

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

2019



財政部 編印  
中華民國一〇八年八月

MINISTRY OF FINANCE  
REPUBLIC OF CHINA  
AUGUST 2019

# 序 言

財政部職掌國家財政事務，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，主要任務是籌措與調度政府財源、規劃與執行賦稅徵課、推動與執行關務政策、管理與活化國有財產、維護與運用財政資訊、強化與提升國際財政合作交流、協助與獎勵民間投入公共建設，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。

過去一年，為建立符合國際潮流所得稅制，107年2月7日修正公布所得稅法部分條文，本次所得稅制優化措施，兼顧租稅公平、經濟效率、稅政簡化及財政收入四大面向，且符合國際稅制趨勢，有助營造「投資台灣優先」及「有利留才攬才」的租稅環境。其效益包括減輕薪資所得者、中低所得者及育兒家庭之租稅負擔；有利留才攬才，提高國際競爭力；提高投資意願，創造就業機會；簡化稅制稅政，符合國際趨勢。

展望未來，財政部將在既有基礎上繼續深耕經營，謀求財政穩定健全，加速推動改革回應外界期待，努力實踐政府施政目標—秉持「以民為本」核心理念，以「創新、就業、分配」為核心價值，推動國家永續發展。

財政工作經緯萬端，為有助於各界瞭解公共財政，特編印「中華民國財政2019」，以業務別為區分，就各單位之職掌，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，最後扼要介紹財政部現階段之工作方向，期盼各界能不吝指教與支持。

財政部部長



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 the national treasury, taxation, customs, national property, fiscal information, international fiscal affairs, and the promotion of private participation in infrastructure projects (PIIP). Its major missions are raising and handling fiscal revenue, designing and enforcing tax collection, developing and implementing customs policies, managing and revitalizing national property, maintaining and utilizing fiscal information, promoting and strengthening international fiscal cooperation and exchanges, as well as assisting and encouraging private sector participation and investment in public infrastructure. The major agencies of the above businesses 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.

On February 7, 2018, amendments to the Income Tax Act were promulgated, taking effect on January 1, 2018, which produce a competitive tax system compatible with global trends. This round of tax system upgrades touches on four main facets; namely, overall tax fairness, economic efficiency, tax administration simplification, and government finances. The new tax rules align with international practice and create a taxation environment that will make Taiwan a priority target for investment and help efforts to recruit and retain top talent. Benefits include lighter burdens on salary earners, low and middle-income taxpayers, and families with children; greater economic competitiveness and ability to attract and keep professionals in Taiwan; an improved investment outlook and stronger job creation; and simplified tax administration and conformity to international trends.

In the future, the MOF will continue to implement a broader range of fiscal policies to maintain sound finance based on existing foundations, accelerate reforms in response to public expectation, work towards achieving the government's goal of "service to the people," and promote sustainable national development based on the core values of "innovation, job creation, and equitable distribution of resources."

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



Minister  
Ministry of Finance

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Ministry of



MINISTRY OF FINANCE

Finance

財政部

# 財政部

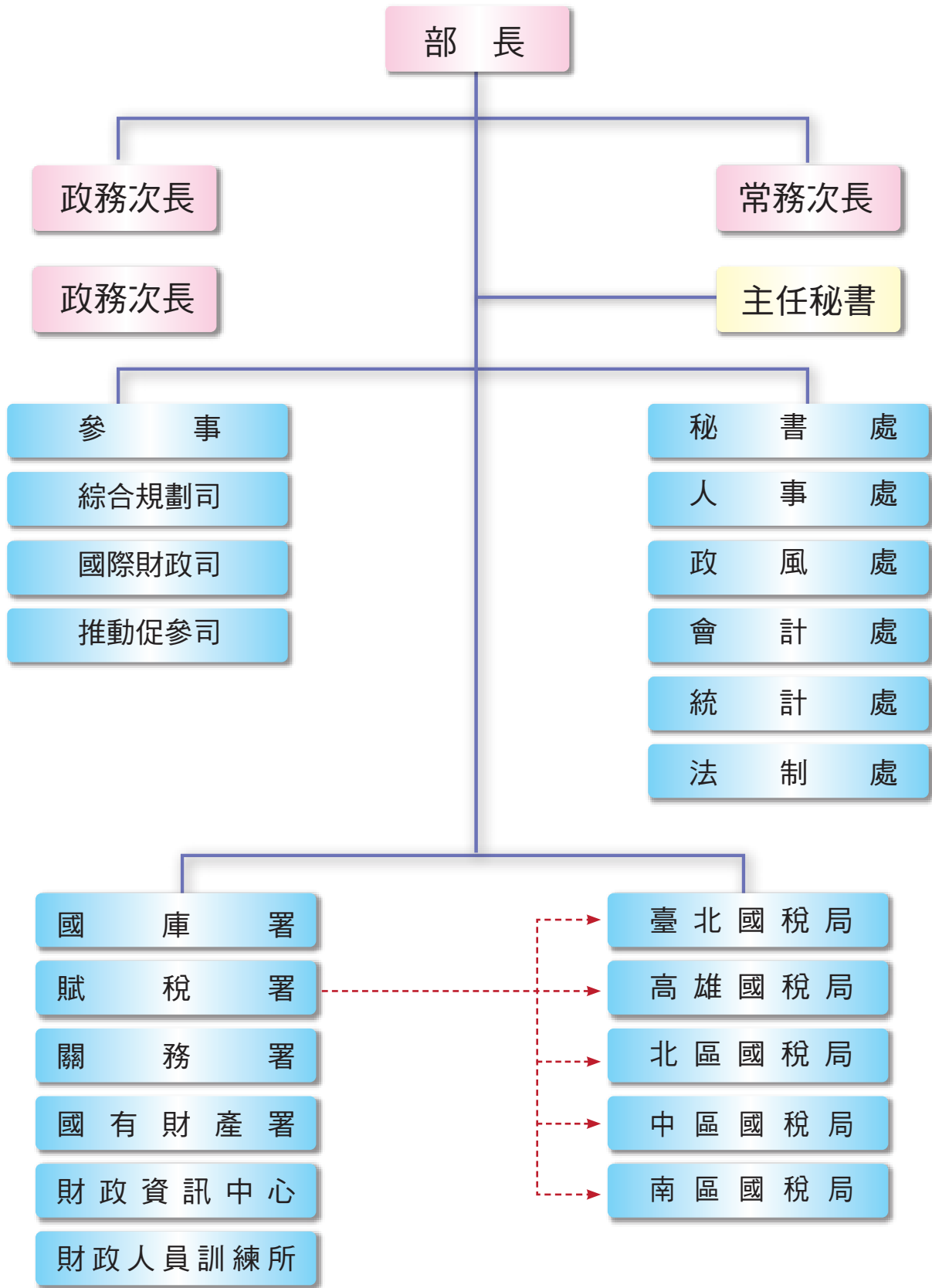
## *MINISTRY OF FINANCE*

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

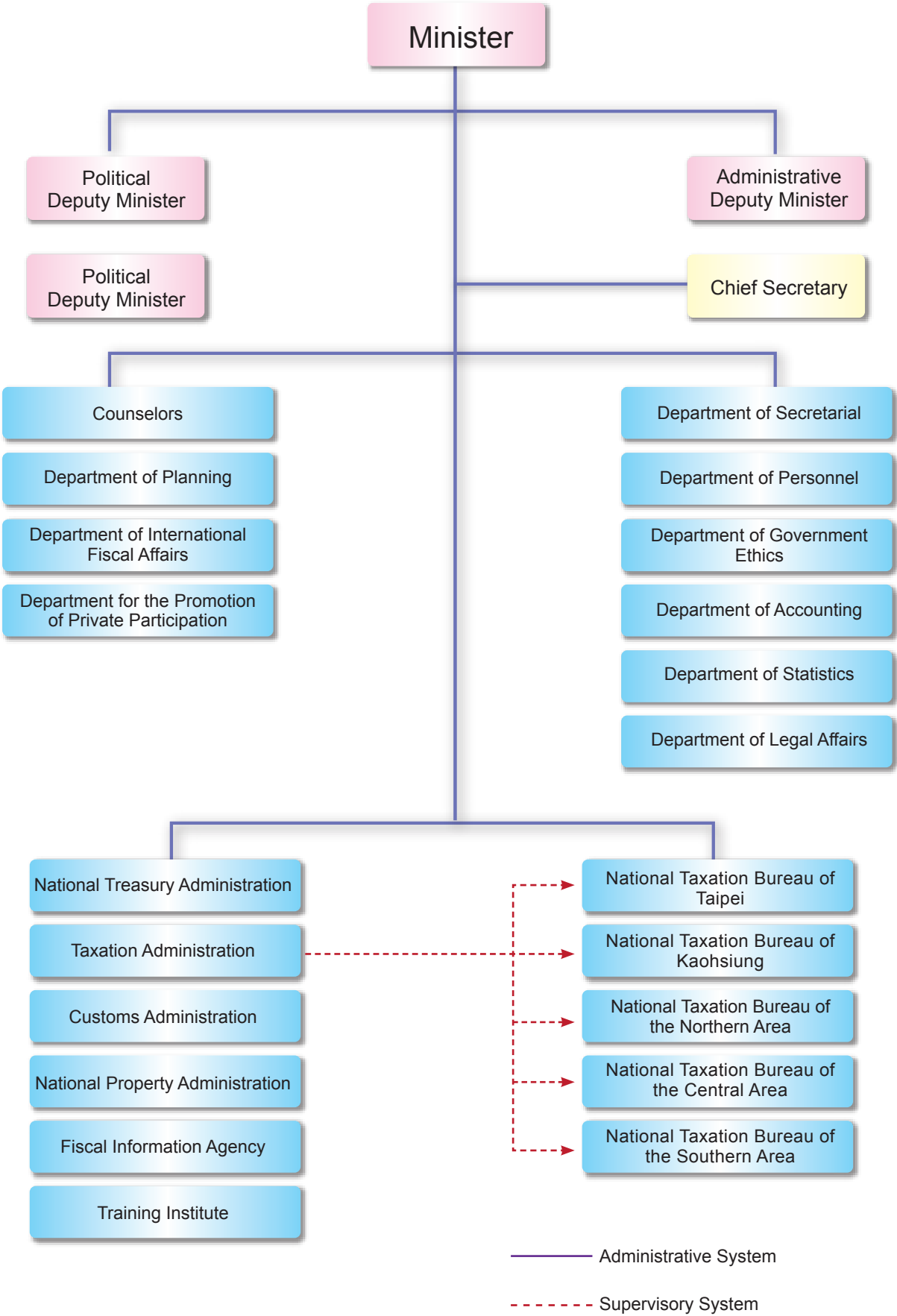
The Executive Yuan established the Ministry of Finance (MOF) to administer the national finances. On February 3, 2012, in accordance with the restructuring of the Executive Yuan, The Organic Act of the MOF was enacted and promulgated, and became effective on January 1, 2013. The MOF shall be in charge 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日修正公布國庫署組織條例。

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日配合行政院組織改造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 Organic 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 Organic Act of the MOF. The Department of the National Treasury was then upgraded to 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 The 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.

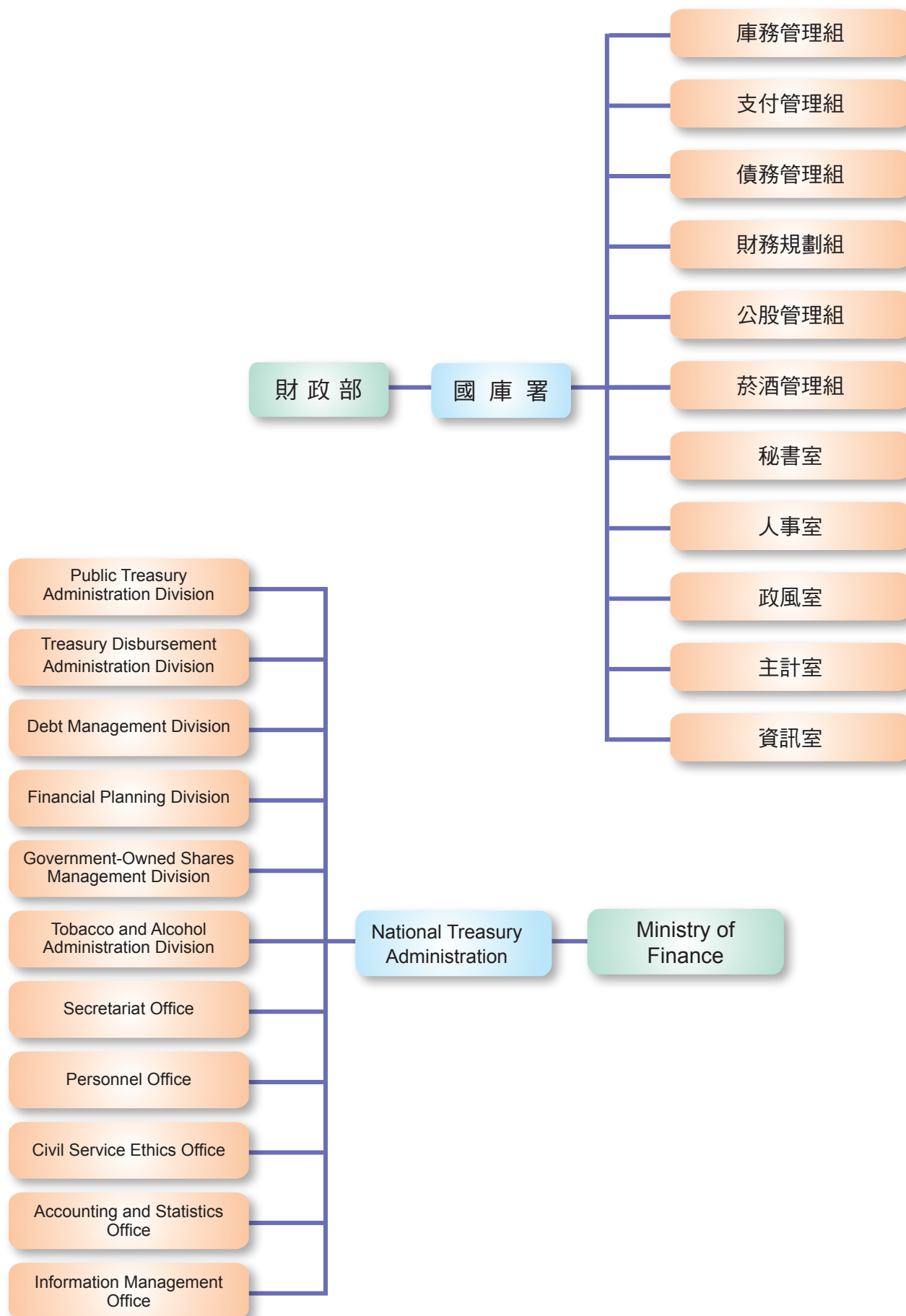
On February 3, 2012, in accordance with the reorganization of the Executive Yuan, Organization Act of NTA, MOF was enacted and promulgated and became effective on January 1, 2013, whereupon the functions of the original National Treasury Agency were merged with the organization of the Taipei Disbursement 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。

## 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.



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年起因景氣回升及稅制調整效應，財政收支狀況漸為改善，107年度收支賸餘為新臺幣（下同）45億元。

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, and tax adjustment benefits, the financial situation has improved slightly. The surplus of 2018 was NT\$4.5 billion.

單位：新臺幣拾億元 Unit：NT\$ billion

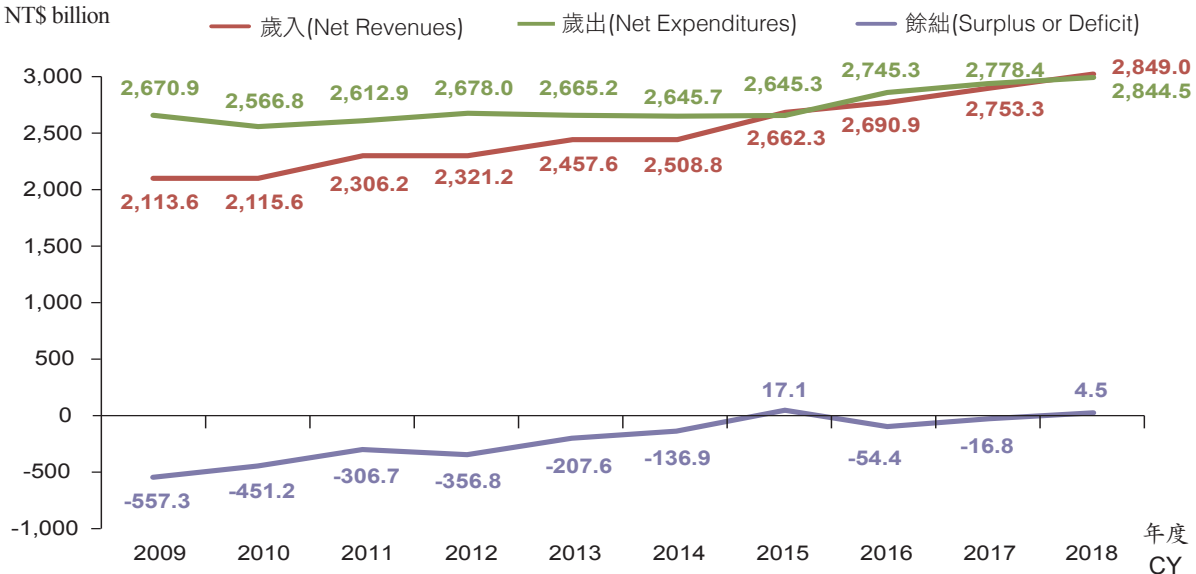
年度 CY	歲入淨額 Net Revenues	歲出淨額 Net Expenditures	餘絀 Surplus or Deficit
2009	2,113.6	2,670.9	-557.3
2010	2,115.6	2,566.8	-451.2
2011	2,306.2	2,612.9	-306.7
2012	2,321.2	2,678.0	-356.8
2013	2,457.6	2,665.2	-207.6
2014	2,508.8	2,645.7	-136.9
2015	2,662.3	2,645.3	17.1
2016	2,690.9	2,745.3	-54.4
2017	2,753.3	2,778.4	-25.0
2018	2,849.0	2,844.5	4.5

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(本書以下同)。

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

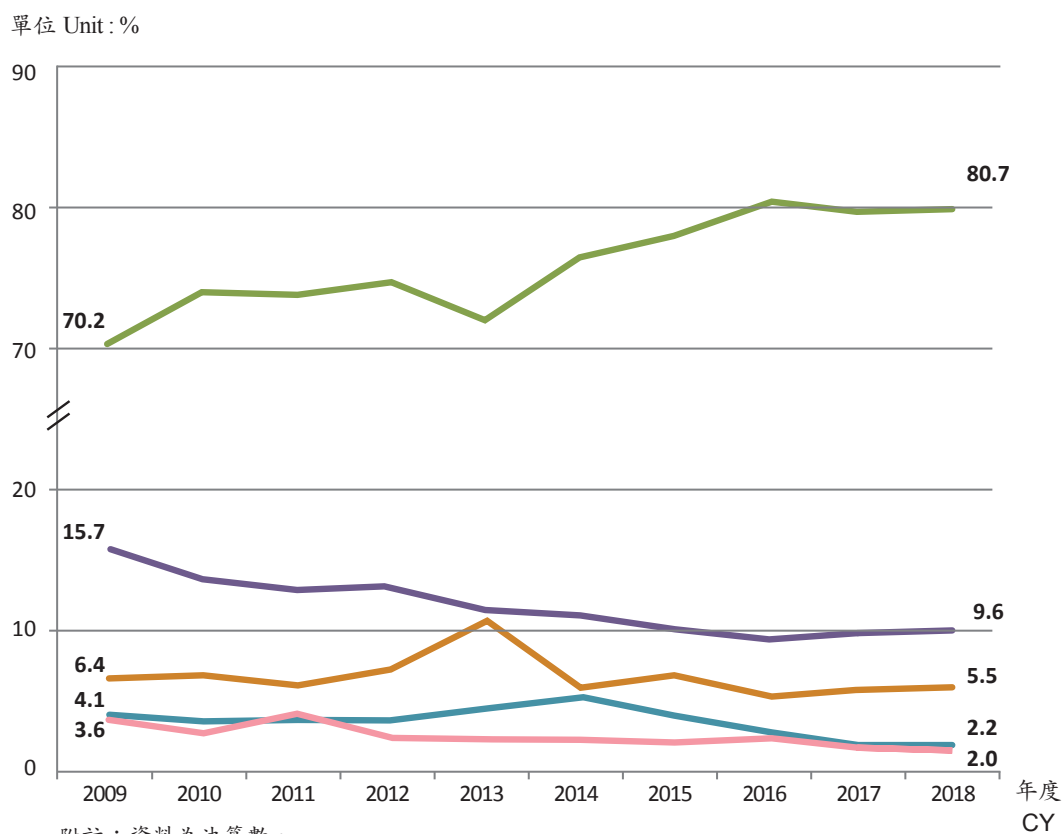


## 各級政府歲入淨額結構

### Structure of the Net Government Revenues at All Levels of Government

107年度各級政府歲入淨額，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98年之70.2%上升至107年之80.7%。

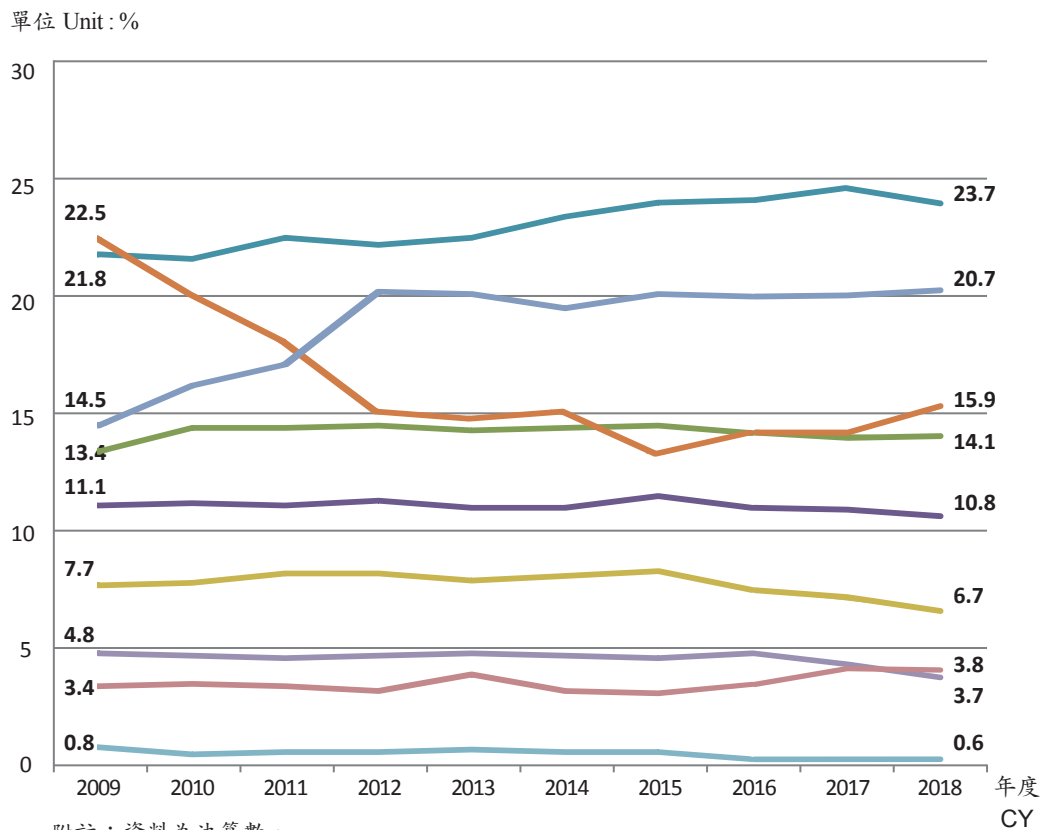
In 2018, revenues from taxes and surpluses of public enterprises and public utilities still remained the major sources of net government revenues at all levels, of which the percentage of tax revenues has shown an upward trend in recent years from 70.2% in 2009 to 80.7% in 2018.



- 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  
Other

107年度各級政府歲出淨額，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23.7%、20.7%及15.9%；自98年以來，以社會福利支出及教育科學文化支出比重各增加6.2與1.9個百分點較多，而經濟發展支出、債務支出比重則各減少6.6與1.1個百分點。

In 2018, 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 23.7%, 20.7% and 15.9% of expenditures respectively. Since 2009, expenditures for (II) and (I) have increased by 6.2 and 1.9 percentage points, whereas expenditures for economic development and obligations have decreased by 6.6 and 1.1 percentage points.



- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li><span style="color: #008080;">—</span> 教育科學文化支出<br/>Expenditures for Education, Science, and Culture</li> <li><span style="color: #4682B4;">—</span> 社會福利支出<br/>Expenditures for Social Welfare</li> <li><span style="color: #FF8C00;">—</span> 經濟發展支出<br/>Expenditures for Economic Development</li> <li><span style="color: #3CB371;">—</span> 一般政務支出<br/>Expenditures for General Administration</li> <li><span style="color: #483D8B;">—</span> 國防支出<br/>Expenditures for National Defense</li> </ul> | <ul style="list-style-type: none"> <li><span style="color: #FFD700;">—</span> 退休撫卹支出<br/>Expenditures for Retirement and Condolence</li> <li><span style="color: #6A5ACD;">—</span> 債務支出<br/>Expenditures for Obligations</li> <li><span style="color: #CD5C5C;">—</span> 社區發展及環境保護支出<br/>Expenditures for Community Development and Environmental Protection</li> <li><span style="color: #4682B4;">—</span> 其他<br/>Other</li> </ul> |
|--|---|

98年受金融海嘯衝擊及莫拉克風災影響，中央政府總預算歲入歲出差短達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年及102年受歐債危機及全球經濟停滯影響，歲入歲出差短擴大；103年以來，景氣回溫及推動稅制調整措施成效陸續顯現，歲入歲出差短大幅縮減，106年及107年中央政府總決算歲入歲出賸餘分別為25億元及1,080億元。

Under the impact of the financial tsunami and Typhoon Morako in 2009, the deficit of the Central Government General Budget 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 the MOF has promoted since 2014, the deficit has been substantially reduced. The Final Accounts of the Central Government boasted a surplus of NT\$2.5 billion for 2017, and NT\$108 billion for 2018.

