

中華民國財政
GOVERNMENT FINANCE
IN THE REPUBLIC OF CHINA

2017



財政部 編印
中華民國一〇六年七月

MINISTRY OF FINANCE
REPUBLIC OF CHINA
JULY 2017

序 言

財政部職掌國家財政，業務涵蓋國庫、賦稅、關務、國有財產、財政資訊、國際財政及促進民間參與公共建設等範疇，分別由國庫署、賦稅署、各地區國稅局、關務署、國有財產署、財政資訊中心、國際財政司及推動促參司主管。

過去1年，財政部依據行政院施政目標，秉持「以民為本」核心理念及「創新、就業、分配」核心價值，妥善運用財政政策，支援政府各項施政，尚具成效。展望未來，財政部將在既有基礎上繼續深耕經營，謀求財政穩定及健全，積極推動下列工作：強化財務管理，提升財政效能；建構優質賦稅環境，維護租稅公平合理；創新關務管理，提升通關效能；健全國家資產管理，創造資產活化效益；引進新興資通訊技術，創造財政資料加值效益；洽簽租稅暨關務協定，提升我國企業及產業國際競爭力；優化促參推動環境，提升經濟發展量能。

財政工作經緯萬端，為有助於各界瞭解我國財政，特編印「2017中華民國財政」，以業務別為區分，就各機關（單位）之職掌，以簡潔文字介紹重要業務概況，再以統計數據圖表分析各項業務執行績效，最後精要說明財政部現階段工作方向，期盼各界能續予支持與賜教。

財政部部长 **許虞哲** 謹識

PREFACE

The Ministry of Finance (MOF) is in charge of national finance. Its functions cover a wide range of activities in relation to national treasury, taxation, customs, national property, fiscal information, international fiscal affairs, and the promotion of private participation in infrastructure projects. The major agencies of the above activities of the Ministry are the National Treasury Administration, the Taxation Administration, the National Taxation Bureaus, the Customs Administration, the National Property Administration, the Fiscal Information Agency, the Department of International Fiscal Affairs, and the Department for the Promotion of Private Participation.

In 2016, the MOF followed pragmatic and flexible principles to carry out fiscal policy to promote sustainable national development based on the government's goal of "service to the people" and the core values of "innovation, job creation and equitable distribution of resources."

Based on the existing foundation, looking to the future, the MOF will promote continuously the following items to achieve a sound and stable finance : enhancing financial management to improve fiscal effectiveness; building up a high-qualified tax environment to maintain the fairness and reasonableness of taxation; innovating Customs management to improve facilitation and effectiveness of clearance; improving national asset management to create asset activation benefits ; introducing new information and communication technologies to create value-added benefit for fiscal data; promoting signing of tax treaties and customs agreements to improve the global competitiveness of ROC businesses and industries; and promoting an environment for private participation to boost economic development.

This report is provided to help the public understand public finance. It is divided by business section with a brief introduction of each important function, along with statistical data and charts to analyze the performance of each business. The present work direction of the MOF will be briefly stated at the end. Your comments and suggestions would be most deeply appreciated.

Sheu, Yu-Jer

Minister

Ministry of Finance

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Ministry of



MINISTRY OF FINANCE

Finance

財政部

財政部

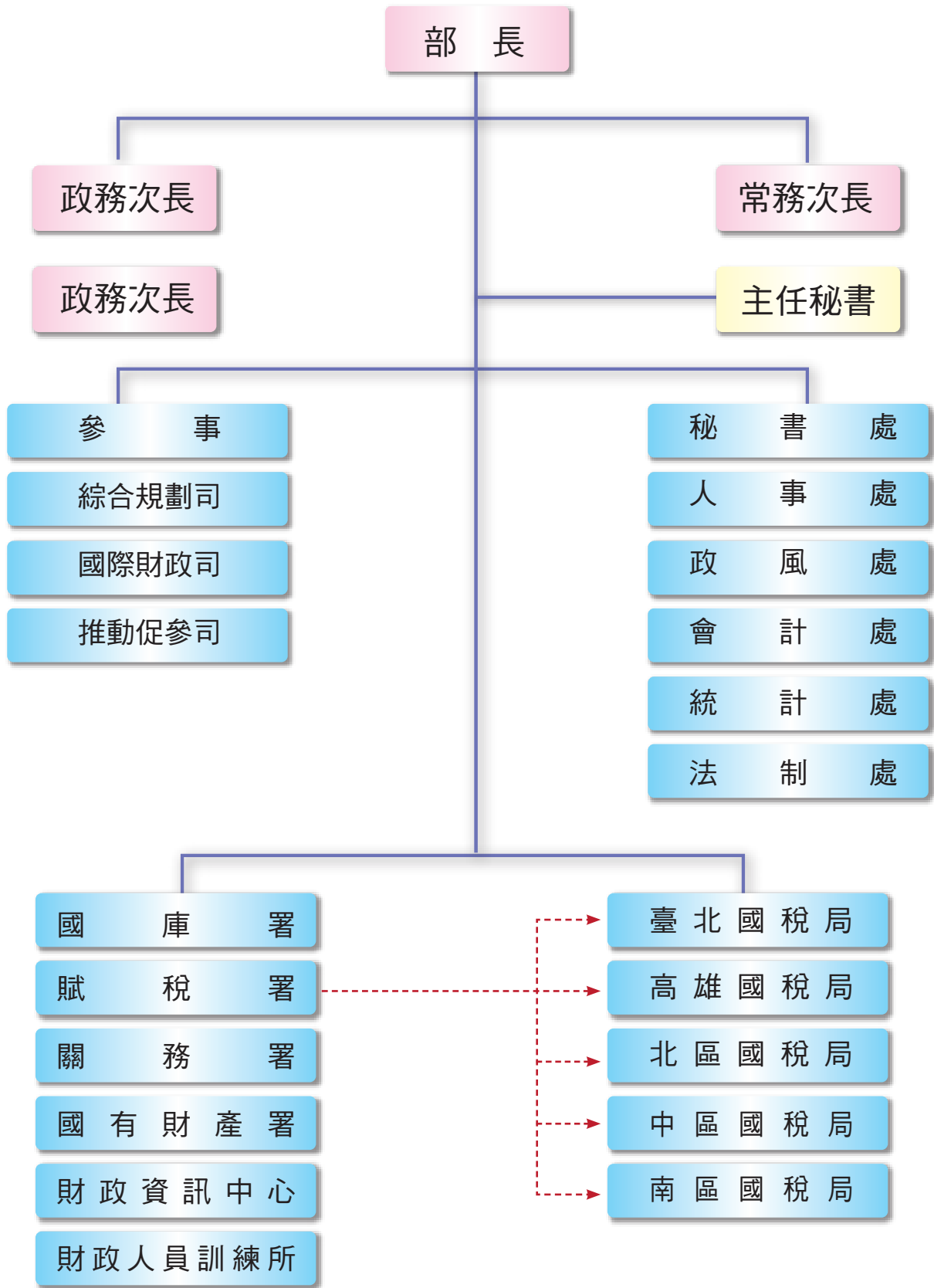
MINISTRY OF FINANCE

行政院為辦理全國財政業務，特設財政部。101年2月3日配合行政院組織調整制定公布「財政部組織法」，自102年1月1日施行。依據組織法規定財政部掌理下列業務：

- 一、國庫及支付業務
- 二、賦稅
- 三、關務
- 四、國有財產
- 五、財政資訊
- 六、促進民間參與公共建設
- 七、所屬財政人員訓練機構之督導
- 八、其他有關財政事項

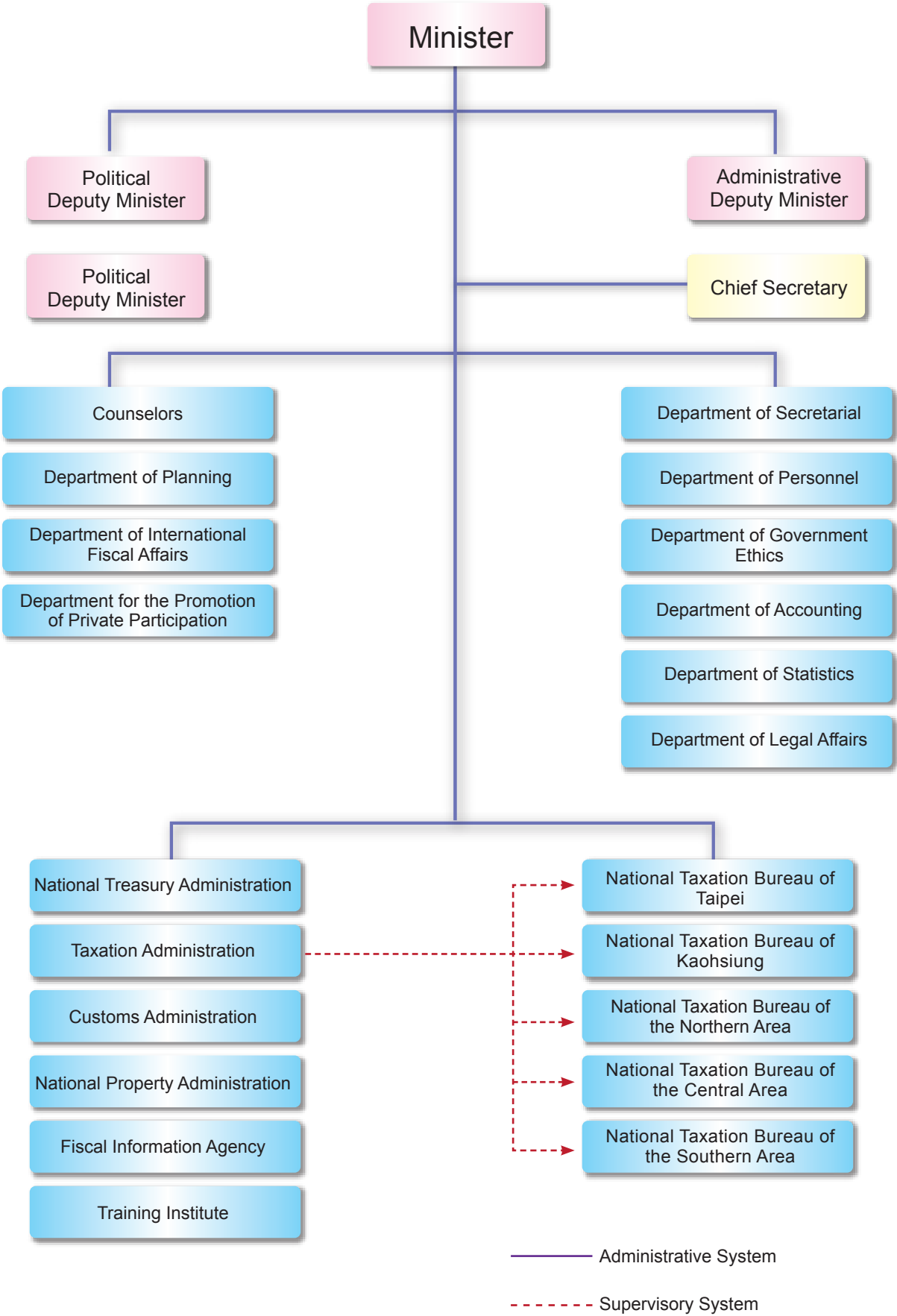
The Executive Yuan established the Ministry of Finance (hereinafter referred to as “MOF”) to administer the national finances. On February 3, 2012, in accordance with the restructuring of the Executive Yuan, the “Organization Act of the Ministry of Finance” was enacted and promulgated, and became effective on January 1, 2013. The MOF shall be in charge of the following functions :

1. National treasury and disbursement management
2. Taxation
3. Customs
4. National property
5. Fiscal information
6. Promotion of private participation in infrastructure projects
7. Supervision of training institutes
8. Handling of other affairs related to finances



—— 行政隸屬系統

- - - 業務監督系統



ational



NATIONAL TREASURY

Treasury

國庫

國庫

NATIONAL TREASURY

沿革

溯自民國初年，中央政府即設財政部，直隸屬於大總統，為全國財政最高機關。財政總長下設國庫、公債、賦稅、錢法、會計5司；北京政府財政部頒布官制，改國庫司為庫藏司，掌理國庫資金運用及國庫出納管理等事項。

國民政府奠都南京後，於17年12月8日制定公布財政部組織法，設置國庫司掌理國家資產運用、撥款命令複核、基金保管及國庫出納管理等事項。29年3月26日國民政府修正公布財政部組織法，國庫司升格為署，同日公布國庫署組織法。31年2月10日國民政府修正公布國庫署組織法，擴大編制，70年7月22日公布修正國庫署組織條例。

88年7月1日依行政院核定之臺灣省政府功能業務與組織調整原則，國庫署承受隨業務移撥原財政廳省級公務人員，更名為財政部中部辦公室（國庫業務）於原地辦公。配合菸酒專賣改制，89年4月19日令修正公布國庫署組織條例，增設1組。為應93年7月1日行政院金融監督管理委員會成立，國庫署接辦原由財政部金融局、保險司負責之部分業務。

101年2月3日配合行政院組織調整制定公布「財政部國庫署組織法」，自102年1月1日施行，國庫署與財政部臺北區支付處組織整併，設6組5室，各組並分科辦事。

History

From the early years of the Republic of China (ROC), the central government had already established the MOF directly under the great president as the supreme administration governing national finances. Under the Director-General of the Ministry there were five departments: the National Treasury, Government Bonds, Taxation, Currency, and Accounting. The Department of the National Treasury was in charge of the utilization of national funds and the administration of receipts and payments. The MOF under the Beijing Government promulgated its official system and changed the name of the Department of the National Treasury from Kuo-Ku to Ku-Tsang.

After the National Government established its capital in Nanjing, the government enacted and promulgated the Organizational Act of the MOF on December 8, 1928. The Department of the National Treasury was responsible for the utilization of national assets, examination of appropriations, safekeeping of funds, and the administration of the receipts and payments of the National Treasury. On March 26, 1940, the National Government amended and promulgated the Organizational Act of the MOF. The Department of the National Treasury was then upgraded to be an Administration, and the Organizational Act of the National Treasury Administration (NTA) was promulgated on the same day. The National Government amended and promulgated the Organizational Act of the NTA on February 10, 1942, and the President promulgated the amended Organizational Act of the NTA on July 22, 1981.

On July 1, 1999, based on “The Principles of the Taiwan Provincial Government Functional Business and Organizational Adjustment” issued by the Executive Yuan, the Administration took over the Provincial Government's employees and operations that had originally belonged to the former Provincial Department of Finance, and continued its business operations at the same location after renaming it the Central Regional Office (The National Treasury Affairs) under the MOF. In line with the reform of the Tobacco and Alcohol Monopoly, the Organizational Act of the NTA was amended and promulgated by presidential order on April 19, 2000, and one more division was added. In line with the establishment of the Financial Supervisory Commission on July 1, 2004, the NTA took over some of the business affairs originally handled by the Bureau of Monetary Affairs and the Department of Insurance of the MOF.

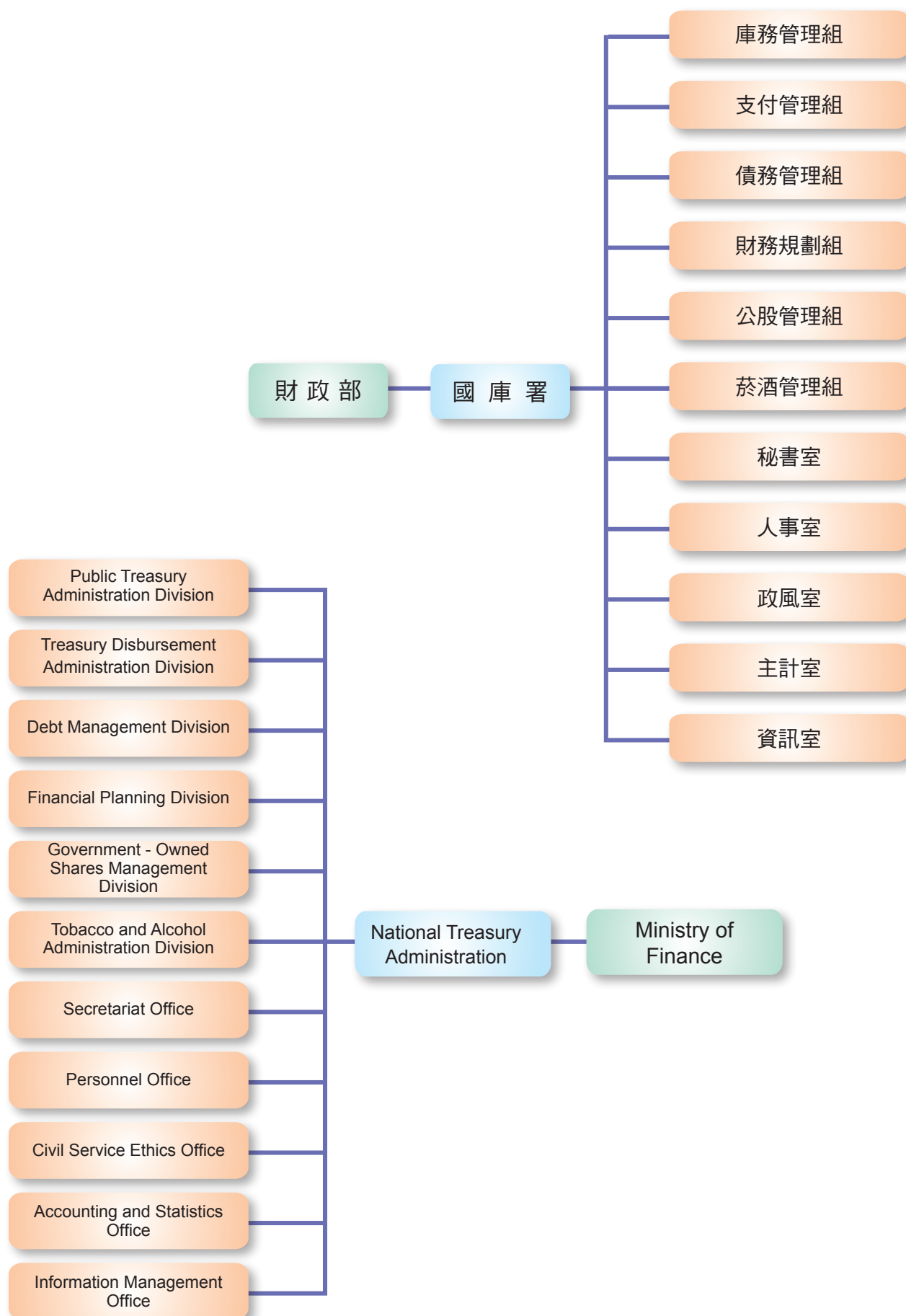
On February 3, 2012, in accordance with the reorganization of the Executive Yuan, the Organizational Act of the NTA was enacted and promulgated and became effective on January 1, 2013, whereupon the functions of the original National Treasury Agency were merged with the organization of the Taipei Disbursement Office, MOF with six divisions and five offices, each of which is divided into several sections for the handling of different affairs.

主要工作

1. 廣籌歲入財源支應政府施政，降低赤字比率謀求財政健全。
2. 健全各級公庫制度，提升政府財務效能。
3. 強化集中支付管理，確保庫款支付安全。
4. 運用國債政策，調節財政收支，確保經濟安定。
5. 合理劃分各級政府財政收支，輔導地方財政。
6. 公益彩券發行管理。
7. 辦理公股股權管理，強化國家資產運用及增進政府財務效能。
8. 強化菸酒管理機制，提升管理效能。
9. 強化集中支付管理，確保庫款支付安全。

Functions

1. To effect the mobilization and coordination of the annual revenues and funding resources of government administration so as to bring about a consistent decrease in the fiscal deficit and to maintain sound and stable finances.
2. To improve the public treasury systems of all levels of government and raise their financial efficacy.
3. To strengthen the management of centralized payment to ensure security in the payment of treasury funds.
4. To adjust revenues and expenditures and secure economic stability via government debt policy.
5. To allocate government revenues and expenditures in a reasonable manner among all levels of government and to assist in the financing of local governments.
6. To manage the issuance of the Public Welfare Lottery.
7. To implement the administration of government shareholdings, enhance the operation in the utilization of national assets, and improve the efficacy of government finance.
8. To strengthen and enhance efficacy in the administration of tobacco and alcohol affairs.
9. To strengthen the management of centralized payment to ensure security in the payments of treasury fund.



我國財政基礎尚稱穩健，但97年下半年受金融海嘯衝擊，政府積極推動各項振興經濟方案，加以98年莫拉克颱風風災重建，致98年財政支出擴增，收支差短擴大，惟99年起因景氣回升，財政收支狀況已漸為改善，105年收支差短為新臺幣（下同）548億元。

In general, the financial condition of the ROC government is relatively sound and stable. However, in order to reduce the impact of the global financial crisis on the economy in the second half of 2008, the government actively promoted various programs to revive the economy, and with the further necessity of reconstruction after Typhoon Morakot in 2009, the gap between government revenues and expenditures increased again. Fortunately, since 2010, with the recovery of the economy, the financial situation has improved slightly. The deficit of 2016 was NT\$ 54.8 billion.

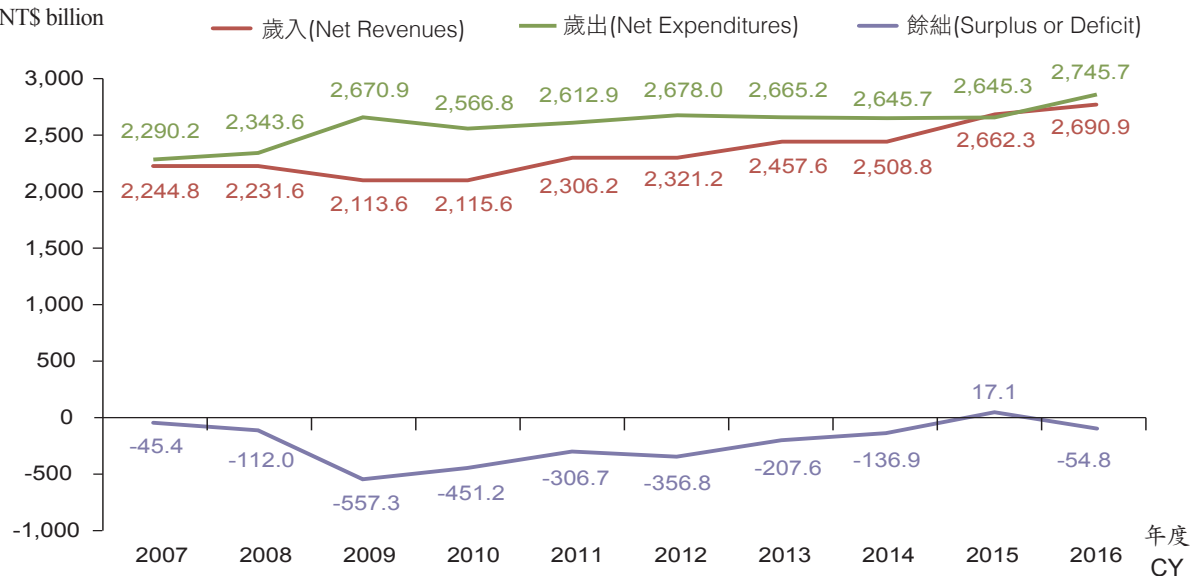
單位：新臺幣拾億元 Unit：NT\$ billion

年度 CY	歲入淨額 Net Revenues	歲出淨額 Net Expenditures	餘絀 Surplus or Deficit
2007	2,244.8	2,290.2	-45.4
2008	2,231.6	2,343.6	-112.0
2009	2,113.6	2,670.9	-557.3
2010	2,115.6	2,566.8	-451.2
2011	2,306.2	2,612.9	-306.7
2012	2,321.2	2,678.0	-356.8
2013	2,457.6	2,665.2	-207.6
2014	2,508.8	2,645.7	-136.9
2015	2,662.3	2,645.3	17.1
2016	2,690.9	2,745.7	-54.8

附註：本表為決算數。因尾數四捨五入關係，統計表細項合計與總數未盡相同(以下同)。

Note: The figures are final accounts. Certain figures may not add up to the total due to rounding of the figures throughout this book.

新臺幣拾億元
NT\$ billion

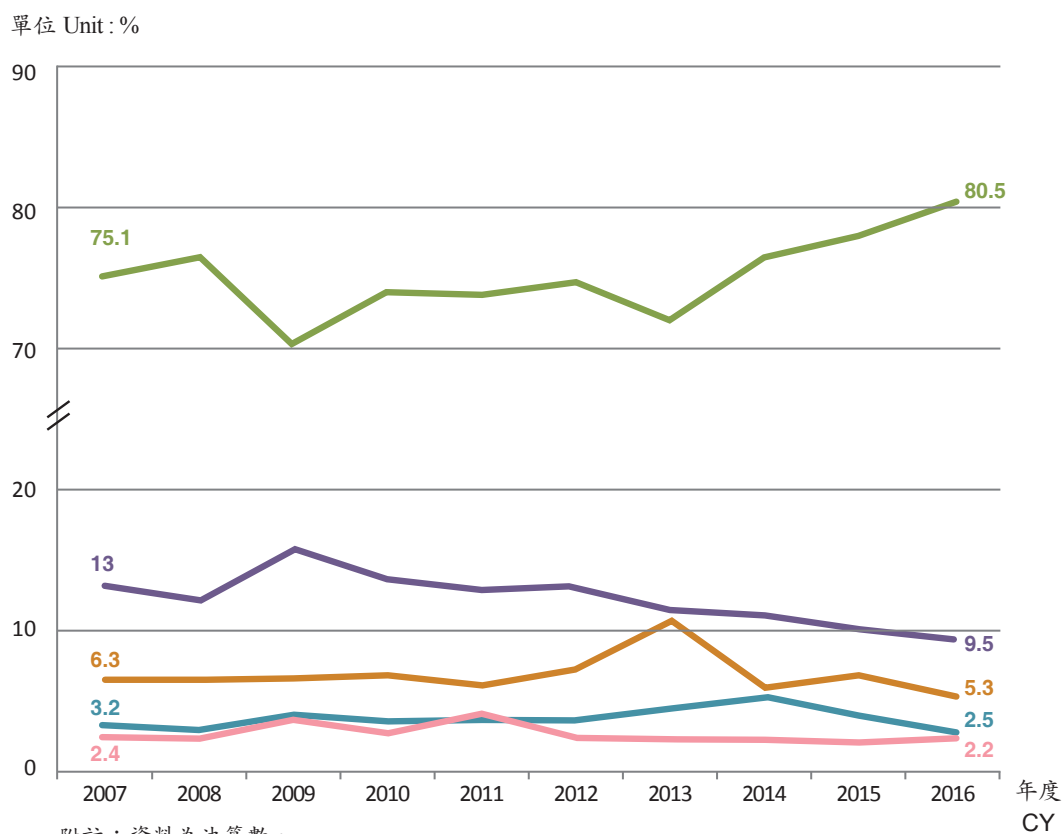


各級政府歲入淨額結構

Structure of the Net Government Revenues at All Levels of Government

105年各級政府歲入淨額，仍以稅課收入、營業盈餘及事業收入為主要來源，其中稅課收入所占比重呈現上升趨勢，由96年之75.1%上升至105年之80.5%。

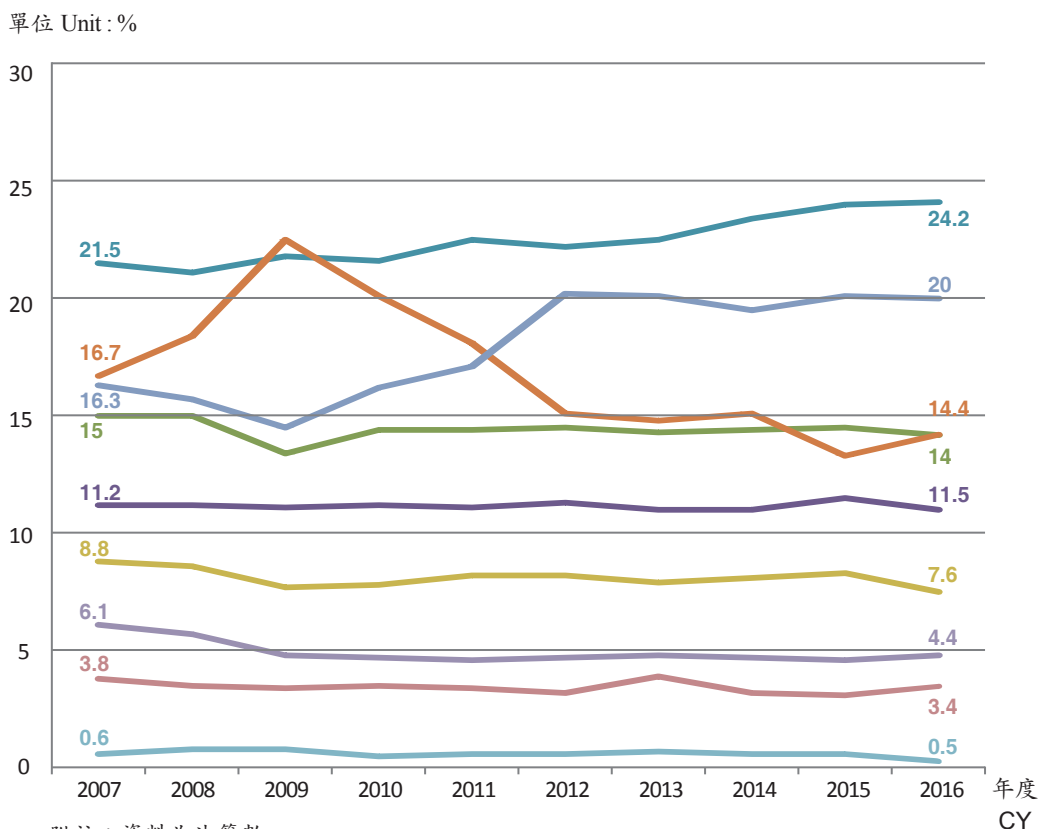
In 2016, revenues from taxes and surpluses of public enterprises and public utilities still remained the major sources of net government revenues at all levels, of which the percentage of tax revenues has shown an upward trend in recent years from 75.1% in 2007 to 80.5% in 2016.



- 稅課收入
Revenues from Taxes
- 營業盈餘及事業收入
Revenues from Surplus of Public Enterprises
- 規費、罰款及賠償收入
Revenues From Fees, Fines, and Indemnities
- 財產收入
Revenues from Public Properties
- 其他
Others

105年各級政府歲出淨額，以教育科學文化支出、社會福利支出及經濟發展支出所占比重較大，分別占24.2%、20.0%及14.4%；自96年以來，以社會福利支出及教育科學文化支出比重各增加3.7與2.7個百分點較多，而經濟發展支出、社區發展及環境保護支出比重則各減少2.3與0.4個百分點。

In 2016, the three larger shares of net government expenditures of all levels were expenditures for (I) education, science, and culture, (II) social welfare, as well as (III) economic development, accounting for 24.2%, 20.0% and 14.4% of expenditures respectively. Since 2007, expenditures for (II) and (I) have increased by 3.7 and 2.7 percentage points, whereas expenditures for economic development as well as community development and environmental protection have decreased significantly by 2.3 and 0.4 percentage points.



- | | |
|---|--|
| — 教育科學文化支出
Expenditures for Education,
Science, and Culture | — 退休撫卹支出
Expenditures
for Retirement and Condolence |
| — 社會福利支出
Expenditures for Social Welfare | — 債務支出
Expenditures
for Obligations |
| — 經濟發展支出
Expenditures for Economic Development | — 社區發展及環境保護支出
Expenditures
for Community Development and
Environmental Protection |
| — 一般政務支出
Expenditures for General Administration | — 其他
Others |
| — 國防支出
Expenditures for National Defense | |

97年下半年我國受金融海嘯衝擊，98年復受莫拉克風災肆虐，致98年度中央政府赤字高達1,611億元，經採取減稅及舉債擴大支出等措施，景氣逐步復甦；101及102年度受歐債危機及全球經濟停滯影響，收支差短擴大；103年以來，推動稅制調整措施成效陸續顯現，加以景氣回溫，收支缺口大幅縮減，財政狀況逐漸改善。

Under the serious impact of the financial tsunami and Typhoon Morako in the second half of 2008 and 2009, the deficit of the Central Government reached NT\$161.1 billion. As a result, the government took immediate measures including the implementation of tax cuts and the expansion of public construction through releasing bonds, causing our economy to recover mildly. As for 2012 and 2013, due to the impact of the European debt crisis and stagnation of the global economy, our deficit expanded. However, by virtue of economic recovery and the concrete achievements brought by the adjustment of taxation which we have promoted since 2014, the deficit has been substantially reduced, showing our financial situation has gradually improved.

