

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           | 93年<br>CY 2004 | 94年<br>CY 2005 | 95年<br>CY 2006 |
|------------------------|----------------|----------------|----------------|
| 總 計                    | 1,387,300,291  | 1,567,396,363  | 1,600,803,894  |
| 1000 對所得、利潤與資本利得的稅收    | 537,189,960    | 707,471,213    | 722,765,144    |
| 1100 個人                | 296,101,107    | 378,114,134    | 410,877,568    |
| 1110 所得、利潤             | 214,824,969    | 296,449,973    | 334,330,223    |
| 1120 資本利得              | 81,276,138     | 81,664,161     | 76,547,345     |
| 1130 樂透、博奕             | —              | —              | —              |
| 1200 公司                | 241,088,853    | 329,357,079    | 311,887,576    |
| 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          | 244,124,177    | 231,223,976    | 252,609,463    |
| 4100 對不動產徵收的經常性稅收      | 101,948,136    | 104,591,737    | 107,161,358    |
| 4200 對淨財富徵收的經常性稅收      | —              | —              | —              |
| 4300 遺產、繼承與贈與稅         | 29,047,708     | 30,450,904     | 28,693,738     |
| 4310 遺產與繼承稅            | 23,162,455     | 24,109,673     | 23,516,468     |
| 4320 贈與稅               | 5,885,253      | 6,341,231      | 5,177,270      |
| 4400 對金融與資本交易徵收的稅收     | 100,191,409    | 83,003,402     | 102,740,538    |
| 4500 對財產徵收的其他非經常性稅收    | 12,936,924     | 13,177,933     | 14,013,829     |
| 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       | 605,986,154    | 628,701,174    | 625,429,287    |
| 5100 對貨品生產、銷售及移轉等徵收的稅收 | 554,215,021    | 574,858,081    | 570,893,855    |
| 5110 一般銷售額             | 257,689,347    | 263,243,341    | 263,575,221    |
| 5120 對特種貨品與勞務徵收的稅收     | 296,525,674    | 311,614,740    | 307,318,634    |
| 5121 貨物稅               | 217,641,085    | 229,241,072    | 227,751,709    |
| 5122 財政專賣利潤            | —              | —              | —              |
| 5123 進口稅               | 78,884,589     | 82,373,668     | 79,566,925     |
| 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     | 51,771,133     | 53,843,093     | 54,535,432     |
| 5210 經常性稅收             | 49,904,368     | 51,863,060     | 52,548,499     |
| 5220 非經常性稅收            | 1,866,765      | 1,980,033      | 1,986,933      |
| 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

| 96年<br>CY 2007 | 97年<br>CY 2008 | 98年<br>CY 2009 | The OECD classification of Taxes   |
|----------------|----------------|----------------|--|
| 1,733,894,782  | 1,760,438,282  | 1,530,282,190  | Total Tax Revenues   |
| 804,842,248    | 891,943,839    | 694,279,834    | 1000 Taxes on income, profits and capital gains                                  |
| 422,208,738    | 446,698,978    | 360,117,247    | 1100 Individuals   |
| 347,526,356    | 389,743,539    | 306,804,192    | 1110 Income/ profits   |
| 74,682,382     | 56,955,439     | 53,313,055     | 1120 Capital gains   |
| —              | —              | —              | 1130 Lotteries/gambling  |
| 382,633,510    | 445,244,861    | 334,162,587    | 1200 Corporations  |
| —              | —              | —              | 1300 Unallocable as between 1100 and 1200  |
| —              | —              | —              | 2000 Social security contributions   |
| —              | —              | —              | 3000 Taxes on payroll and workforce  |
| 298,503,110    | 263,120,815    | 268,963,181    | 4000 Taxes on property   |
| 112,895,388    | 114,475,405    | 115,400,440    | 4100 Recurrent taxes on immovable property                                       |
| —              | —              | —              | 4200 Recurrent net wealth taxes  |
| 28,481,129     | 28,977,696     | 22,327,164     | 4300 Estate, inheritance and gift taxes  |
| 21,779,848     | 23,871,158     | 17,224,637     | 4310 Estate and inheritance taxes  |
| 6,701,281      | 5,106,538      | 5,102,527      | 4320 Gift taxes  |
| 143,489,773    | 106,971,667    | 118,169,776    | 4400 Taxes on financial and capital transactions                                 |
| 13,636,820     | 12,696,047     | 13,065,801     | 4500 Other non-recurrent taxes on property                                       |
| —              | —              | —              | 4600 Other recurrent taxes on property   |
| 630,549,424    | 605,373,628    | 567,039,175    | 5000 Taxes on goods and services   |
| 575,467,090    | 550,373,419    | 512,322,497    | 5100 Taxes on production, sale and transfer of goods and services                |
| 274,267,613    | 273,666,818    | 245,356,479    | 5110 General sales taxes   |
| 301,199,477    | 276,706,601    | 266,966,018    | 5120 Taxes on specific goods and services  |
| 219,340,407    | 196,280,896    | 198,138,586    | 5121 Excises   |
| —              | —              | —              | 5122 Profits of fiscal monopolies  |
| 81,859,070     | 80,425,705     | 68,827,432     | 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  |
| 55,082,334     | 55,000,209     | 54,716,678     | 5200 Taxes on use of goods , or on permission to use goods or perform activities |
| 53,271,422     | 53,254,944     | 53,049,587     | 5210 Recurrent taxes   |
| 1,810,912      | 1,745,265      | 1,667,091      | 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                |                  |
| 1300 其他                | 營利事業所得稅          |
| 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      | 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  | Profit-seeking Enterprise 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   |  |