表3-10. 各國賦稅收入 - 按OECD稅收分類分 (1/4)

(1)金 額

CY 2014

OECD 稅 收 分 類	中華民國 Republic of China 新臺幣千元 NT$ 1,000	澳大利亞 Australia 百萬澳幣 Million AUD	加 拿 大 Canada 百萬加幣 Million CAD
總 計	1,976,106,922	446,827	618,218
1000 對所得、利潤與資本利得的稅收	915,142,841	258,605	296,647
1100 個人	512,511,163	183,383	224,676
1110 所得、利潤	410,852,287	183,383	224,676
1120 資本利得	101,658,876	-	-
1200 公司	402,631,678	75,222	65,151
1300 其他	-	-	6,820
2000 社會安全捐	-	-	93,576
3000 對工資與勞動力的徵收	-	22,985	12,595
4000 對財產徵收的稅收	265,740,416	45,260	72,591
4100 對不動產徵收的經常性稅收	136,189,007	25,062	59,833
4200 對淨財富徵收的經常性稅收	-	-	375
4300 遺產、繼承與贈與稅	25,444,324	-	220
4310 遺產與繼承稅	13,450,601	-	220
4320 贈與稅	11,993,723	-	-
4400 對金融與資本交易徵收的稅收	91,572,348	20,198	4,029
4500 對財產徵收的其他非經常性稅收	12,534,737	-	8,134
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	795,223,665	119,977	142,075
5100 對貨品生產、銷售及移轉等徵收的稅收	722,836,752	104,225	133,530
5110 一般銷售額	360,697,761	57,830	85,179
5120 對特種貨品與勞務徵收的稅收	362,138,991	46,395	48,351
5121 貨物稅	249,596,136	24,506	25,397
5122 財政專賣利潤	107,141,879	-	12,172
5123 進口稅		10,884	4,506
5124 出口稅	-	12	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	-	10,993	4,984
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	5,400,976	-	1,292
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	61,743,296	15,752	8,545
5210 經常性稅收	59,326,118	15,752	5,301
5220 非經常性稅收	2,417,178	-	3,244
5300 其他	10,643,617	-	-
6000 其他稅收	-	-	734

資料來源： OECD 'Revenue Statistics'（2016年版）。

Table 3-10. Total Tax Revenues of Key Countries - by OECD classification of Taxes (1/4)

(1) Amount

CY 2014

法　國 France 百萬歐元 Million EUR	德　國 Germany 百萬歐元 Million EUR	義大利 Italy 百萬歐元 Million EUR	The OECD classification of Taxes
979,844	1,069,259	704,217	Total Tax Revenues
233,613	332,549	225,175	1000 Taxes on income, profits and capital gains
183,614	281,585	182,276	1100 Individuals
183,614	281,585	182,271	1110 On income and profits
-	-	5	1120 On capital gains
49,999	50,964	35,246	1200 Corporations
-	-	7,653	1300 Unallocable as between 1100 and 1200
366,338	407,726	209,653	2000 Social security contributions
34,434	-	-	3000 Taxes on payroll and workforce
83,593	28,163	46,762	4000 Taxes on property
55,493	12,690	25,199	4100 Recurrent taxes on immovable property
5,182	682	829	4200 Recurrent taxes on new wealth
10,273	5,452	621	4300 Estate, inheritance and gift taxes
8,837	4,798	-	4310 Estate and inheritance taxes
1,436	654	-	4320 Gift taxes
12,645	9,339	17,990	4400 Taxes on financial and capital transactions
-	-	131	4500 Other non-recurrent taxes on property
-	-	1,992	4600 Other recurrent taxes on property
238,127	300,649	192,242	5000 Taxes on goods and services
231,273	289,995	170,173	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
154,485	203,401	97,041	5110 General taxes
76,788	86,310	73,132	5120 Taxes on specific goods and services
53,067	65,103	48,661	5121 Excises
-	-	10,426	5122 Profits of fiscal monopolies
2,553	4,608	2,022	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
21,104	16,648	12,023	5126 Taxes on specific services
-	2	-	5127 Other taxes on international trade and transactions
64	-51	-	5128 Other taxes on specific goods and services
-	284	-	5130 Unallocable as between 5110 and 5120
6,854	10,654	11,341	5200 Taxes on use of goods , or on permission to use goods or perform activities
2,887	9,880	11,341	5210 Recurrent taxes
3,967	774	-	5220 Non-recurrent taxes
-	-	10,728	5300 Unallocable as between 5100 and 5200
23,739	172	30,385	6000 Other taxes