單位：新臺幣拾億元 Unit: NT\$ billion

年度 CY	歲入 Revenues	歲出 Expenditures	餘絀 Surplus or Deficit
2007	1,635.5	1,552.0	83.5
2008	1,640.9	1,617.7	23.2
2009	1,553.7	1,714.8	-161.1
2010	1,497.4	1,654.4	-157.0
2011	1,671.3	1,734.4	-63.1
2012	1,668.3	1,882.4	-214.1
2013	1,730.5	1,855.9	-125.4
2014	1,726.4	1,853.6	-127.1
2015	1,885.7	1,895.7	-10.0
2016	1,895.6	1,940.6	-45.0

附註：1. 依預算法，「歲入」不含債務之舉借及以前年度歲計賸餘之移用，「歲出」不含債務償還。

2. 96年至104年度為審定決算數，105年度為院編決算數。

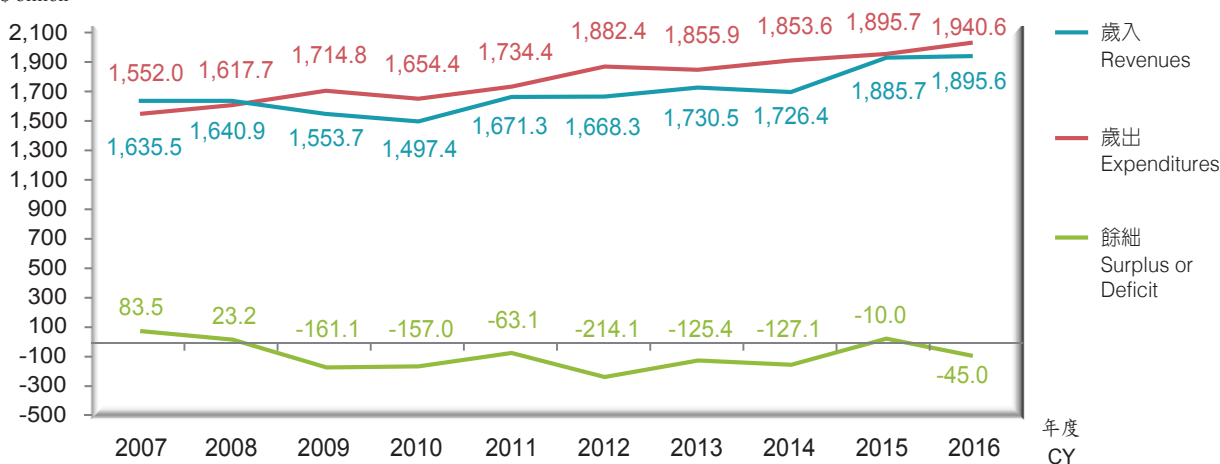
Notes: 1. Revenues in this table do not include proceeds from the issue of government debts or the surplus from previous fiscal years. Expenditures do not include principal repayments.

2. Sources:

(1) 2007~2015: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

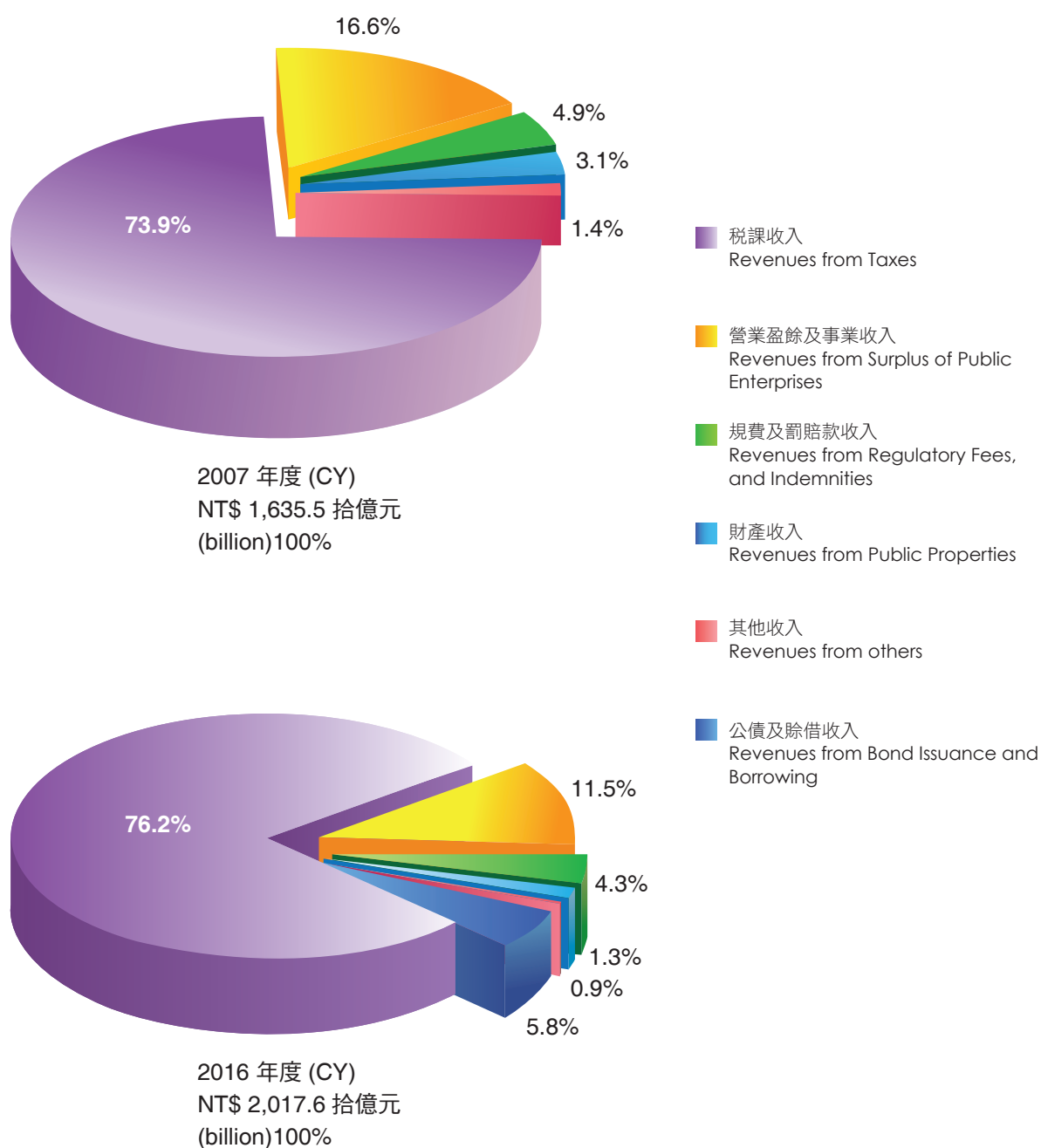
(2) 2016: Final Accounts of the Central Government, edited by the Executive Yuan.

新臺幣拾億元
NT\$ billion



中央政府財政收入以稅課收入為大宗，占全部收入比率由2007年之73.9%成長至2016年之76.2%。

Tax revenue is the main source of the Central Government budget revenues. The ratio of tax revenue to total revenues (including financing) increased from 73.9% in 2007 to 76.2% in 2016.

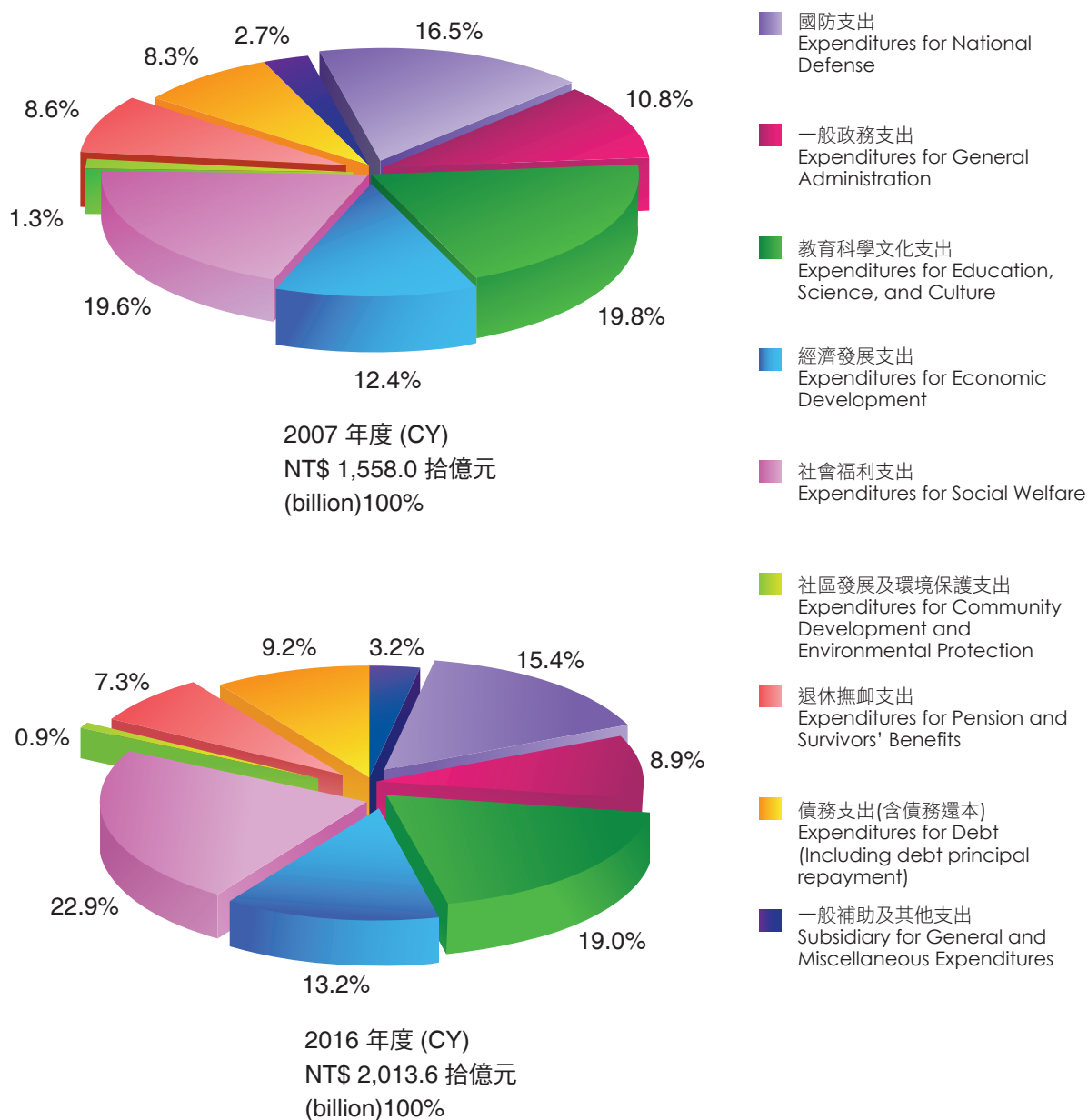


中央政府支出結構

Structure of the Expenditures of the Central Government

近10年，教育科學文化及社會福利支出占政府總支出35%以上，顯示政府施政重心在建構優質教育環境、擴大照顧弱勢族群及推動國民年金制度。

In the past 10 years, expenditures on education, science, culture, and social welfare accounted for more than 35% of the total government expenditure, indicating that the focus of the policy of the central government is on building up a high-quality educational environment, broadening the scope of care-taking of the disadvantaged members of society, and promoting the national pension system.



近10年來，中央政府舉借之債務，均用於籌集建設資金，支應國家重大建設。105年舉借債務數額為1,180億元，占歲出總額比率5.97%。

Over the past decade, all revenues from the central government debt have been used to finance important national construction projects. In 2016, the amount of central government debt issues totaled NT\$ 118.0 billion, and the ratio of issuance of central government debt to total expenditure stood at 5.97%.

單位：新臺幣拾億元；%
Unit：NT\$ billion；%

年度 CY	中央政府舉借債務數額 Amount of Central Government Debt	歲出總額 Total Expenditure	中央政府舉借債務數額 歲出總額 Amount of Central Government Debt Total Expenditure
2007	-	1,628	0.00%
2008	-	1,712	0.00%
2009	165	1,810	9.12%
2010	225	1,715	13.10%
2011	128	1,788	7.14%
2012	289	1,939	14.88%
2013	202	1,908	10.58%
2014	192	1,916	10.02%
2015	76	1,935	3.94%
2016	118	1,976	5.97%

附註：1. 本表不含排除公共債務法年度舉債上限之舉借數。
2. 本表中央政府舉借債務數額中 96 年至 104 年係審定決算數，105 年為院編決算數。
3. 本表歲出總額均為預算數。

Notes: 1. The debts excluded from the central government yearly loan cap of the Public Debt Act are not included in this table.
2. The source of the amount of central government debt:
(1) 2007~2015: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.
(2) 2016: Final Accounts of the Central Government, edited by the Executive Yuan.
3. The expenditures in this table are the amount of budget.

中央政府舉借債務數額
Amount of Central Government Debt

單位：新臺幣拾億元
Unit：NT\$ billion



中央政府債務未償餘額占國內生產毛額百分比 Outstanding Debt of the Central Government as a Percentage of GDP

截至105年止，中央政府債務未償餘額增加至5兆3,447億元，債務未償餘額占國內生產毛額比率31.24%。

As of the end of 2016, the central government outstanding debt had increased to NT\$5,344.7 billion. Furthermore, the ratio of central government outstanding debt to GDP stood at 31.24 %.

單位：新臺幣拾億元；%
Unit：NT\$ billion；%

年度 CY	債務未償餘額 Outstanding Debt of the Central Government	國內生產毛額 GDP	債務未償餘額 國內生產毛額 Outstanding Debt of the Central Government GDP
2007	3,718	13,407	27.73%
2008	3,778	13,151	28.73%
2009	4,126	12,962	31.83%
2010	4,536	14,119	32.13%
2011	4,751	14,312	33.19%
2012	4,997	14,687	34.02%
2013	5,147	15,231	33.79%
2014	5,276	16,112	32.75%
2015	5,297	16,759	31.61%
2016	5,345	17,111	31.24%

附註：1. 本表不含外債。

2. 本表 96 年至 104 年為審定決算數，105 年為院編決算數 (GDP 資料來源：行政院主計總處)。

Notes: 1. External debt is not included.

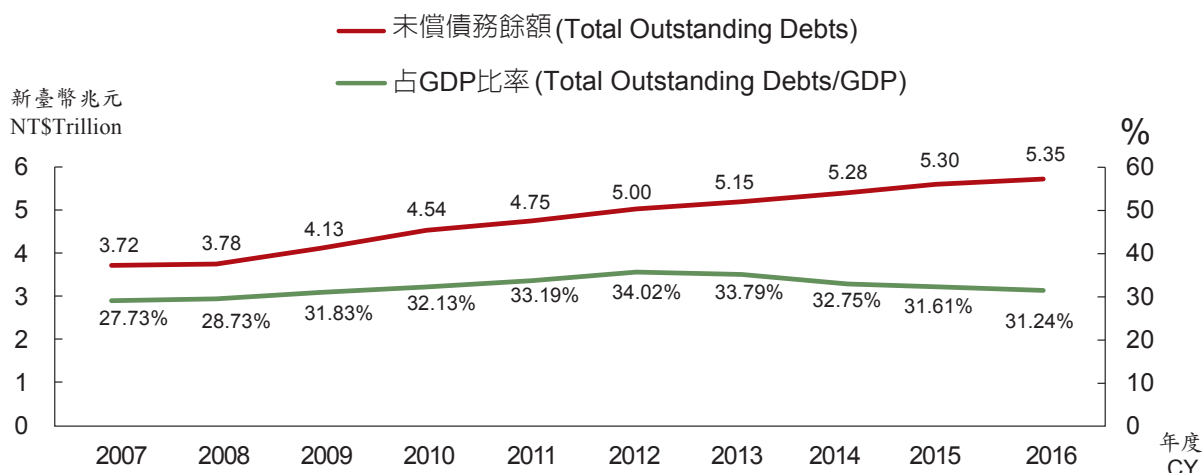
2. Sources:

(1) 2005~2014: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(2) 2016: Final Accounts of the Central Government, edited by the Executive Yuan.

(3) Data source for GDP: Directorate-General of Budget, Accounting and Statistics, Executive Yuan.

中央政府債務未償餘額 Outstanding Debt of the Central Government



中央政府債務還本付息占國內生產毛額百分比 Repayments of the Principal and Interest of Central Government Debt as a Percentage of GDP

截至105年止，中央政府債務還本付息占國內生產毛額比率1.09%。

As of the end of 2016, the repayments of the principal and interest of Central Government Debt as a percentage of GDP stood at 1.09 %.

中央政府債務還本付息占國內生產毛額百分比 Repayments of the Principal and Interest of Central Government Debt as a Percentage of GDP

單位：新臺幣拾億元；%
Unit：NT\$ billion；%

年度 CY	債務還本 Repayment of Principal of Central Government Debt	債務付息 Repayment of Interest of Central Government Debt	合計 Total	國內生產毛額 GDP	債務還本付息 國內生產毛額 Principal and Interest Repayments of Central Government Debt GDP
2007	6.0	123.6	129.6	13,407.1	0.97
2008	65.0	117.0	182.0	13,151.0	1.38
2009	65.0	116.2	181.2	12,961.7	1.40
2010	66.0	109.4	175.4	14,119.2	1.24
2011	66.0	111.3	177.3	14,312.2	1.24
2012	94.0	114.0	208.0	14,686.9	1.42
2013	77.2	116.9	194.1	15,230.7	1.27
2014	64.0	114.6	178.6	16,111.9	1.11
2015	66.0	111.3	177.3	16,759.0	1.06
2016	73.0	112.8	185.8	17,111.3	1.09

附註：1. 本表 96 年至 104 年為審定決算數，105 年為院編決算數。
2. 表列還本數不含中央政府債務基金編列之償還數。

Notes：1. Sources：

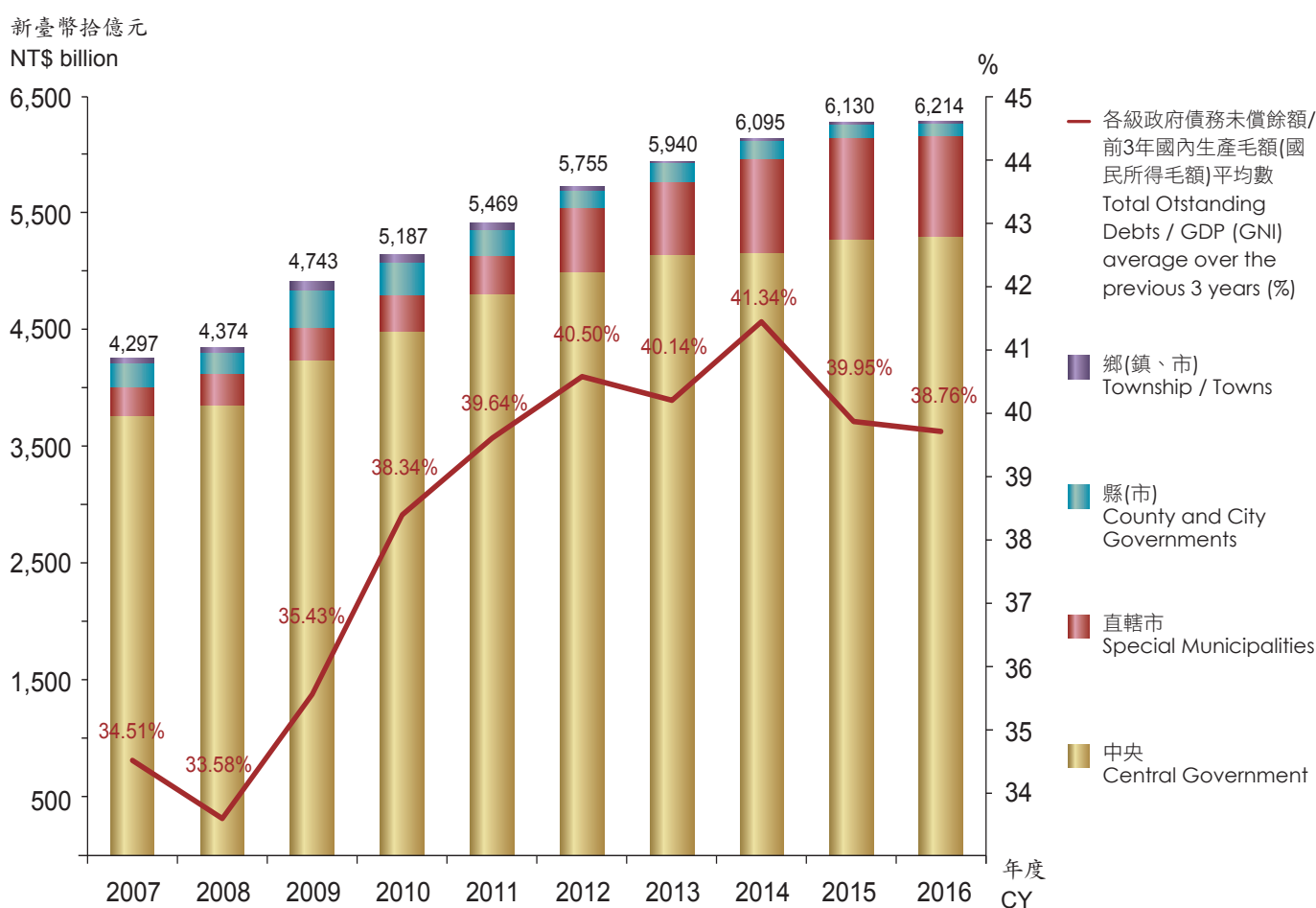
- (1) 2007~2015：Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.
 - (2) 2016：Final Accounts of the Central Government, edited by the Executive Yuan.
2. This table does not include the principal repayments of the Central Government Debt Service Fund.

各級政府債務未償餘額

Outstanding Debt of All Levels of Government

近年來，政府為持續經濟成長，乃積極推動各項重大公共建設，期以導引民間投資增加，進而帶動總體經濟成長。然而，在政府實質收入無法相應成長情形下，政府債務未償餘額逐年增加，惟仍符合公共債務法規定之債限。

In recent years, the government has actively promoted the enhancement of public infrastructure with the expectation of encouraging an increase in private sector investment so as to promote the development of the economy. Moreover, under such circumstances as where the substantial income of the government fails to grow correspondingly and the government's debt increases year by year, it shall still comply with the debt limits laid down in the Public Debt Act.



附註：1. 「債務未償餘額」依公共債務法規定，係指中央及地方政府在其總預算、特別預算及在營業基金、信託基金以外之特種基金預算內，所舉借一年以上公共債務未償餘額，但不包括其所舉借自償性公共債務。

2. 96年至104年為審定決算數，105年中央政府為院編決算數。

3. 96年至102年為前3年GNI平均數，103年起為前3年GDP平均數。

Notes: 1. "Outstanding Debt" as defined in the Public Debt Act, refers to the outstanding public debt extending more than one year as taken out by the central and local governments, on the general budgets, special budgets, and in the form of extraordinary fund budgets beyond the operating funds and trust funds. However, self-redeeming public debt is excluded.

2. 2007~2015: Final audit accounts for all levels of government, edited by the National Audit Office, Control Yuan.
2016: Final accounts for the Central Government, edited by the Executive Yuan.

3. 2007~2013: The amount of total outstanding debt/ (average of GNI for previous three years).
Since 2014: The amount of total outstanding debt/ (average of GDP for previous three years).

中央政府社會福利支出由96年3,051億元增加至105年4,606億元，105年「社會保險支出」及「福利服務支出」合計約占社會福利支出之93.4%。

The social welfare expenditures of the central government have increased consistently, from NT\$305.1 billion in 2007 to NT\$460.6 billion in 2016. Among them, “Social Insurance Expenditure” and “Welfare & Service Expenditure” account for 93.4% of the central government social welfare expenditures.

單位：新臺幣拾億元；%
Unit：NT\$ billion；%

年度 CY	社會保險 支出 Social insurance expenditure	社會救助 支出 Social assistance expenditure	福利服務 支出 Welfare & service expenditure	國民就業 支出 National employment expenditure	醫療保健 支出 Medical health expenditure	合計 Total	占歲出總額 比率 Ratio of central government expenditure
2007	152.0	8.0	123.1	1.8	20.1	305.1	19.66%
2008	135.4	8.7	131.6	1.6	21.1	298.4	18.45%
2009	173.7	9.9	112.9	1.7	22.0	320.2	18.67%
2010	195.6	10.3	98.7	1.8	21.0	327.4	19.79%
2011	209.8	11.5	104.5	2.8	20.0	348.5	20.09%
2012	269.2	11.1	118.7	2.4	18.7	420.1	22.32%
2013	295.7	10.7	111.2	2.1	19.2	438.9	23.65%
2014	265.9	9.9	115.5	1.6	19.0	411.8	22.21%
2015	294.9	9.0	115.0	1.8	18.8	439.5	23.18%
2016	313.8	9.1	116.3	1.7	19.4	460.4	23.72%

附註：96年至104年：審定決算數，105年：院編決算數。

Notes：Sources：

1. 2007~2015: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.
2. 2016: Final Accounts of the Central Government, edited by the Executive Yuan.

發行公益彩券挹注社會福利財源概況

Issuance of the Public Welfare Lottery to Infuse Earnings into Social Welfare Activities

105年公益彩券銷售金額為1,171.75億元，彩券盈餘分配數為265.96億元，計分配衛生福利部119.68億元、中央健康保險署13.3億元及地方政府132.98億元，挹注國民年金、全民健保及地方政府社會福利財源。

The sales of the Public Welfare Lottery in 2016 were NT\$117.18 billion. The lottery surplus was NT\$26.6 billion, of which NT\$11.97 million was distributed to the Ministry of Health and Welfare, NT\$1.33 billion to the National Health Insurance Administration, and NT\$13.3 billion to local governments. The said surplus was used for the national pension system, the safety reserve of the national health insurance program, and social welfare of local governments.

公益彩券盈餘分配及銷售量簡表

Accumulated Sales and Amounts of Distributed Surpluses of the Public Welfare Lottery from 2000 to 2016

單位：新臺幣拾億元

Unit : NT\$ billion

項目 Item	盈餘分配數 Amounts of Distributed Surpluses				銷售金額 Sales Amount
	地方政府 (社會福利) Local Governments (Social Welfare)	衛生福利部 (國民年金) Ministry of Health and Welfare (National Pension System)	中央健康保險署 (全民健保準備) National Health Insurance Administration (National Health Insurance Safety Reserve)	合計 Total	公益彩券 Public Welfare Lottery (PWL)
年度 CY	50%	45%	5%		
2000 ~ 2015	180.00	160.39	17.91	358.30	1,312.31
2016	13.30	11.97	1.33	26.60	117.18
總計 Accumulated Total	193.30	172.36	19.24	384.90	1,429.49

91年1月1日實施菸酒新制後，近10年國產及進口菸酒市場占有率消長情形如次：

After the new system of tobacco and alcohol was implemented on January 1 2002, the fluctuations in the market share of domestic and imported tobacco and alcohol in the past ten years are shown as follows:

國產及進口紙菸類總量表
Total Amount of Domestic and Imported Cigarettes

單位：千支
Unit : One thousand pcs.

產品 Products	紙菸類 Cigarettes								
	國產 Domestic			進口 Imported			合計 Total		
	數量 Quantity	結構比 Structure Ratio %	成長率 Growth Rate %	數量 Quantity	結構比 Structure Ratio %	成長率 Growth Rate %	數量 Quantity	結構比 Structure Ratio %	成長率 Growth Rate %
年度 CY									
2007	16,933,339	40.34	1.28	25,040,630	59.66	0.86	41,973,969	100.00	1.03
2008	17,698,117	39.91	4.52	26,652,235	60.09	6.44	44,350,351	100.00	5.66
2009	18,686,150	49.05	5.58	19,409,453	50.95	-27.18	38,095,603	100.00	-14.10
2010	18,699,196	49.35	0.07	19,190,513	50.65	-1.13	37,889,708	100.00	-0.54
2011	20,705,285	55.47	10.73	16,619,222	44.53	-13.40	37,324,507	100.00	-1.49
2012	21,967,404	58.87	6.10	15,347,217	41.13	-7.65	37,314,621	100.00	-0.03
2013	22,038,542	57.31	0.32	16,418,958	42.69	6.98	38,457,500	100.00	3.06
2014	21,570,931	54.78	-2.12	17,805,245	45.22	8.44	39,376,176	100.00	2.39
2015	22,095,743	59.67	2.43	14,932,081	40.33	-16.14	37,027,824	100.00	-5.96
2016	25,584,893	67.54	15.79	12,295,101	32.46	-17.66	37,879,994	100.00	2.30

資料來源：1. 國產數據資料(含外銷數量)：依據財政部財政資訊中心提供之資料。

2. 進口數據資料(含自由港區進口數量)：依據財政部關務署提供之資料。

Sources : 1. Data of domestic product (including export quantity) : According to statistics provided by the Fiscal Information Agency, MOF.

2. Data of imported product (including the imported Free Trade Zones quantity) : According to the statistics provided by the Customs Administration, MOF.

國產及進口酒類總量表
Total Amount of Domestic and Imported Alcohol

單位：公石
Unit : Hectoliter

產品 Products	酒類 Alcohol								
	國產 Domestic			進口 Imported			小計 Subtotal		
	數量 Quantity	結構比 Structure Ratio %	成長率 Growth Rate %	數量 Quantity	結構比 Structure Ratio %	成長率 Growth Rate %	數量 Quantity	結構比 Structure Ratio %	成長率 Growth Rate %
年度 CY									
2007	4,724,053	72.10	-5.12	1,827,688	27.90	11.52	6,551,741	100.00	-1.00
2008	4,628,203	72.33	-2.03	1,770,238	27.67	-3.14	6,398,441	100.00	-2.34
2009	5,030,413	73.80	8.69	1,785,850	26.20	0.88	6,816,263	100.00	6.53
2010	5,134,329	71.64	2.07	2,032,953	28.36	13.84	7,167,283	100.00	5.15
2011	5,099,480	70.00	-0.68	2,185,775	30.00	7.52	7,285,255	100.00	1.65
2012	5,449,713	70.95	6.87	2,231,334	29.05	2.08	7,681,047	100.00	5.43
2013	5,035,725	69.27	-7.60	2,233,968	30.73	0.12	7,269,693	100.00	-5.36
2014	5,153,725	66.95	2.34	2,543,712	33.05	13.87	7,697,436	100.00	5.88
2015	5,151,966	65.97	-0.03	2,657,197	34.03	4.46	7,809,163	100.00	1.45
2016	5,053,079	64.22	-1.92	2,815,474	35.78	5.96	7,868,553	100.00	0.76

資料來源：1. 國產數據資料(含外銷數量)：依據財政部財政資訊中心提供之資料。

2. 進口數據資料(含自由港區進口數量)：依據財政部關務署提供之資料。

Sources : 1. Data of domestic product (including export quantity) : According to statistics provided by the Fiscal Information Agency, MOF.

2. Data of imported product (including imported Free Trade Zones quantity) : According to statistics provided by the Customs Administration, MOF.

