表3-10. 各國賦稅收入—按OECD稅收分類分

(1)金 額 CY 2012

	C1 2012			
	OECD 稅 收 分 類	澳大利亞 Australia	加 拿 大 Canada	法 國 France
	OLCD AL 12 77 XX	百萬澳幣 Million AUD	百萬加幣 Million CAD	百萬歐元 Million EUR
總	計	415,888	562,721	925,339
1000	對所得、利潤與資本利得的稅收	241,728	265,403	219,074
	1100 個人	162,993	205,965	166,969
	1110 所得、利潤	162,993	205,965	166,969
	1120 資本利得	_	_	_
	1200 公司	78,735	53,229	52,105
	1300 其他	_	6,209	_
2000	社會安全捐	_	87,439	346,041
3000	對工資與勞動力的徵收	21,447	11,936	29,707
4000	對財產徵收的稅收	35,962	59,827	78,880
	4100 對不動產徵收的經常性稅收	21,761	52,106	52,185
	4200 對淨財富徵收的經常性稅收	_	719	5,030
	4300 遺產、繼承與贈與稅	_	_	9,616
	4310 遺產與繼承稅	_	_	8,225
	4320 贈與稅		- 2.102	1,391
	4400 對金融與資本交易徵收的稅收	14,201	3,103	12,049
	4500 對財產徵收的其他非經常性稅收	_	3,899	
T000	4600 對財產徵收的其他經常性稅收	116.751	107.700	- 220 670
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	116,751 97,087	137,792 128,324	228,670 221,496
	3100 到貝而生產、銷售及移轉哥徵收的稅收	91,081	128,324	221,490
	5110 一般銷售額	51,462	82,126	148,768
	5120 對特種貨品與勞務徵收的稅收	45,625	46,198	72,728
	5121 貨物稅	26,425	24,169	49,261
	5122 財政專賣利潤		12,180	
	5123 進口稅	8,172	3,900	2,543
	5124 出口稅	9	_	
	5125 對投資財之課稅	11.010	4.651	20.966
	5126 對特別勞務之課稅	11,019	4,651	20,866
	5127 對國際貿易與交易課徵的其他稅以 5128 對特種貨品與勞務徵收的其他稅以		1 200	
	5128 對特種貨品與勞務徵收的其他稅以 5130 其他	†	1,298	58
	5200 對貨品使用及行為課徵的稅收	19,664	9,468	7,174
	5210 經常性稅收	19,664	5,278	3,107
	5220 非經常性稅收	17,004	4,190	4,067
	5300 其他	_		+,00 <i>1</i>
6000	其他稅收	_	324	22,967
	711- PBVE		521	22,507

資料來源: OECD 'Revenue Statistics' (2014年版)。

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

CY 2012

德 國 Germany	義 大 利 Italy	日 本 Japan	The OECD classification of Taxes	
百萬歐元 Million EUR	百萬歐元 Million EUR	十億日圓 Billion JPY	The OLED classification of Taxes	
1,002,342	695,909	139,545	Total Tax Revenues	
305,109	228,423	43,352	1000 Taxes on income, profits and capital gains	
256,821	189,410	25,946	1100 Individuals	
256,821	189,405	25,946	1110 On income and profits	
_	5	_	1120 On capital gains	
48,288	44,989	17,406	1200 Corporations	
_	-5,976	_	1300 Unallocable as between 1100 and 1200	
383,470	211,154	58,034	2000 Social security contributions	
_	_	_	3000 Taxes on payroll and workforce	
24,403	43,498	12,722	4000 Taxes on property	
12,017	23,850	9,805	4100 Recurrent taxes on immovable property	
692	805	_	4200 Recurrent taxes on new wealth	
4,305	592	1,504	4300 Estate, inheritance and gift taxes	
3,788	_	_	4310 Estate and inheritance taxes	
517	_	_	4320 Gift taxes	
7,389	15,215	1,413	4400 Taxes on financial and capital transactions	
_	154	_	4500 Other non-recurrent taxes on property	
_	2,882	_	4600 Other recurrent taxes on property	
289,241	179,633	25,057	5000 Taxes on goods and services	
278,237	159,831	22,593	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	
194,353	96,136	12,902	5110 General taxes	
83,884	63,695	9,691	5120 Taxes on specific goods and services	
64,868	37,279	8,721	5121 Excises	
_	11,370	_	5122 Profits of fiscal monopolies	
4,417	2,077	897	5123 Customs and import duties	
_	_	_	5124 Taxes on exports	
_	_	_	5125 Taxes on investment goods	
14,548	12,964	73	5126 Taxes on specific services	
2	_	_	5127 Other taxes on international trade and transactions	
49	5	_	5128 Other taxes on specific goods and services	
_	_	_	5130 Unallocable as between 5110 and 5120	
11,004	11,692	2,464	5200 Taxes on use of goods, or on permission to use goods or perform activities	
11,004	11,692	2,442	5210 Recurrent taxes	
-	_	22	5220 Non-recurrent taxes	
-	8,110	_	5300 Unallocable as between 5100 and 5200	
119	33,201	380	6000 Other taxes	

