

中華民國財政  
GOVERNMENT FINANCE  
IN THE REPUBLIC OF CHINA  
2020



財政部 編印  
中華民國一〇九年九月

MINISTRY OF FINANCE  
REPUBLIC OF CHINA  
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# 序 言

財政部職掌國家財政業務，涵蓋國庫、賦稅、關務、國有財產、財政資訊、國際財政及促進民間參與公共建設等範疇，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。

108年7月24日修正公布「所得稅法」，自108年1月1日起，薪資所得者不分行業類別，可擇優適用薪資所得特別扣除額或規定費用減除方式；並增訂長期照顧特別扣除額，失能者每人每年可定額扣除12萬元，減輕中低所得家庭照顧身心失能者之負擔。108年8月15日起施行「境外資金匯回管理運用及課稅條例」，以協助臺商重新調整全球投資布局，促進我國整體經濟發展。

展望未來，財政部將遵循總統治國藍圖與行政院「簡政便民」施政理念，在既有基礎下，動態調整相關策略與做法，推動各項財政改革，協助經濟發展，提升國家競爭力，達經濟與財政永續目標。

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2020」，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，輔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.

The amendments to the Income Tax Act were promulgated on July 24, 2019. Wage earners can choose the best option regardless of their industry category for either a special deduction or an itemized deduction to calculate his/her wage income. The taxpayer, his/her spouse, or any dependent who has a physical or mental disability and requires long-term care services, is entitled to the special deduction of NT\$120,000 for long-term care per person per year, so as to relieve the tax burden on middle- and low-income households. The Management, Utilization, and Taxation of Repatriated Offshore Funds Act came into force on August 15, 2019, so as to assist ROC businesses in adjusting their global investment framework and operations, and promote domestic economic developments.

In the future, the MOF will also follow the President's blueprint and the administration philosophy of "Lowering taxes, simplifying taxation procedures" of the Executive Yuan. Based on the existing foundation, the MOF will dynamically adjust relevant strategies and practices to promote various financial reforms, assist economic development, enhance national competitiveness, and achieve the goal of economic and fiscal sustainability.

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

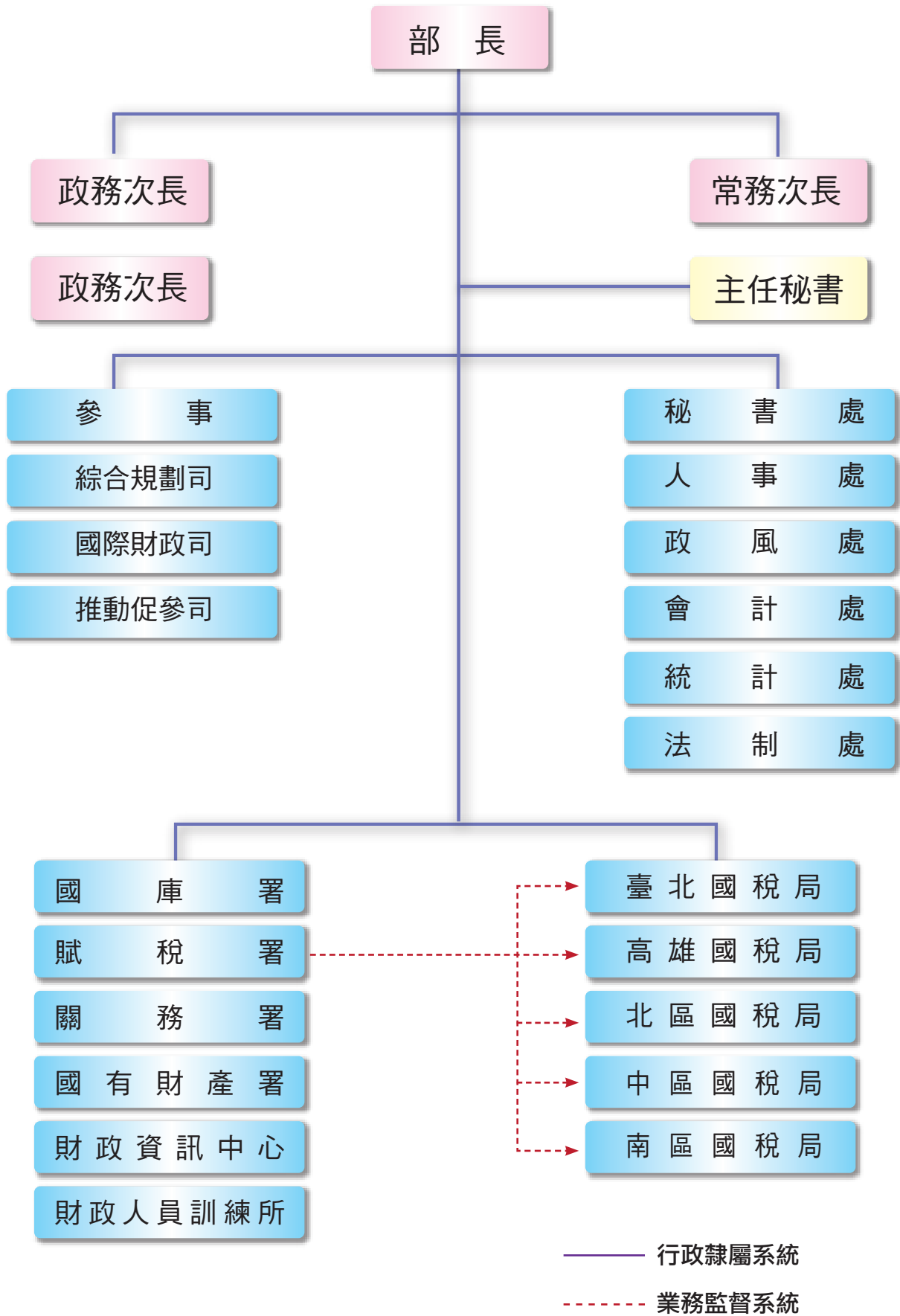
## *MINISTRY OF FINANCE*

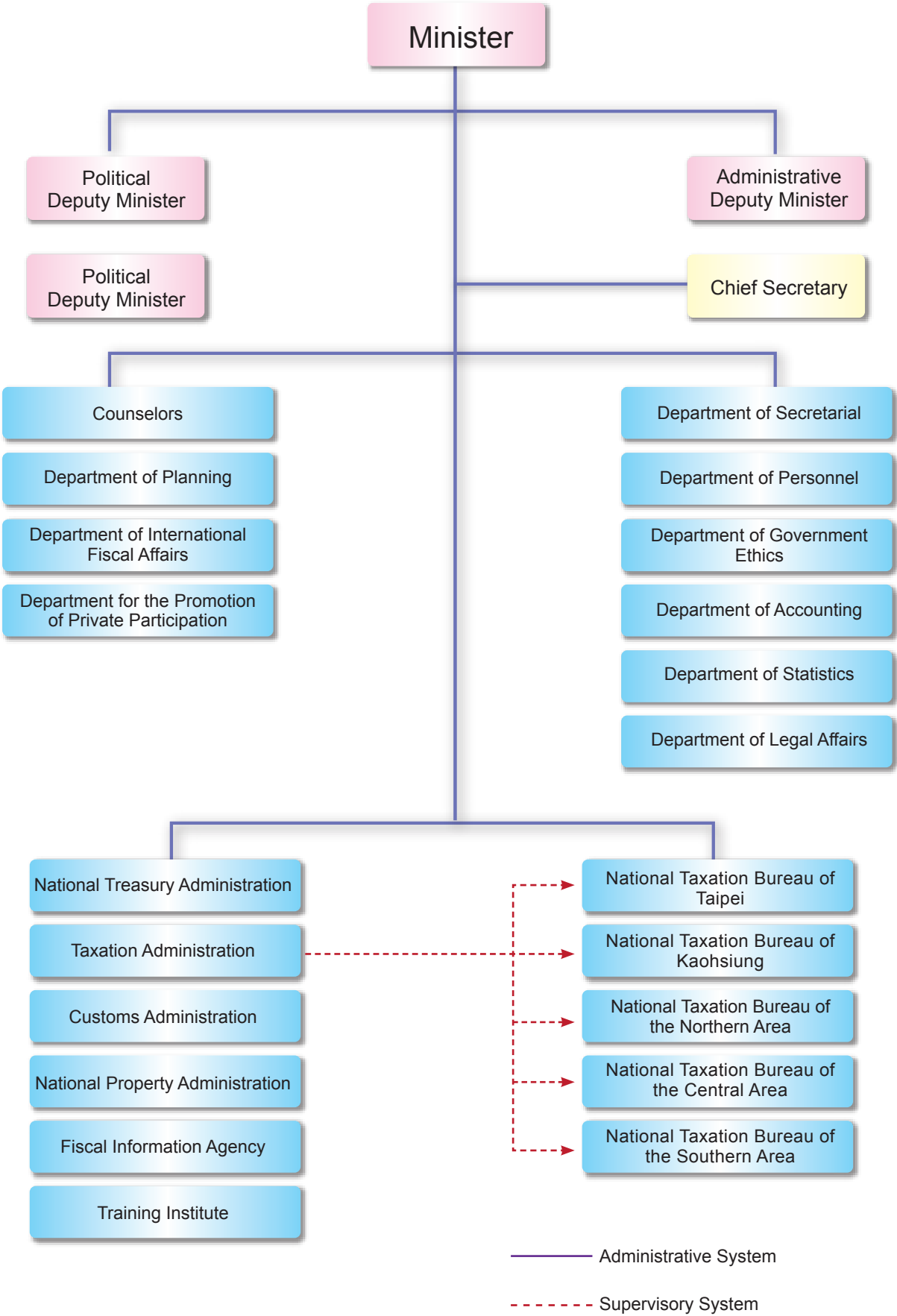
行政院為辦理全國財政業務，特設財政部。101年2月3日配合行政院組織調整制定公布財政部組織法，自102年1月1日施行。依據組織法規定財政部掌理下列業務：

- 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





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.

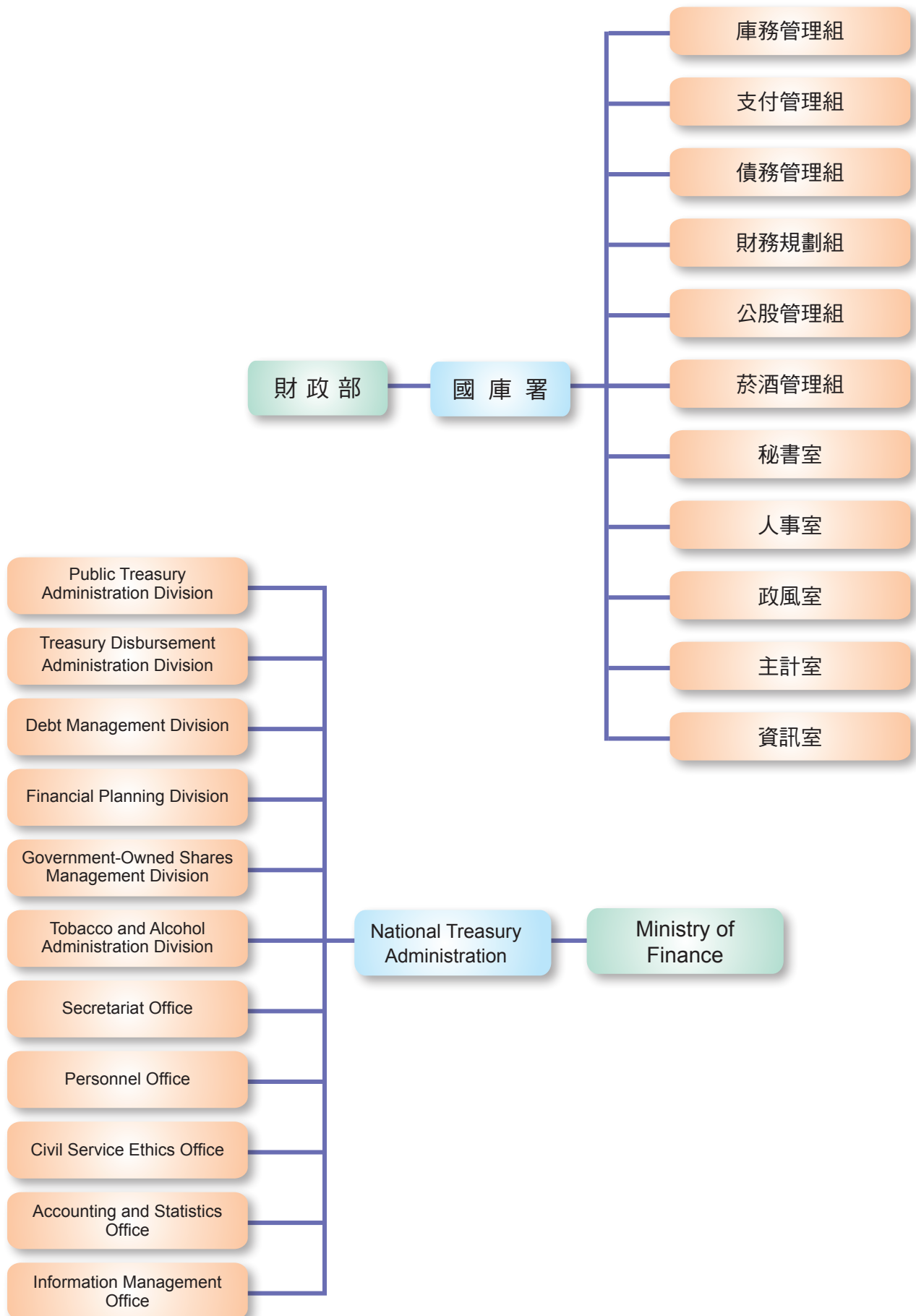
On February 3, 2012, in accordance with the reorganization of the Executive Yuan, The Organization Act of NTA, MOF was enacted and promulgated and became effective on January 1, 2013, whereupon the functions of the original National Treasury Agency were merged with the organization of the Taipei Disbursement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



98年度金融海嘯過後，國內景氣回升，加上稅制調整效應，賦稅收入逐年成長，財政收支狀況漸為改善，收支差短縮小，108年度收支賸餘為新臺幣（下同）202億元，為近20年最佳水準，且連續2年賸餘。

After the impact of the global financial crisis in 2009, total tax revenue increased gradually due to the recovery of the economy and tax adjustment benefits. The financial situation has improved slightly, narrowing the gap between government revenues and expenditures. The surplus of 2019 was NT\$ 20.2 billion, the best level in the past 20 years, and registering a surplus for 2 consecutive years.

## 各級政府歲入歲出淨額

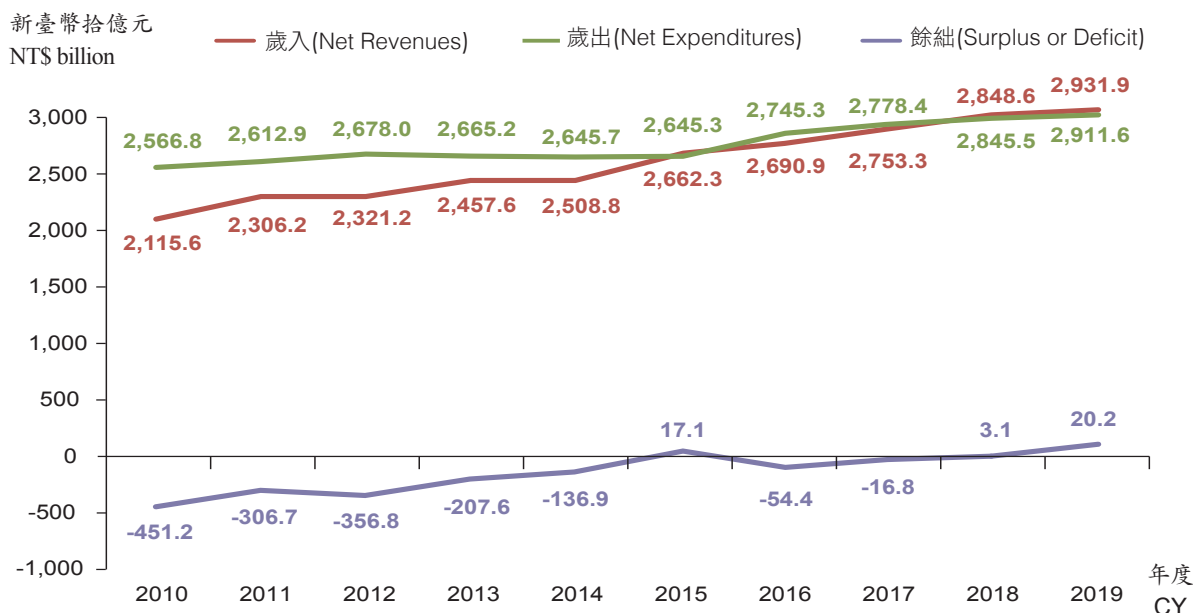
## Net Government Revenues and Expenditures of All Levels

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
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	2,645.2	17.1
2016	2,690.9	2,745.3	-54.4
2017	2,753.3	2,778.4	-16.8
2018	2,848.6	2,845.5	3.1
2019	2,931.9	2,911.6	20.2

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.



## 各級政府歲入淨額結構

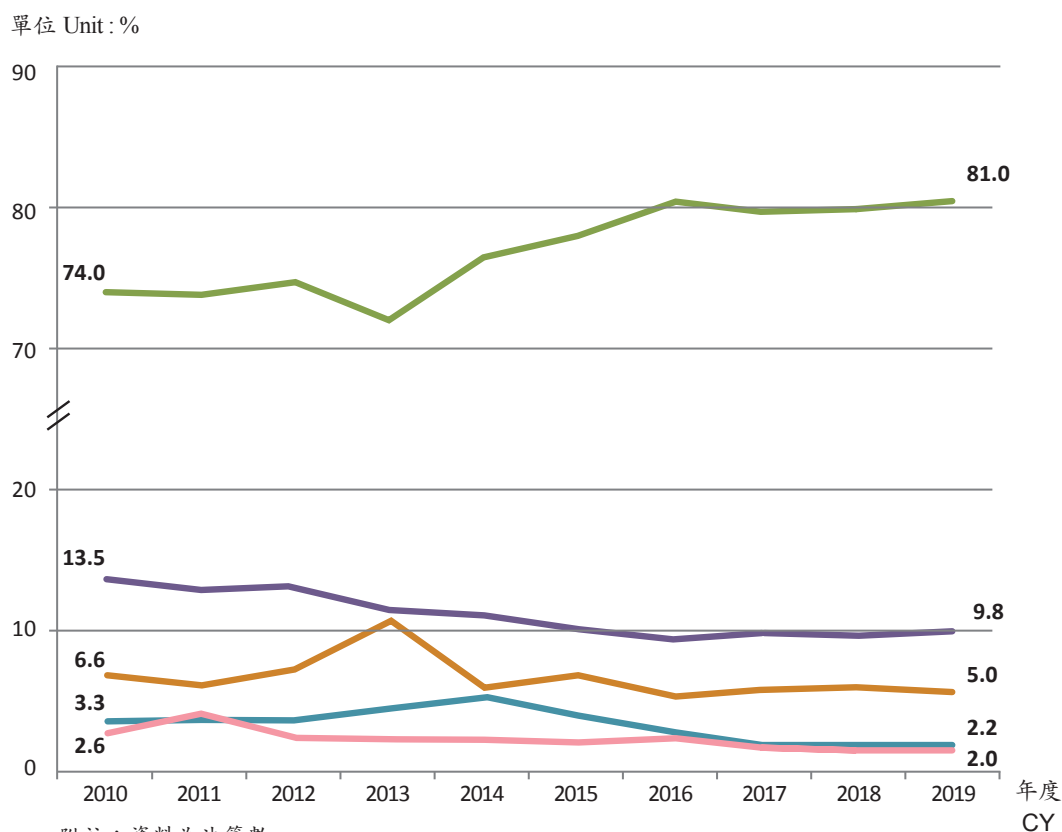
### Net Government Revenues Structure of All Levels

108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99年度之74.0%上升至108年度之81.0%。

In 2019, revenues from taxes and surpluses of public enterprises and public utilities still remained the major sources of net government revenues of all levels, of which the percentage of tax revenues has shown an upward trend in recent years from 74.0% in 2010 to 81.0% in 2019.

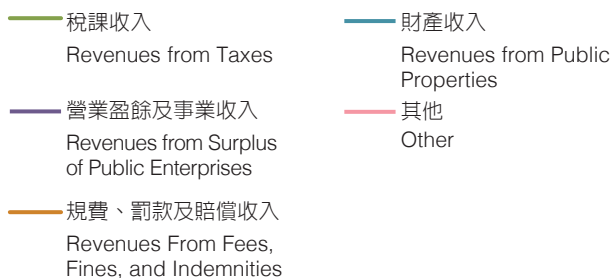
### 各級政府歲入淨額結構趨勢

#### Trends in Net Government Revenues Structure of All Levels



附註：資料為決算數。

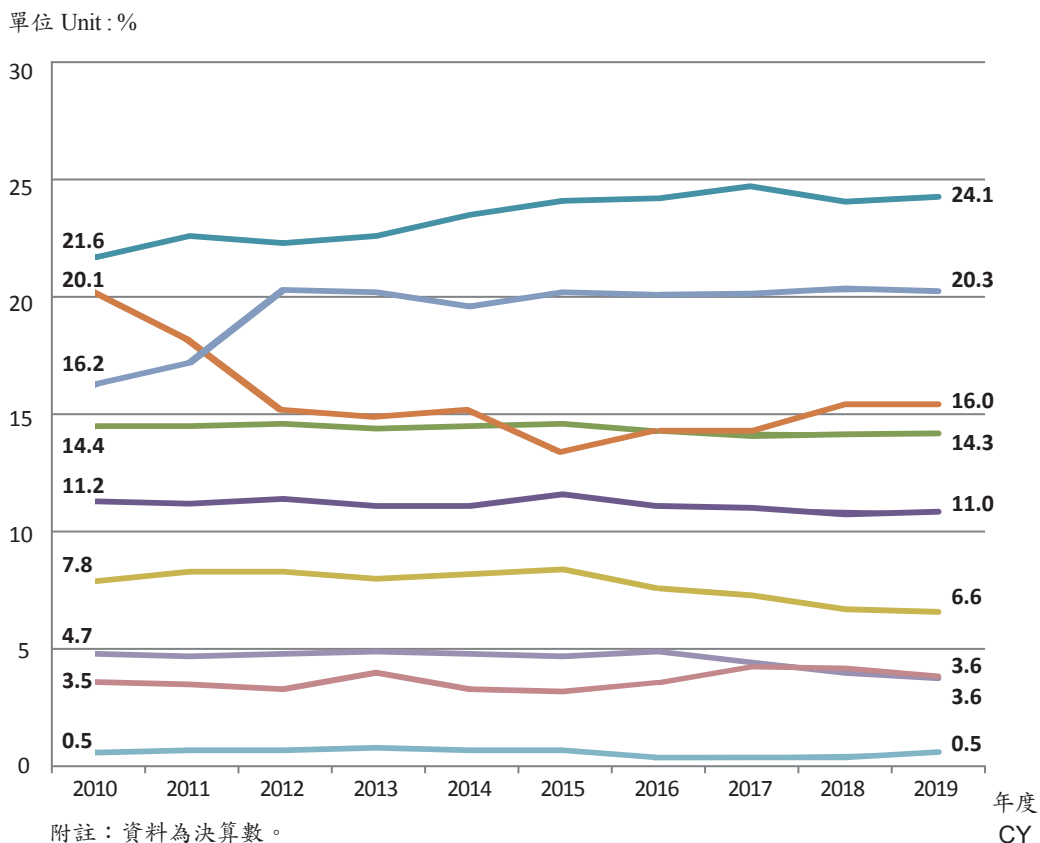
Note : The figures are final accounts.



108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24.1%、20.3%及16.0%；自99年度以來，以社會福利支出支出及教育科學文化支出比重各增加4.1與2.5個百分點較多，而經濟發展支出、退休撫卹支出比重則各減少4.1與1.2個百分點。

In 2019, the three larger shares of net government expenditures of all levels were expenditures for (I) education, science, and culture, (II) social welfare, as well as (III) economic development, accounting for 24.1%, 20.3% and 16.0% of expenditures respectively. Since 2010, expenditures for (II) and (I) have increased by 4.1 and 2.5 percentage points, whereas expenditures for economic development and retirement & condolence have decreased significantly by 4.1 and 1.2 percentage points.

各級政府歲出淨額結構趨勢  
Trends in Net Government Expenditures Structure of All Levels



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

98年度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年度及102年度受歐債危機及全球經濟停滯影響，歲入歲出差短擴大；103年度以來，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，107年度及108年度中央政府總決算歲入歲出賸餘分別為1,109億元及1,189億元。

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\$110.9 billion for 2018, and NT\$118.9 billion for 2019.