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
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	1,895.7	1,939.9	-44.2
2017	1,929.8	1,927.3	2.5
2018	2,017.7	1,909.7	108.0

附註：1. 依預算法規定，「歲入」不含債務舉借及以前年度歲計賸餘移用，「歲出」不含債務償還。

2. 98年度至106年度為審定決算數，107年度為院編決算數。

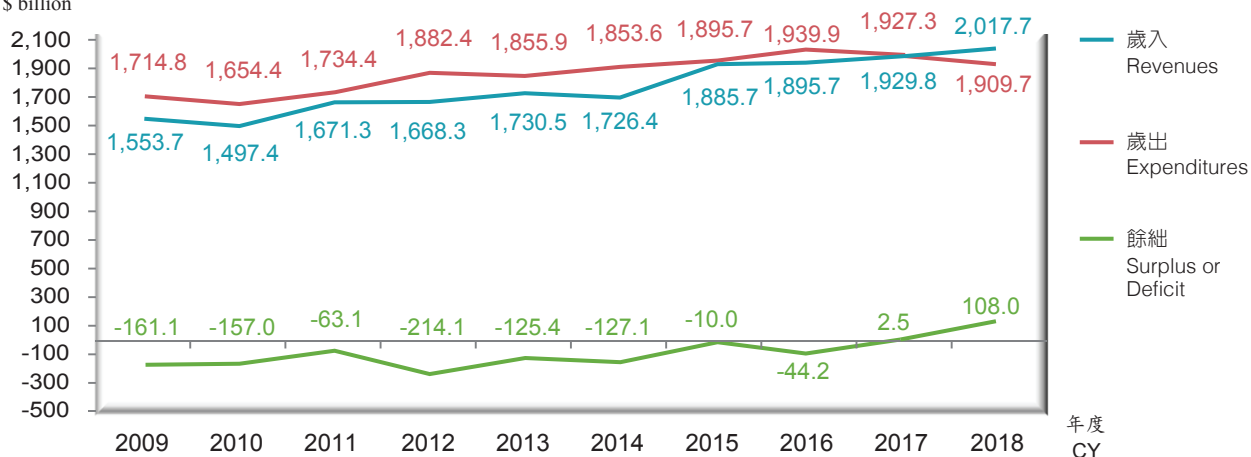
Notes：1. According to the Budget Act, annual revenues exclude debt raising and revenues from the surplus from previous fiscal years. Expenditures exclude debt repayments.

2. Sources：

(1) 2009~2017: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

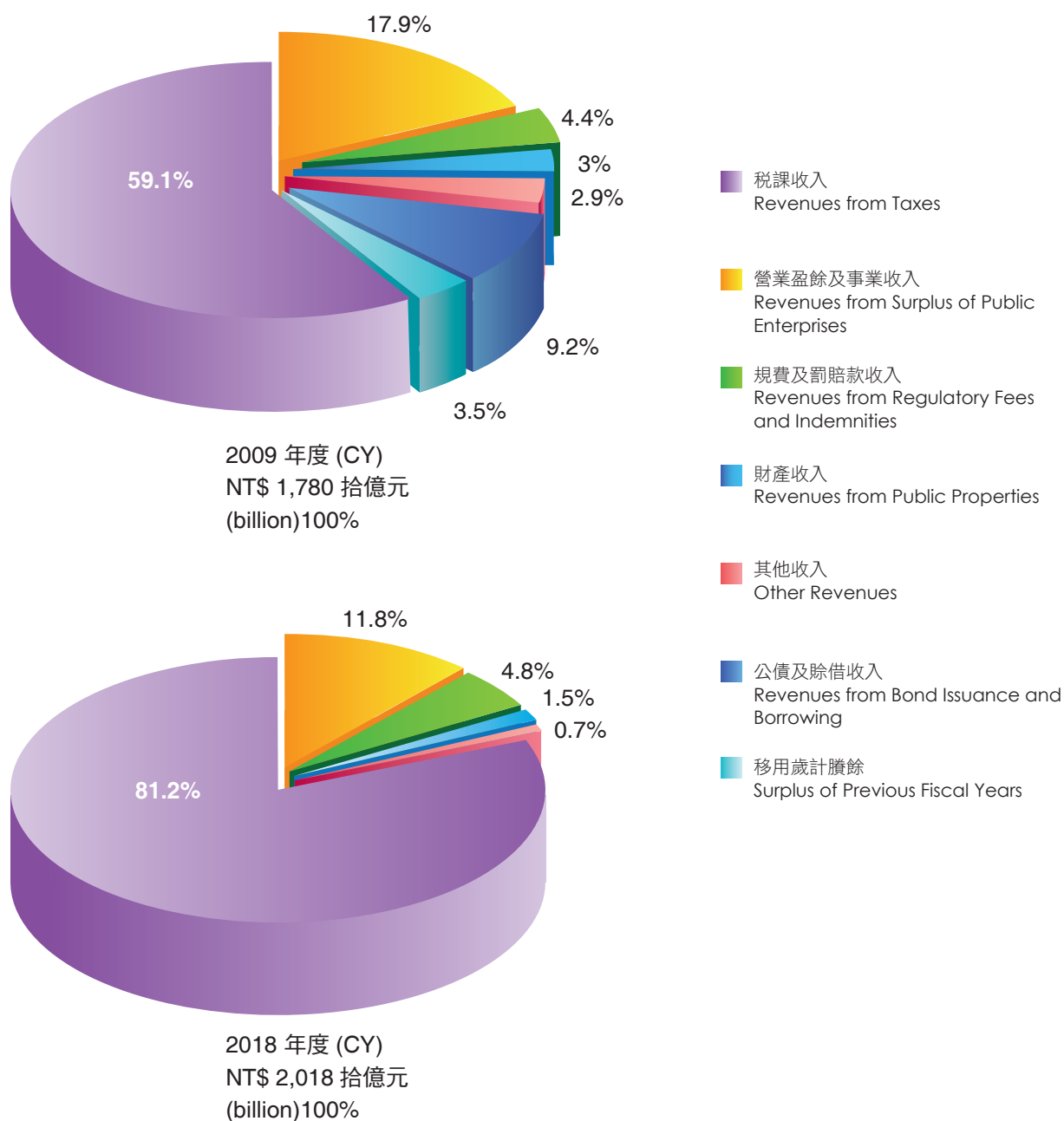
(2) 2018: Final Accounts of the Central Government, edited by the Executive Yuan.

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98年之59.1%成長至107年之81.2%。

Tax revenue is the main source of the Central Government budget revenues. The ratio of tax revenue to total revenues (including financing) increased from 59.1% in 2009 to 81.2% in 2018.

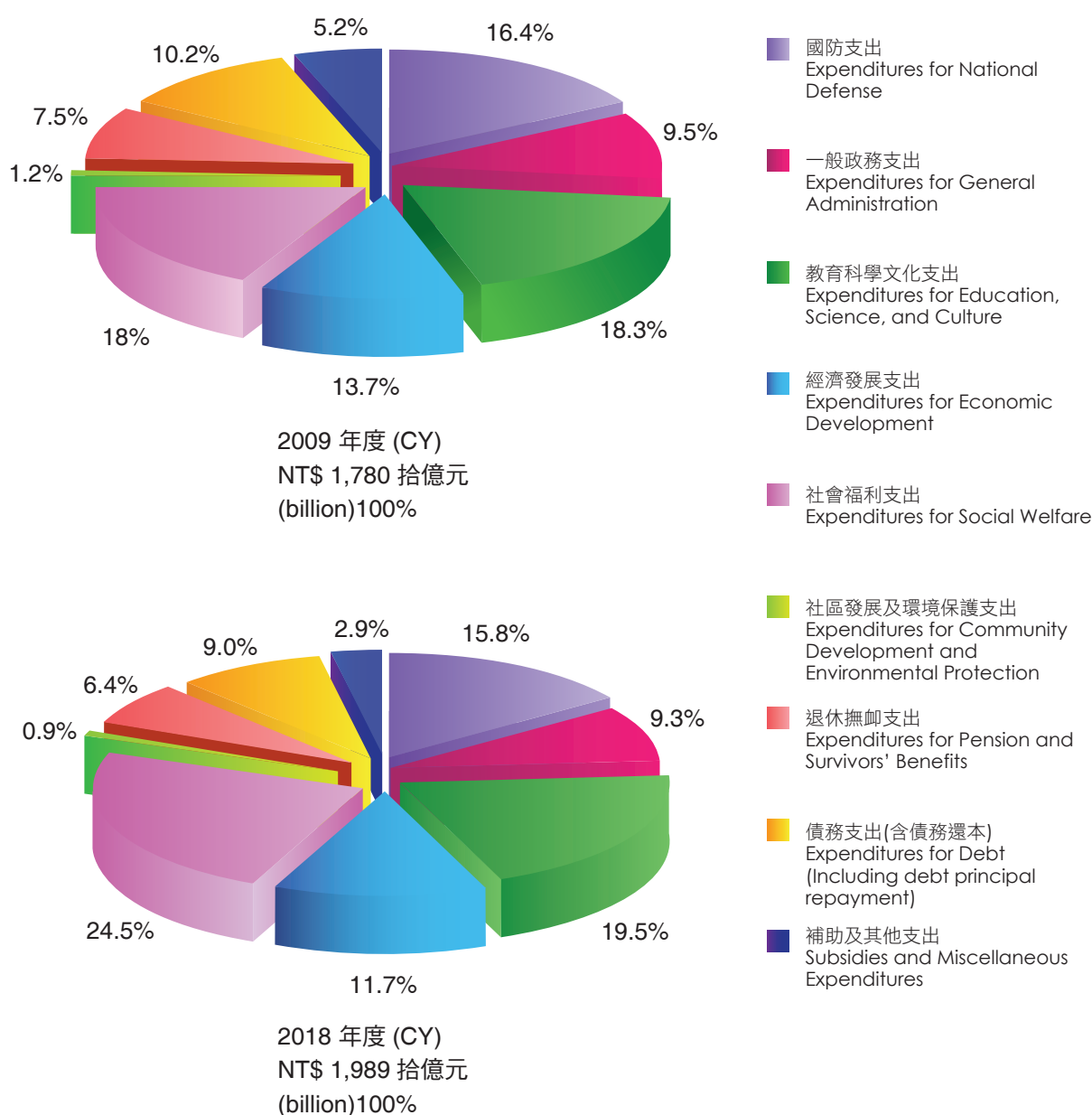


## 中央政府支出結構

### 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1年以上公共債務，均用於籌集建設資金，支應國家重大建設。107年度中央政府總預算因歲入執行良好及歲出節餘，並未辦理債務舉借。

Over the past decade, all revenues from the central government debt have been used to finance important national construction projects. In 2018, due to the excellent execution of annual revenues and reduction in annual expenditures, the central government did not need to issue debt.

單位：新臺幣拾億元；%  
Unit: NT\$ billion; %

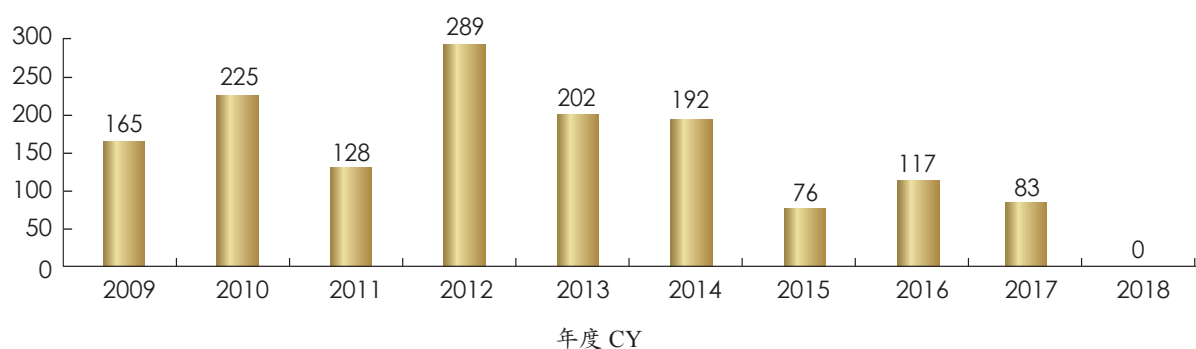
年度 CY	中央政府舉借債務數額 Amount of Central Government Debt	歲出總額 Total Expenditure	中央政府舉借債務數額 歲出總額 Amount of Central Government Debt Total Expenditure
2009	165	1,810	9.12%
2010	225	1,715	13.10%
2011	128	1,788	7.14%
2012	289	1,939	14.88%
2013	202	1,908	10.58%
2014	192	1,916	10.02%
2015	76	1,935	3.94%
2016	117	1,976	5.93%
2017	83	1,974	4.22%
2018	0	1,967	0.00%

- 附註：1. 本表舉借債務數額係指受公共債務法第5條第7項規定限制之舉借數。  
2. 本表舉借債務數額97年度至106年度係審定決算數，107年度為院編決算數。  
3. 本表歲出總額均為預算數。

- Notes: 1. Debts in this table shall be subject to the limitation set out in the provisions of Article 5, Paragraph 7 of the Public Debt Act.  
2. Source of the amount of central government debt:  
(1) 2008~2017: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.  
(2) 2018: Final Accounts of the Central Government, edited by the Executive Yuan.  
3. 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107年止，中央政府1年以上公共債務未償餘額5兆3,801億元，占國內生產毛額30.24%。

As of the end of 2018, the central government outstanding debt with a maturity of one year or longer totaled NT\$5,380.1 billion. Furthermore, the ratio of central government outstanding debt to GDP stood at 30.24%.

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
2009	4,126	12,962	31.83%
2010	4,536	14,119	32.13%
2011	4,751	14,312	33.19%
2012	4,996	14,687	34.02%
2013	5,146	15,231	33.79%
2014	5,276	16,112	32.74%
2015	5,296	16,771	31.58%
2016	5,344	17,176	31.11%
2017	5,358	17,501	30.61%
2018	5,380	17,793	30.24%

附註：1. 本表不含外債。

2. 本表 98 年度至 106 年度為審定決算數，107 年度為院編決算數 (GDP 資料來源：行政院主計總處)。

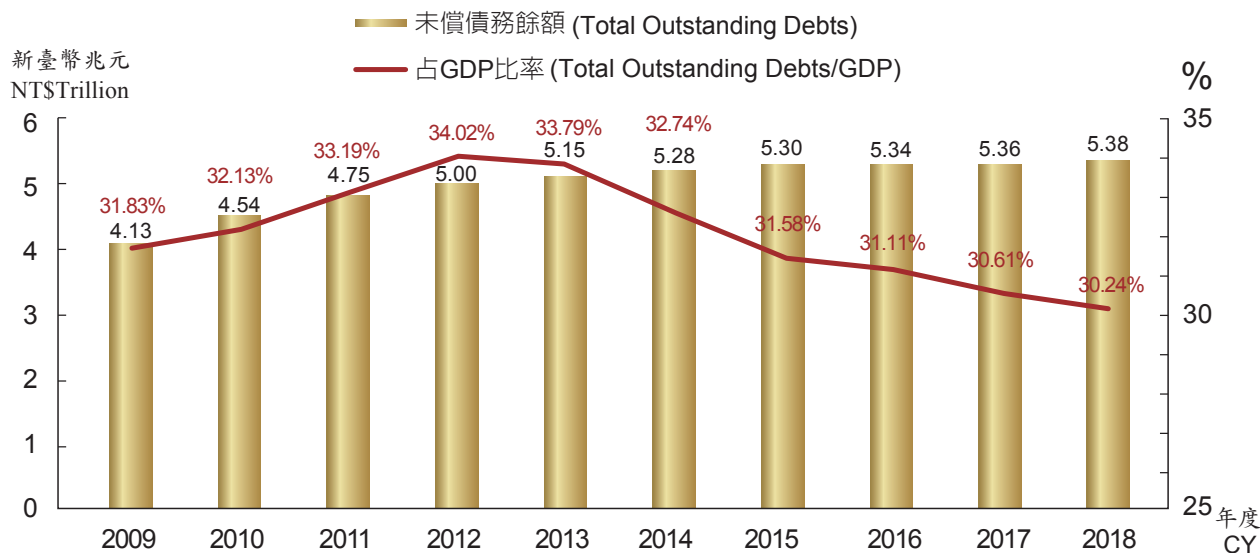
Notes: 1. External debt is not included.

2. Sources:

(1) 2009~2017: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(2) 2018: Final Accounts of the Central Government, edited by the Executive Yuan.

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



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

截至107年止，中央政府債務還本付息占國內生產毛額1.01%。

As of the end of 2018, the repayments of the principal and interest of Central Government Debt as a percentage of GDP stood at 1.01 %.

### 中央政府債務還本付息占國內生產毛額百分比 Principal and Interest Repayments 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 Principal Repayment of Central Government Debt	債務付息 Interest Repayment 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
2009	650	1,162	1,812	129,617	1.40
2010	660	1,094	1,754	141,192	1.24
2011	660	1,113	1,773	143,122	1.24
2012	940	1,140	2,080	146,869	1.42
2013	772	1,169	1,941	152,307	1.27
2014	640	1,146	1,786	161,119	1.11
2015	660	1,113	1,773	167,707	1.06
2016	730	1,128	1,858	171,763	1.08
2017	743	1,015	1,758	175,012	1.00
2018	792	1,004	1,796	177,931	1.01

附註：1. 本表 98 年度至 106 年度為審定決算數，107 年度為院編決算數。

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) 2009~2017: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(2) 2018: Final Accounts of the Central Government, edited by the Executive Yuan.

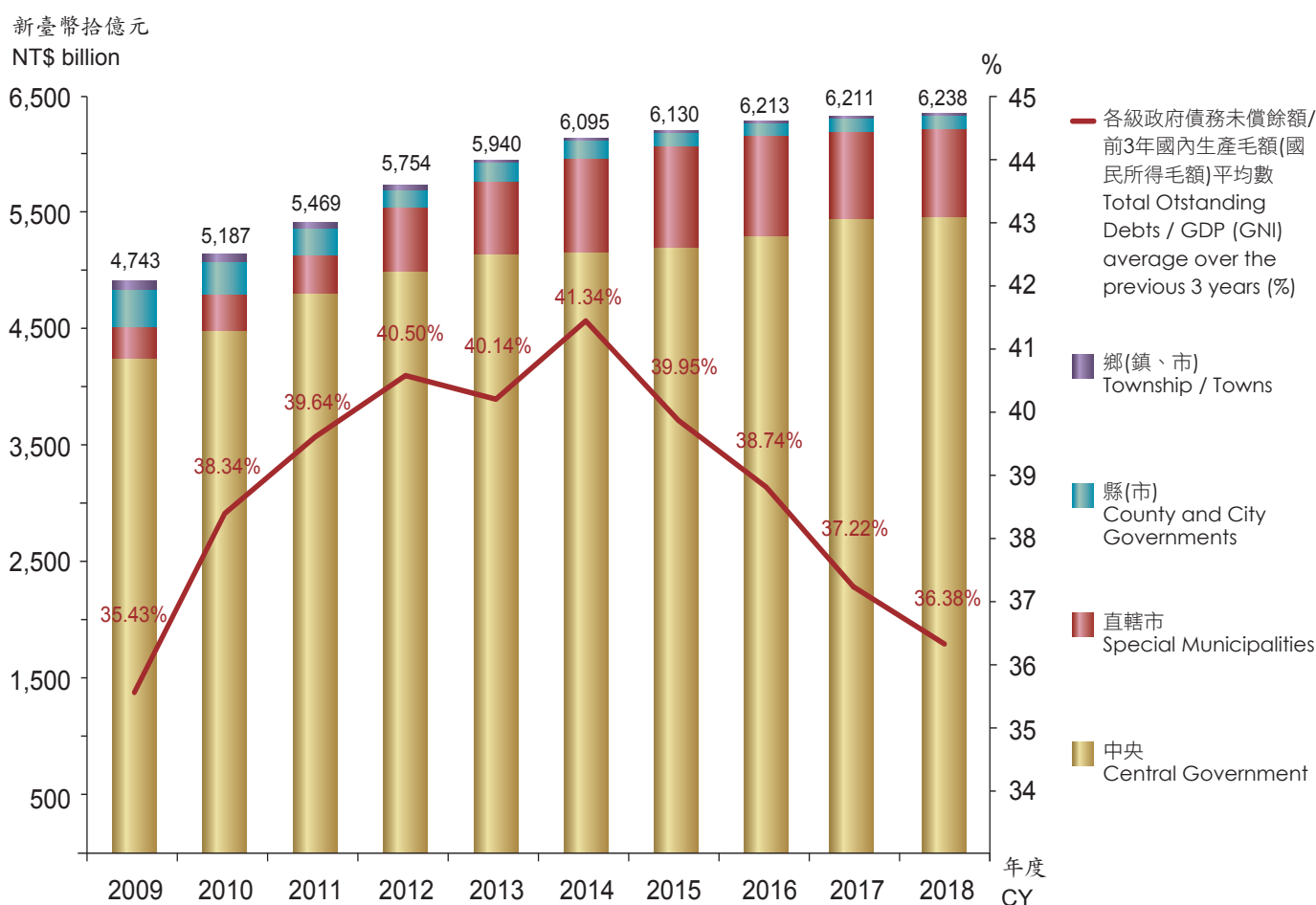
2. This table excludes the principal repayments of the Central Government Debt Service Fund.

## 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，各級政府1年以上公共債務未償餘額緩步增加，惟仍應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 with a maturity of one year or longer gradually increases, it shall still comply with the debt limits laid down in the Public Debt Act.



附註：1. 98 年度至 106 年度為審定決算數，107 年度為自 (院) 編決算數。

2. 98 年度至 102 年度為前 3 年 GNI 平均數，103 年度起為前 3 年 GDP 平均數。

Notes: Sources:

1. 2009~2017: Final audit accounts for all levels of government, edited by the National Audit Office, Control Yuan.  
2018: Final accounts for all levels of government.

2. 2009~2013: 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結構 Structure of the Social Welfare Expenditures of the Central Government

中央政府社會福利支出由98年度3,202億元增加至107年度之4,874億元，107年度「社會保險支出」及「福利服務支出」合計約占社會福利支出之94.77%。

The social welfare expenditures of the central government have increased consistently, from NT\$320.2 billion in 2008 to NT\$487.4 billion in 2018. Among them, “Social Insurance Expenditure” and “Welfare & Service Expenditure” account for 94.77% 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
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	116.0	1.7	19.4	460.1	23.72%
2017	326.2	9.2	115.0	1.6	20.3	472.2	24.50%
2018	350.6	6.4	111.3	1.6	17.4	487.4	25.50%

附註：98年度至106年度：審定決算數，107年度：院編決算數。

Notes：Sources：

1. 2009~2017: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.
2. 2018: Final Accounts of the Central Government, edited by the Legislative 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

107年度公益彩券銷售金額為1,140.6億元，彩券盈餘分配數為267.06億元，計分配衛生福利部120.17億元、中央健康保險署13.35億元及地方政府133.53億元，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 2018 were NT\$114.06 billion. The lottery distributed surplus was NT\$26.71 billion, of which NT\$12.02 billion was distributed to the Ministry of Health and Welfare; NT\$1.34 billion to the National Health Insurance Administration; and NT\$13.35 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.

### 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 2018

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
	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)	地方政府 (社會福利) Local Governments (Social Welfare)	合計 Total	公益彩券 Public Welfare Lottery (PWL)
年度 CY	45%	5%	50%		
2000 ~ 2017	185.15	20.67	207.51	413.33	1,550.46
2018	12.02	1.34	13.35	26.71	114.06
總計 Accumulated Total	197.17	22.01	220.86	440.04	1,664.52

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：

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	成長率 Growth Rate %
2009	18,686,150	49.05	5.58	19,409,453	50.95	-27.18	38,095,603	-14.10
2010	18,699,196	49.35	0.07	19,190,513	50.65	-1.13	37,889,708	-0.54
2011	20,705,285	55.47	10.73	16,619,222	44.53	-13.40	37,324,507	-1.49
2012	21,967,404	58.87	6.10	15,347,217	41.13	-7.65	37,314,621	-0.03
2013	22,038,542	57.31	0.32	16,418,958	42.69	6.98	38,457,500	3.06
2014	21,570,931	54.78	-2.12	17,805,245	45.22	8.44	39,376,176	2.39
2015	22,095,743	59.67	2.43	14,932,081	40.33	-16.14	37,027,824	-5.96
2016	25,584,893	67.54	15.79	12,295,101	32.46	-17.66	37,879,994	2.30
2017	32,863,310	84.94	28.45	5,828,460	15.06	-52.60	38,691,770	2.14
2018	31,991,893	83.85	-2.65	6,162,308	16.15	5.73	38,154,201	-1.39

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	成長率 Growth Rate %
2009	5,030,413	73.80	8.69	1,785,850	26.20	0.88	6,816,263	6.53
2010	5,134,329	71.64	2.07	2,032,953	28.36	13.84	7,167,283	5.15
2011	5,099,480	70.00	-0.68	2,185,775	30.00	7.52	7,285,255	1.65
2012	5,449,713	70.95	6.87	2,231,334	29.05	2.08	7,681,047	5.43
2013	5,035,725	69.27	-7.60	2,233,968	30.73	0.12	7,269,693	-5.36
2014	5,153,725	66.95	2.34	2,543,712	33.05	13.87	7,697,436	5.88
2015	5,151,966	65.97	-0.03	2,657,197	34.03	4.46	7,809,163	1.45
2016	5,053,079	64.22	-1.92	2,815,474	35.78	5.96	7,868,553	0.76
2017	5,074,808	63.47	0.43	2,920,231	36.53	3.72	7,995,039	1.61
2018	4,887,968	62.72	-3.68	2,904,794	37.28	-0.53	7,792,762	-2.53

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. 完成 108 年度中央政府總預算及前瞻基礎建設計畫特別預算財源籌措

為國家建設及政務推動所需，配合行政院主計總處完成 108 年度中央政府總預算案及前瞻基礎建設計畫第 2 期 (108 年度至 109 年度) 特別預算案財源籌編，經立法院審議通過，分述如下：

- (1) 108 年度中央政府總預算經總統 108 年 1 月 30 日公布，歲入 1 兆 9,924 億元，歲出 1 兆 9,980 億元，歲入歲出差短 56 億元，為 89 年度以來總預算差短新低，加計債務還本數 835 億元，債務舉借數 891 億元。
- (2) 前瞻基礎建設計畫第 2 期 (108 年度至 109 年度) 特別預算經總統 108 年 1 月 16 日公布，歲出 2,229 億元，包括 108 年度 1,047 億元及 109 年度 1,182 億元，雖以舉借債務支應，惟將恪遵前瞻基礎建設特別條例及公共債務法債務管控規定。

### 2. 完成菸酒管理相關法規修正

- (1) 107 年 2 月 2 日修正發布財政部優質酒類認證評審作業程序。
- (2) 107 年 10 月 9 日修正發布財政部優質酒類認證作業要點、財政部優質酒類認證評審基準—共通規範。
- (3) 107 年 12 月 18 日修正發布財政部優質酒類認證評審基準—啤酒。

### 3. 精進國庫支付業務

- (1) 107 年 5 月推動各機關人事費支出採不限制電子支付金額及存入指定帳戶處理機制，減省書面憑單遞送作業及相關成本，擷節政府經費支出。
- (2) 107 年 8 月推動國庫支票特別標識註銷與候領支票催領等 e 化處理機制，縮短受款人臨櫃等候時間，提升庫款支付時效，強化內部控制。
- (3) 107 年 8 月推動中央政府各機關申辦匯款附言欄對帳服務 e 化處理機制，簡化跨機關間作業程序，提高服務品質。
- (4) 107 年 8 月推動收支併列案款收支累計表 e 化處理機制，免除紙本公文遞送作業，強化系統自動勾稽檢核功能，落實電子化政府政策。

#### 4. 強化地方政府債務管制措施

為強化債務管理措施，並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。

#### 5. 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，達到資訊透明化，俾利投資人短中長期資金規劃。

#### 6. 完成公股事業 107 年股東常會董事改選

完成兆豐金融控股股份有限公司、第一金融控股股份有限公司及臺灣中小企業銀行股份有限公司董事改選，與規劃情況相符，順利圓滿完成，公股權益得以維護。

## **1. Completion of the Preparation for Annual Revenue of the 2019 Central Government General Budget and Special Budget**

In order to support national construction and government expenditures, the MOF has worked in co-operation with the DGBAS to complete the preparation for revenues of the 2019 Central Government General Budget Proposal and Special Budget Proposal as scheduled, which were then approved by the Legislative Yuan. The budgets are as follows:

- (1) The 2019 Central Government General Budget was announced by the President on January 30, 2019. The annual revenue was NT\$1,992.4 billion, and the annual expenditure was NT\$1,998 billion. The projected deficit in 2019 was NT\$5.6 billion, which was the smallest gap since the 2000 Central Government General Budget. Combined with the debt repayment of NT\$83.5 billion within the amount required for financing, it totaled NT\$89.1 billion.
- (2) The second stage of the Forward-Looking Infrastructure Development Program Special Budget (2019 to 2020) was announced by the President on January 16, 2019. The annual expenditure was NT\$222.9 billion, including NT\$104.7 billion in 2019 and NT\$118.2 billion in 2020, financed from debt, but the MOF will obey the Special Act for Forward-Looking Infrastructure and the Public Debt Act.

