表3-10. 各國賦稅收入—按OECD稅收分類分

(1)金　額

CY 2011

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	**390,792**	**541,001**	**888,194**
1000 對所得、利潤與資本利得的稅收	230,870	254,929	201,870
1100 個人	153,760	193,311	151,085
1110 所得、利潤	153,760	193,311	151,085
1120 資本利得	—	—	—
1200 公司	77,110	55,714	50,785
1300 其他	—	5,904	—
2000 社會安全捐	—	82,508	336,503
3000 對工資與勞動力的徵收	20,316	11,554	27,733
4000 對財產徵收的稅收	33,557	59,162	75,289
4100 對不動產徵收的經常性稅收	20,734	51,280	50,332
4200 對淨財富徵收的經常性稅收	—	1,013	4,305
4300 遺產、繼承與贈與稅	—	—	8,669
4310 遺產與繼承稅	—	—	7,076
4320 贈與稅	—	—	1,593
4400 對金融與資本交易徵收的稅收	12,823	3,101	11,983
4500 對財產徵收的其他非經常性稅收	—	3,768	—
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	106,049	132,533	222,171
5100 對貨品生產、銷售及移轉等徵收的稅收	94,210	123,128	216,102
5110 一般銷售額	50,004	77,747	145,886
5120 對特種貨品與勞務徵收的稅收	44,206	45,381	70,216
5121 貨物稅	26,325	24,118	48,632
5122 財政專賣利潤	—	11,953	—
5123 進口稅	7,105	3,688	2,636
5124 出口稅	12	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	10,764	4,145	18,894
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	—	1,477	54
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	11,839	9,405	6,069
5210 經常性稅收	11,839	5,069	4,752
5220 非經常性稅收	—	4,336	1,317
5300 其他	—	—	—
6000 其他稅收	—	315	24,628

資料來源： OECD 'Revenue Statistics' (2013年版)。

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

(1) Amount

CY 2011

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
963,717	**678,897**	**135,487**	**Total Tax Revenues**
284,195	218,903	40,910	1000 Taxes on income, profits and capital gains
238,556	181,993	24,951	1100 Individuals
238,556	181,986	24,951	1110 On income and profits
—	7	—	1120 On capital gains
45,639	42,765	15,959	1200 Corporations
—	-5,855	—	1300 Unallocable as between 1100 and 1200
371,250	212,125	56,140	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
22,870	35,245	13,100	4000 Taxes on property
11,674	9,818	10,237	4100 Recurrent taxes on immovable property
584	5,117	—	4200 Recurrent taxes on new wealth
4,246	510	1,474	4300 Estate, inheritance and gift taxes
3,736	—	—	4310 Estate and inheritance taxes
510	—	—	4320 Gift taxes
6,366	16,679	1,389	4400 Taxes on financial and capital transactions
—	1,354	—	4500 Other non-recurrent taxes on property
—	1,767	—	4600 Other recurrent taxes on property
285,288	179,684	24,966	5000 Taxes on goods and services
275,157	159,712	22,410	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
190,229	98,456	12,745	5110 General taxes
84,928	61,256	9,665	5120 Taxes on specific goods and services
66,343	33,765	8,719	5121 Excises
—	11,245	—	5122 Profits of fiscal monopolies
4,556	2,319	874	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
13,991	13,897	72	5126 Taxes on specific services
2	—	—	5127 Other taxes on international trade and transactions
36	30	—	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
10,131	11,377	2,556	5200 Taxes on use of goods , or on permission to use goods or perform activities
10,131	11,377	2,534	5210 Recurrent taxes
—	—	22	5220 Non-recurrent taxes
—	8,595	—	5300 Unallocable as between 5100 and 5200
114	32,940	371	6000 Other taxes

Source： Source:Revenue Statistics of OECD (2013 Edition).

表3-10. 各國賦稅收入—按OECD稅收分類分(續1)