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
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	2,020.3	1,909.4	110.9
2019	2,074.9	1,956.0	118.9

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。

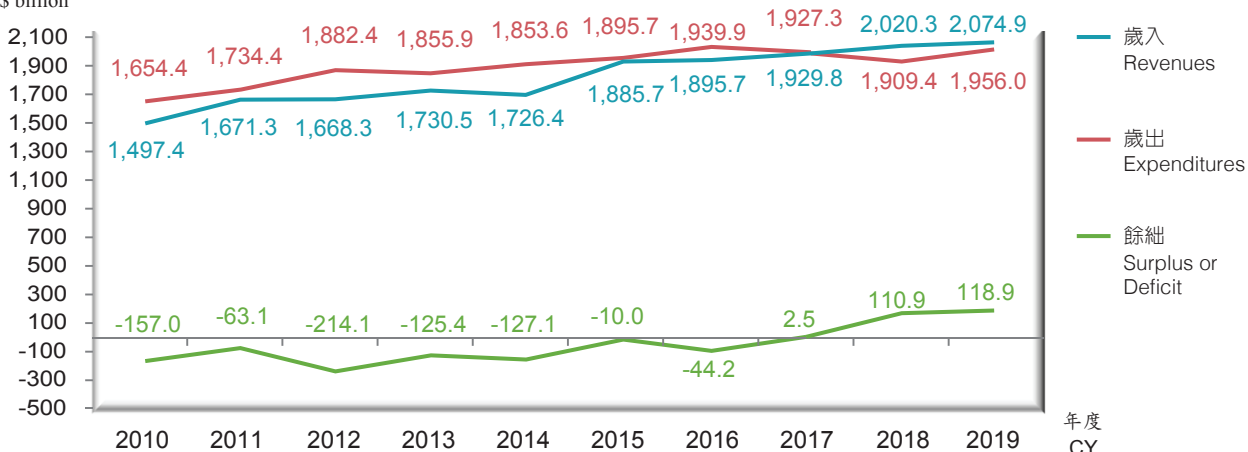
2. 99年度至107年度為審定決算數，108年度為院編決算數。

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. (1) 2010~2018: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(2) 2019: Final Accounts of the Central Government, edited by the Executive Yuan.

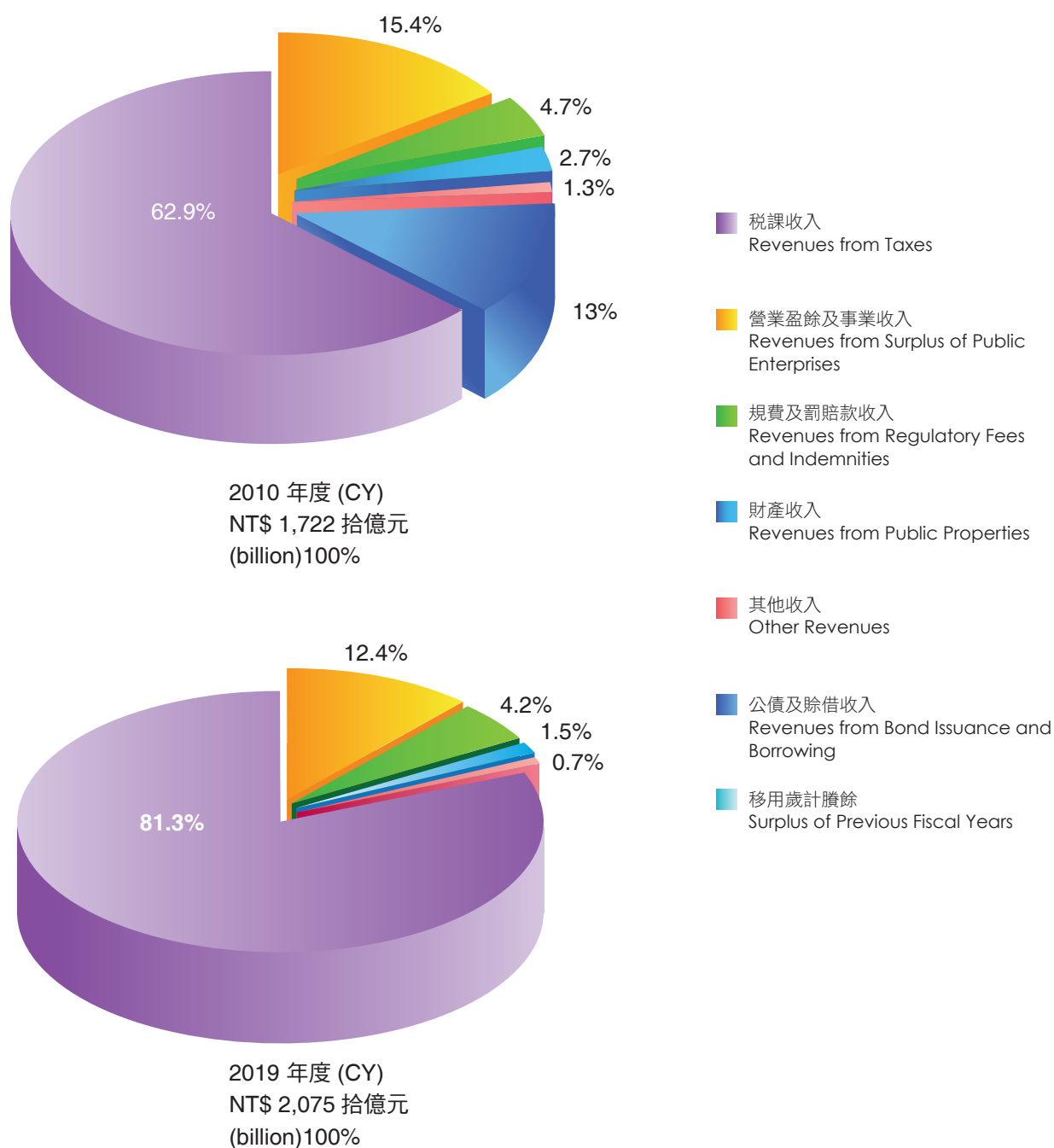
新臺幣拾億元  
NT\$ billion



中央政府財政收入以稅課收入為大宗，占全部收入比率由99年度之62.9%成長至108年度之81.3%。

Tax revenue is the main source of the Central Government budget revenues. The ratio of tax revenue to total revenues (including financing) increased from 62.9% in 2010 to 81.3% in 2019.

中央政府收入結構  
Structure of the Revenues of the Central Government

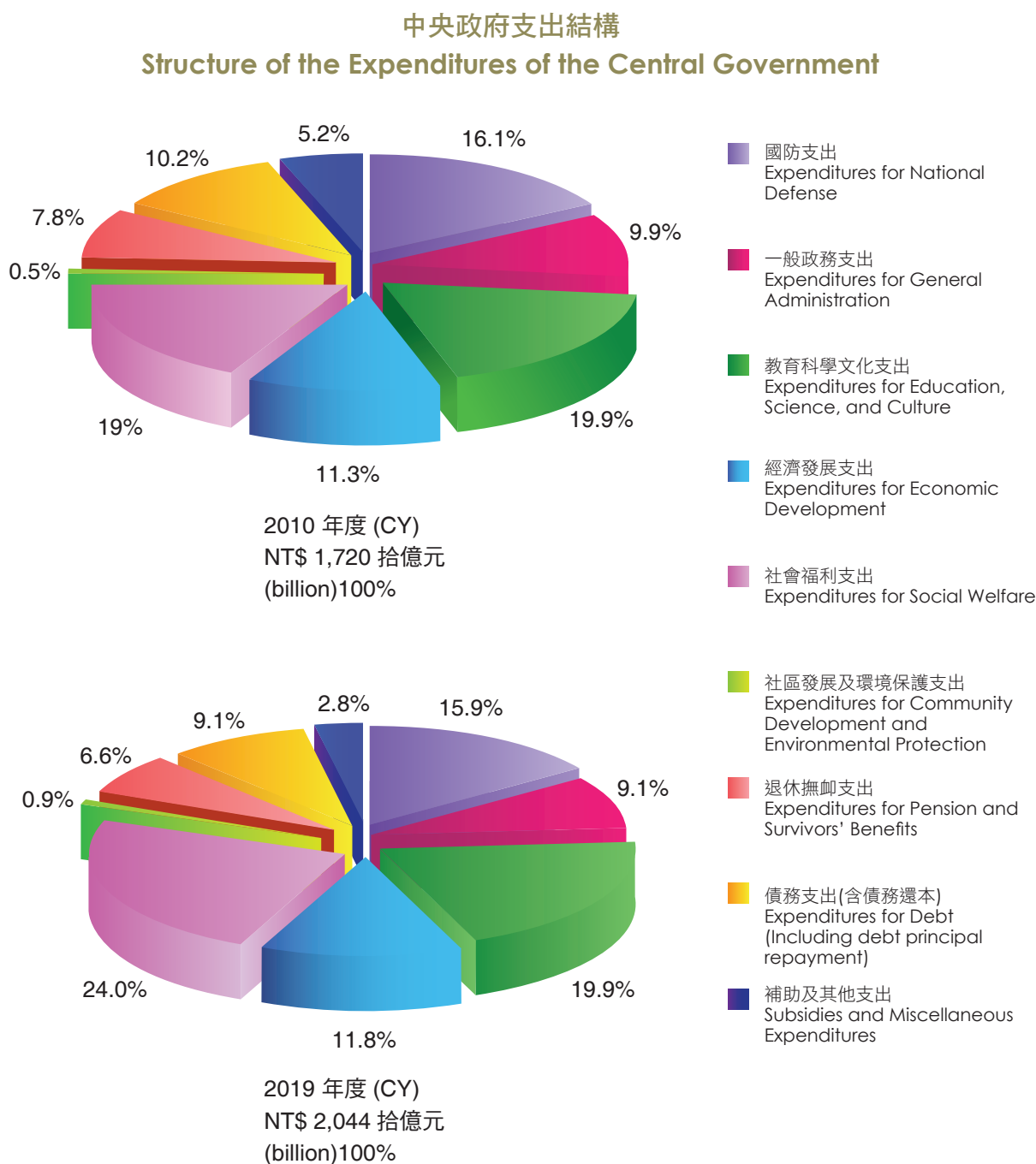


## 中央政府支出結構

### 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，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年度及108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 and 2019, due to the excellent execution of annual revenues and reduction in annual expenditures, the central government did not need to issue debt.

中央政府債務舉借概況  
Issuance of Central Government Debt

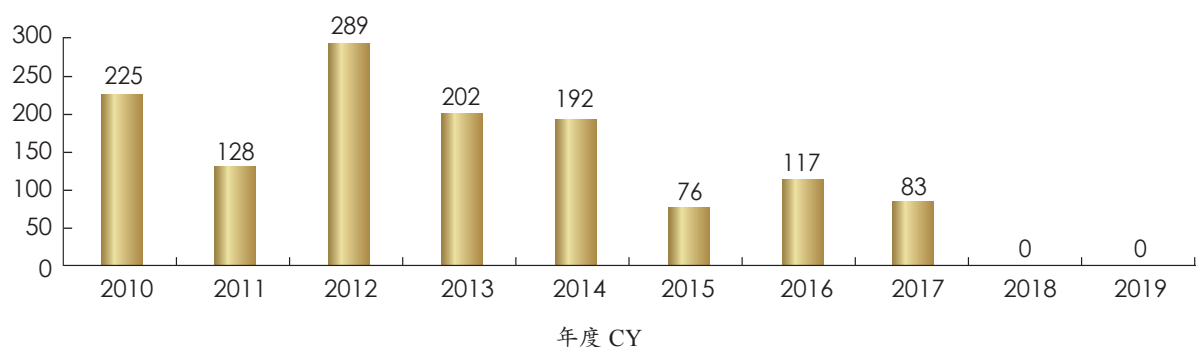
單位：新臺幣拾億元；%  
Unit: NT\$ billion; %

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
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	113	1,976	5.71%
2017	83	1,974	4.22%
2018	0	1,967	0.00%
2019	0	1,998	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99年度至107年度係審定決算數，108年度為院編決算數。  
3. 本表歲出總額均為預算數。

Notes: 1. The 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. The source of the amount of central government debt:  
(1) 2010~2018: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.  
(2) 2019: Final Accounts of the Central Government, edited by the Executive Yuan.  
3. Expenditures in this table are the amount of budget.

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108年度止，中央政府1年以上公共債務未償餘額5兆3,286億元，占國內生產毛額28.21%。

As of the end of 2019, the central government outstanding debt with a maturity of one year or longer totaled NT\$5,328.6 billion. Furthermore, the ratio of central government outstanding debt to GDP stood at 28.21%.

### 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

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
2010	4,536	14,060	32.26%
2011	4,751	14,262	33.31%
2012	4,996	14,678	34.04%
2013	5,146	15,271	33.70%
2014	5,276	16,258	32.45%
2015	5,296	17,055	31.05%
2016	5,339	17,555	30.41%
2017	5,353	17,983	29.77%
2018	5,374	18,343	29.30%
2019	5,329	18,887	28.21%

附註：1. 本表不含外債。

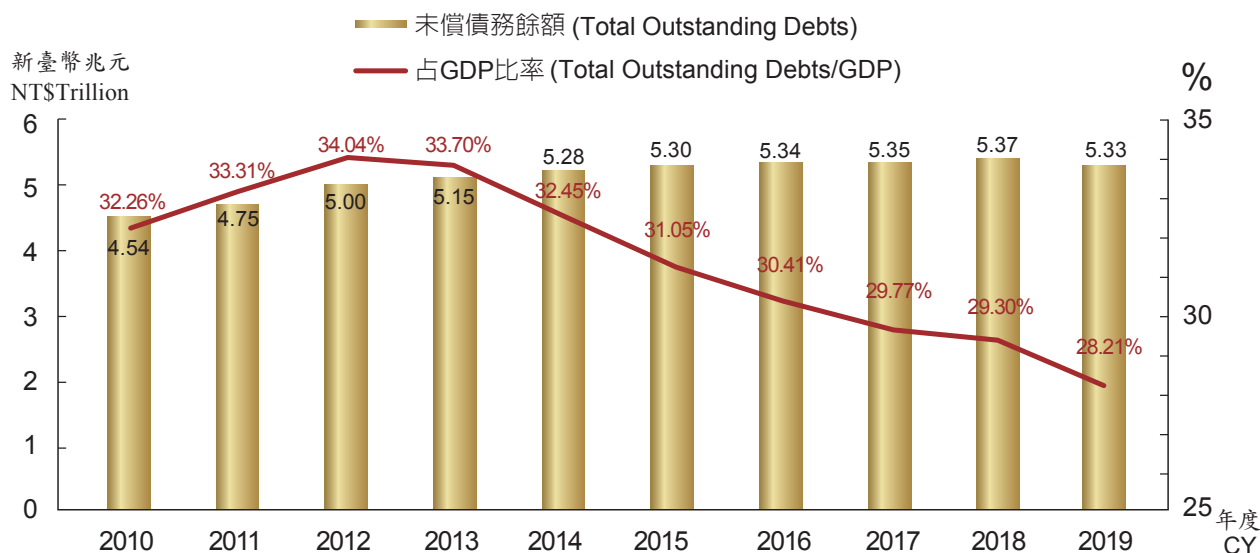
2. 本表 99 年度至 107 年度為審定決算數，108 年度為院編決算數 (GDP 資料來源：行政院主計總處)。

Notes: 1. External debt is not included.

2. (1) 2010~2018: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(2) 2019: 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108年度止，中央政府債務還本付息占國內生產毛額0.99%。

As of the end of 2019, the repayments of the principal and interest of Central Government Debt as a percentage of GDP stood at 0.99%.

### 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
2010	66	109	175	14,060	1.25
2011	66	111	177	14,262	1.24
2012	94	114	208	14,678	1.42
2013	77	117	194	15,271	1.27
2014	64	115	179	16,258	1.10
2015	66	111	177	17,055	1.04
2016	73	113	186	17,555	1.06
2017	74	101	176	17,983	0.98
2018	79	100	180	18,343	0.98
2019	89	98	186	18,887	0.99

附註：1. 本表99年度至107年度為審定決算數，108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. (1) 2010~2018: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(2) 2019: 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.

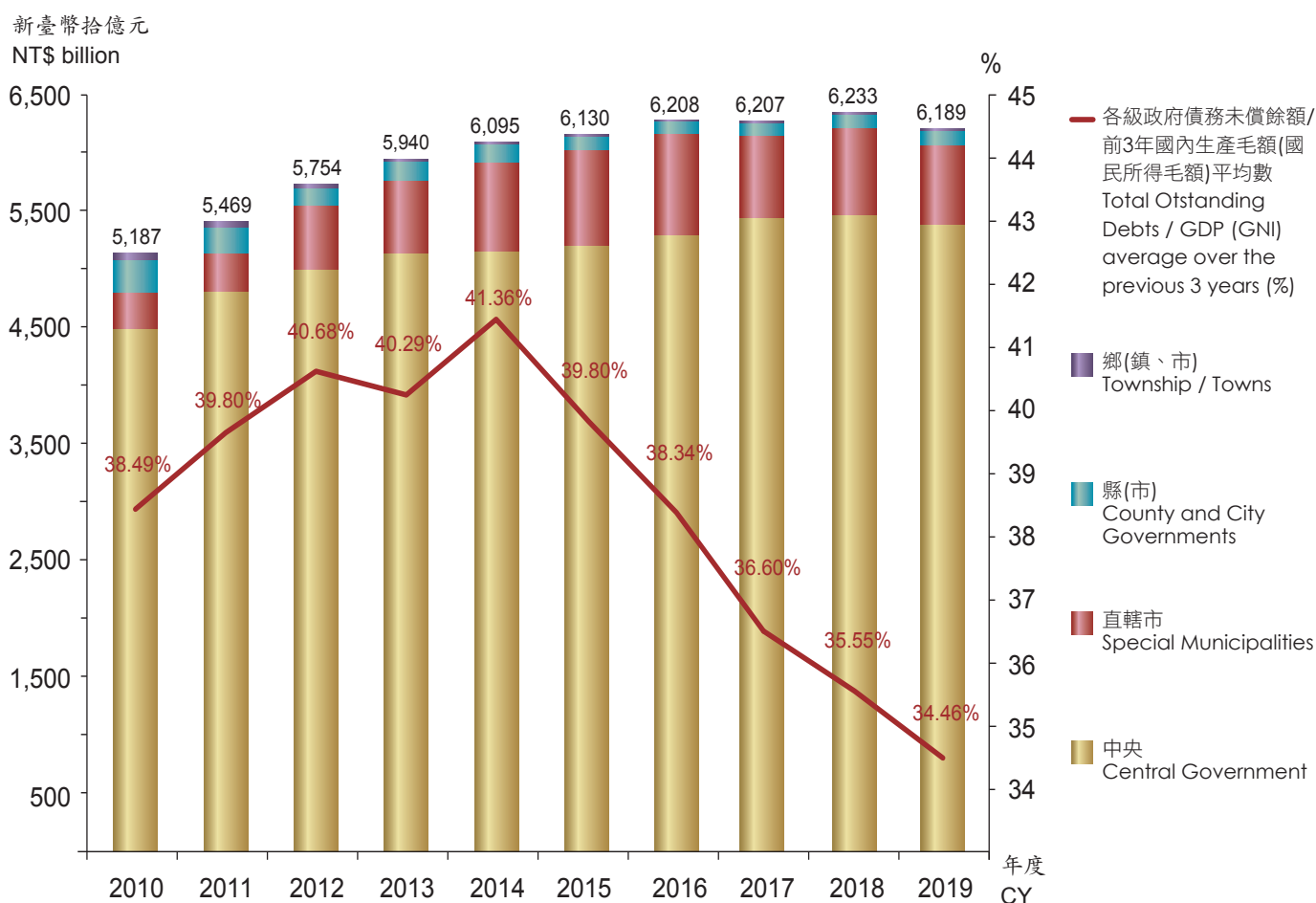
## 各級政府債務未償餘額

### Outstanding Debt of All Levels of Government

近年來，政府積極推動各項重大公共建設，期以導引民間增加投資，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.

各級政府債務未償餘額趨勢  
Trends in Outstanding Debt of All Levels of Government



附註：1. 99 年度至 107 年度為審定決算數，108 年度為自(院)編決算數。

2. 99 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: 1. 2010~2018: Final audit accounts for all levels of government, edited by the National Audit Office, Control Yuan.

2019: Final accounts for all levels of government.

2. 2010~2013: 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99年度3,274億元增加至108年度之4,904億元，108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94.42%。

The social welfare expenditures of the central government have increased consistently, from NT\$327.4 billion in 2010 to NT\$490.4 billion in 2019. Among them, “Social Insurance Expenditure” and “Welfare & Service Expenditure” account for 94.42% of the central government social welfare expenditures.

### 中央政府社會福利支出結構 Structure of the Social Welfare Expenditures of the Central Government

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
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	487.3	25.52%
2019	345.2	8.2	117.9	1.6	17.5	490.4	25.07%

附註：99年度至107年度：審定決算數，108年度：院編決算數。

Notes：1. 2010~2018: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.  
2. 2019: 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

108年度公益彩券銷售金額為1,179.48億元，彩券盈餘分配數為273.89億元，計分配衛生福利部123.25億元、中央健康保險署13.69億元及地方政府136.95億元，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 2019 were NT\$117.95 billion. The lottery distributed surplus was NT\$27.39 billion, of which NT\$12.33 billion was distributed to the Ministry of Health and Welfare; NT\$1.37 billion to the National Health Insurance Administration; and NT\$13.7 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 Accumulated Sales and Amounts of Distributed Surpluses of the Public Welfare Lottery from 2000 to 2019

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 ~ 2018	197.17	22.01	220.86	440.04	1,664.52
2019	12.33	1.37	13.7	27.39	117.95
總計 Accumulated Total	209.5	23.37	234.56	467.43	1,782.47

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

### Total Amount of Domestic and Imported Cigarettes

單位：千支

Unit : One thousand pcs.

年度 CY	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 %
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
2019	31,226,809	85.58	-2.39	5,262,170	14.42	-14.61	36,488,979	-4.36

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

### Total Amount of Domestic and Imported Alcohol

單位：公石

Unit : Hectoliter

年度 CY	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 %
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
2019	4,696,621	60.57	-3.91	3,057,476	39.43	5.26	7,754,097	-0.50

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 109 年度中央政府總預算及新式戰機採購特別預算財源籌措

因應政務推動所需，配合行政院主計總處完成 109 年度中央政府總預算案及新式戰機採購特別預算案（109 年度至 115 年度）財源籌編，業經立法院審議通過，分述如下：

- (1) 109 年度中央政府總預算經總統 109 年 2 月 5 日公布，歲入 2 兆 1,070 億元，歲出 2 兆 776 億元，歲入歲出賸餘 294 億元，扣除依公共債務法規定編列債務還本 850 億元，須舉債 556 億元。
- (2) 新式戰機採購特別預算（109 年度至 115 年度）經總統 108 年 12 月 11 日公布，歲出 2,472 億元，以移用以前年度歲計賸餘 150 億元及舉借債務 2,322 億元支應。

### 2. 完成菸酒管理相關法規修正

- (1) 108 年 3 月 28 日修正發布「檢舉或查獲違規菸酒案件獎勵辦法」部分條文。
- (2) 108 年 8 月 1 日修正發布「財政部優質酒類認證作業要點」及「財政部優質酒類認證評審作業程序」。

### 3. 精進國庫支付業務

- (1) 108 年 2 月 26 日修正「國庫支票郵寄事務處理要點」第 1 點、第 8 點規定，強化國庫支票郵寄作業彈性。
- (2) 108 年 2 月起積極引導機關間款項收付方式採跨行通匯存入受款機關金融機構帳戶，提升庫款支付效率，減省國庫支票簽開、郵寄及兌領等作業成本。
- (3) 108 年 7 月推動國庫電子化對帳服務使用健保卡身分認證機制，提供受款商民多元對帳管道，提升服務品質。
- (4) 108 年 8 月推動各機關獎補助費支出採不限制電子支付金額存入指定帳戶機制，減省書面憑單遞送作業及相關成本，擷節政府經費支出。
- (5) 108 年 8 月推動各機關申辦與查詢指定受款人帳戶 e 化處理機制，簡化各機關作業程序及強化系統自動勾稽檢核功能，提升財務行政效能。

#### 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，以達到資訊透明化，俾利投資人短中長期資金規劃。

#### 6. 完成公股事業 108 年股東常會董事改選

108 年度華南金融控股股份有限公司董事改選如規劃順利圓滿完成，確實維護公股權益。

## **1. Completion of the Preparation for Annual Revenue of the 2020 Central Government General Budget and New Fighters Acquisition Special Budget**

In order to support government expenditures, the MOF have worked in co-operation with the DGBAS to complete the preparation for revenues of the 2020 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 2020 Central Government General Budget was announced by the President on February 5, 2020. The annual revenue is NT\$2,107 billion and the annual expenditure is NT\$2,077.6 billion, leading to a fiscal surplus of NT\$29.4 billion. After adding the surplus, the debt borrowing will be NT\$55.6 billion to cope with NT\$85 billion debt repayment drawn in accordance with the Public Debt Act.
- (2) The New Fighters Acquisition Special Budget (2020-2026) was announced by the President on December 11, 2019. The annual expenditure was NT\$247.2 billion, which will be funded by NT\$15 billion surplus from the previous fiscal year, and NT\$232.2 billion debt borrowing.

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

- (1) Promulgated amendment to partial articles of the Regulations Governing Rewards for Informing or Discovering Offences of Illegal Tobacco or Alcohol on March 28, 2019.
- (2) Promulgated amendment to the Directions for the Operation of the Certification on the Certified Alcohol and Evaluating Procedures for Granting Certification on the Certified Alcohol on August 1, 2019.

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

- (1) Articles 1 and 8 of the Guidelines for Handling Mailed Treasury Checks were amended on February 26, 2019 to strengthen the mailing operation of treasury checks.
- (2) Since February 2019, inter-agency payment methods have been actively guided to use inter-bank remittances to be deposited into financial institutions' accounts of payees to improve the payment efficiency of the treasury and to reduce the cost of issuing, mailing, and exchanging treasury checks.
- (3) In July 2019, the electronic inquiry services of the NTA were promoted to use the National Health Insurance card identity authentication mechanism to provide diversified reconciliation channels for payees and improve service quality.