1. 加速法規合理化

- (1) 105 年 4 月 6 日訂定發布「各級政府於年度中運用餘裕資金辦理提前償還債務作業原則」。
- (2) 105 年 5 月 25 日修正公布「規費法」第 12 條。
- (3) 105 年 6 月 16 日修正發布「出納業務內部控制制度共通性作業範例」。
- (4) 105 年 7 月 20 日修正發布「中央統籌分配稅款分配辦法」第 10 條、第 17 條。
- (5) 105 年 8 月 26 日修正發布「直轄市或縣（市）政府舉債不符規定之減少或緩撥統籌分配稅款作業原則」。
- (6) 105 年 10 月 14 日修正發布「財政部派任公民營事業機構負責人經理人董監事管理要點」，完備規範本部派任公民營事業機構負責人、經理人及董、監事之遴聘、管理及考核事宜。
- (7) 105 年 11 月 14 日修正發布「出納管理手冊」部分規定，健全各機關財務內部控制。
- (8) 105 年 12 月 12 日修正發布「房地合一課徵所得稅稅課收入分配及運用辦法」第 4 條、第 6 條。

2. 完成 106 年度中央政府總預算財源籌措

為利政務推動，配合行政院主計總處如期完成 106 年度中央政府總預算案歲入財源籌編，經立法院審議後，歲入編列 1 兆 8,411 億元，較 105 年度歲入預算數 1 兆 8,224 億元，增加 187 億元，成長 1.0%；歲出編列 1 兆 9,740 億元，較 105 年度預算數 1 兆 9,759 億元，減少 19 億元，負成長 0.1%，歲入歲出相抵差短 1,329 億元。中央政府總預算連同特別預算赤字占 GDP 比率，自 98 年度金融海嘯期間 3.4%，逐步下降至 106 年度預估 0.8%，顯現政府兼顧經濟發展與財政穩健決心。

3. 完成菸酒管理相關法規修正

- (1) 105 年 10 月 7 日與衛生福利部會銜修正發布「菸品健康福利捐分配

及運作辦法」。

(2) 105 年 10 月 13 日訂定發布「財政部優質酒類認證評審基準—共通規範」。

(3) 105 年 10 月 13 日訂定發布「財政部優質酒類認證評審基準—葡萄酒」。

(4) 105 年 12 月 27 日與衛生福利部會銜修正發布「酒類衛生標準」。

4. 精進國庫支付業務

(1) 105 年 8 月推動各機關員工薪津代扣款代繳、國庫電子支付系統及電子郵件系統帳號權限管理等申辦 e 化處理機制，簡化跨機關作業流程，強化內部控制，擴大系統加值功能。

(2) 105 年 10 月建置國庫緊急款項委託中央銀行代匯作業機制，補足國庫支付業務緊急應變措施完備制度，使國庫匯款相關作業系統如因故全面中斷須緊急匯款時，依規定程序啟動代匯作業，俾確保政府債信與政務推動。

(3) 105 年 12 月完成接受中央補助款之直轄市及縣市政府實施國庫電子支付作業，使各該地方政府可提前 1 至 3 天取得補助款，助益其政務推動，落實電子化政府便捷服務等目標。

5. 強化地方政府債務管制措施

(1) 建立地方政府債務分級管理機制

為強化債務管理措施，落實監督地方政府債務增減變化情形，訂定「直轄市及縣（市）政府債務分級管理機制」，依債務比率達債限百分比方式建立分級機制，採輕度、中度、強度及超強度 4 個等級管理作法，俾達提早預防、及時改善、即刻處理之效。

(2) 辦理債務管理輔導座談會

為協助地方政府瞭解其財政問題及因應策略，於 105 年 3 月至 8 月，會同行政院主計總處、本部推動促參司及國有財產署至地方政府辦理債務管理輔導座談會 10 場次，就「債務控管及執行情形」、「自償性債務償債財源適足性」、「開源節流措施規劃與執行」、「預算編列、

執行紀律及資金調度」4項議題及提案進行座談，藉由專業知能及經驗分享等方式，協助縣（市）政府改善財政收支及債務問題。

6. 定期適量發行債券，活絡債市發展

為建構利率指標，健全債市發展，公債及國庫券採二階段公告方式辦理，以達到資訊透明化，俾利投資人短中長期資金規劃。

7. 完成公股事業 105 年股東常會董事改選

105 年度華南金融控股股份有限公司董事改選結果，與規劃情況相符，順利圓滿完成，公股權益得以維護。

1. Rationalization of Laws and Regulations

- (1) “The Directions for All Levels of Government to Use Their Remaining Funds to Repay Debt in Advance during the Current Year” was promulgated by the MOF on April 6, 2016.
- (2) The amendment to Article 12 of the “Charges and Fees Act” was promulgated on May 25, 2016.
- (3) The MOF amended the “Common Operation Paradigm for Internal Control System in Cashiering” on June 16, 2016.
- (4) Amendments to Articles 10 and 17 of “The Regulations for the Allocation of Centrally-Funded Tax Revenues” were promulgated by the MOF on July 20, 2016.
- (5) The amendment to “The Directions of Reducing or Suspending Distribution of the Centrally-funded Tax Revenue to the Municipal or County Government in Case of Non-compliance of Debt Regulation” was promulgated by the MOF on August 26, 2016.
- (6) In order to better implement the engagement, management, and evaluation of the presidents and the general managers of government-owned enterprises, the MOF amended “The Guidelines of the Management of the Representatives, Managers, Directors, and Supervisors of Enterprises with State-Owned Shareholdings Appointed by the Ministry of Finance” on October 14, 2016.
- (7) “The Handbook for Treasury Management” was partially amended on November 14, 2016 to strengthen internal fiscal control of all agencies.
- (8) Amendments to Articles 4 and 6 of “Regulations for Distribution and Use of Income Tax Revenue from Transaction of House and Land” were promulgated by the MOF on December 12, 2016.

2. Completion of the Preparation for Annual Revenue of the 2017 Central Government General Budget

In order to support government expenditures, the MOF have worked in co-operation with the DGBAS (Directorate-General of Budget, Accounting and Statistics, Executive Yuan) to complete the preparation for revenues of the 2017 Central Government General Budget Proposal as scheduled, which was then approved by the Legislative Yuan. The annual revenue drawn was NT\$1,841.1 billion, an increase of NT\$18.7 billion, or 1.0% from the NT\$1,822.4 billion of the previous year. The annual expenditure drawn was NT\$1,974.0 billion, a decrease of NT\$1.9 billion, or -0.1% from the NT\$1,975.9 billion of the previous year, leading to a NT\$132.9 billion deficit for 2017. The ratio of the deficit to GDP (combining the General and the Special Budget) has been gradually reduced to an

estimated 0.8% in 2017 from the peak of 3.4% in 2009, which shows the government's determination to achieve both economic development and financial stability.

3. Amendment to Regulations Concerning Tobacco and Alcohol Administration

- (1) The MOF and Ministry of Health and Welfare (MOHW) jointly amended and promulgated the "Regulations of the Tobacco Health and Welfare Surcharge Distribution and Utilization" on October 7, 2016.
- (2) "The MOF Standard for Evaluation of the Certification of Alcohol Quality – Common Criteria" was enacted and promulgated on October 13, 2016.
- (3) "The MOF Standard for Evaluation of the Certification of Alcohol Quality – Grape Wine" was enacted and promulgated on October 13, 2016.
- (4) The MOF and MOHW jointly amended and promulgated the "Hygiene Standards for Alcohol Products" on December 27, 2016.

4. Improvement of National Treasury Payment Service

- (1) In August 2016, e-processing mechanisms of income tax withholding and payment from agencies' employees and the administration of a treasury electronic payment system and an e-mail system account were promoted to simplify cross-agency processing, strengthen internal control, and expand value-added functions of systems.
- (2) In October 2016, a mechanism of operation in which the NTA authorized the Central Bank to remit urgent National Treasury funds was established, to complement the integrity of emergency measures of the Treasury fund disbursement operation. This mechanism allows the NTA to start the operation according to the provided procedures in case the relevant operations and systems of National Treasury disbursement are totally interrupted due to emergencies requiring urgent remittances, so that the debt credit of government and the promotion of government affairs can be ensured.
- (3) In December 2016, municipality, city, and county governments which accept central government subsidies were equipped with a treasury electronic payment system to enable them to acquire subsidies one to three days in advance to help promote their administrative affairs and carry out the objective of a convenient and fast service e-government.

5. Enhanced Control Measures for Local Government Debts

- (1) Established hierarchical mechanism for local government debts

The "Hierarchical Management Mechanism for Municipality and County (City) Government Debts" was established. This hierarchical mechanism, which was established according to the level of debt ratio in terms of the debt ceiling ratio, is

used at four levels to take minor, moderate, serious, and severe management actions for early prevention, instant improvement, and immediate actions.

(2) Conducted debt management counseling forums

To assist local governments to understand their financial problems and take remedial strategies, the NTA has, accompanied by the Directorate-General of Budget, Accounting and Statistics of the Executive Yuan, the Department for the Promotion of Private Participation, and the National Property Administration of the MOF, held debt management counseling forums at 10 local governments from March to August 2016. The forums were conducted based on four topics: “Debt Control Measures and Implementation Status,” “Fund Adequacy for the Repayment of Self-liquidating Debts,” “Planning and Implementation of Measures of Generating Funds and Cutting Expenditure,” and “Budget Planning, Implementation Disciplines, and Fund Procurement,” and other relevant proposals. Through the sharing of professional knowledge and experiences, local governments were assisted in making improvements to the balance of revenue and expenditure as well as debt issues.

6. Regular Issuance of Government Bonds and Treasury Bills to Stimulate Bond Market Growth

In order to establish an indicator for interest rates, bonds and treasury bills were issued regularly in moderate amounts, and a two-stage form of announcement was adopted, too. With a predictable and transparent issuance plan, the bond market has become more stable and efficient.

7. Completion of the Election of the Board of Directors in a Government-Owned Share Enterprise in 2016

The election of the Hua-Nan Financial Holdings Co., Ltd. board of directors of 2016 was held smoothly and successfully, and the result was in line with the expectation of the MOF in that the interests of government-owned shareholdings was well-protected.

TAXATION



TAXATION

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TAXATION

沿革

國民政府時期，財政部主管內地稅捐分設國稅署、田糧署及地方財政司。38年政府遷臺，39年5月行政院頒布中央政府精簡機構案，將上述單位合併改組為賦稅署，是為財政部賦稅署之濫觴。

59年間，鑑於工商發展迅速，賦稅業務日趨龐雜，將地方財政業務劃歸財政部國庫署，糧政業務劃歸糧鹽司（後改隸經濟部）接辦，自此賦稅署所負責者始全為賦稅業務。65年9月1日，行政院依「貨物稅條例」第11條規定，核定「財政部賦稅署貨物稅評價委員會組織規程」，設置貨物稅評價委員會，主任委員由賦稅署署長兼任，掌理貨物稅完稅價格之評定事項。

70年2月修正公布「財政部組織法」，嗣據以於71年制定「財政部賦稅署組織條例」，72年1月1日據此設立賦稅署，正式成為財政部法定附屬機關，原有賦稅業務外，增加稅務稽核及監察工作。

101年2月3日配合行政院組織調整制定公布「財政部賦稅署組織法」，自102年1月1日施行。新機關組織架構，為「中央行政機關組織基準法」所定三級機關，並將原有財政部賦稅署貨物稅評價委員會及財政部中部辦公室（賦稅業務）依業務屬性，分別納入內部各相關單位。

History

When the National Government was still under ROC rule, internal revenues were handled by three units under the MOF: the Department of National Taxation, the Department of Agricultural Land and Food Tax, and the Local Financial Bureau. In 1949, the government moved to Taiwan. In May 1950, the Executive Yuan undertook a project to streamline the central government, and the above-mentioned organizations were merged to form one agency. This was the origin of the Taxation Agency.

By 1970, the workload of the Agency had become heavier and more laborious due to rapid developments in industry and commerce. To meet the changing requirements, the Taxation Agency was further reorganized and local finance was designated to the Treasury Agency. At that time, the Taxation Agency was in charge of taxation matters only. On September 1, 1976, the Executive Yuan passed “The Regulations for the Organizational Structure of the Evaluation Committees for Commodity Tax,” according to Article 11 of the Statute for Commodity Tax. A committee was then established to take charge of matters regarding the evaluation of taxable values for the commodity tax, and the Director General of the Taxation Agency was appointed to be head of this committee.

In February 1981, “The Organization Act of the MOF” was promulgated, and “The Organization Statute of the Taxation Agency, MOF” was enacted in 1982 whereby the Taxation Agency was formally established and became one of the statutory subordinate organizations of the MOF on January 1, 1983. In addition to its original tasks, an increased workload of tax auditing and anti-corruption matters was imposed on the Agency.

On February 3, 2012, in accordance with the reorganization of the Executive Yuan, the Organization Act of the Taxation Administration was enacted and promulgated, and became effective on January 1, 2013. The new organizational structure is a third-level organization under “The Basic Code Governing Central Administrative Agencies Organizations,” and functions of the original Evaluation Committee for Commodity Tax and the Central Region Office of the MOF were integrated within the related units of the organization.

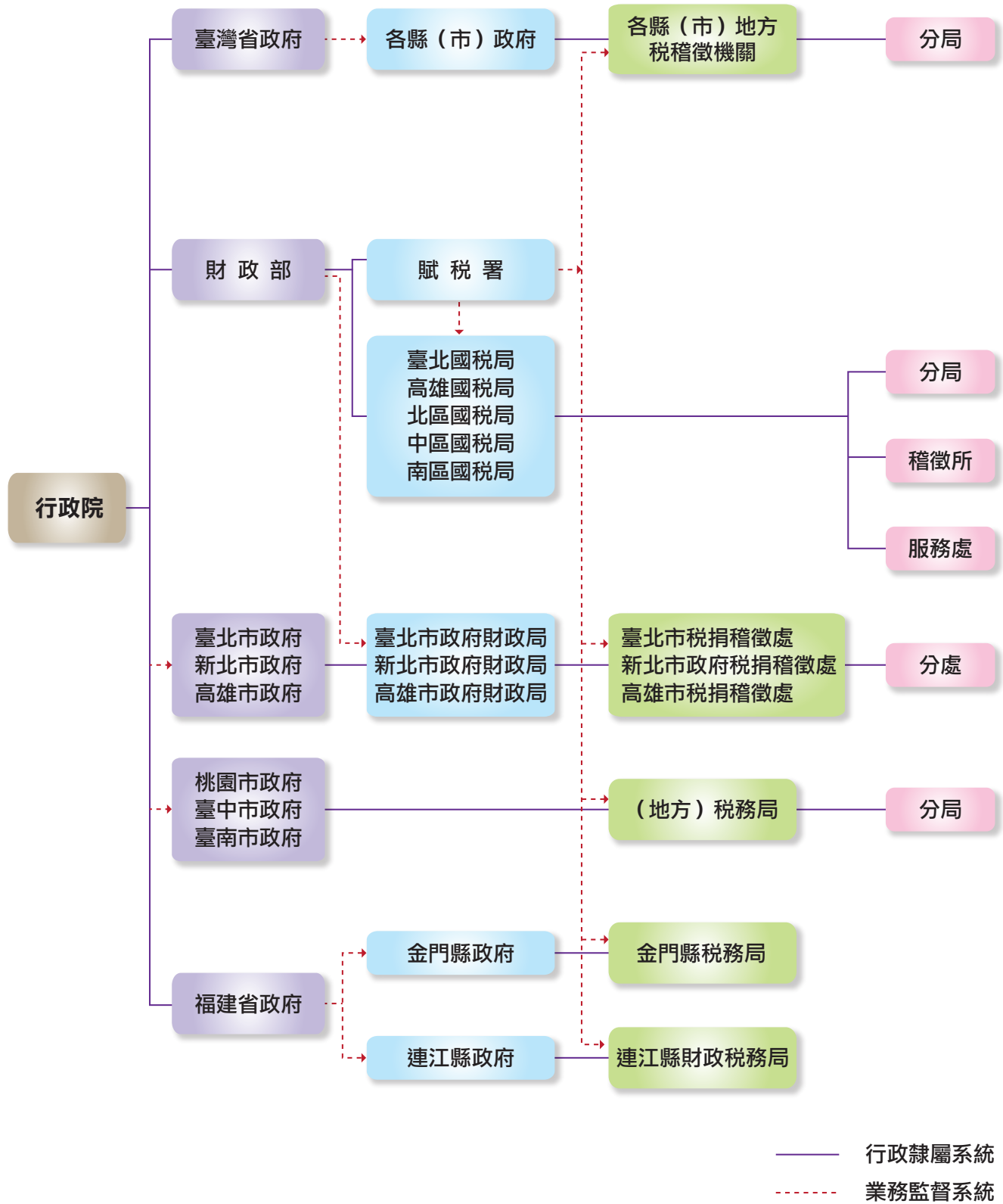
主要工作

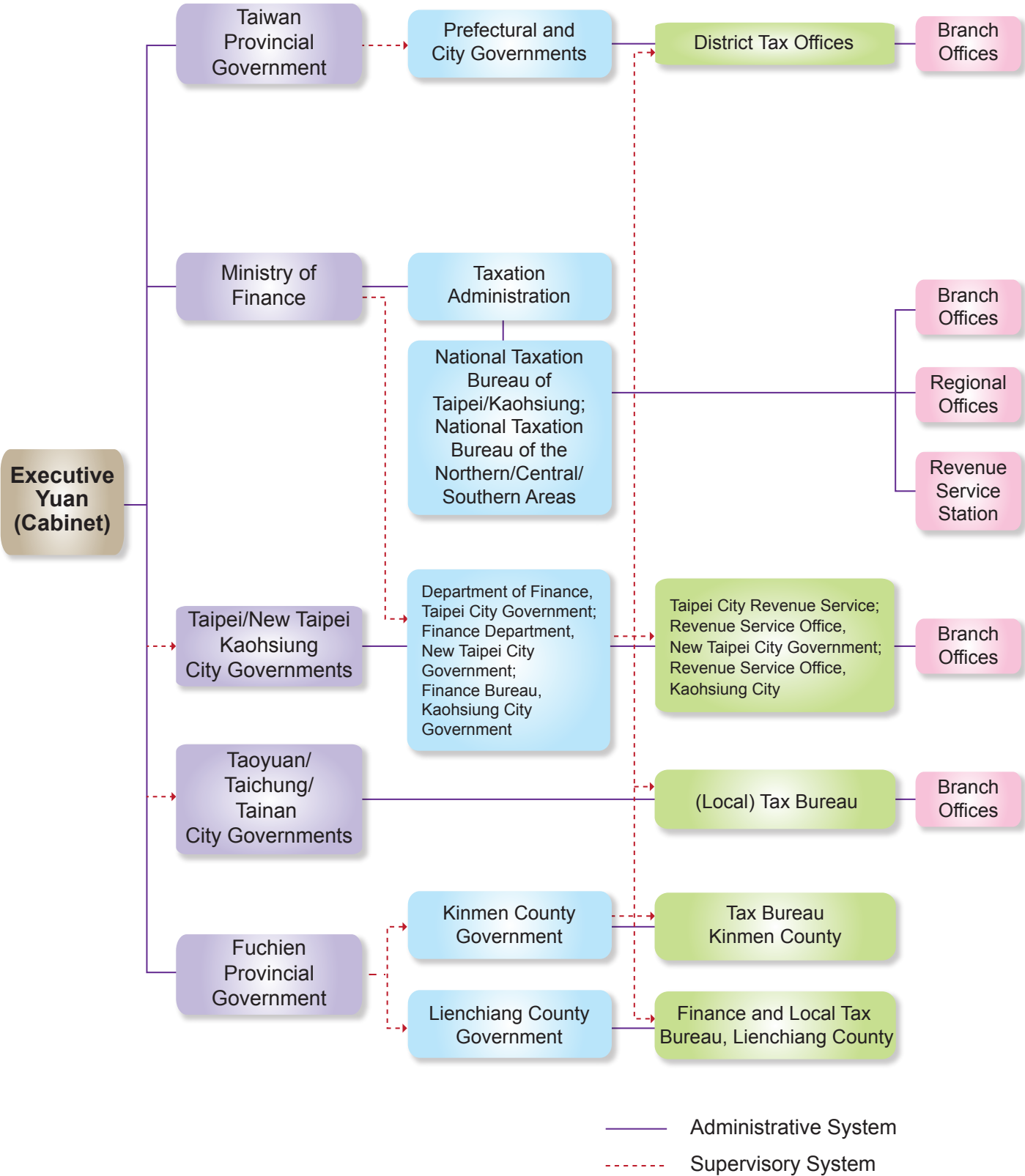
1. 所得稅、營業稅、證券交易稅、期貨交易稅、印花稅、貨物稅、菸酒稅、遺產稅、贈與稅、土地稅、房屋稅、使用牌照稅、契稅、娛樂稅、特種貨物及勞務稅及稅捐稽徵等各法規之訂定、修正、解釋之研議及稽徵業務之規劃、解答。
2. 地方稅法通則修正、解釋之研議及地方政府開徵臨時稅、附加稅、特別稅之審議。
3. 國稅稽徵業務之規劃、指揮、監督、考核、解答。
4. 地方稅稽徵業務之規劃、督導、考核、解答。
5. 各地區國稅局監察業務之指揮、監督、考核。
6. 新增稅目法規之擬訂及稽徵業務之規劃、解答。
7. 免稅、減稅、退稅之審核。
8. 涉外稅捐。
9. 其他有關賦稅事項。

Functions

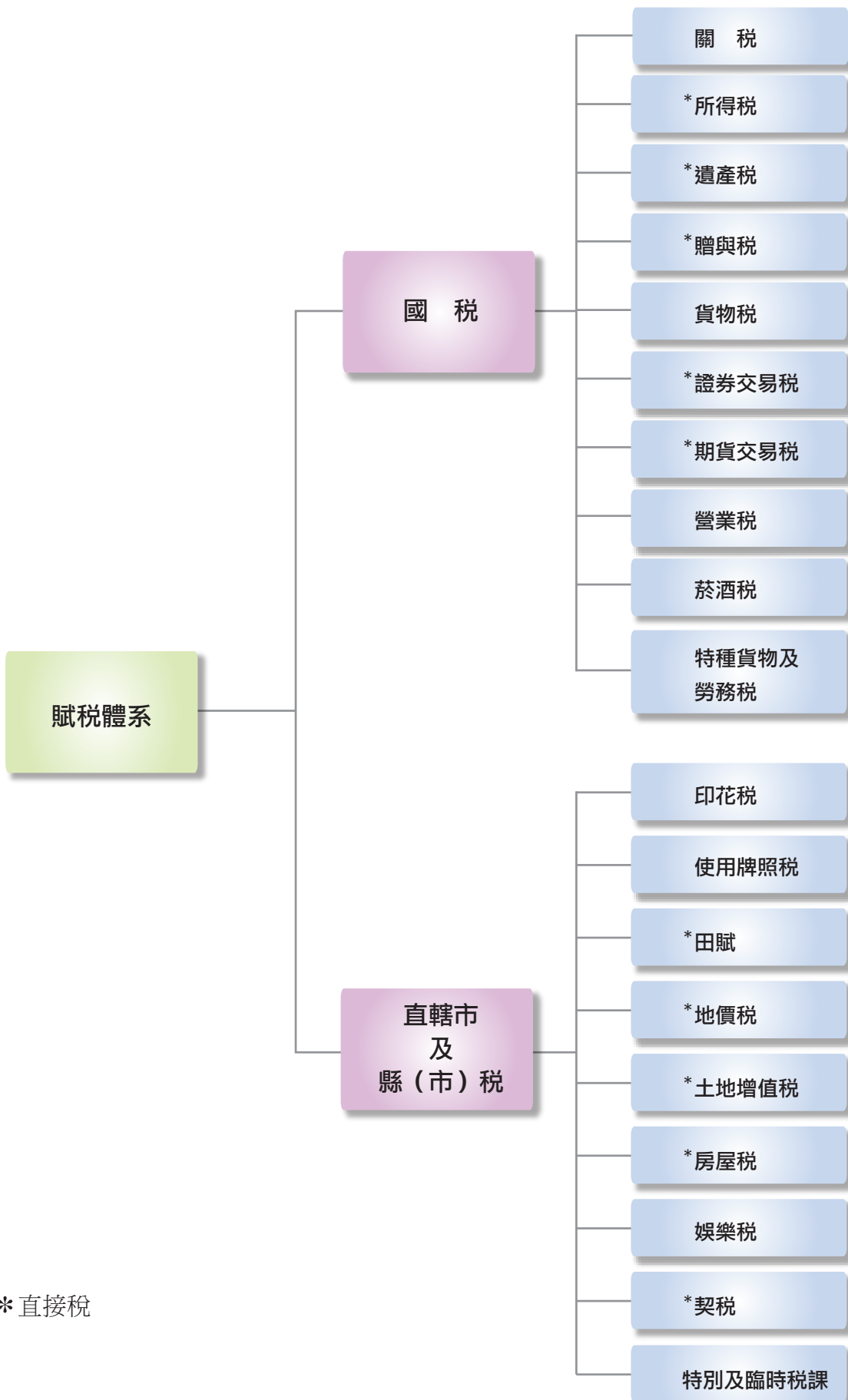
1. To enact, revise, and interpret the Acts for Income Tax, Business Tax, Securities Transactions Tax, Futures Transactions Tax, Stamp Tax, Commodity Tax, Tobacco and Alcohol Tax, Estate Tax, Gift Tax, Land Tax, House Tax, Vehicle License Tax, Deed Tax, Amusement Tax, Specifically Selected Goods and Services Tax, and Tax Collection and to design and provide solutions for the collection of these taxes.
2. To study and propose amendments to and interpretations of the Act Governing Local Tax Regulations and to review and deliberate the provisional tax, additional tax, and special tax imposed by local governments.
3. To map out, direct, supervise, audit, and provide solutions for national tax collection affairs.
4. To map out, inspect, audit, and provide solutions for local tax collection affairs.
5. To direct, supervise, and examine the audit activities of all levels of tax offices.
6. To draft laws, regulations, and decrees of new tax items and to design and provide solutions for tax collection affairs.
7. To examine tax exemption, tax relief, and tax refund policies.
8. To manage international tax affairs.
9. Other taxation affairs.

賦稅行政組織系統（內地稅）

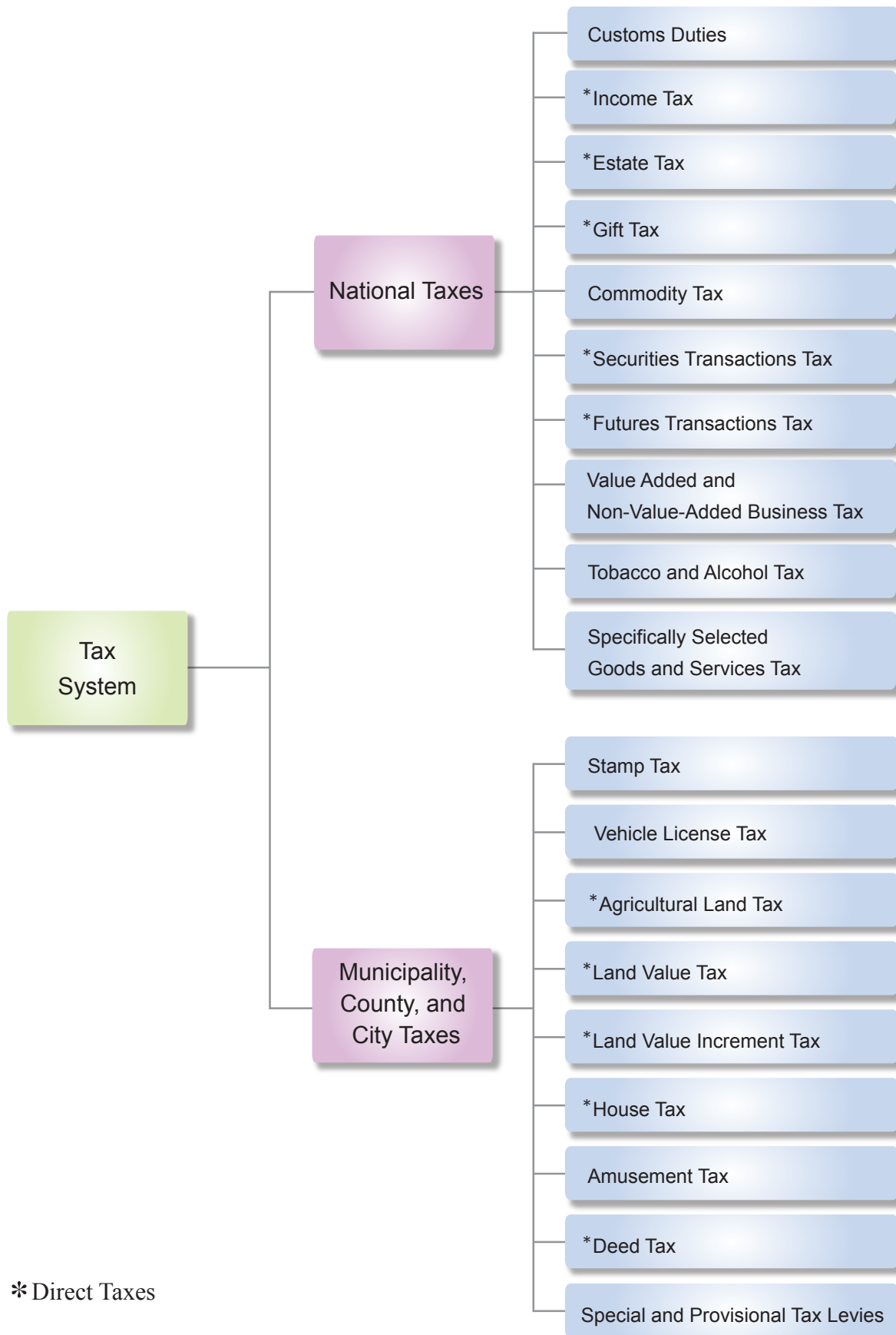




— Administrative System
 - - - Supervisory System



* 直接稅



賦稅收入成長概況

Growth of Tax Revenues

96年以來，各年賦稅收入多呈逐年增加趨勢，98年遭受金融海嘯衝擊，賦稅收入驟降至1兆5,303億元，爾後隨景氣復甦，企業獲利增加，105年升至2兆2,241億元，為歷年來最高，較104年增加892億元，成長4.2%。

Since 2007, tax revenues have shown an increasing trend. However, due to the impact of the global financial crisis in 2009, tax revenues decreased to NT\$1,530.3 billion. With the recovery of the economy and an increase in corporate profits, tax revenues went up to NT\$2,224.1 billion in 2016, the highest increase in the past years, an increase of NT\$89.2 billion, with a percentage of 4.2% compared with 2015.

單位：新臺幣拾億元

Unit: NT\$ billion

年度 CY	賦稅收入 Tax Revenues	定基指數 96年=100 Index Base 2007=100
2007	1,733.9	100
2008	1,760.4	102
2009	1,530.3	88
2010	1,622.2	94
2011	1,764.6	102
2012	1,796.7	104
2013	1,834.1	106
2014	1,976.1	114
2015	2,134.9	123
2016	2,224.1	128

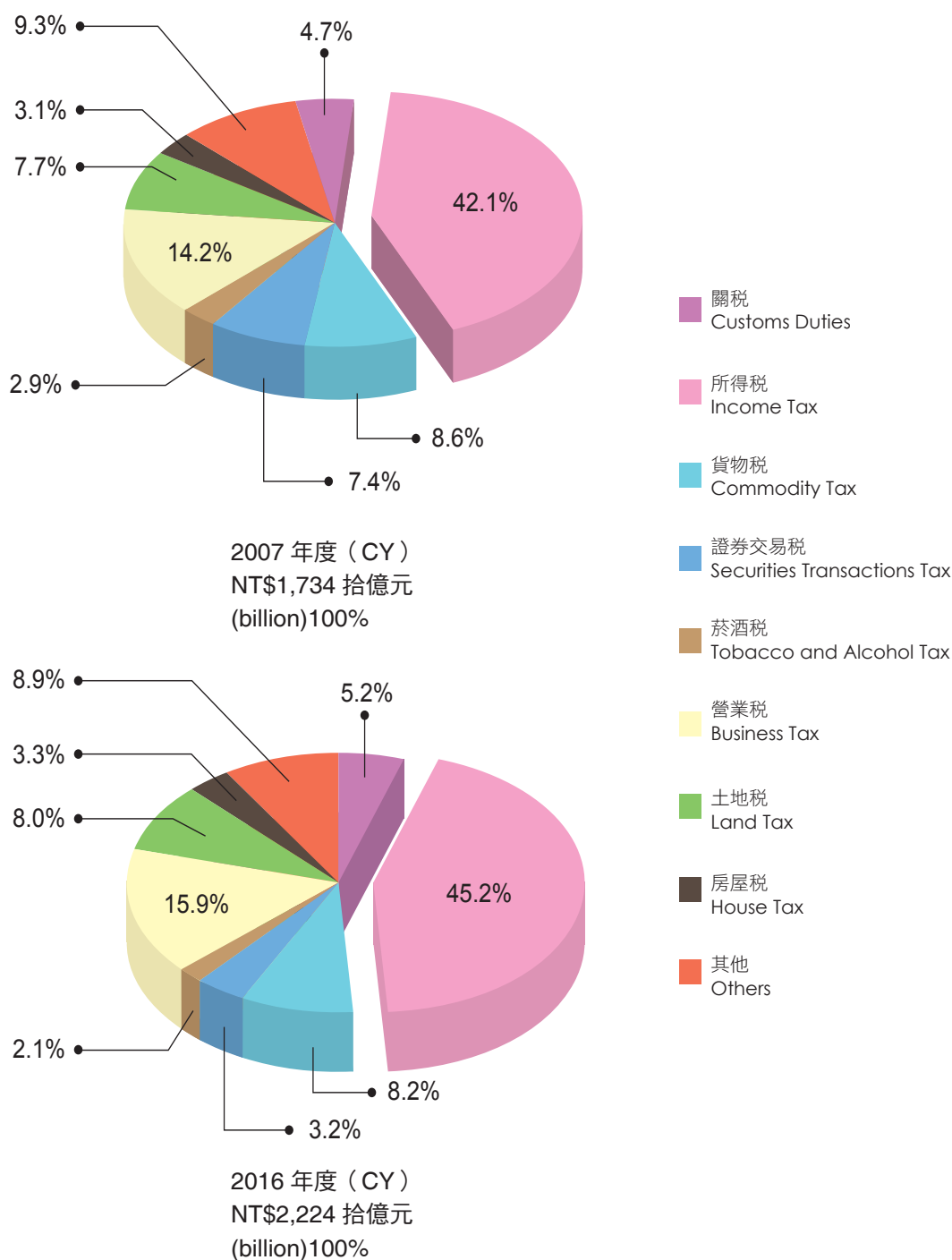
新臺幣拾億元
NT\$ billion

賦稅收入
Tax Revenues



105年賦稅收入以所得稅占45.2%最大，較96年增加3.1個百分點，其次為營業稅占15.9%，增加1.7個百分點，貨物稅占8.2%，減少0.4個百分點，土地稅占8.0%，增加0.3個百分點，顯示近10年賦稅結構已有顯著變化。

In 2016, revenue from income tax increased by 3.1 percentage points to 45.2% of the tax revenues and comprised the largest share, while revenue from business tax increased by 1.7 percentage points to 15.9%, revenue from commodity tax decreased by 0.4 percentage points to 8.2% and that from land tax increased by 0.3 percentage points to 8.0%, compared with the corresponding figures of 2007, indicating that there has been a notable change in the structure of tax revenues in the past ten years.



