表3-10. 各國賦稅收入—按OECD稅收分類分

(1)金　額
CY 2010

OECD 稅 收 分 類	澳大利亞 Australia 百萬澳幣 Million AUD	加 拿 大 Canada 百萬加幣 Million CAD	法　國 France 百萬歐元 Million EUR
總　　計	**358,597**	**511,452**	**834,995**
1000 對所得、利潤與資本利得的稅收	204,932	239,208	183,162
1100 個人	138,423	178,734	141,573
1110 所得、利潤	138,423	178,734	141,573
1120 資本利得	—	—	—
1200 公司	66,509	54,508	41,589
1300 其他	—	5,966	—
2000 社會安全捐	—	78,218	323,370
3000 對工資與勞動力的徵收	18,591	10,841	26,940
4000 對財產徵收的稅收	33,321	58,935	71,118
4100 對不動產徵收的經常性稅收	19,831	51,635	48,113
4200 對淨財富徵收的經常性稅收	—	1,436	4,461
4300 遺產、繼承與贈與稅	—	—	7,738
4310 遺產與繼承稅	—	—	6,862
4320 贈與稅	—	—	876
4400 對金融與資本交易徵收的稅收	13,490	2,692	10,806
4500 對財產徵收的其他非經常性稅收	—	3,171	—
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	101,753	124,201	210,585
5100 對貨品生產、銷售及移轉等徵收的稅收	92,038	116,110	205,029
5110 一般銷售額	49,329	71,496	140,669
5120 對特種貨品與勞務徵收的稅收	42,709	44,614	64,360
5121 貨物稅	26,689	24,292	45,951
5122 財政專賣利潤	—	11,808	—
5123 進口稅	5,828	3,449	2,180
5124 出口稅	11	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	10,181	3,975	16,174
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	—	1,090	55
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	9,715	8,091	5,556
5210 經常性稅收	9,715	4,576	4,469
5220 非經常性稅收	—	3,515	1,087
5300 其他	—	—	—
6000 其他稅收	—	50	19,820

資料來源： OECD 'Revenue Statistics' (2012年版)。

Table 3-10. Total Tax Revenues of Key Countries—by OECD classification of Taxes

(1) Amount

CY 2010

德國 Germany 百萬歐元 Million EUR	義大利 Italy 百萬歐元 Million EUR	日本 Japan 十億日圓 Billion JPY	The OECD classification of Taxes
899,929	**666,636**	**132,458**	**Total Tax Revenues**
258,056	219,337	40,034	1000 Taxes on income, profits and capital gains
220,315	181,734	24,663	1100 Individuals
220,315	181,727	24,663	1110 On income and profits
—	7	—	1120 On capital gains
37,741	43,939	15,372	1200 Corporations
—	-6,336	—	1300 Unallocable as between 1100 and 1200
351,370	208,767	54,434	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
21,012	31,842	12,878	4000 Taxes on property
11,315	9,657	10,225	4100 Recurrent taxes on immovable property
2	2,118	—	4200 Recurrent taxes on new wealth
4,405	482	1,250	4300 Estate, inheritance and gift taxes
3,876	—	—	4310 Estate and inheritance taxes
529	—	—	4320 Gift taxes
5,290	17,152	1,403	4400 Taxes on financial and capital transactions
—	897	—	4500 Other non-recurrent taxes on property
—	1,536	—	4600 Other recurrent taxes on property
269,391	174,751	24,730	5000 Taxes on goods and services
260,626	156,734	22,160	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
180,533	97,586	12,675	5110 General taxes
80,093	59,148	9,485	5120 Taxes on specific goods and services
63,452	32,394	8,622	5121 Excises
—	10,983	—	5122 Profits of fiscal monopolies
4,234	2,225	786	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
12,375	13,516	77	5126 Taxes on specific services
2	—	—	5127 Other taxes on international trade and transactions
30	30	—	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
8,765	10,953	2,570	5200 Taxes on use of goods , or on permission to use goods or perform activities
8,765	10,953	2,548	5210 Recurrent taxes
—	—	21	5220 Non-recurrent taxes
—	7,064	—	5300 Unallocable as between 5100 and 5200
100	31,939	381	6000 Other taxes

Source：Source:Revenue Statistics of OECD (2012 Edition).