- (4) In August 2019, a processing mechanism was implemented for depositing agencies' rewards and subsidy expenses into designated accounts without a maximum limit on electronic payment amount to reduce delivery operations, related costs, and government expenditure.
- (5) In August 2019, an e-processing mechanism was implemented for the application and inquiry of the designated payee account to simplify the operation procedures of agencies, strengthen automatic system auditing, and improve financial administrative efficiency.

#### **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 Election of the Board of Directors in a Government-Owned Share Enterprise in 2019**

The election of the Hua-Nan Financial Holdings Co., Ltd. board of directors of 2019 was held smoothly and successfully, and the result was in line with the expectation of the MOF in that the interests of government-owned shareholdings was well-protected.

# TAXATION



TAXATION

賦 稅

# 賦 稅

## 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, the 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.

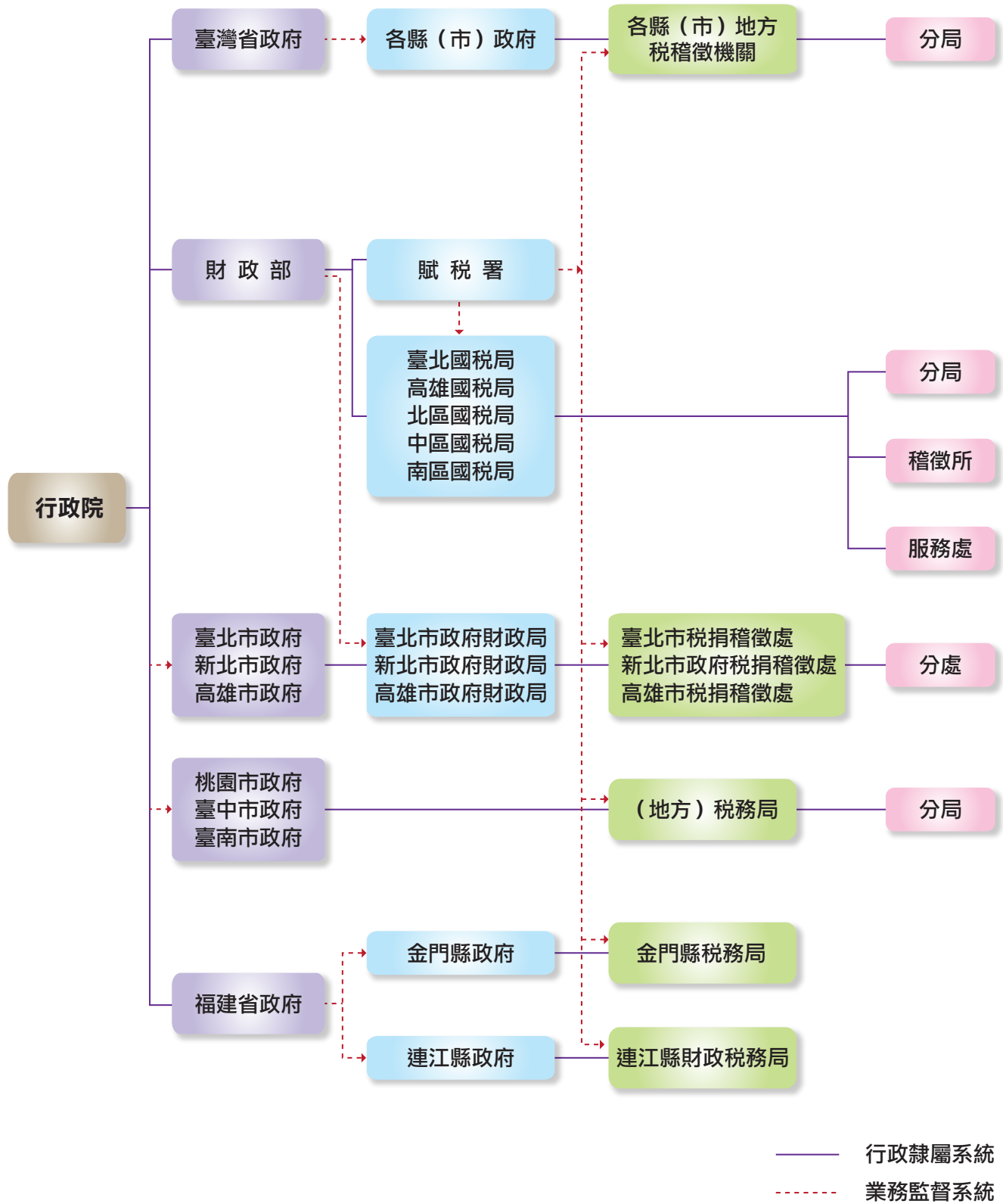
## 主要工作

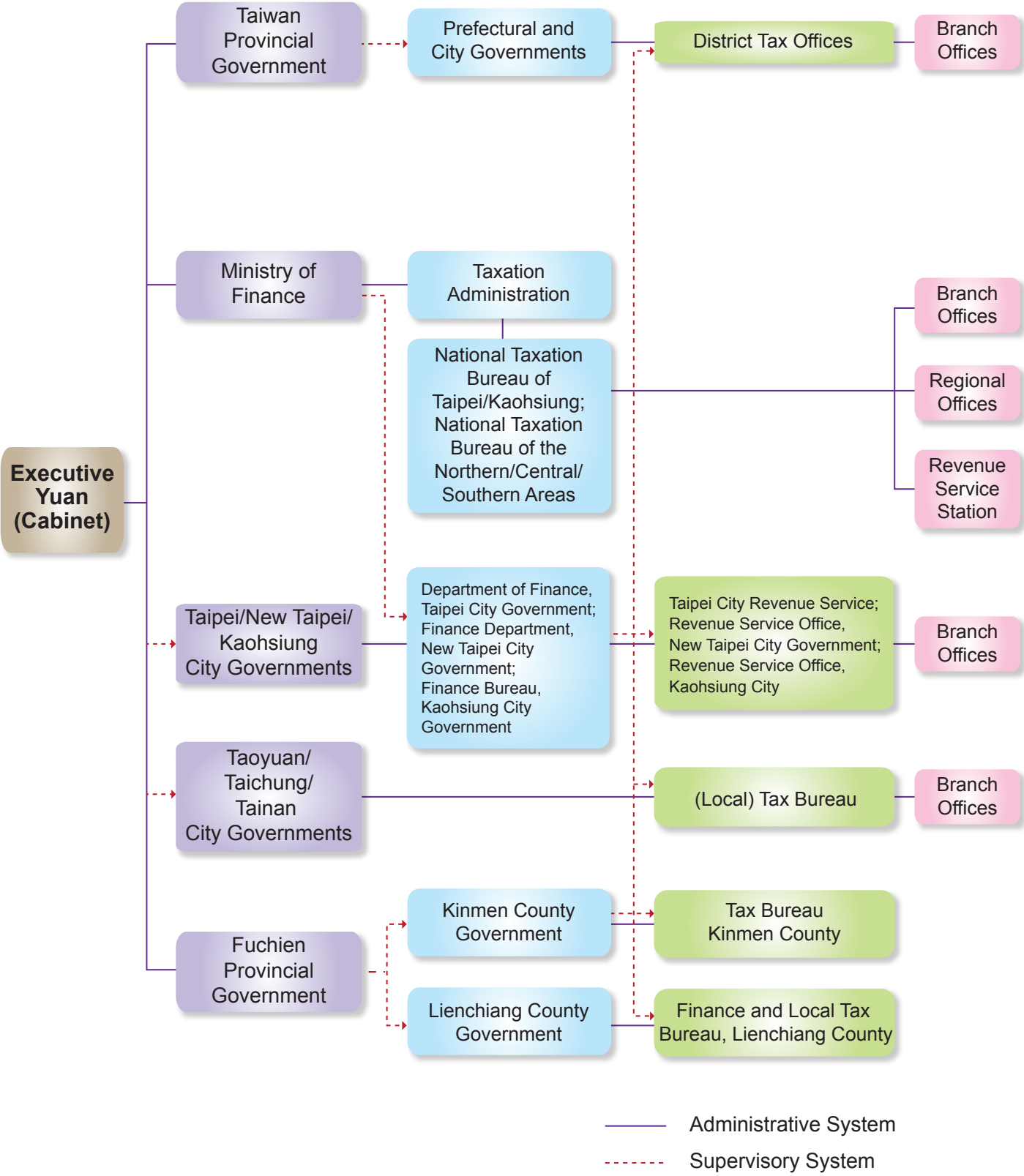
1. 所得稅、加值型及非加值型營業稅（下稱營業稅）、證券交易稅、期貨交易稅、印花稅、貨物稅、菸酒稅、遺產稅、贈與稅、土地稅、房屋稅、使用牌照稅、契稅、娛樂稅、特種貨物及勞務稅及稅捐稽徵等各法規之訂定、修正、解釋之研議及稽徵業務之規劃、解答。
2. 地方稅法通則修正、解釋之研議及地方政府開徵臨時稅、附加稅、特別稅之審議。
3. 國稅稽徵業務之規劃、指揮、監督、考核、解答。
4. 地方稅稽徵業務之規劃、督導、考核、解答。
5. 各地區國稅局監察業務之指揮、監督、考核。
6. 新增稅目法規之擬訂及稽徵業務之規劃、解答。
7. 免稅、減稅、退稅之審核。
8. 涉外稅捐。
9. 其他有關賦稅事項。

## Functions

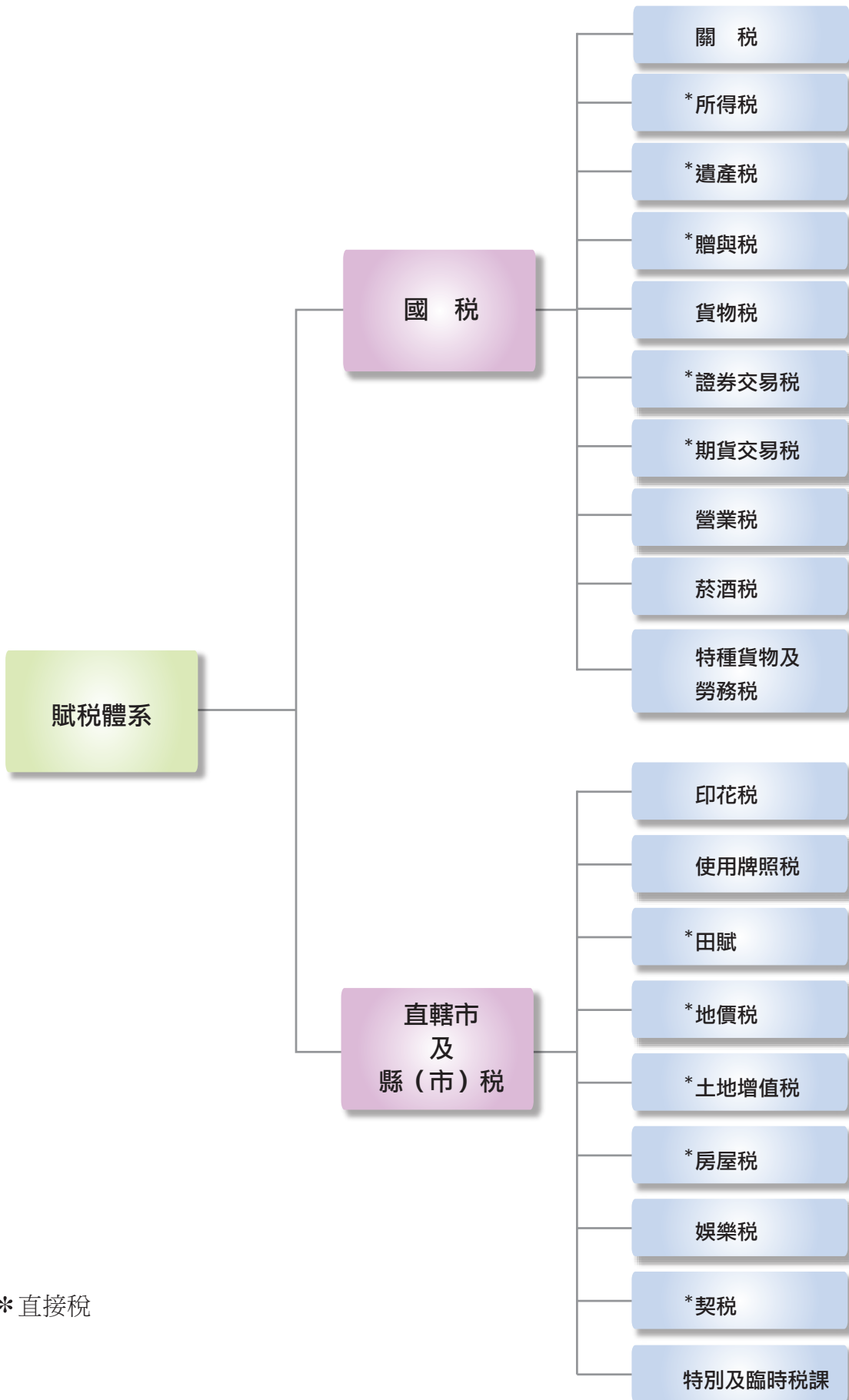
1. To enact, revise, and interpret the Acts for Income Tax, Value-added and Non-value-added Business Tax (hereinafter referred to as Business Tax), Securities Transactions Tax, Futures Transactions Tax, Stamp Tax, Commodity Tax, Tobacco and Alcohol Tax, Estate Tax, Gift Tax, Land Tax, House Tax, Vehicle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

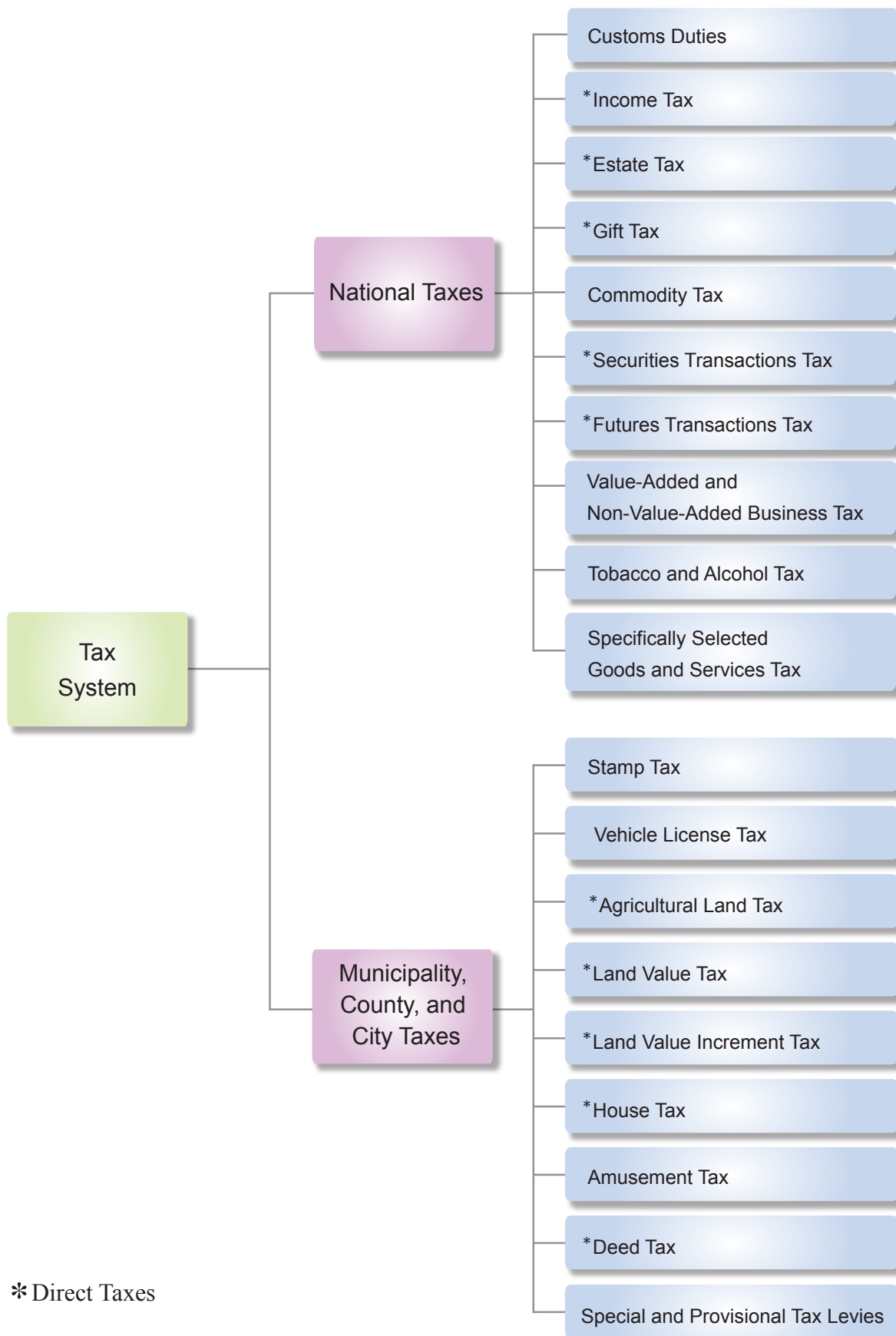




— Administrative System  
 - - - Supervisory System



\* 直接稅



## 賦稅收入成長概況

### Growth of Tax Revenues

金融海嘯過後，99年起隨景氣復甦，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，108年升至2兆4,705億元，為歷年來最高，較107年增加836億元，成長3.5%。

With the recovery of the economy after the impact of the global financial crisis in 2009, corporate profits and tax adjustment benefits increased, bringing tax revenues to NT\$2,470.5 billion in 2019, the highest increase in the past years, an increase of NT\$83.6 billion, or 3.5%, compared with 2018.

### 賦稅收入成長概況 Growth of Tax Revenues

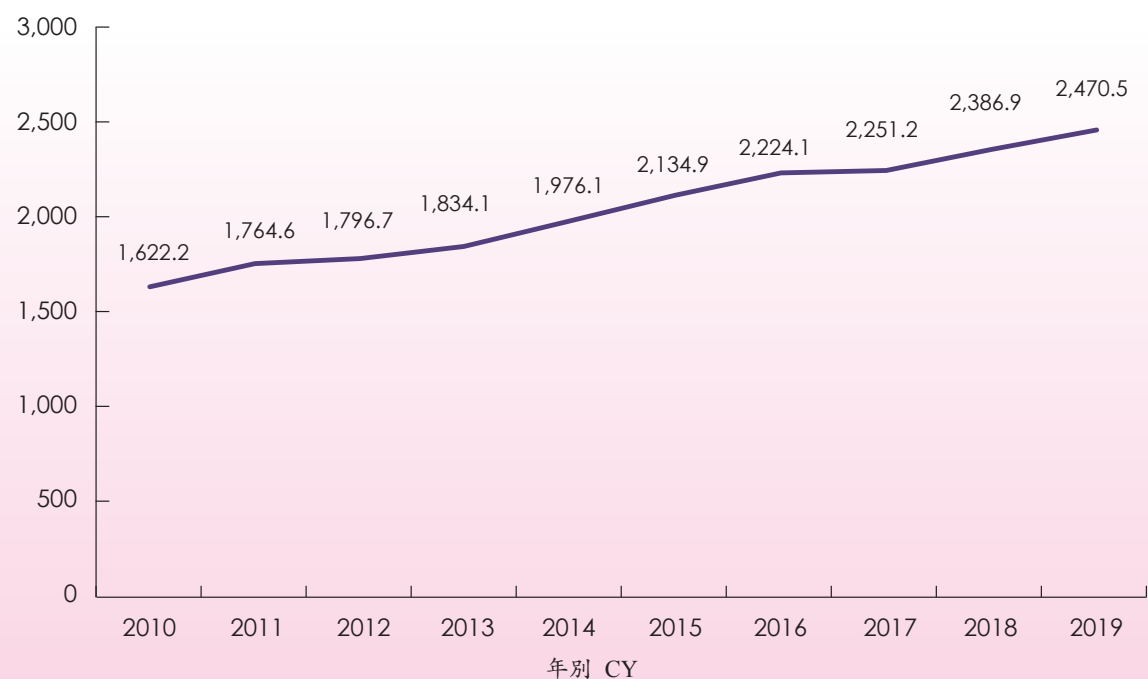
單位：新臺幣拾億元

Unit: NT\$ billion

年別 CY	賦稅收入 Tax Revenues	定基指數 99年=100 Index Base CY 2010=100
2010	1,622.2	100
2011	1,764.6	109
2012	1,796.7	111
2013	1,834.1	113
2014	1,976.1	122
2015	2,134.9	132
2016	2,224.1	137
2017	2,251.2	139
2018	2,386.9	147
2019	2,470.5	152

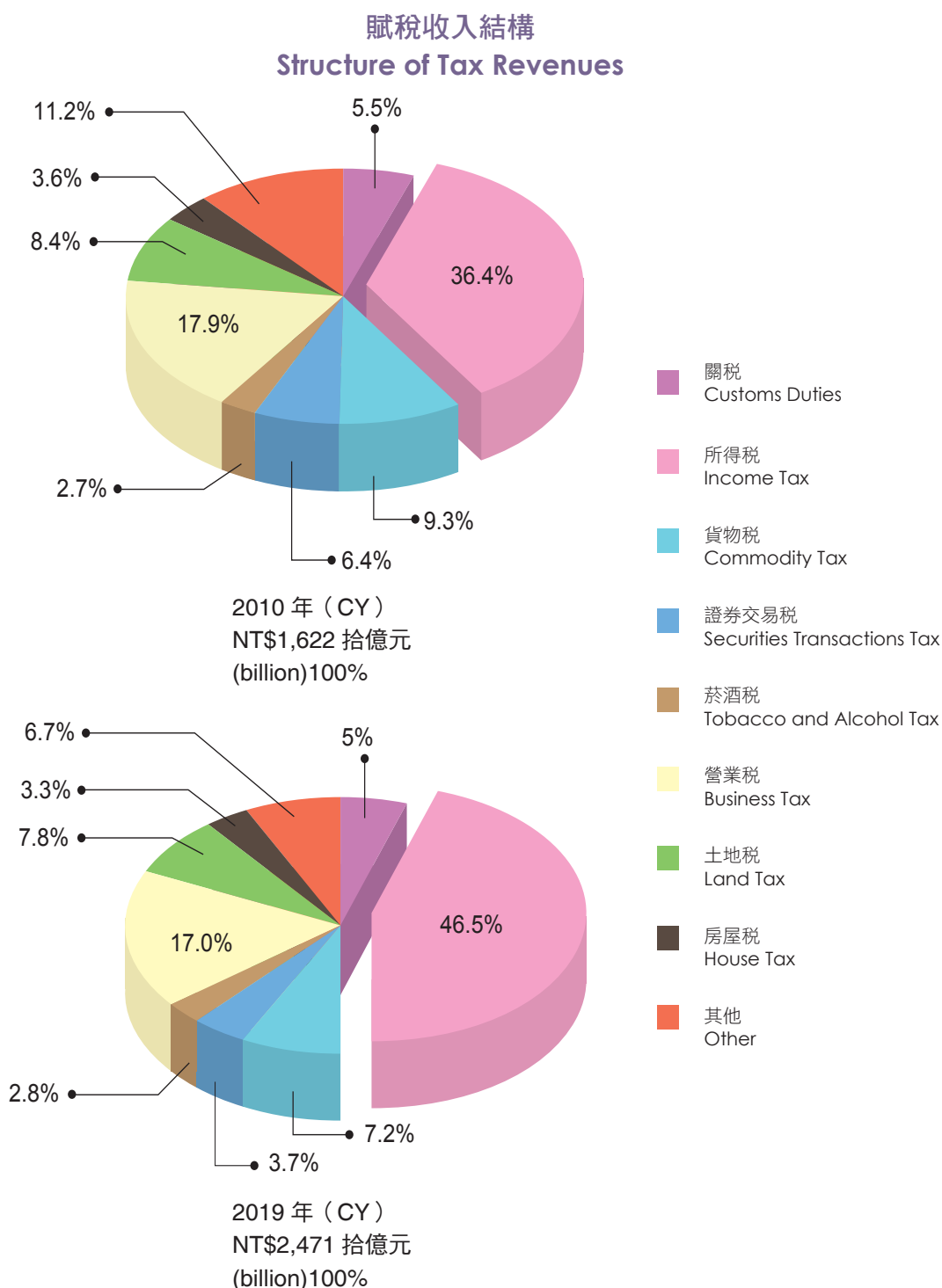
新臺幣拾億元

NT\$ billion



108年賦稅收入以所得稅占46.5%最大，較99年增加10.1個百分點，其次為營業稅占17.0%，減少0.9個百分點，土地稅占7.8%，減少0.6個百分點，貨物稅占7.2%，減少2.1個百分點，顯示賦稅結構已有顯著變化。

In 2019, revenue from income tax increased by 10.1 percentage points to 46.5% of the tax revenues and comprised the largest share, while revenue from business tax decreased by 0.9 percentage points to 17.0%, revenue from land tax decreased by 0.6 percentage points to 7.8% and that from commodity tax decreased by 2.1 percentage points to 7.2%, compared with the corresponding figures of 2010, indicating that there has been a notable change in the structure of tax revenues.



