

表3-5. 全國賦稅實徵淨額—按OECD稅收分類

(1)金 額

單位:新台幣千元

| OECD 稅 收 分 類 | 92年 CY 2003 | 93年 CY 2004 | 94年 CY 2005 |
|------------------------|----------------|----------------|----------------|
| 總 計 | 1,252,766,218 | 1,387,300,291 | 1,567,396,363 |
| 1000 對所得、利潤與資本利得的稅收 | 472,127,921 | 537,189,960 | 707,471,213 |
| 1100 個人 | 258,445,024 | 296,101,107 | 378,114,134 |
| 1110 所得、利潤 | 197,404,075 | 214,824,969 | 296,449,973 |
| 1120 資本利得 | 61,040,949 | 81,276,138 | 81,664,161 |
| 1130 樂透、博奕 | - | - | - |
| 1200 公司 | 213,682,897 | 241,088,853 | 329,357,079 |
| 1300 其他 | - | - | - |
| 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 | 222,372,612 | 244,124,177 | 231,223,976 |
| 4100 對不動產徵收的經常性稅收 | 98,791,393 | 101,948,136 | 104,591,737 |
| 4200 對淨財富徵收的經常性稅收 | - | - | - |
| 4300 遺產、繼承與贈與稅 | 30,106,227 | 29,047,708 | 30,450,904 |
| 4310 遺產與繼承稅 | 24,671,271 | 23,162,455 | 24,109,673 |
| 4320 贈與稅 | 5,434,956 | 5,885,253 | 6,341,231 |
| 4400 對金融與資本交易徵收的稅收 | 81,874,810 | 100,191,409 | 83,003,402 |
| 4500 對財產徵收的其他非經常性稅收 | 11,600,182 | 12,936,924 | 13,177,933 |
| 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 | 558,265,685 | 605,986,154 | 628,701,174 |
| 5100 對貨品生產、銷售及移轉等徵收的稅收 | 508,737,966 | 554,215,021 | 574,858,081 |
| 5110 一般銷售額 | 219,954,269 | 257,689,347 | 263,243,341 |
| 5120 對特種貨品與勞務徵收的稅收 | 288,783,697 | 296,525,674 | 311,614,740 |
| 5121 貨物稅 | 206,000,933 | 217,641,085 | 229,241,072 |
| 5122 財政專賣利潤 | - | - | - |
| 5123 進口稅 | 82,782,764 | 78,884,589 | 82,373,668 |
| 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 | - | - | - |
| 5130 其他 | - | - | - |
| 5200 對貨品使用及行為課徵的稅收 | 49,527,719 | 51,771,133 | 53,843,093 |
| 5210 經常性稅收 | 47,764,976 | 49,904,368 | 51,863,060 |
| 5220 非經常性稅收 | 1,762,743 | 1,866,765 | 1,980,033 |
| 5300 其他 | - | - | - |
| 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：各稅含所附徵之教育捐。