主要賦稅收入成長趨勢

Trends in the Growth of Major Taxes

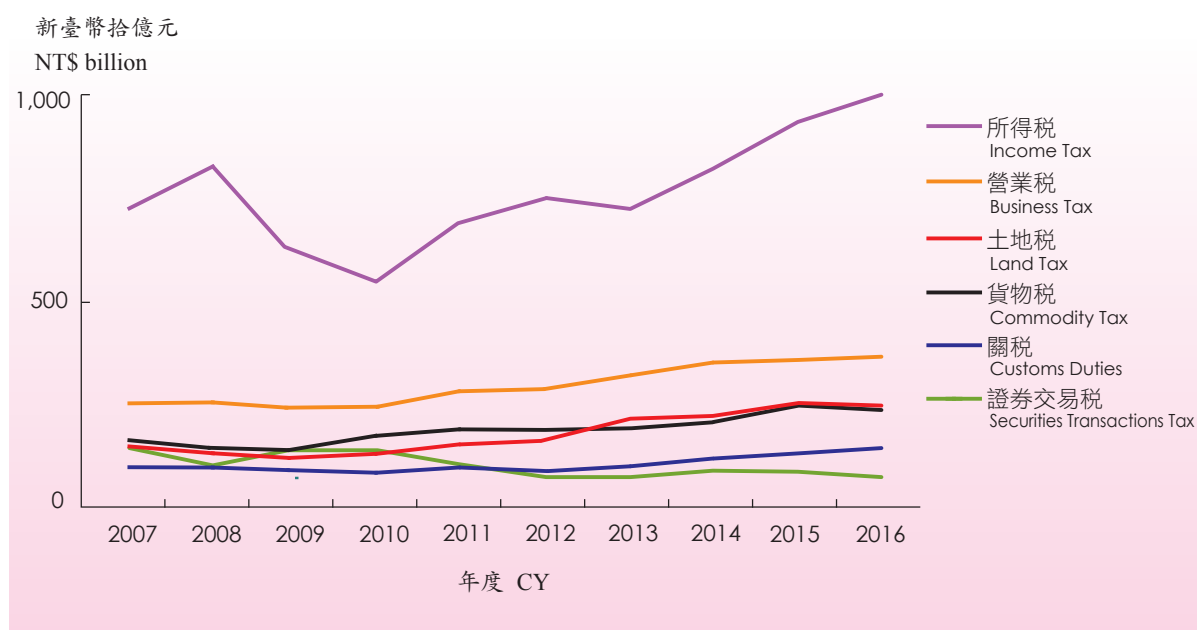
105年因稅制調整效益、機會稅劇增及所得稅遞延效應，致稅收增加，與104年比較，其中關稅增加3.6%，所得稅增加7.4%，營業稅增加5.6%。

Due to tax adjustment benefits, opportunity tax surges, and income taxes deferred from the previous year, the total tax revenue increased in 2016. Comparing tax revenues with the corresponding figures of 2015, there was a 3.6% increase in revenue from customs duties, 7.4% from income tax, and 5.6% from business tax.

單位：新臺幣拾億元

Unit : NT\$ billion

年度 CY	關稅 Customs Duties	所得稅 Income Tax	貨物稅 Commodity Tax	證券交易稅 Securities Transaction Tax	營業稅 Business Tax	土地稅 Land Tax
2007	81.9	730.2	149.0	128.9	246.1	133.7
2008	80.4	835.0	126.7	90.6	244.0	116.1
2009	68.8	641.0	127.9	106.0	223.5	112.4
2010	89.5	590.4	150.8	104.6	268.2	136.4
2011	96.3	710.2	164.9	94.0	283.9	142.0
2012	94.9	760.8	160.9	71.9	281.8	143.8
2013	97.0	743.3	162.5	71.4	303.0	174.1
2014	107.1	813.5	172.9	88.7	335.1	173.2
2015	111.0	936.7	183.1	82.0	335.8	184.6
2016	115.0	1,006.4	181.9	70.9	354.6	177.3

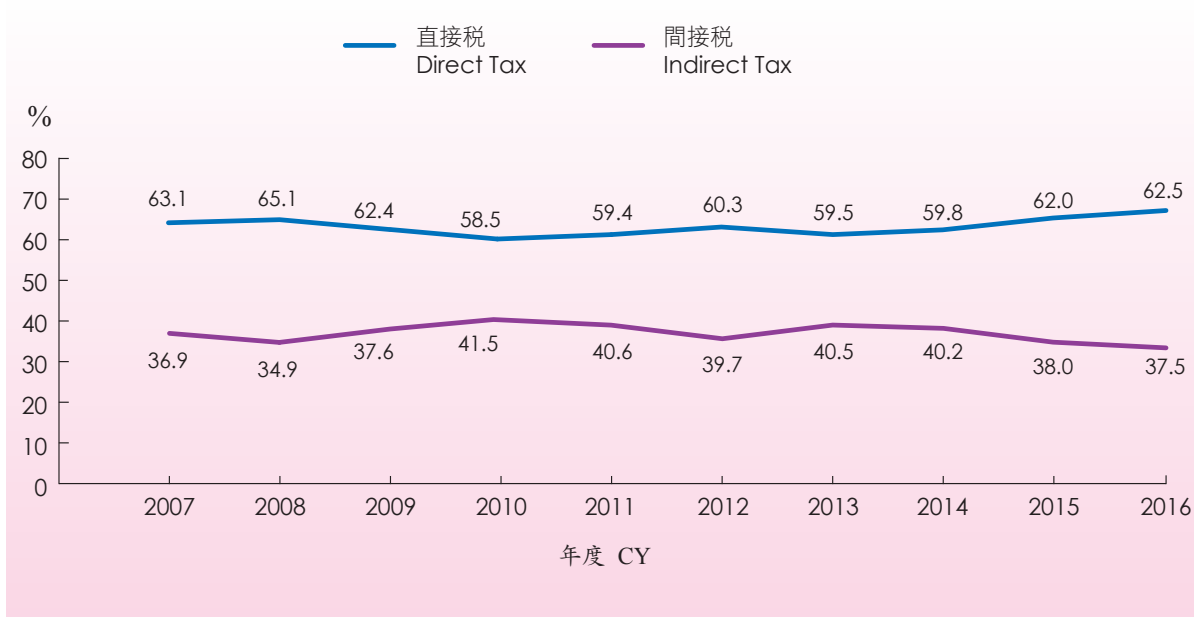


近10年，由於政府致力改進稅制結構，加強所得稅稽徵，各年直接稅占賦稅收入之比重呈上升趨勢，105年為62.5%。

In the past ten years, due to government efforts in improving the tax structure and in strengthening the collection of income tax each year, revenue from direct taxes as a percentage of tax revenues has risen, and in 2016, revenue from direct taxes rose to 62.5%.

單位 Unit : %

年度 CY	直接稅 Direct Tax	間接稅 Indirect Tax
2007	63.1	36.9
2008	65.1	34.9
2009	62.4	37.6
2010	58.5	41.5
2011	59.4	40.6
2012	60.3	39.7
2013	59.5	40.5
2014	59.8	40.2
2015	62.0	38.0
2016	62.5	37.5



國民稅負及賦稅收入占各級政府歲出淨額百分比

Tax Burden and Ratio of Tax Revenues to Net Government Expenditures at All Levels

因所得稅落後徵繳制度產生之遞延效果，若干稅制與稅基調整影響顯現，105年稅收成長得以維持穩定增加，賦稅收入占各級政府歲出淨額比率略升為78.9%，創69年度以來最高。我國採行簡政輕稅措施，近年賦稅負擔率（賦稅收入占GDP比率）多維持於11%至14%之間。

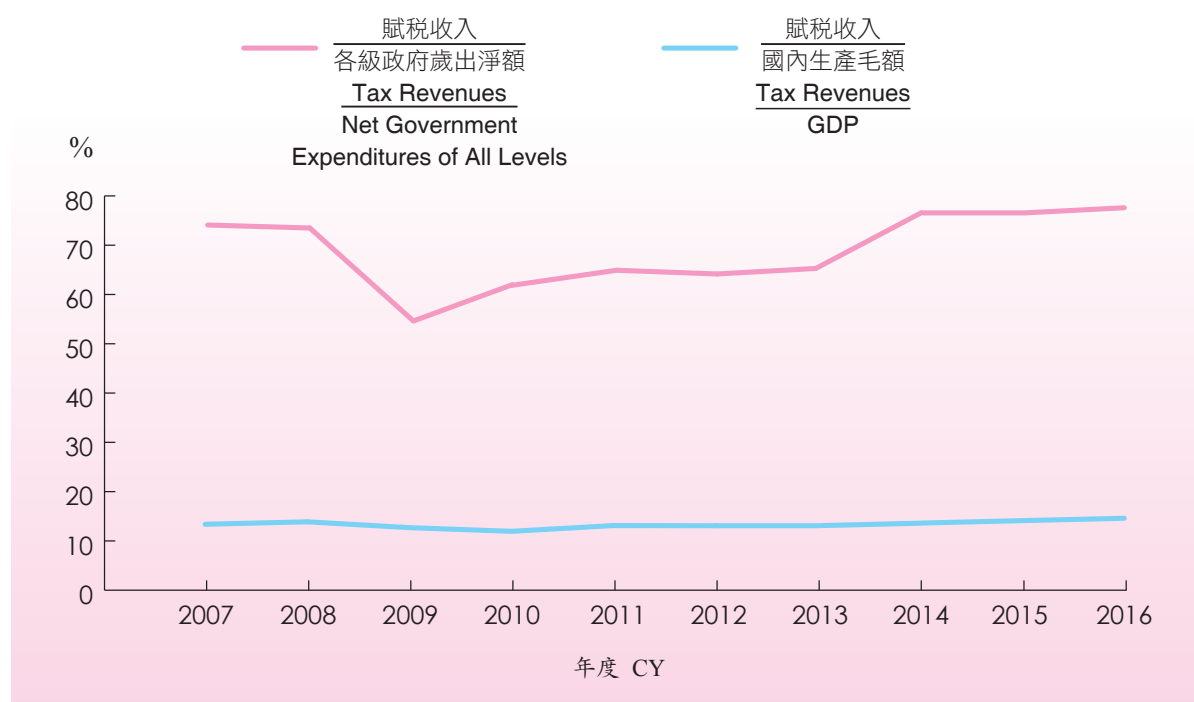
Due to the effect of deferred income tax collection, the adjustment of tax policies, as well as the adjustment of the tax base, the total revenue of 2016 increased steadily. The percentage of tax revenues to net government expenditures at all levels increased to 78.9%, the highest level since 1980. As our country adopts policies to simplify administration and decrease the tax burden, our tax burden has been maintained at between 11% and 14%.

單位 Unit : %

年度 CY	賦稅收入*	賦稅收入
	各級政府歲出淨額 Tax Revenues Net Government Expenditures at All Levels	國內生產毛額 Tax Revenues GDP
2007	73.6	12.9
2008	73.0	13.4
2009	55.5	11.8
2010	61.0	11.5
2011	65.2	12.3
2012	64.7	12.2
2013	66.4	12.0
2014	72.5	12.3
2015	78.5	12.7
2016	78.9	13.0

附註：* 本欄賦稅收入不含金融業營業稅、健康福利捐與特種貨物及勞務稅；103年起含特種貨物及勞務稅。

Note : * In this column, the tax revenue ratio excludes financial enterprises business tax, health and welfare surcharge on tobacco, and specifically selected goods and services tax; tax revenue ratio of since 2014 includes specifically selected goods and services tax.



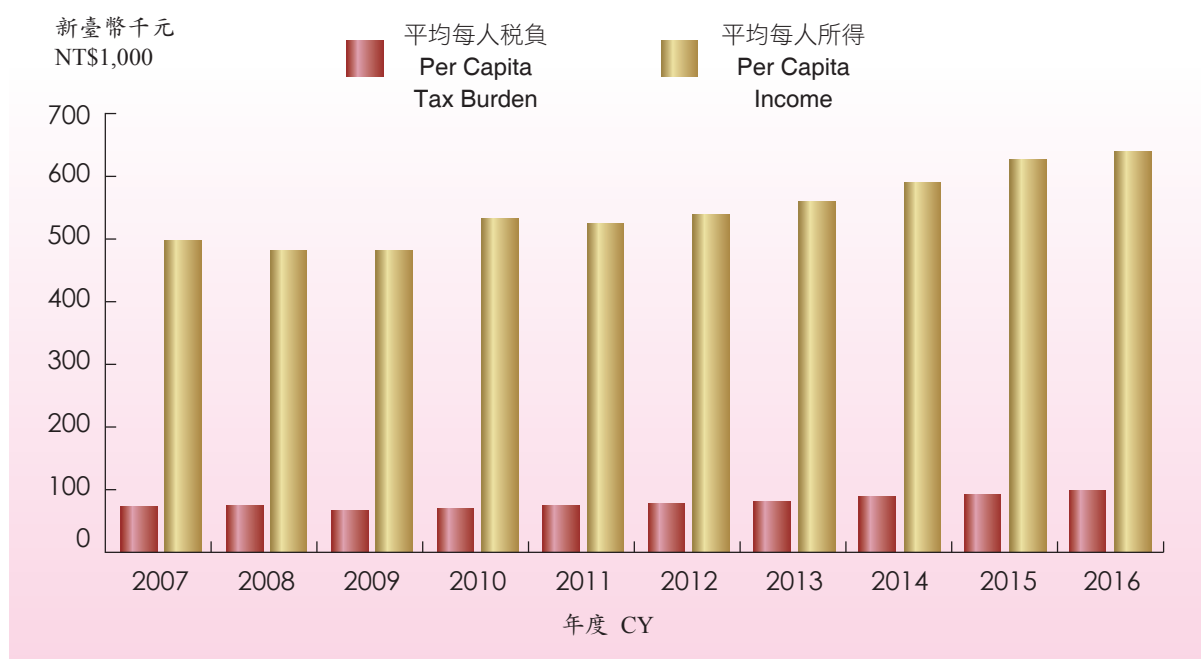
平均每人稅負及平均每人所得 Per Capita Tax Burden and Per Capita Income

近10年，我國平均每人所得及平均每人稅負均逐年增加，惟98年受金融海嘯影響，企業獲利減少，平均每人所得及平均每人稅負均較97年減少，爾後隨景氣復甦，企業獲利回升，前開比率亦呈增加，105年稅負占所得比率為14.9%，較104年增加0.3個百分點。

In the past ten years, the per capita income and tax burden increased gradually. However, due to the effects of the financial crisis in 2009, the profit margins of enterprises declined, as well as the per capita income and tax burden ratio, compared with 2008. Later on, with the recovery of the economy and the rise in the profit margins of enterprises, the per capita income and tax burden in 2016 also increased, with the tax burden ratio increasing by 0.3 percentage points to 14.9%, compared with 2015.

單位：新臺幣元；%
Unit：NT\$；%

年度 CY	平均每人稅負 Per Capita Tax Burden	平均每人所得 Per Capita Income	平均每人稅負 平均每人所得 Per Capita Tax Burden Per Capita Income
2007	75,709	505,770	15.0
2008	76,561	485,347	15.8
2009	66,332	476,000	13.9
2010	70,112	526,963	13.3
2011	76,126	529,918	14.4
2012	77,237	536,868	14.4
2013	78,569	561,817	14.0
2014	84,478	599,007	14.1
2015	90,992	623,535	14.6
2016	94,609	634,907	14.9



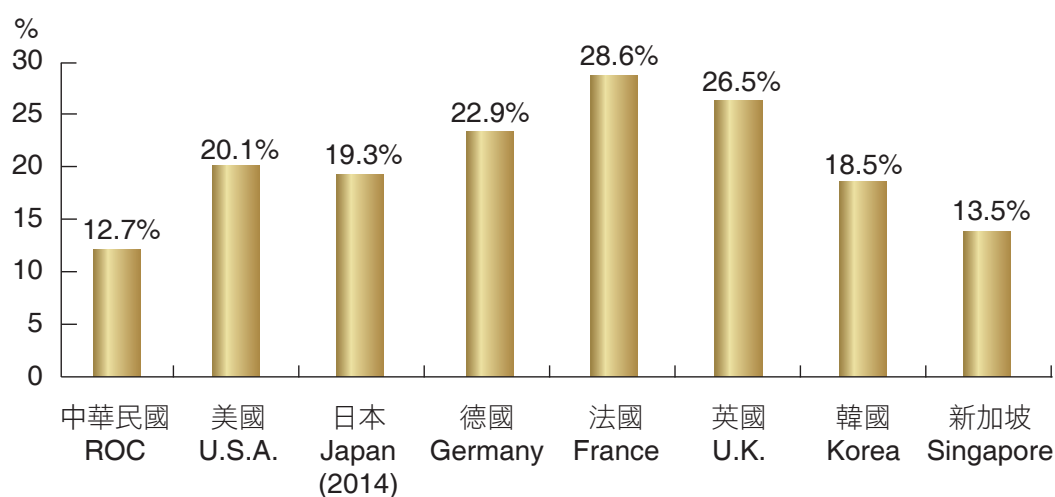
選樣國家租稅負擔比較

Tax Burdens of Selected Countries

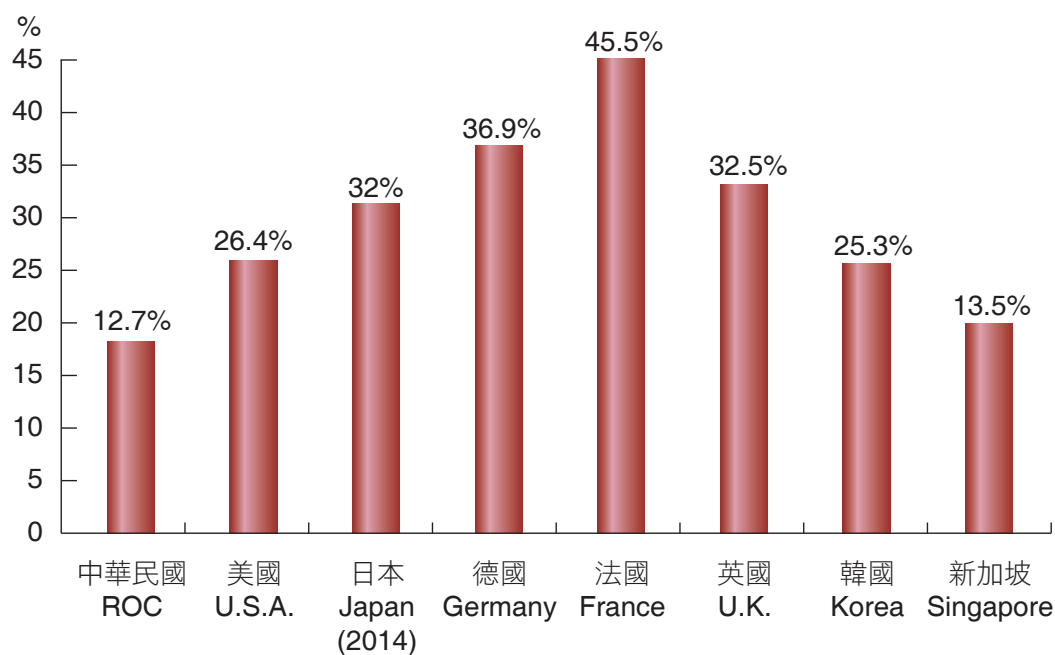
一國之租稅負擔通常依賦稅收入占國內生產毛額之比重衡量；以2015年為例，與選樣國家租稅負擔率相較，我國租稅負擔率偏低。

The tax burden of a nation is usually evaluated by the ratio of total revenue to GDP. In 2015, the ROC had a relatively low tax burden compared with selected industrialized countries.

Total Tax Revenue as a Percentage of GDP in 2015
(Excluding social security)



Total Tax Revenue as a Percentage of GDP in 2015
(Including social security)



註：我國及新加坡資料無含社會安全捐資料。

Note : Data of ROC and Singapore do not include social security.

政府為鼓勵企業拓展對外貿易、促進產業升級，實施稅捐減免及外銷品沖退稅等各項措施，近年稅捐減免金額、外銷品沖退稅金額及占賦稅收入之比重如下表。

To promote the upgrading of industry and to encourage exports, the government has implemented various measures which include reductions or exemptions of other taxes and tax rebates for exports. The amounts of taxes reduced or exempted and taxes rebated for exports and the amount of tax relief as a percentage of tax revenues in recent years are shown below.

單位：新臺幣拾億元

Unit : NT\$ billion

年度 CY	稅捐減免金額 Taxes Reduced or Exempted	外銷品沖退稅金額 Taxes Rebated for Exports
2007	180.6	1.9
2008	151.4	2.2
2009	196.8	1.6
2010	192.6	2.1
2011	160.7	2.4
2012	112.3	2.3
2013	97.9	2.6
2014	86.2	3.0
2015	62.6	3.1
2016	74.7	2.8

附註：自101年起稅捐減免金額含產業創新條例之稅捐減免。

Note : Since 2012, the amounts of taxes reduced or exempted include tax reductions/exemption due to the implementation of the "Statute for Industrial Innovation."

單位Unit : %

年度 CY	稅捐減免金額 賦稅收入 Taxes Reduced or Exempted Tax Revenues	外銷品沖退稅金額 賦稅收入 Taxes Rebated for Exports Tax Revenues	合計 Total
2007	10.4	0.1	10.5
2008	8.6	0.1	8.7
2009	12.9	0.1	13.0
2010	11.9	0.1	12.0
2011	9.1	0.1	9.2
2012	6.3	0.1	6.4
2013	5.3	0.1	5.4
2014	4.4	0.2	4.6
2015	2.9	0.1	3.0
2016	3.4	0.1	3.5

1. 改進稅制，落實租稅公平合理

- (1) 105年1月6日增訂公布「貨物稅條例」第12條之5，為推動中古車外銷，促使民眾提早汰換舊車購買新車，提升車輛產業發展，達節能減碳目標。
- (2) 105年7月27日增訂公布「所得稅法」第43條之3、第43條之4及修正公布第126條，建立「受控外國企業(CFC)及實際管理處所(PEM)制度」，防杜跨國租稅規避，維護租稅公平。CFC及PEM制度之施行日期，須視海峽兩岸避免雙重課稅及加強稅務合作協議之執行情形，國際間(包括星、港)按共同申報及應行注意標準(CRS)執行稅務用途金融帳戶資訊自動交換之狀況，並完成相關子法規之規劃及落實宣導後，由行政院定之。
- (3) 105年7月27日增訂公布「所得稅法」第17條之4及同年11月16日訂定發布「個人非現金財產捐贈列報扣除金額之計算及認定標準」，符合司法院釋字第705號解釋意旨，避免納稅義務人藉非現金財產捐贈不當規避稅負，遏止逃漏維護租稅公平。
- (4) 105年11月9日修正公布「記帳士法」第4條規定，刪除患有精神病者不得充任記帳士規定、放寬得充任記帳士之資格及增列曾服公職而受免除職務處分未滿5年者不得充任記帳士，以保障人民工作權。
- (5) 105年12月28日制定「納稅者權利保護法」，並自公布後1年(106年12月28日)施行，落實賦稅人權保障，維護人民基本生存權利，實現公平課稅及嚴守程序正義。
- (6) 105年12月28日修正公布「加值型及非加值型營業稅法」部分條文，明定跨境利用網路銷售電子勞務予我國個人買受人之外國業者，應於我國辦理稅籍登記及報繳營業稅。
- (7) 105年12月30日修正公布「證券交易稅條例」第2條之1，自106年1月1日至115年12月31日暫停徵公司債、金融債券與上

市及上櫃債券指數股票型基金受益憑證之證券交易稅。

- (8) 105 年 2 月 2 日訂定發布「中古汽機車報廢或出口換購新車減徵退還新車貨物稅辦法」，明定申請退還減徵貨物稅之期限、程序及應檢附證明文件，俾利徵納雙方遵循。
- (9) 105 年 7 月 15 日修正發布「統一發票使用辦法」第 15 條、第 25 條及第 32 條，將電子發票排除於按日彙開發票範疇，並自 106 年 1 月 1 日起停止核准營業人以電子計算機開立統一發票。
- (10) 105 年 11 月 4 日訂定臺灣期貨交易所股份有限公司上市「歐元兌美元匯率期貨契約」及「美元兌日圓匯率期貨契約」之期貨交易稅徵收率為百萬分之一，並自 105 年 11 月 7 日生效。
- (11) 105 年 12 月 15 日修正發布「統一發票給獎辦法」，提高無實體電子發票專屬獎項組數上限、增加信用卡等金融支付工具亦得匯入中獎獎金之領獎方式及簡化公用事業電子發票兌獎作業。
- (12) 105 年 2 月 16 日訂定發布「公用事業申請辦理代用戶指定帳戶匯入無實體電子發票中獎獎金作業規定」，明定公用事業用戶採指定扣款帳戶繳費者，得將中獎獎金匯入原扣款帳戶。

2. 改革稅政，推行簡政便民服務

- (1) 為提升稅務行政效率並節能減紙，103 年 1 月 8 日起，推動所得稅各式憑單免填發作業。符合一定情形且經稅捐稽徵機關納入結算申報期間提供所得資料查詢服務者，憑單填發單位得免填發憑單予納稅義務人。惟為兼顧仍有取得憑單需求者權益，規定納稅義務人要求填發時，憑單填發單位仍應填發。105 年未填發紙本憑單件數約 4,902 萬件，占總憑單件數 80%。
- (2) 為提升納稅服務品質，自 100 年起，提供綜合所得稅結算申報稅額試算服務。個人納稅義務人符合特定條件，將收到稅捐稽徵機關寄發之試算稅額通知書及繳款書，如納稅義務人確認試算內容

或已依繳款書所載金額繳稅，即完成結算申報。105 年以稅額試算完成 104 年度綜合所得稅申報案件達 223.8 萬件，占全國總申報戶約 36.48%。

- (3) 為簡化綜合所得稅結算申報之程序及調查，自 99 年起提供個人納稅義務人結算申報所需之扣除額資料（如捐贈、保險費、醫藥及生育費、災害損失、購屋借款利息、身心障礙特別扣除及教育學費特別扣除等）。105 年使用上開措施之納稅義務人約 389 萬戶。
- (4) 為提供多元報稅管道，自 105 年起納稅義務人可利用已申辦健保卡網路服務註冊之健保卡及密碼，透過網路查詢所得、扣除額資料及辦理綜合所得稅結算申報，105 年利用此創新服務措施共 51.53 萬件，有效減輕民眾報稅負擔，並提升以網路申報綜合所得稅之比率及政府整體施政效能。
- (5) 自 105 年 5 月 1 日起，委由民營退稅業者提供外籍旅客購物退稅 e 化服務，同步實施現場小額退稅及特約市區退稅服務，提高外籍旅客辦理退稅便利性，鼓勵外籍旅客增加消費。
- (6) 105 年 9 月 21 日修正發布「遺產及贈與稅電子申報作業要點」，擴大遺產及贈與稅電子申辦適用對象，如屬納稅義務人委任之受任人辦理遺產稅或贈與稅申報案件，受任人亦得以其自然人憑證申報，多元便民服務措施。
- (7) 105 年 10 月 7 日修正發布「地方稅自治條例審查會要點」及「地方稅自治條例報中央機關備查之統一處理程序」部分條文，有助地方政府開徵臨時稅、附加稅、特別稅之審議，充裕地方稅收。
- (8) 105 年 12 月 23 日修正發布「房屋稅及地價稅電子申辦作業要點」、「土地增值稅契稅印花稅電子申報作業要點」、「娛樂稅自動報繳及臨時公演電子申報作業要點」及「印花稅彙總繳納及大額憑證繳款電子申報作業要點」，增列健保卡認證之登入方式，提升稽徵機關為民服務品質。

- (9) 督促稅捐稽徵機關加強查緝逃漏稅，105 年度賡續訂定「維護租稅公平重點工作計畫」，選定部分具有指標作用及逃漏情形較為嚴重之項目，列為年度重點查核項目，交付各稅捐稽徵機關加強查緝，105 年 1 月至 12 月合計補徵稅額 395 億 8,432 萬餘元，估計罰鍰 37 億 6,140 萬餘元，總計 433 億 4,572 萬餘元。
- (10) 為鼓勵民眾維持購物消費索取統一發票良好習慣，控制稅源，增裕稅收，105 年每期開出特別獎及特獎 1 組，頭獎至六獎 3 組，無實體電子發票專屬一百萬元獎 10 組、二仟元獎 8 千組，另 105 年 1 月至 6 月期每期增開六獎 1 組、7 月至 12 月期每期增開六獎 4 組。藉由宣傳提醒民眾購物消費索取統一發票並記得按時兌獎。

1. To Improve the Tax System and Achieve Fairness and Equality of Taxation

- (1) The addendum to Article 12-5 of the “Commodity Tax Act” was promulgated on January 6, 2016 in order to encourage the sale of used cars overseas, urge people to replace old vehicles early to upgrade the car industry development in the ROC. This attempts to achieve the aim of energy saving and carbon reduction policy.
- (2) The addendums to Articles 43-3, 43-4, and amendment to Article 126 of the “Income Tax Act” were promulgated on July 27, 2016, to introduce “Controlled Foreign Company (CFC) and Place of Effective Management (PEM) rules” to prevent international tax avoidance and achieve fairness. According to the legislative intent, the effective date of CFC and PEM rules should be decided by the Executive Yuan under the conditions that the Cross-Strait Tax Agreement is effectuated, the OECD’s Common Reporting and Due Diligence Standard (CRS) for the automatic exchange of information of financial accounts is widely implemented internationally, and the relevant sub-regulations of the CFC and PEM rules have been adequately enacted and properly advocated.
- (3) The addendum to Article 17-4 of the “Income Tax Act” was promulgated on July 27, 2016, and “The Standards of Calculating and Identifying the Amount of Itemized Deduction for Non-cash Property Donations” was promulgated on November 16, 2016 to meet the Interpretation No.705 of the Judicial Yuan, to avoid abusive tax planning by individual taxpayers in filing their deductions of contributions and donations and to maintain taxation justice.
- (4) Article 4 of the “Certified Public Bookkeepers Act” was amended and promulgated on November 9, 2016. To protect people’s right to work, it deletes the regulation that mentally ill people are not allowed to act as certified public bookkeepers, relaxes the restrictions on the qualifications of acting as certified public bookkeepers, and adds the regulation that a person exempted (discharged) from a public functionary post that he/she served for less than five years shall not act as a certified public bookkeeper.
- (5) “Taxpayer’s Rights Protection Act” was promulgated on December 28, 2016 and enforced on December 28, 2017, to implement the protection of taxpayer’s rights, maintain people’s right of basic living, achieve fair taxation, and strictly comply with due process of law.
- (6) The amendments to the “Value-Added and Non-Value-Added Business Tax Act” were promulgated on December 28, 2016 by stipulating that foreign suppliers selling cross-border electronic services to domestic individual purchasers shall register for business and pay VAT in the ROC.

