

表3-11. 各國賦稅收入 - 按OECD稅收分類分 (1/4)

(1)金 額
CY 2023

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	4,846,574,917	798,309	1,020,529
1000 對所得、利潤與資本利得的稅收	1,909,060,617	495,494	520,595
1100 個人	755,103,888	340,008	366,543
1110 所得、利潤	755,103,888	340,008	366,543
1120 資本利得	-	-	-
1200 公司	1,079,455,217	155,486	141,199
1300 其他	74,501,512	-	12,853
2000 社會安全捐	1,390,417,000	-	151,974
3000 對工資與勞動力的徵收	-	40,734	22,086
4000 對財產徵收的稅收	466,436,155	77,292	100,834
4100 對不動產徵收的經常性稅收	183,378,099	45,220	78,844
4200 對淨財富徵收的經常性稅收	-	-	556
4300 遺產、繼承與贈與稅	61,852,720	-	531
4310 遺產與繼承稅	36,847,012	-	531
4320 贈與稅	25,005,708	-	-
4400 對金融與資本交易徵收的稅收	205,403,863	32,072	8,950
4500 對財產徵收的其他非經常性稅收	15,801,473	-	11,953
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	1,080,661,145	184,789	223,644
5100 對貨品生產、銷售及移轉等徵收的稅收	991,763,038	156,880	210,681
5110 一般銷售額	572,341,653	90,983	144,624
5120 對特種貨品與勞務徵收的稅收	419,421,385	65,897	66,057
5121 貨物稅	261,400,751	31,508	33,955
5122 財政專賣利潤	-	-	15,225
5123 進口稅	152,507,357	13,836	5,923
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	-	20,553	9,019
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	5,513,277	-	1,935
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	71,863,592	27,909	12,963
5210 經常性稅收	68,648,422	24,524	6,105
5220 非經常性稅收	3,215,170	3,385	6,858
5300 其他	17,034,515	-	-
6000 其他稅收	-	-	1,396

資料來源：OECD "Revenue Statistics" (2025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 2023

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	
1,239,581	1,573,582	889,688	Total Tax Revenues
332,243	510,095	306,865	1000 Taxes on income, profits and capital gains
265,910	415,558	240,430	1100 Individuals
265,910	415,558	240,425	1110 On income and profits
-	-	5	1120 On capital gains
66,333	94,537	58,619	1200 Corporations
-	-	7,816	1300 Unallocable as between 1100 and 1200
411,166	604,323	263,046	2000 Social security contributions
54,947	-	-	3000 Taxes on payroll and workforce
97,625	38,605	47,604	4000 Taxes on property
53,686	15,494	23,327	4100 Recurrent taxes on immovable property
2,293	1,622	242	4200 Recurrent taxes on new wealth
21,375	9,286	1,019	4300 Estate, inheritance and gift taxes
17,130	8,172	-	4310 Estate and inheritance taxes
4,245	1,114	-	4320 Gift taxes
20,271	12,203	20,208	4400 Taxes on financial and capital transactions
-	-	350	4500 Other non-recurrent taxes on property
-	-	2,458	4600 Other recurrent taxes on property
319,213	420,152	243,085	5000 Taxes on goods and services
310,567	388,870	211,910	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
216,240	291,776	140,523	5110 General taxes
94,327	96,838	71,387	5120 Taxes on specific goods and services
56,142	65,651	40,507	5121 Excises
-	-	11,066	5122 Profits of fiscal monopolies
3,360	5,646	3,039	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
34,825	25,539	16,608	5126 Taxes on specific services
-	2	-	5127 Other taxes on international trade and transactions
-	-	167	5128 Other taxes on specific goods and services
-	256	-	5130 Unallocable as between 5110 and 5120
8,646	31,282	16,721	5200 Taxes on use of goods , or on permission to use goods or perform activities
2,362	18,246	16,721	5210 Recurrent taxes
6,284	13,036	-	5220 Non-recurrent taxes
-	-	14,454	5300 Unallocable as between 5100 and 5200
24,387	407	29,088	6000 Other taxes

Source : "Revenue Statistics of OECD" (2025 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 2023