Source：Source:Revenue Statistics of OECD (2016 Edition).

表3-10. 各國賦稅收入 - 按OECD稅收分類分 (2/4)

(1)金 額

CY 2014

OECD 稅 收 分 類	日 本 Japan 十億日圓 Billion JPY	韓 國 Korea 十億韓元 Billion KRW	荷 蘭 Netherlands 百萬歐元 Million EUR
總 計	156,867	365,428	248,789
1000 對所得、利潤與資本利得的稅收	49,939	106,353	63,671
1100 個人	29,655	59,457	46,581
1110 所得、利潤	29,655	51,410	46,361
1120 資本利得	-	8,047	220
1200 公司	20,284	46,896	17,090
1300 其他	-	-	-
2000 社會安全捐	62,232	98,184	98,616
3000 對工資與勞動力的徵收	-	1,042	-
4000 對財產徵收的稅收	13,306	40,305	9,606
4100 對不動產徵收的經常性稅收	10,016	11,654	6,515
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	1,883	4,625	1,525
4310 遺產與繼承稅	-	1,696	1,525
4320 贈與稅	-	2,929	-
4400 對金融與資本交易徵收的稅收	1,407	24,026	1,566
4500 對財產徵收的其他非經常性稅收	-	-	-
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	30,991	109,451	75,663
5100 對貨品生產、銷售及移轉等徵收的稅收	28,586	102,531	67,287
5110 一般銷售額	19,135	62,975	42,741
5120 對特種貨品與勞務徵收的稅收	9,451	39,556	24,546
5121 貨物稅	8,308	28,226	17,911
5122 財政專賣利潤	-	-	-
5123 進口稅	1,073	9,132	2,046
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	70	2,198	4,219
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	-	-	370
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	2,405	6,920	8,376
5210 經常性稅收	2,382	6,920	8,228
5220 非經常性稅收	23	-	148
5300 其他	-	-	-
6000 其他稅收	399	10,093	1,233

Table 3-10. Total Tax Revenues of Key Countries - by OECD classification of Taxes (2/4)

(1) Amount

CY 2014

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
1,676,381	584,469	4,500,531	Total Tax Revenues
585,570	204,008	2,147,833	1000 Taxes on income, profits and capital gains
479,463	160,293	1,768,532	1100 Individuals
431,484	156,379	1,612,717	1110 On income and profits
47,979	3,914	155,815	1120 On capital gains
106,107	43,715	379,301	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
388,651	109,120	1,082,386	2000 Social security contributions
177,412	-	-	3000 Taxes on payroll and workforce
41,935	74,227	487,096	4000 Taxes on property
32,005	56,170	455,578	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
1	3,886	23,791	4300 Estate, inheritance and gift taxes
1	3,886	-	4310 Estate and inheritance taxes
-	-	-	4320 Gift taxes
9,929	14,067	-	4400 Taxes on financial and capital transactions
-	104	-	4500 Other non-recurrent taxes on property
-	-	7,727	4600 Other recurrent taxes on property
481,453	197,102	783,216	5000 Taxes on goods and services
464,646	189,915	662,097	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
357,385	124,211	353,947	5110 General taxes
107,261	65,704	308,150	5120 Taxes on specific goods and services
86,879	47,114	154,825	5121 Excises
5,013	-	-	5122 Profits of fiscal monopolies
5,737	3,262	37,342	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
9,200	12,326	19,419	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
432	3,002	96,564	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
16,807	7,187	121,119	5200 Taxes on use of goods , or on permission to use goods or perform activities
16,807	7,187	96,012	5210 Recurrent taxes
-	-	25,107	5220 Non-recurrent taxes
-	-	-	5300 Unallocable as between 5100 and 5200
1,360	12	-	6000 Other taxes