- (7) The amendment to Article 2-1 of the “Securities Transaction Tax Act” was promulgated on December 30, 2016 whereby the securities transaction tax levied on corporate bonds, finance bonds, and Exchange-traded funds shall be exempted from January 1, 2017 to December 31, 2026.
- (8) “Regulations of Reduced/Refund Commodity Tax for New Purchased Vehicle with Discard or Export of Used Car/Motorcycle” was promulgated on February 2, 2016 to identify the application period, procedures, and documentary evidence for such reduced/refund of Commodity Tax, which could facilitate the compliance by both taxpayers and tax authorities.
- (9) The amendments to Article 15, 25 and 32 of “The Regulations Governing the Use of Uniform Invoices” were promulgated on July 15, 2016 for business entities issuing electronic uniform invoices so as not to issue a combined uniform invoice in the total amount of the day’s sales upon the closing of each business day. The competent tax authority shall stop approving business entities using computers for issuance of uniform invoices from January 1, 2017.
- (10) The applicable rate of the futures transaction tax for “EUR/USD FX Futures” and “USD/JPY FX Futures” traded on the Taiwan Futures Exchange was issued on November 4, 2016 as 0.0001% and enforced on November 7, 2016.
- (11) The amendments to partial articles of “The Uniform Invoice Award Regulations” were promulgated on December 15, 2016 to increase the maximum sets of winning numbers exclusive to non-physical electronic invoices and to add a credit card or other financial payment instruments to claim prizes and simplify the procedures of claiming prizes of public utilities invoices.
- (12) “The Directions for Public Utilities Applying for Specifying Account for Remittance of Cash Award Drawn from the Non-physical Electronic Invoices on Behalf of Their Customers” was issued on February 16, 2016 to stipulate that the cash award could be transferred to the customer’s identified account.

2. To Reform the Tax Administration and Carry Out Simplified and Convenient Services

- (1) In order to enhance administrative efficiency and reduce the consumption of paper, from January 8, 2014, the MOF has promoted the paperless issuance of various withholding and non-withholding tax statements for income tax. Tax-statement-issuance organizations do not need to issue paper tax statements to taxpayers who are qualified with certain requirements and whose withholding and non-withholding

income information has been included in the income information inquiry service by the tax authorities within the period of time for filing income tax returns. Further, in consideration of the rights of taxpayers, tax-statement-issuance organizations shall still issue paper tax statements upon request by the taxpayer. The number of paperless tax statements was 4,902 million in 2016, with a ratio to total issuance of about 80%.

- (2) In order to improve the quality of tax service, the pre-calculation service for individual consolidated income tax was put into practice in 2011 for the first time. Individual taxpayers who meet certain requirements will receive pre-calculated income tax notices and tax bills. If taxpayers confirm the calculation or pay tax as stated on the tax bills, they are deemed to have completed their income tax return filing. The number of taxpayers who utilized the measure to complete their income tax returns for tax year 2015 was 2.238 million in 2016, with a ratio to total taxpayers of about 36.48%.
- (3) The MOF is pro-active in providing the individual taxpayer with his or her information on deductions (such as for donations, insurance premiums, medical and childbirth expenses, disaster losses, mortgage interest, special deductions for physically or mentally disabled persons, tuition, etc.) which may be used for filing an income tax return to simplify the procedures in filing tax returns and investigation. This measure was put into practice in 2010. The number of taxpayers who utilized the measure in 2016 was 3.89 million.
- (4) To provide another convenient way to file an income tax return, individual taxpayers can use their National Health Insurance (NHI) card and the password for registration and certification to check and download their income and deductions data as well as to file their individual consolidated income tax return via the internet from 2016. A total of 515,300 cases of this innovative service measure were used in 2016. This innovative service would also reduce taxpayer's burden effectively and enhance the ratio of online tax filing and overall government efficiency.
- (5) Since May 1, 2016, VAT refund agents were commissioned to provide foreign travelers tax rebate e-service. Meanwhile, the in-store small-amount VAT refund service and authorized downtown refund service were also implemented to improve tax refund convenience for travelers and encourage foreign tourists to increase consumption.
- (6) The amendments to partial articles of the "Operation Direction for Electronic-filing Returns of Estate and Gift Tax" was promulgated on September 21, 2016 to expand the applicable subject for electronic-filing Estate and Gift Tax returns, such as when an agent appointed by the taxpayer applies for inheritance tax or gift tax declaration,

the agent can make the declaration with his/her Citizen Digital Certificate. In this way, the tax collection authorities can enhance the quality of services for the people as well.

- (7) The revisions on partial provisions of the “Guidelines for the Reviewing Committee of the Autonomous Statute for Local Tax” and “Unified Procedures for Reporting to the Central Government for Record on the Autonomous Statute for Local Tax” was promulgated on October 7, 2016 in order to facilitate local governments to levy provisional tax, additional tax, and special tax as well as to raise their tax revenue.
- (8) The amendments to partial articles of “The Guidelines for Electronic-filing of House Tax and Land Value Tax Return,” “The Guidelines for Electronic-filing of Land Value Increment Tax and Deed Tax and Stamp Tax Return,” “The Guidelines for Electronic-filing of Amusement Tax Return,” and “The Guidelines for Electronic-filing of Collective or Large Payment of Stamp Tax Return” were promulgated on December 23, 2016. The authentication of a health insurance card to enter the internet for these amendments was added to enhance the quality of services of tax collection authorities for the people.
- (9) The MOF urged tax collection authorities to be active in enhancing the assessment of tax evasion and selected certain representative items as indicative functions thereby establishing “The Assessment Plan for the Enhancement of the Assessment of Tax Evasion and Maintenance of Tax Equity of the Year 2016” for implementation by all relevant tax authorities. It is estimated that an amount of tax to the value of NT\$39.584 billion was collected and penalty fines to the value of NT\$3.761 billion were imposed, amounting to a total of NT\$43.345 billion for the period from January to December, 2016.
- (10) In order to encourage the willingness of consumers to ask for receipts when purchasing goods and to further urge manufacturers to issue uniform-invoices and pay tax honestly, it was promulgated that from the January-February issuance 2016 and for all following issuances, for each draw, there were one special prize, one grand prize, and three sets of first to sixth prizes. The non-physical e-invoice award included 10 winning numbers for the one-million-dollar prize and 8,000 winning numbers for the two-thousand-dollar prize. Further, there were one winning number for the additional sixth prize for the months of January-June and four winning numbers for the additional sixth prize for the months of July-December for each draw. Through these promotional activities, consumers will be reminded to ask for uniform-invoice receipts when they purchase goods and to claim their prizes on time.

CUSTOMS



CUSTOMS

關 務

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CUSTOMS

沿革

關務署成立於清朝咸豐 4 年（1854 年），原名「海關總稅務司署」，民國成立以後其組織制度一直沿襲，直到 80 年 2 月 1 日修正公布「財政部關稅總局組織條例」，正式改名為「財政部關稅總局」，102 年 1 月 1 日配合行政院組織調整，與財政部關政司整併成立「財政部關務署」。

History

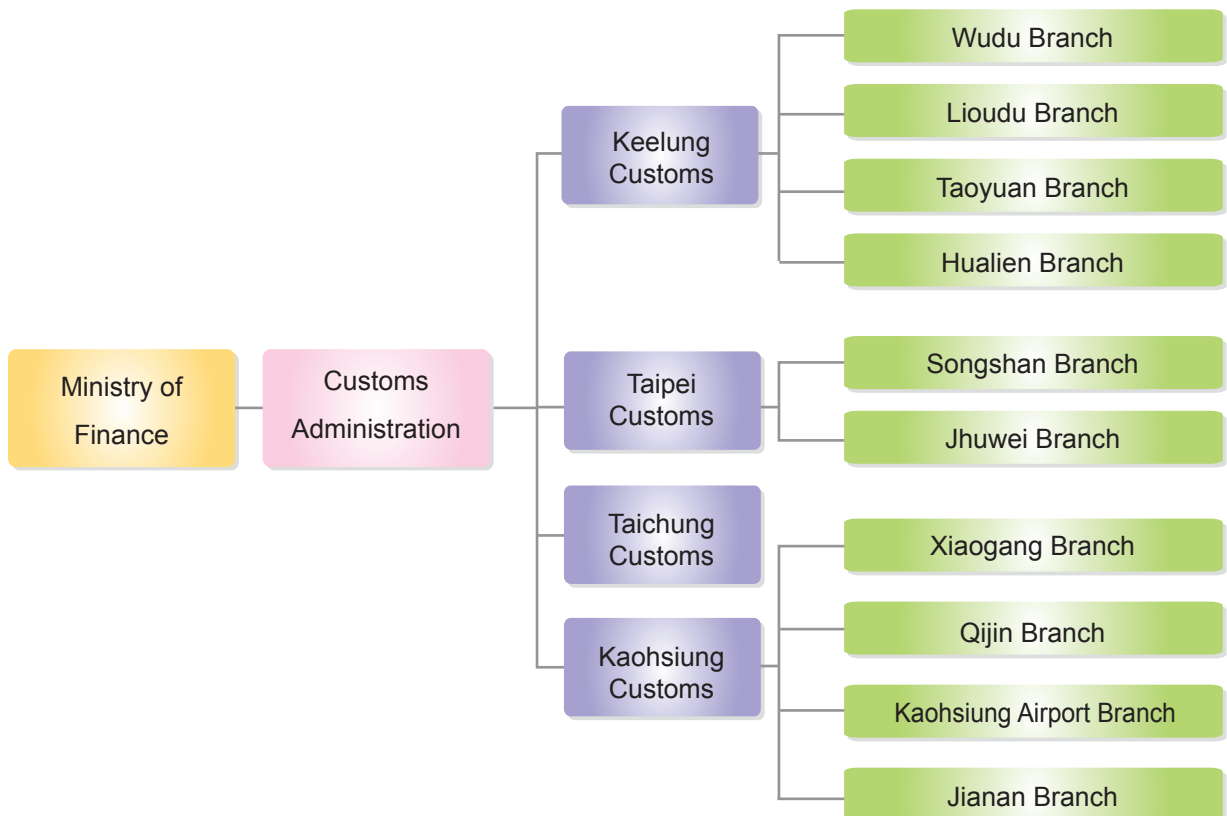
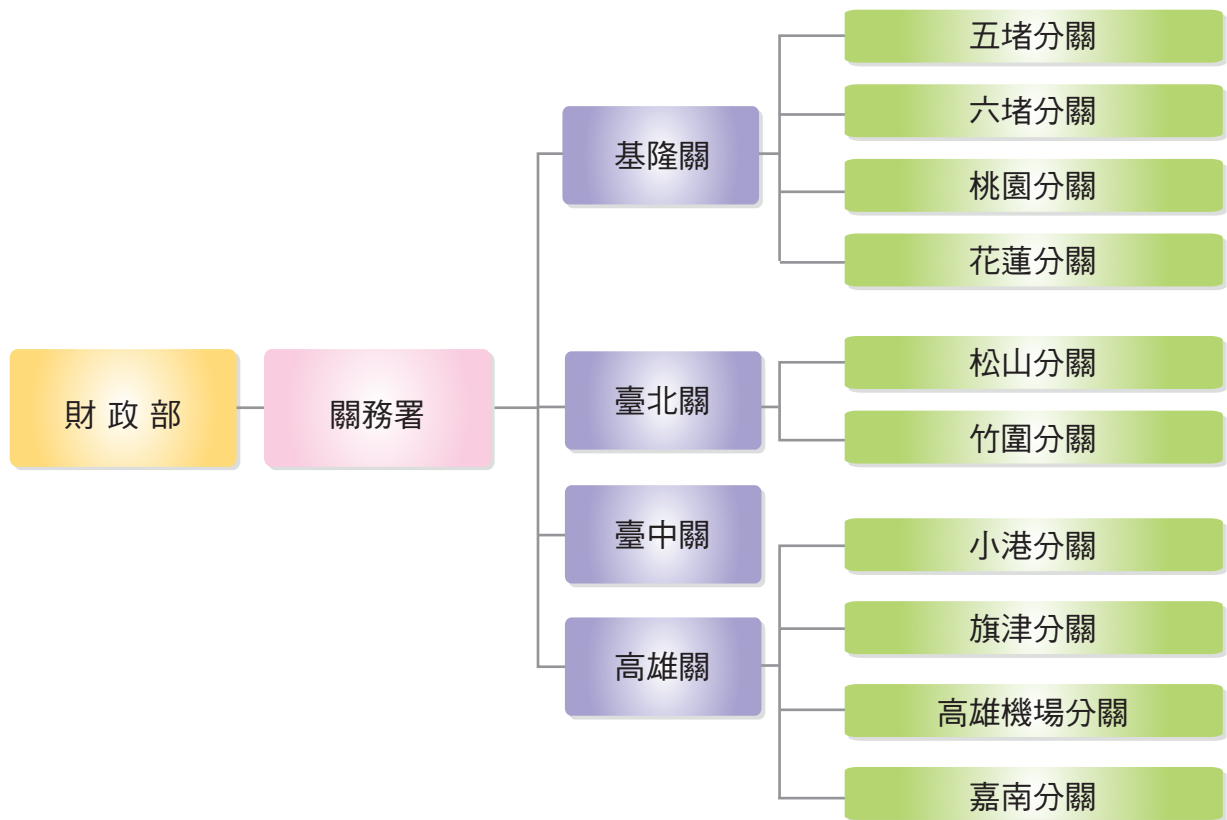
The Customs Administration, MOF (named Inspectorate General of Customs before February 3, 1991) was established in 1854. In 1911, the ROC was established, and this organization was maintained in place. When the Customs Organizational Statute was promulgated in February 1991, the organization assumed a new name – Directorate-General of Customs (DGOC), MOF. The DGOC was consolidated with the Department of Customs Administration, the internal unit within the MOF, and renamed the Customs Administration referring to the reorganization of the Executive Yuan on January 1, 2013.

主要工作

1. 釐定關稅政策，規劃關稅制度。
2. 擬定進口稅率、商品分類及關稅估價規範。
3. 制定關務及緝私法規。
4. 督導通關行政及關稅徵收。
5. 辦理關務涉外事務。
6. 其他有關關務事項。

Functions

1. To develop customs policy and tariff systems.
2. To set and review import tariff rates, classification of products, and customs valuation.
3. To enact customs laws and anti-smuggling regulations.
4. To supervise the administration of customs affairs and the collection of customs duty.
5. To handle international customs affairs.
6. Other customs affairs.



近 10 年海關進出口報單數、緝獲案件與私貨價值及沖退稅案件與價值資料如下：

The statistics on the number of import/export declarations and smuggling prevention and duty drawback cases with the value of such cases over the last decade are shown below:

年度 CY	報單份數 (單位：千份) Declarations (Unit:Thousand entries)		查緝走私 Prevention of Smuggling		沖退稅 Duty Drawback	
	進口 Imports (與基期比較 % 2007=100)	出口 Exports (與基期比較 % 2007=100)	緝獲案件 Seized Cases (與基期比較 % 2007=100)	價值 Value 新臺幣千元 Unit : NT\$1,000 (與基期比較 % 2007=100)	案件 Cases (與基期比較 % 2007=100)	價值 Value 新臺幣千元 Unit : NT\$1,000 (與基期比較 % 2007=100)
2007	10,729	9,382	8,489	640,344	46,475	1,837,856
	100	100	100	100	100	100
2008	10,979	9,080	10,778	512,391	52,081	2,084,728
	102	97	127	80	112	113
2009	11,290	9,067	7,792	242,286	45,693	1,522,674
	105	97	92	38	98	83
2010	13,583	10,270	7,357	187,330	62,166	1,970,077
	127	109	87	29	134	107
2011	14,376	10,234	6,374	145,426	66,528	2,297,935
	134	109	75	23	143	125
2012	15,864	10,472	6,868	256,575	74,027	2,220,182
	148	112	81	40	159	121
2013	17,967	10,948	6,149	366,564	102,070	2,586,959
	167	117	72	57	220	141
2014	20,166	12,264	5,601	346,116	135,566	2,905,934
	188	131	66	54	292	158
2015	23,207	13,461	8,079	436,813	146,840	3,001,485
	216	143	95	68	316	163
2016	28,279	13,555	9,863	518,769	151,627	2,708,532
	264	144	116	81	326	147

附註：報單份數包含小三通、快遞報單及快遞簡易申報單等。

Note : The figure of the declarations of the shipments imported/exported via the "Mini-Three-Links" initiative, express consignments, and simplified express consignments are all included.

關稅收入與中央政府歲入之比較

Revenue of Customs Duty as a Percentage of Central Government Revenue

最近 10 年我國關稅收入占中央政府歲入之比率約 4% ~ 6%。

The average amount of Customs duties collected over the last 10 years account for 4% to 6% of the central government revenue.

單位：新臺幣千元

Unit : NT\$ 1,000

年度 CY	關稅收入 Customs Duty	中央政府歲入 Central Government Revenue	關稅收入占中央政府 歲入百分比 Customs Duty as a Percentage of Central Government Revenue
2007	81,859,070	1,635,461,617	5.01 %
2008	80,425,705	1,640,883,738	4.90 %
2009	68,827,432	1,553,710,373	4.43 %
2010	89,484,228	1,497,369,980	5.98 %
2011	96,322,743	1,671,309,223	5.76 %
2012	94,918,150	1,668,334,399	5.69%
2013	97,008,695	1,730,496,721	5.61%
2014	107,141,879	1,726,442,715	6.21%
2015	110,977,956	1,885,671,520	5.89%
2016	114,971,077	1,895,641,486	6.07%

附註：中央政府歲入資料，104年(含)以前為審定決算數，105年為院編決算數。

Note : For central government revenue prior to 2015, the figures are final audit accounts, commencing from 2016, the figures are Final Accounts of the Central Government, edited by the Executive Yuan.

1. 降低關稅稅率

為促進工業快速成長與調節國內物資供需，多次檢討修正海關進口稅則以減免工業原料關稅，對民生大宗物資等貨品機動調降關稅。此等措施對穩定國內物價、促進經濟發展及強化對外產業競爭力均有相當成效。

Reduction in Tariff Rates

To accelerate industrial development and accommodate domestic supply and demand, the government has reduced or exempted tariffs on industrial raw materials and temporarily reduced tariffs on staple goods and daily necessities a number of times. The use of these measures has greatly contributed to domestic price stability, economic development, and industrial competitiveness.

關稅進口稅率修正項數

Amendments to Import Tariff Rates

年度 CY	減稅 No. of Items Reduced	免稅 No. of Items Exempted	修正 No. of Items Amended
2007	—	—	8,846
2008	3	5	8,730
2009	—	—	2,520
2010	13	4	360
2011	—	—	—
2012	1	1	16
2013	—	—	8,928
2014	—	—	8,928
2015	4	2	9
2016	164	6	219

關稅稅率機動調整項數

Temporary Adjustment of Import Tariff Rates

年度 CY	次數 No. of Adjustments	項目 No. of Items
2007	1	7
2008	4	17
2009	7	40
2010	5	42
2011	5	16
2012	2	5
2013	—	—
2014	1	4
2015	4	11
2016	2	8

2. 名目與實質關稅

近 10 年關稅稅率在有限範圍內波動，平均名目稅率及平均實質稅率分別由 96 年之 5.57% 及 1.14% 調整為 105 年之 6.35% 及 1.54%。

Nominal and Effective Tariff Rates

During the last 10 years, tariff rates fluctuated within a limited range. The average nominal tariff rates and the average effective tariff rates were from 5.57% and 1.14% in 2007 to 6.35% and 1.54% in 2016, respectively.



主要貿易國家進口值統計

Import Value from Principal Trading Countries

單位：新臺幣百萬元

Unit : NT\$ million

年度 CY 國家 country	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
進口 Imports by Value	7,211,790	7,551,085	5,757,179	7,943,488	8,280,369	8,021,457	8,015,617	8,288,408	7,241,176	7,428,996
百分比 (%)	100	100	100	100	100	100	100	100	100	100
中國大陸 Mainland China	921,438 12.8	986,777 13.1	806,634 14.0	1,135,658 14.3	1,282,233 15.5	1,213,056 15.1	1,264,839 15.8	1,453,253 17.5	1,400,993 19.3	1,417,862 19.1
日本 Japan	1,511,187 21.0	1,462,657 19.4	1,196,195 20.8	1,642,261 20.7	1,535,887 18.5	1,411,017 17.6	1,282,021 16.0	1,261,367 15.2	1,226,383 16.9	1,308,968 17.6
美國 United States	872,001 12.1	826,574 10.9	599,299 10.4	802,015 10.1	757,812 9.2	700,092 8.7	748,161 9.3	829,948 10.0	836,798 11.6	922,045 12.4
韓國 Korea	498,630 6.9	413,784 5.5	346,932 6.0	507,567 6.4	525,249 6.3	447,092 5.6	468,302 5.8	447,353 5.4	412,611 5.7	471,400 6.3
德國 Germany	232,565 3.2	234,996 3.1	187,271 3.3	261,159 3.3	277,229 3.3	230,014 2.9	245,192 3.1	283,965 3.4	272,731 3.8	276,330 3.7
新加坡 Singapore	157,611 2.2	151,379 2.0	158,525 2.8	241,710 3.0	233,879 2.8	240,567 3.0	253,736 3.2	253,354 3.1	225,179 3.1	241,763 3.3
馬來西亞 Malaysia	203,738 2.8	212,318 2.8	150,249 2.6	243,415 3.1	253,330 3.1	232,658 2.9	241,453 3.0	265,516 3.2	206,274 2.8	202,300 2.7
澳大利亞 Australia	201,443 2.8	260,736 3.5	197,293 3.4	282,276 3.6	320,826 3.9	275,652 3.4	234,615 2.9	221,470 2.7	180,777 2.5	196,030 2.6
沙烏地阿拉伯 Saudi Arabia	342,319 4.7	474,580 6.3	285,718 5.0	374,976 4.7	407,260 4.9	438,209 5.5	463,440 5.8	413,673 5.0	230,455 3.2	186,787 2.5
印尼 Indonesia	189,910 2.6	229,259 3.0	171,407 3.0	190,057 2.4	218,660 2.6	217,358 2.7	212,231 2.6	223,416 2.7	187,587 2.6	138,703 1.9
荷蘭 Netherlands	91,397 1.3	73,513 1.0	61,447 1.1	100,819 1.3	86,262 1.0	107,372 1.3	138,534 1.7	97,187 1.2	90,599 1.3	133,317 1.8
泰國 Thailand	118,897 1.6	102,339 1.4	88,640 1.5	121,033 1.5	129,027 1.6	109,623 1.4	111,424 1.4	130,251 1.6	124,673 1.7	123,137 1.7
法國 France	78,362 1.1	72,072 1.0	58,954 1.0	70,965 0.9	80,427 1.0	87,697 1.1	78,909 1.0	82,228 1.0	84,443 1.2	98,304 1.3
科威特 Kuwait	188,613 2.6	253,208 3.4	150,517 2.6	193,610 2.4	226,842 2.7	255,370 3.2	249,407 3.1	201,742 2.4	125,182 1.7	94,137 1.3
其他國家 Other Countries	1,603,682 22.2	1,796,892 23.8	1,298,098 22.5	1,775,967 22.4	1,945,444 23.5	2,055,680 25.6	2,023,351 25.2	2,123,684 25.6	1,636,491 22.6	1,617,912 21.8

附註：1. 進口與復進口併計為進口總值。

2. 自 105 年起由特殊貿易制度改為一般貿易制度。

3. 本表貿易國家以 105 年進口貿易統計值為基準排序。

Note : 1. Gross value of imports includes imports and re-imports.

2. The compilation of merchandise trade statistics adopts the General Trade System from 2016.

3. The ranking of countries is based on the value of imports of 2016.

主要貿易國家出口值統計 Export Value to Principal Trading Countries

單位：新臺幣百萬元
Unit: NT\$ million

年度 CY 國家 country	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
出口 Exports by Value	8,087,934	8,010,376	6,708,884	8,656,831	9,041,591	8,899,963	9,042,805	9,489,871	8,884,506	9,033,549
百分比 (%)	100	100	100	100	100	100	100	100	100	100
中國大陸 Mainland China	2,045,937 25.3	2,090,508 26.1	1,785,808 26.6	2,425,799 28.0	2,461,993 27.2	2,384,895 26.8	2,421,282 26.8	2,484,294 26.2	2,255,966 25.4	2,378,441 26.3
香港 Hong Kong	1,245,768 15.4	1,023,984 12.8	970,188 14.5	1,192,131 13.8	1,175,691 13.0	1,120,789 12.6	1,167,442 12.9	1,287,051 13.6	1,206,359 13.6	1,236,845 13.7
美國 United States	1,051,861 13.0	967,282 12.1	776,702 11.6	991,920 11.5	1,066,117 11.8	974,725 11.0	964,336 10.7	1,055,029 11.1	1,085,252 12.2	1,080,583 12.0
日本 Japan	522,463 6.5	551,617 6.9	477,828 7.1	567,973 6.6	534,734 5.9	561,164 6.3	569,086 6.3	601,982 6.3	610,961 6.9	630,503 7.0
新加坡 Singapore	344,192 4.3	366,268 4.6	283,259 4.2	381,610 4.4	495,840 5.5	593,572 6.7	577,929 6.4	621,223 6.5	546,214 6.1	520,820 5.8
韓國 Korea	255,481 3.2	272,568 3.4	240,554 3.6	336,728 3.9	363,046 4.0	349,951 3.9	357,605 4.0	383,788 4.0	398,034 4.5	412,157 4.6
越南 Vietnam	224,831 2.8	248,797 3.1	197,486 2.9	237,451 2.7	264,624 2.9	249,192 2.8	264,314 2.9	301,918 3.2	300,141 3.4	307,813 3.4
菲律賓 Philippines	161,375 2.0	149,931 1.9	145,886 2.2	188,604 2.2	204,653 2.3	262,166 2.9	289,256 3.2	288,139 3.0	236,097 2.7	278,827 3.1
馬來西亞 Malaysia	176,748 2.2	172,611 2.2	133,524 2.0	187,491 2.2	202,159 2.2	193,798 2.2	242,303 2.7	260,470 2.7	225,910 2.5	251,833 2.8
德國 Germany	169,661 2.1	180,031 2.2	154,680 2.3	205,167 2.4	201,351 2.2	166,882 1.9	166,527 1.8	185,790 2.0	188,091 2.1	191,282 2.1
泰國 Thailand	170,551 2.1	153,823 1.9	126,004 1.9	166,764 1.9	179,880 2.0	194,090 2.2	187,632 2.1	184,322 1.9	179,308 2.0	177,059 2.0
荷蘭 Netherlands	144,614 1.8	143,906 1.8	139,246 2.1	165,552 1.9	134,429 1.5	130,352 1.5	131,539 1.5	149,035 1.6	130,489 1.5	144,232 1.6
英國 United Kingdom	118,632 1.5	113,696 1.4	98,080 1.5	114,000 1.3	135,667 1.5	149,512 1.7	127,867 1.4	126,937 1.3	119,801 1.3	117,455 1.3
澳大利亞 Australia	106,062 1.3	109,336 1.4	77,547 1.2	98,814 1.1	107,251 1.2	108,040 1.2	111,484 1.2	107,531 1.1	101,542 1.1	99,489 1.1
其他國家 Other Countries	1,349,757 16.7	1,466,017 18.3	1,102,091 16.4	1,396,827 16.1	1,514,158 16.7	1,460,834 16.4	1,464,202 16.2	1,452,362 15.3	1,300,341 14.6	1,206,211 13.4

附註：1. 出口與復出口併計為出口總值。

2. 自 105 年起由特殊貿易制度改為一般貿易制度。

3. 本表貿易國家以 105 年出口貿易統計值為基準排序。

Note: 1. Gross value of exports includes exports and re-exports.

