表1-10. 各國一般政府賦稅收入占歲入比重

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	加拿大 Canada	中國大陸* Mainland China	香港 Hong Kong	丹麥 Denmark	法國 France	德國 Germany	希臘 Greece	義大利 Italy
1999	67.6	80.1	71.8	...	...	87.8	86.0	88.3	77.4	90.7
2000	69.3	80.9	71.0	...	...	87.6	85.6	88.9	77.4	91.0
2001	66.3	83.5	70.2	...	...	86.7	85.4	88.0	77.3	91.3
2002	66.6	82.7	70.1	...	61.0	87.0	84.9	88.0	81.8	91.5
2003	62.6	83.2	69.3	...	64.1	86.9	85.2	88.2	79.6	91.8
2004	70.2	82.9	70.2	...	63.1	85.8	85.3	88.3	76.8	91.4
2005	69.0	83.1	69.9	71.4	63.2	86.8	85.3	87.7	79.3	91.7
2006	71.5	82.1	69.7	81.3	61.5	86.1	85.2	88.0	77.7	92.1
2007	75.1	81.9	69.8	58.8	62.5	86.2	85.2	88.0	77.2	92.3
2008	76.7	83.4	69.0	82.8	65.8	84.8	84.9	87.9	76.5	92.3
2009	70.2	81.1	69.7	81.7	61.8	85.0	84.3	87.1	77.2	91.9
2010	74.0	79.4	69.2	83.3	60.8	84.7	84.5	86.6	75.9	91.8
2011	73.9	80.1	69.0	86.8	59.8	84.1	84.9	86.3	75.2	91.7
2012	74.7	80.5	69.3	86.1	58.2	85.1	85.2	86.8	75.2	91.8
2013	72.0	80.4	69.0	85.6	62.4	85.7	85.6	87.1	71.3	91.3
2014	76.4	80.8	69.3	85.1	65.6	87.7	85.6	86.8	75.6	91.0
2015	78.0	80.3	70.4	84.1	66.3	88.1	85.5	87.5	75.0	91.1
2016	80.5	80.5	70.7	...	...	88.2	85.8	87.8	76.4	91.5
2017	79.5	...	...	...	...	...	...	...	...	...
2018 ※	81.2	...	...	...	...	...	...	...	...	...

資料來源： 依IMF‘Government Finance Statistics Yearbook’(2017年版)資料編算。

說　　明： 我國資料為稅課收入占各級政府歲入淨額之比重；各國資料則為稅課收入及社會安全捐占各級政府歲入金額比重。

附　　註： *中國大陸及新加坡為現金制基礎統計，其他國家為權責制。

※我國係預算數。

Table 1-10. Total Tax Revenues as a Percentage of General Government Revenues of Key Countries

Unit：%

冰　島 Iceland	日　本 Japan	南　韓 Korea	荷　蘭 Nether-lands	挪　威 Norway	新加坡* Singapore	西班牙 Spain	瑞　典 Sweden	瑞　士 Switzer-land	英　國 United Kingdom	美　國 United States
85.7	85.3	...	86.4	62.1	52.7	86.7	87.2	82.5	90.1	68.4
85.9	86.3	...	86.1	60.0	57.8	88.3	87.6	83.4	89.8	79.7
84.3	86.3	...	85.0	59.8	59.9	87.7	87.5	83.4	89.1	85.2
84.5	86.7	...	85.9	60.6	59.9	88.1	87.4	83.9	88.9	84.6
85.7	85.0	...	85.5	59.7	64.1	88.7	87.5	83.0	89.0	84.6
85.9	84.7	...	84.9	60.8	61.8	89.2	87.8	82.8	88.6	85.0
86.1	85.5	...	85.0	61.0	63.7	90.0	87.3	82.7	86.9	85.6
86.3	86.9	...	85.1	59.7	66.1	90.0	87.6	82.8	87.8	85.6
85.0	87.0	78.6	85.3	58.5	66.6	90.2	86.6	83.2	87.3	85.5
83.0	87.3	80.1	83.9	57.1	67.4	89.4	86.0	82.2	87.2	85.1
82.3	87.2	79.0	83.7	57.8	76.0	88.6	86.2	82.4	85.7	82.4
84.4	88.0	79.6	84.5	59.9	76.2	89.0	86.6	82.2	86.6	82.2
85.8	88.5	79.5	84.9	58.9	77.0	89.0	86.3	82.3	87.6	82.8
84.4	88.9	70.8	84.2	58.3	77.7	88.2	86.1	82.7	87.3	83.3
85.0	88.5	71.5	84.1	57.2	77.0	88.1	86.2	82.5	84.8	82.5
85.4	88.3	71.9	86.2	54.7	75.2	88.2	87.4	82.8	86.0	83.6
87.2	86.9	72.9	88.0	53.1	73.0	89.1	87.9	82.3	86.0	84.1
89.4	87.5	75.0	89.4	53.7	72.1	89.7	88.3	82.9	86.6	84.4
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Source：Through the compilation of the data from IMF‘Government Finance Statistics Yearbook’(2017 Edition).

Explanation： The data of R.O.C is total net tax revenues as a percentage of net government revenues of all levels, while other countries are taxes and social contributions as a percentage of general government revenues.

Note：* The data of Mainland China and Singapore are cash basis, while other countries are accrual basis.

※The figures are budget for R.O.C.