## **2. Amendment to Regulations Concerning Tobacco and Alcohol Administration**

- (1) Evaluating Procedures for Acquiring Certification on the Certified Alcohol was amended and promulgated on February 2, 2018.
- (2) Directions for the Operation of the Certification on the Certified Alcohol, and The MOF Standard for Evaluation of the Certification of Alcohol Quality-Common Criteria were amended and promulgated on October 9, 2018.
- (3) The MOF Standard for Evaluation of the Certification of Alcohol Quality-Beer was amended and promulgated on December 18, 2018.

## **3. Improvement of the National Treasury Payment Services**

- (1) In May 2018, a processing mechanism was implemented for depositing agencies' personnel expenses into designated accounts without a maximum limit on electronic payment amount in order to reduce delivery operations, related costs, and government expenditure.
- (2) In August 2018, the e-processing operations for cancellation of special marks of treasury checks and the reminder notification for unclaimed checks were implemented to shorten the waiting time for payees in person, enhancing the timely payment of Treasury funds, and strengthening internal control.

- (3) In August 2018, an e-processing operation of central government agencies to file applications for inquiry service of remittance postscript to payees was implemented to simplify inter-agency operational procedures and enhance service quality.
- (4) In August 2018, an e-processing mechanism of the revenue and expenditure accumulation table of the budget whose revenues are for specific expenditures was implemented to save delivery operations of official documents, strengthen automatic system auditing, and implement e-governance policy.

#### **4. Enhanced Control Measures 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.

#### **5. 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.

#### **6. Completion of the Elections of the Board of Directors in Government-Owned Share Enterprises in 2018**

The 2018 board of directors elections for the Mega Financial Holding Co., Ltd.; First Financial Holding Co., Ltd.; and Taiwan Business Bank, Ltd. were held smoothly and successfully, and the results were in line with the expectations of the MOF in that the interests of government-owned shareholdings were 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日配合行政院組織改造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

Under the National Government of the ROC, 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 Commodity Tax Act. 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, Organizational Act of Taxation Administration, MOF 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.

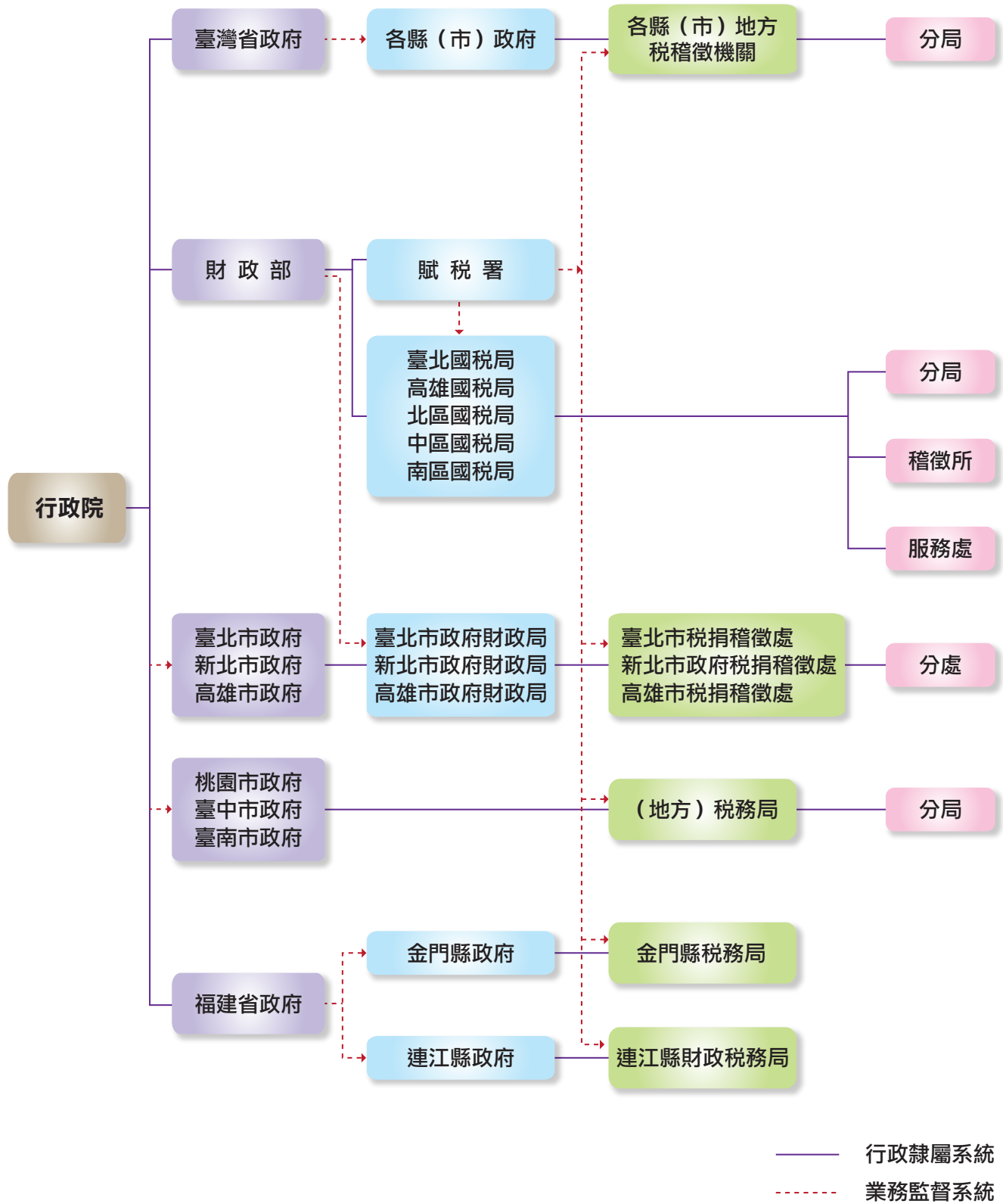
## 主要工作

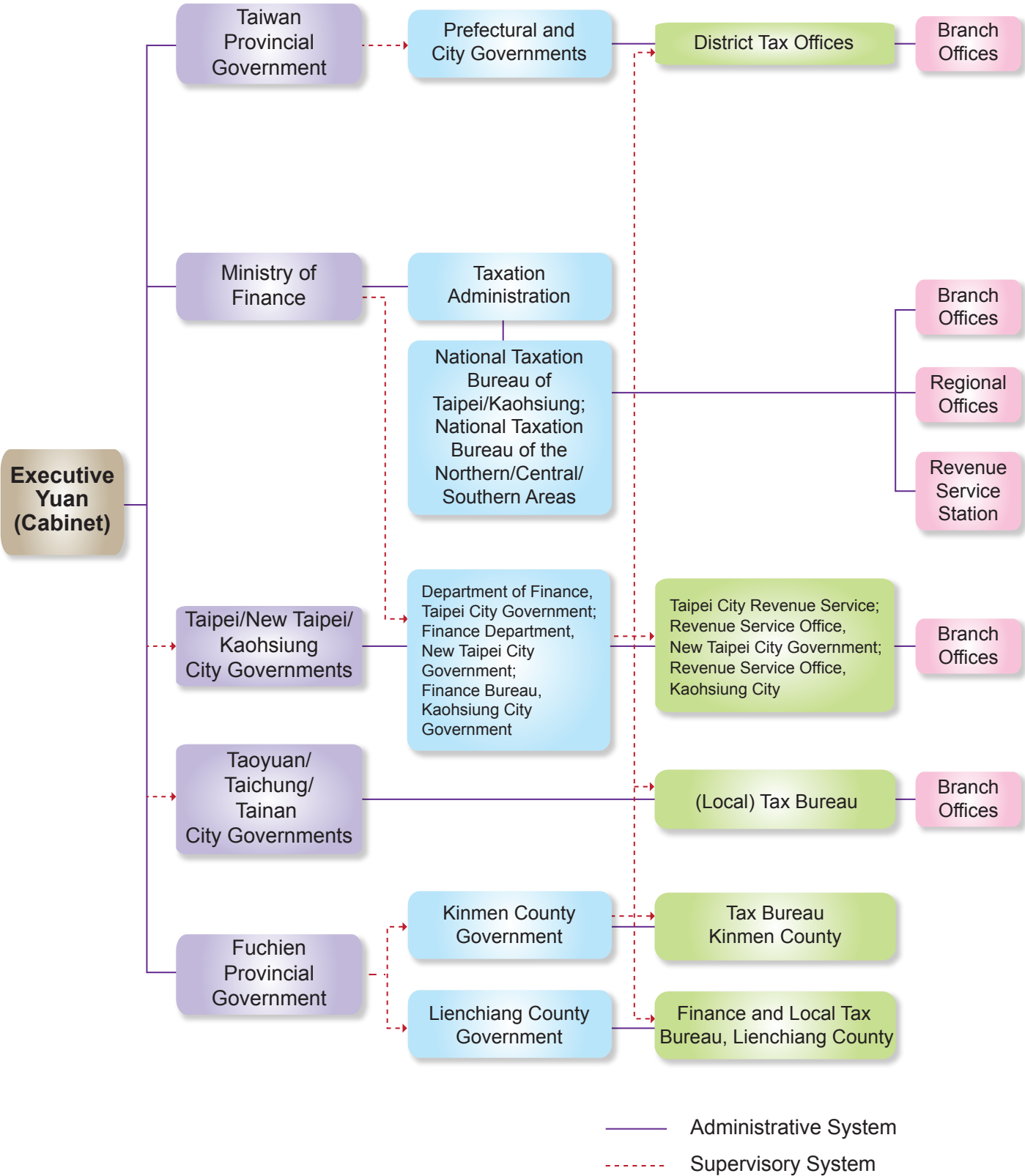
1. 所得稅、加值型及非加值型營業稅（下稱營業稅）、證券交易稅、期貨交易稅、印花稅、貨物稅、菸酒稅、遺產稅、贈與稅、土地稅、房屋稅、使用牌照稅、契稅、娛樂稅、特種貨物及勞務稅及稅捐稽徵等各法規之訂定、修正、解釋之研議及稽徵業務之規劃、解答。
2. 地方稅法通則修正、解釋之研議及地方政府開徵臨時稅、附加稅、特別稅之審議。
3. 國稅稽徵業務之規劃、指揮、監督、考核、解答。
4. 地方稅稽徵業務之規劃、督導、考核、解答。
5. 各地區國稅局監察業務之指揮、監督、考核。
6. 新增稅目法規之擬訂及稽徵業務之規劃、解答。
7. 免稅、減稅、退稅之審核。
8. 涉外稅捐。
9. 其他有關賦稅事項。

## Functions

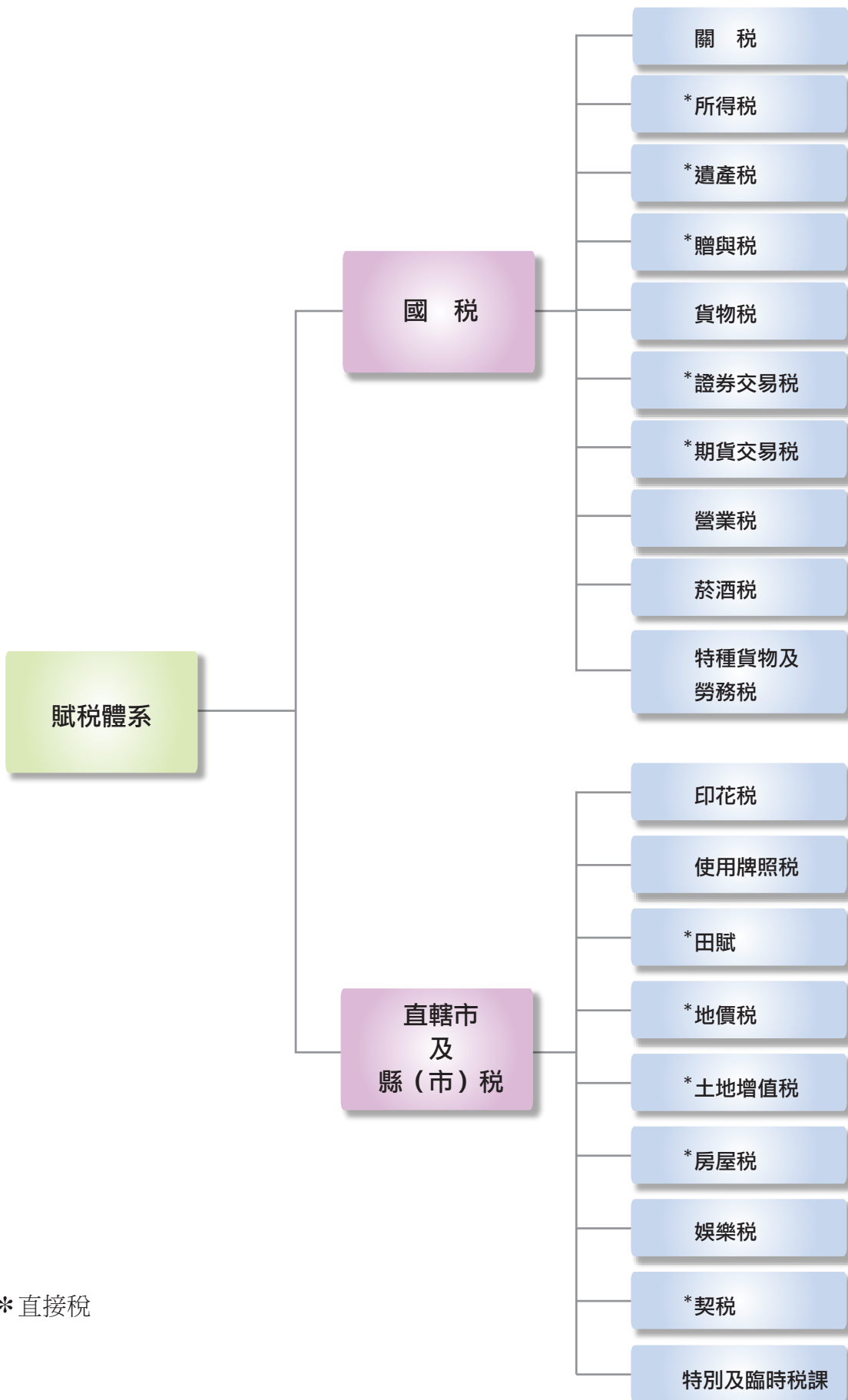
1. To enact, revise, and interpret the Acts for Income Tax, Value-added and Non-value-added Business Tax (hereinafter referred to as Business Tax), Securities Transactions Tax, Futures Transactions Tax, Stamp Tax, Commodity Tax, Tobacco and Alcohol Tax, Estate Tax, Gift Tax, Land Tax, House Tax, Vehicle 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）

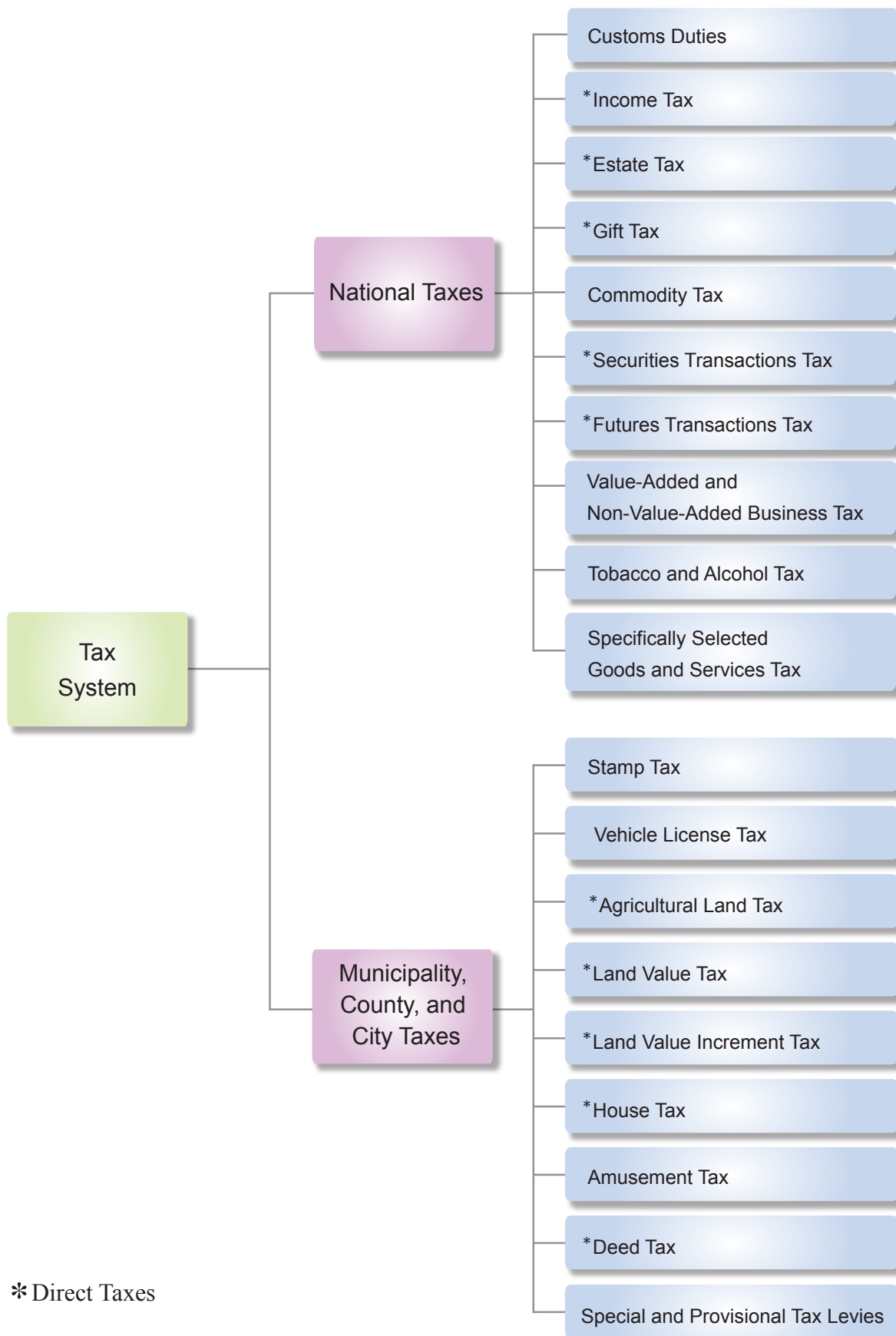




— Administrative System  
 - - - Supervisory System



\* 直接稅



## 賦稅收入成長概況

### Growth of Tax Revenues

98年遭受金融海嘯衝擊，賦稅收入降至1兆5,303億元，爾後隨景氣復甦，企業獲利增加，以及稅制變動影響，各年賦稅收入呈逐年增加趨勢，107年升至2兆3,869億元，為歷年最高，較106年增加1,357億元，成長6%。

Due to the impact of the global financial crisis in 2009, tax revenues went down to NT\$1,530.3 billion. With the recovery of the economy, an increase in corporate profits and tax adjustment benefits, tax revenues went up to NT\$2,386.9 billion in 2018, the highest increase in the past years, an increase of NT\$135.7 billion, or 6%, compared with 2017.

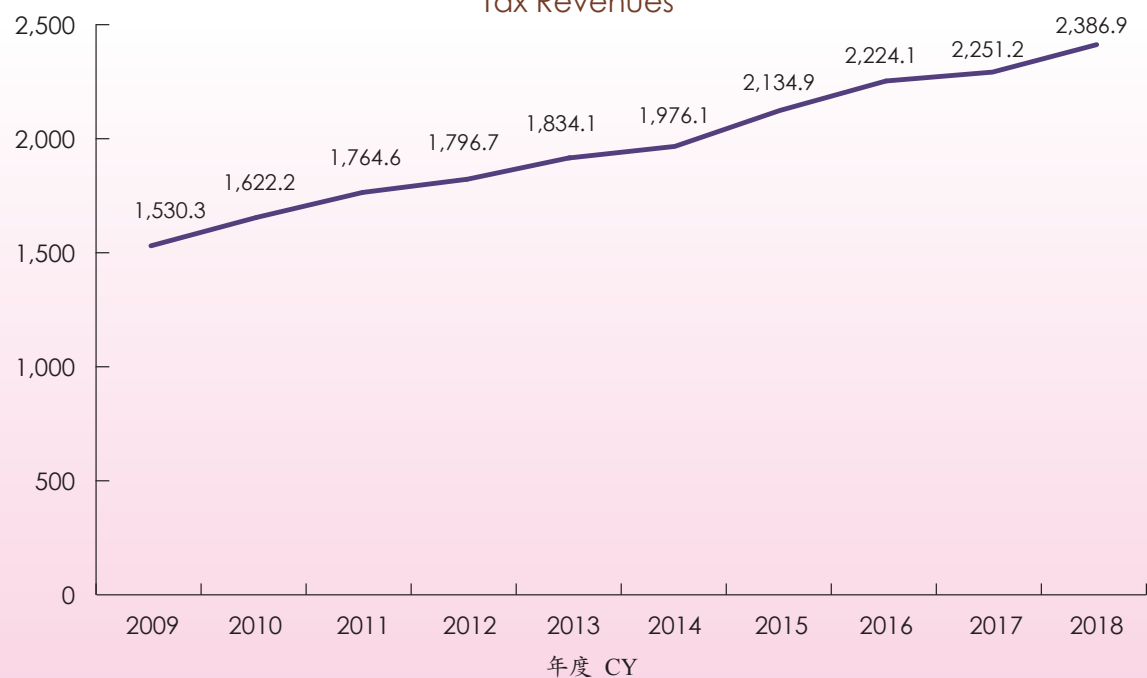
單位：新臺幣拾億元

Unit: NT\$ billion

年度 CY	賦稅收入 Tax Revenues	定基指數 98年=100 Index Base CY 2009=100
2009	1,530.3	100
2010	1,622.2	106
2011	1,764.6	115
2012	1,796.7	117
2013	1,834.1	120
2014	1,976.1	129
2015	2,134.9	140
2016	2,224.1	145
2017	2,251.2	147
2018	2,386.9	156

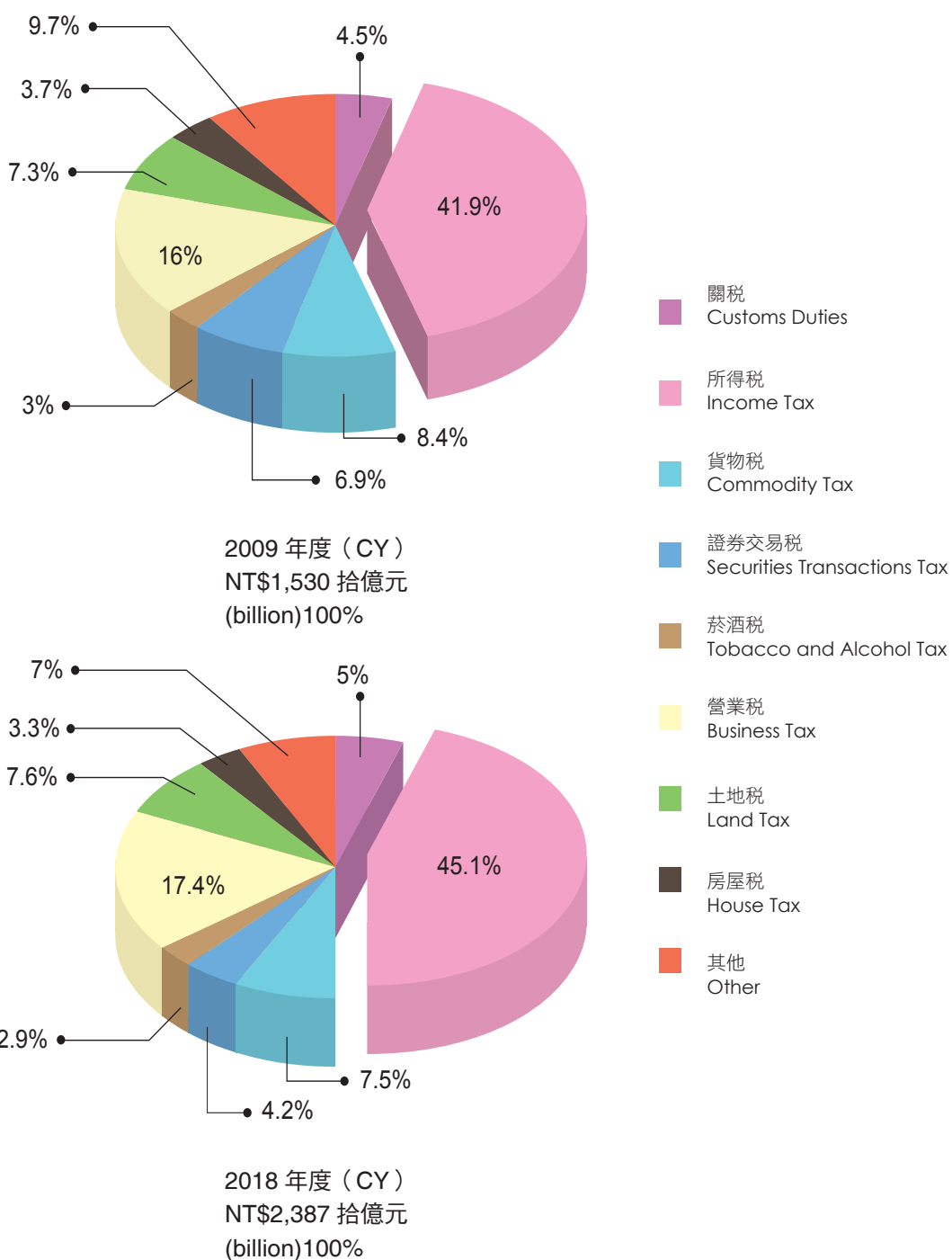
新臺幣拾億元  
NT\$ billion

賦稅收入  
Tax Revenues



107年賦稅收入以所得稅占45.1%最大，較98年增加3.2個百分點，其次為營業稅占17.4%，增加1.4個百分點，土地稅占7.6%，增加0.3個百分點，貨物稅占7.5%，減少0.9個百分點，顯示賦稅結構之變化。

In 2018, revenue from income tax increased by 3.2 percentage points to 45.1% of the tax revenues and comprised the largest share, while revenue from business tax increased by 1.4 percentage points to 17.4%, revenue from land tax increased by 0.3 percentage points to 7.6% and that from commodity tax decreased by 0.9 percentage points to 7.5%, compared with the corresponding figures of 2009, indicating that there has been a change in the structure of tax revenues.