## 主要賦稅收入成長趨勢

### Trends in the Growth of Major Taxes

108年因就業市場持穩、房地交易回溫，以及營利事業所得稅稅率由17%調升至20%，致稅收增加，108年與107年比較，其中所得稅增加6.7%，土地稅增加5.8%，營業稅增加1.3%。

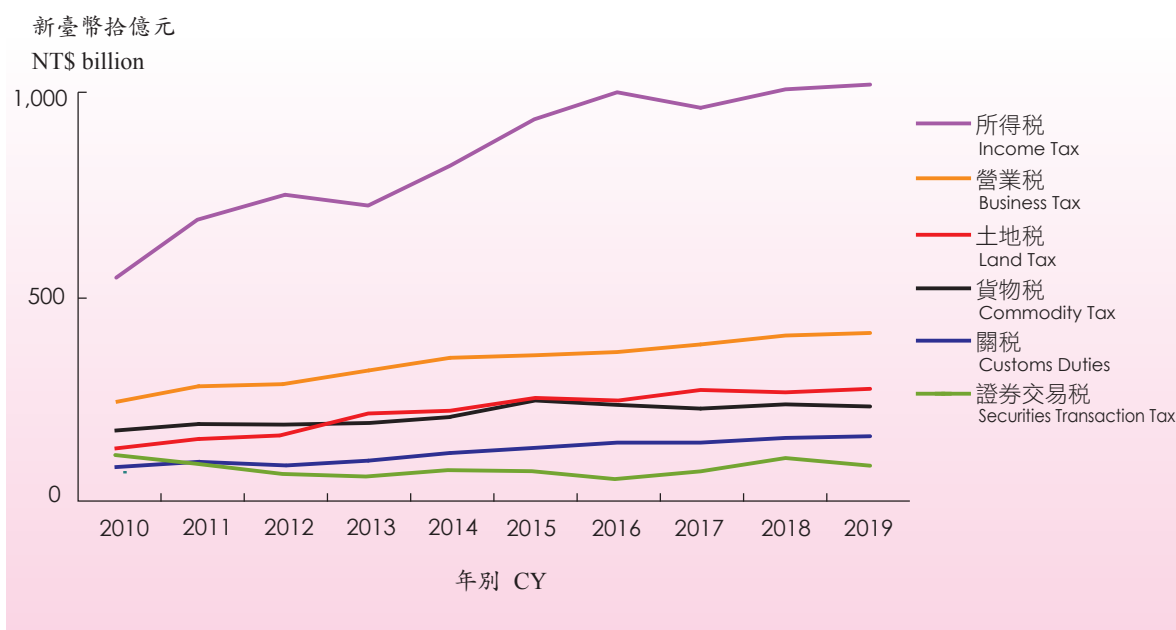
Due to the stability of the job market, the recovery of real estate transactions, and the raising of profit-seeking enterprise income tax rate from 17% to 20%, total tax revenue increased in 2019. Comparing tax revenues with the corresponding figures of 2018, there was a 6.7% increase in revenue from income tax, 5.8% from land tax, and 1.3% from business tax.

### 主要賦稅收入成長趨勢 Trends in the Growth of Major Taxes

單位：新臺幣拾億元

Unit : NT\$ billion

年別 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
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
2019	1,148.8	420.9	193.0	176.8	123.1	91.2



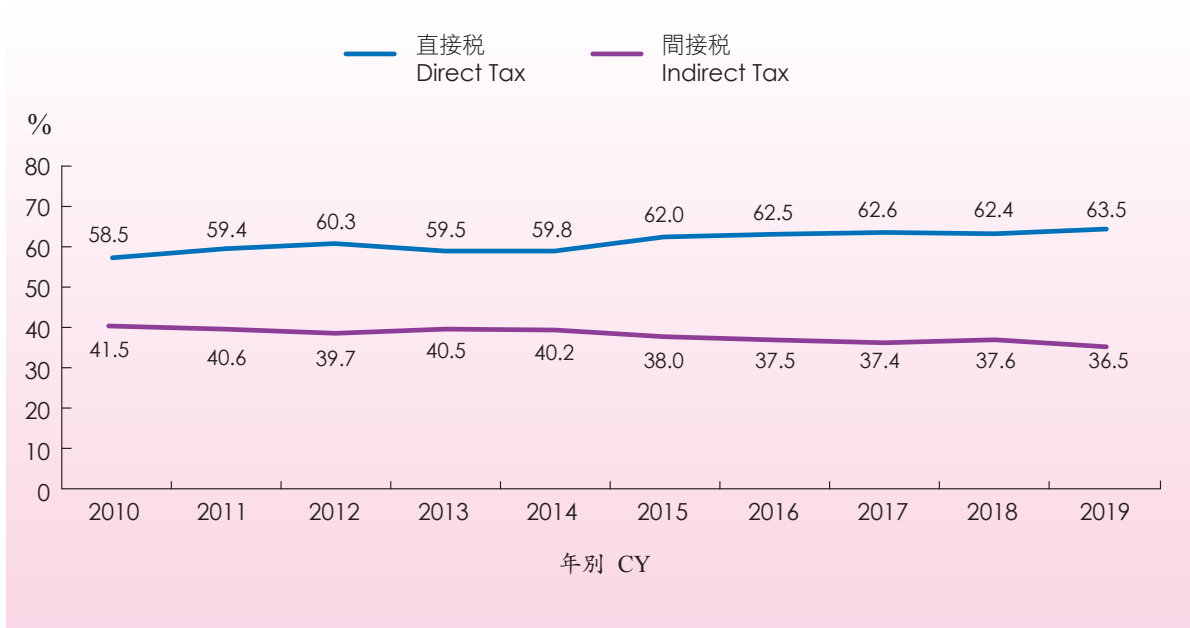
近10年，由於政府致力改進稅制結構，加強所得稅稽徵，各年直接稅占賦稅收入之比重呈上升趨勢，108年為63.5%，為近10年最高。

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 2019, revenue from direct taxes rose to 63.5%, the highest within 10 years.

直接稅與間接稅比重  
Direct Taxes and Indirect Taxes

單位 Unit : %

年別 CY	直接稅 Direct Tax	間接稅 Indirect Tax
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
2019	63.5	36.5



## 國民稅負及賦稅收入占各級政府歲出淨額百分比

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

108年國內投資動能優於預期，民間消費增溫，房地產市場交投回穩，以及實施所得稅制優化方案，108年稅收成長逾8百億元，賦稅收入占各級政府歲出淨額比率為81.6%，屬近10年來最高。另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）多維持在11%至14%之間。

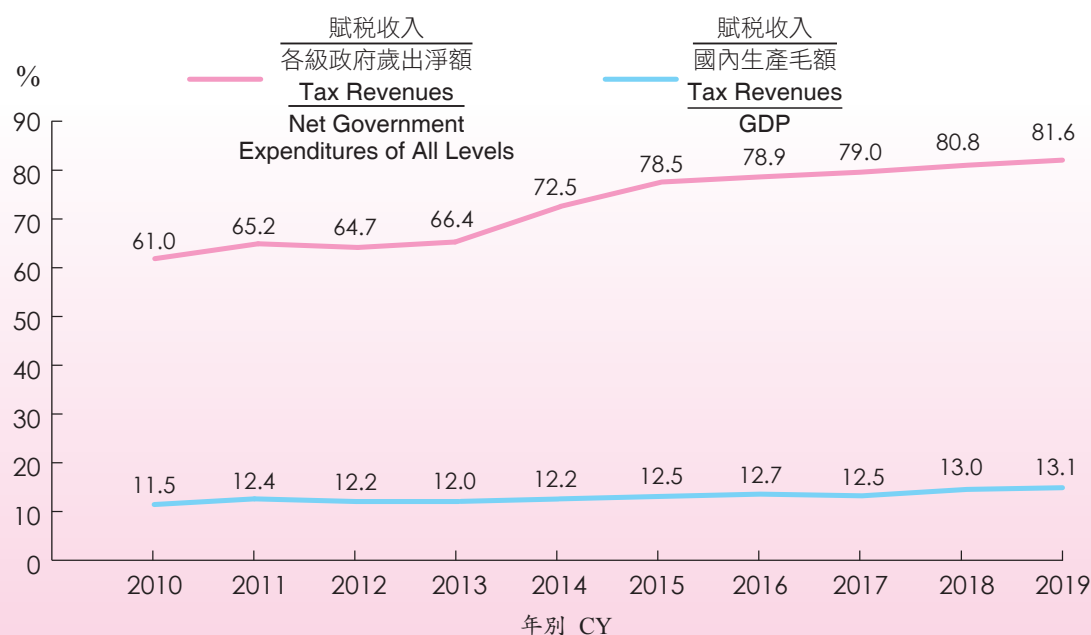
The total tax revenue in 2019 reached over NT\$80 billion due to the better-than- expected domestic investment momentum in 2019, the increase in private consumption, the stabilization of the real estate market, and the implementation of the income tax optimization regulations. The percentage of tax revenues to net government expenditures of all levels increased to 81.6%, the highest within 10 years. As our country adopts policies to simplify administration and decrease the tax burden, our tax burden is maintained at between 11% and 14%.

單位 Unit : %

年別 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
2010	61.0	11.5
2011	65.2	12.4
2012	64.7	12.2
2013	66.4	12.0
2014	72.5	12.2
2015	78.5	12.5
2016	78.9	12.7
2017	78.7	12.5
2018	80.8	13.0
2019	81.6	13.1

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.



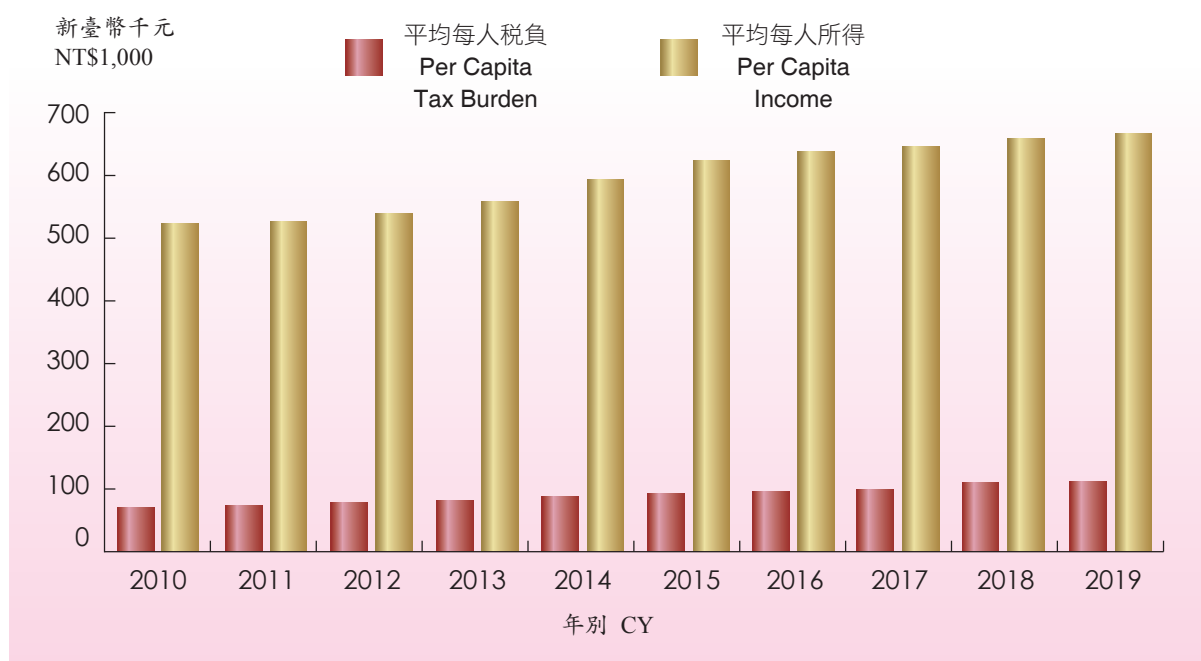
金融海嘯後景氣復甦，企業獲利回升，我國平均每人所得逐年增加，平均每人稅負亦呈增加，108年稅負占所得比率為15.2%，較107年增加0.3個百分點。

After the impact of the global financial crisis, 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 2019 also increased, with the tax burden ratio increasing by 0.3 percentage points to 15.2%, compared with 2018.

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

單位：新臺幣元；%  
Unit：NT\$；%

年別 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
2010	70,112	524,234	13.4
2011	76,126	527,186	14.4
2012	77,237	537,021	14.4
2013	78,569	565,198	13.9
2014	84,478	607,264	13.9
2015	90,992	633,367	14.4
2016	94,609	650,854	14.5
2017	95,586	667,945	14.3
2018	101,253	678,233	14.9
2019	104,723	687,140	15.2



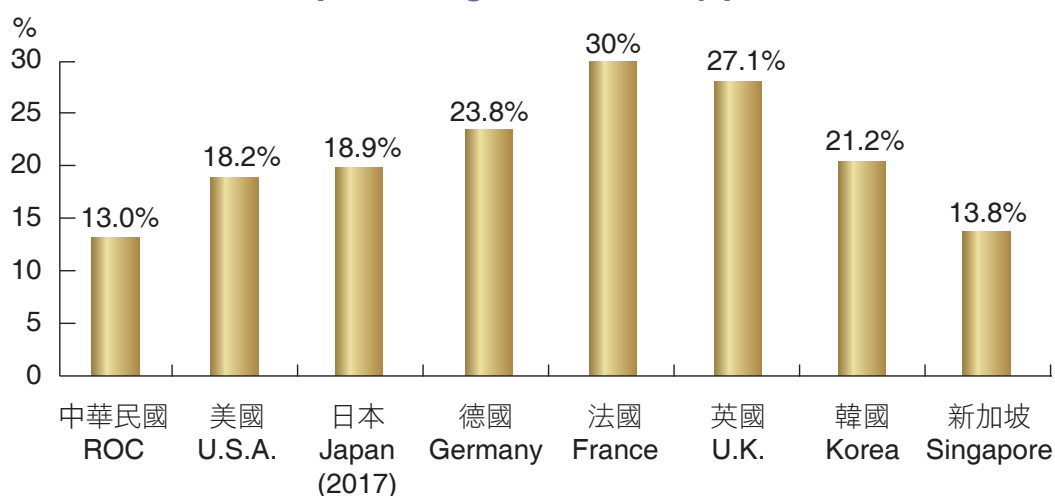
## 選樣國家租稅負擔比較

### Tax Burdens of Selected Countries

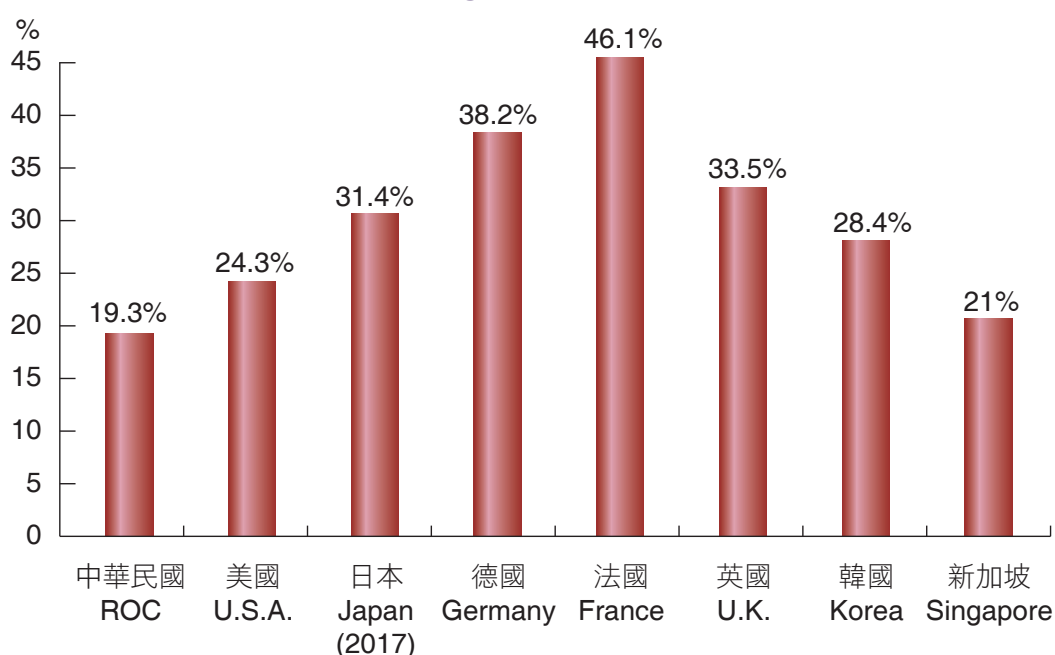
一國之租稅負擔通常依賦稅收入占國內生產毛額之比重衡量；以107年為例，與選樣國家租稅負擔率相較，我國租稅負擔率偏低。

The tax burden of a nation is usually evaluated by the ratio of total revenue to GDP. In 2018, the ROC had a relatively low tax burden compared with selected countries.

賦稅收入占國內生產毛額比率（不含社會安全捐）  
Total Tax Revenue as a Percentage of GDP in 2018  
( Excluding social security )



賦稅收入占國內生產毛額比率（含社會安全捐）  
Total Tax Revenue as a Percentage of GDP in 2018  
( Including social security )



註：我國資料包含財政部編布之社會安全捐統計；新加坡資料包含中央公積金發布之參與計畫者繳款數等資料設算。

Note : The data of ROC includes soical security contribution compiled by the MOF ; the data of Singapore includes CPF contribution, the Central Provident Fund Board and etc.

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.

## 稅捐減免及外銷品沖退稅金額

## Amount of Tax Relief

單位：新臺幣拾億元

Unit: NT\$ billion

年別 CY	稅捐減免金額 Taxes Reduced or Exempted	外銷品沖退稅金額 Taxes Rebated for Exports
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
2019	44.8	4.1

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: %

年別 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
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
2019	1.8	0.2	2.0

### 1. 改進稅制，落實租稅公平合理

- (1) 108年6月13日修正公布「貨物稅條例」第11條之1及第12條之6，108年6月15日至110年6月14日購買能源效率第1級或第2級之新電冰箱、新冷暖氣機或新除濕機，每臺最高減徵貨物稅2,000元；106年8月18日至111年12月31日報廢1至3期大型車並購買新大型車，每輛最高減徵貨物稅40萬元，鼓勵綠色消費及加速老舊大型車汰舊換新。
- (2) 108年7月24日修正公布「所得稅法」第14條及第126條，自108年1月1日起，薪資所得計算得選擇薪資所得特別扣除額或規定費用減除方式，薪資所得者不分行業類別，均可擇一擇優適用；同年11月8日訂定發布「個人薪資收入減除必要費用適用範圍及認定辦法」，俾利徵納雙方遵循。
- (3) 108年7月24日修正公布「所得稅法」第17條，自108年1月1日起，增訂長期照顧特別扣除額，符合衛生福利部公告之身心失能者，每人每年定額扣除12萬元，並訂定排富規定，減輕中低所得家庭照顧身心失能者之負擔。
- (4) 108年7月24日制定公布「境外資金匯回管理運用及課稅條例」，自108年8月15日起施行，個人及營利事業於施行日起2年內匯回境外資金，並存入專戶依規定管理運用者，得適用特別稅率課稅，免依一般所得稅制課稅，以鼓勵臺商回國投資，促進我國整體經濟發展。
- (5) 108年12月25日修正公布「貨物稅條例」第12條，延長購買低底盤等公共汽車、身心障礙者復康巴士及載運輸椅使用者車輛免稅期限至113年12月31日，專供公共衛生目的使用之免稅特種車輛增列到宅沐浴車，以建構無障礙運輸環境，優化長照服務品質。
- (6) 108年4月8日修正發布「民間機構參與交通建設適用投資抵減辦

- 法」，增訂分期興建及營運並按各期程適用投資抵減等規定，以落實獎勵民間參與交通建設之意旨。
- (7) 108年5月23日修正發布「稅務違章案件減免處罰標準」部分條文，配合107年2月7日修正公布「所得稅法」部分條文及菸酒稅納稅義務人疏漏或未諳法令未依菸酒稅稽徵規則之規定申報或報告錯誤，於特定情形下，應予減免處罰，俾符合行政罰法微罪免罰意旨。
  - (8) 108年8月15日訂定發布「境外資金匯回課稅作業辦法」，明確規範個人及營利事業匯回境外資金申請適用流程及相關管理運用、退補稅作業程序。
  - (9) 108年9月20日修正發布「各類所得扣繳率標準」，自108年12月1日施行，政府舉辦之獎券中獎獎金免稅門檻由2,000元提高至5,000元，鼓勵民眾購買政府舉辦之獎券投注公益及於消費時索取統一發票。
  - (10) 108年10月28日修正發布「股份有限公司組織之都市更新事業機構投資於都市更新地區適用投資抵減辦法」，名稱並修正為「股份有限公司組織之都市更新事業機構及協助實施者投資於都市更新地區適用投資抵減辦法」，增訂協助實施者申請適用投資抵減租稅優惠之相關規定。
  - (11) 108年11月12日修正發布「稅務違章案件減免處罰標準」第3條之2規定，使房地合一稅制施行後首次未依限辦理房地交易所得申報之個人，其行為罰得依原適用裁罰金額減半處罰，以符比例原則。
  - (12) 配合108年7月24日修正公布「產業創新條例」部分條文，108年12月24日修正發布「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」，俾利徵納雙方遵循。

- (13) 108年2月18日修正發布「納稅者權利保護官辦理納稅者權利保護事項作業要點」第8點規定，擴大納稅者權利保護官受理納保案件應自行迴避之範圍，強化其中立性及客觀性。
- (14) 108年5月13日修正發布「稅捐稽徵機關調查程序應行注意事項」第9點、第10點及第12點規定，明定稅捐稽徵機關實地調查或勘驗之錄影、錄音規定。
- (15) 108年7月12日訂定發布「稅捐稽徵法」第48條之1所稱進行調查之作業步驟及基準日之認定原則，明定稽徵機關函查日或調閱相關違章事證資料之調查基準日。

### 2. 改革稅政，推行簡政便民服務

- (1) 108年1月1日起，身心障礙者所有且供其使用車輛申請免徵使用牌照稅，免由身心障礙者提出申請。
- (2) 108年1月11日修正發布「稅捐稽徵機關管理營利事業會計帳簿憑證辦法」部分條文，規範營利事業以電子方式儲存之會計帳簿、憑證，得以儲存於媒體之帳簿憑證電子檔案送交調查。
- (3) 108年5月1日起，符合一定條件之贈與稅申報案件，不受贈與人戶籍所在地之限制，納稅義務人可就近至任一國稅局臨櫃辦理申報，取得證明書。
- (4) 108年5月24日修正發布「統一發票使用辦法」第32條，將電子計算機統一發票停止適用時點，由109年1月1日延至110年1月1日。
- (5) 108年6月3日起實施國產貨物之貨物稅完（免）稅照證電子化作業，節省紙張使用，減少人工作業及倉儲成本；公路監理機關利用產製廠商電子傳輸車輛完稅資料進行新領牌照審核，提升行政效能。

- (6) 為強化簡政便民措施，自 108 年 7 月 1 日提供「非居住者委託稅務代理人或保管銀行線上查調扣繳憑單資料」查詢平臺服務。
- (7) 108 年 8 月 16 日修正發布「小規模營業人導入行動支付適用租稅優惠作業規範」第 4 點及第 5 點，將小規模營業人導入行動支付適用租稅優惠期間之截止日由 109 年 12 月 31 日延長至 114 年 12 月 31 日，提升其行動支付導入意願。
- (8) 108 年 9 月 26 日修正發布「所得稅法第八條規定中華民國來源所得認定原則」第 15 點之 1 規定，及訂定發布「外國營利事業申請核定計算中華民國來源所得適用之淨利率及境內利潤貢獻程度作業要點」，減少外國營利事業因溢扣繳稅款造成資金積壓情形，並減輕徵納雙方作業負擔。
- (9) 108 年 12 月 1 日起，符合一定條件之遺產稅申報案件，不受被繼承人戶籍所在地之限制，納稅義務人可就近至任一國稅局臨櫃辦理申報。
- (10) 108 年 12 月 20 日修正發布「娛樂稅自動報繳及臨時公演電子申報作業要點」，增訂申報人多元繳稅方式、自動報繳系統介接文化部電影票房資訊系統及申報人應揭露重要事項作業。
- (11) 108 年度非居住者、各類所得扣繳憑單網路申報件數 321 萬 9,522 件，占當年度非居住者總申報案件之 90.98%。
- (12) 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，108 年各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 5 千組，另 108 年 1-8 月期每期增開六獎 2 組、9-12 月期每期增開六獎 3 組及雲端發票專屬五百元獎 40 萬組。

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

- (1) Articles 11-1 and 12-6 of the Commodity Tax Act were amended and promulgated on June 13, 2019. From June 15, 2019 to June 14, 2021, the commodity tax on new refrigerators, air conditioners, and dehumidifiers which are classified as first- or second-grade at the MOEA energy-efficient levels shall be reduced by the maximum amount of NT\$2,000. From August 18, 2017 to December 31, 2022, a person who scraps his/her large-sized vehicles which are classified as first-, second-, or third-period of the environmental standards and purchases one of the aforementioned new vehicles, shall be eligible to have the commodity tax on the new vehicle reduced by the maximum amount of NT\$400,000, to encourage green consumption and replace old with new large-sized vehicles quickly.
- (2) The amendments to Articles 14 and 126 of the Income Tax Act were promulgated on July 24, 2019. From January 1, 2019, the taxpayer can choose either a special deduction or an itemized deduction to calculate his/her wage income. Wage earners can choose the best option regardless of their industry category; Regulations Governing Scope and Identification of Allowable Deductions of Necessary Expenses from Individual Salary and Wages was promulgated on November 8, 2019 to facilitate the compliance by both taxpayers and tax authorities.
- (3) The amendment to Article 17 of the Income Tax Act was promulgated on July 24, 2019. From January 1, 2019, the taxpayer, his/her spouse, or any dependent who has a physical or mental disability and requires long-term care services as announced by the Ministry of Health and Welfare, is entitled to the special deduction of NT\$120,000 for long-term care per person per year, so as to relieve the tax burden on middle- and low-income households.
- (4) The Management, Utilization, and Taxation of Repatriated Offshore Funds Act was enacted and promulgated on July 24, 2019 and became effective as of August 15, 2019, stipulating where individuals and enterprises may repatriate offshore funds within 2 years from the enforcement of the Act and deposit them into a segregated account for management and investment in accordance with regulations, they may then be taxed at specific tax rates under the Act and shall be excluded from general income tax laws, so as to encourage ROC businesses to invest in their home country and promote domestic economic developments.
- (5) Article 12 of the Commodity Tax Act was amended and promulgated on December 25, 2019. Low chassis buses, gas buses, hybrid oil and electric buses, electric buses, and rehabilitation buses for the disabled which were purchased for accessible transportation use shall be exempted from commodity tax until December 31, 2024. Mobile shower car for exclusive sanitary purposes are classified as special purpose vehicles, which are exempt from commodity tax. This amendment will promote quality of long-term care services.