2. The compilation of merchandise trade statistics adopts the General Trade System from 2016.

3. The ranking of the countries is based on the value of exports of 2016.

1. 加速法規合理化

- (1) 105年5月12日修正發布「海關管理保稅工廠辦法」部分條文，增訂保稅工廠辦理產品檢驗、測試、修理、維護等業務，應設置獨立帳冊、專區存放貨物，明定復運出口期限及補稅與罰則等規定。
- (2) 105年10月4日修正發布「海關管理貨櫃集散站辦法」部分條文，放寬業者得於海關辦公時間外辦理多國貨櫃（物）集併作業（MCC），符合業者自主效率需求。
- (3) 105年10月6日修正發布「海關緝私案件減免處罰標準」第5條之1及第6條，增訂報運貨物進口於報關時即申請退運或以三角貿易方式轉售貨物至第三地之免罰規定。
- (4) 105年10月14日修正發布「海關管理承攬業辦法」第6條，將現行承攬業保證金減半，適度減輕業者負擔，並提高快遞業者納入承攬業管理誘因。
- (5) 105年11月3日修正發布「物流中心貨物通關辦法」部分條文，增訂物流中心自課稅區運入貨物通關作業程序，放寬物流中心辦理換證手續期限為30日，俾與各保稅區作業一致性。
- (6) 105年11月9日修正公布「關稅法」部分條文，新增原產地預先審核制度，防範進口人濫用低價免稅規定，明定海關對貨棧或貨櫃集散站業者重大違規可逕為較重處分。
- (7) 105年11月9日修正發布「保稅倉庫設立及管理辦法」部分條文，增訂自用保稅倉庫自課稅區進儲國產貨物得憑海關核發出口報單副本辦理沖退稅，及其退貨作業方式。
- (8) 105年11月9日修正發布「自由貿易港區貨物通關管理辦法」，增訂自由港區事業之出口貨物經海關核准得移運快遞貨物專區，並依「快遞貨物通關辦法」辦理通關。
- (9) 105年11月9日修正發布「試辦轉口貨物加掛郵袋吊牌作業要點」部分規定，刪除以貨轉郵貨物限原袋拆出、原袋裝回規定，放寬業

者必須於國外完成分檢業務，再運至我國辦理後續作業限制，將分檢商機留在國內。

- (10) 105 年 12 月 30 日修正發布「海關執行商標權益保護措施實施辦法」，將現行海關核准提示保護期間一年延長至商標權期間屆滿日，強化對商標權人之保護。

2. 修正海關進口稅則

- (1) 105 年 5 月 18 日修正公布「海關進口稅則」部分稅則，履行 WTO 擴大資訊科技產品貿易宣言及 APEC 環境商品降稅承諾。
- (2) 105 年 12 月 30 日修正公布「海關進口稅則」部分稅則，採行 2017 年版世界關務組織（WCO）國際商品統一分類制度（HS），106 年 1 月 1 日與國際同步施行。

3. 機動調降關稅

104 年 11 月 25 日至 105 年 12 月 31 日止，2 次機動調降「鵝肉，未切成塊者，生鮮或冷藏」、「冷凍鵝肉，未切成塊者」、「鵝肉，肉塊，生鮮或冷藏」、「冷凍鵝肉，肉塊」等 4 項貨品關稅稅率 50%。

4. 進出口貨品貿易統計採行一般貿易制度

為符合國際規範，我國進出口貨品貿易統計自 105 年起，採行一般貿易制度，以「經濟領域」為「統計領域」，將原本特殊貿易制度未涵蓋之保稅倉庫、物流中心及自由貿易港區非加工製造事業貨物均納入統計，有助貼近貿易實況及跨國比較與資料交換。

5. 協助國庫署辦理酒類取樣

105 年 1 月 1 日起，原由經濟部標準局辦理進口酒類查驗之取樣作業，改由海關於查驗貨物時辦理，藉由一次查驗作業，完成貨物通關與檢驗取樣，降低行政成本並加速通關。

6. 免稅商店 e 化作業上線

105 年 3 月 12 日國際免稅商店 e 化作業上線，免稅商店業者應將保稅

貨物移倉、銷售、領用、退貨及提貨等資料，以電子方式傳輸至關港貿單一窗口，取代人工遞送紙本作業，俾海關進行查核及精進管理。

7. 實施艙單預報制度

自 105 年實施海運及空運進出口艙單預報制度，海關可預先進行風險評估，將人力物力資源集中於高風險貨物查緝，減少貨物抵港後查核時間，加速貨物通關，達成通關安全與便捷目標。

8. 導入外籍旅客 e 化退稅服務

為提供旅客來臺觀光誘因，建置電子化退稅服務，於國際機場及港口出境區設置退稅服務櫃檯及電子化自動退稅機具，105 年 5 月 1 日起上線，簡化並加速出境外籍旅客辦理退稅作業。

9. 建構智慧行動查驗

繼 104 年推動進口應審應驗（C3）報單智慧行動查驗作業，105 年起納入 C3 出口報單，關員透過網路與無線行動裝置辦理查驗資料異動，加速通關作業，業者亦得即時掌握貨物查驗動態。

10. 擴大報單無紙化通關

繼實施出口文件審核（C2）報單無紙化（104 年 9 月），105 年 12 月擴大至 C2 進口報單，經海關核列無紙化通關者，商民得逕以網路申報傳送須檢附相關文件電子檔，取代人工遞送書面文件。

11. 建置海關與簽審機關間異常案件通報機制

105 年 12 月 1 日完成海關與簽審機關（經濟部國際貿易局、標準檢驗局、衛生福利部食品藥物管理署、行政院農業委員會）異常案件通報機制，促進跨機關資訊即時交換與共用分享，強化政府邊境管制效能。

12. 推動優質企業相互承認

105 年 10 月 1 日起我國與韓國安全認證優質企業（AEO）相互承認生效，實施兩岸 AEO 互認試點作業，AEO 業者享有便捷通關優惠，可提升貿易便捷與安全，並促進雙邊貿易發展。

13. 執行反傾銷稅及特別防衛措施

- (1) 對自中國大陸產製進口毛巾、鞋靴、過氧化苯甲醯、卜特蘭水泥及其熟料及對自中國大陸與韓國產製進口不銹鋼冷軋鋼品等產品課徵反傾銷稅，105 年課徵反傾銷稅 1 億 9,483 萬元。
- (2) 105 年 8 月 22 日起對自中國大陸及韓國產製進口特定鍍鋅、鋅合金扁軋鋼品，及對自巴西、中國大陸、印度、印尼、韓國、烏克蘭等國產製進口碳鋼鋼板臨時課徵反傾銷稅。
- (3) 公告 105 年度花生、紅豆及食米等 14 種農產品實施特別防衛措施基準數量及基準價格，實施期間自 105 年 1 月 1 日至 105 年 12 月 31 日。

14. 強化邊境機關查緝合作

與法務部、內政部警政署、衛生福利部、行政院農業委員會等主管機關共同執行毒品、槍械、私菸酒、偽劣假藥及非法農藥等查緝業務，105 年緝獲毒品 417 件（毛重約 2,983.98 公斤）、私菸 212 萬包、私酒 1,360 公升、偽劣假藥 177 件、電子煙 571 件及偽劣農藥 2,093 公斤。

15. 加強國際關務合作

- (1) 105 年 6 月 27 日至 7 月 1 日舉辦「2016 年國際關務研討會—貿易便捷化」，就原產地規則、事後稽核與移轉訂價、航前旅客資訊系統 / 旅客訂位紀錄系統、協同邊境管理及海關廉政等議題進行研討，分享交流貿易便捷化實務經驗。
- (2) 105 年 10 月 28 日召開「第 3 屆臺越雙邊關務會議」，就情資分享及打擊走私調查協助、海關現代化革新、優質企業、國家單一窗口等議題深度討論。
- (3) 為加強與權利人合作共同打擊仿冒，105 年 11 月 24 日至 25 日與國際組織 IPR Business Partnership 共同舉辦「2016 真仿品辨識與查緝研討會」。
- (4) 105 年 11 月 25 日與歐盟反詐欺局於臺北簽署「臺灣海關與歐盟反詐欺局行政合作協議」。

1. Rationalization of Laws and Regulations

- (1) “Regulations Governing Customs Bonded Factories” was amended on May 12, 2016, stipulating that the bonded factories processing the examination, testing, repair, and maintenance of products shall meet the requirements of setting up individual sets of books and establishing separate areas for storage, and deadline for re-exportation and duty recovery, and penalties.
- (2) “Regulations Governing the Customs Management of Container Terminals” was amended on October 4, 2016, which authorized related industries to conduct Multi-Country Cargo Consolidation (MCC) operations besides the official office hours of the customs offices, to enhance efficiency of autonomous management.
- (3) “Standards of Minor Breaches for the Application of Customs Anti-Smuggling Act” was amended on October 6, 2016, whereby a synchronized application for return of goods while filing for import declarations or the sale of goods to a third place in a triangular trade will be exempt from penalties.
- (4) “Regulations Governing the Customs Management of Freight Forwarders” was amended on October 14, 2016, which halves the security deposit for forwarders with an aim to reducing operation costs of business and incentivize express consignment carriers to be included as forwarders under the management of the customs.
- (5) “Regulations Governing the Customs Clearance for Goods in Logistics Centers” was amended on November 3, 2016, stipulating standardized procedures for goods to be shipped from domestic to logistics centers, and the regulated period for re-registration application was extended to 30 days to align with relevant management regulations of other bonded zones.
- (6) “The Customs Act” was amended on November 9, 2016, which not only establishes the advance ruling system on origin of goods but also prohibits frequent importers from application of low-value duty exemption, authorizing customs to impose stricter penalties on the operators of warehouses or container yards upon serious violation.
- (7) “Regulations Governing the Establishment and Management of Bonded Warehouses” was amended on November 9, 2016, adding that, after goods are moved from a domestic to a bonded warehouse, customs will issue a copy of the export declaration form with which the operators may apply for duty drawbacks. In addition, the operating procedures for return of goods are also stipulated in this amendment.
- (8) “Operation Manual for the Autonomous Management of Free-Trade-Zone Enterprises” was amended on November 9, 2016, stipulating that goods to be exported from a free trade zone, with prior approval, may be transferred to maritime (air) express handling units of customs and processed in accordance with the “Regulations Governing Customs Clearance Procedures for Maritime Express Consignments.”
- (9) “Operation Directions Governing the Trial Run of the Tagging of Postal Bags Containing Trans-shipment Cargoes” was amended on November 9, 2016, to remove the original restriction requiring that the same postal bags, once unpacked, be used for assembling postal articles. Therefore, the regulated operators are not required to handle cargoes in foreign countries in advance, and opening more business opportunities for cargo sorting in the ROC.
- (10) “Regulations Governing Customs Measures in Protecting the Rights and Interests of Trademark” was amended on December 30, 2016, whereby the duration for Customs-approved advice protection is extended from one year up to the expiry

date of an acquired trademark right, to strengthen the protection for proprietors of registered trademarks.

2. Revision of the “Customs Import Tariff” Schedule

- (1) “Customs Import Tariff” was amended on May 18, 2016, to fulfill our commitment to the Declaration of the Expansion of Trade in Information Technology Products of the World Trade Organization (WTO) as well as the environmental commodities tariff reductions of the Asia-Pacific Economic Cooperation (APEC).
- (2) The amendment of the “Customs Import Tariff” was announced on December 30, 2016, which took effect concurrently with the “The Harmonized Commodity Description and Coding System” of WCO on January 1, 2017.

3. Temporary Adjustment of Customs Duty

The tariff rates of “meat of geese, not cut in pieces, fresh or chilled,” “meat of geese, not cut in pieces, frozen,” “meat of geese, cut in pieces, fresh or chilled,” and “meat of geese, cut in pieces, frozen” were announced to be lowered temporarily by 50% from November 25, 2015 to December 31, 2016.

4. Adoption of General Trade System for Trade Statistics

To conform to international norms, the Customs Administration has adopted the general trade system as the basis of its import/export trade statistics, where the economic territory is defined as a statistical territory. With the newly adopted statistics system, goods stored and re-exported subsequently in customs-bonded warehouses, logistics centers, and non-manufacturing enterprises (i.e., warehouses, logistics centers) in free trade zones are included in the trade statistics, which reflects the facts and, formality-wise, is more consistent with the data generated by other countries.

5. Sampling Imported Alcoholic Products for the National Treasury Administration

Since January 1, 2016, the sampling of imported alcoholic products for inspection, originally conducted by the Bureau of Standards, Metrology and Inspection (BSMI), has been transferred to Customs. The combined operation of sampling and examination by Customs for imported alcohol not only reduces administrative costs but also expedites customs clearance.

6. Initiation of the Electronic Operation System of International Duty Free Shops

The electronic operation system of Duty Free Shops was officially launched on March 12, 2016, requiring operators to electronically transmit data, such as the transfer of goods between warehouses, sales, consumption, refunds, and pick-up of goods, to the Customs CPT Single Window System, to replace the traditional practice of submitting paper documents. This paperless operation will also serve to enhance the customs audit and management of Duty-Free Shops.

7. Implementation of the Advance Cargo Information System of the Sea/Air Manifest

The advance cargo information system of sea/air export/import manifest has been in place since 2016, whereby Customs can conduct risk assessment in advance, allocate limited human and material resources to the investigation of high-risk goods, and reduce the post-arrival inspection time, so as to expedite customs clearance and achieve the dual objectives of security and facilitation.

8. Implementation of the Electronic Tax Refund System for Outbound Foreign Passengers

In order to attract more foreign tourists, the MOF established the electronic tax refund system on May 1, 2016. Through the setup of tax-refund counters and kiosks in the departure zone of international airports and seaports, a simplified and expedited tax-refund procedure is established for outbound foreign passengers.

9. Implementation of Intelligent Mobile Inspection Services

Following the implementation of intelligent cargo inspection with mobile devices on import C3 (document review & cargo inspection) declarations in 2015, export C3 declarations were also included in 2016. Customs officers use internet and mobile devices to update the information of cargo inspection, which will not only enhance customs clearance efficiency but also enable traders to keep abreast of real-time inspection status.

10. Continuing to Refine the Paperless System on Export Declarations

Following the implementation of paperless operation on export C2 (document review) declarations in September 2015, the measure has been expanded to C2 import declarations since December 2016. Traders are allowed to transmit the electronic files of required documents for selected C2 declarations to Customs via the Internet, in lieu of the traditional practice of submitting paper documents.

11. Inauguration of the Practice of Notification on Abnormal Events among the Customs and Licensing Agencies

On December 1, 2016, Customs and the licensing agencies, including “Bureau of Foreign Trade, Ministry of Economic Affairs,” “Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs,” “Food and Drug Administration, Ministry of Health and Welfare,” and “Council of Agriculture, Executive Yuan” accomplished the interoperability among their IT systems to conduct notification on abnormal events. The mechanism not only promotes interagency real-time information sharing but also enhances the effectiveness of border management.

12. Promotion of Mutual Recognition of AEO

With the mutual recognition of AEO between Taiwan and Korea taking effect on October 1, 2016, the Pilot Program of the Mutual Recognition of AEO by the Customs on both sides of the Taiwan Strait was also implemented on the same date. The AEOs of both sides are eligible to enjoy the benefits provided by each other’s Customs under the MRA or pilot programs, which will effectively enhance trade security and facilitation

for both sides and promote bilateral trade.

13. Implementation of Anti-Dumping and SSG Measures

- (1) To ensure a fair trade environment for domestic industries, anti-dumping duties were levied on towel products, footwear, benzoyl peroxide products, Type I and Type II of Portland Cement and its Clinker imported from China, as well as SUS 300 series flat-rolled products of stainless steel imported from China and Korea. During 2016, a total amount of NT\$194,830,000 anti-dumping duties was collected on these products.
- (2) To provide in-time trade remedies, the MOF imposed provisional anti-dumping duty on certain flat-rolled steel products, plated or coated with zinc or zinc-alloys originating from China and Korea, and on carbon steel plate originating from Brazil, China, India, Indonesia, Korea, and Ukraine. The temporary imposition of anti-dumping duties was implemented on August 22, 2016.
- (3) The trigger volume and the trigger price of 14 agricultural products applied by special safeguard measures were announced and effective from January 1 to December 31, 2016.

14. Collaboration on the Investigation of Illicit Trafficking among Relevant Border Agencies

The crackdown on the smuggling of narcotic drugs, firearms, smuggled alcohols, bogus medicines, illegal farm chemicals, and so on, was jointly conducted by Customs and relevant government agencies, including the Ministry of Justice, National Police Agency of Ministry of the Interior, and Council of Agriculture. Major seizure cases of 2016 are listed as follows: 417 cases of narcotic drugs with a gross weight of 2,983.98 kg, 2.12 million packs of smuggled cigarettes, 1,360 liters of smuggled alcohols, 177 cases of bogus medicines, 571 cases of e-cigarette, and 2,093 kg of bogus farm chemicals.

15. Strengthening International Customs Cooperation

- (1) The 2016 International Customs Workshop —Trade Facilitation was held from June 27 to July 1, 2016. Opinions were exchanged among the attendees from various countries on important Customs-related subjects including rules of origin, post-clearance audit and transfer pricing, advance passenger information/passenger name record, coordinated border management, and integrity. This workshop serves as a good platform for experience sharing on trade facilitation and best practices.
- (2) The Third Bilateral Meeting between Vietnam Customs and Taiwan Customs was held on October 28, 2016. In this bilateral meeting, a thorough discussion on various topics, including investigation cooperation, customs modernization reform, authorized economic operators, national single window, and so on, were conducted.
- (3) To cooperate with rights holders to fight against IPR violations, the Customs Administration co-hosted the “2016 National Training Workshop on the Identification of Counterfeit Goods” with IPR Business Partnership on November 24 and 25, 2016.
- (4) The Director General of the European Anti-Fraud Office was invited to Taipei to sign the “Administrative Cooperation Arrangement between Taiwan Customs and the European Anti-Fraud Office” on November 25, 2016.

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NATIONAL PROPERTY

Property

國有財產

國有財產

NATIONAL PROPERTY

沿革

34年抗日戰爭勝利，臺灣光復，政府接收日本公私機構、企業會社及日本人私有之各項財產。由於數量龐大，內容複雜，尤以不動產遍及全臺，分布零散，其接收、清理、管理及處理等工作極為繁重，雖先後有臺灣省日產處理委員會、臺灣省日產清理處、臺灣省公產管理處及臺灣土地銀行等機構主理其事，惟因冊籍浩繁，加以部分資料散失遺漏、殘缺不實，且缺乏完善法令規章，致管理產生不少困難。

嗣監察院決議國有財產由中央設置專責機構管理為宜，政府亦為建立永久性之全面性國有財產管理制度，促成現代化財政體系，乃於49年12月12日成立國有財產局，承財政部之命，主管國有財產管理事務。

101年2月3日配合行政院組織調整，制定公布「財政部國有財產署組織法」，配合行政院人事行政總處組織改設納入原「公務人員住宅及福利委員會」宿舍管理業務及隨同移撥員額，於102年1月1日新組織法施行時，再納入「內政部營建署城鄉發展分署」部分業務與人力。

新組織法施行後，依國有財產署處務規程規定，內部單位設4組、6室並分科辦事；又依國有財產署各區分署組織準則及各分署辦事細則相關規定，國有財產署下設北區、中區及南區3個分署，並分設15個辦事處，承辦轄區範圍內國有財產事務。

History

On the retrocession of Taiwan after the victory in the war of resistance against Japan in 1945, the government took over the Japanese public and private institutions, enterprise associations and private properties in Taiwan. Owing to the huge quantity as well as the complicated nature of the contents, especially the real-estate properties scattered throughout every corner of the province, its tasks of reception, cleaning, management and handling were a heavy workload. Although organizations such as the “Taiwan Province Japanese Property Disposal Committee”, the “Taiwan Province Japanese Property Liquidation Committee”, the “Taiwan Province Public Property Management Office” and the “Land Bank of Taiwan Co., Ltd.” were engaged in succession-related matters, the management of these matters

generated great difficulties due to the voluminous number of books and certain missing, badly damaged, or unrealistic information as well as to the lack of well-established laws and regulations.

Subsequently, owing to the resolution of the Control Yuan which suggested that national property should be properly managed by a dedicated agency set up by the central government, as well as to the government's intention to establish a permanent and comprehensive system for the management of state-owned assets in order to facilitate a modern financial system, the National Property Administration was then set up on December 12, 1960, under the jurisdiction of the MOF, to manage the affairs of state-owned properties.

On February 3, 2012, in accordance with the reorganization of the Executive Yuan, the Organization Act of the National Property Agency was enacted and promulgated and became effective on January 1, 2013. In addition, in line with the reorganization of the Directorate-General of Personnel Administration, Executive Yuan, the Agency included the dormitory management business and the accompanying shift in personnel of the former Civil Service Housing and Welfare Committee. It also included part of the business and personnel of the Urban and Rural Development Branch of the Construction and Planning Agency, Ministry of the Interior at the time of the implementation of the new Organization Act dated January 1, 2013.

After the new Organization Act was enforced, in accordance with the provisions set forth under the Rules Governing the Functions and Assignments of the National Property Administration, the National Property Administration began operating internally with four divisions and six offices through the respective sections. Further, in pursuant to the provisions set forth under the Sectional Organization Rules and Operational Rules for the Regional Branches and other Branches of the National Property Administration, three regional branches were established under the National Property Administration, i.e., Northern Region Branch, Central Region Branch and Southern Region Branch, along with fifteen offices to carry out all national property-related business affairs within the respective regions.

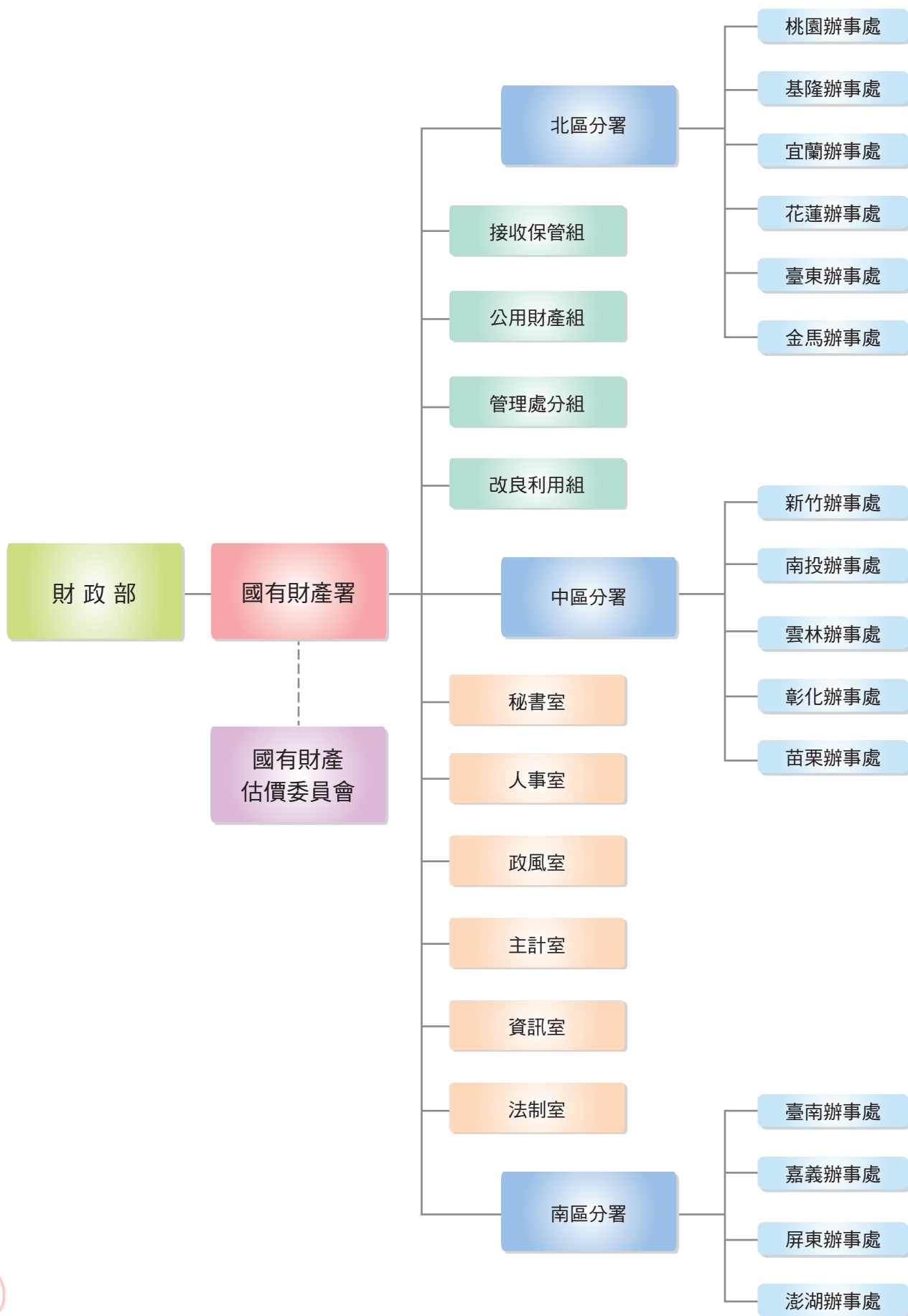
主要工作

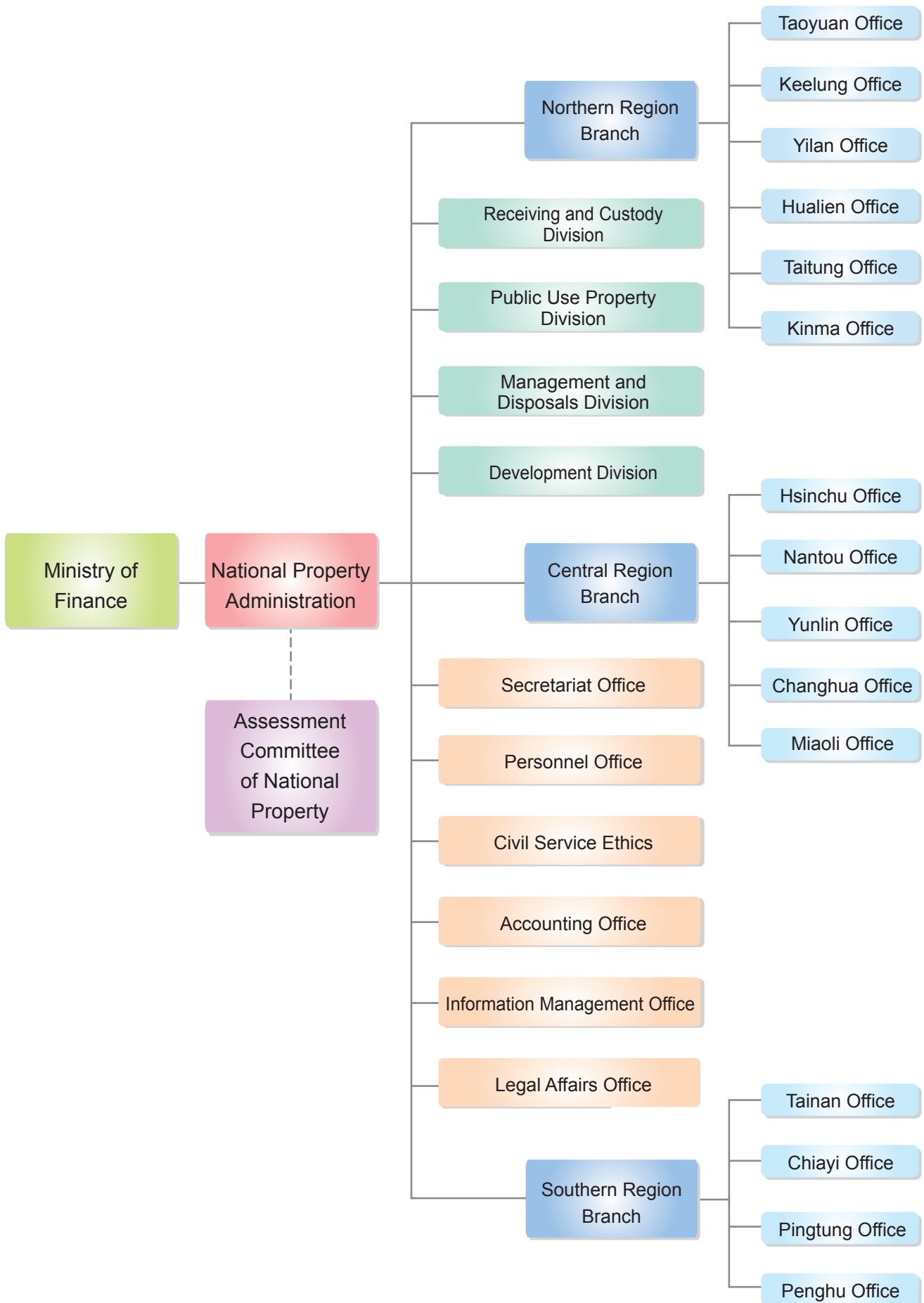
1. 國有財產之清查。
2. 國有財產之管理。
3. 國有財產之處分。
4. 國有財產之改良利用。
5. 國有財產之資訊業務。
6. 國有財產之檢核及統籌調配。
7. 國有財產之估價。
8. 國有財產法令與法務案件之研議及處理。
9. 其他有關國有財產事項。

Functions

1. To handle the clear-up and inspection of national property.
2. To manage national property.
3. To dispose national property.
4. To improve and utilize national property.
5. To handle the information system in relation to national property.
6. To examine, integrate, and appropriate national property.
7. To conduct assessment of national property.
8. To investigate and manage the regulations and lawsuits regarding national property.
9. To handle other national property affairs.

國有財產行政組織系統





國有土地數量及價值

National Land by Area and Value

國有土地分公用與非公用兩類，國有公用土地由各直接使用機關管理；國有非公用土地由國有財產署管理。臺灣地區目前完成測量登記之國有土地222萬公頃，價值約5兆3,902億5,723萬餘元。

National land may be categorized as either for public use or for non-public use. The former is managed by the organizations that directly use it; the latter is managed by the National Property Administration. At present, Taiwan is comprised of more than 2.2 million hectares of national land surveyed and registered, valued at NT\$5.4 trillion.

國有^{公用}非^{公用}土地數量及價值統計表

Statistics of National Land for Public Use and Non-Public Use by Area and Value

區分 Categories		面積 (公頃) Area (Hectare)	筆數 Lots	價值 (新臺幣千元) Value (NT\$1,000)	占總值百分比 Percentage of Total Value
公用土地 Land for Public Use	公務用 Official Use	287,905	1,243,029	2,277,566,426	42.26%
	公共用 Public Use	1,708,915		1,732,531,436	32.14%
	事業用 State- Enterprise Use	5,308		447,984,278	8.31%
	小計 Sub-Total	2,002,128		4,458,082,140	82.71%
非公用土地 Land for Non-Public Use		218,179	1,611,778	932,175,093	17.29%
合計 Total		2,220,307	2,854,807	5,390,257,233	100%

附註：計算依據及基準日：依 105 年申報地價計算至 105 年 12 月 31 日

Note: The basis and record date of calculation: the figures are calculated based on the declared land value 2016 through December 31, 2016.

國有非公用不動產改良利用 Revenues from the Improvement of National Non-Public-Use Real Estate

國有不動產以多元利用方式，引進民間資金及人力，積極辦理委託經營，或以委託或合作方式，與各級政府機關、民間企業辦理改良利用。

To enhance the multi-faceted use of national real estate, private corporations and funds are incorporated in the consignment operation or cooperation management process with the collaboration of various government agencies and private corporations to engage in improvement and utilization activities.

近 5 年國有非公用土地改良利用收益統計表

Revenues from the Improvement of National Non-Public-Use Land in the Past Five Years

單位：新臺幣千元 Unit: NT \$ 1,000

案名類型 Types of Improvement	年度 CY	2012	2013	2014	2015	2016
委託經營 Consigned Operation		175,142	185,880	176,772	189,472	214,298
委託民間改良利用初鹿牧場 Consigned Private Enterprise for Improvement of Chu-Lu Ranch		46,034	43,660	43,110	43,942	40,504
委託辦理停車場 Consigned Co-Operative Operation of Parking Lots		30,790	30,413	51,937	43,577	57,293
結合目的事業主管機關共同開發 Join Force with Competent Authorities to Develop together		51,471	128,451	122,777	257,876	199,888
招標設定地上權 Establishment of Superficies by Public Bidding		2,760,647	5,957,802	2,206,420	2,407,442	1,359,696
財政部財政人員訓練所及其周邊國有土地合作開發案 Co-operative development of the peripheral national land of the site of the Training Institute, MOF		-	-	10,449	35,314	52,400
合計 Total		3,064,084	6,346,206	2,611,465	2,977,623	1,924,079

近 5 年國有非公用土地出售統計表

Revenues from the Disposal of National Non-Public-Use Land in the Past Five Years

年度 CY	筆數 Lots	面積 (公頃) Areas (Hectare)	售價收入 (新臺幣千元) Prices Sold (NT\$1,000)
2012	3,758	59.39	12,491,775
2013	3,995	36.36	10,556,731
2014	4,005	41.50	9,635,210
2015	3,748	40.99	10,727,888
2016	3,679	36.68	8,361,841

附註：以上筆數、面積、售價收入統計含土地及土地以外不動產，不含有償撥用、動產、有價證券、權利。

Note: The statistics of the above lots, areas, and prices sold include lands and other real estate, but do not include appropriation with payment, movables, securities, or rights.

1. 加速法規合理化

- (1) 105年1月15日修正發布「財政部國有財產署結合目的事業主管機關辦理國有非公用不動產改良利用作業原則」，因應實務作業需要修正及納修相關函示，增訂併行辦理改良利用作業與公用財產變更為非公用財產作業程序，加速國有土地活化作業。
- (2) 105年1月16日修正發布「國有非公用不動產交換辦法」，放寬國有土地及地上建築改良物與他人共有，得辦理交換情形，不以需增加國有應有部分為限，並放寬都市計畫範圍外之國有土地得與位於同一鄉（鎮、市、區）內，他人所有可供單獨建築使用土地辦理交換，以提高國有不動產運用效益。
- (3) 105年2月17日修正發布「國有財產開發基金收支保管及運用辦法」，增訂辦理行政院核定之國有非公用土地開發案件收入與前置作業費用為本基金之來源及用途，加速行政院核定具指標性國有非公用土地之開發。
- (4) 105年9月20日修正發布「國有非公用不動產被占用處理要點」，因應實務執行，細分明定占用人自行騰空交還所占國有非公用不動產者得適用使用補償金減免收取之規定；增訂占用人依法律規定得申請返還國有不動產獲核准者得免收使用補償金，及領有身心障礙者生活補助費或中低收入者老人生活津貼之占用人，得暫緩追收使用補償。
- (5) 105年9月22日修正發布「國有非公用土地設定地上權作業要點」，因應公告地價大幅調漲，減少地上權人地租隨之調漲之不確定風險，修正地租計收方式，增訂設定地上權契約與委託管理契約須辦理公證規定，及放寬非區分所有建物得辦理一部讓與之條件，提高投資人投標意願。
- (6) 105年10月14日訂定發布「國有非公用土地出租私人墳墓使用作

業要點」，明定國有非公用土地作私人墳墓使用之出租作業規範。

- (7) 105年10月17日修正發布「國有不動產撥用要點」，配合「文化資產保存法」等規定及實務作業需要修正，增訂各機關未於奉准有償撥用後配合繳款者，得層報行政院核定註銷撥用，以免案件久懸未結。

2. 執行「加強國有不動產活化運用計畫」

為強化國有財產管理使用效能，訂定計畫設定目標及策略推動，督導各機關在不影響公用用途下，活化運用國有公用財產。截至105年，累計收回16處標的，面積約5.27公頃。

3. 執行「被占用國有非公用不動產加強清理計畫」

行政院102年11月4日核定「被占用國有非公用不動產加強清理計畫」，透過委外清查、訴訟、協調公權力機關強制排除等方式處理占用案件，將大面積、高價值及涉及國土保安之占用列為優先處理標的。105年清查5萬3,745筆被占用土地、處理3萬7,332筆被占用土地及200棟被占用房屋，向占用人收取使用補償金9億6,312萬餘元。

4. 加強辦理國有非公用不動產出租及標租

依國有財產法及國有非公用不動產出租管理辦法相關規定辦理出租及標租，已出租國有非公用土地29萬7,337筆、7萬2,067公頃，承租戶17萬941戶，租金收入30億6,851萬餘元，105年辦理標租43次，標脫196筆土地（面積9公頃6,897.79平方公尺）、17棟建物（面積5,095.54平方公尺），得標總金額1億9,638萬餘元。

5. 辦理國有非公用土地招標設定地上權

105年度公告招標46宗國有土地，標脫6宗，面積約2.2954公頃，權利金15億3,089萬餘元。

6. 國有土地參與都市更新

截至 105 年，累計國有土地已參與民間發起之都市更新事業案件 1,397 件，國有非公用土地參與選配更新後房地 94 件，預計可取得 718 戶建物、817 席停車位及領取權利金 7 億 6,522 萬餘元，其更新後權利價值合計達 302 億元。已分回之 130 戶建物、157 席停車位，其中 4 戶已標脫；10 戶臺北市政府、新北市政府用作社會住宅需求；其餘 116 戶建立需用機關整合平臺並召開整合平臺會議，積極媒合中央各機關辦公廳舍、地方政府社會住宅或其他目的事業主管機關為推展政策等需求，倘確無需求，再以標售、標租或其他方式活化。

7. 加強推動結合目的事業主管機關共同開發國有非公用不動產

截至 105 年，已與相關目的事業主管機關（構）簽訂契約，共同開發國有非公用不動產 46 案（其中 15 案已開始營運），預估總收益 176 億元、吸引民間投入 781.5 億元資金、創造約 2 萬 4,300 個就業機會。105 年已收權利金及租金 1 億 9,988 萬餘元。

8. 督導辦理抵稅之未上市且未上櫃公司股票之委外標售作業

為加速處理抵稅財產，挹注國庫收入，委外標售抵稅之未上市且未上櫃公司股票，105 年度標脫總價 2 億 3,493 萬餘元。

9. 釋出土地權利與民間合作開發

辦理「財政部財政人員訓練所及其周邊國有土地合作開發案」，於 102 年 5 月 23 日與得標廠商簽訂合作開發契約，收取權利金 13.88 億元，每年收取土地租金 5,240 萬元。

1. Rationalization of Laws and Regulations

- (1) The “Operation Directions for National Property Administration Join Force with Competent Authorities in Charge of National Non-public Real Estate Development” was revised on January 15, 2016 to be in line with the revision required by the practical operations and inclusion of the revision to related decrees, and to add and implement the improved utilization operations and the operating procedure for change of public real estate into non-public real estate to accelerate revitalization of national land.
- (2) The “Regulations for Exchange between National Non-public Use Real Estate and Other Real Estate” was revised on January 16, 2016 to broadly provide that the exchange and co-ownership of national land and constructional improvements thereon will not be subject to the increase in state-owned parts and that the national land beyond the scope of an urban plan may be exchanged with the land owned by another person that can be used for construction independently within the same village (township/city/district) to upgrade the efficiency for utilization of national real estate.
- (3) The “Regulations for Revenues, Expenditures, Safeguard and Utilization of National Property Development Fund” was revised on February 17, 2016 to add the revenue derived from development projects of national non-public land authorized by the Executive Yuan and the preliminary work expenses to be the source of the Fund to accelerate the development of indicative national non-public land authorized by the Executive Yuan.
- (4) The “Disposal Directions for Occupied National Non-public Use Real Estate” was revised on September 20, 2016 to be in line with the practices, by further stating that the occupant who voluntarily evacuates national non-public real estate initially occupied by him/her may apply for reduction or exemption of collection of compensation for the occupying period, adding the provision that the occupant who files for return of the national real estate in pursuant to laws may be exempted from the compensation for the occupying period. The occupant who receives living assistance for the physically and mentally disabled or living assistance for mid-income and low-income elderly may be suspended from collection of the compensation for the occupying period.
- (5) The “Operation Directions for Establishment of Superficies on National Non-public Use Land” was revised on September 22, 2016 to be in line with the drastic increase in the announced land value, mitigate the uncertain risk derived from the increase in the rent collected by the land owner, amend the way to calculate and collect land rent, add requirements for notarization of the superficies contract and consignment management contract, and loosen the requirements of transfer of non-division real estate in order to raise investors’ willingness to invest.
- (6) The promulgation of “Operation Directions for Leasing National Non-public

Use Land for Private Use as Tombs” on October 14, 2016 was made to define the operating procedures for lease of national non-public-use land for private use as tombs.