表3-10. 各國賦稅收入 - 按OECD稅收分類分 (3/4)

(2)結構比

CY 2014

單位：%

OECD 稅 收 分 類	中華民國 Republic of China	澳大利亞 Australia	加 拿 大 Canada
總　　計	100.0	100.0	100.0
1000 對所得、利潤與資本利得的稅收	46.3	57.9	48.0
1100 個人	25.9	41.0	36.3
1110 所得、利潤	20.8	41.0	36.3
1120 資本利得	5.1	-	-
1200 公司	20.4	16.8	10.5
1300 其他	-	-	1.1
2000 社會安全捐	-	-	15.1
3000 對工資與勞動力的徵收	-	5.1	2.0
4000 對財產徵收的稅收	13.4	10.1	11.7
4100 對不動產徵收的經常性稅收	6.9	5.6	9.7
4200 對淨財富徵收的經常性稅收	-	-	0.1
4300 遺產、繼承與贈與稅	1.3	-	0.0
4310 遺產與繼承稅	0.7	-	0.0
4320 贈與稅	0.6	-	-
4400 對金融與資本交易徵收的稅收	4.6	4.5	0.7
4500 對財產徵收的其他非經常性稅收	0.6	-	1.3
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	40.2	26.9	23.0
5100 對貨品生產、銷售及移轉等徵收的稅收	36.6	23.3	21.6
5110 一般銷售額	18.3	12.9	13.8
5120 對特種貨品與勞務徵收的稅收	18.3	10.4	7.8
5121 貨物稅	12.6	5.5	4.1
5122 財政專賣利潤	5.4	-	2.0
5123 進口稅		2.4	0.7
5124 出口稅	-	0.0	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	-	2.5	0.8
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	0.3	-	0.2
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	3.1	3.5	1.4
5210 經常性稅收	3.0	3.5	0.9
5220 非經常性稅收	0.1	-	0.5
5300 其他	0.5	-	-
6000 其他稅收	-	-	0.1

Table 3-10. Total Tax Revenues of Key Countries - by OECD classification of Taxes (3/4)

(2) Percentage

CY 2014

Unit：%

法　國 France	德　國 Germany	義 大 利 Italy	The OECD classification of Taxes
100.0	100.0	100.0	Total Tax Revenues
23.8	31.1	32.0	1000 Taxes on income, profits and capital gains
18.7	26.3	25.9	1100 Individuals
18.7	26.3	25.9	1110 On income and profits
-	-	0.0	1120 On capital gains
5.1	4.8	5.0	1200 Corporations
-	-	1.1	1300 Unallocable as between 1100 and 1200
37.4	38.1	29.8	2000 Social security contributions
3.5	-	-	3000 Taxes on payroll and workforce
8.5	2.6	6.6	4000 Taxes on property
5.7	1.2	3.6	4100 Recurrent taxes on immovable property
0.5	0.1	0.1	4200 Recurrent taxes on new wealth
1.0	0.5	0.1	4300 Estate, inheritance and gift taxes
0.9	0.4	-	4310 Estate and inheritance taxes
0.1	0.1	-	4320 Gift taxes
1.3	0.9	2.6	4400 Taxes on financial and capital transactions
-	-	0.0	4500 Other non-recurrent taxes on property
-	-	0.3	4600 Other recurrent taxes on property
24.3	28.1	27.3	5000 Taxes on goods and services
23.6	27.1	24.2	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
15.8	19.0	13.8	5110 General taxes
7.8	8.1	10.4	5120 Taxes on specific goods and services
5.4	6.1	6.9	5121 Excises
-	-	1.5	5122 Profits of fiscal monopolies
0.3	0.4	0.3	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
2.2	1.6	1.7	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
-	0.0	-	5130 Unallocable as between 5110 and 5120
0.7	1.0	1.6	5200 Taxes on use of goods , or on permission to use goods or perform activities
0.3	0.9	1.6	5210 Recurrent taxes
0.4	0.1	-	5220 Non-recurrent taxes
-	-	1.5	5300 Unallocable as between 5100 and 5200
2.4	0.0	4.3	6000 Other taxes