## 主要賦稅收入成長趨勢

### Trends in the Growth of Major Taxes

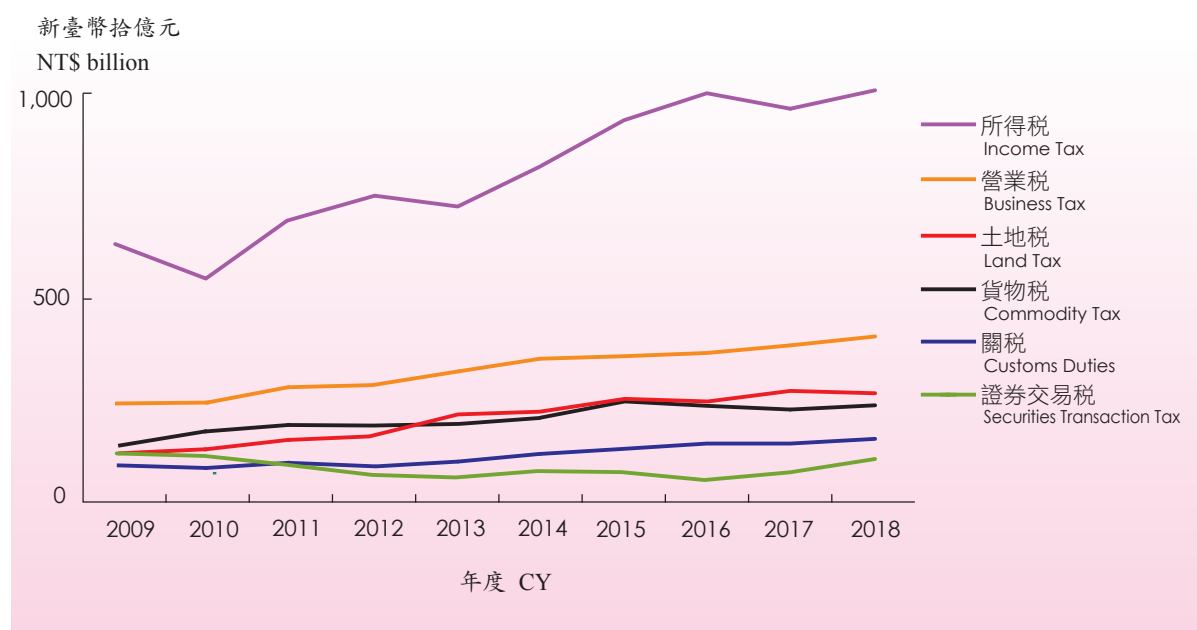
107年因民間消費增溫、企業獲利成長、上半年股市交易較去年同期活絡及稅制調整效益，致稅收增加，與106年比較，其中證券交易稅增加12.4%，所得稅增加9.2%，營業稅增加7.9%。

Due to the increase in private consumption and corporate profit growth, the stock market transactions in the first half of the year were more active than the same period last year. These factors, along with adjustments of some tax policies, led to an increase in total tax revenue in 2018. Comparing tax revenues with the corresponding figures of 2017, there was a 12.4% increase in revenue from securities transaction tax, 9.2% from income tax, and 7.9% from business tax.

單位：新臺幣拾億元

Unit: NT\$ billion

年度 CY	所得稅 Income Tax	營業稅 Business Tax	土地稅 Land Tax	貨物稅 Commodity Tax	關稅 Customs Duties	證券交易稅 Securities Transaction Tax
2009	641.0	245.4	112.4	127.9	68.8	106.0
2010	590.4	289.8	136.4	150.8	89.5	104.6
2011	710.2	307.7	142.0	164.9	96.3	94.0
2012	760.8	306.5	143.8	160.9	94.9	71.9
2013	743.3	328.0	174.1	162.5	97.0	71.4
2014	813.5	360.7	173.2	172.9	107.1	88.7
2015	936.7	360.9	184.6	183.1	111.0	82.0
2016	1,006.4	378.4	177.3	181.9	115.0	70.9
2017	986.4	385.0	188.7	178.5	115.0	90.0
2018	1,077.1	415.4	182.4	180.1	120.1	101.2

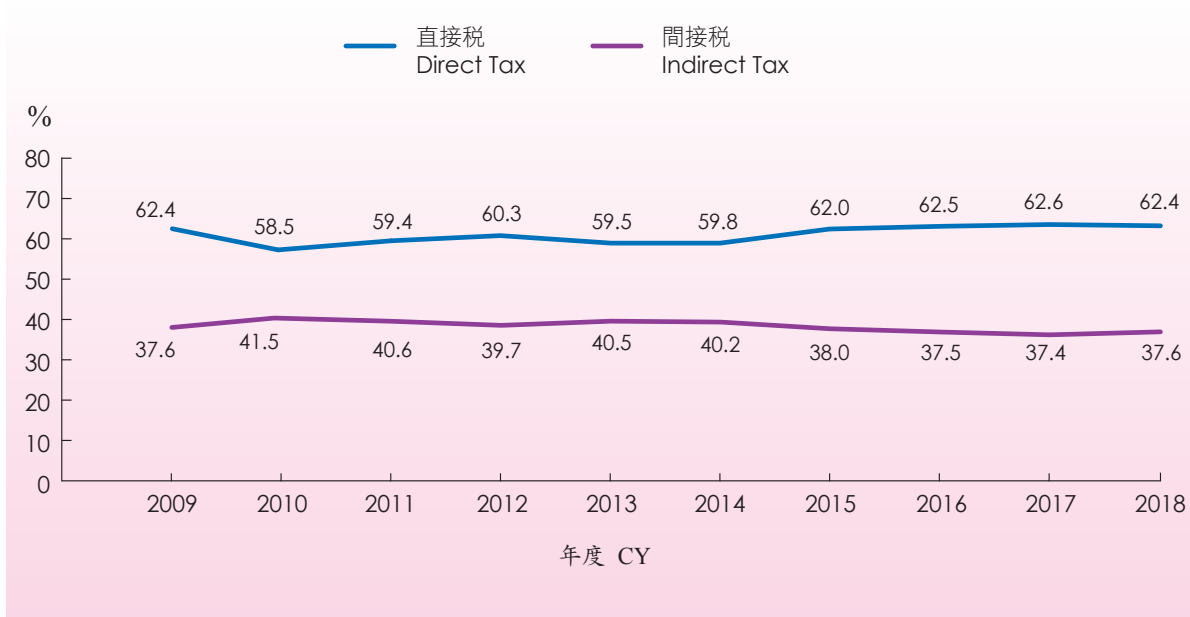


近10年，由於政府致力改進稅制結構，加強所得稅稽徵，各年直接稅占賦稅收入之比重呈上升趨勢，107年為62.4%。

In the past ten years, due to government efforts in improving the tax structure and in strengthening the collection of income tax, revenue from direct taxes as a percentage of tax revenues has risen, and in 2018, revenue from direct taxes rose to 62.4%.

單位 Unit : %

年度 CY	直接稅 Direct Tax	間接稅 Indirect Tax
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
2017	62.6	37.4
2018	62.4	37.6



## 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106年上市櫃公司獲利成長，股利發放創新高，以及若干稅制調整之影響107年稅收成長逾千億元，賦稅收入占各級政府歲出淨額比率為80.8%，為近10年最高。我國採行簡政輕稅措施，近年賦稅負擔率(賦稅收入占GDP之比率)多維持於11%至14%之間。

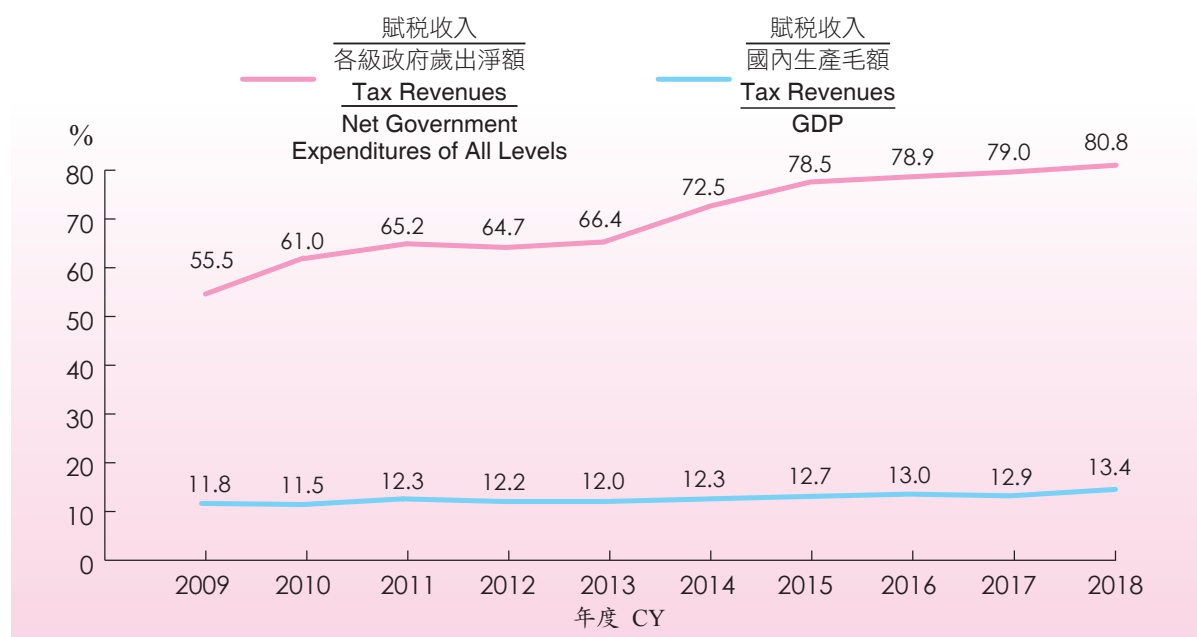
The total tax revenue in 2018 reached over NT\$100 billion due to increased profits of listed companies in 2017, high payout ratio and tax policy adjustments. The percentage of tax revenues to net government expenditures of all levels was 80.8%, the highest within 10 years. As our country adopts policies to simplify administration and decrease the tax burden, our tax burden is maintained 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
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	12.9
2017	78.7	12.9
2018	80.8	13.4

附註：\* 本欄之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；106年起不含撥入長照基金之稅款。

Note : \* In this column, tax revenues exclude financial enterprises business tax, health and welfare surcharge on tobacco, specifically selected goods and services tax. Tax revenues since 2014 include specifically selected goods and services tax. Starting from 2017, tax revenues exclude revenues for long-term care services development fund.



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

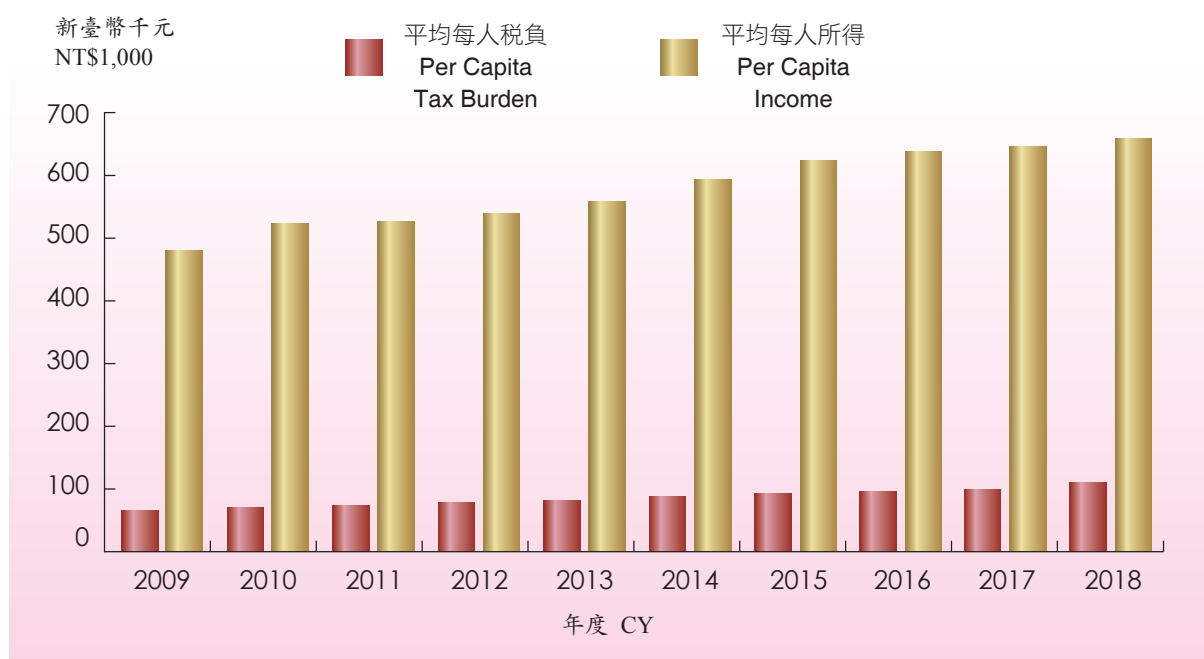
98年受金融海嘯影響，企業獲利減少，爾後隨景氣復甦，企業獲利回升，我國平均每人所得逐年增加，平均每人稅負亦呈增加，107年稅負占所得比率為15.6%，較106年增加0.9個百分點。

In 2009, due to the effects of the financial crisis, the profit margins of enterprises declined. Later on, with the recovery of the economy and the rise in the profit margins of enterprises, the per capita income and tax burden has increased gradually. The per capita income and tax burden in 2018 also increased, with the tax burden ratio increasing by 0.9 percentage points to 15.6%, compared with 2017.

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
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	624,505	14.6
2016	94,609	637,715	14.8
2017	95,586	648,677	14.7
2018	101,253	650,333	15.6



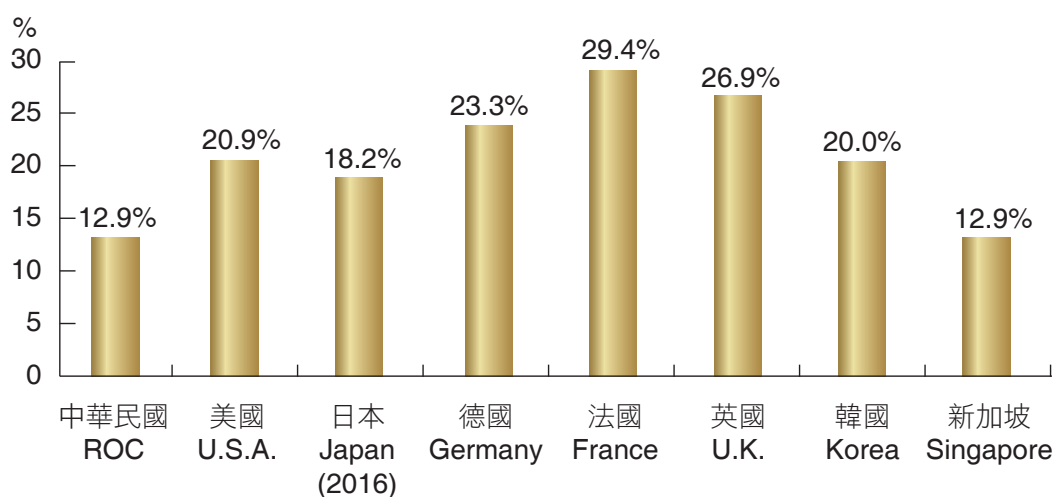
## 選樣國家租稅負擔比較

### Tax Burdens of Selected Countries

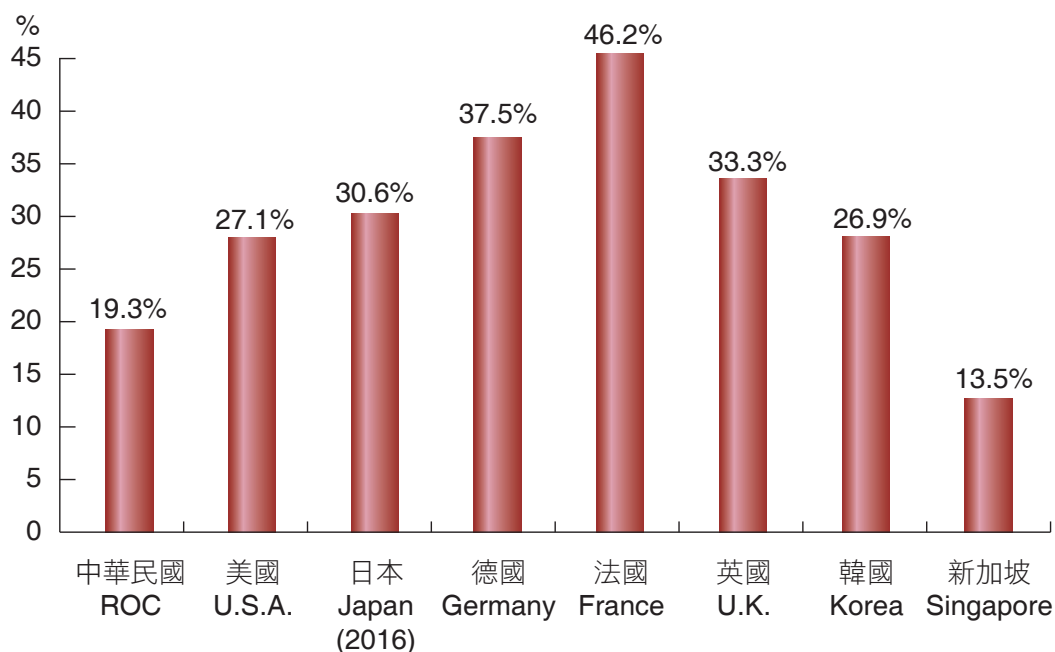
一國之租稅負擔通常依賦稅收入占國內生產毛額之比重衡量；以106年為例，與選樣國家租稅負擔率相較，我國租稅負擔率偏低。

The tax burden of a nation is usually evaluated by the ratio of total revenue to GDP. In 2017, the ROC had a relatively low tax burden compared with selected countries.

Total Tax Revenue as a Percentage of GDP in 2017  
( Excluding social security )



Total Tax Revenue as a Percentage of GDP in 2017  
( Including social security )



註：新加坡資料不含社會安全捐。

Note : Data of Singapore excludes 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 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
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	67.9	2.8
2017	57.6	3.3
2018	31.2	3.5

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
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	3.1	0.1	3.2
2017	2.6	0.1	2.7
2018	1.3	0.1	1.4

### 1. 改進稅制，落實租稅公平合理

- (1) 107 年 2 月 7 日修正公布所得稅法部分條文，為整體性所得稅制改革，並自 107 年 1 月 1 日起施行，建立具競爭力之投資稅制環境。
- (2) 107 年 11 月 21 日修正公布貨物稅條例第 32 條，對於非屬故意違章者減輕罰度，賦予稽徵機關得按個案違章情節輕重，裁量其處罰倍數。
- (3) 為促進電子支付發展及因應納稅者權利保護法於 106 年 12 月 28 日施行，107 年 11 月 21 日修正公布稅捐稽徵法第 11 條之 2 及刪除第 1 章之 1 章名及第 11 條之 3 至第 11 條之 7。
- (4) 107 年 12 月 5 日修正公布稅捐稽徵法部分條文，增訂納稅義務人因不可抗力或不可歸責之事由，免予加徵滯納金等規定。
- (5) 107 年 1 月 30 日訂定發布外國特定專業人才減免所得稅辦法，規範外國特定專業人才申請適用租稅優惠條件及申請程序等相關事項。
- (6) 107 年 1 月 30 日訂定發布中古大貨車報廢換購新車減徵退還新車貨物稅辦法，並落實貨物稅條例第 12 條之 6 鼓勵大貨車汰舊換新之立法意旨，達成節能減碳目標。
- (7) 為建立完善洗錢防制體系，研修記帳士暨記帳及報稅代理人防制洗錢與打擊資恐辦法：
  - A. 107 年 3 月 5 日明定記帳士暨記帳及報稅代理人執行業務涉及被指定之 5 種交易型態時，應辦理確認客戶身分、保存交易紀錄及申報可疑交易等事項。
  - B. 107 年 11 月 9 日明定記帳業者應建立洗錢防制及打擊資恐之內部控制與稽核制度。
- (8) 配合產業創新條例，修正產業創新條例緩課所得稅適用辦法：

- A. 配合 106 年 11 月 22 日修正公布產業創新條例部分條文，107 年 4 月 27 日修正有關申報程序、應檢送文件資料及其他相關事項。
  - B. 配合 107 年 6 月 20 日修正公布產業創新條例第 19 條之 1 及第 72 條條文，107 年 12 月 27 日增訂員工適用該租稅優惠措施時，股票發行公司應提示文件資料及所得計算相關規定。
- (9) 107 年 5 月 10 日訂定發布有限合夥組織創業投資事業租稅獎勵所得計算及申報辦法，明定適用此項租稅優惠之所得計算及申報規定。
- (10) 107 年 6 月 13 日修正發布所得基本稅額條例施行細則部分條文，刪除營利事業股東可扣抵稅額帳戶餘額留抵及計算規定，並修正法定投資抵減項目、個人基本所得額、一般所得稅額及漏稅額計算方式等規定。
- (11) 107 年 6 月 29 日修正發布所得稅法施行細則部分條文，配合廢除兩稅合一設算扣抵制度，刪除營利事業設置及紀錄股東可扣抵稅額帳戶相關規定；並配合股利課稅新制及未分配盈餘計算基礎增修相關規定。
- (12) 107 年 6 月 29 日修正發布營利事業所得稅查核準則部分條文，配合所得稅法修正獨資、合夥組織營利事業短漏報所得額處罰計算規定。
- (13) 107 年 10 月 25 日修正發布統一發票給獎辦法部分條文，自 108 年 1 月 1 日生效，以配合統一發票兌獎多元服務作業。
- (14) 107 年 11 月 7 日修正發布營利事業免稅所得相關成本費用損失分攤辦法，修正免稅所得應分攤利息支出之計算分攤公式。
- (15) 107 年 12 月 26 日修正發布納稅者權利保護法施行細則第 3 條及第 11 條，自 107 年 1 月 1 日起，修正納稅者基本生活所需費用比較

基準所包含之扣除額項目，擴大適用範圍。

- (16) 自 108 年 1 月 1 日起，期貨交易稅條例第 2 條第 1 項第 1 款規定之股價類期貨契約之期貨交易稅徵收率為十萬分之二，並取消實施期限規定，增加投資人參與市場意願。
- (17) 107 年 2 月 26 日修正發布稅務違章案件裁罰金額及倍數參考表—使用牌照稅法第 28 條第 1 項，以減輕處罰及簡化稽徵，維護納稅義務人權益，並自 107 年 2 月 28 日生效。
- (18) 107 年 5 月 22 日修正發布稅務違章案件裁罰金額或倍數參考表—所得基本稅額條例(綜合所得稅)第 15 條，使稽徵機關對納稅義務人同時涉有多種違章態樣之情形，得分別按其應歸責程度處以相對之罰度。
- (19) 107 年 6 月 28 日修正發布稅捐稽徵機關稅務案件協談作業要點，明定納稅義務人或稅捐稽徵機關於協談時得錄影、錄音之規定。

### 2. 改革稅政，推行簡政便民服務

- (1) 107 年 1 月 1 日起，提供民眾透過網路查詢被繼承人財產參考資料，線上發證項目增加補發近 5 年贈與稅非屬贈與財產同意移轉證明書及贈與稅逾核課期間證明書。
- (2) 107 年 1 月 2 日發布外國營利事業跨境銷售電子勞務予我國境內買受人取得我國來源所得課徵所得稅規定，以掌握稅源及促使國內、外電商業者公平競爭。
- (3) 為達成 2025 年我國行動支付比率達 90% 目標，107 年 1 月 12 日訂定發布小規模營業人導入行動支付適用租稅優惠作業規範，自申請核准當季至 109 年 12 月 31 日止，得由稽徵機關依行動支付業者提供使用其金流服務之銷售額資料按 1% 稅率查定課徵營業稅，免用統一發票。

- (4) 107年8月1日起，線上申辦電子稅務文件之服務項目增加提供線上申辦補發近5年遺產稅繳清證明書、遺產稅免稅證明書、遺產稅不計入遺產總額證明書及遺產稅逾核課期間證明書。
- (5) 107年9月21日修正公布外國之事業機關團體組織在中華民國境內從事參加展覽或臨時商務活動申請退還增值型營業稅實施辦法第2條、第3條、第5條，營造友善便利之國際會展及經商環境。
- (6) 107年11月7日訂定發布統一發票兌獎多元服務作業要點，提升民眾兌獎便利性及落實雲端發票從開立至兌獎全程無紙化。
- (7) 107年12月26日修正發布營業人申請辦理代顧客兌領中五獎或六獎之統一發票作業要點，自108年1月1日生效，以利提供統一發票兌獎多元服務。
- (8) 107年12月27日起，線上申辦電子稅務文件之服務項目增加提供線上申請補發地方稅各項稅款(欠稅)、房屋稅、地價稅繳款書，核發臨櫃申報土地增值稅、契稅繳款書及土地增值稅、契稅繳納證明。
- (9) 107年度網路申報件數267萬3,191件，占當年度非居住者各類所得扣繳憑單總申報案件之83.83%。
- (10) 為提升行動支付普及率，積極推動行動支付繳稅作業，107年度納稅義務人使用行動支付工具繳納件數686,360件，較106年度100,207件成長5.85倍。
- (11) 為鼓勵民眾維持購物消費索取統一發票之良好習慣，以控制稅源，增裕稅收，107年各期每期開出特別獎及特獎1組，頭獎至六獎3組，雲端發票專屬一百萬元獎15組、二千元獎1萬組，另107年1-6月期每期增開六獎2組、7-12月期每期增開六獎3組及雲端發票專屬二千元獎5千組。

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

- (1) The amendments to the Income Tax Act were promulgated on February 7, 2018 as a package of income tax reform and became effective as of January 1, 2018, so as to establish a competitive investment tax system.
- (2) The amendment to Article 32 of the Commodity Tax Act was promulgated on November 21, 2018, to reduce multiples of punishments for those who are not intentionally violating the rules and endow the tax collection authorities to give multiples of fines and punishments according to the seriousness of the violation.
- (3) To promote the development of electronic payment and in response to the enforcement of the Taxpayer Rights Protection Act on December 28, 2017, the Chapter Title of Chapter 1-1 and Articles 11-3 to 11-7 of the Tax Collection Act were deleted, and Article 11-2 was amended and promulgated on November 21, 2018.
- (4) The amendments to the Tax Collection Act were promulgated on December 5, 2018. A taxpayer who is unable to pay off the tax within the statutory period due to events that are force majeure or causes not attributable to the taxpayer, shall be exempted from the surcharge for delinquent payment.
- (5) The Regulations Governing Reduction or Exemption of Income Tax of Foreign Specific Professionals was enacted and promulgated on January 30, 2018. It regulates the conditions and procedures for foreign special professionals applying for tax incentives and other related matters.
- (6) The Regulations of Reduced/Refund Commodity Tax for Newly Purchased Vehicle with Discard of Used Truck was enacted and promulgated on January 30, 2018. It encouraged the replacement of old large diesel trucks to be in line with the legislative purpose of Article 12-6 of the Commodity Tax Act and to achieve the aim of energy saving and carbon reduction policy.
- (7) In order to establish and improve the anti-money laundering system, the Regulations Governing Anti-Money Laundering and Counter-Terrorist Financing for Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents was formulated as follows:
  - A. On March 5, 2018, it was stipulated that when certified public bookkeepers and bookkeeping and tax return filing agents engage in a business involving the designation of five types of transactions, they shall process the confirmation of the identity of the customer, preserve transaction records, and declare suspicious transactions.
  - B. On November 9, 2018, it was stipulated that certified public bookkeepers and bookkeeping and tax return filing agents shall establish an internal control and auditing system for money laundering prevention and anti-terrorism.
- (8) The Regulations Governing Application of Deferred Payment and Assessment of Income Tax in accordance with Statute for Industrial Innovation was amended.