- (6) The amendments to the Regulations Governing Application of Investment Credit to Private Participation in Transportation Infrastructure Projects were promulgated on April 8, 2019, adding the stipulation that the construction or operation in different phases be allowed to be eligible for tax benefit in every phase to encourage private participation in infrastructure.
- (7) In order to lower the punishment for violators who do not understand the Tobacco and Alcohol Tax regulations and in response to the promulgation of amendments of the Income Tax Act on February 7, 2018 as a package of income tax reform, the amendments of The Standards for the Exemption of Penalties for Inappropriate Actions in Taxation Affairs were amended and promulgated on May 23, 2019.
- (8) The Regulations Governing the Management, Utilization, and Taxation of Repatriated Offshore Funds was promulgated on August 15, 2019 to detail the procedures for the application of offshore funds repatriated by individuals and profit-seeking enterprises as well as the management, utilization, and related manners of tax refund and repayment to such funds.
- (9) The amendments to the Standards of Withholding Rates for Various Incomes were promulgated on September 20, 2019 and became effective as of December 1, 2019, which stipulates that the tax-free threshold on prize money from lottery tickets under the auspices of the government is raised from NT\$2,000 to NT\$5,000, to encourage people to purchase such lottery tickets for public welfare and ask for uniform invoice during purchase.
- (10) The amendments to the Regulations Governing the Application of Investment Tax Credits to Urban Renewal Entities in the Form of a Company Limited by Shares Participating in the Renewal Projects of Urban Areas were promulgated on October 28, 2019, amending its name as Regulations Governing the Application of Investment Credit to Urban Renewal Entities and Assistant Implementers in the Form of a Company Limited by Shares Participating in the Renewal Projects of Urban Areas, and adding regulations governing the procedure, documents and other related matters for assistant implementers to be eligible to the tax benefit.
- (11) The amendment to Article 3-2 of The Standards for the Exemption of Penalties for Inappropriate Actions in Taxation Affairs was promulgated on November 12, 2019, giving individuals a reduction of 50% punishment for violation of a duty where he/she has failed to file the house and land income tax return within the prescribed period of time for the first time since the implementation of Integrated Housing and Land Taxation, so as to conform to the principle of proportionality.
- (12) To comply with the amendments to the Statute for Industrial Innovation promulgated on July 24, 2019, the amendments to the Regulations Governing Income Computation and Filing of Tax Incentives for Venture Capital Businesses of Limited Partnership were promulgated on December 24, 2019 to facilitate the compliance by both taxpayers and tax authorities.

- (13) The amendments to the Guidelines for the Taxpayer Rights Protection Ombudsmen Dealing with Taxpayer Rights Protection Matters were amended and promulgated on February 18, 2019, adding cases where taxpayer rights protection ombudsmen should recuse themselves from administrative procedures, strengthening their neutrality and objectivity.
- (14) The amendments to Articles 9, 10, and 12 of the Directions on Investigation Procedures of the Tax Collection Authorities were amended and promulgated on May 23, 2019, stipulating that the tax collection authorities may conduct video or audio recording during the investigation process.
- (15) An explanation of Article 48-1 of the Tax Collection Act which stipulates the recognition directions governing operation procedures and reference date of investigation was promulgated on July 12, 2019.

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

- (1) From January 1, 2019, vehicles owned and used by mentally or physically disabled persons are exempted from vehicle license tax without an application.
- (2) The amendments to the Regulations Governing the Accounting Books and Vouchers of Profit-Seeking Enterprises Managed by the Competent Tax Authorities were promulgated on January 11, 2019. This states that profit-seeking enterprises processing accounting data electronically may provide account books and related documents of evidence in the data storage medium for their local collection authority to investigate.
- (3) From May 1, 2019, if gift tax declaration cases meet certain conditions, taxpayers may file their gift tax returns with a nearby tax authority and obtain certificates issued by the tax authority as having received the gift tax returns.
- (4) The amendment to Article 32 of the Regulations Governing the Use of Uniform Invoices has been promulgated on May 24, 2019, and the termination date of Computer Uniform Invoices has been postponed from January 1, 2020 to January 1, 2021.
- (5) A rule regarding the electronic operation of tax payment (exemption) certificates for domestic manufactured commodities was stipulated on June 3, 2019 to save paper, reduce manual work and reduce storage costs. The Motor Vehicle Offices can now review vehicle registration by using e-transmission of factory tax payment data to promote administrative efficiency.
- (6) In order to enhance simplified and convenient services, from July 1, 2019, the platform service for non-residents' designated tax service agent or custodian institution to check and download withholding tax statement information online was put into practice.

- (7) The amendments to Articles 4 and 5 of the Directions for Small Business Entities which Accept Mobile Payment to Apply for Tax Incentive Measures have been promulgated on August 16, 2019. The deadline for small business entities which accept mobile payment to apply for tax incentive measures has been extended from December 31, 2020 to December 31, 2025 so as to promote the willingness of small business entities to accept mobile payment.
- (8) The amendments to Paragraph 15-1 of the Guidelines for the Determination of Sources of Income in the Republic of China According to Article 8 of the Income Tax Act and the Directions for Foreign Profit-Seeking Enterprises Applying for Issuance of Assessment Permission of Applicable Net Profit Ratio and Domestic Profit Contribution Ratio for Calculation of Income from Sources in the Republic of China were promulgated on September 26, 2019. Both reduce the backlog of funds for foreign profit-seeking enterprises due to overpayment of withholding taxes and reduce the burden on both taxpayers and the tax authorities.
- (9) From December 1, 2019, if estate tax declaration cases meet certain conditions, taxpayers may file their estate tax returns with a nearby tax authority and obtain certificates issued by the tax authority.
- (10) On December 20, 2019, the amendments to the the Guidelines for Electronic-filing of Amusement Tax Return were amended, and multiple tax payment methods for applicants were added. In addition, the automatic payment system was interfaced with the box office information system of the Ministry of Culture, along with the taxpayer disclosure of important matters.
- (11) The number of withholding tax statements of non-residents filing via the internet was 3.22 million in 2019, which was 90.98% of the total filed withholding tax statements of non-residents.
- (12) 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 2019 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 included 15 sets of winning numbers for the NT\$1 million prize and 15,000 sets of winning numbers for the NT\$2,000 prize. Furthermore, there were 2 sets of winning numbers for the additional sixth prize for the months of January-August and 3 sets of winning numbers for the additional sixth prize and 400,000 sets of winning numbers for the NT\$500 cloud invoice award prize for the months of September-December for each draw.

# CUSTOMS



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制定公布，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

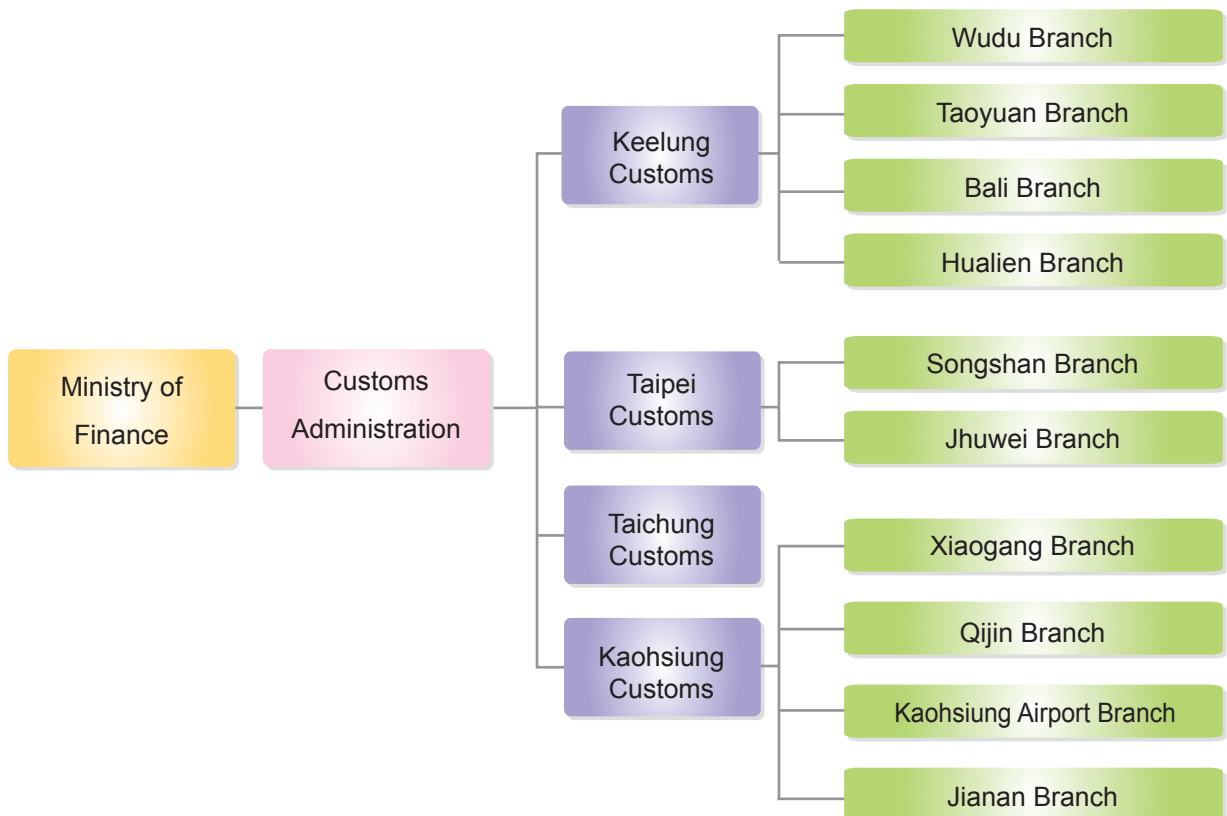
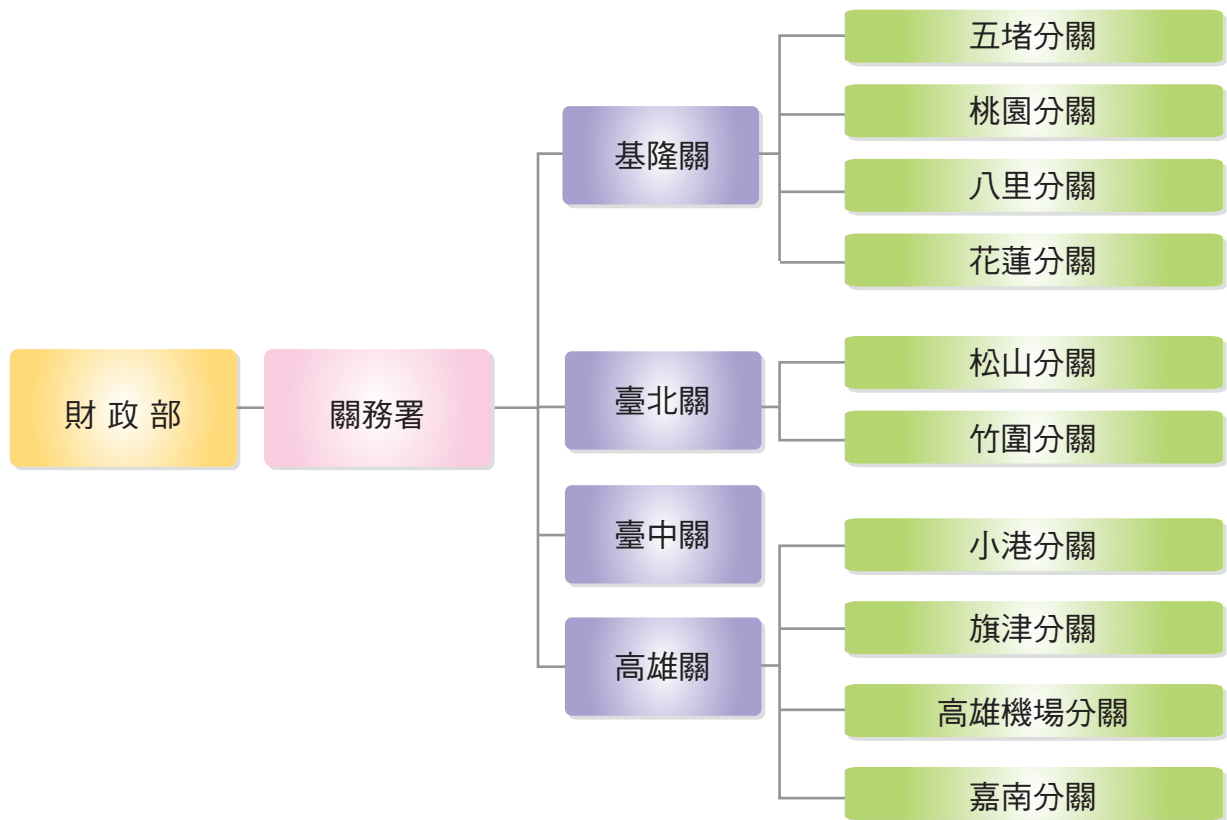
What is now known as Customs Administration can trace its origins back to the Inspectorate General of Customs, established in 1854. The name of this organization remained unchanged for more than a century until the promulgation of the Customs Organizational Statute Act on February 1, 1991, and accordingly 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:

海關主要業務統計  
Statistics of Major Customs Work

年別 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
2010	13,583	10,270	7,357	187,330	62,166	1,970,077
	100%	100%	100%	100%	100%	100%
2011	14,376	10,234	6,374	145,426	66,528	2,297,935
	106%	100%	87%	78%	107%	117%
2012	15,864	10,472	6,868	256,575	74,027	2,220,182
	117%	102%	93%	137%	119%	113%
2013	17,967	10,948	6,149	366,564	102,070	2,586,959
	132%	107%	84%	196%	164%	131%
2014	20,166	12,264	5,601	346,116	135,566	2,905,934
	148%	119%	76%	185%	218%	148%
2015	23,207	13,461	8,079	436,813	146,840	3,001,485
	171%	131%	110%	233%	236%	152%
2016	28,279	13,555	9,863	518,769	151,627	2,708,532
	208%	132%	134%	277%	244%	137%
2017	40,760	13,683	12,245	668,911	166,768	3,269,647
	300%	133%	166%	357%	268%	166%
2018	51,347	13,691	17,250	934,564	165,864	3,488,487
	378%	133%	234%	499%	267%	177%
2019	67,089	13,221	16,039	1,589,859	185,321	4,089,125
	494%	129%	218%	849%	298%	208%

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 99 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 2010 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 5% ~ 6%。

The average amount of customs duties collected over the last 10 years account for 5% to 6% of the central government revenue.

### 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

單位：新臺幣千元

Unit : NT\$ 1,000

年別 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
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	2,020,338,924	5.94%
2019	123,042,335	2,074,917,269	5.93%

附註：中央政府歲入資料，107年(含)以前為審定決算數；108年為院編決算數。

Note : For central government revenue prior to 2018, the figures are final audit accounts; commencing in 2019, 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

年別 CY	減稅 Reduced Items	免稅 Exempted Items	修正 Amended Items
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
2019	15	1	31

關稅稅率機動調整項數  
Temporary Adjustment of Import Tariff Rates

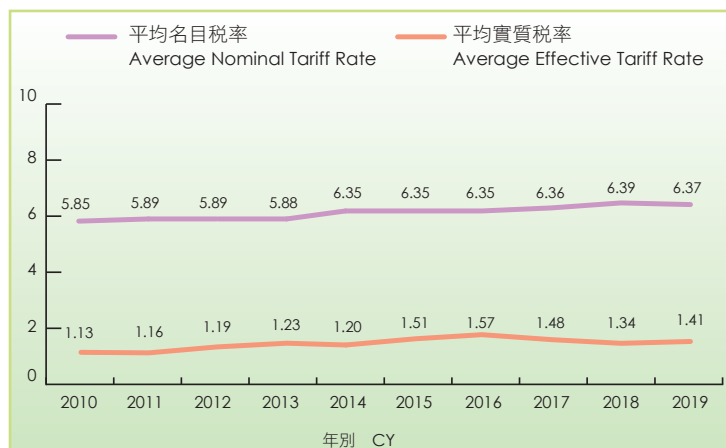
年別 CY	次數 Adjustments	項目 Items
2010	5	42
2011	5	16
2012	2	5
2013	—	—
2014	1	4
2015	4	11
2016	2	8
2017	—	—
2018	—	—
2019	—	—

## 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 99 年之 5.85% 及 1.13% 調整為 108 年之 6.37% 及 1.41%。

### 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 5.85% and 1.13% in 2010 to 6.37% and 1.41% in 2019, respectively.



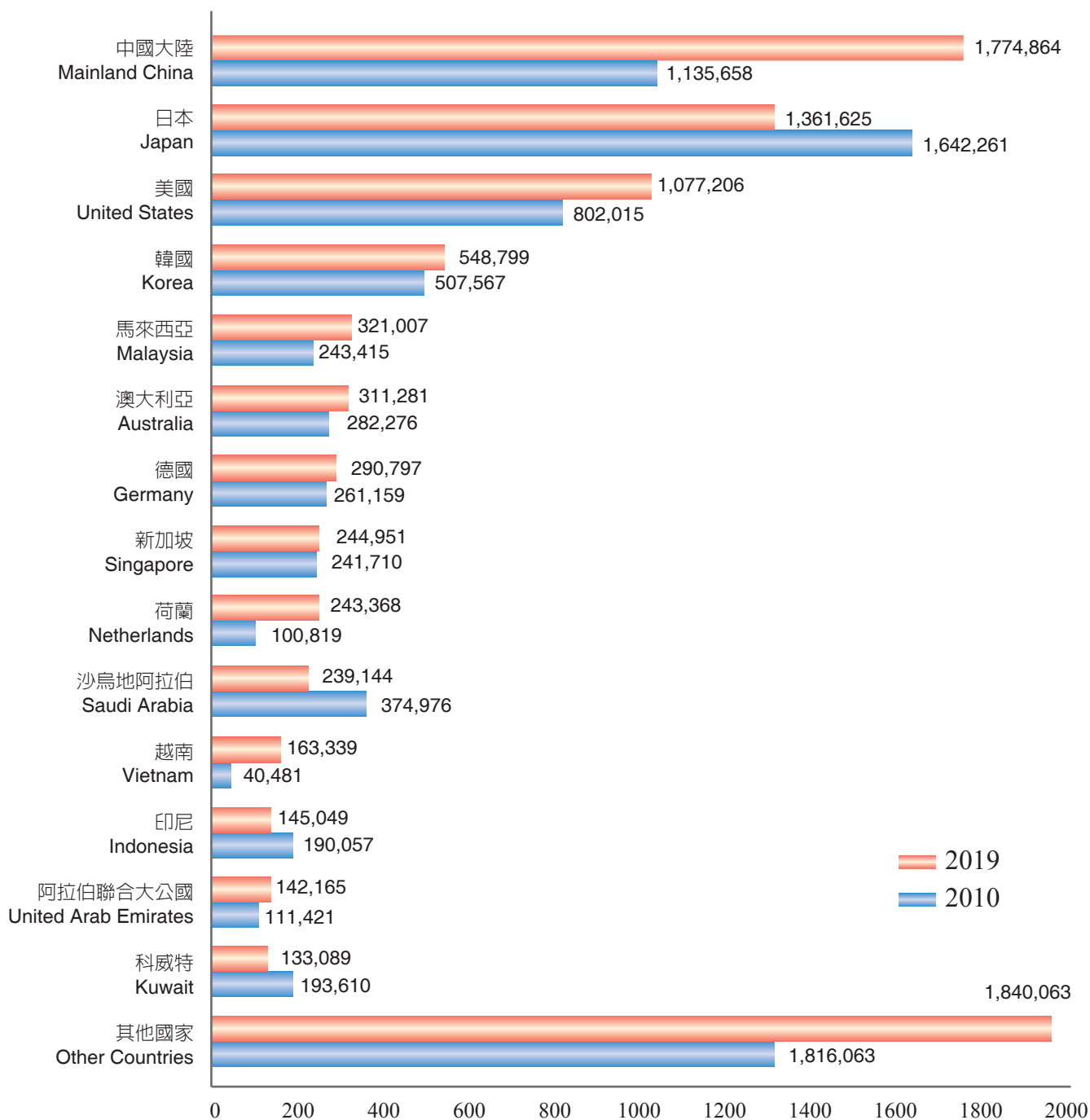
# 主要貿易國家進口值統計

## Import Value from Principal Trading Countries

### 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 108 年進口貿易統計值為基準排序。

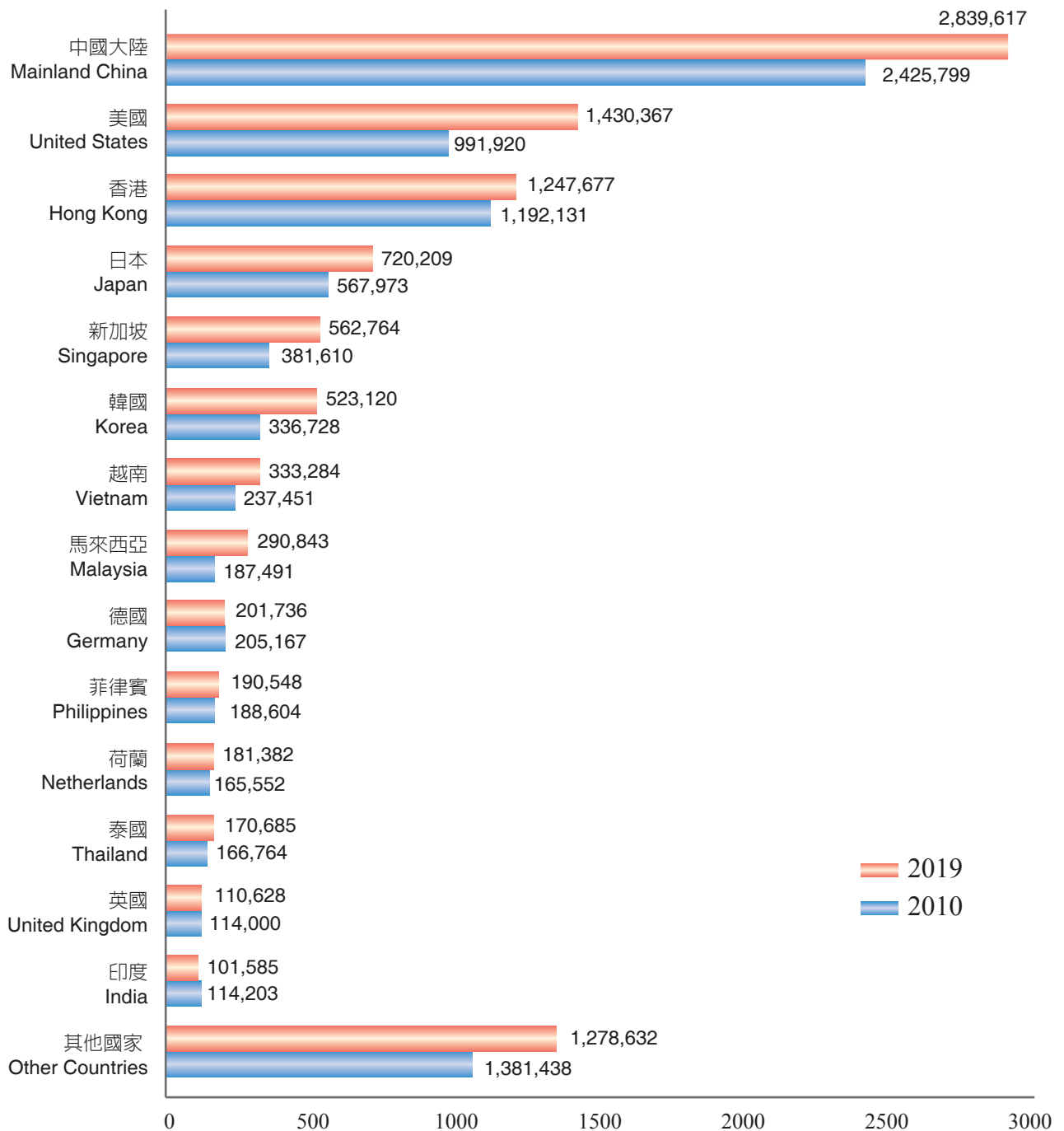
Note : 1. Gross value of imports includes imports and re-imports.

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 2019.

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 108 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 2019.