Source: Source: Revenue Statistics of OECD (2014 Edition).

表3-10. 各國賦稅收入—按OECD稅收分類分(續1)

(1)金 額 CY 2012

	OECD 稅 收 分 類	韓 國 Korea	荷 蘭 Netherlands	西 班 牙 Spain
	010D 40 4 7 3A	十億韓元 Billion KRW	百萬歐元 Million EUR	百萬歐元 Million EUR
總	計	341,092	232,755	346,164
1000	對所得、利潤與資本利得的稅收	101,944	58,869	103,498
	1100 個人	51,185	47,015	78,206
	1110 所得、利潤	43,730	46,786	78,206
	1120 資本利得	7,455	229	_
	1200 公司	50,759	11,854	22,050
2000	1300 其他	-	- 0.5.500	3,242
2000	社會安全捐	84,136	95,780	123,841
3000	對工資與勞動力的徵收	868	7.022	21.712
4000	對財產徵收的稅收	36,213	7,022	21,712
	4100 對不動產徵收的經常性稅收 4200 對淨財富徵收的經常性稅收	10,315	4,510 2	11,196 784
	4300 遺產、繼承與贈與稅	4,021	1,382	2,286
	4310 遺產、繼承與贈典稅 4310 遺產與繼承稅	1,719	1,382	2,286
	4320 贈與稅	2,302	1,502	2,200
	4400 對金融與資本交易徵收的稅收	21,877	1,128	5,776
	4500 對財產徵收的其他非經常性稅收		- 1,120	1,540
	4600 對財產徵收的其他經常性稅收	_	_	130
5000	對貨品與勞務徵收的稅收	106,402	70,436	93,683
	5100 對貨品生產、銷售及移轉等徵收的稅收	99,731	62,593	87,516
	5110 一般銷售額	58,702	41,699	57,573
	5120 對特種貨品與勞務徵收的稅收	41,029	20,894	29,943
	5121 貨物稅	28,410	16,878	21,685
	5122 財政專賣利潤	_	_	_
	5123 進口稅	10,220	2,159	1,567
	5124 出口稅	_	_	_
	5125 對投資財之課稅			
	5126 對特別勞務之課稅	2,399	1,526	6,075
	5127 對國際貿易與交易課徵的其他稅4		_	_
	5128 對特種貨品與勞務徵收的其他稅4	_	331	616
	5130 其他 5200 對貨品使用及行為課徵的稅收	- 6,671	7,843	5,007
		,	,	,
	5210 經常性稅收	6,671	7,843	4,341
	5220 非經常性稅收	_	_	666
0000	5300 其他	- 44.500	_	1,160
6000	其他稅收	11,529	648	3,430