表3-10. 各國賦稅收入—按OECD稅收分類分(續1)

(1)金　額
CY 2010

OECD 稅 收 分 類	韓　國 Korea 十億韓元 Billion KRW	荷　蘭 Netherlands 百萬歐元 Million EUR	西班牙 Spain 百萬歐元 Million EUR
總　　計	**294,007**	**228,050**	**347,004**
1000 對所得、利潤與資本利得的稅收	82,905	63,581	98,334
1100 個人	42,098	50,799	75,212
1110 所得、利潤	33,935	50,578	75,212
1120 資本利得	8,163	221	—
1200 公司	40,807	12,782	19,040
1300 其他	—	—	4,082
2000 社會安全捐	67,129	82,785	130,323
3000 對工資與勞動力的徵收	714	—	—
4000 對財產徵收的稅收	33,516	8,652	22,045
4100 對不動產徵收的經常性稅收	9,270	4,123	9,481
4200 對淨財富徵收的經常性稅收	—	23	111
4300 遺產、繼承與贈與稅	3,076	1,721	2,426
4310 遺產與繼承稅	1,203	1,721	2,426
4320 贈與稅	1,873	—	—
4400 對金融與資本交易徵收的稅收	21,170	2,785	8,223
4500 對財產徵收的其他非經常性稅收	—	—	1,678
4600 對財產徵收的其他經常性稅收	—	—	126
5000 對貨品與勞務徵收的稅收	99,769	71,957	94,015
5100 對貨品生產、銷售及移轉等徵收的稅收	96,573	63,920	87,404
5110 一般銷售額	51,800	42,654	57,845
5120 對特種貨品與勞務徵收的稅收	44,773	21,266	29,559
5121 貨物稅	31,340	17,995	23,075
5122 財政專賣利潤	—	—	—
5123 進口稅	11,046	1,819	1,642
5124 出口稅	—	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	2,387	1,216	3,892
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	—	236	950
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	3,196	8,037	5,275
5210 經常性稅收	3,196	8,037	4,177
5220 非經常性稅收	—	—	1,098
5300 其他	—	—	1,336
6000 其他稅收	9,974	1,075	2,288

Table 3-10. Total Tax Revenues of Key Countries—by OECD classification of Taxes (Cont.1)

(1) Amount

CY 2010

瑞典 Sweden 百萬瑞典幣 Million SEK	英國 United Kingdom 百萬英鎊 Million GBP	美國 United States 百萬美元 Million USD	The OECD classification of Taxes
1,515,928	**511,214**	**3,589,898**	**Total Tax Revenues**
539,841	191,744	1,564,033	1000 Taxes on income, profits and capital gains
423,931	146,983	1,176,586	1100 Individuals
389,389	144,466	1,119,676	1110 On income and profits
34,543	2,517	56,910	1120 On capital gains
115,910	44,761	387,447	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
379,028	97,346	921,856	2000 Social security contributions
107,515	—	—	3000 Taxes on payroll and workforce
36,509	61,624	457,710	4000 Taxes on property
26,402	49,884	438,221	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent taxes on new wealth
9	2,642	19,489	4300 Estate, inheritance and gift taxes
9	2,642	—	4310 Estate and inheritance taxes
—	—	—	4320 Gift taxes
10,097	9,098	—	4400 Taxes on financial and capital transactions
—	—	—	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
451,614	160,500	646,299	5000 Taxes on goods and services
435,215	153,575	539,696	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
326,685	95,969	290,437	5110 General taxes
108,529	57,606	249,259	5120 Taxes on specific goods and services
91,601	45,440	143,535	5121 Excises
5,068	—	—	5122 Profits of fiscal monopolies
5,412	2,933	28,579	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
5,745	7,213	15,719	5126 Taxes on specific services
—	—	—	5127 Other taxes on international trade and transactions
703	2,020	61,426	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
16,400	6,925	106,603	5200 Taxes on use of goods , or on permission to use goods or perform activities
16,400	6,925	86,552	5210 Recurrent taxes
—	—	20,051	5220 Non-recurrent taxes
—	—	—	5300 Unallocable as between 5100 and 5200
1,421	—	—	6000 Other taxes