### 1. 加速法規合理化

- (1) 108年2月23日修正發布「貨主自備貨櫃免繳納營業稅保證金通關作業要點」，因應現行國際物流作業趨勢，增訂貨主自備貨櫃歸還予貨櫃租賃公司之申報做法。
- (2) 108年3月28日訂定發布「海關向貨棧及貨櫃集散站燒錄儲存監視錄影畫面作業規定」，使海關向業者請求燒錄（儲存）監視錄影畫面有明確作業程序可資依循。
- (3) 108年5月22日訂定發布「試辦空運出口快遞貨物加掛郵袋吊牌作業要點」，以利國內物流與郵政通路系統資源整合等需求。
- (4) 108年5月24日發布「關稅法」第96條解釋令，核釋適用信賴保護原則之要件，以文件審核或貨物查驗通關方式放行之進口貨物，於納稅義務人提領後，經海關改列貨品分類號列或變更貨名認定致屬不得進口之貨物，如經個案審酌納稅義務人無行政程序法第119條所列各款信賴不值得保護之情形，應保護其正當合理之信賴。
- (5) 108年5月31日修正發布「海關徵收規費規則」，因應燈塔及助航設施相關業務移撥交通部航港局，酌予修正或刪除助航服務費相關規定。
- (6) 108年6月4日修正發布「進出口貨物查驗準則」部分條文，以達海關緝私需求出口貨物查驗流程明確。
- (7) 108年6月4日修正發布「海關管理承攬業辦法」及「運輸工具進出口通關管理辦法」，明定轉口貨物逾期未退運出口時，除得變賣外，亦得予以銷毀處理。
- (8) 108年9月26日修正發布「離島免稅購物商店設置管理辦法」部分條文，增訂未辦理第24條非銷售貨物申請領用單及第27條盤存清冊傳輸海關電腦系統之處罰規定。

- (9) 108 年 10 月 17 日修正發布「海關管理保稅工廠辦法」部分條文，其重點包括第 4 條及第 6 條增訂保稅工廠累積虧損之認定，俾使認定標準之基準一致；第 26 條增訂保稅工廠經法院破產宣告之處理程序，以全法據並確保國課。
- (10) 108 年 10 月 21 日修正發布「科學園區園區事業生產非保稅產品作業規定」、「加工出口區區內事業生產非保稅產品作業規定」及「保稅工廠生產非保稅產品作業規定」，考量各保稅區規範沖退稅之一致性，比照農業科技園區園區事業以 B9 報單報運保稅產品及非保稅產品出口，其非保稅產品得辦理沖退稅。

## 2. 修正海關進口稅則

108 年 7 月 24 日修正公布「海關進口稅則」部分稅則，調降巴拉圭輸臺部分貨品關稅及配額數量，履行臺巴（巴拉圭）經濟合作協定；配合產業政策調降大型柴油車零組件、水產品、加工食品及穀類酒等貨品關稅稅率。

## 3. 推動便捷通關措施

- (1) 108 年 4 月 22 日放寬自由貿易港區貨物得以郵遞方式出口，便利自由港區事業操作跨境電商貨物及提供多元出口模式。
- (2) 108 年 10 月 27 日「保稅智慧服務平臺」上線，簡化保稅申辦作業並強化保稅區管理。
- (3) 108 年 11 月 27 日放寬自由港區事業供應船舶日用品予停泊未設海關專用港（碼頭）之國際航線船舶，協助業者拓展商機。
- (4) 108 年 12 月 1 日全面實施「轉口貨物加貼航標」e 化申辦服務，免除業者往返遞送書面文件程序，節省時間、人力成本並增進海關管理效率與服務品質。

- (5) 108年12月20日公告自109年1月6日，符合指定條件（屬整裝貨櫃，且進、出口存放於同一貨櫃集散站）之三角貿易貨物，開放使用進出口合一報單申報，享受一段式通關服務。

#### 4. 強化邊境機關查緝合作

- (1) 107年至108年配合臺灣高等檢察署執行4波全國緝毒行動，在便捷合法業者通關及維護邊境安全原則下，持續與查緝機關積極合作打擊毒品犯罪。
- (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，108年查獲私貨價值15億8,985萬元，緝獲毒品462件（毛重約9,122公斤）、私菸576萬包、私酒32,408公升、偽劣假藥220件、電子菸163件及偽劣農藥643公斤。

#### 5. 執行反傾銷稅及特別防衛措施

- (1) 公告108年度花生等14種農產品實施特別防衛措施之基準數量及基準價格，實施期間自108年1月1日至108年12月31日。
- (2) 108年1月17日公告對自中國大陸產製進口鞋靴產品課徵反傾銷稅第2次落日調查案，自公告之日起，依核定稅率繼續課徵反傾銷稅，為期5年。
- (3) 108年4月24日公告對自巴西、中國大陸、印度、印尼、韓國及烏克蘭產製進口碳鋼鋼板課徵反傾銷稅期中調查案，自公告之日起，依核定變更之涉案貨物範圍課徵反傾銷稅。
- (4) 108年6月17日公告對自中國大陸產製進口鞋靴產品課徵反傾銷稅第2次落日調查案，接受部分涉案出口商之具結，適用日期自108年6月17日至113年1月16日。

- (5) 108 年 8 月 29 日公告對自中國大陸及韓國產製進口不銹鋼冷軋鋼品課徵反傾銷稅落日調查案，自公告之日起，依核定稅率繼續課徵反傾銷稅，為期 5 年。
- (6) 108 年 10 月 9 日公告對自中國大陸產製進口不銹鋼熱軋鋼品及特定碳鋼冷軋鋼品課徵平衡稅及反傾銷稅案，經核定自公告之日起採行平衡措施及反傾銷措施，為期 5 年，暫不課徵平衡稅及反傾銷稅；對自中國大陸產製進口特定鍍鋅或鋅合金扁軋鋼品、碳鋼鋼板及不銹鋼冷軋鋼品課徵平衡稅案，經核定自公告之日起採行平衡措施，為期 5 年，暫不課徵平衡稅。
- (7) 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、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，108 年課徵反傾銷稅約 2 億 9,930 萬元。

## 6. 推動國際關務合作

- (1) 108 年 6 月 10 日至 13 日與澳大利亞邊境執法署共同舉辦「2019 臺澳旅客與貨物篩選辨識研討會」，提升我海關關員之專業知能與查緝技巧。
- (2) 108 年 8 月 6 日與瓜地馬拉簽署「臺瓜地馬拉優質企業相互承認協議行動計畫」，進一步推動雙邊 AEO 相互承認合作進展，奠定未來簽署優質企業相互承認協議基礎。
- (3) 108 年 11 月 3 日至 9 日參加第 6 屆臺波次長級關務合作會議，就情資交換合作、X 光影像辨識訓練、海關與其他邊境管理機關合作、緝毒犬發展經驗等議題進行交流。
- (4) 108 年 11 月 28 日與國際非營利組織 REACT 共同舉辦「2019 智慧財產權保護研討會」，強化海關與權利人共同打擊仿冒行為。

## 1. Accelerated Legal Rationalization

- (1) The Operation Directions Governing the Customs Clearance Procedures for Shipper's Own Containers Exempt from the Payment of Business Tax (VAT) Deposit was amended and promulgated on February 23, 2019. With the amendment, customs clearance procedures on returning Shipper's Own Containers to leasing companies are added, so as to align with the latest trend of international logistics.
- (2) The Operation Directions Governing Customs Offices Requesting Warehouse and Container Yard Operators to Provide a Copied Record of Surveillance Cameras was promulgated on March 28, 2019, which authorize the Customs to request the said operators to duplicate (store) the video clips recorded by their surveillance cameras.
- (3) The Operation Directions Governing the Trial Run of the Tagging of Postal Bags for Export Air Express Consignments was promulgated on May 22, 2019 to meet domestic demands for emerging transportation model of logistics and postal systems.
- (4) The explanatory order for Article 96 of the Customs Act was published on May 24, 2019 to specify the conditions applicable to the principles of legitimate expectation. Once the tariff number or the description of an imported good, which has been released via C2 (documents review) or C3 (documents review and cargo examination) clearance mode and picked up by the duty-payer, is reclassified or redefined by the Customs, making its importation prohibited, the duty-payer's legitimate and reasonable reliance shall be protected if no conditions prescribed in Article 119 of the Administrative Procedure Act were met.
- (5) The Regulations Governing Collection of Customs Service Fees was amended and promulgated on May 31, 2019, so as to modify relevant provisions on collecting navigation aid service after the transfer of lighthouses and other navigation aids from Customs to the Maritime Port Bureau due to government restructuring.
- (6) The Regulations Governing the Examination of Imported or Exported Goods was amended and promulgated on June 4, 2019 in order to meet the needs of customs anti-smuggling and the clarification of the examination process of exported goods.
- (7) The Regulations Governing the Customs Management of Freight forwarders and the Regulations Governing the Management of Import/Export Clearance for Transportation Means were both amended and promulgated on June 4, 2019, stipulating that transshipment goods, which fail to be returned for export within the time limit, may either be sold or destroyed.
- (8) The Regulations Governing the Establishment and Management of Offshore Island Duty-free Shops was amended and promulgated on September 26, 2019. The amendments added the penalties for failing to handle the application receipt for non-sale goods in Article 24 and the inventory transmission to the customs system in

Article 27.

- (9) The Regulation Governing Customs Bonded Factories was amended and promulgated on October 17, 2019. The amendments added the rule for determination of accumulated losses for a bonded factory in Articles 4 and 6 so as to align the standards. Besides, the amendment added a procedure for a bonded factory declared bankrupt by the court in Article 26, in order to complete legal basis and secure national tax revenue.
- (10) The Operation Directions for Producing Non-bonded Products of Science Park Enterprises, the Operation Directions for Producing Non-bonded Products of Export Processing Zone Enterprises, and the Operation Directions on Producing Non-bonded Products for Customs Bonded Factories were amended and promulgated on October 21, 2019. To consider the consistency among tax refunds regulations in each bonded zone and be in line with the Agricultural Technology Park Enterprises, non-bonded products declared on the B9 declaration form, which is used to report the export of bonded products and non-bonded products, can be eligible for tax refund.

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

The Customs Import Tariff was amended and promulgated on July 24, 2019, to fulfill our tariff concession commitments to the Agreement on Economic Cooperation between the Republic of China (Taiwan) and the Republic of Paraguay, reducing or eliminating tariff duties and offering tariff quotas on some specific products from Paraguay to Taiwan, as well as to cope with the needs of industries, reducing or eliminating tariff duties on parts and accessories of full-size vehicles, fishery products, processed food, and fermented cereal beverages.

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

- (1) In order to facilitate the operation of cross-border e-commerce goods and provide diversified export models for free-trade-zone enterprises, starting from April 22, 2019, free-trade-zone goods may be exported by post.
- (2) The Bonding Operations Intelligence Service Platform was launched on October 27, 2019, to simplify bonded applications and strengthen the management of bonded areas.
- (3) In order to help free-trade-zone enterprises increase business opportunities, relevant regulations were revised on November 27, 2019, allowing free-trade-zone enterprises to sell daily necessities to international-route vessels moored at the specific port (dock) without Customs.
- (4) The On-line Application System for Adding Parcel Tag on Transshipment Goods was implemented on December 1, 2019, exempting the operators from the hassles

of frequent document delivery, which will not only save their time and cost but also enhance the management efficiency and service quality of the Customs.

- (5) Customs Administration announced on December 20, 2019 that, starting from January 6, 2020, triangular trade goods meeting the specified conditions (belonging to a full container and are stored in the same container terminal for import and export) are allowed to be declared with the new Consolidated Import/Export Declaration Form, whereby the traders can enjoy the one-step clearance service.

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

- (1) To combat drug smuggling actively, Customs Offices participated in 4 nationwide operations organized by Taiwan High Prosecutors Office from 2018 to 2019. Taiwan Customs will continue to fight against drug-related crime with judicial agencies to secure our border and facilitate customs clearance in the future.
- (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 the Ministry of the Interior, Ministry of Health and Welfare and Council of Agriculture. Major seizure cases of 2019 are listed as follows: smuggled products worth of NT\$1,589.85 million, 462 cases of narcotic drugs with a gross weight of 9,122 kg, 5.76 million packs of smuggled cigarettes, 32,408 liters of smuggled alcohols, 220 cases of bogus medicines, 163 cases of e-cigarette, and 643 kg of bogus farm chemicals.

#### **5. Implementation of Anti-Dumping and SSG Measures**

- (1) The trigger volume and the trigger price of 14 agricultural products including peanuts applied by special safeguard measures were announced and effective from January 1 to December 31, 2019.
- (2) On January 17, 2019, the MOF announced that the MOF continues imposing anti-dumping duty on footwear products from China, and the implementation period is 5 years from the date of announcement.
- (3) On April 24, 2019, the MOF announced that the product scope of carbon steel plates from Brazil, China, India, Indonesia, Korea and Ukraine was amended, and the MOF imposes anti-dumping duty according to the amended product scope from the date of announcement.
- (4) On June 17, 2019, the MOF accepted the price undertaking measure of part producers/exporters of footwear products from China, and the effective period is from June 17, 2019 to January 16, 2024.

- (5) On August 29, 2019, the MOF announced that the MOF continues imposing anti-dumping duty on cold-rolled stainless steel from China and Korea, and the implementation period is 5 years from the date of announcement.
- (6) On October 9, 2019, the MOF announced that countervailing and anti-dumping measures on hot-rolled stainless steel and certain carbon cold-rolled steel from China were taken for 5 years from the date of announcement; countervailing measures on flat-rolled steel plated/coated with zinc or zinc-alloys, carbon steel plate and cold-rolled stainless steel from China were taken for 5 years from the date of announcement. However, these measures are currently suspended levying countervailing duty and anti-dumping duty due to the overall economic interests.
- (7) Anti-dumping duties were levied on 7 subject products from certain countries, including carbon steel plate, flat-rolled steel plated/coated with zinc or zinc-alloys, cold-rolled stainless steel, towels products, footwear products, type I and type II of Portland cement and its clinker and benzoyl peroxide (BPO) products. The total amount of anti-dumping duties collected in 2019 is around NT\$299.3 million.

## **6. Strengthening International Customs Cooperation**

- (1) To help Customs officials to acquire more expertise and enforcement skills, the Customs Administration co-hosted Passenger Assessment Training Course with Australian Border Force from June 6 to June 13, 2019.
- (2) Action plan on the signing of AEO mutual recognition agreement (MRA) between the ROC and the Republic of Guatemala was signed on August 6, 2019, to promote the cooperation on AEO mutual recognition between two sides and build the foundation for negotiating MRA.
- (3) The MOF visited Poland on November 3 to November 9, 2019, to attend the 6th Taiwan-Poland Deputy Ministerial-Level Customs Cooperation Meeting to exchange views on cooperation in exchange of information, X-ray image recognition training, cooperation between customs and other border agencies, development of detector dog teams, etc.
- (4) To cooperate with rights holders to fight against IPR Infringements, the Customs Administration co-hosted the 2019 National Training Workshop on Protecting Intellectual Property Rights with international non-profit organization REACT on November 28, 2019.

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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 Administration 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.

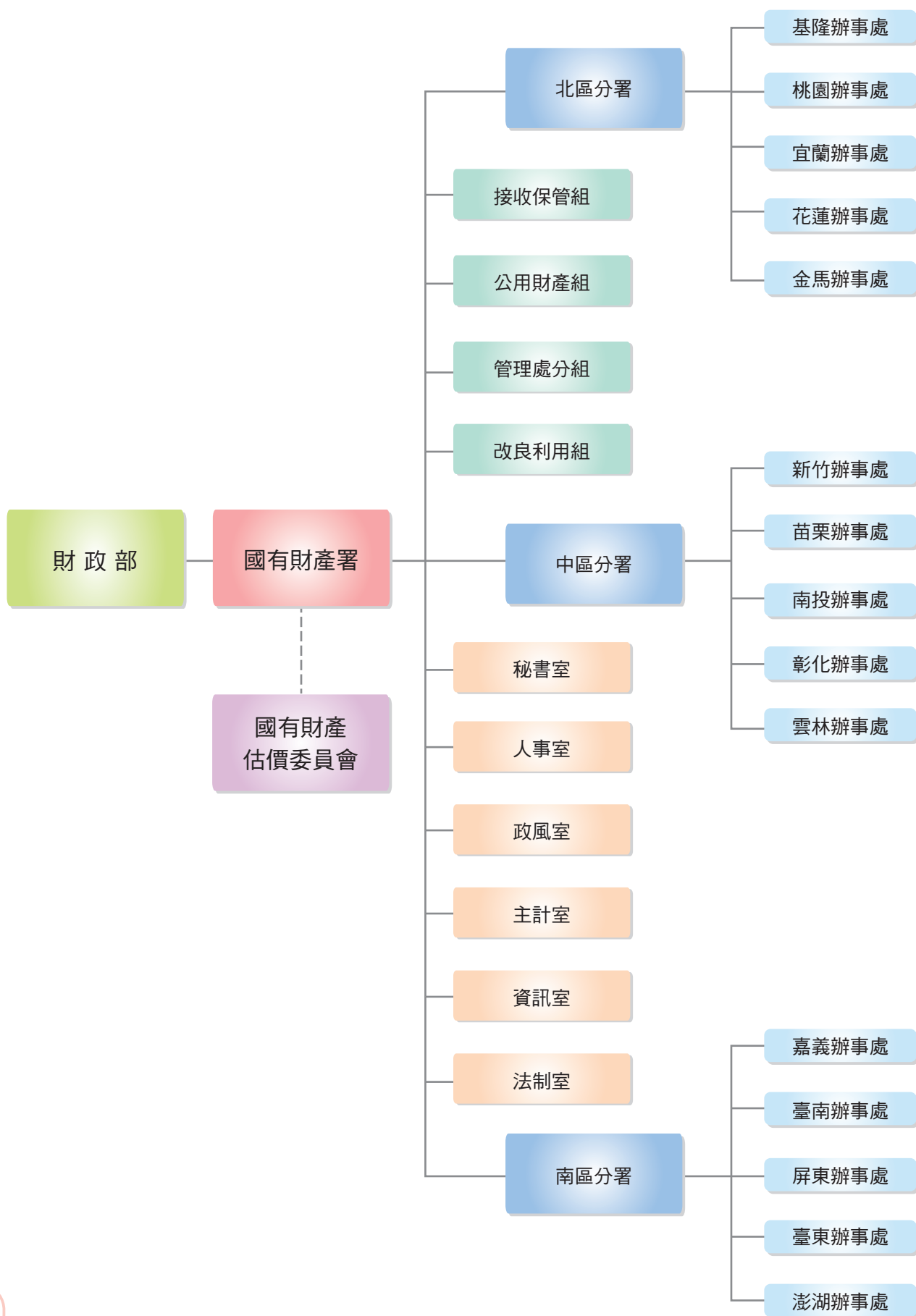
## 主要工作

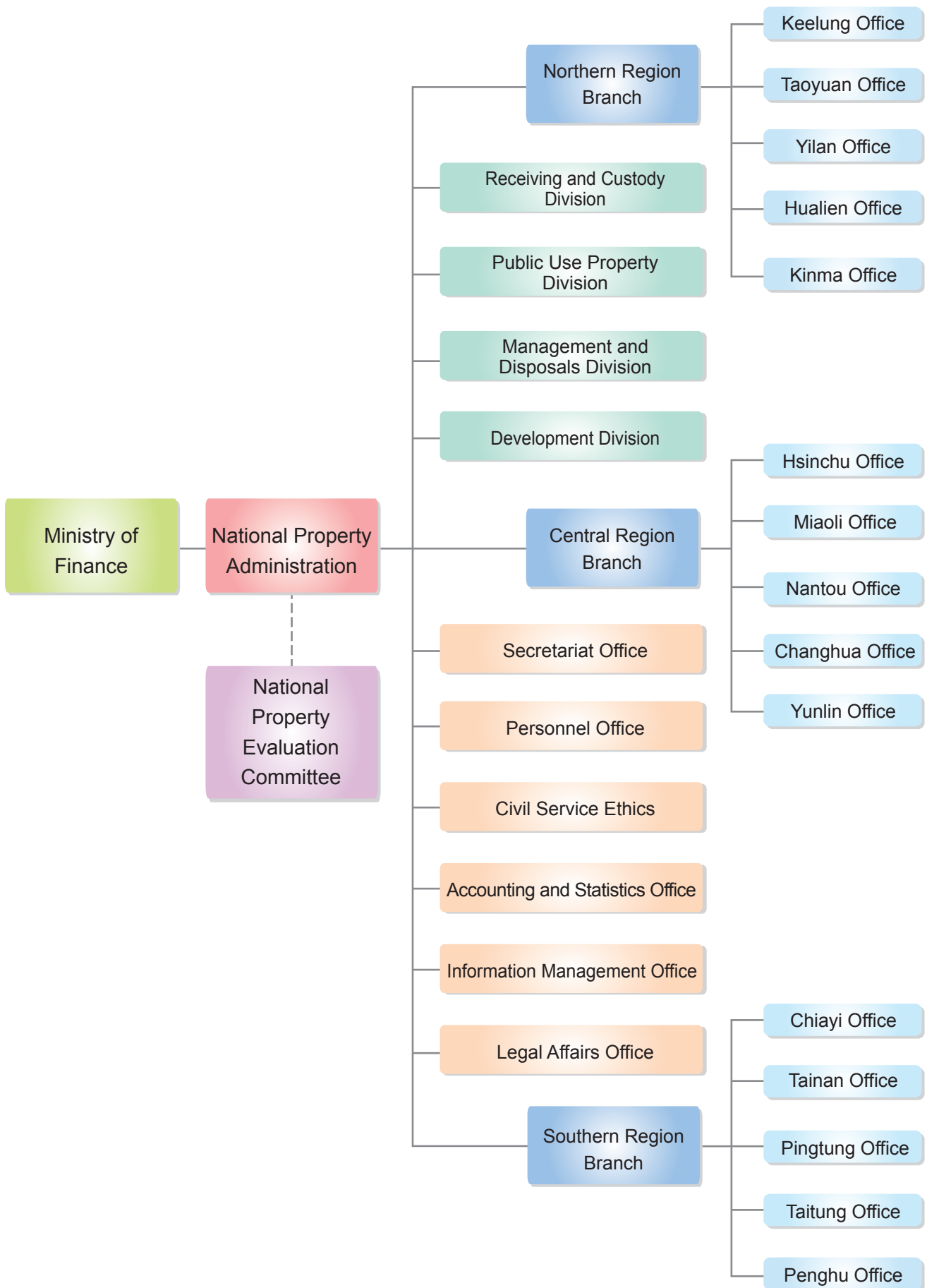
1. 國有財產之清查。
2. 國有財產之管理。
3. 國有財產之處分。
4. 國有財產之改良利用。
5. 國有財產之資訊業務。
6. 國有財產之檢核及統籌調配。
7. 國有財產之估價。
8. 國有財產法令與法務案件之研議及處理。
9. 其他有關國有財產事項。

## 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 comprises 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 Office Use	288,703	1,293,898	2,208,586,585	41.86%
	公共用 Public Use	1,708,006		1,735,459,066	32.89%
	事業用 Enterprises Use	5,294		440,274,794	8.34%
	小計 Sub-Total	2,002,003		4,384,320,445	83.09%
非公用土地 Land for Non-Public Use		220,468	1,733,987	892,029,544	16.91%
合計 Total		2,222,471	3,027,885	5,276,349,989	100%

附註：計算依據及基準日：依 108 年申報地價計算至 108 年 12 月 31 日。

Note: The basis and record date of calculation: The figures are calculated based on the declared land value 2019 until December 31, 2019.