(1)金　額

CY 2011

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	**319,997**	**230,992**	**345,395**
1000 對所得、利潤與資本利得的稅收	96,845	61,929	100,259
1100 個人	47,299	49,520	77,240
1110 所得、利潤	39,910	49,283	77,240
1120 資本利得	7,389	237	—
1200 公司	49,546	12,409	19,544
1300 其他	—	—	3,475
2000 社會安全捐	75,316	88,798	129,536
3000 對工資與勞動力的徵收	803	—	—
4000 對財產徵收的稅收	36,555	7,734	20,781
4100 對不動產徵收的經常性稅收	9,779	4,257	10,167
4200 對淨財富徵收的經常性稅收	—	11	56
4300 遺產、繼承與贈與稅	3,333	1,536	2,220
4310 遺產與繼承稅	1,259	1,536	2,220
4320 贈與稅	2,074	—	—
4400 對金融與資本交易徵收的稅收	23,443	1,930	6,574
4500 對財產徵收的其他非經常性稅收	—	—	1,652
4600 對財產徵收的其他經常性稅收	—	—	112
5000 對貨品與勞務徵收的稅收	100,551	71,411	92,026
5100 對貨品生產、銷售及移轉等徵收的稅收	93,983	63,593	85,649
5110 一般銷售額	54,868	41,610	57,376
5120 對特種貨品與勞務徵收的稅收	39,115	21,983	28,273
5121 貨物稅	25,401	18,136	22,157
5122 財政專賣利潤	—	—	—
5123 進口稅	11,350	2,122	1,693
5124 出口稅	—	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	2,364	1,410	3,653
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	—	315	770
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	6,568	7,818	5,146
5210 經常性稅收	6,568	7,818	4,193
5220 非經常性稅收	—	—	953
5300 其他	—	—	1,231
6000 其他稅收	9,927	1,120	2,793

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

(1) Amount

CY 2011

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
1,546,436	**538,779**	**3,728,877**	**Total Tax Revenues**
540,959	195,441	1,734,082	1000 Taxes on income, profits and capital gains
427,911	152,402	1,382,281	1100 Individuals
399,135	148,802	1,322,357	1110 On income and profits
28,776	3,600	59,924	1120 On capital gains
113,048	43,039	351,801	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
354,112	101,974	850,718	2000 Social security contributions
155,341	—	—	3000 Taxes on payroll and workforce
36,512	62,463	461,871	4000 Taxes on property
27,566	50,701	447,388	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent taxes on new wealth
4	2,903	14,483	4300 Estate, inheritance and gift taxes
4	2,903	—	4310 Estate and inheritance taxes
—	—	—	4320 Gift taxes
8,942	8,859	—	4400 Taxes on financial and capital transactions
—	—	—	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
457,757	178,901	682,206	5000 Taxes on goods and services
442,034	172,276	569,065	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
334,708	111,034	300,740	5110 General taxes
107,326	61,242	268,325	5120 Taxes on specific goods and services
89,714	46,258	146,832	5121 Excises
5,165	—	—	5122 Profits of fiscal monopolies
5,399	2,925	31,868	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
6,224	9,995	16,532	5126 Taxes on specific services
—	—	—	5127 Other taxes on international trade and transactions
824	2,064	73,093	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
15,723	6,625	113,141	5200 Taxes on use of goods , or on permission to use goods or perform activities
15,723	6,625	88,934	5210 Recurrent taxes
—	—	24,207	5220 Non-recurrent taxes
—	—	—	5300 Unallocable as between 5100 and 5200
1,755	—	—	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 2011

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	59.1	47.1	22.7
1100 個人	39.3	35.7	17.0
1110 所得、利潤	39.3	35.7	17.0
1120 資本利得	—	—	—
1200 公司	19.7	10.3	5.7
1300 其他	—	1.1	—
2000 社會安全捐	—	15.3	37.9
3000 對工資與勞動力的徵收	5.2	2.1	3.1
4000 對財產徵收的稅收	8.6	10.9	8.5
4100 對不動產徵收的經常性稅收	5.3	9.5	5.7
4200 對淨財富徵收的經常性稅收	—	0.2	0.5
4300 遺產、繼承與贈與稅	—	—	1.0
4310 遺產與繼承稅	—	—	0.8
4320 贈與稅	—	—	0.2
4400 對金融與資本交易徵收的稅收	3.3	0.6	1.3
4500 對財產徵收的其他非經常性稅收	—	0.7	—
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	27.1	24.5	25.0
5100 對貨品生產、銷售及移轉等徵收的稅收	24.1	22.8	24.3
5110 一般銷售額	12.8	14.4	16.4
5120 對特種貨品與勞務徵收的稅收	11.3	8.4	7.9
5121 貨物稅	6.7	4.5	5.5
5122 財政專賣利潤	—	2.2	—
5123 進口稅	1.8	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	2.1
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	—	0.3	0.0
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	3.0	1.7	0.7
5210 經常性稅收	3.0	0.9	0.5
5220 非經常性稅收	—	0.8	0.1
5300 其他	—	—	—
6000 其他稅收	—	0.1	2.8