- (7) The “Directions for Appropriation of National Real Estate” was revised on October 17, 2016 to be line with the revisions of the “Cultural Heritage Preservation Act” and practical needs by adding the provision that any agency that fails to make the payment as required upon approval of an allocation, may be reported to the Executive Yuan for authorization of cancellation of the allocation to avoid the pending case.

2. Enforcement of the “Project to Strengthen Activation of National Real Estate”

In an attempt to intensify the benefits in use and management over national properties, the Project was duly established to set up targets and strategies for implementation. All authorities concerned are supervised to activate the utilization of national properties in public use to ensure that the purposes of public use are not adversely affected. As of December 31, 2016, targets in 16 locations, approximately 5.27 hectares in total area, had been successfully recovered.

3. Implementation of “Project to Intensify Clear-up Efforts for Unjustifiably Occupied Nation-Owned Real Estate not in Public Use”

In an attempt to strengthen the solution of unjustifiably occupied nation-owned real estate, the MOF as approved by the Executive Yuan, duly enacted the “Project to Intensify Clear-up Efforts for Unjustifiably Occupied Nation-Owned Real Estate not in Public Use” on November 4, 2013. Through outsourcing to inspect, litigate and coordinate with the authorities in power, the MOF has solved cases of unjustifiable occupation by means of mandatory preclusion. Cases that involve large areas, high value and national territory security were classified as preferential targets. In 2016, the National Property Administration checked thoroughly a total of 53,745 cases of land plots that had been unjustifiably occupied. Through the efforts rendered in that year, a total of 37,332 cases of land plots and a total of 200 buildings were successfully resolved from unjustifiable occupation, with some NT\$963.12 million in compensation fees successfully collected from the occupiers.

4. Enhancement of the Lease and Lease by Tender of National Non-Public Use Real Estate

The rents and tenders processed in accordance with relevant provisions laid down in the “National Property Act” and “The Regulations Governing the Rental Management of National Non-public Use Real Estate” are as follows: 297,337 national non-public-use lands of 72,067 hectares in area were rented to 170,941 tenants with rental income of NT\$ 3.06851 billion, and 43 tenders, comprising 196 land parcels (total area of 96,897.79 square meters) and 17 buildings (total area of 5,095.54 square meters) were successfully awarded for a total amount tendered of NT\$196.38 million in 2016.

5. Conduct Establishment of Superficies by Public Bidding on National Non-Public Use land

Among the tender notices of 46 parcels of state-owned lands in 2016, 6 cases that cover 2.2954 hectares were successfully awarded to tenderers, from which the government collected royalties amounting to over NT\$1.53089 billion in total.

6. National Land Plays a Part in Urban Renewal Planning

As of the end of December, 2016, 1,397 cases had been included in the National Land within the Space of Urban Renewal, and 94 cases of national non-public-use land involving the acquisition of real estate were also. It is expected that 718 buildings, 817 parking spaces, and royalties of NT\$765.22 million can be obtained. Furthermore, the total value of the renewal premiums is expected to reach NT\$30.2 billion. The National Property Administration has retrieved 130 buildings and 157 parking spaces. Among them, 4 buildings were successfully awarded, and 10 buildings met the needs of the Taipei City Government and New Taipei City Government. The other 116 buildings established the application entities integration platform and called an integration platform meeting to map the needs for promotional policies for the office buildings of various entities of the central government, social residences of local governments, or other industry competent authorities. Where no such needs are available, it may be revitalized in the form of auction or tender for lease or in any other manner.

7. Strengthen the Promotion of Combining Industry Competent Authorities in the Development of National Non-Public Real Estate.

By the end of December, 2016, 46 contracted national non-public real estate parcels had been jointly developed with relevant industry competent authority (institutions)(note: 15 contracted had been in operation), and the estimated revenue was about NT\$17.6 billion. The projects attracted about NT\$78.15 billion in private investments and created about 24,300 jobs. The collected royalties and rents amounted to NT\$199.88 million in 2016.

8. Supervision of the Handling of the Consignment for Tax-Instead Stock Not on the Market and the Counter for Sale by Public Bidding

In an attempt to accelerate settlement of properties provided for tax offset into the national treasury, the National Property Administration outsourced to sell unlisted stocks, which had been provided for tax offset. In 2016, a total of NT\$234.93 million was obtained through open tenders.

9. Liberation of Land Rights so as to Cooperate in Development with Private Enterprises

To implement “the Cooperative Development of the Peripheral National Land of the Site of the Training Institute, MOF,” the National Property Administration drew up a contract with the successful tenderer on May 23, 2013. Royalties of NT\$ 1.388 billion and total annual rent amounting to NT\$ 52.4 million can be obtained.

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沿革

57年5月行政院設立「行政院賦稅改革委員會」，為期2年，由劉大中博士擔任主任委員，完成多項稅制、稅法及稅務行政之改進建議，為嗣後賦稅改革之藍本。行政院賦稅改革委員會運作期間，為使用電子計算機處理財稅資料並根據電子計算機分析結果，考核稅務稽徵工作，加強稅務稽徵效率及適應科學管理需要，58年4月25日奉准與財政部合設「財稅資料處理及考核中心」，首創財稅機關使用電子計算機處理財稅業務先例。

59年7月行政院賦稅改革委員會完成任務後，「財稅資料處理及考核中心」即改隸財政部。70年4月財政部核定「財稅資料處理及考核中心」為「本部資訊作業整體規劃與管理單位」。76年5月29日公布財稅資料中心組織條例，並變更機關全銜為「財政部財稅資料中心」。

101年2月3日配合行政院組織改造公布「財政部財政資訊中心組織法」，更名為「財政部財政資訊中心」，並奉行政院核定自102年1月1日施行。

History

In May 1968, the Tax Reform Commission was set up by the Executive Yuan for a period of two years. Dr. Liu Ta-Chung was the chairman, who believed that it was important to undertake reforms of the law and the system of tax collection. He also felt it was even more important to reform tax administration. His ideas became the blueprint for further tax reforms. For the purpose of enhancing the efficiency of tax collection and scientific management, the use of electronic calculators to process the analysis of data and auditing tax collection tasks were introduced during the operation of the Tax Reform Commission.

On April 25, 1969, The Data Processing and Audit Center was set up by the Tax Reform Commission and the MOF. The MOF became the first organization under the Government of the ROC to use computers in a large-scale operation.

After the Tax Reform Commission had completed its mission in July 1970, the Data Processing and Audit Center became subordinate to the MOF. The MOF approved the “Data Processing and Audit Center Act” as information operation headquarters for overall planning and management of the unit in April 1981. “The Statute Governing the Organization of the FDC” was announced on May 29, 1987, and the full name of the unit became the “Financial Data Center, MOF.”

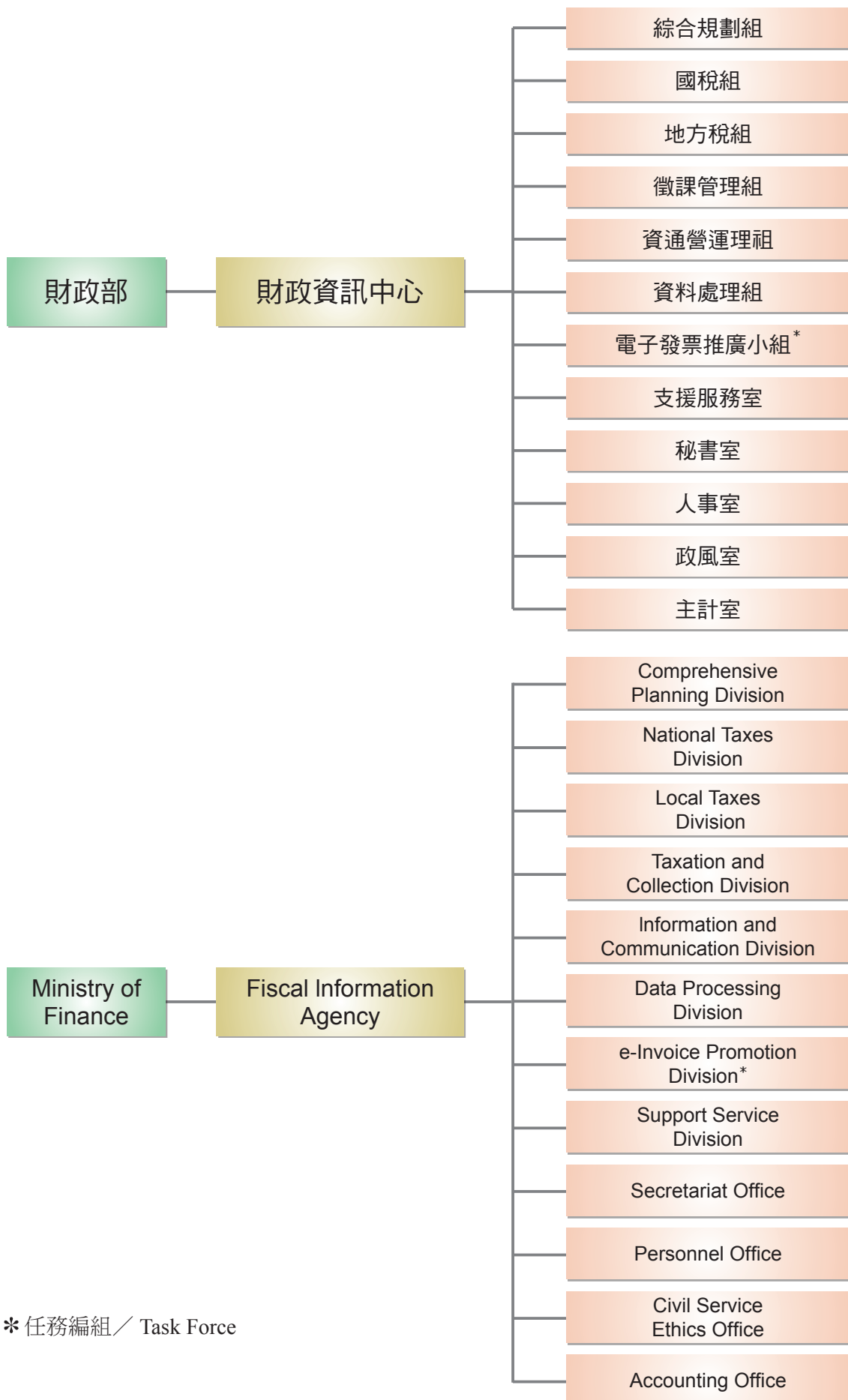
On February 3, 2012 with the Executive Yuan announcing the “Organization Act of the Fiscal Information Agency, Ministry of Finance” for organizational reform, the unit was renamed the “Fiscal Information Agency (FIA), MOF” and became effective January 1, 2013.

主要工作

1. 本部資訊體系之整體規劃、協調及研考。
2. 本部與所屬機關（構）資訊作業計畫、設備之審議、作業檢查及績效評核。
3. 本部與所屬機關（構）資訊安全之規劃、宣導及評核。
4. 財政資訊作業之整體規劃、系統設計、處理手冊與規範之審訂、訓練及作業之輔導、督導、管制。
5. 依稅捐稽徵法與其他相關法律規定執行資料之蒐集、資訊處理及運用。
6. 政府採購及民間參與公共建設資訊體系之建立與管理。
7. 其他有關財政資訊事項。

Functions

1. The overall planning, coordination, research, and evaluation of the information systems of the MOF.
2. Deliberation, inspection, and assessment of operations, plans, equipment, and performance of the information systems of the MOF and its subordinate agencies.
3. The planning, advocacy, and assessment for information security of the MOF and its subordinate agencies.
4. The overall planning of fiscal information management, system design, examination and review of procedural handbooks and regulations, operation training, guiding, supervising, and controlling.
5. The implementation of data collection, processing, and utilization in accordance with the “Tax Collection Act” and other relevant laws.
6. The establishment and management of the information system for government procurement and private participation in infrastructure.
7. Other matters related to the fiscal information of the MOF.



* 任務編組 / Task Force

105年綜合所得稅各類所得憑單資料網路申報件數80萬餘件，占總申報件數89萬6千餘件89.69%。

With the operation of the Electronic Declaration of Individual Income Tax Data 804,516 individual income tax cases were declared via e-Filing in 2016, representing 89.69% of the total.

近 5 年各類所得憑單資料收件方式統計表

No. of Cases Declared of Individual Income Tax Data by Type of Filing (2012-2016)

申報年 Taxation Year	分項 Type	網路申報 Via e-Filing		人工申報 Manually		媒體申報 Via Media		總申報 Total
		件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases
2012		768,923	91.62	47,285	5.63	23,037	2.74	839,245
2013		773,970	90.89	50,354	5.91	27,240	3.20	851,564
2014		760,743	90.67	51,797	6.17	26,476	3.16	839,016
2015		784,060	89.77	62,322	7.14	27,005	3.09	873,387
2016		804,516	89.69	63,809	7.11	28,640	3.19	896,965

資料來源：綜合所得稅扣免繳媒體申報建檔系統（以提供交查家數為基準）。

Source: Individual Income Tax Data Electronic Declaration Operations System.

105年度綜合所得稅電子結算申報繳稅案件355萬8,834件，占申報總件數389萬7,988件91.30%。

In 2016, 3,558,834 cases of individual income tax returns were filed via e-Filing or electronic media, representing 91.30% of the total of 3,897,988 declarations of individual income tax for the year.

近 5 年綜合所得稅結算申報收件方式統計表

No. of Individual Income Tax Returns by Type of Filing (2012-2016)

申報年 Taxation Year	類別 Type	網路申報 Via e-Filing		人工申報 Manually		二維申報 2D Barcode Returns		總申報 Total
		件數 Cases	比率 Rate	件數 Cases	比率 Rate	件數 Cases	比率 Rate	件數 Cases
2012		2,785,013	75.98%	673,111	18.36%	207,502	5.66%	3,665,626
2013		3,263,439	79.90%	624,940	15.30%	196,105	4.80%	4,084,484
2014		3,285,206	85.31%	437,851	11.37%	127,733	3.32%	3,850,790
2015		3,505,608	88.89%	343,267	8.70%	95,174	2.41%	3,944,049
2016		3,558,834	91.30%	271,610	6.97%	67,544	1.73%	3,897,988

資料來源：綜合所得稅結算申報書建檔系統。

附註：不含採用稅額試算方式申報件數。

Source: Outputs from the Individual Income Tax Declaration System.

Note: Excluding the number utilizing the service of the pre-calculation of individual income tax returns.

自100年，挑選案件單純者，寄發稅額試算通知書，提供納稅義務人可運用網路回復確認，完成申報程序。105年運用網路確認回復完成104年度結算申報者達45萬餘件，占採用稅額試算總件數223萬8千餘件20.18%。

Service of the Pre-Calculation of Individual Income Tax via e-Filing commenced from 2011. By mailing a pre-calculation of individual income tax for simple cases, the FIA enables taxpayers to confirm the pre-calculation and to complete their tax declaration via e-Filing. In 2016, 451,751 cases were declared by this method, representing 20.18% of the total number of using the pre-calculation of individual income tax for the year.

近 5 年綜合所得稅結算申報稅額試算回復確認統計表

No. of Cases Declared Using the Pre-Calculation of Individual Income Tax by Type of Payment (2012-2016)

申報年 Taxation Year	分項 Type	網路回復 Via e-Filing		書面或語音回復 Letter / Telephone		逕行繳稅 (含網路繳稅) Straight Payment of Tax In Person		總申報 Total
		件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases
2012		462,591	23.09	838,982	41.88	701,727	35.03	2,003,300
2013		377,777	20.04	768,372	40.76	738,990	39.20	1,885,139
2014		430,014	20.22	919,646	43.25	776,641	36.53	2,126,301
2015		405,481	18.97	907,852	42.47	824,424	38.56	2,137,757
2016		451,751	20.18	976,636	43.63	810,033	36.19	2,238,420

資料來源：各地區國稅局。

Source : Files provided by all levels of tax offices.

截至105年底，全國約147,046家營業人導入電子發票，累計開立張數突破62.6億，較104年開立張數49.5億成長26%，顯示消費者對於電子發票的接受度及使用率已大幅提升。

At the end of 2016, there were more than 147,046 business entities issuing e-invoices, the number of e-invoices was more than 6.2 billion, and the annual growth rate of e-invoices was 26%, which shows that e-invoices are well accepted by business entities and consumers.

單位：萬張

Unit : 10,000 pieces

績效指標 Key Performance Indicator	年度目標值 Original Target	達成值 Fulfilled Target
B2B 電子發票應用張數 (萬張) No. of B2B e-invoices issued	11,000	19,072
B2C 電子發票應用張數 (萬張) No. of B2C e-invoices issued	525,000	607,106

1. 資通訊安全與個人資料管理制度

- (1) 105 年 4 月及 9 月財政部及所屬各機關（構）配合執行社交工程演練，整體惡意郵件開啟率分別為 0.03%、0.07%，點閱率分別 0.02%、0.05%，均低於演練前訂定之目標值（開啟率 2.5% 以下及點閱率 1.5% 以下）。
- (2) 深化資訊安全及個人資料管理策略及作業，遵循「規劃、執行、檢查、行動」模式，推動營運持續管理，賡續通過資訊安全管理制度國際標準 ISO 27001:2013 複評。
- (3) 105 年 9 月成立資安健檢及數位鑑識團隊，經 8 場 20 小時數位鑑識、弱點掃描及滲透測試等相關課程訓練，12 月完成電子發票系統滲透測試作業演練，提出檢測成果及改善報告。

2. 綜合規劃業務

- (1) 截至 105 年底，依財政部資料開放三級制運作架構，於政府資料開放平臺開放 2,058 項資料集，為行政院各部會排名第 1。
- (2) 擴大「財政園地 APP」服務範圍及強化功能，提供民眾於 APP 入口取得最新財政資訊，辦理多元繳納稅款及客製化服務。
- (3) 105 年 5 月通過經濟部雲端開發測試平台「IaaS 服務雲端特性驗測作業程序」檢測項目達 100%，預定 106 年起逐步建構財政雲端運算服務環境，降低資訊業務營運成本。

3. 推動電子發票創造智慧好生活計畫

- (1) 104 年 12 月 30 日修正公布「加值型及非加值型營業稅法」，增納信用卡、轉帳卡及電子票證等支付工具為電子發票載具。至 105 年底共 17 家銀行信用卡可作為載具於全國 36 處營業處所儲存無實體電子發票。
- (2) 輔導公用事業自 105 年 1 月起開立無實體電子發票。依 105 年 2 月 16 日訂定發布「公用事業申請辦理代用戶指定帳戶匯入無實體電子發票中獎獎金作業規定」，完成相關系統修撰並協助有意願公用事業辦理系統測試。至 105 年底，共 19 家公用事業經稽徵機關核准辦理本項服務。
- (3) 105 年累計完成電子發票智慧好生活 28 項巨量資料分析功能開發，提供民眾、企業及政府機關智慧化服務及資訊。

1. Information and Communication Security Management

- (1) The FIA carried out social engineering drills in April and September 2016.
- (2) Based on the framework of the Information Security Management System (ISMS) and its Plan-Do-Check-Action (PDCA) execution model for continuous improvement in relation to the major businesses and working processes related to information security and also based on the business continuity plan, we held a drill on systems recovery by the end of the year so that the FIA could successfully fulfill the requirements of ISO27001:2013 and pass re-assessments by the British Standards Institute (BSI) in 2016.
- (3) The Information Security Diagnostic and Digital Forensics Team was set up in September, 2016. The team completed the electronic invoice system penetration test exercise in December 2016 through eight courses of 20 hours of digital forensics, vulnerability assessment and penetration test, and improved the system according to the test results.

2. Business of Comprehensive Planning

- (1) Under the three-tier hierarchical framework, the MOF opened 2,058 datasets on the government Open Data platform by December 31, 2016, and ranked 1st among all government departments.
- (2) In order to maximize the use of information resources in the MOF and provide more high-quality financial mobile information service, the “Finance Garden App” offers high-quality services for the public, including multivariate financial information, tax declaration and a customization page.
- (3) The FIA is proceeding with its plan “Constructing the Financial Cloud Services of the MOF.” In May 2016, through the Ministry of Economic Affairs’ cloud open lab “IaaS (Infrastructure as a Service, IaaS) cloud feature inspection procedures” inspect item ratio of 100%. In 2017 the financial cloud service environment of the MOF will be constructed. This is expected to be effective in enhancing the levels of cloud-based software development technology and strengthen the information management capacity required by promoting cloud services.

3. Comprehensive Promotion of the Use of e-Invoice Project

- (1) The amendment of the “Value-Added and Non-Valued Added Business Tax Act” was promulgated on December 30, 2015, which approves credit cards, ATM cards, and stored value cards can be used as an e-invoice carrier. By the end of 2016, 17 bank credit cards could be used as e-invoice carrier in 36 stores.
- (2) The “Directions for Public Utilities Applying for Specifying Account for Remittance of Cash Award Drawn from the Non-physical Electronic Invoices on Behalf of Their Customers” was promulgated on February 16, 2016, which requires public utilities to issue e-invoices from 2016. In accordance with the Directions above, the FIA has modified relevant system programs and assisted public utilities with system programming testing. By the end of 2016, 19 public utilities had been approved by the National Taxation Bureaus to service the public.
- (3) Based on e-invoice transactions, the FIA provided 28 big data services, shown in multidimensional and graphical diagrams, to fiscally related bureaus and the public in 2016.

INTERNATIONAL



INTERNATIONAL FISCAL AFFAIRS

國際財政

國際財政

INTERNATIONAL FISCAL AFFAIRS

沿革

配合行政院組織再造，因應全球化及國際化趨勢，財政部依國家整體發展及需要，規劃調整單位配置，將財政部賦稅署辦理洽簽租稅協定、前財政部關政司辦理國際關務合作及前財政部稅制委員會辦理國際財政合作與交流等人員整併，於 102 年 1 月 1 日成立國際財政司，期能整合國際財政專業與協定談判人才，以有效率方式推動國際財政、稅務與關務合作及交流，提升我國投資環境吸引力及企業對外競爭力，營造我國加入區域經濟整合之有利條件。

History

In order to act in concert with the policy of the Executive Yuan for the reorganization of the government, and to accommodate the trends of globalization and internationalization, the MOF adjusted the arrangement of its departments in accordance with the overall development and needs of the country. The staff of the Taxation Administration charged with responsibility for the promotion of the conclusion of tax agreements, those of the Department of Customs Administration charged with responsibility for international customs cooperation, and those of the Taxation and Tariff Committee charged with responsibility for international fiscal cooperation and exchanges, were incorporated into a new department, the Department of International Fiscal Affairs, MOF (DOIFA, MOF) on January 1, 2013. The MOF hopes to integrate international fiscal professionals and agreement-negotiating talents in an efficient way in order to promote international fiscal, taxation, and customs cooperation and exchanges, so as to increase the attractiveness of our investment environment and the competitiveness of our enterprises, creating favorable conditions for the ROC's accession to regional economic integration.

主要工作

1. 租稅協定、關務協定、財政合作協定之洽簽、訂定、修正、終止及解釋。
2. 租稅協定相關法規訂定、修正及廢止之研擬。
3. 租稅協定適用爭議之解決及資訊交換之執行。
4. 國際財政組織、國際租稅組織、國際關務組織及其相關會議之處理。
5. 國際財政資訊之蒐集及制度之研究。
6. 臺灣地區與大陸地區有關前 5 款業務之辦理。
7. 其他有關國際財政事項。

Functions

1. To negotiate, conclude, revise, terminate, and interpret tax agreements, customs agreements, and international fiscal cooperation agreements.
2. To enact, revise, and abolish the laws and regulations related to tax agreements.
3. To settle disputes in regard to the application of tax agreements and to carry out the exchange of information.
4. To handle matters concerning international fiscal, taxation, and customs organizations as well as their related conferences.
5. To gather international fiscal information and to study related systems.
6. To deal with the above-mentioned matters 1-5 in relation to Taiwan Area and Mainland Area.
7. Other international fiscal affairs.

財政部積極推動洽簽各項協定，促進國際財政業務永續發展。截至 105 年 12 月 31 日生效之全面性所得稅協定達 32 個，關務互助協定 9 個、貨物暫准通關證協定 17 個（適用國家 44 個），財政合作瞭解備忘錄 1 個。

The MOF endeavors to promote the conclusion of relevant international agreements to facilitate the continuous development of international fiscal business. As of December 31, 2016, 32 comprehensive income tax agreements, 9 Customs Mutual Assistance Agreements, 17 ATA Carnet agreements with application in 44 countries, and one MOU on financial cooperation have come into force.

我國全面性租稅協定一覽表

List of ROC Double Taxation Agreements

簽約國（地區） Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
新加坡 Singapore	1981/12/30	1982/01/01
印尼 Indonesia	1995/03/01	1996/01/12
南非 South Africa	1994/02/14	1996/09/12
澳大利亞 Australia	1996/05/29	1996/10/11
紐西蘭 New Zealand	1996/11/11	1997/12/05
越南 Vietnam	1998/04/06	1998/05/06
甘比亞 Gambia	1998/07/22	1998/11/04
史瓦濟蘭 Swaziland	1998/09/07	1999/02/09
馬來西亞 Malaysia	1996/07/23	1999/02/26
馬其頓 Macedonia	1999/06/09	1999/06/09
荷蘭 Netherlands	2001/02/27	2001/05/16
英國 UK	2002/04/08	2002/12/23
塞內加爾 Senegal	2000/01/20	2004/09/10
瑞典 Sweden	2001/06/08	2004/11/24
比利時 Belgium	2004/10/13	2005/12/14
丹麥 Denmark	2005/08/30	2005/12/23
以色列 Israel	2009/12/18, 2009/12/24	2009/12/24
巴拉圭 Paraguay	1994/04/28 2008/03/06(補充協議 Supplement)	2010/06/03
匈牙利 Hungary	2010/04/19	2010/12/29
法國 France	2010/12/24	2011/1/1

我國目前簽署各項協定情形

Current Status of the Conclusion of Tax Agreements and Other Agreements of the ROC

(續前表)

簽約國 (地區) Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
印度 India	2011/07/12	2011/8/12
斯洛伐克 Slovakia	2011/08/10	2011/9/24
瑞士 Switzerland	2007/10/08 2011/07/14 (修約換函 Amended by Exchange of Letters)	2011/12/13
德國 Germany	2011/12/19, 2011/12/28	2012/11/7
泰國 Thailand	1999/07/09 2012/12/03 (議定書 Protocol)	2012/12/19
吉里巴斯 Kiribati	2014/05/13	2014/06/23
盧森堡 Luxembourg	2011/12/19	2014/07/25
奧地利 Austria	2014/07/12	2014/12/20
義大利 Italy	2015/06/01, 2015/12/31	2015/12/31
日本 Japan	2015/11/26	2016/06/13
加拿大 Canada	2016/01/13, 2016/01/15	2016/12/19
波蘭 Poland	2016/10/21	2016/12/30

我國關務互助協定 (議) 一覽表

List of ROC Customs Mutual Assistance Agreements/Arrangements

簽約國 (地區) Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
馬其頓 Macedonia	1999/06/09	同左 Same as left column
美國 United States	2001/01/17	同左 Same as left column
菲律賓 Philippines	2004/05/07	同左 Same as left column
以色列 Israel	2009/06/18	同左 Same as left column
印度 India	2011/07/12	2011/08/01
越南 Vietnam	2011/09/08	同左 Same as left column
加拿大 Canada	2012/04/16	同左 Same as left column
中國大陸 Mainland China	2012/08/09	2013/02/01
紐西蘭 New Zealand	2014/12/05	同左 Same as left column

我國貨物暫准通關證協定一覽表

List of ROC ATA Carnet Agreements

簽約國（地區） Country/Jurisdiction	協定及執行議定書簽署日期 Date of Signature of the Agreement and Protocol
新加坡 Singapore	1990/04/09
韓國 South Korea	1990/11/28, 1991/07/24
歐盟 EU (28 Member Countries)	1991/03/20, 1992/03/01
南非 South Africa	1991/08/07, 1991/08/09
瑞士 Switzerland	1993/07/15
紐西蘭 New Zealand	1993/12/02, 1994/01/20
加拿大 Canada	1994/11/10, 1996/04/22
澳大利亞 Australia	1995/12/21, 1996/01/03
美國 United States	1996/06/25, 1998/02/17
菲律賓 Philippines	1998/08/19, 2001/07/13
挪威 Norway	2000/03/13, 2000/04/08
日本 Japan	2001/05/21, 2001/05/21
薩爾瓦多 El Salvador	2001/08/24
以色列 Israel	2003/07/10, 2003/07/09
馬來西亞 Malaysia	2004/07/05, 2004/07/05
越南 Vietnam	2009/06/26, 2009/06/26
印度 India	2013/03/20, 2013/03/20

我國簽署國際財政合作文件

List of ROC International Fiscal Cooperation Documents

文件名稱 Title of Document	簽署日期 Date of Signature	各年度行動計畫 Date of Signature of the Action Plan of Each Year
駐越南台北經濟文化辦事處與駐台北越南經濟文化辦事處間財政合作瞭解備忘錄 Memorandum of Understanding on Financial Cooperation Between the Taipei Economic and Cultural Office in Vietnam and the Vietnam Economic and Cultural Office in Taipei	2011/09/08	<ol style="list-style-type: none"> 2012/03/01 簽署 2012 年行動計畫 Action Plan for 2012 signed on March 1, 2012 2013/03/28 簽署 2013 年行動計畫 Action Plan for 2013 signed on March 28, 2013 2013/11/01 簽署 2014 年行動計畫 Action Plan for 2014 signed on November 1, 2013 2014/12/16 簽署 2015 年行動計畫 Action Plan for 2015 signed on December 16, 2014 2016/1/25 及 2016/2/5 異地 簽署 2016 年行動計畫 Action Plan for 2016 signed on January 25 and February 5, 2016

1. 拓展租稅協定網絡

105 年我國與 5 個國家進行 7 次租稅協定（議）磋商，舉行或參與 19 場宣導說明會；截至 105 年 12 月 31 日生效租稅協定達 32 個，於 105 年簽署或生效之租稅協定如下：

- (1) 與日本於 104 年 11 月 26 日簽署「亞東關係協會與公益財團法人交流協會避免所得稅雙重課稅及防杜逃稅協定」，並自 105 年 6 月 13 日生效。
- (2) 與加拿大於 105 年 1 月 13 日及 15 日簽署「駐加拿大臺北經濟文化代表處與加拿大駐臺北貿易辦事處避免所得稅雙重課稅及防杜逃稅協議」，並自 105 年 12 月 19 日生效。
- (3) 與波蘭於 105 年 10 月 21 日簽署「駐波蘭台北經濟文化辦事處與駐台北華沙貿易辦事處避免所得稅雙重課稅及防杜逃稅協定」，並自 105 年 12 月 30 日生效。

2. 強化國際關務合作

積極推動與重要貿易夥伴洽簽關務互助協定及貨物暫准通關證協定，強化國際關務合作，打擊違反關務法規行為，促進跨境貿易安全與便捷。105 年度與 11 個國家或國際組織進行 13 次關務協定諮商或交流。

3. 深化國際財政合作與交流

- (1) 為有效執行臺越財政合作瞭解備忘錄 2016 年行動計畫，雙方共派 2 代表團互訪並在越舉辦雙邊財政部次長級會議。
- (2) 促進國際財政交流，105 年辦理外國國會議員、財政部高階官員等蒞部訪問 20 團。
- (3) 統籌規劃我國參與亞太經濟合作（APEC）財政部長程序相關會議，包括財政次長會議、資深財金官員會議、研討會及第 23 屆財政部長會議與雙邊會談等。

1. Developing a More Complete Tax Agreement Network

In 2016, the MOF completed 7 tax agreement negotiations with 5 countries, and organized or participated in 19 promotional seminars. As of December 31, 2016, there were 32 tax agreements in place; the tax agreements entering into force or were signed in 2016 are as follows:

- (1) The “Agreement between the Association of East Asian Relations and the Interchange Association for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income” was signed on November 26, 2015 and entered into force on June 13, 2016.
- (2) The “Arrangement between the Taipei Economic and Cultural Office in Canada and the Canadian Trade Office in Taipei for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income” was signed on January 13 and 15, 2016 and entered into force on December 19, 2016.
- (3) The “Agreement between the Taipei Economic and Cultural Office in Warsaw and the Warsaw Trade Office in Taipei for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income” was signed on October 21, 2016 and entered into force on December 30, 2016.