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	200,344	645,227	412,326
1000 對所得、利潤與資本利得的稅收	64,645	220,883	148,221
1100 個人	36,703	128,002	96,030
1110 所得、利潤	36,703	110,446	95,859
1120 資本利得	-	17,556	171
1200 公司	27,942	92,881	52,191
1300 其他	-	-	-
2000 社會安全捐	78,335	188,692	129,202
3000 對工資與勞動力的徵收	-	2,138	-
4000 對財產徵收的稅收	16,330	74,308	13,273
4100 對不動產徵收的經常性稅收	11,311	22,443	7,220
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	3,566	14,634	3,003
4310 遺產與繼承稅	-	8,544	3,003
4320 贈與稅	-	6,090	-
4400 對金融與資本交易徵收的稅收	1,453	37,231	3,050
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	40,537	146,091	120,251
5100 對貨品生產、銷售及移轉等徵收的稅收	37,864	138,811	109,220
5110 一般銷售額	29,355	98,448	75,920
5120 對特種貨品與勞務徵收的稅收	8,509	40,363	33,300
5121 貨物稅	7,533	29,783	22,452
5122 財政專賣利潤	-	-	-
5123 進口稅	910	7,813	3,393
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	66	2,767	7,455
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	-	-	-
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	2,673	7,280	11,031
5210 經常性稅收	2,652	7,280	9,872
5220 非經常性稅收	21	-	1,159
5300 其他	-	-	-
6000 其他稅收	497	13,115	1,379

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

(1) Amount
CY 2023

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	
2,562,207	947,974	7,105,893	Total Tax Revenues
908,195	377,468	3,448,682	1000 Taxes on income, profits and capital gains
689,371	285,936	2,840,115	1100 Individuals
617,679	269,172	2,584,848	1110 On income and profits
71,692	16,764	255,267	1120 On capital gains
218,824	91,532	608,567	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
550,079	180,922	1,670,315	2000 Social security contributions
323,725	3,794	3,827	3000 Taxes on payroll and workforce
50,654	99,677	805,803	4000 Taxes on property
39,783	75,417	728,348	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
-	7,525	42,737	4300 Estate, inheritance and gift taxes
-	7,525	-	4310 Estate and inheritance taxes
-	-	-	4320 Gift taxes
10,871	16,313	21,998	4400 Taxes on financial and capital transactions
-	422	-	4500 Other non-recurrent taxes on property
-	-	12,720	4600 Other recurrent taxes on property
727,497	286,113	1,177,266	5000 Taxes on goods and services
705,428	270,407	1,018,714	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
552,643	195,571	593,951	5110 General taxes
152,785	74,836	424,763	5120 Taxes on specific goods and services
129,088	46,639	165,745	5121 Excises
2,309	-	-	5122 Profits of fiscal monopolies
7,936	5,187	81,633	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
12,755	18,624	49,152	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
697	4,386	128,233	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
22,069	15,706	158,552	5200 Taxes on use of goods , or on permission to use goods or perform activities
22,069	9,086	108,952	5210 Recurrent taxes
-	6,620	49,600	5220 Non-recurrent taxes
-	-	-	5300 Unallocable as between 5100 and 5200
2,057	-	-	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 2023

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	39.4	62.1	51.0
1100 個人	15.6	42.6	35.9
1110 所得、利潤	15.6	42.6	35.9
1120 資本利得	-	-	-
1200 公司	22.3	19.5	13.8
1300 其他	1.5	-	1.3
2000 社會安全捐	28.7	-	14.9
3000 對工資與勞動力的徵收	-	5.1	2.2
4000 對財產徵收的稅收	9.6	9.7	9.9
4100 對不動產徵收的經常性稅收	3.8	5.7	7.7
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	0.5	-	-
4400 對金融與資本交易徵收的稅收	4.2	4.0	0.9
4500 對財產徵收的其他非經常性稅收	0.3	-	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	22.3	23.1	21.9
5100 對貨品生產、銷售及移轉等徵收的稅收	20.5	19.7	20.6
5110 一般銷售額	11.8	11.4	14.2
5120 對特種貨品與勞務徵收的稅收	8.7	8.3	6.5
5121 貨物稅	5.4	3.9	3.3
5122 財政專賣利潤	-	-	1.5
5123 進口稅	3.1	1.7	0.6
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	1.5	3.5	1.3
5210 經常性稅收	1.4	3.1	0.6
5220 非經常性稅收	0.1	0.4	0.7
5300 其他	0.4	-	-
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 2023

