

表3-5. 全國賦稅實徵淨額—按OECD稅收分類分

(1)金額

單位：新臺幣千元

OECD 稅 收 分 類		97年 CY 2008	98年 CY 2009	99年 CY 2010
<b>總 計</b>		<b>1,760,438,282</b>	<b>1,530,282,190</b>	<b>1,622,244,070</b>
1000	對所得、利潤與資本利得的稅收	891,943,839	694,279,834	663,700,194
1100	個人	446,698,978	360,117,247	377,998,926
1110	所得、利潤	389,743,539	306,804,192	304,686,208
1120	資本利得	56,955,439	53,313,055	73,312,718
1200	公司	445,244,861	334,162,587	285,701,268
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	263,120,815	268,963,181	293,458,128
4100	對不動產徵收的經常性稅收	114,475,405	115,400,440	121,238,041
4200	對淨財富徵收的經常性稅收	—	—	—
4300	遺產、繼承與贈與稅	28,977,696	22,327,164	40,329,876
4310	遺產與繼承稅	23,871,158	17,224,637	31,264,086
4320	贈與稅	5,106,538	5,102,527	9,065,790
4400	對金融與資本交易徵收的稅收	106,971,667	118,169,776	118,074,786
4500	對財產徵收的其他非經常性稅收	12,696,047	13,065,801	13,815,425
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	605,373,628	567,039,175	665,085,748
5100	對貨品生產、銷售及移轉等徵收的稅收	550,373,419	512,322,497	609,388,222
5110	一般銷售額	273,666,818	245,356,479	289,815,747
5120	對特種貨品與勞務徵收的稅收	276,706,601	266,966,018	319,572,475
5121	貨物稅	196,280,896	198,138,586	230,088,247
5122	財政專賣利潤	—	—	—
5123	進口稅	80,425,705	68,827,432	89,484,228
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	55,000,209	54,716,678	55,697,526
5210	經常性稅收	53,254,944	53,049,587	54,051,738
5220	非經常性稅收	1,745,265	1,667,091	1,645,788
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

100 年 CY 2011	101 年 CY 2012	102 年 CY 2013	The OECD classification of Taxes
<b>1,764,610,616</b>	<b>1,796,697,193</b>	<b>1,834,124,153</b>	<b>Total Tax Revenues</b>
788,798,871	841,946,315	846,544,256	1000 Taxes on income, profits and capital gains
421,612,797	474,201,983	495,428,969	1100 Individuals
343,004,982	393,065,301	392,174,282	1110 On income and profits
78,607,815	81,136,682	103,254,687	1120 On capital gains
367,186,074	367,744,332	351,115,287	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
—	—	—	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
268,388,760	250,731,684	255,558,510	4000 Taxes on property
122,842,095	124,510,583	133,840,661	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent taxes on new wealth
23,658,842	28,280,408	23,727,917	4300 Estate, inheritance and gift taxes
15,847,227	19,276,361	14,076,799	4310 Estate and inheritance taxes
7,811,615	9,004,047	9,651,118	4320 Gift taxes
109,247,365	86,247,704	84,429,601	4400 Taxes on financial and capital transactions
12,640,458	11,692,989	13,560,331	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
707,422,985	704,019,194	732,021,387	5000 Taxes on goods and services
650,366,094	645,918,856	672,628,212	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
307,690,760	306,537,199	327,971,096	5110 General taxes
342,675,334	339,381,657	344,657,116	5120 Taxes on specific goods and services
244,146,121	240,188,216	242,329,976	5121 Excises
—	—	—	5122 Profits of fiscal monopolies
96,322,743	94,918,150	97,008,695	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
2,206,470	4,275,291	5,318,445	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
57,056,891	58,100,338	59,393,175	5200 Taxes on use of goods , or on permission to use goods or perform activities
55,380,372	56,533,991	57,759,406	5210 Recurrent taxes
1,676,519	1,566,347	1,633,769	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稅收分類分(續1完)

## (2)對照表

OECD 稅 收 分 類		我 國 稅 目 對 照
<b>總 計</b>		
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
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	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	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
<b>Total Tax Revenues</b>	
1000 Taxes on income, profits and capital gains	
1100 Individuals	
1110 On income and profits	Individual Income Tax
1120 On capital gains	Land Value Increment Tax
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 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, 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, 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, Salt Tax
5122 Profits of fiscal monopolies	Monopoly Revenues
5123 Customs and import duties	Customs Duties, Harbor Construction Dues of Import
5124 Taxes on exports	Harbor Construction Dues of Export
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	Mining concession Tax, Slaughter Tax, Amusement Tax, Feast Tax
5300 Unallocable as between 5100 and 5200	
6000 Other taxes	