2. Reinforcing International Customs-Related Cooperation

The MOF is endeavoring to promote the conclusion of Customs Mutual Assistance Agreements and ATA Carnet agreements with important trading partners, so as to strengthen international customs cooperation, combat customs offenses, and advance cross-border trade security and facilitation. In 2016, the MOF completed 13 customs agreement negotiations with 11 countries or international organizations.

3. Strengthening of International Fiscal Cooperation and Exchanges

- (1) In order to effectively implement the Action Plan for 2016 under the MOU on Financial Cooperation, the Ministries of Finance of the ROC and Vietnam dispatched two delegations to visit each other and held a bilateral Deputy- Minister level meeting between the two sides in Vietnam.
- (2) To enhance international fiscal interaction, the MOF coordinated 20 visits for delegations of foreign parliamentary or high-level fiscal officials.
- (3) The MOF participated in the Finance Ministers’ Process (FMP) of Asia-Pacific Economic Cooperation (APEC), including Finance Deputy Ministers’ Meeting, Senior Finance Officials’ Meeting, APEC seminars, the 23rd Finance Ministers’ Meeting, and related bilateral talks.

PROMOTION



PROMOTION OF PRIVATE PARTICIPATION

推動促參

推動促參

PROMOTION OF PRIVATE PARTICIPATION

沿革

102 年 1 月 1 日配合行政院組織調整，由行政院公共工程委員會促參籌備處移撥至財政部成立推動促參司，持續負責推動我國民間參與公共建設之業務。

History

On January 1, 2013, in line with the reorganization of the Executive Yuan, the Preparation Office for Private Participation of the Public Construction Commission of the Executive Yuan was designated to be under the MOF in the form of the Department for the Promotion of Private Participation, and continues to take charge of the duties related to private participation in infrastructure projects (PPIP).

主要工作

掌理下列有關政府促進民間參與公共建設事項：

1. 政策與制度之研訂及政令之宣導。
2. 資訊之蒐集、公告及統計。
3. 專業人員訓練。
4. 各主辦機關相關業務之協調與公共建設之督導及考核。
5. 申訴之處理。
6. 其他相關事項。

Functions

The Department for the Promotion of Private Participation is in charge of the following operations related to PPIP :

1. The study and formulation of policies and systems as well as the propagation of relevant policies.
2. The collection, announcement, and compilation of related information and data.
3. Professional training.
4. Inter-agency coordination of authorities-in-charge in connection with relevant operations as well as the supervision and evaluation of related infrastructure projects.
5. The processing of complaints.
6. Other related matters.

截至 105 年底，已簽約促參案件共 1,450 件、民間投資金額逾 1 兆 2,125 億元，節省政府支出逾 1 兆 5,013 億元，增加政府財政收入逾 7,604 億元，創造就業機會逾 23 萬名。

As of the end of 2016, a total of 1,450 PPIP contracts had been signed, representing a total private investment amount of more than NT\$1,212.5 billion. These projects have saved the government over NT\$1,501.3 billion in expenditure, added NT\$760.4 billion to government revenues, and created over 233,000 jobs.

91 年至 105 年已簽約促參案件效益總表
Benefits from Projects Signed under the PPIP Structure, 2002-2016

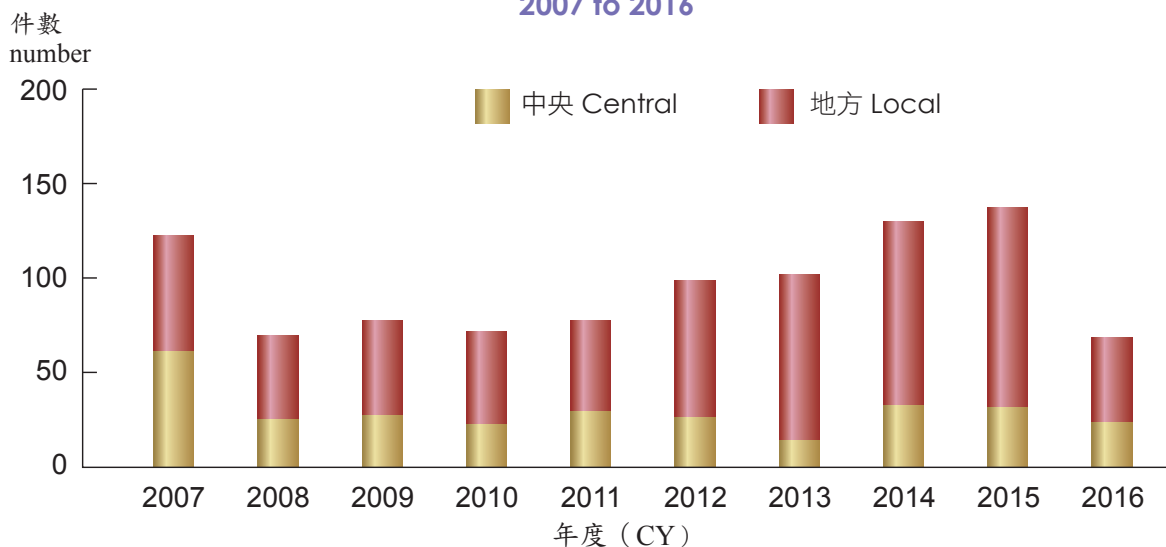
年度 Year	件數 No.	簽約金額 (新臺幣億元) Contract Amount (Unit : NT\$100 Million)	契約期間減少政府 財政支出 (新臺幣億元) Reduced Government Expenditures during the Contract Period (Unit : NT\$100 Million)	契約期間增加政府 財政收入 (新臺幣億元) Increase in Government Revenue during the Contract Period (Unit : NT\$100 Million)	創造就業機會 (名) Job Creation (Persons)
2002~ 2007	586	3,619	4,645	2,713	77,189
2008	70	180	197	298	8,455
2009	79	530	832	597	16,750
2010	73	2,241	858	266	5,603
2011	78	401	218	135	6,828
2012	99	1,437	414	723	15,297
2013	103	775	592	276	13,621
2014	130	1,201	3,752	1,205	23,412
2015	138	1,135	438	884	54,830
2016	94	606	3,067	507	11,343
總計 Total	1,450	12,125	15,013	7,604	233,328

以歷年促參案件簽約件數及簽約金額分析，中央部會簽約件數占總件數 43.1%，簽約金額占總金額 49.1%。105 年中央與地方簽約案件簽約金額占比為 19% 與 81%。地方占比較中央部會高，主要係因 3 件地方政府污水下水道案合計 200 億元，占總簽約金額 33%。

From the analysis of the number and amount of PPIP contracts signed over the years, the central government accounted for 43.1% of the total cases and 49.1% of the total contract amount. In 2016, central and local governments signed 19% and 81% of the contract amount respectively. The proportion of the total contract amount signed by the local governments was much higher than that for the central government, mainly due to three sewage cases of local governments amounting to 20 billion, accounting for 33% of the total contract amount.

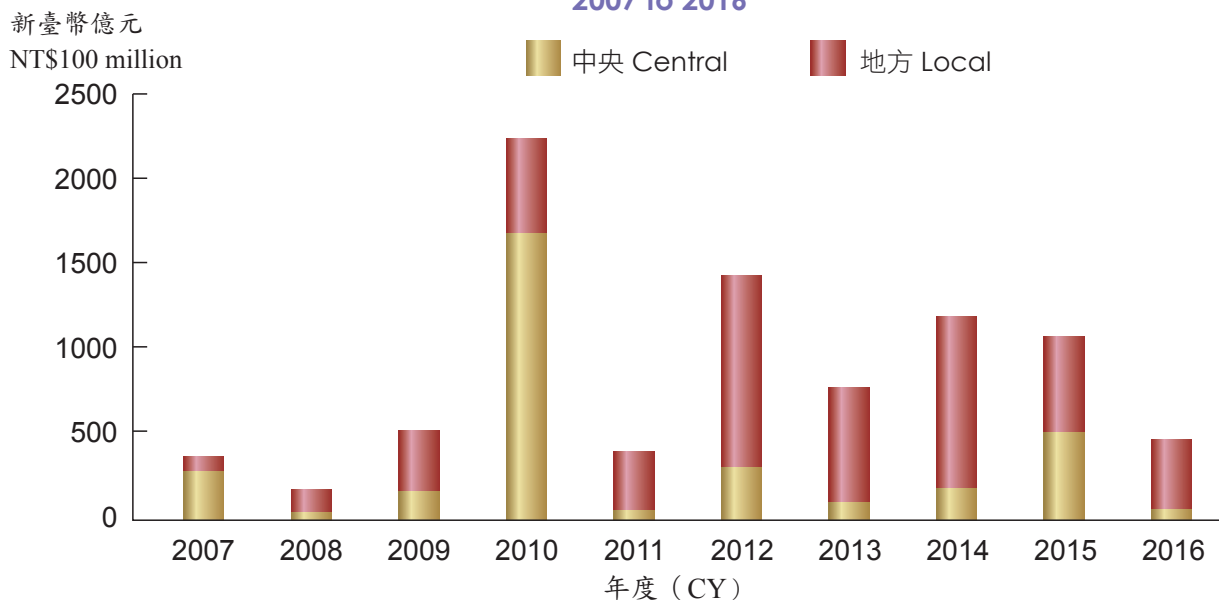
歷年中央 / 地方簽約件數

Total Number of PPIP Contracts Signed by Central and Local Governments for Years 2007 to 2016



歷年中央 / 地方簽約金額

Total Amount of PPIP Contracts Signed by Central and Local Governments for Years 2007 to 2016



1. 促進民間參與公共建設執行成效及投資平臺運作

- (1) 民間參與公共建設簽約案，105 年度簽約 94 件，簽約金額約 606 億元。
- (2) 105 年召開 3 次諮詢輔導小組會議及 9 次推動會議，提供民間投資公共建設單一窗口協調服務，釐清重要議題及協助解決問題，對於推動民間參與公共建設有所助益。

2. 檢討與鬆綁促參法規

- (1) 105 年 4 月 11 日訂定發布「民間自行規劃申請參與公共建設作業辦法」。
- (2) 105 年 4 月 15 日訂定發布「促進民間參與公共建設專業人員資格考試訓練發證管理及獎勵辦法」。
- (3) 105 年 10 月 4 日修正發布「促進民間參與公共建設法施行細則」，及修正 4 項行政規則：105 年 1 月 22 日修正發布「民間參與公共建設金擘獎頒發作業要點」、105 年 1 月 29 日修正發布「民間參與公共建設專家學者建議名單資料庫建置要點」、105 年 2 月 1 日修正發布「擴大鼓勵地方政府辦理促進民間參與公共建設案件獎勵作業要點」、105 年 7 月 21 日修正發布「機關辦理促進民間參與公共建設案件前置作業費用補助作業要點」。

3. 研修（訂）4 項作業指引及參考文件

- (1) 105 年 1 月 13 日訂定發布「促進民間參與公共建設履約爭議協調委員會運作指引」。
- (2) 105 年 1 月 27 日訂定發布「促進民間參與公共建設案件權利金設定及調整參考原則」。
- (3) 105 年 9 月 22 日修正發布「促參前置作業勞務採購參考文件」。
- (4) 105 年 12 月 19 日訂定發布「機關辦理促進民間參與公共建設案件附屬事業規劃參考原則」。

4. 民間參與公共建設招商大會

105年6月21日辦理招商大會，彙整各主辦機關招商案源72案，民間投資金額逾1,300億元，逾230人與會，辦理高雄及臺中地區商機座談會，邀請投資業者至現地勘查，廣徵意見供後續招商參考。

5. 促參專業及主題式教育訓練

- (1) 辦理促參訓練及研討會32場，總參訓人次1,860人；協助主辦機關辦理27場次教育訓練，參訓人次1,513人。
- (2) 105年辦理促參啟案輔導及走動式諮詢123案，主動走訪20個主辦機關，提供法令諮詢建議，開發潛在案源。

6. 辦理民間參與公共建設金擘獎評選與頒獎

105年11月8日舉行「第14屆民間參與公共建設金擘獎」頒獎活動，逾400人與會。

7. 補助促參前置作業費用及核發地方政府獎勵金

- (1) 105年度核定補助促參案件前置作業費用25件，補助金額3,431萬8,014元。
- (2) 105年度促參案件擴大鼓勵地方政府獎勵金逾3億元，函送行政院主計總處核發。

8. 國際接軌

- (1) 賡續參與亞太經濟合作(APEC)基礎建設公私部門夥伴(Public-Private Partnership, PPP)相關會議及倡議；進行臺越財政合作雙邊基礎建設PPP交流。
- (2) 跨太平洋夥伴協定(TPP)第15章內容有關政府採購涉及興建-營運-移轉契約，配合經濟部國際貿易局進行相關評估工作。
- (3) 105年10月7日辦理「PPP計畫營運績效補貼機制國際研討會」，邀請日、韓專家分享PPP營運績效補貼機制及作法，逾90人與會。

1. Effect of Implementation of the Promotion of Private Participation (hereinafter referred to as PPP) on Public Infrastructure and the Operation of Platform for PPIP

- (1) In 2016, there were 94 PPIP contracts signed, amounting to more than NT\$60.6 billion.
- (2) The MOF provides a one-stop PPP coordination service for potential investors in the “Platform for Private Participation in Infrastructure.” Three counseling team meetings and nine promotional meetings were held in 2016 to discuss important topics for PPIP projects and to assist in resolving barriers to promotion.

2. Review and Deregulation of PPIP Laws and Regulations

- (1) “Regulations For Private Institution Applying to Participate in Infrastructure Projects Under Its Own Planning” was promulgated on April 11, 2016.
- (2) “The Professional Training and Certification Authorizing Mechanisms of Promotion of Private Participation” was promulgated on April 15, 2016.
- (3) “The Enforcement Rules of the Act for Promotion of Private Participation in Infrastructure Projects” was amended and promulgated on October 4, 2016. There were 4 other executive orders amended, listed as below: “The Golden Award Issued Principles” was amended on January 22, 2016; the “The Principles of Establishing the System of Experts and Scholars of Promotion of Private Participation Field” was amended on January 29, 2016; the “The Beneficial Measures to Encourage Local Government to Participate in Private Participation in Infrastructure Projects” was amended on February 1, 2016; and “The Measures for Authorities-in-Charge to Apply for Subsidies at the Preparatory Work Feasibility Study Level” was amended on July 21, 2016.

3. Enacted PPIP-Related Operation Guidelines and Amended Relevant Documents

- (1) “The Operation Guide of Contract Dispute Resolution Committee on Promotion of Private Participation” was promulgated on January 13, 2016.
- (2) “The Principles to Set and Adjust the Premium on Promotion of Private Participation Projects” was promulgated on January 27, 2016.
- (3) “The Documents of Service Purchasing at Preparatory Work Feasibility Study Level” was promulgated on September 22, 2016.
- (4) “The Principles on Planning the Ancillary Facilities of Promotion of Private Participation” was amended and promulgated on December 19, 2016.

4. PPIP Investment Solicitation Convention

A PPIP Investment Solicitation Convention was held on June 21, 2016, in which 72 PPIP project opportunities amounting to more than NT\$130 billion were announced, with over 230 participants. In addition, two business opportunity seminars (including site-inspection) were held.

5. PPIP Professional and Main Theme Educational Training

- (1) A total of 32 PPIP training classes and theme seminars were held in 2016 with more than 1,860 participants. Assistance was also provided to agencies-in-charge to hold 27 PPIP training courses with more than 1,513 participants attended.
- (2) The “walking around”-style project initiation and consulting services were provided to assist 20 agencies-in-charge to develop PPIP opportunities. There were a total of 123 cases in 2016.

6. The Ceremony for the 14th “Golden Thumb Awards for PPIP” Was Held on November 8, 2016 with Over 400 Participants.

7. Subsidies and Awards Approved for Use as an Incentive to Local Governments

- (1) Subsidies for pre-operating expenses for 25 PPIP projects were approved with a total amount of NT\$34.31 million.
- (2) A total of over NT\$300 million in awards was approved for use as an incentive to local governments to encourage expansion of PPIP and sent to the DGBAS, Executive Yuan for disbursement in 2016.

8. International Cooperation

- (1) The MOF will keep attending APEC-related meetings of Public-Private Partnership (PPP) at the Finance Ministers’ Process. In addition, cooperation with the Vietnamese government in order to exchange information and experiences on PPP will continue.
- (2) Chapter 15 of The Trans-Pacific Partnership (TPP) is about build-operate-transfer (BOT) contracts and public works concession contracts. The MOF will coordinate with the Bureau of Foreign Trade of the Ministry of Economic Affairs to engage in related evaluation work.
- (3) The MOF held an international seminar on “The Financial Supports for PPP Projects” on October 7, 2016. We invited Japanese and Korean experts to share the financial supports for PPP Projects and the experience of their countries. More than 90 participants attended the seminar.

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PERSPECTIVES

財政工作方向

國庫

1. 健全庫政管理，檢討公庫法規。
2. 健全出納管理制度，提升政府施政效能。
3. 落實推動「財政健全方案」，廣籌歲入財源，支應政府施政。
4. 建構各機關申辦各項代繳及系統帳號權限e化處理機制，並推動特種基金及地方政府等機關實施國庫電子支付作業，加深支付業務電子化寬廣度。
5. 落實「公共債務法」新制，強化債務管理。
6. 強化國債管理，籌措國建財源。
7. 強化公共建設財務規劃，提升計畫財務效能。
8. 賡續推動「財政收支劃分法」修法工作，並於完成修法前採行因應機制，以保障地方財源。
9. 加強輔導地方財政，提升地方之財政適足性及自主性。
10. 推動「公益彩券發行條例」修法工作，將公益彩券回饋金法制化，強化分配、運用及監督管理。
11. 持續辦理公股股權管理業務，強化國家資產運用及增進政府財務效能。
12. 研修「菸酒管理法」，提升私菸酒查緝效能；賡續推動優質酒類認證制度，強化國產酒品之國際競爭力。

賦稅

1. 研提相關稅法修正案，落實稅制改革，健全稅制。
2. 適時檢討修正賦稅法規，配合國際趨勢及經社環境發展。
3. 精進查核技術，遏止逃漏稅，維護租稅公平正義。
4. 賡續推動稅政簡化，提供簡政便民納稅服務。
5. 賡續推動疏減訟源方案，提升查核品質，有效化解徵納雙方爭議。

關務

1. 促進法規合理化及提升關員服務品質。
2. 配合多邊或雙邊談判進展，研擬海關進口稅則修正草案。
3. 推動關務服務資源整合計畫，強化機關間資訊流通及關務查核機制。
4. 辦理關港貿單一窗口直接對外連線，提供商民報關多元管道。
5. 推動協同邊境管理，進行邊境跨機關資訊整合。

關 務

6. 賡續推動進出口通關文件無紙化，簡化作業程序。
7. 推動優質企業（AEO）跨國相互承認，促進雙邊經貿發展。
8. 擴大保稅區營運功能，提升保稅區物流效率。
9. 配合貨物移動安全，導入電子紙封條強化運輸監管。
10. 落實反傾銷措施，維護公平貿易及產業經營環境。
11. 推動國際關務合作，建立實質多邊及雙邊關係。

國有財產

1. 賡續全面檢討現行法規，鬆綁相關法令，簡化作業流程，提升行政效率，落實便民服務。
2. 賡續執行「加強國有不動產活化運用計畫」，透過推動國有土地活化，創造國家資產經營整體綜效。
3. 賡續清查收回老舊眷舍房地，俾後續活化運用。
4. 執行推動「被占用國有非公用不動產加強清理計畫」，積極清理被占用土地，納入正常管理或騰空收回再活化利用，維護國有財產權益。
5. 加強以設定地上權、都市更新、改良利用等方式開發及以標租、委託經營等多元途徑活化國有非公用不動產，應民間產業發展需求。
6. 加強結合地方政府或目的事業主管機關共同開發國有非公用不動產，善用國土資源，帶動產業發展，創造就業及培養稅源。

財政資訊

1. 建構財政雲端服務網。
 - (1) 建置財政雲端機房。
 - (2) 建置本部新興系統。
2. 綜合所得稅結算申報相關措施。
 - (1) 辦理「課稅年度所得及扣除額資料查詢碼」機制。
 - (2) 查詢碼隨稅額試算通知書掛號郵寄。
 - (3) 推動以「健保卡 + 密碼」網路查驗身分進行綜合所得稅結算申報。
3. 推動電子發票，創造智慧好生活計畫。
 - (1) 推動消費通路電子發票無紙化。

財政資訊（續）

- (2) 持續推動以信用卡及電子支付機制等金融支付工具為載具。
- (3) 持續推動公用事業導入電子發票。
- (4) 建置「電子發票智慧好生活平臺」。
- (5) 持續推動食品產業導入電子發票及協助食品安全管理。

國際財政

1. 持續推動與新南向政策國家或與我國經貿關係密切國家洽簽雙邊租稅協定，以消除國際間重複課稅，營造永續低稅負環境，吸引外人投資，進而促進我國經濟成長，提升我商國際競爭力。研修租稅協定適用法令，提升適用效益。
2. 持續推動國際關務合作與交流，積極洽簽關務互助協定及貨物暫准通關證協定，促進貿易安全與便捷。
3. 持續推動國際財政合作與交流，洽簽國際財政合作協定，強化國際財政關係，掌握世界趨勢與借鏡國際經驗。

促參業務

1. 主動至各機關辦理走動式促參啟案輔導及諮詢服務，積極開發潛在案源，結合國有非公用土地與地方政府攜手合作，引進民間參與。
2. 有效運作民間參與公共建設投資平臺，提供民間投資公共建設單一窗口協調服務，協助解決問題排除投資障礙。
3. 辦理 106 年民間參與公共建設招商大會及商機座談會，與投資業者面對面交流意見，行銷促參商機；邀請業者至招商案源現場勘查，廣徵意見作為招商參考。
4. 持續研修促進民間參與公共建設相關法規、促參作業指引及相關參考原則供各界運用，健全促參法規體系，強化民間參與公共建設案件作業內容與程序。
5. 廣續參與亞太經濟合作（APEC）基礎建設公私部門夥伴（PPP）相關會議或倡議，進行基礎建設 PPP 相關交流。
6. 透過主辦機關及顧問機構系統化教育訓練及資格考試，加強承辦人員辦理促參案件基本知能。辦理主管人員、主（會、審）計及廉政人員研習會，強化推動共識。

National Treasury Affairs

1. Review of the regulations of treasury affairs in order to enhance treasury management.
2. Establishment of a sound treasury management system to enhance the efficiency of government administration.
3. Implementing “The Sound Finance Program” and raising revenues so as to provide funding resources to support government administration.
4. The electronic mechanism for handling applications from different agencies for payment service, account numbers, and authorization to use the system was set up while establishment of special funds and implementation of National Treasury electronic payment operation by local governments were also promoted to extend the coverage of electronic payment.
5. Implementation of the new system of the “Public Debt Act” to strengthen debt control.
6. Strengthening of the management of the public debt; the raising of funds for national construction projects.
7. Strengthening the financial planning of public infrastructure projects; enhancing the financial performance of these projects.
8. Promoting the amendment of the “Act Governing the Allocation of Government Revenues and Expenditures” and adopting a matching mechanism to ensure adequate financial resources for local governments before the completion of the amendment.
9. Strengthening the assistance provided to local governments to enhance local fiscal adequacy and autonomy.
10. Amendment to the “Public Welfare Lottery Issue Act” to strengthen the distribution, use, and supervisory mechanism of feedback funds from the Public Welfare Lottery.
11. Continuation of the handling of the managerial affairs of the government’s shareholdings; strengthening of efficiency in the management of national assets; increase the benefits to the national treasury.
12. Reviewing and amending “The Tobacco and Alcohol Administration Act” to improve the efficiency of seizing illegal tobacco and alcohol, and promoting the Alcohol Quality Certification System to enhance international competitiveness of domestic alcohol products.

Taxation

1. Proposal of amendments to the tax laws and implementation of tax reforms so as to make government finance sound.
2. Review and amendment of tax laws and regulations in a timely manner to meet the needs of international trends and economic and social development.
3. Improvement in skills of assessment in tax administration to prevent tax evasion and maintain fairness and justice in taxation.
4. Continuation of the promotion of the simplification of tax administration with the provision of simplified and convenient tax payment services.
5. Implementation of the program to reduce taxation litigation, promotion of the quality of the handling of inquiry cases, solving of controversies between taxpayers and tax authorities in an effective way.

Customs

1. Rationalization of laws and regulations and enhancement of customs service quality.
2. Appropriate adjustment on import tariff rates in response to the progress of bilateral or multilateral talks on FTAs and RTAs.
3. Promotion of the Integration of Customs Services and IT Resources project aiming to strengthen inter-agency information sharing and Customs compliance auditing.
4. Implementation of direct access to CPT Single Window system to provide multiple-channel customs declarations for trade community.
5. Establishment of Coordinated Border Management (CBM) to integrate inter-agency information.
6. Introduction of paperless operation for the required documents of import/export declarations to streamline clearance procedures.
7. Continued promotion of the signing of AEO Mutual Recognition Arrangement with major trade partners to boost bilateral economic development.
8. Enlargement of functions in bonded areas to enhance efficiency in logistics.
9. Introduction of E-paper Seal to reinforce surveillance on movement of goods and to enhance cargo security.
10. Practice of anti-dumping measures to maintain an environment for fair trade and business operations.
11. Enhancement of international customs cooperation to establish substantive multilateral and bilateral relationships with trading partners.

National Property

1. To continue a comprehensive review of current laws and regulations, loosening of related regulations, simplification of operating procedures, increase in administrative efficiency, and implementation of convenient services for the public.
2. To continue the enforcement of the “Project to Strengthen Activation of National Real Estate” to create added overall concerted performance in national assets by means of implementation of activating national land.
3. To continue the efforts to check and retrieve obsolete military dependents’ dormitories to facilitate subsequent utilization for activation.
4. To implement the “Plan for Strengthening the Clean Up of Occupied National Non-public-Use Real Estate,” with positive action in the clearing-up of occupied national land to include them in normal management, or to evacuate and retrieve them for reactivate utilization, in order to uphold the right of national properties.
5. The National Property Administration has carried out development by means of superficies rights, urban renewal, and improved utilization; and has activated national non-public real estate by multiple means including tender leasehold and outsourced management so as to live up to the substantial need for the private sector in industrial development.
6. The National Property Administration has emphasized associating with local governments or competent authorities in charge of subject enterprises to develop national non-public use real estate in concert, putting national territory resources into the maximum possible utilization, accelerating development of relevant industries and, in turn, creating added jobs and tax sources.

Fiscal Information

1. Construction of the financial cloud computing services of the MOF.
 - (1) Construction of cloud computing infrastructure of the MOF.
 - (2) Implementation of “The Fiscal Information Sharing Systems.”
2. Sophisticated measures for the filing of individual income tax.

Fiscal Information (cont.)

- (1) The project of the inquiry code to access annual income and deduction data.
 - (2) The inquiry code with pre-calculation notice of individual income tax by registered mail.
 - (3) Promotion of the National Health Insurance IC card and password as a new network identity authentication on Individual Income Tax e-Filing.
3. Launch of the “Creating Intelligent Life by e-Invoices Project.”
- (1) Promotion of e-invoices to be paperless at physical channels.
 - (2) Continuation of the promotion of electronic payment by credit card and other electronic payment tools as e-invoice carriers.
 - (3) Continuation of guiding public utilities to implement e-invoices.
 - (4) Establishment of “e-Invoice Platform of i-Life.”
 - (5) Continuation of the promotion of the food industry to implement e-invoicing and support food safety management.

International Fiscal Affairs

1. Continuation of the promotion of the conclusion of bilateral tax agreements with New Southbound Policy-target countries or countries with which we have a close economic and trading relationship so as to eliminate double taxation, create a sustainable low-tax environment, attract foreign investment, promote the economic growth of the ROC, and enhance international competitiveness; issuance or revision of the regulations related to tax agreements so as to increase the benefit of treaty application.
2. Continuation of the promotion of international customs cooperation and exchanges; active engagement in the signing of Customs Mutual Assistance Agreements and ATA Carnet agreements; advancement of trade security and facilitation.
3. Continuation of the promotion of international fiscal cooperation and exchanges; signing of international fiscal cooperation agreements; strengthening of international fiscal relationships; grasping of world trends and learning from international experience.

Promotion of Private Participation

1. Actively engage in the “Walking around”-style project initiation and consulting services to the central and local governments in order to develop potential PPIP projects. Combining national non-public used land and the national public facilities reserved land to cooperate with local governments to promote private investors to participate in PPIP projects.
2. Continue to implement the investment platform for PPIP and to provide service to coordinate any possible problems. Help resolve issues and remove barriers of promoting PPIP projects.
3. The 2017 PPIP Investment Solicitation Convention will be held to provide business opportunities and information on PPIP projects. The agencies-in-charge will set up booths to have face to face discussion with investors to provide PPIP business opportunities. The MOF will invite investors to visit the locations of PPIP projects to gather suggestions from the investors.
4. Continue to review the deregulations of PPIP laws and regulations, enact PPIP Related Operation Guidelines, reference principle and materials for the public. In line with the amendment progress of the Act for PPIP, the MOF will review and amend relevant laws and regulations at the proper times.
5. The MOF will actively participate in related PPP meetings or initiatives of APEC and engage in bilateral exchange of experience of PPIP with other countries.
6. By holding professional training and qualification tests, the authorities in charge and consulting companies can improve the ability and basic knowledge of their staffs in order to strengthen the consensus of PPIP promotion through holding seminars for the executive, accounting, and ethics staff.

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