- A. To comply with the amendments to the Statute for Industrial Innovation promulgated on November 22, 2017, the MOF amended and promulgated the Regulations Governing Application of Deferred Payment and Assessment of Income Tax in accordance with Statute for Industrial Innovation on April 27, 2018, amending its name as Regulations Governing Application of Deferred Taxation of Income Tax in accordance with the Statute for Industrial Innovation and regulations governing the procedure for declaring deferred income, documents required for submission, and other related matters.
- B. To comply with the amendments to Article 19-1 and Article 72 of the Statute for Industrial Innovation, the MOF amended and promulgated Article 6 and Article 7 of the Regulations Governing Application of Deferred Taxation of Income Tax in accordance with the Statute for Industrial Innovation, and regulated the procedure for companies issuing shares to declare deferred income and relevant rules of calculation of income.
- (9) The Regulations Governing Income Computing and Filing Returns of Tax Incentives for Venture Capital Enterprises in the Form of Limited Partnerships was enacted and promulgated on May 10, 2018 to identify the calculation of the income and declaration procedure subject to such tax incentive.
- (10) The amendments to the Enforcement Rules of the Income Basic Tax Act were promulgated on June 13, 2018, deleting regulations regarding the balance offsetting and calculation of the shareholder imputation credit account of profit-seeking enterprises, as well as amending regulations regarding the statutory items of investment tax credits and the calculation of the amount of basic income, regular income tax, and evasion of the basic tax of individuals.
- (11) The amendments to the Enforcement Rules of the Income Tax Act were promulgated on June 29, 2018. By abolishing the partial imputation tax system on dividends, the MOF deleted the provisions regarding the imputation credit account that profit-seeking enterprises shall maintain, calculate, and record. Furthermore, the MOF adopted a new dividend tax regime and revised the related rule of the calculation of the undistributed earnings of profit-seeking enterprises.
- (12) The amendments to the Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax were promulgated on June 29, 2018. In accordance with the Income Tax Act, the MOF amended the calculation of the penalty for a profit-seeking enterprise organized as a sole proprietorship or a partnership who did not declare or under-declared its annual income.
- (13) The amendments to the Uniform Invoice Award Regulations were promulgated on October 25, 2018 and became effective as of January 1, 2019, to provide diversified services of uniform invoice award.
- (14) The amendments to the Regulations Governing Allocation for the Costs, Expenses, or Losses Regarding the Exempt Income of Profit-seeking Enterprise were promulgated

on November 7, 2018. The MOF revised the formula for calculating the interest expenses allocation regarding the exempt income of profit-seeking enterprise.

- (15) Article 3 and Article 11 of the Enforcement Rules of the Taxpayer Rights Protection Act were amended and promulgated on December 26, 2018 and became effective as of January 1, 2018, enlarging the scope of application by amending the deduction items which is included in the benchmark of the taxpayers' income for maintaining their basic living expenses.
- (16) From January 1, 2019, the applicable rate for the tax on stock-index futures transactions shall be levied at the rate of 0.002%. The implementation deadline was abolished to increase the willingness of investors to participate in the futures market.
- (17) In order to lower the punishment for violators, shorten collection procedures, and protect taxpayer rights, the amendments of the Reference Table for Fines and Multiples of Punishments under Paragraph 1, Article 28 of the Vehicle License Tax Act were promulgated and came into force on February 28, 2018.
- (18) The Reference Table for Fines and Multiples of Punishments regarding Article 15 of the Income Basic Tax Act was amended and promulgated on May 22, 2018, allowing collection authorities to impose sanctions on taxpayers corresponding to their imputability when several patterns of violations are simultaneously involved.
- (19) The amendments to the Operation Directions for Negotiations Arising from Tax-related Cases were promulgated on June 28, 2018, stipulating that the taxpayers or tax collection authorities may conduct video or audio recording during the negotiation process.

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

- (1) From January 1, 2018, taxpayers may apply for estate property reference materials via the internet, and may apply for the re-issuance of certificate of classification of non-gift and transfer agreement for gift tax, and certificate of expiration of assessment period for gift tax within the past five years, via the internet where the certificates have been issued by the taxation authorities.
- (2) In order to control tax sources and provide a fair and competitive environment, the MOF issued a new income tax interpretive rule on January 2, 2018, which requires foreign suppliers selling cross-border electronic services to domestic purchasers and having income from sources in the ROC to pay our income tax.
- (3) In order to achieve our target of 90% mobile payment penetration by 2025, the Directions for Small Business Entities Which Accept Mobile Payment to Apply for Tax Incentive Measures was enacted and promulgated on January 12, 2018. From the time of the application for approval to December 31, 2020, the competent tax authority may use the sales amount information provided by mobile payment service providers at the 1% tax rate and exempt them from using uniform invoices.

- (4) From August 1, 2018, taxpayers may apply for the re-issuance of the estate tax payment certificate, estate tax exemption certificate, estate tax exclusion certificate, and certificate of expiration of assessment period for gift tax within the past five years, via the internet where the certificates have been issued by the taxation authorities.
- (5) The amendments to Articles 2, 3 and 5 of the Regulations Governing the Claiming of VAT Refunds for Goods and Services Eligible for VAT Purchased by Foreign Enterprises, Institutions, Organizations, or Associations Engaging in Exhibitions or Temporary Business Activities within the Territory of the ROC were promulgated on September 21, 2018 to create a friendly and convenient international exhibition and business environment.
- (6) The Operation Guidelines for Diversified Services of Uniform Invoice Redemption was enacted and promulgated on November 7, 2018 to improve the convenience of redemption and realize the paperless process of issuing and redemption of cloud invoices.
- (7) The amendments to the Operating Guidelines Governing Business Entities on Behalf of Customers Claiming Fifth or Sixth Award Prize for Uniform Invoices were promulgated on December 26, 2018 and became effective as of January 1, 2019, to provide diversified services of uniform invoice award.
- (8) From December 27, 2018, taxpayers may apply for the re-issuance of the payment notice for local tax, house tax and land value tax; issuance of counter payment notice for land value increment tax and deed tax; and issuance of payment certificates for land value increment tax and deed tax via the internet where these certificates have been issued by the taxation authorities.
- (9) The number of withholding tax statements of non-residents filing via the internet was 2.67 million in 2018, which was 83.83% of the total filed withholding tax statements of non-residents.
- (10) In order to increase the popularity of mobile payments, the government actively promoted mobile tax payments. In 2018, there were 686,360 cases mobile tax payments, a 5.85 times increase from 100,207 cases in 2017.
- (11) 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 starting from the January-February 2018 issuance and for all following issuances, for each draw, there is one special prize, one grand prize, and three first to sixth prizes. The cloud invoice award includes 15 winning numbers for the one-million-dollar prize and 10,000 winning numbers for the two-thousand-dollar prize. Furthermore, there were 2 winning numbers for the additional sixth prize for the months of January-June and 3 winning numbers for the additional sixth prize and 5,000 winning numbers for the two-thousand-dollar cloud invoice award prize for the months of July-December for each draw.

# USTOMS



CUSTOMS

關 務

# 關 務

## *CUSTOMS*

### 沿革

現今之關務署源自於西元 1854 年設立之海關總稅務司署。上述舊組織名稱經沿用逾一世紀，直至 80 年 2 月 1 日財政部關稅總局組織條例修正公布，方更名為關稅總局。另為配合行政院組織改造，關稅總局復與財政部關政司合併為關務署，並於 102 年 1 月 1 日生效。

### History

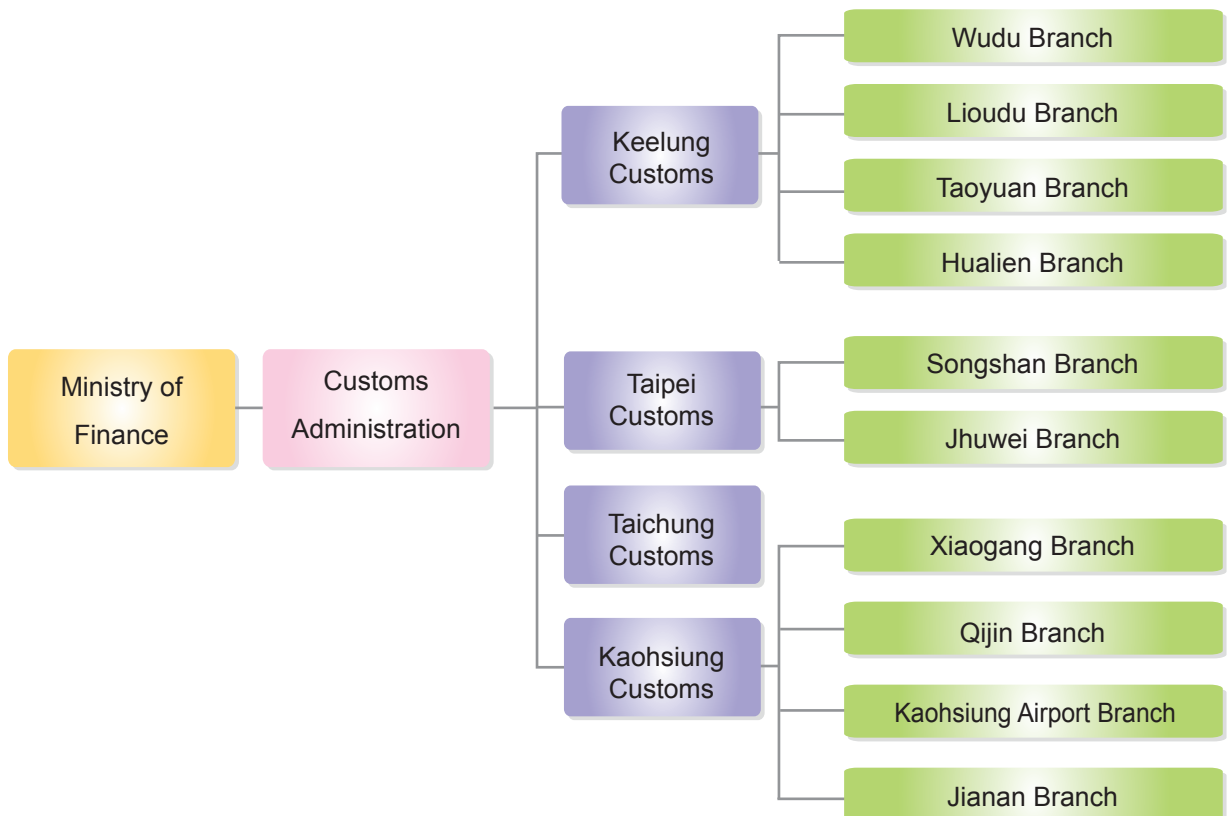
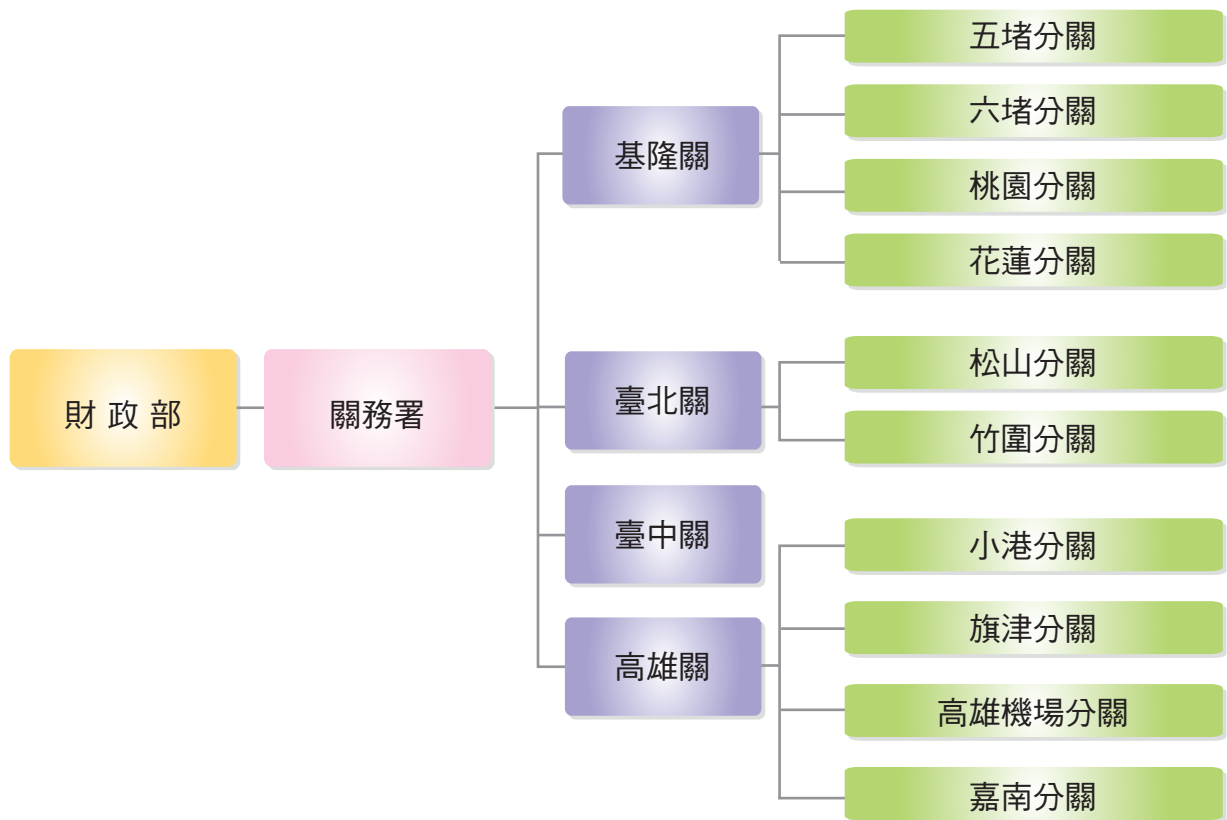
What is now known as Customs Administration can trace its origins back to the Inspectorate General of Customs, established in 1854. The name of this organization remained unchanged for more than a century until the promulgation of the Customs Organizational Statute Act on February 1, 1991, and accordingly the old organization was renamed the Directorate-General of Customs (DGO). As part of the overall government reorganization plan formulated by the Executive Yuan, the DGO further merged with the Department of Customs Administration, a subordinate agency within the MOF, to form above-mentioned Customs Administration 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 as 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	出口 Exports	緝獲案件 Seized Cases	價值 Value 新臺幣千元 Unit : NT\$1,000	案件 Cases	價值 Value 新臺幣千元 Unit : NT\$1,000
2009	11,290	9,067	7,792	242,286	45,693	1,522,674
	100%	100%	100%	100%	100%	100%
2010	13,583	10,270	7,357	187,330	62,166	1,970,077
	120%	113%	94%	77%	136%	129%
2011	14,376	10,234	6,374	145,426	66,528	2,297,935
	127%	113%	82%	60%	146%	151%
2012	15,864	10,472	6,868	256,575	74,027	2,220,182
	141%	115%	88%	106%	162%	146%
2013	17,967	10,948	6,149	366,564	102,070	2,586,959
	159%	121%	79%	151%	223%	170%
2014	20,166	12,264	5,601	346,116	135,566	2,905,934
	179%	135%	72%	143%	297%	191%
2015	23,207	13,461	8,079	436,813	146,840	3,001,485
	206%	148%	104%	180%	321%	197%
2016	28,279	13,555	9,863	518,769	151,627	2,708,532
	250%	149%	127%	214%	332%	178%
2017	40,760	13,683	12,245	668,911	166,768	3,269,647
	361%	151%	157%	276%	365%	215%
2018	51,347	13,691	17,250	934,564	165,864	3,488,487
	455%	151%	221%	386%	363%	229%

附註：1. 報單份數包含小三通、快遞報單及快遞簡易申報單等。

2. 本表百分比以 98 年為基期。

Note : 1.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.

2.The percentages in this chart use the year 2009 as the base year.

## 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
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	1,895,742,556	6.06%
2017	114,956,843	1,929,818,773	5.96%
2018	120,056,787	2,017,735,639	5.96%

附註：中央政府歲入資料，106年(含)以前為審定決算數；107年為院編決算數。

Note : For central government revenue prior to 2017, the figures are final audit accounts; commencing in 2018, 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 Reduced Items	免稅 Exempted Items	修正 Amended Items
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
2017	16	52	42
2018	—	—	166

#### 關稅稅率機動調整項數

##### Temporary Adjustment of Import Tariff Rates

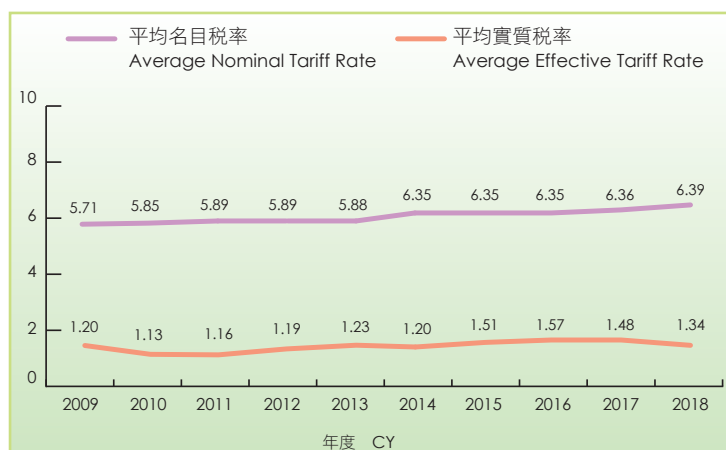
年度 CY	次數 Adjustments	項目 Items
2009	7	40
2010	5	42
2011	5	16
2012	2	5
2013	—	—
2014	1	4
2015	4	11
2016	2	8
2017	—	—
2018	—	—

## 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 98 年之 5.71% 及 1.2% 調整為 107 年之 6.39% 及 1.34%。

### Nominal and Effective Tariff Rates

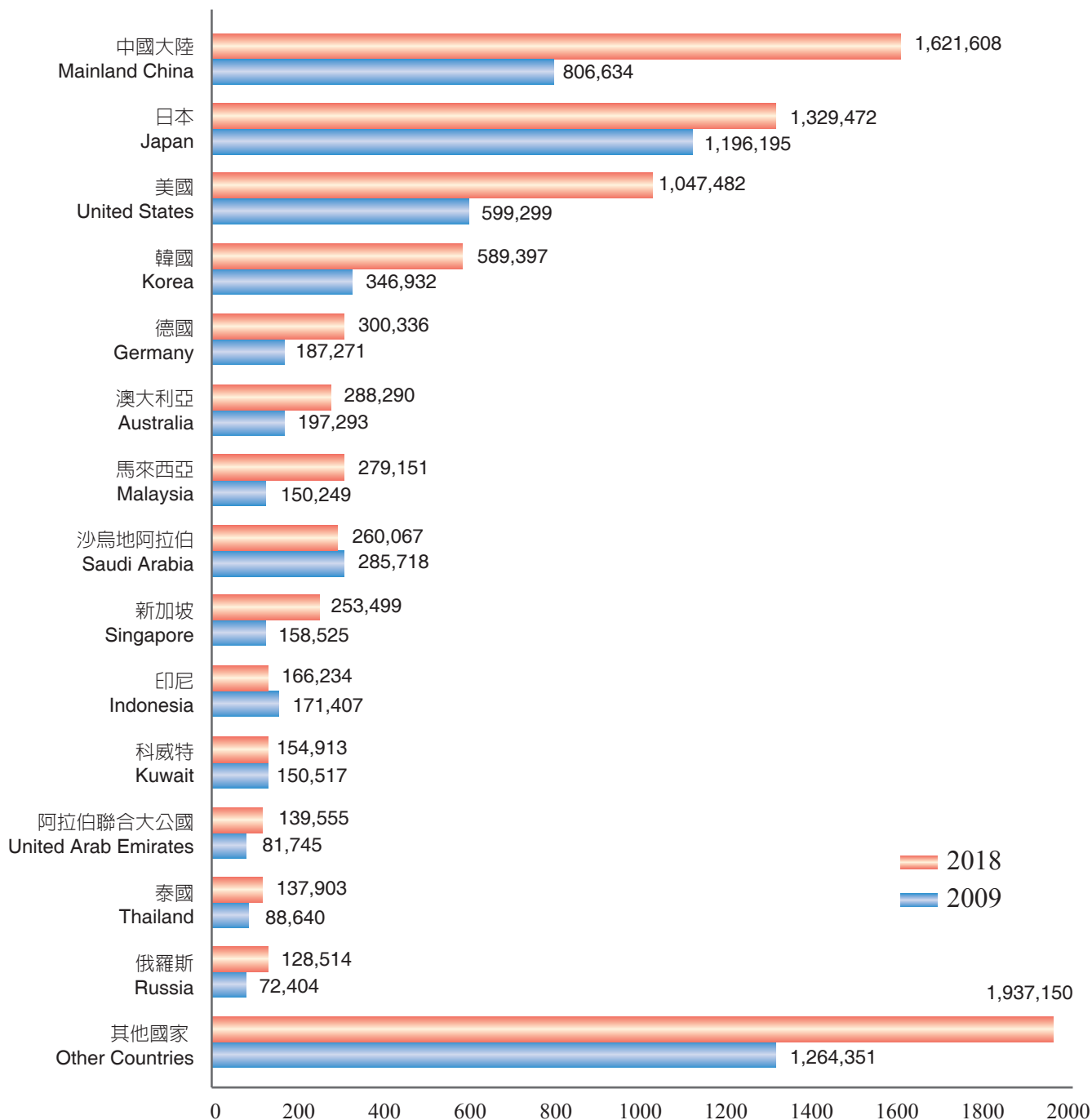
During the last 10 years, tariff rates fluctuated within a limited range. The average nominal tariff rates and the average effective tariff rates were from 5.71% and 1.2% in 2009 to 6.39% and 1.34% in 2018, respectively.



# 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

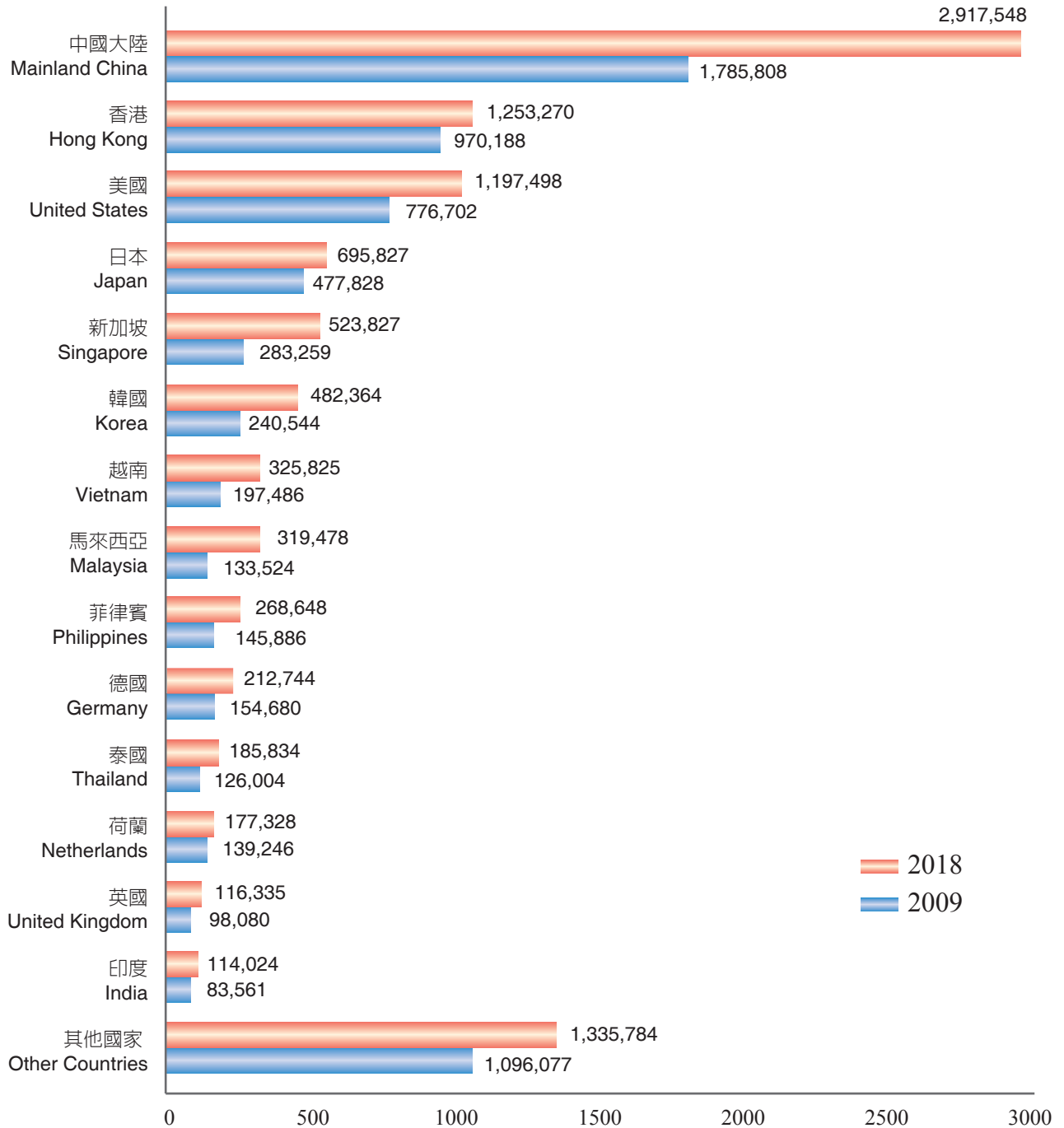


附註：1. 進口與復進口併計為進口總值。  
2. 自 105 年起由特殊貿易制度改為一般貿易制度。  
3. 本表貿易國家以 107 年進口貿易統計值為基準排序。

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 the countries is based on the value of imports of 2018.