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
26.8	32.4	34.5	1000 Taxes on income, profits and capital gains
21.5	26.4	27.0	1100 Individuals
21.5	26.4	27.0	1110 On income and profits
-	-	0.0	1120 On capital gains
5.4	6.0	6.6	1200 Corporations
-	-	0.9	1300 Unallocable as between 1100 and 1200
33.2	38.4	29.6	2000 Social security contributions
4.4	-	-	3000 Taxes on payroll and workforce
7.9	2.5	5.4	4000 Taxes on property
4.3	1.0	2.6	4100 Recurrent taxes on immovable property
0.2	0.1	0.0	4200 Recurrent taxes on new wealth
1.7	0.6	0.1	4300 Estate, inheritance and gift taxes
1.4	0.5	-	4310 Estate and inheritance taxes
0.3	0.1	-	4320 Gift taxes
1.6	0.8	2.3	4400 Taxes on financial and capital transactions
-	-	0.0	4500 Other non-recurrent taxes on property
-	-	0.3	4600 Other recurrent taxes on property
25.8	26.7	27.3	5000 Taxes on goods and services
25.1	24.7	23.8	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
17.4	18.5	15.8	5110 General taxes
7.6	6.2	8.0	5120 Taxes on specific goods and services
4.5	4.2	4.6	5121 Excises
-	-	1.2	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
2.8	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
-	-	1.6	5300 Unallocable as between 5100 and 5200
2.0	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 2023

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	32.3	34.2	35.9
1100 個人	18.3	19.8	23.3
1110 所得、利潤	18.3	17.1	23.2
1120 資本利得	-	2.7	0.0
1200 公司	13.9	14.4	12.7
1300 其他	-	-	-
2000 社會安全捐	39.1	29.2	31.3
3000 對工資與勞動力的徵收	-	0.3	-
4000 對財產徵收的稅收	8.2	11.5	3.2
4100 對不動產徵收的經常性稅收	5.6	3.5	1.8
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	1.8	2.3	0.7
4310 遺產與繼承稅	-	1.3	0.7
4320 贈與稅	-	0.9	-
4400 對金融與資本交易徵收的稅收	0.7	5.8	0.7
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	20.2	22.6	29.2
5100 對貨品生產、銷售及移轉等徵收的稅收	18.9	21.5	26.5
5110 一般銷售額	14.7	15.3	18.4
5120 對特種貨品與勞務徵收的稅收	4.2	6.3	8.1
5121 貨物稅	3.8	4.6	5.4
5122 財政專賣利潤	-	-	-
5123 進口稅	0.5	1.2	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	0.4	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	-	-	-
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	1.3	1.1	2.7
5210 經常性稅收	1.3	1.1	2.4
5220 非經常性稅收	0.0	-	0.3
5300 其他	-	-	-
6000 其他稅收	0.2	2.0	0.3

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

(2) Percentage
CY 2023

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
35.4	39.8	48.5	1000 Taxes on income, profits and capital gains
26.9	30.2	40.0	1100 Individuals
24.1	28.4	36.4	1110 On income and profits
2.8	1.8	3.6	1120 On capital gains
8.5	9.7	8.6	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
21.5	19.1	23.5	2000 Social security contributions
12.6	0.4	0.1	3000 Taxes on payroll and workforce
2.0	10.5	11.3	4000 Taxes on property
1.6	8.0	10.2	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
-	0.8	0.6	4300 Estate, inheritance and gift taxes
-	0.8	-	4310 Estate and inheritance taxes
-	-	-	4320 Gift taxes
0.4	1.7	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
28.4	30.2	16.6	5000 Taxes on goods and services
27.5	28.5	14.3	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
21.6	20.6	8.4	5110 General taxes
6.0	7.9	6.0	5120 Taxes on specific goods and services
5.0	4.9	2.3	5121 Excises
0.1	-	-	5122 Profits of fiscal monopolies
0.3	0.5	1.1	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
0.5	2.0	0.7	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
0.0	0.5	1.8	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
0.9	1.7	2.2	5200 Taxes on use of goods , or on permission to use goods or perform activities
0.9	1.0	1.5	5210 Recurrent taxes
-	0.7	0.7	5220 Non-recurrent taxes
-	-	-	5300 Unallocable as between 5100 and 5200
0.1	-	-	6000 Other taxes