Table 3-5. Total Net Tax Revenues - by OECD classification of Taxes

(1) Amount

Unit : NT\$ 1,000

| 95年 CY 2006 | 96年 CY 2007 | 97年 CY 2008 | The OECD classification of Taxes |
|----------------|----------------|----------------|--|
| 1,600,803,894 | 1,733,894,782 | 1,760,438,282 | Total Tax Revenues |
| 722,765,144 | 804,842,248 | 891,943,839 | 1000 Taxes on income, profits and capital gains |
| 410,877,568 | 422,208,738 | 446,698,978 | 1100 Individuals |
| 334,330,223 | 347,526,356 | 389,743,539 | 1110 Income/ profits |
| 76,547,345 | 74,682,382 | 56,955,439 | 1120 Capital gains |
| - | - | - | 1130 Lotteries/gambling |
| 311,887,576 | 382,633,510 | 445,244,861 | 1200 Corporations |
| - | - | - | 1300 Unallocable as between 1100 and 1200 |
| - | - | - | 2000 Social security contributions |
| - | - | - | 3000 Taxes on payroll and workforce |
| 252,609,463 | 298,503,110 | 263,120,815 | 4000 Taxes on property |
| 107,161,358 | 112,895,388 | 114,475,405 | 4100 Recurrent taxes on immovable property |
| - | - | - | 4200 Recurrent net wealth taxes |
| 28,693,738 | 28,481,129 | 28,977,696 | 4300 Estate, inheritance and gift taxes |
| 23,516,468 | 21,779,848 | 23,871,158 | 4310 Estate and inheritance taxes |
| 5,177,270 | 6,701,281 | 5,106,538 | 4320 Gift taxes |
| 102,740,538 | 143,489,773 | 106,971,667 | 4400 Taxes on financial and capital transactions |
| 14,013,829 | 13,636,820 | 12,696,047 | 4500 Other non-recurrent taxes on property |
| - | - | - | 4600 Other recurrent taxes on property |
| 625,429,287 | 630,549,424 | 605,373,628 | 5000 Taxes on goods and services |
| 570,893,855 | 575,467,090 | 550,373,419 | 5100 Taxes on production, sale and transfer of goods and services |
| 263,575,221 | 274,267,613 | 273,666,818 | 5110 General sales taxes |
| 307,318,634 | 301,199,477 | 276,706,601 | 5120 Taxes on specific goods and services |
| 227,751,709 | 219,340,407 | 196,280,896 | 5121 Excises |
| - | - | - | 5122 Profits of fiscal monopolies |
| 79,566,925 | 81,859,070 | 80,425,705 | 5123 Customs / import duties |
| - | - | - | 5124 On exports |
| - | - | - | 5125 On investment goods |
| - | - | - | 5126 On specific services |
| - | - | - | 5127 Other taxes on international trade and transactions |
| - | - | - | 5128 Other taxes on specific goods and services |
| - | - | - | 5130 Unallocable as between 5110 and 5120 |
| 54,535,432 | 55,082,334 | 55,000,209 | 5200 Taxes on use of goods , or on permission to use goods or perform activities |
| 52,548,499 | 53,271,422 | 53,254,944 | 5210 Recurrent taxes |
| 1,986,933 | 1,810,912 | 1,745,265 | 5220 Non-recurrent taxes |
| - | - | - | 5300 Unallocable as between 5100 and 5200 |
| - | - | - | 6000 Other taxes |

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : Taxes include Education Surtax.

表3-5. 全國賦稅實徵淨額—按OECD稅收分類(續1完)

(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 | 土地增值稅 |
| 1130 樂透、博奕 | |
| 1200 公司 | 營利事業所得稅 |
| 1300 其他 | |
| 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 | 田賦、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、印花稅 |
| 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、金融保險業營業稅 |
| 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、鹽稅 |
| 5122 財政專賣利潤 | 公賣利益 |
| 5123 進口稅 | 關稅、進口商港建設費 |
| 5124 出口稅 | 出口商港建設費 |
| 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 | |
| 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 | 礦區稅、屠宰稅、娛樂稅、筵席稅 |
| 5300 其他 | |
| 6000 其他稅收 | |

Table 3-5. Total Net Tax Revenues - by OECD classification
of Taxes (Cont.1 End)
(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 Income/ profits | Individual Income Tax |
| 1120 Capital gains | Land Value Increment Tax |
| 1130 Lotteries/gambling | |
| 1200 Corporations | Business Income Tax |
| 1300 Unallocable as between 1100 and 1200 | |
| 2000 Social security contributions | |
| 3000 Taxes on payroll and workforce | |
| 4000 Taxes on property | |
| 4100 Recurrent taxes on immovable property | Agricultural Land Tax, Land Value Tax, House Tax |
| 4200 Recurrent net wealth taxes | |
| 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 Transactions Tax, Futures Transactions Tax, Stamp 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 and transfer of goods and services | |
| 5110 General sales 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, Salt Tax |
| 5122 Profits of fiscal monopolies | Monopoly Revenues |
| 5123 Customs / import duties | Customs Duties, Harbor Construction Dues of Import |
| 5124 On exports | Harbor Construction Dues of Export |
| 5125 On investment goods | |
| 5126 On specific services | |
| 5127 Other taxes on international trade and transactions | |
| 5128 Other taxes on specific goods and services | |
| 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 | Mining concession Tax, Slaughter Tax, Amusement Tax, Feast Tax |
| 5300 Unallocable as between 5100 and 5200 | |
| 6000 Other taxes | |