## 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



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 107 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 2018.

### 1. 加速法規合理化

- (1) 107年2月6日修正發布入境旅客攜帶行李物品報驗稅放辦法，將入境旅客攜帶供自家寵物使用之動物用藥品納入限量規範。
- (2) 107年4月13日訂定發布保稅工廠產品單位用料清表電子化作業要點，電子化管理保稅工廠應徵反傾銷稅原料產製後流向，確保稅課收入並維護課稅區業者權益。
- (3) 107年5月9日修正公布關稅法第17條、第84條及第96條，使關稅法及海關緝私條例之免罰規定分立，增訂報關業者申請更正報單免罰之規定，並使海關對已放行並進入國內之不得進口貨物，所為責令退運或追繳貨價等處分有合理期間之限制。
- (4) 107年5月9日修正公布海關緝私條例部分條文，增訂自動補報加計利息免罰規定、刪除倍數罰下限、業者管理規定、運輸工具服務人員欠稅執行規定、增訂沒入貨物處理費用追繳規定。
- (5) 107年8月31日修正發布關稅法施行細則第54條，為保障納稅義務人之退稅請求權並符合法律優位原則，將溢徵及短退之退稅請求權移列另為規定，不受顯然錯誤之限制，均得依本法第65條規定於一年內申請退稅。
- (6) 107年9月3日修正發布海關緝私案件減免處罰標準部分條文，確保案件處理一致性，刪除「其情節輕微」等文字、增列海關緝私條例第37條轉據第36條第1項規定科處罰鍰案件，亦得免罰，並增訂本次修正條文自發布日施行。
- (7) 107年9月27日公告「海關緝私條例第45條之4一定金額」為5千元，海關沒入之貨物或物品須為適當處理而其費用逾5千元者，由海關命受處分人負擔全額費用。
- (8) 107年10月4日訂定發布海關緝私條例第45條之3進行調查認定原則，使徵納雙方對調查時點有客觀明確之認定基準可資遵循。

- (9) 107年11月6日、11月14日修正發布海關管理貨櫃集散站辦法及海關管理進出口貨棧辦法，明定業者應設置監視錄影設備及辦理門禁管制措施。
- (10) 107年12月26日訂定發布解釋令，核釋進口報單不論於貨物放行前或事後審查期間，經海關核實改列或調整原申報稅則號別或完稅價格並核定稅款者，抑或實施事後稽核時，對屬前揭核定稅款案件，除有應退稅款或涉海關緝私條例違章情事外，不得就同份報單再予核定稅款。
- (11) 107年12月27日修正發布海關管理進出口貨棧辦法，明定海關於必要時得要求業者建置自動化門哨，以提升貨棧門禁管理效率及強化貨物移動安全。

## 2. 修正海關進口稅則

- (1) 107年5月30日修正公布海關進口稅則部分稅則，調降宏都拉斯及尼加拉瓜輸臺部分貨品關稅及配額數量，履行「第2屆臺薩宏(宏都拉斯)自由貿易協定執行委員會」及「第2屆臺尼(尼加拉瓜)自由貿易協定執行委員會」共同簽署之關稅減讓承諾。
- (2) 107年11月28日修正公布海關進口稅則部分稅則，調降史瓦帝尼輸臺部分貨品關稅及配額數量，履行臺史(史瓦帝尼)經濟合作協定。

## 3. 推動便捷措施

- (1) 107年4月18日實施「管制區內貨物移倉E化作業」，開放桃園機場管制區內未報關進口貨物得線上申請移倉作業，簡化相關办理流程。
- (2) 107年6月6日修正報關人應主動於進、出口報單之「申請審驗方式」之案件類型，開放部分項目得以C1通關，提升報單審核品質並加速通關。
- (3) 107年6月27日放寬外國公司於我國設立之分公司符合一定條件

者欲申請優質企業者，得不受成立滿3年限制。

- (4) 107年7月12日導入快遞貨物收貨人數位行動身分識別技術，大幅簡化報關委任作業。
- (5) 107年8月6日放寬保稅工廠申請租用廠外倉庫及進口自用機器、設備規定，強化產業競爭力。
- (6) 107年8月20日放寬自由貿易港區事業之加油用船得載運超額油量為國際航線船舶加油，協助業者拓展商機。
- (7) 107年8月21日放寬旅客不隨身行李物品進口期限，並增訂旅客寄存行李物品之申報方式與出倉退運手續。

#### 4. 強化邊境機關查緝合作

- (1) 配合行政院107年11月21日核定修正之「新世代反毒策略行動綱領」，彙整緝毒工作重點及近期重大策進作為，並依107年12月5日訂定「強化執行行政院『新世代反毒策略』計畫」積極辦理。107年配合臺灣高等檢察署執行2波「安居緝毒方案」全國緝毒行動。
- (2) 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，107年查獲私貨價值9億3,456萬元，緝獲毒品355件(毛重約7,212公斤)、私菸806萬包、私酒10,483公升、偽劣假藥205件、電子菸91件及偽劣農藥14,497公斤。

#### 5. 執行反傾銷稅及特別防衛措施

- (1) 公告107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107年1月1日至107年12月31日。
- (2) 107年8月17日公告重新核定對自烏克蘭產製進口碳鋼鋼板課徵

反傾銷稅稅率為 49.29%，並自 107 年 8 月 20 日實施。

- (3) 對自特定國家產製進口碳鋼鋼板、特定鍍鋅或鋅合金扁軋鋼品、不銹鋼冷軋鋼品(300系)、毛巾、鞋靴、卜特蘭水泥及其熟料、過氧化苯甲醯等 7 項產品課徵反傾銷稅，107 年課徵反傾銷稅 2 億 4,424 萬元。

#### 6. 推動國際關務合作

- (1) 107 年 4 月至 6 月與澳大利亞邊境執法署合作，執行聯合查緝行動，查緝非法香菸走私，打擊不法分子。
- (2) 107 年 6 月 5 日與澳大利亞邊境執法署簽署「臺灣海關與澳大利亞關務合作協議」，共同打擊犯罪及排除貿易障礙，維護通關便捷與雙方經濟發展。
- (3) 107 年 9 月 18 日我國海關與澳大利亞簽署「臺澳優質企業相互承認協議」，有效提升臺澳貿易安全與便捷，並促進兩國雙邊貿易發展。
- (4) 107 年 11 月 28 日與國際組織 REACT 共同舉辦「2018 真仿品辨識與查緝研討會」，強化海關與權利人共同打擊仿冒作為。
- (5) 107 年 11 月 30 日我國海關與日本簽署「臺日優質企業相互承認協議」，提升臺日貿易便捷性。
- (6) 107 年 12 月 18 日我國海關與印度簽署「臺印度優質企業相互承認協議」，有效強化雙方貿易便捷及國際供應鏈安全，並促進臺印度雙邊貿易發展，落實新南向政策。

## 1. Accelerated Legal Rationalization

- (1) Regulations Governing the Declaration, Inspection, Duty and Release of Personal Luggage or Goods of Inward Passengers was amended and promulgated on February 6, 2018 to include inbound passengers with veterinary drugs for their own pets.
- (2) Operation Directions Governing the Digitalization of Schedule of Raw Materials Used Per Unit of Product by Bonded Factors was enacted and promulgated on April 13, 2018 to facilitate the e-management of subsequent flow of raw materials, subject to anti-dumping duties, used by bonded factories in order to secure national tax revenue and protect the rights of enterprises in tax area.
- (3) The amendments to Articles 17, 84, and 96 of the Customs Act were promulgated on May 9, 2018, to separate the exemption provisions of the Customs Law and the Customs Anti-smuggling Regulations, and to increase provisions on exemption of penalties for customs brokers who apply for corrections voluntarily. The period that the order of returning goods within a prescribed period and the order of confiscating the deposit or paying the value of the goods shall be made within one year from the day following the date of release of the goods.
- (4) The Customs Anti-Smuggling Act was amended and promulgated on May 9, 2018. The amendments added provisions for exemption of penalties for duty-payers who voluntarily file an application and pay owed taxes with interest (Article 45-3) and the recovery of costs from the person from whom the goods were confiscated (Article 45-4). Articles regarding the lower limit of penalties, management of firms operating transportation, and the compulsory actions against staff of transportation firms owing taxes were deleted.
- (5) Enforcement Rules of the Customs Act was amended and promulgated on August 31, 2018, which is aimed at protecting the right of duty-payers to claim duty refund from being restricted by obvious error, so that the principle of hierarchy of law can be met.
- (6) Standards of Minor Breaches for the Application of Customs Anti-Smuggling Act was amended and promulgated on September 3, 2018. To ensure the consistency of all cases, the phrase “the violation is deemed minor” was deleted. With the amendment, cases that shall be penalized according to Article 37 and Article 36 of the Customs Anti-Smuggling Act will be exempt from penalty under certain circumstances. These Standards shall come into force as of the date of promulgation.
- (7) Certain Amount Stipulated in Paragraph 1, Article 45-4 of the Customs Anti-smuggling Act was promulgated on September 27, 2018, and became effective on May 11, 2018. Where a specific way of disposal, as deemed necessary and proper, is required for the goods or articles confiscated pursuant to this Act, and the total cost of disposal is more than NT\$5,000, Customs shall recover all costs from the person from

whom the goods or articles were confiscated.

- (8) Recognition Directions of Investigation, as Regulated under Article 45-3 of the Customs Anti-smuggling Act was enacted and promulgated on October 4, 2018. With the enactment of the directions, the time of investigation under the said Article is more clear to Customs and duty-payers.
- (9) Regulations Governing the Customs Management of Container Terminals and Regulations Governing the Customs Management of Import and Export Warehouses were amended and promulgated on November 6 and November 14, 2018, stipulating that the operators shall utilize video surveillance system to monitor the required locations and implement certain security controls.
- (10) An explanatory decree regarding duty leviability confirmation for imported goods was announced and published on December 26, 2018. Under the decree, any import declarations having been altered by the Customs either through revising tariff classification codes or adjusting customs values, prior to goods releasing or during documentation scrutiny, should be deemed as finalized. No re-calculation of duties for those declarations, including those under post-clearance auditing are allowed except where there is refundable duty or violation of Customs Anti-smuggling Act involved.
- (11) Regulations Governing the Customs Management of Import and Export Warehouses was amended and promulgated on December 27, 2018, stipulating that the Customs may require the installation of automated gate control systems, if necessary.

## **2. Revisions to the Customs Import Tariff Schedule**

- (1) The Customs Import Tariff was amended and promulgated on May 30, 2018, to fulfill our tariff concession commitments cosigned in the meetings of both 2nd administrative commissions of the Free Trade Agreement (FTA) between the ROC (Taiwan), the Republic of Salvador and the Republic of Honduras, and the FTA between the ROC (Taiwan) and Nicaragua, reducing or eliminating tariff duties and offering tariff quotas on some specific products from Honduras and Nicaragua to Taiwan.
- (2) The Customs Import Tariff was amended and promulgated on November 28, 2018, to fulfill our tariff concession commitments to the Agreement on Economic Cooperation between the ROC (Taiwan) and the Republic of Eswatini, reducing or eliminating tariff duties and offering tariff quotas on some specific products from Eswatini to Taiwan.

## **3. Promotion of Facilitation Measures**

- (1) On April 18, 2018, the “E-management of goods in the control area” was implemented, and the Taoyuan Airport Control Area was set up so that undeclared imported goods

could apply for transfer, simplifying the relevant clearance procedures.

- (2) In order to improve the audit quality of the declaration form and speed up the clearance, the declaration form was revised on June 6, 2018, changing the types of applicants of the declaration form. Furthermore, some canceled types will have the opportunity to be exempted from customs examination.
- (3) Starting from June 27, 2018, the branch office of foreign companies meeting certain requirements are entitled to apply for authorized economic operator (AEO) certification without being subject to the requirement of having been running business for three years or more.
- (4) The Customs introduced the techniques for the identification of the consignee of import express consignments through mobile phones on July 12, 2018, which will simplify the process of entrusting a Customs broker to handle the clearance formalities.
- (5) On August 6, 2018, limits on renting outside warehouses and importing machinery and equipments for self-use were lowered to enhance industrial competitiveness.
- (6) To help free-trade-zone enterprises increase business opportunities, Customs has amended relevant regulations to allow the enterprises' fuel tanker ship to carry extra fuel for selling to non-reserved international-route ships, in order for them to make the most use of their tanker capacity. The measure has been put into force since August 20, 2018.
- (7) On August 21, 2018, the period of importation of passengers' unaccompanied baggage items was expanded, and additional declaration methods and return procedures for passengers' luggage storage items were provided.

#### **4. Collaboration on the Investigation of Illicit Trafficking among Relevant Border Agencies**

- (1) According to the amendment of "New Generation Anti-drug Strategy" by the Executive Yuan on November 21, 2018, Customs Administration revised the Executive Plan of "New Generation Anti-drug Strategy" to summarize recent countermeasures and reviews on December 5, 2018. To combat drug smuggling actively, Customs Offices implemented this plan and participated in two nationwide operations organized by Taiwan High Prosecutors Office in 2018.
- (2) 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, Ministry of Health and Welfare and Council of Agriculture. Major seizure cases of 2018 are listed as follows: smuggled products worth of NT\$934.56 million, 355 cases of narcotic drugs with a gross weight of 7,212

kg, 8.06 million packs of smuggled cigarettes, 10,483 liters of smuggled alcohols, 205 cases of bogus medicines, 91 cases of e-cigarette, and 14,497 kg of bogus farm chemicals.

## 5. Implementation of Anti-Dumping and Special Safeguard Measures

- (1) The trigger volume and the trigger price of 14 agricultural products including peanuts, red beans and rice applied by special safeguard measures were announced and effective from January 1 to December 31, 2018.
- (2) The MOF issued public notices regarding re-approval of anti-dumping duty rate (49.29%) against the subject product of carbon steel plate from Ukraine on August 17, 2018. The date of implementation is August 20, 2018.
- (3) Anti-dumping duties were levied on 7 subject products from certain countries, including carbon steel plate, certain steel products coated with zinc-alloys, SUS 300 series flat-rolled products of stainless steel, towels, footwear, benzoyl peroxide (BPO) products, and Type I and Type II of Portland cement and its clinker. The total amount of anti-dumping duties collected in 2018 is around NT\$244 million.

## 6. Strengthening International Customs Cooperation

- (1) A collaborative operation was conducted from April to June 2018 between Taiwan Customs and Australia Border Force to intercept illicit cigarettes.
- (2) The “Arrangement on Cooperation of Customs Matters between Customs Administration, Ministry of Finance, Taiwan and Department of Home Affairs (incorporating the Australian Border Force)” was signed on June 5, 2018 to further strengthen bilateral cooperation in combating illegal trade.
- (3) The AEO Mutual Recognition Arrangement (MRA) between Taiwan and Australia was signed on September 18, 2018, which will effectively enhance trade security and facilitation for both sides and promote bilateral trade.
- (4) To cooperate with rights holders to fight against intellectual property rights infringements, the Customs Administration co-hosted the “2018 National Training Workshop on the Identification of Counterfeit Goods” with REACT on November 28, 2018.
- (5) The AEO Mutual Recognition Arrangement (MRA) between Taiwan and Japan was signed on November 30, 2018, which will improve trade facilitation for both sides.
- (6) The AEO Mutual Recognition Arrangement (MRA) between Taiwan and India was signed on December 18, 2018, which will effectively enhance international supply-chain security and facilitation for both sides, promote bilateral trade, and realize the New Southbound Policy.

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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，於49年12月12日設立國有財產局，承財政部之命，主管國有財產管理事務，接管前臺灣土地銀行公產代管部業務與人員、行政院軍用土地處理小組、臺灣省財政廳公產室及財政部國庫署部分業務與人員。

101年2月3日配合行政院組織改造，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，102年1月1日新組織法施行後更名為國有財產署，納入內政部營建署城鄉發展分署部分業務與人力。

國有財產署內部單位設4組、6室，於北、中、南區分設3分署，104年1月8日成立中區分署苗栗辦事處，107年1月1日北區分署臺東辦事處改隸南區分署，所屬辦事處共15個，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, the National Property Administration was then set up on December 12, 1960, under the jurisdiction of the MOF, to manage the affairs of national properties. The National Property Administration took over the business and the personnel from the former Public Property Escrow Department of Taiwan Land Bank, the taskforce team for military land of Executive Yuan, Public Property Office of Finance Department of Taiwan Province, and part of business and personnel from National Treasury Administration, MOF.

On February 3, 2012, in accordance with the reorganization of the Executive Yuan, the Organizational Act of the National Property Administration, MOF was enacted and promulgated. 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.

The National Property Administration operates internally with four divisions and six offices. There are three regional branches - Northern Region Branch, Central Region Branch and Southern Region Branch. The Miaoli office of the Central Region Branch was established on January 8, 2015. The Taitung office was re-directed from the Northern Region Branch to the Southern Region Branch on January 1, 2018. There are fifteen offices carrying out all national property-related business affairs within the respective regions.

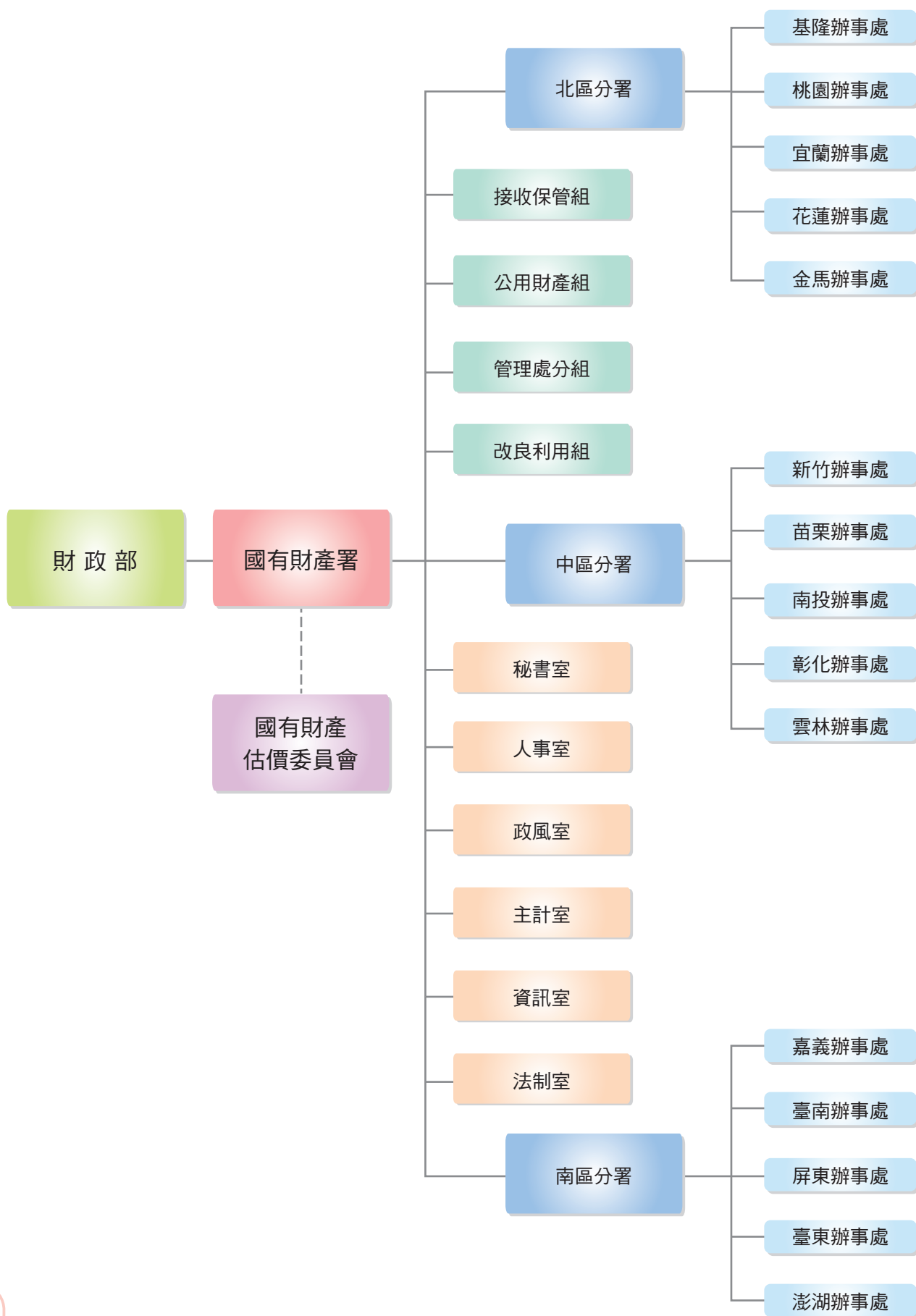
## 主要工作

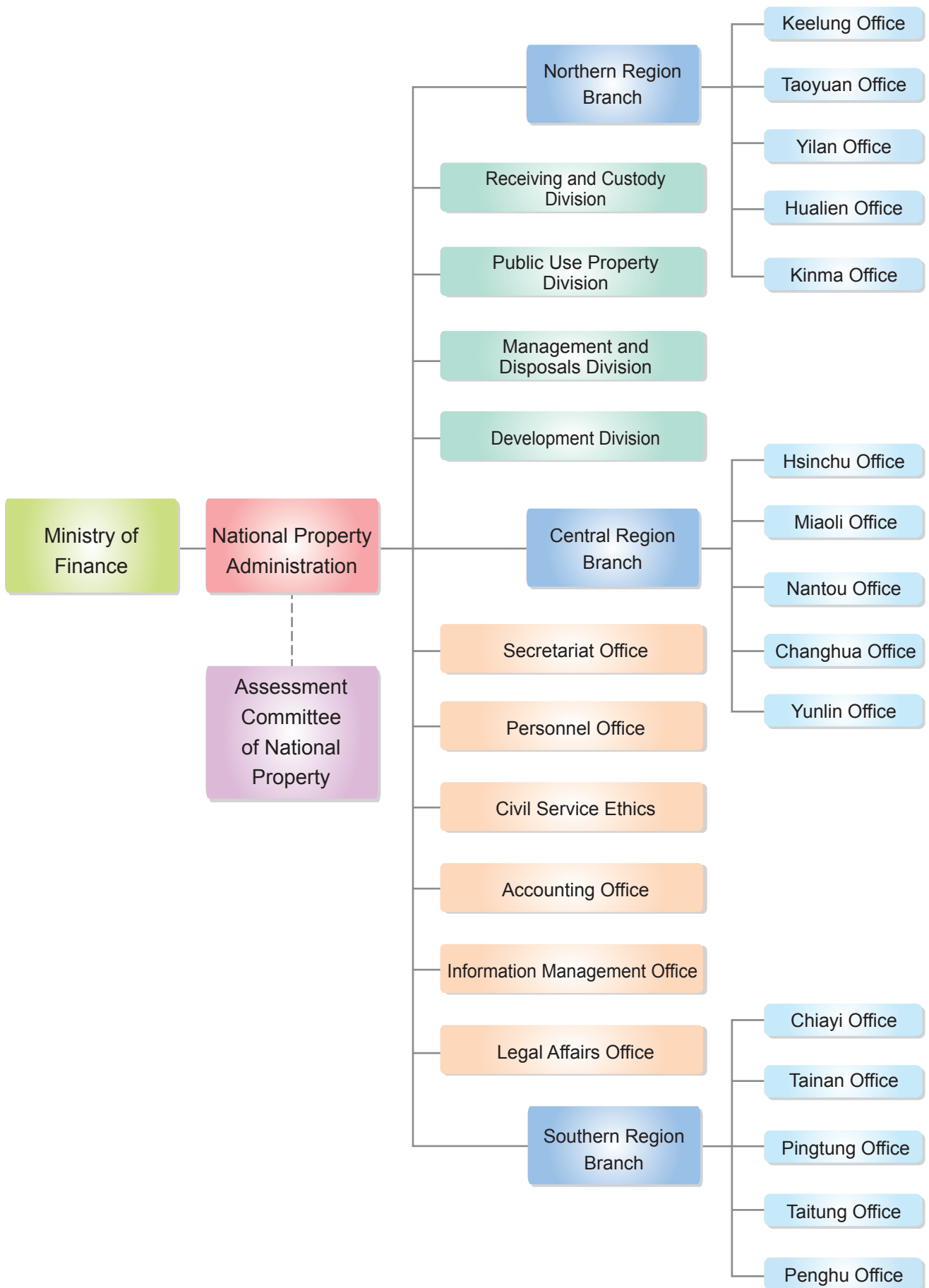
1. 國有財產之清查。
2. 國有財產之管理。
3. 國有財產之處分。
4. 國有財產之改良利用。
5. 國有財產之資訊業務。
6. 國有財產之檢核及統籌調配。
7. 國有財產之估價。
8. 國有財產法令與法務案件之研議及處理。
9. 其他有關國有財產事項。

## 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5兆4,212億餘元。

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.

### 國有土地數量及價值統計表

Statistics of National Land 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	288,592	1,279,578	2,366,641,291	43.66%
	公共用 Public Use	1,706,960		1,711,737,890	31.57%
	事業用 State- Enterprise Use	5,294		446,586,345	8.24%
	小計 Sub-Total	2,000,846		4,524,965,526	83.47%
非公用土地 Land for Non-Public Use		219,862	1,696,368	896,313,754	16.53%
合計 Total		2,220,708	2,975,946	5,421,279,280	100%

附註：計算依據及基準日：依 107 年申報地價計算至 107 年 12 月 31 日。

Note: The basis and record date of calculation: The figures are calculated based on the declared land value 2018 as of December 31, 2018.