## 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 5 Years

單位：新臺幣千元 Unit: NT\$ 1,000

案名類型 Types of Improvement	年別 CY	2015	2016	2017	2018	2019
委託經營 Consigned Operation		189,472	214,298	169,020	1,023,433	280,257
委託民間改良利用初鹿牧場 Consigned Private Enterprise for Improvement of Chu-Lu Ranch		43,942	40,504	43,022	43,602	46,063
委託辦理停車場 Consigned Co-operative Operation of Parking Lots		43,577	57,293	66,438	73,270	90,733
結合目的事業主管機關共同開發 Jointly Developed Force with Competent Authorities		257,876	199,888	187,156	568,992	166,064
招標設定地上權 Establishment of Superficies by Public Bidding		2,407,442	1,359,696	590,444	1,465,675	957,992
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		35,314	51,413	54,413	48,189	28,969
合計 Total		2,977,623	1,923,092	1,107,493	3,223,161	1,570,078

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 5 Years

年別 CY	筆數 Lots	面積 (公頃) Areas (Hectare)	售價收入 (新臺幣千元) Prices Sold (NT\$1,000)
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
2019	3,858	36.59	11,110,466

### 1. 加速法規合理化

- (1) 108年2月1日訂定「國有財產法」第34條第2項有關國有公用財產用途廢止、閒置、低度利用或不經濟使用之認定原則。
- (2) 108年4月9日修正發布「國有非公用不動產出租管理辦法」，配合太陽光電政策，建立國有非公用土地標租供設置太陽光電發電設備使用相關機制；鑑於國有非公用不動產屬「文化資產保存法」公告之文化資產，須依該法及相關法令規定辦理修復、保存及管理維護等事宜，及考量屬文化資產之國有非公用不動產數量龐大，亟需引進民間資源活化再利用，減輕管理負擔，爰建立由投標人提送企劃書，出租機關成立評選會公開評選得標人之評選機制。
- (3) 108年4月25日訂定有關「國有非公用不動產出租管理辦法」第8條之1規定，標租國有非公用土地設置太陽光電發電設備使用作業規定之令釋，定明競標基準及決標條件、履約保證金計收基準及充當種類、土地使用權同意書核發相關事項、租賃期間及換約續租規定，及不適用「國有非公用不動產標租作業要點」範圍。
- (4) 108年4月29日修正發布「抵繳遺產稅或贈與稅實物管理要點」，於稽徵機關受理民眾申請以不動產抵繳稅款案件辦理會勘時，由本部國有財產署各分署參與會勘及提供管理處分意見，供稽徵機關審核案件參考。
- (5) 108年5月27日修正發布「國有不動產撥用要點」，配合實務作業需要，協助各機關順利申辦國有不動產撥用及廢止撥用，並依內政部函示增訂各機關申撥國家公園範圍內古蹟等文化資產之不動產，無須檢附無妨礙國家公園計畫證明。
- (6) 108年6月14日停止適用國有財產開發基金預算與財政部國有財產署公務預算劃分原則。
- (7) 108年6月19日修正發布「國有非公用財產委託經營實施要點」，

增訂訂約權利金及經營權利金於中央目的事業主管機關主管法規另有計收基準或優惠規定者，依其規定計收；委託經營財產供作地熱探勘或發電使用者，其履約保證金以委託經營土地當期公告現值 60% 計收；並修正受託人首次檢附檢測土壤污染報告之時間點，增訂得同意免附該報告情形與檢測結果有污染情事之處理方式。

- (8) 108 年 6 月 20 日修正發布「都市更新事業範圍內國有土地處理原則」，配合「都市更新條例」修正、實務執行需要及內政部修正都市更新示範地區公有土地暫緩處分範圍。
- (9) 108 年 7 月 31 日修正發布「國有非公用不動產標租作業要點」，自 108 年 8 月 1 日生效，調整國有非公用土地標租訂約權利金底價之計算基準，增訂得標人應於決標日之次日起 3 個月內自費檢附檢測土壤報告或出具願負土壤污染改善整治等責任之切結書，及未依規定檢附之處理，並配合修正應繳訂約權利金及履約保證金之時點。
- (10) 108 年 8 月 16 日修正發布「代管無人承認繼承遺產作業要點」，修正聲請法院酌定遺產管理人報酬之請求基準及遺產房屋接管方式，增訂依遺產及贈與稅法申請延期申報遺產稅規定，及變賣遺產為非屬公開市場交易之無面值有價證券估價方式，並修正遺產減價變賣規範。
- (11) 108 年 12 月 2 日與內政部會銜修正發布「促進民間參與公共建設公有土地出租及設定地上權租金優惠辦法」，因應公共建設主辦機關反映民間業者希望減輕租金不確定風險，修正租金計收基準。
- (12) 108 年 12 月 20 日修正發布「國有非公用土地設定地上權作業要點」，修正國有非公用土地專案提供設定地上權相關作業，包含執行機關通知特定對象繳納權利金期限，及未依期限繳納處置方式。

### 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，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。108年度國有公用財產活化收益419.14億元，收回6處標的，面積5.3公頃。

### 3. 執行「中央機關眷屬宿舍清查處理計畫」

截至108年底，中央機關列管眷舍3,692戶，累計處理完成499戶，解除眷舍列管（即眷舍用途廢止，變更為非公用財產或變更為其他公用用途，不再以眷舍列管）。108年度財政部同意126戶由列管機關依所提收回眷舍房地使用計畫留用作辦公廳舍、職務宿舍等。

### 4. 積極處理被占用國有非公用不動產

108年清查6萬448筆被占用土地、處理4萬7,219筆被占用土地及70棟被占用房屋，向占用人收取使用補償金9億7,785萬餘元。並層報行政院於108年6月28日核定「被占用國有非公用不動產加強清理第二期計畫」，自109年起至114年底止持續推動執行。

### 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32萬6,199筆、7萬2,570公頃，承租戶18萬6,890戶，租金收入29億9,530萬餘元。108年辦理標租52次，標脫373筆土地（面積37.37公頃）、19棟建物（面積0.144公頃），標脫總金額4億321萬餘元。

### 6. 辦理國有非公用土地招標設定地上權

108年度公告招標26宗國有土地，標脫11宗，面積2.44公頃，權利金70億7,200萬餘元。

## 7. 國有土地參與都市更新

截至 108 年，國有土地累計參與都市更新事業案件 1,476 件，面積達 88.5 公頃，存續中案件 471 件，面積 26 公頃；已分回 214 戶建物、260 席停車位；127 戶已標售、1 戶已標租、10 戶已撥用提供予臺北市政府、新北市政府作社會住宅、餘 76 戶（含驗屋中）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 108 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 60 案（其中 28 案已開始營運），預估總收益 302 億元、吸引民間投入 1,267 億元資金、創造 4 萬 200 個就業機會。108 年已收權利金及租金 6 億 564 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，108 年度標脫總價 1 億 5,878 萬餘元。

## 1. Rationalization of laws and regulations

- (1) The principles of determination for the “abolition of the intended use”, “idling”, and “inactive use” or “uneconomical use” of national public use property of Paragraph 2, Article 34 of the National Property Act was amended and promulgated on February 1, 2019.
- (2) The Regulations for Leasing of National Non-Public-Use Real Estate was amended and promulgated on April 9, 2019, establishing mechanisms related to the lease by tendering of national non-public use land for photovoltaic system erection in response to the solar power generation policy. The mechanism for tenderers to submit a proposal to the evaluation committee formed by the leasing entity for open evaluation is established in consideration of the desperate need for revitalization by private resources to reduce management workload of a huge quantity of national non-public use property announced as cultural heritages required for restoration, preservation, management, and maintenance according to the Cultural Heritage Preservation Act and related laws and regulations.
- (3) The explanation of Article 8-1 of the Regulations for Leasing of National Non-Public Use Real Estate governing the lease by tendering of national non-public use land for photovoltaic system erection was made on April 25, 2019, stipulating the basis of tendering and conditions of award, the charging standard of performance bond and repayment types, matters relating to the issuance of land use right approval, regulations governing the lease term and lease renewal, and the scope not covered by the Operation Directions for Leasing of National Non-public Real Estate through Open Tender.
- (4) The Directions for Goods to compensate Legacy Tax or Donation Tax was amended and promulgated on April 29, 2019, allowing National Property Administration branches to participate in the joint inspection and comment on the management and disposition of real estate applying for the offsetting of taxes by taxpayers. The comments are considered by the tax office as reference for evaluation.
- (5) The Directions for Appropriation of National Real Estate was amended and promulgated May 27, 2019, providing assistance to entities to smoothly implement appropriation and abolition of appropriation of national property in response to actual business needs; the exemption of the proof of conformity with the national park plan for application for appropriation of heritage real estate within a national park according to the document of the Ministry of the Interior (MOI) was added.

- (6) The budget for the National Property Development Fund and the principles for budget planning of the National Property Agency were abolished on June 14, 2019.
- (7) The Implementation Directions for Consigned Operation Business of National Non-public Use Property was amended and promulgated on June 19, 2019, stipulating that the contract royalty and operations royalty shall be charged according to the charging standard or discounts, if any, set by the competent authority of the target business of the central government; and the performance bond for operating geothermal energy exploration or geothermal generation on property outsourced for operations will be 60% of the government accessed current value of such property. The time-point for first-time submission of the soil contamination report by the contractor, the conditions for report exemption, and remediation of contamination, if detected, were amended.
- (8) The Disposal Directions for National Land Located within the Space of Urban Renew Enterprise was amended and promulgated on June 20, 2019 in response to the amendment to and implementation needs of the Urban Renewal Act, and MOI's amendment of the scope of deferred disposition of public land in urban renewal demo areas.
- (9) The Operation Directions for Leasing of National Non-public Real Estate through Open Tender was amended and promulgated on July 31, 2019 and took effect as of August 1, 2019, adjusting the basis of calculation of the contract royalty's base value; the request for contract winner to submit or issue at own expense within three months after the next day of tender award, a soil examination report or an undertaking on the voluntary remediation of soil contamination, and actions for nonconformity with these provisions was added.
- (10) The Directions for Custody of Inheritance without Claimed Successors was amended and promulgated August 16, 2019, revising the standard for property custodians to apply for determination of remuneration through a court of law and the mode of property takeover; the regulations for applying for deferred declaration estate tax according to the Estate and Gift Tax Act and the methods for evaluation of marketable securities without a face value not traded on the stock market for selling off inheritances were added; and the regulations for selling off inheritances with discounts was revised.
- (11) The Regulations for Favorable Rentals Regarding Public Land Lease and Superficies in Infrastructure Projects was amended and promulgated on December 12, 2019 in conjunction with the MOI in response to the hope of reduction of rent uncertainty of private businesses as reported by the organizing entities of infrastructure projects.

(12) The Operation Directions for Establishment of Superficies on National Non-public Use Land was amended and promulgated on February 20, 2019 to revise the operations in relation to the creation of superficies of government non-public-use land, including the time-limit for the implementation entities to notify specific targets to pay the royalty and the actions of non-payment after the time-limit.

## **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, 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 2019, the proceeds from the activation of national public use properties reached NT\$41.914 billion, and targets in 6 locations, approximately 5.3 hectares in total area, had been successfully recovered.

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

By the end of 2019, 3,692 units of central government dependent housing were regulated, and 499 units were deregulated in accumulation (e.g. the dependent housing use was abolished and changed to non-public-use or other-use government property). In 2019, the MOF approved the reservation for office use and employee quarters for 126 units previously reported for recovery by the regulation entities.

## **4. Active settlement of illegally occupied national non-public use real estate**

In 2019, a total of 60,448 lots of illegally occupied land were inventoried, a total of 47,219 plots of illegally occupied land and 70 units of illegally occupied housing were settled, and a total of NT\$977.85 million of compensation for illegal use was paid by illegal occupants. The Plan for Strengthening Clean Up of Occupied National Non-public Use Real Estate Phase II was reported for approval to the Executive Yuan on June 28, 2019 and will be implemented during 2020-2025.

## **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: 326,199 national non-public use

lands of 72,570 hectares in area were rented to 186,890 tenants with rental income of NT\$2,995.3 million. A total of 52 tenders, comprising 373 land lots (total area of 37.37 hectares) and 19 buildings (total area of 0.144 hectares) were successfully awarded for a total amount tendered of NT\$403.21 million in 2019.

## **6. Conduct establishment of superficies by public bidding on national non-public use land**

Among the tender notices of 26 national lands in 2019, 11 cases that cover 2.44 hectares were successfully awarded to tenderers, from which the government collected royalties amounting to over NT\$7,072 million in total.

## **7. National land plays a part in urban regeneration planning**

As of the end of December 2019, 1,476 cases had been included in the national land within the space of urban renewal, with a total area of 88.5 hectares. A total of 471 cases are ongoing, with 26 hectares in area. The National Property Administration has retrieved 214 buildings and 260 parking spaces. Among them, 127 buildings were successfully awarded, one building was leased, and 10 buildings appropriated as social housing to the Taipei City Government and New Taipei City Government. After checking if there are any social housing needs with the competent authorities, the other 76 buildings (including those under inspection) 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 2019, 60 contracted national non-public real estate had been jointly developed with relevant industry competent authorities (institutions) (note: 28 contracted had been in operation), and the estimated revenue was about NT\$30.2 billion. The projects attracted about NT\$126.7 billion in private investments and created about 40,200 jobs. The collected royalties and rents amounted to NT\$605.64 million in 2019.

## **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 unlisted OTC stocks, which had been provided for tax offset. In 2019, a total of NT\$158.78 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.

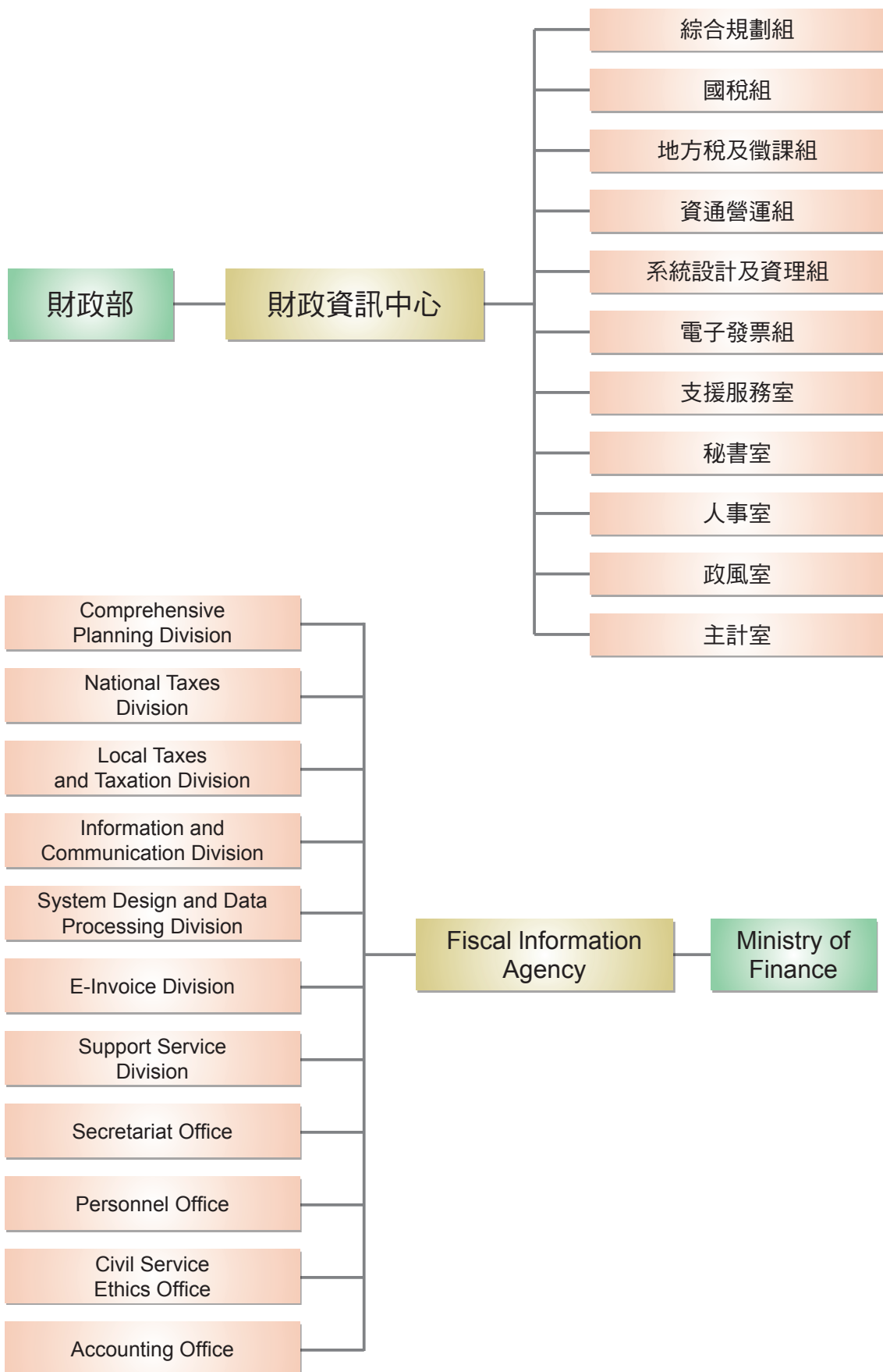
In accordance with the organization reform of the Executive Yuan and the promulgation of the Organization Act of the Fiscal Information Agency, MOF on February 3, 2012, which became effective on January 1, 2013, the unit was renamed the Fiscal Information Agency (FIA), MOF.

## 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.



108年綜合所得稅各類所得憑單資料網路申報件數86萬7千餘件，占總申報件數94萬4千餘件之91.79%。

With the operation of the Electronic Declaration of Individual Income Tax Data, 866,970 individual income tax cases declared via e-Filing in 2019, representing 91.79% of the total.

### 近 5 年各類所得憑單資料收件方式統計

#### Cases Declared of Individual Income Tax Data by Type of Filing (2015-2019)

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
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
2019		866,970	91.79	47,079	4.98	30,494	3.23	944,543

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.

108年綜合所得稅電子結算申報案件395萬7,688件，占申報總件數411萬9,761件之96.07%。

In 2019, 3,957,688 cases of individual income tax returns were filed via e-Filing or electronic media, representing 96.07% of the total of 4,119,761 declarations of individual income tax for the year.

### 近 5 年綜合所得稅結算申報收件統計

#### Individual Income Tax Returns by Type of Filing (2015-2019)

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
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
2019		3,957,688	96.07%	134,461	3.26%	27,612	0.67%	4,119,761

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。108年運用網路確認回復完成結算申報者達64萬449件，占採用稅額試算總件數217萬7千餘件之29.41%。

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 2019, 640,449 cases used the online confirming and replying to complete tax declaration obligations, representing 29.41% of the total of 2,177,000 cases adopting the Pre-calculation Service.

近 5 年綜合所得稅結算申報稅額試算回復確認統計

Cases Filed Using the Pre-Calculation of Individual Income Tax by Type of Confirmation (2015-2019)

申報年 Taxation Year	分項 Type	網路回復 Via e-Filing		書面或語音回復 Letter / Telephone		逕行繳稅 (含網路繳稅) Straight Payment of Tax In Person		總申報 Total
		件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases
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
2019		640,449	29.41	1,028,146	47.22	508,505	23.35	2,177,100

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，108年度較前一年度增加4億6,477萬張。

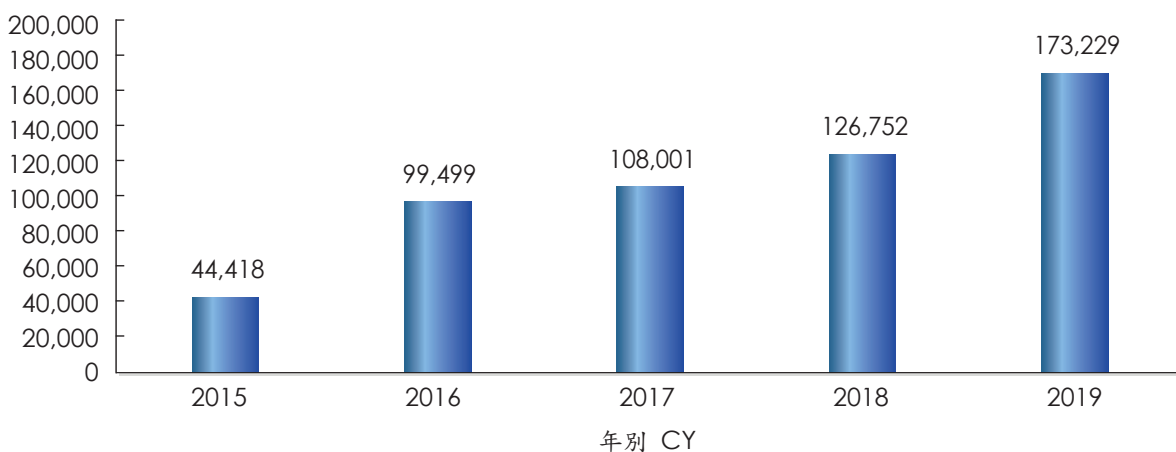
The FIA and five National Taxation Bureaus have continued to promote cloud in-voice to business entities, mobile payment and consumers. As a result, the growth rate of cloud invoice is higher than before, with an increase of more than 464 million pieces in cloud invoice in 2019 over the previous year.

近 5 年雲端發票張數統計

Cloud Invoice Pieces (2015-2019)

單位：萬張

Unit : 10,000 pieces



### 1. 資通訊安全與個人資料管理制度

- (1) 配合資通安全管理法及相關子法施行，於 108 年 8 月完成財政資訊中心暨各地區國稅局共通性 ISMS 文件修訂與財政部及財政部暨所屬機關（構）資通安全管理相關規範訂定。
- (2) 105 年 9 月成立資安健檢及數位鑑識團隊，108 年完成 25 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 6 個機關資安健診作業，並安排約 60 小時之數位鑑識、弱點掃描及滲透測試教育訓練。
- (3) 持續推動數位證據保全，108 年 4 月舉行數位證據保全實兵演練作業，並於同年 12 月對所屬機關（構）實施新版數位證據保全蒐證及分析工具教育訓練。

### 2. 政府資料開放業務

截至 108 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 2,185 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. 財政部整合服務平臺提供「新手上路」友善介面，讓民眾一次設定自動領獎、歸戶等功能，優化初次使用手機條碼民眾體驗。
- B. 積極輔導境外電商導入雲端發票，截至 108 年底，已有 35 家境外電商導入雲端發票，共開立 7,348 萬張發票。
- 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，108 年度載具使用率為 23.29%。

#### (2) 前瞻基礎建設計畫

##### A. 財政部資料中心設置整體計畫

本計畫辦理擴充機房空間、優化基礎設施、擴增共享平臺、強化資安防護、整合資訊資源系統集中進駐。

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 2 期（108 年度）已於 108 年 12 月 31 日執行完竣，執行率 100%。

(3) 稅務線上服務躍升計畫

- A. 運用行動裝置及資訊科技簡化報稅作業流程，新增綜合所得稅結算申報期間開放 Windows 使用者使用線上版報稅系統。
- B. 規劃導入無實體認證服務，納稅義務人除可利用手機進行認證後辦理線上申報外，並可利用便利商店 1 萬多個據點之互動式多媒體事務機（kiosk）24 小時列印查詢碼及稅額試算繳款書。
- C. 為善盡國際稅務互助責任，規劃開發國內金融機構資料申報系統及國際稅務資料交換平台，以維護租稅公平並與國際接軌。

(4) 不動產移轉一站式服務

108 年推行 7 個縣市不動產移轉一站式試辦服務，透過跨機關資料串接，地方稅網路申報系統提供線上查欠服務及免費查調建物及地籍資料，並顯示地政案件辦理狀態，提升申報便利性。

(5) 主動減免身心障礙者使用牌照稅

自 108 年 8 月起運用衛生福利部「全國身心障礙檔」資料，主動審查「全國車籍檔」，篩選出車主符合身心障礙資格之車輛，並註記為免稅車輛，由車籍所在地稽徵機關通知車輛所有權人，身心障礙者免再提出減免申請；即使未來車籍隨戶籍異動而移轉管轄，仍得持續享有免稅優惠。108 年 8 月至年底主動減免件數計 16,797 件，減免稅額計 85,455,945 元。

## 1. Information and Communication Security Management

- (1) In coordination with the implementation of Cyber Security Management Act, in August 2019, the FIA revised the common ISMS documents of the FIA and the regional taxation bureaus and developed the related regulations for information security management of subordinate agencies of the MOF.
- (2) The Information Security Diagnostic and Digital Forensics Team was set up in September 2016. The team had completed penetration tests of the websites of the 25 subordinate agencies of the MOF and completed information security diagnostic of 6 subordinate agencies of the MOF in the Information Security Audit of the MOF in 2019. A total of 60 hours of courses were held on digital forensics, vulnerability assessment and penetration test.
- (3) The FIA has continued to promote the preservation of digital evidence. In April 2019, the FIA carried out digital evidence preservation exercises. In December 2019, the FIA trained the personnel of the subordinate agencies about new edition of digital evidence collecting and analysis tools.

## 2. The Government Open Data Planning

Under the three-tier hierarchical framework, the MOF has released 2,185 data sets on the government Open Data platform by the end of 2019.

## 3. Taxation Information Services and Plans

- (1) Comprehensive Promotion of the Use of e-Invoice Project
  - A. Optimizing the public experience for those using cell phone barcodes for the first time and providing a friendly interface for new users. Users can , in one step, set up their registration and automatically receive awards.
  - B. Actively assisted cross-border e-commerce entities to implement cloud invoices. By the end of 2019, 35 cross-border e-commerce entities have implemented cloud invoices, and a total of 73.48 million invoices were issued.
  - 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 2019, the carrier rate of cloud invoice was 23.29%.
- (2) Forward-Looking Infrastructure Plan
  - A. MOF “Data Center Platform Construction Project”

The FIA has expanded facilities space, optimized infrastructure, extended sharing platform, strengthened security protection, integrated information resources and centralized the information systems for this project.

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

The FIA handled 34 agencies’ central security protection related operations at the central and local levels. The second phase (2019) was completed on December 31, 2019, and the implementation rate was 100%.

- (3) Improving the online tax service and administrative efficiency

- A. Using mobile devices and information technology to streamline the process of filing tax, and allowing Windows users to use the online tax reporting system during the period of Individual Income Tax declaration.

- B. Introducing a new certification service by using smart phones. Taxpayers can use the interactive multimedia machine (kiosk) of convenience stores, with more than 10,000 stores in Taiwan, to print out the inquiry code and the Pre-calculation tax bill anytime.

- C. For fulfilling the responsibility of mutual assistance in international tax affairs, the FIA has planned and implemented a data reporting system for domestic financial institutions and an international tax data exchange platform to ensure fairness in taxation and integrated into global community.

- (4) One-stop service for real estate transfer

The FIA has launched a trial run of one-stop service for real estate transfer in seven counties since 2019. Through cross-agency data transfer, local tax e-filing system provides online overdue tax checking services and applicants’ cadaster and building information inquiry for free and shows the status of real estate transfers progress to improve the quality of services.

- (5) Actively reducing or exempting vehicle license tax for the disabled

The FIA has used the National Disability Data from the Ministry of Health and Welfare to examine the “National Vehicle Registration Address Data” since August 2019. The FIA proactively reviewed data and identify cars whose disabled owners are eligible for vehicle license tax exemption. Moreover, the Revenue Service Office will notify the car owner, saving the disabled from going through the process of applying for tax exemption. Even if the vehicle registration address is changed in the future, the exemption is still effective. From August of 2019 to the end of 2019, 16,797 cases were counted, the tax exemption amount is NT\$85,455,945.

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 108 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）及財政合作協定（瞭解備忘錄）2 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, 2019, 32 comprehensive income tax agreements, 11 Customs Mutual Assistance Agreements, 17 ATA Carnet agreements with application in 44 countries, and two public finance cooperation agreements (MOU) 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

## 我國目前簽署稅關務等協定情形

### 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

附註：我國與捷克全面性所得稅協定將於110年1月1日實施。

Note: The comprehensive income tax agreement between the ROC and the Czech Republic will enter into operation on January 1, 2021.

