表3-6. 全國賦稅實徵淨額 - 按OECD稅收分類分 (1/2)

(1)金額

單位：新臺幣千元

OECD 稅 收 分 類	102年 CY 2013	103年 CY 2014	104年 CY 2015
總 計	1,834,124,153	1,976,106,922	2,134,857,093
1000 對所得、利潤與資本利得的稅收	846,544,256	915,142,841	1,050,187,948
1100 個人	495,428,969	512,511,163	587,403,503
1110 所得、利潤	392,174,282	410,852,287	473,946,434
1120 資本利得	103,254,687	101,658,876	113,457,069
1200 公司	351,115,287	402,631,678	462,784,445
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	245,181,525	265,740,416	272,949,346
4100 對不動產徵收的經常性稅收	133,840,661	136,189,007	140,570,682
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	23,727,917	25,444,324	32,735,575
4310 遺產與繼承稅	14,076,799	13,450,601	18,354,890
4320 贈與稅	9,651,118	11,993,723	14,380,685
4400 對金融與資本交易徵收的稅收	74,052,616	91,572,348	85,816,429
4500 對財產徵收的其他非經常性稅收	13,560,331	12,534,737	13,826,660
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	742,398,372	795,223,665	811,719,799
5100 對貨品生產、銷售及移轉等徵收的稅收	672,628,212	722,836,752	736,456,205
5110 一般銷售額	327,971,096	360,697,761	360,898,524
5120 對特種貨品與勞務徵收的稅收	344,657,116	362,138,991	375,557,681
5121 貨物稅	242,329,976	249,596,136	260,387,987
5122 財政專賣利潤	-	-	-
5123 進口稅	97,008,695	107,141,879	110,977,956
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	5,318,445	5,400,976	4,191,738
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	59,393,175	61,743,296	63,978,258
5210 經常性稅收	57,759,406	59,326,118	61,679,154
5220 非經常性稅收	1,633,769	2,417,178	2,299,104
5300 其他	10,376,985	10,643,617	11,285,336
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 3-6. Total Net Tax Revenues - by OECD classification of Taxes (1/2)

(1) Amount

Unit：NT$ 1,000

105年 CY 2016	106年 CY 2017	107年 CY 2018	The OECD classification of Taxes
2,224,075,454	2,251,246,001	2,386,944,903	Total Tax Revenues
1,089,745,886	1,080,273,779	1,167,630,805	1000 Taxes on income, profits and capital gains
579,357,415	576,961,573	599,686,117	1100 Individuals
495,971,933	483,099,840	509,134,609	1110 On income and profits
83,385,482	93,861,733	90,551,508	1120 On capital gains
510,388,471	503,312,206	567,944,689	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
-	-	-	2000 Social security contributions
-	-	-	3000 Taxes on payroll and workforce
300,301,400	329,532,420	322,934,563	4000 Taxes on property
166,849,818	171,500,202	170,473,719	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
47,515,086	51,085,366	31,824,830	4300 Estate, inheritance and gift taxes
25,485,845	21,186,102	21,378,098	4310 Estate and inheritance taxes
22,029,241	29,899,264	10,446,732	4320 Gift taxes
74,560,682	94,157,433	107,270,496	4400 Taxes on financial and capital transactions
11,375,814	12,789,419	13,365,518	4500 Other non-recurrent taxes on property
-	-	-	4600 Other recurrent taxes on property
834,028,168	841,439,802	896,379,535	5000 Taxes on goods and services
758,047,777	763,132,294	815,839,436	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
378,354,422	384,978,061	415,408,541	5110 General taxes
379,693,355	378,154,233	400,430,895	5120 Taxes on specific goods and services
261,896,748	260,880,624	277,900,415	5121 Excises
-	-	-	5122 Profits of fiscal monopolies
114,971,077	114,956,843	120,056,787	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
2,825,530	2,316,766	2,473,693	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
65,335,948	67,207,978	68,393,344	5200 Taxes on use of goods , or on permission to use goods or perform activities
63,016,185	64,076,999	64,830,354	5210 Recurrent taxes
2,319,763	3,130,979	3,562,990	5220 Non-recurrent taxes
10,644,443	11,099,530	12,146,755	5300 Unallocable as between 5100 and 5200
-	-	-	6000 Other taxes

Source：Various agencies of the Ministry of Finance and tax collection units of each county/city government.
Explanation： Taxes include Education Surtax.

表3-6. 全國賦稅實徵淨額 - 按OECD稅收分類分 (2/2)

(2)對照表

OECD 稅 收 分 類	我 國 稅 目 對 照
總　　計	
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	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
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
5122 財政專賣利潤	
5123 進口稅	關稅
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	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	娛樂稅、特別及臨時稅課
5300 其他	印花稅
6000 其他稅收	

Table 3-6. Total Net Tax Revenues - by OECD classification of Taxes (2/2)

(2) Classification

The OECD classification of Taxes	The Republic of China item of Taxes
Total Tax Revenues	
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	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
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
5122 Profits of fiscal monopolies	
5123 Customs and import duties	Customs Duties
5124 Taxes on exports	
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	Amusement Tax, Special and Provisional Tax Levies
5300 Unallocable as between 5100 and 5200	Stamp Tax
6000 Other taxes	