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

CY 2012

瑞 典 Sweden	英 國 United Kingdom	美 國 United States	The OECD classification of Taxes		
百萬瑞典幣 Million SEK	百萬英鎊 Million GBP	百萬美元 Million USD			
1,560,382	547,064	3,940,933	Total Tax Revenues		
534,434	194,876	1,886,696	1000 Taxes on income, profits and capital gains		
439,606	150,453	1,484,248	1100 Individuals		
411,882	146,119	1,315,218	1110 On income and profits		
27,724	4,334	169,030	1120 On capital gains		
94,828	44,423	402,448	1200 Corporations		
_	_	_	1300 Unallocable as between 1100 and 1200		
367,763	104,319	880,609	2000 Social security contributions		
160,326	_	_	3000 Taxes on payroll and workforce		
37,557	64,879	466,312	4000 Taxes on property		
28,743	52,832	447,305	4100 Recurrent taxes on immovable property		
_	_	_	4200 Recurrent taxes on new wealth		
-5	3,129	19,007	4300 Estate, inheritance and gift taxes		
-5	3,129	_	4310 Estate and inheritance taxes		
_	_	_	4320 Gift taxes		
8,819	8,918	_	4400 Taxes on financial and capital transactions		
_	_	_	4500 Other non-recurrent taxes on property		
_	_	_	4600 Other recurrent taxes on property		
458,498	182,990	707,316	5000 Taxes on goods and services		
442,895	175,998	592,969	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services		
333,342	113,895	315,044	5110 General taxes		
109,553	62,103	277,925	5120 Taxes on specific goods and services		
89,772	46,800	154,603	5121 Excises		
5,227	_	_	5122 Profits of fiscal monopolies		
4,995	2,885	33,483	5123 Customs and import duties		
_	_	_	5124 Taxes on exports		
_	_	_	5125 Taxes on investment goods		
8,915	10,436	16,756	5126 Taxes on specific services		
_	_	_	5127 Other taxes on international trade and transactions		
644	1,982	73,083	5128 Other taxes on specific goods and services		
_	_	_	5130 Unallocable as between 5110 and 5120		
15,603	6,992	114,347	5200 Taxes on use of goods, or on permission to use goods or perform activities		
15,603	6,992	89,087	5210 Recurrent taxes		
_	_	25,260	5220 Non-recurrent taxes		
_	_	_	5300 Unallocable as between 5100 and 5200		
1,804	_	_	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 2012

單位:%

	OECD 稅 收 分 類	澳大利亞 Australia	加 拿 大 Canada	法 國 France
	計	100.0	100.0	100.0
1000	對所得、利潤與資本利得的稅收	58.1	47.2	23.7
	1100 個人	39.2	36.6	18.0
	1110 所得、利潤	39.2	36.6	18.0
	1120 資本利得	_	_	_
	1200 公司	18.9	9.5	5.6
	1300 其他	-	1.1	_
2000	社會安全捐	_	15.5	37.4
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	8.6	10.6	8.5
	4100 對不動產徵收的經常性稅收	5.2	9.3	5.6
	4200 對淨財富徵收的經常性稅收	_	0.1	0.5
	4300 遺產、繼承與贈與稅	_	_	1.0
	4310 遺產與繼承稅	_	_	0.9
	4320 贈與稅	_	_	0.2
	4400 對金融與資本交易徵收的稅收	3.4	0.6	1.3
	4500 對財產徵收的其他非經常性稅收	_	0.7	_
5000	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	28.1	24.5	24.7
	5100 對貨品生產、銷售及移轉等徵收的稅收	23.3	22.8	23.9
	5110 一般銷售額	12.4	14.6	16.1
	5120 對特種貨品與勞務徵收的稅收	11.0	8.2	7.9
	5121 貨物稅	6.4	4.3	5.3
	5122 財政專賣利潤	_	2.2	_
	5123 進口稅	2.0	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	2.6	0.8	2.3
	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	4.7	1.7	0.8
	5210 經常性稅收	4.7	0.9	0.3
	5220 非經常性稅收	_	0.7	0.4
	5300 其他	_	_	_
6000	其他稅收	_	0.1	2.5

Table 3-10. Total Tax Revenues of Key Countries—by OECD classification of Taxes (Cont.2) (2) Percentage CY 2012

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
30.4	32.8	31.1	1000 Taxes on income, profits and capital gains
25.6	27.2	18.6	1100 Individuals
25.6	27.2	18.6	1110 On income and profits
_	0.0	_	1120 On capital gains
4.8	6.5	12.5	1200 Corporations
_	-0.9	_	1300 Unallocable as between 1100 and 1200
38.3	30.3	41.6	2000 Social security contributions
_	_	_	3000 Taxes on payroll and workforce
2.4	6.3	9.1	4000 Taxes on property
1.2	3.4	7.0	4100 Recurrent taxes on immovable property
0.1	0.1	_	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			4400 Taxes on financial and capital transactions
_	- 0.0		4500 Other non-recurrent taxes on property
_	0.4	_	4600 Other recurrent taxes on property
28.9	25.8	18.0	5000 Taxes on goods and services
27.8	23.0	16.2	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
19.4	13.8	9.2	5110 General taxes
8.4	9.2	6.9	5120 Taxes on specific goods and services
6.5	5.4	6.2	5121 Excises
_	1.6	_	5122 Profits of fiscal monopolies
0.4	0.3	0.6	5123 Customs and import duties
_	_	_	5124 Taxes on exports
_	_	_	5125 Taxes on investment goods
1.5	1.9	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	1.1 1.7 1.8		5200 Taxes on use of goods, or on permission to use goods or perform activities
1.1	1.7	1.7	5210 Recurrent taxes
_	_	0.0	5220 Non-recurrent taxes
_	1.2	_	5300 Unallocable as between 5100 and 5200
0.0	4.8	0.3	6000 Other taxes