## 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	2014	2015	2016	2017	2018
委託經營 Consigned Operation		176,772	189,472	214,298	169,020	1,023,433
委託民間改良利用初鹿牧場 Consigned Private Enterprise for Improvement of Chu-Lu Ranch		43,110	43,942	40,504	43,022	43,602
委託辦理停車場 Consigned Co-operative Operation of Parking Lots		51,937	43,577	57,293	66,438	73,270
結合目的事業主管機關共同開發 Jointly Developed with Competent Authorities		122,777	257,876	199,888	187,156	568,992
招標設定地上權 Establishment of Superficies by Public Bidding		2,206,420	2,407,442	1,359,696	590,444	1,465,675
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	51,413	54,413	48,189
合計 Total		2,611,465	2,977,623	1,923,092	1,107,493	3,223,161

附註：本統計表僅列改良利用收益解繳國庫部分。

Note: The figures list only the national treasury revenues from the improvement and utilization.

### 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)
2014	4,005	41.50	9,635,210
2015	3,748	40.99	10,727,888
2016	3,679	36.68	8,361,841
2017	3,957	31.44	9,478,545
2018	3,628	34.65	7,955,709

### 1. 加速法規合理化

- (1) 107年1月17日修正發布國有公用不動產變更為非公用財產作業注意事項，配合文化資產保存法第3條規定之有形文化資產類別，並利各管理機關經管之國有公用不動產申請變更為非公用財產實務作業。
- (2) 107年3月1日修正發布國有非公用土地設定地上權作業要點執行機關依建築法第45條規定價購取得畸零地，須納入建築基地範圍內合併使用，不論地上權人是否使用該畸零地之建築容積，皆應支付權利金，始為合理。
- (3) 107年5月1日修正發布國有非公用財產委託經營實施要點，延長委託經營契約期間最長以20年為限，酌降依目的事業主管機關核准許可開發、籌設或設置辦理委託經營者之訂約權利金計收比率，及訂約權利金分期繳交款餘額之加計比率，並將經營權利金計收基準統一以土地申報地價百分之五計收；作土石方資源堆置處理場、土石堆置、儲運、土石碎解洗選場及相關設施使用者，倘經中央或地方目的事業主管機關個案出具申請人經營使用係經目的事業主管機關定期查核及控管之佐證資料，回歸以一般案件基準計收履約保證金。
- (4) 107年7月18日修正發布國有不動產撥用要點，協助各機關申辦作業，調整撥用不動產使用計畫圖繪製方式及申請撥用與廢止撥用書件格式，並增訂國有不動產管理機關應於同意他機關撥用文件敘明事項，及申撥機關申撥過程辦理相關事項應作成紀錄，以備日後查考。
- (5) 107年8月10日修正發布國有財產產籍管理作業要點，配合內政部廢除地目等則制度調整表單，及增訂管理機關應按期於國有公用及公司組織財產線上傳輸系統填報傳送相關資料，以利實務作業。
- (6) 107年8月20日修正發布國有非公用不動產交換辦法，為提高國有土地利用價值，放寬屬於都市計畫範圍外國有不動產得與位於毗

鄰鄉（鎮、市、區）內，他人所有都市計畫範圍內或都市計畫範圍外之可供單獨建築使用土地辦理交換。

- (7) 107年8月21日修正發布國有非公用不動產標租作業要點，考量適用監督寺廟條例規定之寺廟及其他得為權利主體者允得藉由標租方式取得合法使用權並納入管理，並增訂標租機關視標租不動產特殊情況同意免辦理土壤污染檢測機制，酌降訂約權利金分期繳交款餘額加計比率，及配合內政部廢止印鑑證明政策研訂替代措施。
- (8) 107年10月19日修正發布國有財產贈與寺廟教堂辦法，考量成立財團法人證明文件非僅限於財團法人登記證書，及配合非訟事件法法人設立登記作業，修正申請贈與國有財產應檢附之文件，並增訂尚未成立財團法人之寺廟、教堂，申請預為審查贈與案件，其審查時限、補正、駁回與發給國有財產移轉寺廟、教堂依法成立財團法人之承諾書機制及配套措施。
- (9) 107年11年21日修正公布國有財產法第34條第2項，增訂國有公用財產有用途廢止等情事，財政部得通知管理機關提出活化運用計畫，必要時得逕行核定變更為非公用財產，交國有財產署接管，賦予財政部得逕行收回各機關經管用途廢止、閒置、低度利用或不經濟使用之國有公用財產，依法活化運用。

## 2. 加強國有公用財產活化運用

為強化國有財產管理使用效能，設定目標推動，督導各機關在不影響公用用途下，活化運用國有公用財產，並就閒置或低度利用建地，協調變更為非公用財產收回活化。107年國有公用財產活化收益520.9億元，收回10處標的，面積8.3公頃。

## 3. 訂定及執行「中央機關眷屬宿舍清查處理計畫」

行政院106年3月6日核定「中央機關眷屬宿舍清查處理計畫」，由各機關依計畫所訂各項執行措施及期程，全面清查並處理、收回不符續住規定之眷舍。截至107年12月，中央機關列管眷舍3,800餘戶，收回487戶，財政部同意8戶由列管機關留用作辦公廳舍、職務宿舍等。

### 4. 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。107 年清查 6 萬 765 筆被占用土地、處理 4 萬 8,787 筆被占用土地及 64 棟被占用房屋，向占用人收取使用補償金 10 億 511 萬餘元。

### 5. 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 31 萬 7,074 筆、7 萬 2,999 公頃，承租戶 18 萬 1,482 戶，租金收入 38 億 6,024 萬餘元。107 年辦理標租 53 次，標脫 420 筆土地（面積 21.95 公頃）、24 棟建物（面積 0.22 公頃），得標總金額 3 億 5,339 萬餘元。

### 6. 辦理國有非公用土地招標設定地上權

107 年公告招標 25 宗國有土地，標脫 8 宗，面積 3.1329 公頃，權利金 115 億 6,199 萬餘元。

### 7. 國有土地參與都市更新

截至 107 年，國有土地累計參與都市更新事業案件 1,451 件，面積達 82.4 公頃，存續中案件 703 件，面積 34.6 公頃；已分回 192 戶建物、232 席停車位；88 戶已標售、1 戶已標租、11 戶提供予臺北市政府、新北市政府作社會住宅、餘 87 戶經洽住宅主管機關無作社會住宅需求，視市場狀況，以標售、標租或其他方式活化。

### 8. 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 107 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 59 案（其中 23 案已開始營運），預估總收益 329 億元、吸引民間投入 1,307 億元資金、創造 4 萬 500 個就業機會。107 年已收權利金及租金 6 億 1,718 萬餘元。

### 9. 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，107 年度標脫總價 4,633 萬餘元。

## 1. Rationalization of Laws and Regulations:

- (1) The Notice Items for Title Changes of National Public Use Real Estate to National Non-Public Use Property was amended and promulgated on January 17, 2018 in conjunction with the practice under Article 3 of the Cultural Heritage Preservation Act in handling different categories of tangible cultural assets. This also facilitates related competent authorities to apply for changing the titles of national property to non-public property under their management.
- (2) The Operation Directions for Establishment of Superficies on National Non-public Use Land was amended and promulgated on March 1, 2018, whereby the executor must include the leftover space acquired pursuant to Article 45 of the Building Act as an integral part of the construction site for integrated use whether or not the title owners of the superficies have used the construction plot ratio of the leftover space or not, and must pay for the royalty to justify the acquisition.
- (3) The Implementation Directions for Consigned Operation Business of National Non-public Use Property was amended and promulgated on May 1, 2018, whereby the term of the fiduciary management agreement may be extended to 20 years. Accordingly, the percentage of royalty of the agreement on the development and establishment of property at the permission of the competent authority or the fiduciary manager for performing the duties of fiduciary management, and the ratio of the balance on the royalty payable in installment shall be considered for appropriate reduction. In addition, the pricing on royalty shall be uniformly set at 5% of the declared land value. Entities using the property for stacking earthwork resources, the storage and transportation of gravel, grinding and rinsing of gravel and using related facilities, are subject to tender a performance bond as regular use cases if the entities were approved by the concerned authority at the national level or district level with evidence for proof of routine inspection and control by the competent authority.
- (4) The Directions for Appropriation of National Real Estate was amended and promulgated on July 18, 2018 for assisting the entities in processing applications, adjustment and appropriation of the methods of drawing for using property, and application for appropriation and abolition of the format of appropriation documents. In addition, the particulars for national property administration to elaborate at the time of expressing consent of appropriation for the use of other entities, and keep

record on the minutes of the appropriation procedure in response to the entities applying for the appropriation of land for reference in the future.

- (5) The Directions for the Management of National Property Cadastration was amended and promulgated on August 10, 2018 in supporting the Ministry of Interior in abolishing the system of land use with the adjustment of related documents. A regulation has been added specifying that the administration shall declare online the information on national property for public use or property of corporations for facilitating the operation.
- (6) The Regulations for Exchange between National Non-public Use Real Estate and Other Real Estate was amended and promulgated on August 20, 2018 for enhancement of the value of using national lands, easing the rules for the swap of lands located inside or outside urban planning zones available for independent building on national property outside the territory of urban planning and within the adjacent rural zones (town, city, district).
- (7) The Operation Directions for Leasing of National Non-public Real Estate through Open Tender was amended and promulgated on August 21, 2018. In consideration of the temples regulated by the temple supervision statute and other subjects of rights that may acquire the legitimate right of use through bidding for leasing, and the administering of these activities, the provision for the waiver of soil pollution inspection mechanisms should be accepted by the entities offering the bidding for leasing of property under special circumstances was added. In addition, the ratio on the balance of royalty payment by installments could be reduced. This also serves the purpose of seeking a substitute, now that the specimen seal impression card policy by the Ministry of Interior has been abolished.
- (8) The Regulations for National Property Donated to Temples or Churches was amended and promulgated on October 19, 2018. Considering that the proving document for the establishment of nonprofit organizations is not confined to the certificate of nonprofit organization registration, and in supporting the establishment and registration of non-business entities of non-contentious matters, the documents required for application for donation of national property were amended. In addition, the deadline, correction, rejection for preliminary review of temples and churches which have not yet applied for registration for establishment and related policies of granting the assignment of

national property to temples and churches under the laws, and the promises for the establishment of non-profit organizations and related measures were added in the amendment.

- (9) The National Property Act was amended and promulgated on November 21, 2018, whereby the abolition of national property for public use was added. In so doing, the MOF shall notify the administration of the property to present a vitalization plan. Where necessary, the MOF may directly proceed to determine the property as not for public use and hand over to the National Property Administration. In addition, the MOF was also empowered to repossess national public use property from entities if the purpose of use of property was abolished, or sitting idle, in low utilization rate or used uneconomically by these entities, and vitalize the use of such property under law.

## **2. Strengthen the Activation and Utilization of National Public Use Properties**

In an attempt to boost the benefits in use and management over national properties, certain targets were set up. 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. Idle or under-utilized land were coordinated and changed into non-public properties for activation. In 2018, the proceeds from the activation of national public use properties reached NT\$52.09 billion, and targets in 10 locations, approximately 8.3 hectares in total area, had been successfully recovered.

## **3. Formulation and Implementation of “Plan of Check-up and Disposal for the Dependents’ Quarters of the Central Government”**

The Executive Yuan approved the “Plan of Check-up and Disposal for the Dependents’ Quarters of the Central Government” on March 6, 2017, whereby relevant entities shall conduct full-range inspection and handling and repossessing dependent residence not in conformity to the rules and regulations of accommodation in accordance with the policies and deadlines set forth in the plan. By December 2018, more than 3,800 units of independent residence were singled out for control with repossession of 487 units. The MOF agreed that eight units could be used as office space and employee accommodation for the enforcement entities.

#### **4. Implementation of “Project to Intensify Clear-up Efforts for Unjustifiably Occupied Nation-Owned Real Estate not In Public Use”**

The “Project to Intensify Clear-up Efforts for Unjustifiably Occupied Nation-Owned Real Estate not In Public Use” was approved by the Executive Yuan on November 4, 2013. By outsourcing inspection, litigation and coordination 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 priority targets. In 2018, the National Property Administration checked thoroughly a total of 67,065 cases of land plots that had been unjustifiably occupied. Through the efforts rendered in that year, a total of 48,787 cases of land plots and a total of 64 buildings were successfully resolved from unjustifiable occupation, with some NT\$1.01 billion in compensation fees successfully collected from the occupiers.

#### **5. 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: 317,074 national non-public use lands of 72,999 hectares in area were rented to 181,482 tenants with rental income of NT\$3.86 billion. A total of 53 tenders, comprising 420 land lots (total area of 21 hectares) and 24 buildings (total area of 0.22 hectares) were successfully awarded for a total amount tendered of NT\$353.39 million in 2018.

#### **6. Conduct Establishment of Superficies by Public Bidding on National Non-public Use Land**

Among the tender notices of 25 national lands in 2018, 8 cases that cover 3.1329 hectares were successfully awarded to tenderers, from which the government collected royalties amounting to over NT\$11.56199 million in total.

#### **7. National Land Plays a Part in Urban Regeneration Planning**

As of the end of December, 2018, there has been 1,451 cases of national land included in urban renewal planning with a total area of 82.4 hectares. A total of 703 cases are ongoing, with 34.6 hectares in area. The National Property Administration has retrieved 192 buildings and 232 parking spaces. Among them, 88 buildings were successfully awarded,

one building was leased, and 11 buildings met the needs of the Taipei City Government and New Taipei City Government. After checking if there are any social housing needs with the competent authorities, the other 87 buildings will be activated by sale by tender, lease by tender, or other methods depending on the market.

#### **8. Strengthen the Promotion of Combining Industry Competent Authorities in the Development of National Non-public Real Estate**

As of the end of December, 2018, 59 contracted national non-public real estate had been jointly developed with relevant industry competent authorities (institutions) (note: 23 contracted had been in operation), and the estimated revenue was about NT\$32.9 billion. The projects attracted about NT\$130.7 billion in private investments and created about 40,500 jobs. The collected royalties and rents amounted to NT\$617.18 million in 2018.

#### **9. Supervision of the Handling of the Consignment for Tax-offset 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 the sale of stock not on the market and the counter, which had been provided for tax offset. In 2018, a total of NT\$46.33 million was obtained through open tenders.

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FISCAL INFORMATION

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財政資訊

# 財政資訊

## *FISCAL INFORMATION*

### 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. The chairman, Dr. Liu Ta-Chung, 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 promulgated on May 29, 1987, and the full name of the unit became the Financial Data Center, MOF.

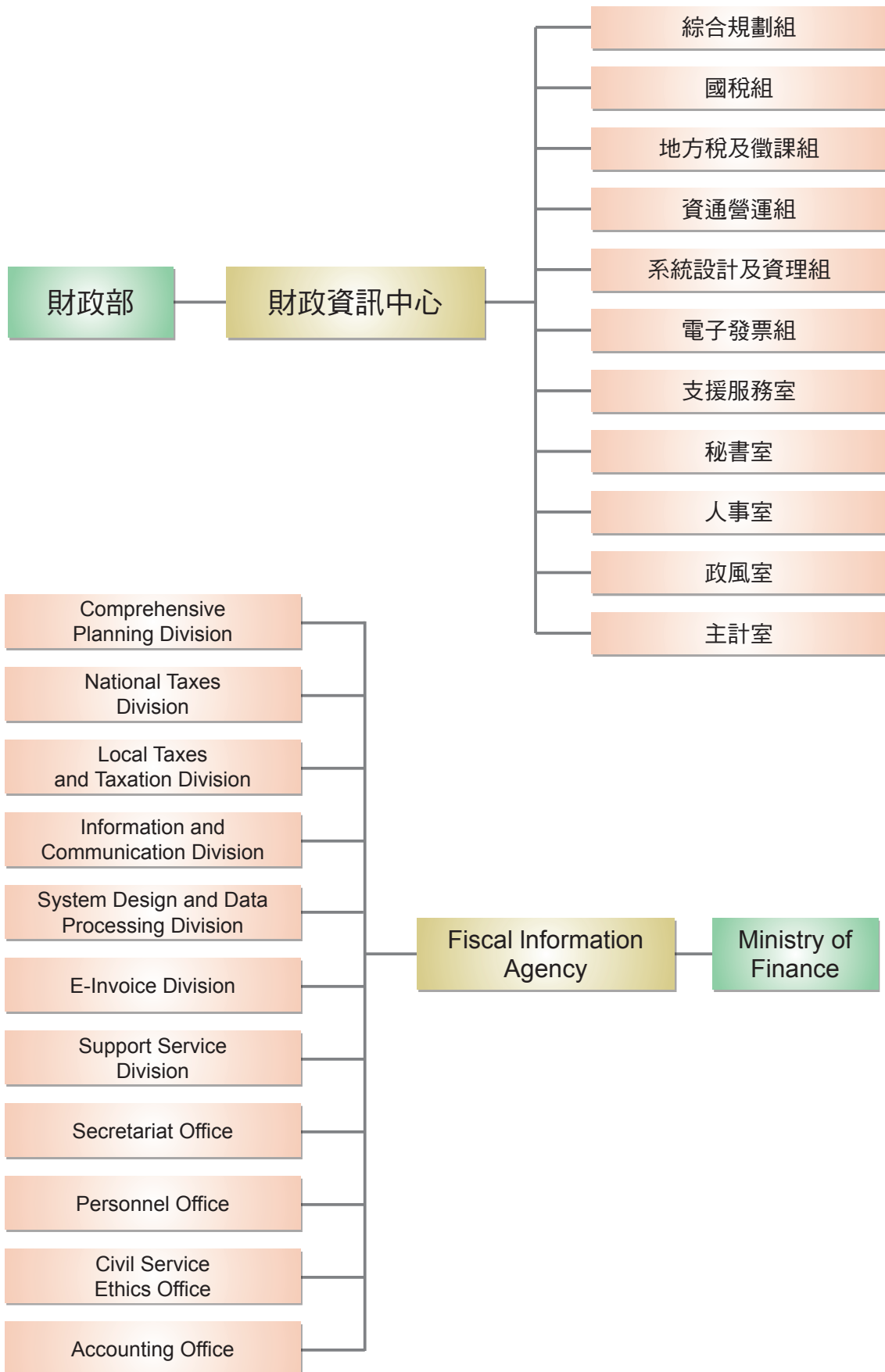
In accordance with the organization reform of the Executive Yuan and the promulgation of the Organization Act of the Fiscal Information Agency, MOF on February 3, 2012, which became effective on January 1, 2013, the unit was renamed the Fiscal Information Agency (FIA), MOF.

## 主要工作

1. 財政部資訊體系之整體規劃、協調及研考。
2. 財政部與所屬機關（構）資訊作業計畫、設備之審議、作業檢查及績效評核。
3. 財政部與所屬機關（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. 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 private participation in infrastructure.
7. Other matters related to the fiscal information of the MOF.



107年綜合所得稅各類所得憑單資料網路申報件數84萬5千餘件，占總申報件數93萬2千餘件之90.73%。

With the operation of the Electronic Declaration of Individual Income Tax Data, 845,791 individual income tax cases were declared via e-Filing in 2018, representing 90.73% of the total.

### 近 5 年各類所得憑單資料收件方式統計表

#### Cases Declared of Individual Income Tax Data by Type of Filing (2014-2018)

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
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
2017		823,258	90.10	58,022	6.35	32,391	3.55	913,671
2018		845,791	90.73	55,452	5.95	30,872	3.31	932,115

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.

107年綜合所得稅電子結算申報繳稅案件386萬8,587件，占申報總件數409萬8,893件之94.38%。

In 2018, 3,868,587 cases of individual income tax returns were filed via e-Filing or electronic media, representing 94.38% of the total of 4,098,893 declarations of individual income tax for the year.

### 近 5 年綜合所得稅結算申報收件統計表

#### Individual Income Tax Returns by Type of Filing (2014-2018)

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
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
2017		3,748,173	93.13%	226,335	5.62%	50,181	1.25%	4,024,689
2018		3,868,587	94.38%	190,944	4.66%	39,362	0.96%	4,098,893

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: 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年起，挑選案件單純者寄發稅額試算通知書，並提供納稅義務人可運用網路回復確認，完成申報程序。107年運用網路確認回復完成106年度結算申報者達50萬8千餘件，占採用稅額試算總件數220萬6千餘件之23.03%。

The service of Pre-calculation of Individual Income Tax via e-Filing commenced in 2011. By selecting the simple cases and mailing the notices of Pre-calculation of Individual Income Tax to these cases, the FIA enables taxpayers to confirm the Pre-Calculation Results and to complete their tax declaration process by e-Filing. In 2018, 508,189 cases used the online confirming and replying to complete tax declaration obligations, representing 23.03% of whole adopting the Pre-calculation Service cases.

近 5 年綜合所得稅結算申報稅額試算回復確認統計表  
Cases Filed Using the Pre-Calculation of Individual Income Tax by Type of Confirmation (2014-2018)

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
		件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	
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
2017		416,351	18.97	944,538	43.04	833,457	37.98	2,194,346
2018		508,189	23.03	857,447	38.86	840,951	38.11	2,206,587

資料來源：各地區國稅局。

Source : Files provided by all levels of tax offices.

財政資訊中心及五地區國稅局持續從營業人、行動支付業者及消費者等面向積極推動雲端發票，雲端發票比率逐年成長，107年度較前一年度增加1億8,522萬張。

The FIA and five National Taxation Bureaus have continued to promote cloud invoice to business entities, mobile payment and consumers. As a result, the growth rate of cloud invoice is higher than before, with an increase of more than 185 million pieces in cloud invoice in 2018 over the previous year.

單位：萬張

Unit : 10,000 pieces

績效指標 Key Performance Indicator	年度增加目標值 Original Increased Target	達成值 Fulfilled Target
當年度雲端發票張數較前一年度增加 1,500 萬張 Cloud invoice increased 15 million pieces than previous year	1,500 萬張 15 million pieces	18,522 萬張 185 million

### 1. 資通訊安全與個人資料管理制度

- (1) 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，107年8月進行ISMS重審作業，取得新ISO 27001:2013證書。
- (2) 105年9月成立資安健檢及數位鑑識團隊，107年完成37個對外網站之滲透測試作業，另配合財政部資通安全稽核執行5個機關資安健診作業，並安排約28小時之數位鑑識、弱點掃描及滲透測試教育訓練。
- (3) 107年7月對所屬機關(構)進行數位證據保全教育訓練，且提供數位證據保全蒐證及分析工具，並於108年舉行數位證據保全實兵演練作業。

### 2. 政府資料開放業務

截至107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2,157項資料集。

### 3. 財政重要資訊業務及計畫

#### (1) 電子發票服務躍升計畫

- A. 建置統一發票中獎清冊資料庫系統，整合傳統發票與電子發票中獎清冊，提供網路(APP)及13,000餘個實體兌獎服務據點查詢中獎發票及註記領獎，降低重複兌領獎風險。本系統於108年1月1日上線服務。
- B. 便利民眾以行動裝置使用雲端發票服務，重新規劃平臺首頁及消費者功能採響應式網頁設計；並增加手機簡訊方式協助民眾取得新驗證碼，使用相關服務。
- C. 配合民眾消費習慣，財政資訊中心積極推動以載具儲存雲端發票，截至107年底，載具使用率為18.14%。

#### (2) 前瞻基礎建設計畫

##### A. 財政部資料中心設置整體計畫

本計畫辦理強化資料中心共享平臺、強化地方稅資訊平臺、強化電

子發票整合服務平臺、財政訓練資訊資源整合集中相關作業，第 1 期 (107 年度) 已於 107 年 12 月 31 日執行完竣，執行率 100%。

B. 財政部「強化政府基層機關資安防護及區域聯防計畫」

本計畫辦理中央及地方共計 34 個機關資安防護相關作業，第 1 期 (106~107 年度) 已於 107 年 12 月 31 日執行完竣，執行率 100%。

(3) 精進綜合所得稅 Mac 線上版報稅系統

107 年精進綜合所得稅 Mac 線上版報稅系統，大幅改善原下載程序繁瑣及等待時間過長等問題，並重新設計使用者介面，加入使用者體驗設計。系統滿意度高達 96.26%。

(4) 使用牌照稅自徵作業

因應全國 22 個縣市稽徵機關使用牌照稅自徵作業，使用牌照稅自徵系統於 107 年 6 月 19 日上線，整合車籍資料及服務，使各機關稽徵作業方式趨於一致，並建構使用牌照稅全國車輛稅籍，提供跨縣市查調服務，提升為民服務品質，每年約可節省代徵經費 3 億 8 千萬元。

## 1. Information and Communication Security Management

- (1) 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, the FIA 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 agency-wide assessments by the British Standards Institute (BSI) in 2018.
- (2) The Information Security Diagnostic and Digital Forensics Team was set up in September 2016. The team completed penetration tests of the websites of the 37 subordinate agencies of the MOF and completed information security diagnostic of five subordinate agencies of the MOF in the Information Security Audit of the MOF in 2018. A total of 28 hours of courses were held on digital forensics, vulnerability assessment and penetration test.
- (3) The Fiscal Information Agency organized a number of digital evidence preservation education and training courses in July 2018, and provided digital evidence collecting and analysis tools. In 2019, live drills for digital evidence preservation will be conducted.

## 2. The Government Open Data Planning

Under the three-tier hierarchical framework, the MOF had opened 2,157 datasets on the government Open Data platform by December 31, 2018.

## 3. Taxation Information Services and Plans

- (1) Comprehensive Promotion of the Use of e-Invoice Project
  - A. A uniform-invoice winning inventory database was established, which integrated paper invoices and e-invoices winning inventory. To ensure the security of prize collection, a mobile app and 13,000 physical stores are connected for inquiry and record-keeping of prize collection. The system went online on January 1, 2019.
  - B. To facilitate the use of cloud invoice services by mobile devices, the FIA re-planned the platform homepage and consumer functions, adopted a responsive web design, and added new services and mobile phone newsletters, helping people to obtain new verification codes and make use of the e-invoice platform and related services.
  - C. To cope with Taiwanese consumption habits, the FIA actively promoted E-invoices carrier to encourage the issuance of e-invoicing by public utilities. At the end of 2018, the carrier rate of cloud invoice was 18.14%.

(2) Forward-Looking Infrastructure Plan

A. MOF “Data Center Platform Construction Project”

The project strengthens the data center sharing platform, improves local tax information platforms, boosts the e-invoice integration service platform, and integrates and concentrates financial training information resources. The first phase (2018) was completed on December 31, 2018, and the implementation rate was 100%.

B. MOF Plan to “Strengthen basic security protection and improve the national security information operating environment”

The project handles 34 agencies’ central security protection related operations at the central and local levels. The first phase (2017-2018) was completed on December 31, 2018, and the implementation rate was 100%.

(3) Improve online individual income tax filing system for Mac

To improve the online individual income tax filing system for Mac in 2018, the FIA tackled and solved the problems of a complicated installation process and overly long wait times. Furthermore, the FIA redesigned the interface adopting user experience design, and gained satisfaction as high as 96.26%.

(4) Vehicle license tax self-levy operations

In response to the use of vehicle license tax self-levy operations in 22 counties and cities across the country, the vehicle license tax self-levy system was launched on June 19, 2018, and the vehicle information and services were integrated to enable the agencies to standardize levy operations. The establishment of a database of national vehicle taxation using license tax allows for cross-county/city inspection services, improvement to the quality of services, and a reduction in costs of about NT\$380 million per year.

