

Table 3-6. Total Net Tax Revenues - by OECD classification of Taxes (1/2)

(1) Amount

Unit : NTS 1,000

The OECD classification of Taxes	102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016	106年 CY 2017	The OECD classification of Taxes
Total Tax Revenues	1,834,124,153	1,976,106,922	2,134,857,093	2,224,075,454	2,251,246,001	Total Tax Revenues
1000 Taxes on income, profits and capital gains	846,544,256	915,142,841	1,050,187,948	1,089,745,886	1,080,273,779	1000 Taxes on income, profits and capital gains
1100 Individuals	495,428,969	512,511,163	587,403,503	579,357,415	576,961,573	1100 Individuals
1110 On income and profits	392,174,282	410,852,287	473,946,434	495,971,933	483,099,840	1110 On income and profits
1120 On capital gains	103,254,687	101,658,876	113,457,069	83,385,482	93,861,733	1120 On capital gains
1200 Corporations	351,115,287	402,631,678	462,784,445	510,388,471	503,312,206	1200 Corporations
1300 Unallocable as between 1100 and 1200	-	-	-	-	-	1300 Unallocable as between 1100 and 1200
2000 Social security contributions	-	-	-	-	-	2000 Social security contributions
3000 Taxes on payroll and workforce	-	-	-	-	-	3000 Taxes on payroll and workforce
4000 Taxes on property	245,181,525	265,740,416	272,949,346	300,301,400	329,532,420	4000 Taxes on property
4100 Recurrent taxes on immovable property	133,840,661	136,189,007	140,570,682	166,849,818	171,500,202	4100 Recurrent taxes on immovable property
4200 Recurrent taxes on new wealth	-	-	-	-	-	4200 Recurrent taxes on new wealth
4300 Estate, inheritance and gift taxes	23,727,917	25,444,324	32,735,575	47,515,086	51,085,366	4300 Estate, inheritance and gift taxes
4310 Estate and inheritance taxes	14,076,799	13,450,601	18,354,890	25,485,845	21,186,102	4310 Estate and inheritance taxes
4320 Gift taxes	9,651,118	11,993,723	14,380,685	22,029,241	29,899,264	4320 Gift taxes
4400 Taxes on financial and capital transactions	74,052,616	91,572,348	85,816,429	74,560,682	94,157,433	4400 Taxes on financial and capital transactions
4500 Other non-recurrent taxes on property	13,560,331	12,534,737	13,826,660	11,375,814	12,789,419	4500 Other non-recurrent taxes on property
4600 Other recurrent taxes on property	-	-	-	-	-	4600 Other recurrent taxes on property
5000 Taxes on goods and services	742,398,372	795,223,665	811,719,799	834,028,168	841,439,802	5000 Taxes on goods and services
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	672,628,212	722,836,752	736,456,205	758,047,777	763,132,294	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
5110 General taxes	327,971,096	360,697,761	360,898,524	378,354,422	384,978,061	5110 General taxes
5120 Taxes on specific goods and services	344,657,116	362,138,991	375,557,681	379,693,355	378,154,233	5120 Taxes on specific goods and services
5121 Excises	242,329,976	249,596,136	260,387,987	261,896,748	260,880,624	5121 Excises
5122 Profits of fiscal monopolies	-	-	-	-	-	5122 Profits of fiscal monopolies
5123 Customs and import duties	97,008,695	107,141,879	110,977,956	114,971,077	114,956,843	5123 Customs and import duties
5124 Taxes on exports	-	-	-	-	-	5124 Taxes on exports
5125 Taxes on investment goods	-	-	-	-	-	5125 Taxes on investment goods
5126 Taxes on specific services	-	-	-	-	-	5126 Taxes on specific services
5127 Other taxes on international trade and transactions	-	-	-	-	-	5127 Other taxes on international trade and transactions
5128 Other taxes on specific goods and services	5,318,445	5,400,976	4,191,738	2,825,530	2,316,766	5128 Other taxes on specific goods and services
5130 Unallocable as between 5110 and 5120	-	-	-	-	-	5130 Unallocable as between 5110 and 5120
5200 Taxes on use of goods , or on permission to use goods or perform activities	59,393,175	61,743,296	63,978,258	65,335,948	67,207,978	5200 Taxes on use of goods , or on permission to use goods or perform activities
5210 Recurrent taxes	57,759,406	59,326,118	61,679,154	63,016,185	64,076,999	5210 Recurrent taxes
5220 Non-recurrent taxes	1,633,769	2,417,178	2,299,104	2,319,763	3,130,979	5220 Non-recurrent taxes
5300 Unallocable as between 5100 and 5200	10,376,985	10,643,617	11,285,336	10,644,443	11,099,530	5300 Unallocable as between 5100 and 5200
6000 Other taxes	-	-	-	-	-	6000 Other taxes

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : Taxes include Education Surtax.

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	
6000 Other taxes	Stamp Tax