表3-10. 各國賦稅收入 - 按OECD稅收分類分 (4/4)

(2)結構比

CY 2014

單位：%

OECD 稅 收 分 類	日 本 Japan	韓 國 Korea	荷 蘭 Netherlands
總 計	100.0	100.0	100.0
1000 對所得、利潤與資本利得的稅收	31.8	29.1	25.6
1100 個人	18.9	16.3	18.7
1110 所得、利潤	18.9	14.1	18.6
1120 資本利得	-	2.2	0.1
1200 公司	12.9	12.8	6.9
1300 其他	-	-	-
2000 社會安全捐	39.7	26.9	39.6
3000 對工資與勞動力的徵收	-	0.3	-
4000 對財產徵收的稅收	8.5	11.0	3.9
4100 對不動產徵收的經常性稅收	6.4	3.2	2.6
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	1.2	1.3	0.6
4310 遺產與繼承稅	-	0.5	0.6
4320 贈與稅	-	0.8	-
4400 對金融與資本交易徵收的稅收	0.9	6.6	0.6
4500 對財產徵收的其他非經常性稅收	-	-	-
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	19.8	30.0	30.4
5100 對貨品生產、銷售及移轉等徵收的稅收	18.2	28.1	27.0
5110 一般銷售額	12.2	17.2	17.2
5120 對特種貨品與勞務徵收的稅收	6.0	10.8	9.9
5121 貨物稅	5.3	7.7	7.2
5122 財政專賣利潤	-	-	-
5123 進口稅	0.7	2.5	0.8
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	0.0	0.6	1.7
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
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	1.5	1.9	3.4
5210 經常性稅收	1.5	1.9	3.3
5220 非經常性稅收	0.0	-	0.1
5300 其他	-	-	-
6000 其他稅收	0.3	2.8	0.5

Table 3-10. Total Tax Revenues of Key Countries - by OECD classification of Taxes (4/4)

(2) Percentage

CY 2014

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
34.9	34.9	47.7	1000 Taxes on income, profits and capital gains
28.6	27.4	39.3	1100 Individuals
25.7	26.8	35.8	1110 On income and profits
2.9	0.7	3.5	1120 On capital gains
6.3	7.5	8.4	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
23.2	18.7	24.1	2000 Social security contributions
10.6	-	-	3000 Taxes on payroll and workforce
2.5	12.7	10.8	4000 Taxes on property
1.9	9.6	10.1	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
0.0	0.7	0.5	4300 Estate, inheritance and gift taxes
0.0	0.7	-	4310 Estate and inheritance taxes
-	-	-	4320 Gift taxes
0.6	2.4	-	4400 Taxes on financial and capital transactions
-	0.0	-	4500 Other non-recurrent taxes on property
-	-	0.2	4600 Other recurrent taxes on property
28.7	33.7	17.4	5000 Taxes on goods and services
27.7	32.5	14.7	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
21.3	21.3	7.9	5110 General taxes
6.4	11.2	6.8	5120 Taxes on specific goods and services
5.2	8.1	3.4	5121 Excises
0.3	-	-	5122 Profits of fiscal monopolies
0.3	0.6	0.8	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
0.5	2.1	0.4	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
0.0	0.5	2.1	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
1.0	1.2	2.7	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.0	1.2	2.1	5210 Recurrent taxes
-	-	0.6	5220 Non-recurrent taxes
-	-	-	5300 Unallocable as between 5100 and 5200
0.1	0.0	-	6000 Other taxes