表3-10. 各國賦稅收入—按OECD稅收分類分(續2)

(2)結構比
CY 2010

單位：%

OECD 稅 收 分 類	澳大利亞 Australia	加 拿 大 Canada	法 國 France
總 計	**100.0**	**100.0**	**100.0**
1000 對所得、利潤與資本利得的稅收	57.1	46.8	21.9
1100 個人	38.6	34.9	17.0
1110 所得、利潤	38.6	34.9	17.0
1120 資本利得	—	—	—
1200 公司	18.5	10.7	5.0
1300 其他	—	1.2	—
2000 社會安全捐	—	15.3	38.7
3000 對工資與勞動力的徵收	5.2	2.1	3.2
4000 對財產徵收的稅收	9.3	11.5	8.5
4100 對不動產徵收的經常性稅收	5.5	10.1	5.8
4200 對淨財富徵收的經常性稅收	—	0.3	0.5
4300 遺產、繼承與贈與稅	—	—	0.9
4310 遺產與繼承稅	—	—	0.8
4320 贈與稅	—	—	0.1
4400 對金融與資本交易徵收的稅收	3.8	0.5	1.3
4500 對財產徵收的其他非經常性稅收	—	0.6	—
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	28.4	24.3	25.2
5100 對貨品生產、銷售及移轉等徵收的稅收	25.7	22.7	24.6
5110 一般銷售額	13.8	14.0	16.8
5120 對特種貨品與勞務徵收的稅收	11.9	8.7	7.7
5121 貨物稅	7.4	4.7	5.5
5122 財政專賣利潤	—	2.3	—
5123 進口稅	1.6	0.7	0.3
5124 出口稅	0.0	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	2.8	0.8	1.9
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	—	0.2	0.0
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	2.7	1.6	0.7
5210 經常性稅收	2.7	0.9	0.5
5220 非經常性稅收	—	0.7	0.1
5300 其他	—	—	—
6000 其他稅收	—	0.0	2.4

Table 3-10. Total Tax Revenues of Key Countries—by OECD classification of Taxes (Cont.2)

(2) Percentage

CY 2010

Unit：%

德　國 Germany	義 大 利 Italy	日　本 Japan	The OECD classification of Taxes
100.0	**100.0**	**100.0**	**Total Tax Revenues**
28.7	32.9	30.2	1000 Taxes on income, profits and capital gains
24.5	27.3	18.6	1100 Individuals
24.5	27.3	18.6	1110 On income and profits
—	0.0	—	1120 On capital gains
4.2	6.6	11.6	1200 Corporations
—	-1.0	—	1300 Unallocable as between 1100 and 1200
39.0	31.3	41.1	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
2.3	4.8	9.7	4000 Taxes on property
1.3	1.4	7.7	4100 Recurrent taxes on immovable property
0.0	0.3	—	4200 Recurrent taxes on new wealth
0.5	0.1	0.9	4300 Estate, inheritance and gift taxes
0.4	—	—	4310 Estate and inheritance taxes
0.1	—	—	4320 Gift taxes
0.6	2.6	1.1	4400 Taxes on financial and capital transactions
—	0.1	—	4500 Other non-recurrent taxes on property
—	0.2	—	4600 Other recurrent taxes on property
29.9	26.2	18.7	5000 Taxes on goods and services
29.0	23.5	16.7	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
20.1	14.6	9.6	5110 General taxes
8.9	8.9	7.2	5120 Taxes on specific goods and services
7.1	4.9	6.5	5121 Excises
—	1.6	—	5122 Profits of fiscal monopolies
0.5	0.3	0.6	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
1.4	2.0	0.1	5126 Taxes on specific services
0.0	—	—	5127 Other taxes on international trade and transactions
0.0	0.0	—	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
1.0	1.6	1.9	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.0	1.6	1.9	5210 Recurrent taxes
—	—	0.0	5220 Non-recurrent taxes
—	1.1	—	5300 Unallocable as between 5100 and 5200
0.0	4.8	0.3	6000 Other taxes