表3-10. 各國賦稅收入一按OECD稅收分類分(續3完)

(2)結構比 CY 2012

單位:%

	OECD 稅 收 分 類	韓 國 Korea	荷 蘭 Netherlands	西 班 牙 Spain
	計	100.0	100.0	100.0
1000	對所得、利潤與資本利得的稅收	29.9	25.3	29.9
	1100 個人	15.0	20.2	22.6
	1110 所得、利潤	12.8	20.1	22.6
	1120 資本利得	2.2	0.1	_
	1200 公司	14.9	5.1	6.4
	1300 其他	_	_	0.9
2000	社會安全捐	24.7	41.2	35.8
3000	對工資與勞動力的徵收	0.3	_	_
4000	對財產徵收的稅收	10.6	3.0	6.3
	4100 對不動產徵收的經常性稅收	3.0	1.9	3.2
	4200 對淨財富徵收的經常性稅收	_	0.0	0.2
	4300 遺產、繼承與贈與稅	1.2	0.6	0.7
	4310 遺產與繼承稅	0.5	0.6	0.7
	4320 贈與稅	0.7	_	_
	4400 對金融與資本交易徵收的稅收	6.4	0.5	1.7
	4500 對財產徵收的其他非經常性稅收	_	_	0.4
	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	31.2	30.3	27.1
	5100 對貨品生產、銷售及移轉等徵收的稅收	29.2	26.9	25.3
	5110 一般銷售額	17.2	17.9	16.6
	5120 對特種貨品與勞務徵收的稅收	12.0	9.0	8.6
	5121 貨物稅	8.3	7.3	6.3
	5122 財政專賣利潤	_	_	_
	5123 進口稅	3.0	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	0.7	1.8
	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	t –	0.1	0.2
	5130 其他	_	_	_
	5200 對貨品使用及行為課徵的稅收	2.0	3.4	1.4
	5210 經常性稅收	2.0	3.4	1.3
	5220 非經常性稅收	_	_	0.2
	5300 其他	_	_	0.3
6000	其他稅收	3.4	0.3	1.0

Table 3-10. Total Tax Revenues of Key Countries—by OECD classification of Taxes (Cont.3 End) (2) Percentage CY 2012

Unit: %

						2 1
		美 United	國 States	The OECD classification of Taxes		
10	0.00		100.0		100.0	Total Tax Revenues
	34.3		35.6		47.9	1000 Taxes on income, profits and capital gains
	28.2		27.5		37.7	1100 Individuals
	26.4		26.7		33.4	1110 On income and profits
	1.8		0.8		4.3	1120 On capital gains
	6.1		8.1		10.2	1200 Corporations
	_		_		_	1300 Unallocable as between 1100 and 1200
,	23.6		19.1		22.3	2000 Social security contributions
	10.3		_		_	3000 Taxes on payroll and workforce
	2.4		11.9		11.8	4000 Taxes on property
	1.8		9.7		11.4	4100 Recurrent taxes on immovable property
	_		_		_	4200 Recurrent taxes on new wealth
	-0.0		0.6		0.5	4300 Estate, inheritance and gift taxes
	•		0.6		_	4310 Estate and inheritance taxes
	- -			_	4320 Gift taxes	
	0.6			_	4400 Taxes on financial and capital transactions	
- -			_	4500 Other non-recurrent taxes on property		
				_	4600 Other recurrent taxes on property	
,	29.4 33.4		17.9	5000 Taxes on goods and services		
	28.4		32.2		15.0	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
	21.4		20.8		8.0	5110 General taxes
	7.0		11.4		7.1	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		0.8	5123 Customs and import duties
	_		_		_	5124 Taxes on exports
	_		_		_	5125 Taxes on investment goods
	0.6		1.9		0.4	5126 Taxes on specific services
	-		_		_	5127 Other taxes on international trade and transactions
	0.0		0.4		1.9	5128 Other taxes on specific goods and services
	-		_		-	5130 Unallocable as between 5110 and 5120
	1.0		1.3		2.9	5200 Taxes on use of goods, or on permission to use goods or perform activities
	1.0		1.3		2.3	5210 Recurrent taxes
	-		_		0.6	5220 Non-recurrent taxes
	-		_		-	5300 Unallocable as between 5100 and 5200
	0.1		_		_	6000 Other taxes