### 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
中華民國（臺灣）政府與聖文森國政府財政合作協定 Agreement on Public Finance Cooperation between the Government of the Republic of China (Taiwan) and the Government of Saint Vincent and the Grenadines	2019/7/16	同左 Same as left column

### 1. 拓展租稅協定網絡、建構租稅透明環境

- (1) 108 年我國與 1 個新南向政策國家及 5 個國家（地區）進行 8 次租稅協定（議）磋商，舉辦或參與 21 場宣導說明會；截至 108 年底，生效全面性所得稅協定達 32 個。同年我國與 13 個協定夥伴國進行 21 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，與澳大利亞取得交換共識，並與日本及紐西蘭首次執行國別報告資訊交換。
- (2) 完善共同申報及盡職審查（CRS）制度
  - A. 公告「參與國」名單及與我國進行金融帳戶資訊自動交換之「應申報國」名單，適度減輕申報金融機構法令遵循負擔。
  - B. 核釋申報金融機構應執行盡職審查及申報之金融帳戶範圍，並適時更新疑義解答，俾利外界瞭解金融機構執行共同申報及盡職審查作業辦法（下稱 CRS 辦法）相關規定。
  - C. 訂定金融帳戶屬「低風險規避稅負帳戶」名單、相關檢查及裁罰作業程序與書表、CRS 辦法第 50 條第 1 項第 5 款第 2 目所定收入總額之申報期間，提升法規確定性及申報金融機構盡職審查效能。

### 2. 強化國際關務合作

積極推動與重要貿易夥伴洽簽關務互助協定及貨物暫准通關證協定，強化國際關務合作，打擊違反關務法規行為，促進跨境貿易安全與便捷。108 年與 1 個新南向政策國家及 3 個國家進行 4 次關務協定諮商或交流。

### 3. 深化國際財政合作與交流

- (1) 108 年 7 月 16 日與聖文森國簽署財政合作協定，建立制度化交流管道，強化雙方財政整體業務實質合作，鞏固邦誼。
- (2) 辦理外國國會議員、財政部高階官員等蒞部訪問 11 團，促進國際財政交流。
- (3) 統籌規劃我國參與亞太經濟合作（APEC）財政部長程序相關會議，包括財政部長、次長會議、資深財金官員會議及研討會，與各會員經濟體互動交流，建立良好國際財政合作關係。

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

- (1) In 2019, the MOF completed eight tax agreement negotiations with one New Southbound Policy-target country and five other countries or jurisdictions, and organized or participated in 21 promotional seminars. As of the end of 2019, there were 32 comprehensive income tax agreements in place. In addition, the MOF completed 21 Competent Authority Agreement negotiations with 13 treaty partners concerning cooperation of automatic exchange of information in tax matters (including financial account information and Country-by-Country Reports), reached a consensus with Australia on the exchange, and exercised the first exchange of Country-by-Country Reports with Japan and New Zealand.
- (2) Completing the Common Standard on Reporting and Due Diligence (CRS) regime
  - A. Announcing the “List of Participating Jurisdictions” and the “List of Reportable Jurisdictions” with which the ROC will exercise automatic exchange of Financial Account information, to properly alleviate compliance burden borne by Reporting Financial Institutions (RFIs).
  - B. Releasing an explanation decree regarding the scope of Financial Accounts on which RFIs shall perform due diligence and reporting, and updating the Frequently Asked Questions (FAQs), to facilitate the public to understand the “Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions” (CRS Regulations).
  - C. Issuing the “List of Financial Accounts that Present a Low Risk of Being Used to Evade Tax,” relevant procedures and forms for examination and penalization, and a notice of the reporting period for gross proceeds described in Item 2 of Subparagraph 5 of Paragraph 1 of Article 50 of the CRS Regulations, to improve certainty of the Regulations and the efficacy of the due diligence performed by RFIs.

## 2. Reinforcing International Customs-Related Cooperation

The MOF is endeavoring to promote the conclusion of Customs Mutual Assistance Agreements and ATA Carnet agreements with important trading partners, so as to strengthen international customs cooperation, combat customs offenses, and advance cross-border trade security and facilitation. In 2019, the MOF completed four customs agreement negotiations with one New Southbound Policy-target country and three other countries.

## 3. Strengthening International Fiscal Cooperation and Exchanges

- (1) Agreement on Public Finance Cooperation between Taiwan and the Saint Vincent and the Grenadines was signed on July 16, 2019 to establish institutional pathways for interacting, strengthen the substantial cooperation of public finance affairs, and consolidate friendships of both sides.
- (2) To enhance international fiscal interactions, the MOF coordinated 11 visits for delegations of foreign parliamentary or high-level fiscal officials.
- (3) The MOF participated in the Finance Ministers’ Process (FMP) of Asia-Pacific Economic Cooperation (APEC), including Finance Ministers’ Meeting, Finance Deputy Ministers’ Meeting, Senior Finance Officials’ Meeting, and APEC seminars. Through exchanges with other member economies, the MOF has been building a strong cooperative relationship in international fiscal field.

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. 專業人員之訓練。
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 108 年 12 月，累計簽約促參案 1,742 件，民間投資(下稱民投)金額 1 兆 7,214 億元，契約期間可減少政府財政支出 1 兆 6,282 億元，增加政府財政收入 9,894 億元，創造逾 28 萬個就業機會。

From 2002 until December 2019, a total of 1,742 PPP projects was contracted, and the investment amount of NT\$1,721.4 billion was announced. During the contract period, it is expected that around NT\$1,628.2 billion in government expenditure was saved, with an increase of about NT\$989.4 billion in government revenue and the creation of more than 280,000 jobs.

91 年至 108 年已簽約促參案件效益總表

Benefits from Projects Signed under the PPP Structure, 2002-2019

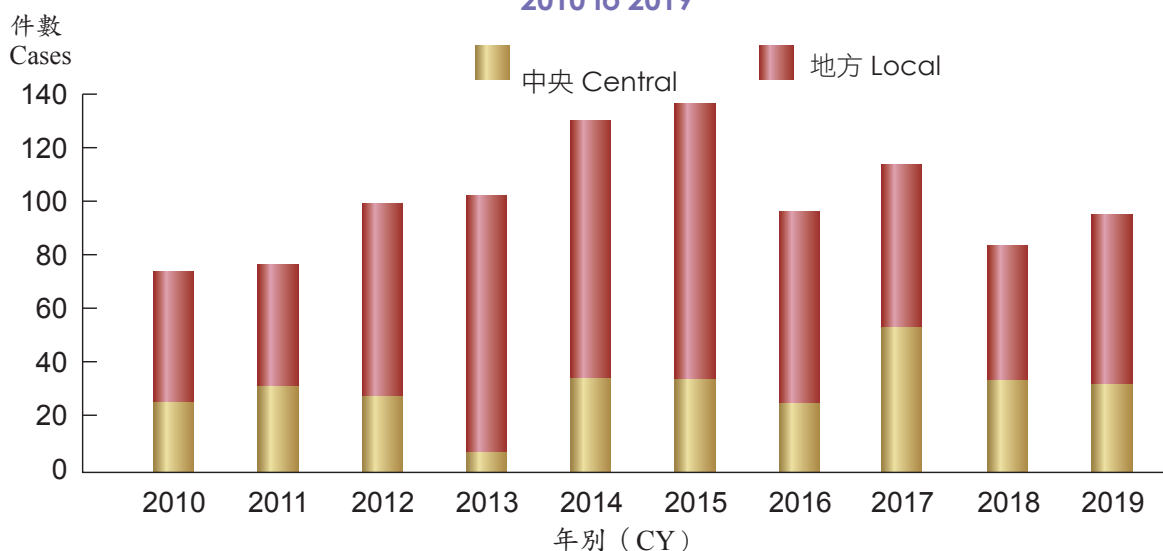
年別 Year	件數 Cases	民投金額 (新臺幣億元) Investment Amount (Unit:NT\$100 Million)	契約期間減少政府 財政支出 (新臺幣億元) Reduced Government Expenditures during the Contract Period (Unit : NT\$100 Million)	契約期間增加政府 財政收入 (新臺幣億元) Increase in Government Revenue during the Contract Period (Unit : NT\$100 Million)	創造就業機會 (名) Job Creation (Persons)
2002~ 2010	808	6,570	6,539	3,869	107,817
2011	78	401	218	135	6,828
2012	99	1,437	303	702	14,983
2013	103	775	582	274	12,395
2014	130	1,201	3,750	1,204	23,354
2015	138	1,135	389	857	49,615
2016	94	606	2,911	239	11,026
2017	114	971	440	213	15,853
2018	83	2,373	1,067	1,362	21,515
2019	95	1,745	83	1,039	24,909
總計 Total	1,742	17,214	16,282	9,894	288,295

以歷年促參案件之簽約件數及民投金額分析，中央部會簽約件數占總件數 43%，民投金額占總金額 47%。108 年簽約案件中央與地方民投金額占比為 35% 與 65%，地方較中央部會高。自 94 年至 108 年，外資投資公共建設案件 22 件，民投金額為 532 億元。

From the analysis of the number of cases and investment amount of PPP over the years, the central government accounted for 43% of the total cases and 47% of the investment amount. In 2019, central and local governments signed 35% and 65% of the investment amount, respectively, with local governments providing more than the central government. From 2005 to 2019, there were 22 PPP projects invested by foreign investors; the total investment amount was NT\$53.2 billion.

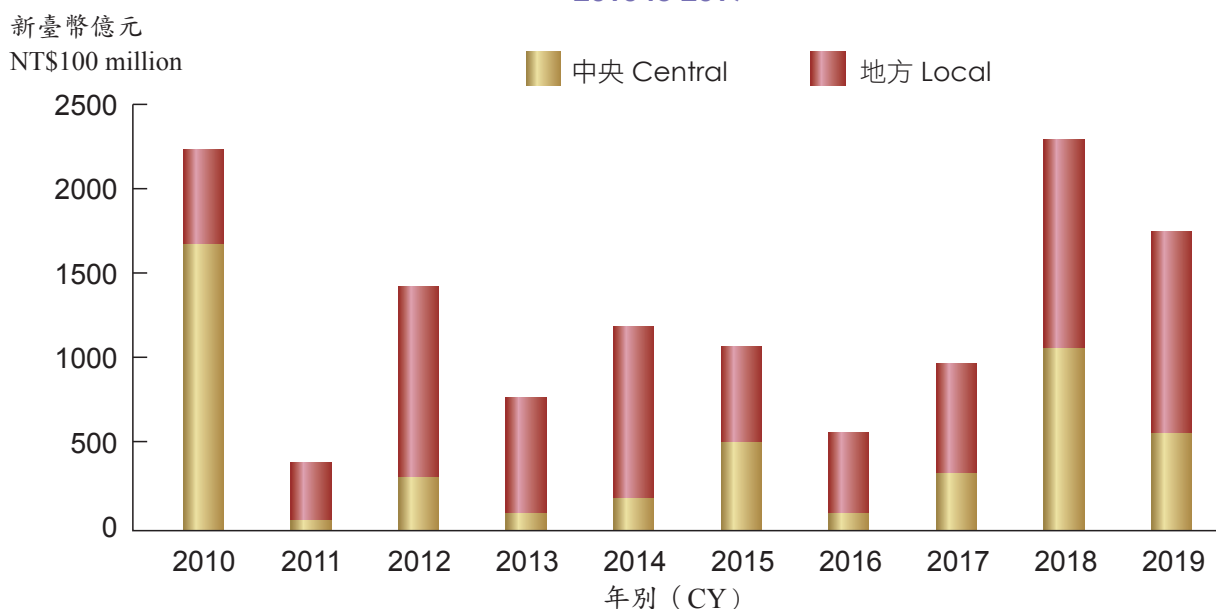
### 99 年至 108 年中央與地方簽約件數

Total Number of PPP Contracts Signed by Central and Local Governments for Years 2010 to 2019



### 99 年至 108 年中央與地方民投金額 (億元)

Total Amount of Investment Signed by Central and Local Governments for Years 2010 to 2019



### 1. 促進民間參與公共建設執行成效

- (1) 民間參與公共建設案簽約 95 件，民投金額約 1,745 億元。
- (2) 召開 15 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，就重要議題透過會議釐清及協助解決問題，排除投資障礙，並訂定「民間參與公共建設案件投融资運作機制架構」，提升融資機構參與基礎建設 PPP 計畫融資意願。

### 2. 促參法規檢討與鬆綁

- (1) 108 年 4 月 30 日修正「民間參與公共建設甄審委員會組織及評審辦法」，強化甄審委員會委員資訊公開透明。
- (2) 108 年 6 月 10 日修正「促進民間參與公共建設法之重大公共建設範圍」，增訂「社會住宅」為重大公共建設範圍。
- (3) 108 年 11 月 11 日修正「促進民間參與公共建設法施行細則」第 21 條，將旅客住宿餐飲服務等設施限定在漁港休閒專用區。
- (4) 108 年 12 月 2 日與內政部會銜修正「促進民間參與公共建設公有土地出租及設定地上權租金優惠辦法」第 2 條，將促參案營運期間土地租金計收方式修正為 1% 隨申報地價調整，2% 以簽約當期申報地價為計算基礎，不隨申報地價調整。
- (5) 108 年修正發布 2 則行政規則：3 月 19 日修正「民間參與公共建設金擘獎頒發作業要點」、10 月 30 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」。

### 3. 研修（訂）7 項作業指引及參考文件

- (1) 108 年 3 月 29 日發布 108 年版 BOT 案招商文件及投資契約參考條款。
- (2) 108 年 4 月 30 日發布 108 年版 ROT 案招商文件及投資契約參考條款。

- (3) 108 年 11 月 1 日發布 108 年版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、投資契約參考條款等 3 項。

#### 4. 民間參與公共建設招商大會

108 年 6 月 14 日辦理招商大會，釋出各主辦機關招商案源 48 案，民投金額超過 1,000 億元，逾 130 家業者近 300 人與會，並辦理桃園、臺南高雄地區及基隆市長照福利服務園區 3 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

- (1) 辦理促參訓練及研討會 41 場，總參訓人次 2,240 人，並協助主辦機關辦理 23 場次教育訓練。
- (2) 完成「促進民間參與公共建設法規概要」數位教育訓練課程重製及上線。

#### 6. 民間參與公共建設金擘獎評選與頒獎

108 年 11 月 8 日舉行「第 17 屆民間參與公共建設金擘獎」頒獎活動，共 29 件民間參與公共建設案參選，14 件獲獎。

#### 7. 啟案輔導及諮詢服務

- (1) 辦理促參啟案輔導及走動式諮詢 198 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。
- (2) 輔導推動全國首例長照機構 BOT 案，運用推動平臺協調機制，結合衛生福利部協助基隆市政府推動「基隆市長照福利服務園區促參案」，108 年 6 月辦理「民間參與投資長照機構促參案座談會」。

#### 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 20 件，補助金額 3,155 萬 4,054 元。

- (2) 核計促參案件擴大鼓勵地方政府獎勵金逾 1.91 億元，函送行政院主計總處核發。

### 9. 國際交流

- (1) 108 年 2 月辦理「英國公共建設 PPP 發展及對我國 PPP 之啟示」專題演講。
- (2) 108 年 3 月出席亞太經濟合作 (APEC)「財政次長暨央行副總裁會議」，並就基礎建設 PPP 相關議題提供我國案例參與問卷調查。

### 10. 促參資訊系統功能強化及資訊服務效能提升

- (1) 108 年 10 月 1 日完成「財政部促參資訊系統改版建置案」開發建置及系統上線。
- (2) 108 年 10 月同步完成促參資訊網英文網站改版上線。

## **1. Effect of Implementation on PPP Projects**

- (1) There were 95 PPP projects, with investment amounting to more than NT\$174.5 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 15 meetings held to discuss important topics for PPP projects and to assist in resolving issues to remove barriers to investments. The MOF also formulated the “Operating mechanism structure of private participation in public construction cases” to enhance the willingness of financing institutions to participate in the financing of infrastructure PPP projects.

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

- (1) On April 30, 2019, the Regulations Governing the Organization of the Selection Committee and the Evaluation Measure for Private Participation in Infrastructure Projects was revised to strengthen the transparency of the information of members of the screening committee.
- (2) On June 10, 2019, the Scope of Major Infrastructure Projects under the Act for Promotion of Private Participation in Infrastructure Projects was amended, and “Social Housing” was added as a major PPP scope.
- (3) On November 11, 2019, Article 21 of the Enforcement Rules of Act for Promotion of Private Participation in Infrastructure Projects was amended to restrict passenger accommodation, catering services and other facilities to fishing port leisure zones.
- (4) On December 2, 2019, the Ministry of the Interior revised Article 2 of the Regulations for Favorable Rentals for Private Participation in Public Land Leasing and in the Creation of Superficies in Infrastructure Projects to amend the land rent collection method to 1% during the period of promoting participation in the case, and 2% based on the declared land price at the time of signing the contract, rather than fluctuating with the declared land price.
- (5) Two administrative rules were amended and issued on March 19, 2019. Amendments were made to the main criteria for awarding Golden Thumb Awards for PPP, and on October 30, amendments were made to the main criteria for organizing the preparation of subsidies for PPP cases.

## **3. Enacted 7 PPP-Related Operation Guidelines and Amended Relevant Documents**

- (1) On March 29, 2019, the 108th edition of the BOT case investment documents on investment contract reference clauses were issued.

- (2) On April 30, 2019, the 108th edition of the ROT (Reconstruction, Operation, Transfer) case investment documents and investment contract reference clauses was issued.
- (3) On November 1, 2019, the 108th edition of the BOT investment documents on investment contract reference clauses and 2 other items were issued, allowing the insurance industry to apply as a single applicant combined with a professional third party in BOT case.

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

A PPP Investment Solicitation Convention was held on June 14, 2019, in which 48 PPP project opportunities for investment amounting to more than NT\$100 billion were announced, with over 130 companies and almost 300 participants. In addition, 3 business opportunity seminars were held in the Taoyuan, Tainan, and Kaohsiung areas and 3 business opportunity symposiums in the Keelung long-term welfare service park. The investors were invited to on-site visitation of projects and opinions were collected for the authority-in-charge's reference for attracting future investment.

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

- (1) A total of 41 PPP training classes and theme seminars were held with more than 2,240 participants. Assistance was also provided to agencies-in-charge to hold 23 PPP training courses.
- (2) Digital education and training courses for the “Summary of Regulations on Promotion of Private Participation in Infrastructure Projects” were completed and launched.

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

The ceremony for the 17th “Golden Thumb Awards for Private Participation in Infrastructure Projects” was held on November 8, 2019. A total of 29 projects applied for the award, and 14 teams were selected as winners.

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

- (1) 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 198 cases.
- (2) The MOF coached and promoted the country's first case of a long-term care agency BOT, using the operation of platform coordination mechanism, in conjunction with the Ministry of Health and Welfare to assist the Keelung City Government in promoting the “Keelung City long-term care facility project.” In June 2019, the MOF handled the “Private participation and investment in PPP projects of long-term care service institutions.”

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

- (1) Subsidies for pre-operating expenses for 20 PPP projects were approved with a total amount of NT 31.55 million.
- (2) A total of over NT\$191 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 Communication**

- (1) In February 2019, the MOF hosted a special lecture on “PPP in the UK and its implications for Taiwan’s PPP.”
- (2) The MOF attended the APEC “Finance and Central Bank Deputies Meeting” in March 2019 and provided Taiwan’s case studies on infrastructure PPP-related issues, participating in the APEC/OECD questionnaire survey.

## **10. Enhance promote PPP Information System Function and Improve Information Service Efficiency**

- (1) The MOF completed the development and implementation of the “Reconstruction of the PPP Information System of the MOF” on October 1, 2019, and the system was launched simultaneously.
- (2) In October 2019, the English version of the PPP information website was revised and launched simultaneously.”

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. 賡續檢討財政收支劃分法修正案，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. 配合國際趨勢及經社環境發展，適時檢討修正賦稅法規。
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，打造保稅智慧選案系統。
4. 強化國際關務合作，推動國際間 AEO 相互承認。

## 關 務（續）

5. 建置「物聯網全時監控系統」，確保貨櫃（物）移動安全。
6. 建置自由貿易港區貨櫃（物）跨區移運監控系統，提升海關監管效能。
7. 落實執行反傾銷措施，維護產業公平貿易環境。

## 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」，督促各機關積極收回不符續住規定之眷舍房地，加速收回眷舍房地活化，落實眷舍管理。
4. 執行推動「被占用國有非公用不動產加強清理第二期計畫」，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) 持續推動以信用卡為載具及行動支付結合雲端發票。
2. 精進綜合所得稅網路申報服務
  - (1) 綜合所得稅網路申報新增臺灣行動身分識別服務（Taiwan FidO），以自然人憑證綁定行動裝置，即可使用該行動裝置進行身分認證。
  - (2) 為便利民眾下載所得及扣除額資料，民眾以自然人憑證、「健保卡及密碼」透過便利商店多媒體事務機（kiosk）即可列印「查詢碼」。
3. 優化稅務入口網，提升整體服務價值

「稅務e網通」於108年提報為期四年之中程個案計畫，規劃整合稅務e網通系統資源，推動全程線上服務，以精進稅務e網通應用系統，提高網

## 財政資訊（續）

站應用延展性，滿足行動裝置瀏覽需求。

4. 精進 e 化稅務服務，推動稅務行動身分識別機制
  - (1) 使用牌照稅、房屋稅及地價稅線上查繳稅服務行動化，推動行動身分認證機制。
  - (2) 便利商店 kiosk 補單繳稅服務新增行動身分認證機制。
5. 稅務便民服務及資源整合計畫
  - (1) 配合行政院「智慧政府推動策略計畫」，推動全程線上申辦服務。
  - (2) 推動整合共用行政資訊系統，落實資訊資源共享。

## 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. 優化促參法制環境，吸引民間投資。
2. 運作民間參與公共建設投資平臺，協助排除投資障礙及推動促參業務。
3. 媒合投融資源，研議多元籌資工具，擴大公共建設投資量能。
4. 加強招商引資、行銷媒合商機，提升招商成功率。
5. 運用促參輔導及獎補助機制，協助主辦機關開發案源及提升促參推動成效。
6. 辦理促參專業訓練考試認證及研習，強化促參專業及推動共識。
7. 積極參與國際公私部門夥伴關係（PPP）事務，交流推動促參經驗。
8. 強化促參資訊系統功能，提升資訊服務效能。

## National Treasury

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. Reviewing 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. Appropriate adjusting of import tariff rates in response to the progress of bilateral or multilateral talks on FTAs and RTAs.
3. Building digital customs environment and establishing the Bonded Smart Case Selection System.
4. Enhancing international Customs cooperation and promoting AEO Mutual Recognition with foreign Customs.
5. Establishing the “Internet of Things Cargos Monitoring System” to ensure the security of cargos movement.
6. Establishing the FTZ (free-trade zone) Cargo Cross-zone Transport Tracking and Monitoring System to improve the effectiveness of Customs supervision.
7. Implementing anti-dumping measures to maintain the fair trade environment for domestic industries.

## National Property

1. 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. Continue the management of national public use properties to improve efficiency.
3. Continue to implement the “Plan of Check-up and Disposal for the Dependents’ Quarters of the Central Government” to urge entities to actively recover dependent housing that does not meet the requirements for continual use to accelerate the revitalization of recovered dependent housing and enhance dependent housing management.
4. Implement the “Plan for Strengthening Clean Up of Occupied National Non-public Use Real Estate Phase II”, 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. Carry out development by means of superficies rights, urban renewal, improve utilization; activate national non-public use 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. Strengthen cooperation 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. Enhance Individual Income Tax online declaration services
  - (1) The Taiwan mobile identity service (Taiwan FidO) has added to the web online

## Fiscal Information (cont.)

version of Individual Income Tax filing system. After binding a mobile device with a Citizen Digital Certificate, the mobile device can be used for identity validation.

- (2) To provide more diverse deduction survey services for the public, the MOF has allowed the public to get the inquiry code by using the Citizen Digital Certificate or the National Health Insurance (NHI) card with password through the kiosk of convenience stores, and then download their deductions without the card reader online.
3. Optimization of the e-Tax portal and enhancement of service value
 

The project of the e-Tax platform was proposed in 2019 as a medium-term plan of 4 years, which will integrate resources and promote full online services. It aims to optimize e-Tax application, enhance website application, and satisfy mobile browsing requirements.
4. Improving e-Tax services and promoting mobile identification mechanism
  - (1) Mobilize vehicle license tax, house tax and land value tax online payment services and promote mobile identity authentication mechanisms.
  - (2) The re-issuance and payment services at convenience stores kiosks adds mobile identity authentication mechanism.
5. Tax public services and resources integration
  - (1) In compliance with the Strategic Plan for Smart Government Promotion approved by the Executive Yuan, promote end-to-end online tax services.
  - (2) Share information resources to promote the integrated and shared information system of the administration.

## 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

## International Fiscal Affairs (cont.)

- 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. Optimization of the regulatory environment for promotion of PPP to attract private investment.
2. Operation of the investment platform for promotion of PPP projects to eliminate obstacles and to implement works on PPP.
3. Intermediary for investment and financing resources and conducting analyses and discussion on diversified financing instruments to expand the momentum of infrastructure investment.
4. Strengthening of soliciting and attracting investors as well as promoting and matching investment opportunities to enhance the investment success rate.
5. Utilization of guidance and incentives to assist the authorities-in-charge in developing PPP and enhancing the effectiveness of promoting PPP.
6. Conducting professional training, qualification examinations, and certification of promoting PPP to strengthen the professional capacity of staff engaged in promoting PPP, and conducting relevant seminars to enhance the consensus for promotion of PPP in all sectors of the community.
7. Active participation in international PPP activities to exchange experiences with other countries on promoting PPP.
8. Enhancement of the information system of promoting PPP to improve information service effectiveness.

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