表3-10. 各國賦稅收入—按OECD稅收分類分(續3完)

(2)結構比
CY 2010

單位：%

OECD 稅 收 分 類	韓 國 Korea	荷 蘭 Netherlands	西 班 牙 Spain
總 計	**100.0**	**100.0**	**100.0**
1000 對所得、利潤與資本利得的稅收	28.2	27.9	28.3
1100 個人	14.3	22.3	21.7
1110 所得、利潤	11.5	22.2	21.7
1120 資本利得	2.8	0.1	—
1200 公司	13.9	5.6	5.5
1300 其他	—	—	1.2
2000 社會安全捐	22.8	36.3	37.6
3000 對工資與勞動力的徵收	0.2	—	—
4000 對財產徵收的稅收	11.4	3.8	6.4
4100 對不動產徵收的經常性稅收	3.2	1.8	2.7
4200 對淨財富徵收的經常性稅收	—	0.0	0.0
4300 遺產、繼承與贈與稅	1.0	0.8	0.7
4310 遺產與繼承稅	0.4	0.8	0.7
4320 贈與稅	0.6	—	—
4400 對金融與資本交易徵收的稅收	7.2	1.2	2.4
4500 對財產徵收的其他非經常性稅收	—	—	0.5
4600 對財產徵收的其他經常性稅收	—	—	0.0
5000 對貨品與勞務徵收的稅收	33.9	31.6	27.1
5100 對貨品生產、銷售及移轉等徵收的稅收	32.8	28.0	25.2
5110 一般銷售額	17.6	18.7	16.7
5120 對特種貨品與勞務徵收的稅收	15.2	9.3	8.5
5121 貨物稅	10.7	7.9	6.6
5122 財政專賣利潤	—	—	—
5123 進口稅	3.8	0.8	0.5
5124 出口稅	—	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	0.8	0.5	1.1
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	0.3
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	1.1	3.5	1.5
5210 經常性稅收	1.1	3.5	1.2
5220 非經常性稅收	—	—	0.3
5300 其他	—	—	0.4
6000 其他稅收	3.4	0.5	0.7

Table 3-10. Total Tax Revenues of Key Countries—by OECD classification of Taxes (Cont.3 End)

(2) Percentage

CY 2010

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**
35.6	37.5	43.6	1000 Taxes on income, profits and capital gains
28.0	28.8	32.8	1100 Individuals
25.7	28.3	31.2	1110 On income and profits
2.3	0.5	1.6	1120 On capital gains
7.6	8.8	10.8	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
25.0	19.0	25.7	2000 Social security contributions
7.1	—	—	3000 Taxes on payroll and workforce
2.4	12.1	12.7	4000 Taxes on property
1.7	9.8	12.2	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent taxes on new wealth
0.0	0.5	0.5	4300 Estate, inheritance and gift taxes
0.0	0.5	—	4310 Estate and inheritance taxes
—	—	—	4320 Gift taxes
0.7	1.8	—	4400 Taxes on financial and capital transactions
—	—	—	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
29.8	31.4	18.0	5000 Taxes on goods and services
28.7	30.0	15.0	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
21.6	18.8	8.1	5110 General taxes
7.2	11.3	6.9	5120 Taxes on specific goods and services
6.0	8.9	4.0	5121 Excises
0.3	—	—	5122 Profits of fiscal monopolies
0.4	0.6	0.8	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
0.4	1.4	0.4	5126 Taxes on specific services
—	—	—	5127 Other taxes on international trade and transactions
0.0	0.4	1.7	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
1.1	1.4	3.0	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.1	1.4	2.4	5210 Recurrent taxes
—	—	0.6	5220 Non-recurrent taxes
—	—	—	5300 Unallocable as between 5100 and 5200
0.1	—	—	6000 Other taxes