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

(2) Percentage

CY 2011

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**
29.5	32.2	30.2	1000 Taxes on income, profits and capital gains
24.8	26.8	18.4	1100 Individuals
24.8	26.8	18.4	1110 On income and profits
—	0.0	—	1120 On capital gains
4.7	6.3	11.8	1200 Corporations
—	-0.9	—	1300 Unallocable as between 1100 and 1200
38.5	31.2	41.4	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
2.4	5.2	9.7	4000 Taxes on property
1.2	1.4	7.6	4100 Recurrent taxes on immovable property
0.1	0.8	—	4200 Recurrent taxes on new wealth
0.4	0.1	1.1	4300 Estate, inheritance and gift taxes
0.4	—	—	4310 Estate and inheritance taxes
0.1	—	—	4320 Gift taxes
0.7	2.5	1.0	4400 Taxes on financial and capital transactions
—	0.2	—	4500 Other non-recurrent taxes on property
—	0.3	—	4600 Other recurrent taxes on property
29.6	26.5	18.4	5000 Taxes on goods and services
28.6	23.5	16.5	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
19.7	14.5	9.4	5110 General taxes
8.8	9.0	7.1	5120 Taxes on specific goods and services
6.9	5.0	6.4	5121 Excises
—	1.7	—	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
1.5	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
1.1	1.7	1.9	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.1	1.7	1.9	5210 Recurrent taxes
—	—	0.0	5220 Non-recurrent taxes
—	1.3	—	5300 Unallocable as between 5100 and 5200
0.0	4.9	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 2011

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	30.3	26.8	29.0
1100 個人	14.8	21.4	22.4
1110 所得、利潤	12.5	21.3	22.4
1120 資本利得	2.3	0.1	—
1200 公司	15.5	5.4	5.7
1300 其他	—	—	1.0
2000 社會安全捐	23.5	38.4	37.5
3000 對工資與勞動力的徵收	0.3	—	—
4000 對財產徵收的稅收	11.4	3.3	6.0
4100 對不動產徵收的經常性稅收	3.1	1.8	2.9
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	0.7	0.6
4310 遺產與繼承稅	0.4	0.7	0.6
4320 贈與稅	0.6	—	—
4400 對金融與資本交易徵收的稅收	7.3	0.8	1.9
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	31.4	30.9	26.6
5100 對貨品生產、銷售及移轉等徵收的稅收	29.4	27.5	24.8
5110 一般銷售額	17.1	18.0	16.6
5120 對特種貨品與勞務徵收的稅收	12.2	9.5	8.2
5121 貨物稅	7.9	7.9	6.4
5122 財政專賣利潤	—	—	—
5123 進口稅	3.5	0.9	0.5
5124 出口稅	—	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	0.7	0.6	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	0.2
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	2.1	3.4	1.5
5210 經常性稅收	2.1	3.4	1.2
5220 非經常性稅收	—	—	0.3
5300 其他	—	—	0.4
6000 其他稅收	3.1	0.5	0.8

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

(2) Percentage

CY 2011

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**
35.0	36.3	46.5	1000 Taxes on income, profits and capital gains
27.7	28.3	37.1	1100 Individuals
25.8	27.6	35.5	1110 On income and profits
1.9	0.7	1.6	1120 On capital gains
7.3	8.0	9.4	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
22.9	18.9	22.8	2000 Social security contributions
10.0	—	—	3000 Taxes on payroll and workforce
2.4	11.6	12.4	4000 Taxes on property
1.8	9.4	12.0	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent taxes on new wealth
0.0	0.5	0.4	4300 Estate, inheritance and gift taxes
0.0	0.5	—	4310 Estate and inheritance taxes
—	—	—	4320 Gift taxes
0.6	1.6	—	4400 Taxes on financial and capital transactions
—	—	—	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
29.6	33.2	18.3	5000 Taxes on goods and services
28.6	32.0	15.3	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
21.6	20.6	8.1	5110 General taxes
6.9	11.4	7.2	5120 Taxes on specific goods and services
5.8	8.6	3.9	5121 Excises
0.3	—	—	5122 Profits of fiscal monopolies
0.3	0.5	0.9	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
0.4	1.9	0.4	5126 Taxes on specific services
—	—	—	5127 Other taxes on international trade and transactions
0.1	0.4	2.0	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
1.0	1.2	3.0	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.0	1.2	2.4	5210 Recurrent taxes
—	—	0.6	5220 Non-recurrent taxes
—	—	—	5300 Unallocable as between 5100 and 5200
0.1	—	—	6000 Other taxes