# 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，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 original Department of Customs Administration charged with responsibility for international customs cooperation, and those of the original 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 (DIFA, 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 the 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 107 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 11 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, 2018, 32 comprehensive income tax agreements, 11 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
史瓦帝尼（原「史瓦濟蘭」）Eswatini	1998/09/07	1999/02/09
馬來西亞 Malaysia	1996/07/23	1999/02/26
北馬其頓（原「馬其頓」） North 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
印度 India	2011/07/12	2011/8/12

## 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
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
北馬其頓 (原「馬其頓」) North 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
日本 Japan	2017/11/22	同左 Same as left column
澳大利亞 Australia	2018/06/05	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	生效日期 Date of Entry into Effect
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	同左 Same as left column

### 1. 拓展租稅協定網絡、建構租稅透明環境

- (1) 107 年度我國與 6 個國家（地區）進行 7 次租稅協定（議）磋商，舉辦或參與 14 場宣導說明會；截至 107 年 12 月 31 日，生效全面性所得稅協定達 32 個。同年我國與 6 個協定夥伴國進行 12 次稅務用途資訊（包括金融帳戶資訊、國別報告）自動交換主管機關協議諮商，並與日本取得共識。
- (2) 107 年 6 月 25 日訂定發布適用所得稅協定相互協議程序作業要點，陸續發布申請書及流程圖，建構標準化相互協議案件處理程序，提升爭議解決機制效率。
- (3) 為落實執行金融機構執行共同申報及盡職審查作業辦法，107 年修正稅務違章案件減免處罰標準、發布共同申報及盡職審查疑義解答、解釋令、自我證明文件範本、申報書表格式與電子申報作業要點。

### 2. 強化國際關務合作

- (1) 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。107 年度與 9 個國家或國際組織進行 9 次關務協定諮商或交流。
- (2) 107 年 10 月 11 日與一東歐國家舉行次長級關務合作會議，雙方同意強化關務合作，建立更密切之夥伴關係。

### 3. 深化國際財政合作與交流

- (1) 促進國際財政交流，辦理外國國會議員、財政部高階官員等蒞部訪問 12 團。
- (2) 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 25 屆財政部長會議與雙邊會談等。

## **1. Developing a Complete Tax Agreement Network and Building a Tax Transparency Environment**

- (1) In 2018, the MOF completed seven tax agreement negotiations with six countries or jurisdictions, and organized or participated in 14 promotional seminars. As of December 31, 2018, there were 32 comprehensive income tax agreements in place. In addition, the MOF completed 12 competent authority agreement negotiations with six treaty partners concerning cooperation of automatic exchange of information in tax matters (including financial account information and Country-by-Country Reports), and reached a consensus with Japan.
- (2) Directions Governing Application of Mutual Agreement Procedures of Agreements for the Avoidance of Double Taxation with Respect to Taxes on Income was promulgated on June 25, 2018, and application forms and flow charts were released successively to establish a standard methodology for Mutual Agreement Procedures (MAP) and to improve dispute resolution efficiencies.
- (3) To ensure the effective implementation of Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions, the MOF modified regulations of mitigation or remittance on taxation punishment, and released a list of frequently asked questions (FAQs), explanatory decrees, self-certification forms, financial account information in tax matters returns, and Directions Governing Electronic Reporting with Respect to the Implementation of the Financial Account Information in Tax Matters for Financial Institutions.

## **2. Reinforcing International Customs-Related Cooperation**

- (1) 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 2018, the MOF completed nine customs agreement negotiations with nine countries or international organizations.
- (2) The MOF held a Deputy Ministerial-Level Customs Cooperation Meeting with an Eastern European country on October 11, 2018. Both sides agreed to enhance customs cooperation and establish a closer partnership.

## **3. Strengthening International Fiscal Cooperation and Exchanges**

- (1) To enhance international fiscal interactions, the MOF coordinated 12 visits for delegations of foreign parliamentary or high-level fiscal officials.
- (2) 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 25<sup>th</sup> 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 日起配合行政院組織改造，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 Public-Private-Partnership (PPP) in infrastructure projects.

### 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 PPP in infrastructure:

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.

91 年至 107 年 12 月，累計簽約促參案 1,647 件，簽約金額 1 兆 5,469 億元，契約期間可減少政府財政支出 1 兆 6,241 億元，增加政府財政收入 8,727 億元，創造逾 26 萬個就業機會。

From 2002 until December 2018, a total of 1,647 PPP projects has been contracted, representing a total contracted amount of more than NT\$1,546.9 billion. During the contract period, it is expected that around NT\$1,624.1 billion in government expenditure have been saved, with an increase of about NT \$872.7 billion in government revenue and the creation of more than 260,000 jobs.

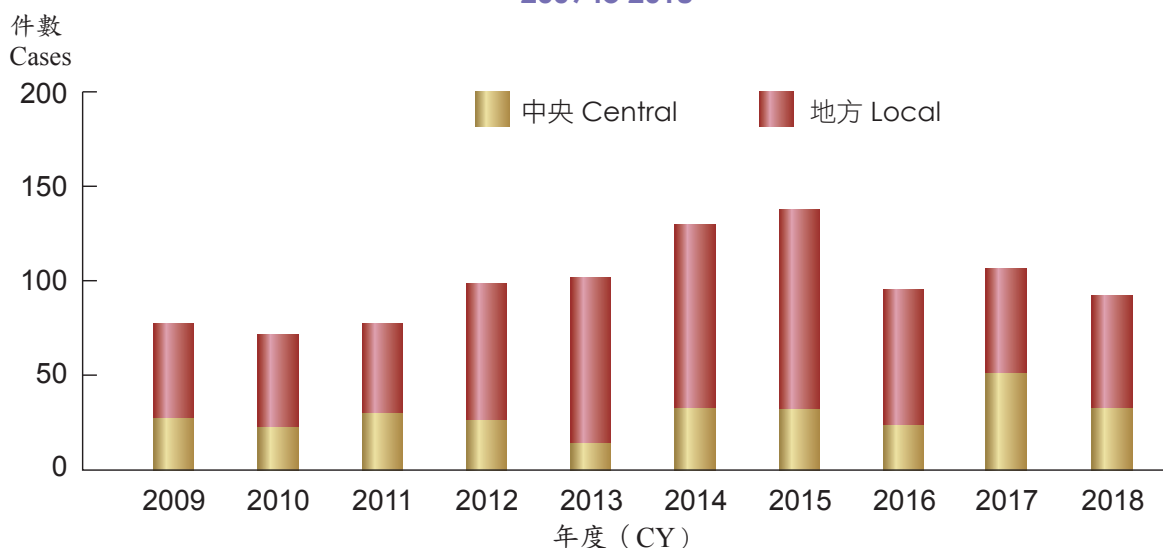
91 年至 107 年已簽約促參案件效益總表  
Benefits from Projects Signed under the PPP Structure, 2002-2018

年度 Year	件數 Cases	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~ 2009	735	4,329	5,692	3,609	102,284
2010	73	2,241	858	266	5,603
2011	78	401	218	135	6,828
2012	99	1,437	409	722	15,233
2013	103	775	582	276	13,595
2014	130	1,201	3,752	1,205	23,374
2015	138	1,135	418	861	49,731
2016	94	606	3,067	262	11,111
2017	114	971	428	212	15,638
2018	83	2,373	817	1,179	18,768
總計 Total	1,647	15,469	16,241	8,727	262,165

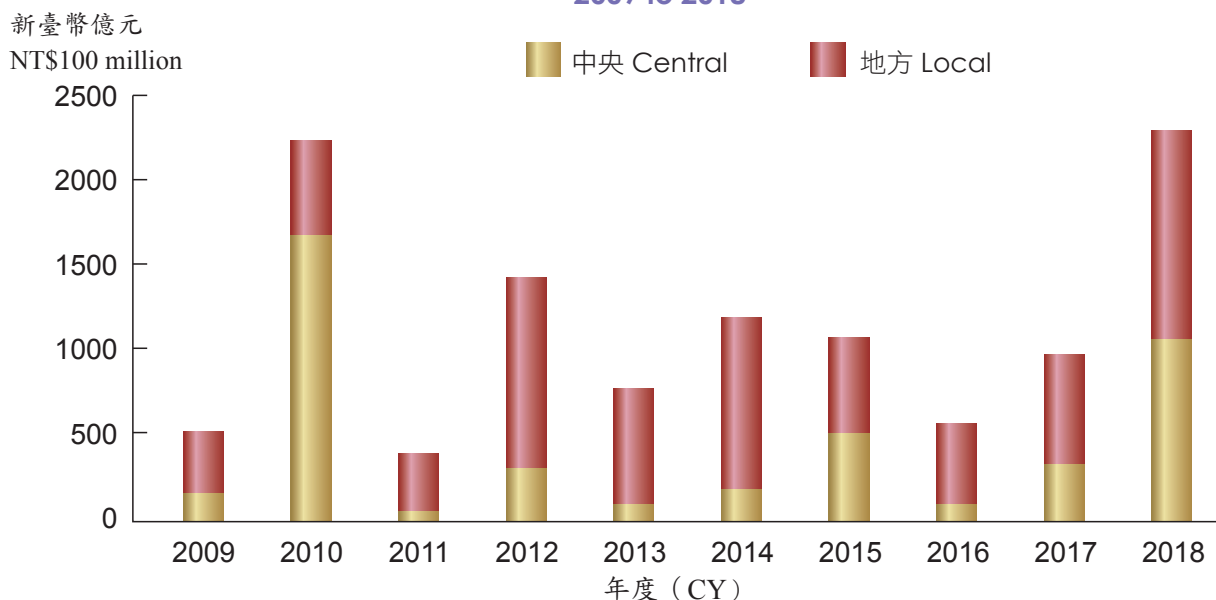
以歷年促參案件之簽約件數及簽約金額分析，中央部會簽約件數占總件數 43%，簽約金額占總金額 48%。107 年簽約案件中央與地方簽約金額占比為 48% 與 52%，地方較中央部會高。自 94 年至 107 年，外資投資公共建設案件 21 件，簽約金額為 474 億元。

From the analysis of the number of cases and amount of PPP projects contracted over the years, the central government accounted for 43% of the total cases and 48% of the total contract amount. In 2018, central and local governments signed 48% and 52% of the contracts amount respectively. From 2005 to 2018, there were 21 PPP projects invested by foreign investors; the total contracted amount is over NT\$47.4 billion.

98 年至 107 年中央與地方簽約件數  
Total Number of PPP Contracts Signed by Central and Local Governments for Years 2009 to 2018



98 年至 107 年中央與地方簽約金額 (億元)  
Total Amount of PPP Contracts Signed by Central and Local Governments for Years 2009 to 2018



### 1. 促進民間參與公共建設執行成效及投資平臺

- (1) 民間參與公共建設簽約案，簽約 83 件，簽約金額約 2,373 億元。
- (2) 召開 20 次民間參與公共建設投資平臺會議，提供民間投資公共建設單一窗口協調服務，透過會議釐清及協助解決問題，排除投資障礙，並協助各機關檢討前瞻基礎建設計畫採促參機制案源，共 13 項子計畫、28 案可採促參機制推動，其中已成功簽約 4 案（綠能建設 2 案、城鄉建設及水環境建設各 1 案），合計簽約金額 90.71 億元，節省前瞻計畫經費 13.1 億元。

### 2. 促參法規檢討與鬆綁

- (1) 107 年 6 月 8 日修正發布促進民間參與公共建設法施行細則。
- (2) 107 年 11 月 21 日修正公布促進民間參與公共建設法。
- (3) 107 年修正發布 5 則行政規則：2 月 13 日修正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、2 月 23 日修正民間參與公共建設金擘獎頒發作業要點、3 月 30 日修正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、8 月 30 日修正促進民間參與公共建設案件列管及考核作業要點、9 月 28 日修正民間參與公共建設專家學者建議名單資料庫建置要點。

### 3. 研修（訂）20 項作業指引及參考文件

- (1) 107 年 2 月 26 日訂定發布「促進民間參與公共建設可行性評估作業手冊及檢核表 (BOT)」等 2 件。
- (2) 107 年 2 月 27 日訂定發布「促進民間參與公共建設先期規劃作業手冊及檢核表 (BOT)」等 2 件。
- (3) 107 年 3 月 31 日訂定發布「開放保險業為單一申請人結合專業第三人參與 BOT 案招商文件參考條款」等 3 件。
- (4) 107 年 4 月 23 日訂定發布「促進民間參與公共建設 BOT 案件履約管理作業注意重點參考表」等 3 件。

- (5) 107年6月21日修正發布「促進民間參與公共建設案件權利金設定及調整參考原則」。
- (6) 107年6月22日訂定發布「促進民間參與公共建設可行性評估作業手冊及檢核表(ROT)」等2件。
- (7) 107年6月29日訂定發布「OT案招商文件參考條款」等2件。
- (8) 107年9月19日修正發布「促進民間參與公共建設履約爭議協調委員會運作指引」。
- (9) 107年9月21日訂定發布「ROT案招商文件參考條款」等2件。
- (10) 107年10月19日訂定發布「財政部促參案啟案諮詢服務常見問答表」。
- (11) 107年10月26日訂定發布「BOO案投資契約參考條款」。

#### 4. 民間參與公共建設招商大會

107年6月29日辦理招商大會，釋出各主辦機關招商案源81案，民間投資金額超過2,000億元，138家業者近300人與會，並辦理桃園、臺中、臺南及高雄地區4場商機座談會，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

辦理促參訓練及研討會48場，總參訓人次2,512人，並協助主辦機關辦理15場次教育訓練，參訓人次883人。

#### 6. 民間參與公共建設金擘獎評選與頒獎

107年11月9日舉行「第16屆民間參與公共建設金擘獎」頒獎活動，共27個團隊報名參選，14個團隊獲獎。

#### 7. 啟案輔導及諮詢服務

辦理促參啟案輔導及走動式諮詢178件，主動走訪26個主辦機關，提供法令諮詢建議，並開發潛在案源。

## 8. 補助促參前置作業費用及核發地方政府獎勵金

- (1) 核定補助促參案件前置作業費用27件，補助金額3,631萬4,720元。
- (2) 核計促參案件擴大鼓勵地方政府獎勵金逾2.57億元，函送行政院主計總處核發。

## 9. 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(PPP)相關會議及倡議，進行基礎建設PPP相關交流。
- (2) 107年7月31日與APEC企業諮詢委員會共同舉辦「基礎建設PPP計畫籌資及風險減輕措施探討國際研討會」，納入專家相關建議，營造有利投融资環境。

## **1. Effect of Implementation and the Operation of Platform on PPP Projects**

- (1) There were 83 PPP projects contracted, amounting to more than NT\$237.3 billion.
- (2) The MOF provides a one-stop infrastructure PPP coordination service for potential investors in the “Platform for Private Participation in Infrastructure.” There were 20 meetings held to assist in resolving issues to remove barriers to investments. Furthermore, the MOF assists the agencies to review projects of the Forward-looking Infrastructure Development Program which are suitable for adopting PPP mechanisms. There were 28 cases, under the 13 sub-projects, adopted by the way of PPP mechanisms. Among them, 4 cases were successfully contracted, with a total contracted amount of NT\$9.071 billion and a savings of NT\$1.31 billion for the Forward-looking Infrastructure Development Program.

## **2. Review and Deregulation of PPP Laws and Regulations**

- (1) The Enforcement Rules of Act for Promotion of Private Participation in Infrastructure Projects was amended and promulgated on June 8, 2018.
- (2) The Act for Promotion of Private Participation in Infrastructure Projects was amended and promulgated on November 21, 2018.
- (3) There were five administrative directions amended and promulgated in 2018, listed as below: The Operation Directions of the Provision of Subsidies to the Agencies Responsible for the Execution of the Pre-operational Fees Associated with the PPP Projects was amended on February 13, 2018; The Operation Directions of the Golden Thumb Awards for the Private Participation in Infrastructure Projects was amended on February 23, 2018; The Operation Directions of the Award to the Local Government for Encouraging the Expansion of PPP Projects was amended on March 30, 2018; The Operation Directions of the Monitoring and Evaluation of PPP Projects was amended on August 30, 2018; The Directions of Establishing the System of Experts and Scholars of PPP Projects was amended on September 28, 2018.

## **3. Enacted PPP-Related Operation Guidelines and Amended Relevant Documents**

- (1) Two documents including “The Operation Guideline and Checklist of the Feasibility Study on BOT Projects” were promulgated on February 26, 2018.
- (2) Two documents including “The Operation Guideline and Checklist of the Preliminary Planning on BOT Projects” were promulgated on February 27, 2018.
- (3) Three documents including “The Reference of the Terms of BOT Projects Tender Document for the Participation of Insurance Enterprises as a Single Applicant to Join with

a Professional Third Party” were promulgated on March 31, 2018.

- (4) Three documents including “The Reference Table of Main Points of BOT Projects Performance Management” were promulgated on April 23, 2018.
- (5) “The Principles of Set and Adjust the Royalty on PPP Projects” was amended and promulgated on June 21, 2018.
- (6) Two documents including “The Operation Guideline and Checklist of the Feasibility Study on ROT Projects” were promulgated on June 22, 2018.
- (7) Two documents including “The Reference of the Terms of OT Projects Tender Document” were promulgated on June 29, 2018.
- (8) “The Operation Guideline of Contract Dispute Resolution Committee on PPP Projects” was amended and promulgated on September 19, 2018.
- (9) Two documents including “The Reference of the Terms of ROT Projects Tender Document” were promulgated on September 21, 2018.
- (10) “The FAQ of PPP project initiation and consulting services by the MOF” was promulgated on October 19, 2018.
- (11) “The Reference of the Terms of BOO Projects Concession Agreement” was promulgated on October 26, 2018.

#### **4. PPP Investment Solicitation Convention**

A PPP Investment Solicitation Convention was held on June 29, 2018, in which 81 PPP project opportunities amounting to more than NT\$200 billion were announced, with 138 companies and over 300 participants. In addition, four business opportunity seminars were held in Taoyuan, Taichung, Tainan, and Kaohsiung areas. The investors were invited to on-site visitation of projects and opinions were collected for the authority-in-charge’s reference for attracting future investments.

#### **5. PPP Professional and Main Theme Educational Training**

A total of 48 PPP training classes and theme seminars were held with more than 2,512 participants. Assistance was also provided to agencies-in-charge to hold 15 PPP training courses with more than 883 participants in attendance.

#### **6. Selection and Ceremony for the “Golden Thumb Awards for Private Participation in Infrastructure Projects”**

The Ceremony for the 16th “Golden Thumb Awards for Private Participation in Infrastructure Projects” was held on November 9, 2018. A total of 27 teams applied to the award, and 14 teams were selected as winners.

## **7. Project Initiation and Consulting Services**

On-site project initiation and consulting services were provided to assist 26 authorities-in-charge to develop PPP investment opportunities. There was a total of 178 cases.

## **8. Subsidies and Awards Approved for Use as an Incentive to Local Governments**

- (1) Subsidies for pre-operating expenses for 27 PPP projects were approved with a total amount of NT\$36.31 million.
- (2) A total of over NT\$257 million in awards was approved for use as an incentive to local governments to encourage expansion of PPP projects and sent to the DGBAS, Executive Yuan for disbursement.

## **9. International Cooperation**

- (1) The MOF continues to attend APEC-related meetings and participate in initiatives to exchange information and experiences on PPP in infrastructure.
- (2) The MOF collaborated with APEC Business Advisory Council (ABAC) to hold an international seminar on “PPP Infrastructure Projects Financing and Risk Mitigation Measures” on July 31, 2018. The MOF adopted advice from experts to create an attractive environment for investment.

erspectives



PERSPECTIVES

# 財政工作方向

## 國庫

1. 健全庫政管理，檢討公庫法規。
2. 多元籌措財源，支應政府施政。
3. 強化財務管理，精進支付業務，確保庫款安全，提升便民服務。
4. 落實公共債務法，強化債務管理。
5. 精進債務管理，維護財政紀律。
6. 持續協助各機關靈活運用財務策略，創增計畫效益。
7. 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。
8. 加強輔導地方財政，提升地方財政適足性及自主性。
9. 督導公益彩券穩健發行，挹注社會福利財源。
10. 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。
11. 精進菸酒管理相關規範，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. 建構數位化海關，推動國際郵包電子化。

## 關 務（續）

4. 強化國際關務合作，推動國際間 AEO 相互承認。
5. 運用大數據分析技術，提升海關風險管控效能。
6. 建置「保稅智慧服務平臺」，簡化保稅業者申辦作業，提升海關管理效能。
7. 落實執行貿易救濟措施，維護產業合理經營環境。

## 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. 賡續加強國有公用財產管理，提升運用效益。
3. 賡續執行「中央機關眷屬宿舍清查處理計畫」，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，因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，帶動產業發展及創造就業。

## 財政資訊

1. 電子發票服務躍升計畫
  - (1) 推動消費通路電子發票無紙化。
  - (2) 持續推動以信用卡及電子支付等金融支付工具為載具。
2. 強化商品流程溯源追蹤與跨域稽查整合計畫
  - (1) 維運並協助提升食品安全支援效率。
  - (2) 推動跨領域整合應用。
  - (3) 提升 B2B 電子發票普及率。
3. 培植程式開發能力，建立技術自主能量

## 財政資訊（續）

- (1) 賡續培訓系統設計人才，厚植中心技術自主能量。
- (2) 逐步承接系統維護及開發作業，降低對廠商依賴程度。
- 4. 不動產移轉網實整合服務
  - (1) 不動產移轉申辦跨機關資料流程整合。
  - (2) 使用牌照稅、房屋稅及地價稅於便利商店使用 kiosk 補單繳稅服務。
- 5. 精進稅務線上服務，提升行政效能及促進稅務資訊透明，維護租稅公平。

## 國際財政

- 1. 持續推動與新南向政策國家、歐盟會員國或與我國經貿關係密切國家洽簽雙邊租稅協定及與協定夥伴國稅務用途資訊自動交換之合作，以消除國際間重複課稅，營造永續低稅負環境，增進跨境稅務合作及租稅透明。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。

## 推動促參

- 1. 精進促參法規與推動機制，擴大民間參與公共建設能量。
- 2. 運用民間參與公共建設投資平臺，協助排除投資障礙。
- 3. 積極媒合商機，提升招商成功率，活絡投資動能。
- 4. 精進促參輔導及激勵機制，提振促參推動能量。
- 5. 辦理促參教育訓練及研習，強化促參案執行力與社會各界推動共識。
- 6. 積極參與國際公私部門夥伴關係事務，交流推動促參經驗，提升國際能見度。
- 7. 強化促參資訊系統功能，提升資訊服務效能。

## National Treasury Affairs

1. Review of the regulations of treasury affairs in order to enhance treasury management.
2. Establishing multiple channels for the cultivation of financial resources to support government administration.
3. Strengthen financial management, improve payment operations, ensure safety of Treasury funds, and enhance public service.
4. Implementation of the Public Debt Act to strengthen debt control.
5. Enhancing debt management to maintain fiscal discipline.
6. Continuously assisting authorities to flexibly apply financial strategies and improve the benefits of their projects.
7. 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.
8. Strengthening the assistance provided to local governments to enhance local fiscal adequacy and autonomy.
9. Supervising the issuance of the Public Welfare Lottery to infuse the surplus into social welfare activities.
10. Continuation of the handling of the managerial affairs of the government's shareholdings and strengthening of efficiency in the management of national assets in order to increase the benefits to the national treasury.
11. Reviewing The Tobacco and Alcohol Administration Act and relevant regulations to improve the efficiency of seizing illegal tobacco and alcohol, and promoting the Alcohol Quality Certification System to enhance international competitiveness of locally produced 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 the fairness and justice of 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. Rationalizing laws and regulations and enhancing of Customs service quality.
2. Appropriately adjusting import tariff rates in response to the progress of bilateral or multilateral talks on FTAs and RTAs.
3. Building digital customs environment and introducing electronic clearance procedure for international postal parcels.
4. Enhancing international Customs cooperation and promoting AEO Mutual Recognition with foreign Customs.
5. Applying Big Data Analysis techniques to improve Customs risk management performance.
6. Establishing a smart platform for processing transactions of bonded goods between trades and Customs to simplify Customs procedures and improve the effectiveness of Customs supervision in relation to those goods.
7. Implementing trade remedy measures to ensure a fair competition environment for domestic industries.

## 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 management of national public use properties to improve efficiency.
3. To continue to implement the “Plan of Check-up and Disposal for the Dependents’ Quarters of the Central Government” to check and retrieve obsolete dependents’ quarters to facilitate the 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 and include them in normal management or to evacuate and retrieve them for reactivate utilization, in order to uphold the right of national properties.
5. To carry out development by means of superficies rights, urban renewal, improve utilization; activate 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. To emphasize 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 additional jobs.

## Fiscal Information

1. E-Invoice Service Upgrade Platform Plan
  - (1) Promotion of e-invoices to be paperless at physical shop.
  - (2) Continuation of the promotion of mobile payment by credit card and other electronic payment tools as e-invoice carriers.
2. Enhancing traceability of product supply chain and cross agency inspection
  - (1) Continuing to help improve food safety support efficiency.
  - (2) Continuing to promote cross-domain integration applications.

## Fiscal Information (cont.)

- (3) Continuing to promote adoption of B2B e-invoicing.
3. Cultivating program development capabilities and establishing in-house technologies
  - (1) Continuing to hold system design training courses, and build technical self-reliance in our organization.
  - (2) Gradual retrieval of system maintenance and development operations to reduce dependence on outsourcing manufacturers.
4. Integration of real estate application services
  - (1) Integrating cross-agency procedures of real estate transfer applications.
  - (2) Launching re-issuance and payment services for vehicle license tax, house tax and land tax at convenience store kiosks.
5. Improving online tax service, administrative effectiveness, promoting transparency of tax information and maintaining tax fairness.

## International Fiscal Affairs

1. Continuation of the promotion of the conclusion of bilateral tax agreements with New Southbound Policy-target countries, European Union member states, or countries with which we have a close economic and trading relationship as well as the promotion of the cooperation of automatic exchange of information in tax matters with treaty partners so as to eliminate double taxation, create a sustainable low-tax environment, strengthen cross-border tax cooperation and transparency; 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; following world trends and learning from international experience.

## Promotion of Private Participation

1. Amending or enacting the PPP laws and regulations and strengthening of mechanisms to expand private participation in infrastructure projects.
2. Operating the investment platform on PPP projects to eliminate obstacles to investment.
3. Matching business opportunities actively to increase the success rate of investment solicitation for PPP projects and boost investment momentum.
4. Optimizing guidance and incentives to assist the authorities-in-charge in enhancing the capacity of PPP projects.
5. Conducting professional training courses on PPP projects and relevant seminars to strengthen the execution of government agencies at all levels and the consensus of promotion on PPP projects of all sectors of the community.
6. Active participation in international PPP activities to exchange PPP experiences in infrastructure with other countries and to raise our international visibility.
7. Enhancement of PPP project information system to optimize information service effectiveness.

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