734	281,117,042	256,534,573
5122 財政專賣利潤	-	-	-
5123 進口稅	121,390,157	133,270,051	142,547,274
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	2,653,534	3,616,250	3,895,538
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	70,175,832	70,131,980	70,941,513
5210 經常性稅收	66,258,963	66,984,023	68,016,771
5220 非經常性稅收	3,916,869	3,147,957	2,924,742
5300 其他	13,725,428	14,427,386	15,722,375
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

112年 CY 2023	113年 CY 2024	114年 CY 2025	The OECD classification of Taxes
3,456,157,917	3,761,881,506	3,787,944,207	Total Tax Revenues
1,909,060,617	2,040,331,902	2,090,135,048	1000 Taxes on income, profits and capital gains
755,103,888	829,090,892	873,671,852	1100 Individuals
755,103,888	829,090,892	873,671,852	1110 On income and profits
-	-	-	1120 On capital gains
1,079,455,217	1,121,990,863	1,148,160,544	1200 Corporations
74,501,512	89,250,147	68,302,652	1300 Unallocable as between 1100 and 1200
-	-	-	2000 Social security contributions
-	-	-	3000 Taxes on payroll and workforce
466,436,155	584,814,883	590,098,267	4000 Taxes on property
183,378,099	191,604,361	198,691,690	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
61,852,720	73,090,590	71,051,624	4300 Estate, inheritance and gift taxes
36,847,012	41,693,445	44,326,163	4310 Estate and inheritance taxes
25,005,708	31,397,145	26,725,461	4320 Gift taxes
205,403,863	300,863,803	304,397,822	4400 Taxes on financial and capital transactions
15,801,473	19,256,129	15,957,131	4500 Other non-recurrent taxes on property
-	-	-	4600 Other recurrent taxes on property
1,080,661,145	1,136,734,721	1,107,710,892	5000 Taxes on goods and services
991,763,038	1,045,291,161	1,014,638,669	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
572,341,653	623,736,437	615,935,513	5110 General taxes
419,421,385	421,554,724	398,703,156	5120 Taxes on specific goods and services
261,400,751	254,017,472	236,487,323	5121 Excises
-	-	-	5122 Profits of fiscal monopolies
152,507,357	160,903,924	156,601,590	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
5,513,277	6,633,328	5,614,243	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
71,863,592	72,618,978	72,759,981	5200 Taxes on use of goods , or on permission to use goods or perform activities
68,648,422	68,736,907	68,889,750	5210 Recurrent taxes
3,215,170	3,882,071	3,870,231	5220 Non-recurrent taxes
17,034,515	18,824,582	20,312,242	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	